

# LUBBOCK COUNTY



## Comprehensive Annual Financial Report

For the year ended September 30, 2018

Office of the County Auditor  
Jacqueline Latham, CPA  
County Auditor

# FY18



LUBBOCK COUNTY, TEXAS  
*COMPREHENSIVE ANNUAL FINANCIAL REPORT*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2018*

Lubbock County, Texas  
Comprehensive Annual Financial Report  
For The Year Ended September 30, 2018

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## *Introductory Section*

# LUBBOCK COUNTY

**Jacqueline Latham, CPA**  
County Auditor

**Rhonda Scott**  
First Assistant Auditor



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Lubbock, Texas 79408-3536  
Phone: (806) 775-1097  
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March 5, 2019

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Lubbock County, Texas, for the fiscal year ending September 30, 2018, is submitted herewith in compliance with the requirements of section 114.025, Local Government Code, Vernon's Texas Codes Annotated. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with Lubbock County. To the best of our knowledge, and belief the enclosed data is accurate in all material respects, and is reported in a manner designed to present fairly the financial position of the governmental activities, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof in conformity with accounting principles generally accepted in the United States of America. All disclosures necessary pg:

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

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

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

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

These financial statements and supplemental financial information have been audited by Robison, Johnston & Patton, LLP, a firm of licensed certified public accountants engaged by the Lubbock County Commissioners' Court. The goal of the independent audit was to provide reasonable assurance that the financial statements of Lubbock County for the fiscal year ended September 30, 2018, 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 unqualified opinion that the

County's financial statements for the fiscal year ended September 30, 2018, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

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

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

## PROFILE OF THE GOVERNMENT

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

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

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

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

## FACTORS AFFECTING FINANCIAL CONDITION

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

### Local Economy

Lubbock County currently enjoys a favorable economic environment and local indicators point to continued stability. Lubbock County, encompassing an 899 square mile area of the South Plains region of West Texas and with a population of approximately 305,225, is the main trade center for the 29 county South Plains area. Agriculture, the major and basic industry of Lubbock County, is enhanced by numerous retail, wholesale, and service industries situated largely in the City of Lubbock, which comprises approximately 83% of the total population of Lubbock County. Because of this diversified economic base, along with the economic contributions of Texas Tech University and Texas Tech University School of Medicine, all located within Lubbock County, the economy has experienced a modest but steady growth over the past several years; a trend which is expected to continue.



## **Relevant Financial Policies**

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

## **Major Initiatives**

Formulating the 2019 Budget was challenging considering the limited resources available for an integrated justice and information management system, maintaining current operations, addressing minimal critical permanent improvements, completing a law enforcement project, and preserving fund balance.

## **Major Funding Issues Facing 2019 Budget**

Technology enhancements are expected to improve functionality by integrating systems throughout the County. Completing projects such as the radio systems update and CRTC renovations was necessary due to obligations currently in place.

Permanent improvement funds had dwindled as funds had been diverted to fund serious issues in other areas in recent years. Improvements were needed to preserve, maintain and upgrade life safety issues throughout numerous County buildings. Priorities had to be evaluated regarding permanent improvement projects to ensure adequate funds would be available to complete the CRTC renovation project and fund critical maintenance and capital needs of Lubbock County facilities.

Preserving reserves in the event of a disaster or emergency situation continues to be a compelling factor in shaping each annual budget. Any amount considered as excess funds are earmarked for capital expenditures and not utilized for ordinary operating expenditures.

## **Long Term Financial Planning**

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

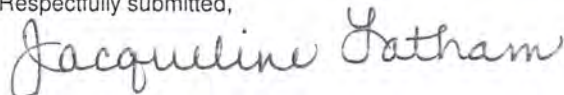
## **ACKNOWLEDGMENTS**

### **Awards**

Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2018 fiscal year beginning October 1, 2017. This was the ninth consecutive year that the government has achieved this award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

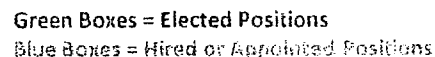
The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated services of the Auditor's Office Staff. I sincerely appreciate the loyalty and dedication of my staff for their extra efforts to produce timely and accurate records for Lubbock County. They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

Respectfully submitted,



Jacqueline Latham, CPA  
Lubbock County Auditor

## 4



**LUBBOCK COUNTY, TEXAS***LIST OF PRINCIPAL OFFICIALS*

SEPTEMBER 30, 2018

## Principal Officials

Name	Office
<b><u>District Courts</u></b>	
Ruben Reyes	Judge, 72nd Judicial District
William C. Sowder	Judge, 99th Judicial District
John McClendon III	Judge, 137th Judicial District
Jim Bob Darnell	Judge, 140th Judicial District
Leslie Hatch	Judge, 237th Judicial District
William R. Eichman II	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Matthew D. Powell	Criminal District Attorney
<b><u>Commissioners' Court</u></b>	
Tom Head	County Judge
Bill McCay	Commissioner, Precinct No. 1
Mark Heinrich	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Patti Jones	Commissioner, Precinct No. 4
<b><u>County and Precinct Officials</u></b>	
Mark J. Hocker	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Phillip Hays	Judge, County Court at Law #3
Brian P. Quinn	Chief Justice Seventh Court of Appeals, Place 1
Judy Parker	Justice Seventh Court of Appeals, Place 2
Patrick A. Pirtle	Justice Seventh Court of Appeals, Place 3
James T. Campbell	Justice Seventh Court of Appeals, Place 4
Dean Stanzione	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	Tax Assessor-Collector
Chris Winn	County Treasurer
Jacqueline Latham, CPA	County Auditor
William A. Carter II	Director Juvenile Probation
Steven Henderson	Director of Community Supervision and Correction
Melissa McNamara	Court Magistrate
Stephen L. Johnson	Associate Judge
Dr. Sam W. Andrews	Medical Examiner
Dorothy Kennedy	Elections Administrator
Jim Hansen	Justice of the Peace, Precinct 1
Jim Dulin	Justice of the Peace, Precinct 2
Aurora Chaides Hernandez	Justice of the Peace, Precinct 3
Ann-Marie Carruth	Justice of the Peace, Precinct 4
Paul Hanna	Constable, Precinct 1
Jody Barnes	Constable, Precinct 2
Marina Garcia	Constable, Precinct 3
Vacant	Constable, Precinct 4



**LUBBOCK COUNTY, TEXAS****LIST OF PRINCIPAL OFFICIALS****SEPTEMBER 30, 2018**

Principal Officials	
Name	Office
Clint Wehrman	Director of Purchasing
Greg George	Director of Human Resources
Lorrie Jarnagin	Director of Judicial Compliance
Diana Gurule-Copado	Director of General Assistance
Natalie Harvill	Director of Facilities
D. Gene Valentini	Director of Dispute Resolution
Mark Johnston	Director of Information Technology
Vacant	Director of Technology and Information Systems
Linda Lemon	Central Archivist/Records Manager
Sunshine Stanek	1st Assistant DA
Brent Hogan	Director of Safety and Environmental
Ronda Alexander	Texas A&M Agrilife Extension Agent
Jennifer Davidson	Director of Public Works

*Financial Section*

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

**Independent Auditors' Report**

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lubbock County, Texas ("the County") as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditors' Responsibility**

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

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



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

## **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of September 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

### *Change in Accounting Principle*

As described in Note A to the financial statements, in 2018, Lubbock County, Texas adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

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

and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2019 on our consideration of Lubbock County, Texas'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 Lubbock County, Texas's internal control over financial reporting and compliance.

Robison Johnston + Tetten LP

Lubbock, TX  
March 5, 2019

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Lubbock County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2018. Please read it in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

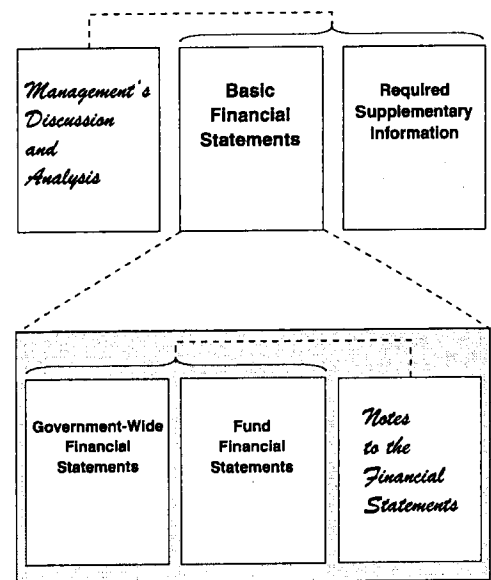
- The County's total combined net position was \$127,489,671 at September 30, 2018.
- During the year, the County's expenses and transfers out were \$1,562,203 less than the \$126,889,668 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$27,538,176.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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



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

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

### Government-wide Statements

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

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

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

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

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

### Fund Financial Statements

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

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

The County has the following kinds of funds:

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

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

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

In fiscal year 2018, the County adopted the Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions- which superseded GASB Statement No. 45. Statement No. 75 establishes financial reporting standards and/or accounting standards for state and local government defined other postemployment benefit (OPEB) plans and defined contribution OPEB plans. Statement No. 75 requires that, at transition, a government recognizes a beginning deferred outflow of resources for its OPEB contributions, if any, made subsequent to the measurement date of the beginning net OPEB liability. The effects of the adoption of this statement has no impact on the County's governmental fund financial statements. However, adoption has resulted in certain changes to the presentation of the County's government-wide financial statements. More information on the adoption of this statement and the County's OPEB plan is available in the notes to the financial statements.

#### FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$127,489,671 at September 30, 2018.

	Governmental Activities		Total Percentage Change
	<u>2018</u>	<u>2017</u>	<u>2017-2018</u>
Current assets:			
Pooled cash & cash equiv.	\$6,710,000	\$14,604,731	(54.06)%
Investments	71,538,978	61,347,164	16.61%
Receivables			
Taxes	209,941	162,137	29.48%
Other	9,426,226	9,266,148	1.73%
Fines, Fees, & Court Costs	481,821	768,103	(37.27)%
Inventories	2,651	3,022	(12.27)%
Prepaid Items	744,460	697,073	6.80%
Total current assets:	<u>89,114,077</u>	<u>86,848,378</u>	
Noncurrent assets:			
Land	2,626,789	2,626,789	0%
Buildings & improvements	186,264,303	184,555,789	.92%
Construction in Progress	4,590,087	2,806,069	63.57%
Furniture and equipment	49,957,053	44,965,816	11.10%
Infrastructure	57,753,765	57,753,765	0%
Less accumulated depr.	(165,456,171)	(155,251,876)	6.57%
Total noncurrent assets	<u>135,735,826</u>	<u>137,456,352</u>	
Total Assets	<u>224,849,903</u>	<u>224,304,730</u>	
Deferred Outflows of Resources:			
Deferred Outflows for Refundings	1,334,968	1,481,586	(9.90)%
Deferred Outflows Related to Pensions	5,787,344	17,169,284	(66.29)%
Deferred Outflows Related to / OPEB	3,045,341	0	100%
Total Deferred Outflows of Resources	<u>10,167,653</u>	<u>18,650,870</u>	



Current liabilities:			
Payroll taxes	2,101,452	2,089,601	.57%
Accounts payable	8,815,256	8,132,032	8.40%
Due to other govts	2,263,522	2,052,454	10.28%
Accrued wages	2,259,759	2,113,958	6.90%
Other liabilities	71,271	59,248	20.29%
Unearned revenue	390,889	392,577	(.43)%
Accrued interest payable	172,135	189,464	(9.15)%
Unamortized premiums/discounts	180,393	63,499	184.09%
Total current liabilities	16,254,677	15,092,833	
Non-current liabilities:			
Due within one year	8,349,739	8,345,450	.05%
Due in more than one year	65,435,318	49,238,947	32.89%
Net pension liability	12,763,665	24,853,518	(48.64)%
Total Liabilities	102,803,399	97,530,748	
Deferred Inflows of Resources:			
Deferred Inflows Related to Pensions	4,666,847	3,216,304	45.10%
Deferred Inflows Related to OPEB	57,639	0	100%
Total Deferred Inflows of Resources	4,724,486	3,216,304	
Net Position:			
Net Investment in Capital Assets	102,605,771	97,963,830	4.74%
Restricted For:			
Debt Service	926,000	1,025,224	(9.68)%
Capital Projects	1,053,629	1,668,862	(36.87)%
Unrestricted	22,904,271	41,550,632	(44.88)%
Total Net Position	\$127,489,671	\$142,208,548	

The \$22,904,27 of unrestricted net position represents resources available to fund the programs of the County in subsequent periods.

A large portion of the County's net position (81 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding, less any unamortized bond premiums related to that debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

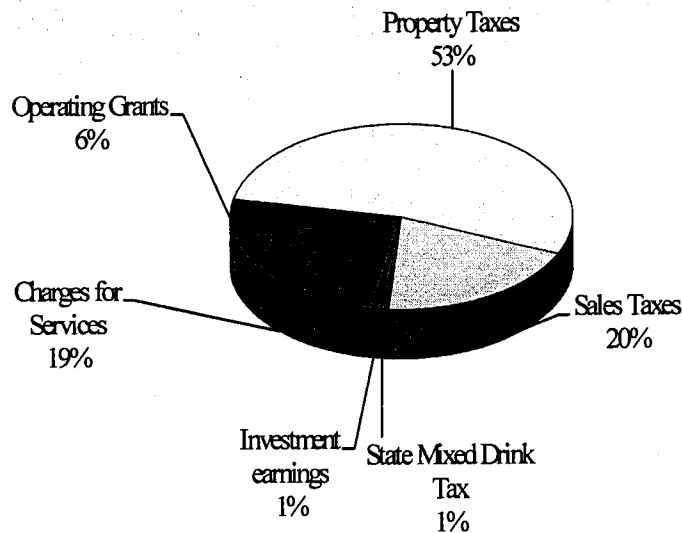
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

**Changes in net position.** The County's total governmental activity revenues were \$126,889,668. A significant portion, 53 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 19 percent comes from charges for services, 20 percent comes from sales taxes, 6 percent comes from operating grants, 1 percent comes from investment earnings, and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$125,327,465; 39.30 percent of these costs are for public safety.

The County's net position increased \$1,562,203 during the current fiscal year. The increase in appraised property values led to an increase in property taxes of \$3,398,072. Sales tax collections also increased \$1,298,470.

**Figure A-3 County  
Sources of Revenue for Fiscal Year 2018**



	Governmental Activities		Total Percentage Change 2017-2018
	2018	2017	
<b>Program Revenues:</b>			
Charges for services	\$24,455,353	\$21,437,217	14.08%
Operating grants & contrib.	7,821,899	7,165,673	9.16%
Property taxes- general	60,749,381	56,648,920	7.24%
Property taxes- debt service	7,024,562	7,726,951	(9.09)%
Sales taxes	24,832,231	23,533,761	5.52%
State mixed drink tax	1,448,357	1,344,660	7.71%
Bingo tax proceeds	231,039	238,636	(3.18)%
Investment earnings	127,198	2,174,775	(94.15)%
Disposal of Property	53,320	527,370	(89.88)%
Miscellaneous	146,328	36,238	303.80%
<b>Total Revenues</b>	<b>126,889,668</b>	<b>120,834,201</b>	
<b>Expenses:</b>			
General administration	11,134,148	10,249,343	8.63%
Financial administration	4,699,482	4,376,055	7.39%
Judicial	19,076,464	18,659,206	2.24%
Legal	8,538,725	8,672,852	(1.55)%
Public safety	49,252,965	48,341,092	1.89%
Correctional	9,145,577	9,286,078	(1.51)%
Facilities	8,082,032	8,196,549	(1.39)%
Health	281,089	301,485	(6.90)%
Welfare	532,207	546,672	(2.65)%
Conservation	265,553	283,049	(6.187)%
Elections	1,921,659	7,380,106	(73.96)%
Culture/Recreation	725,024	675,471	7.34%
Transportation	10,107,333	9,642,000	4.60%
Interest & fiscal charges	1,565,207	2,230,221	(29.81)%
<b>Total expenses</b>	<b>125,327,465</b>	<b>128,840,179</b>	
<b>Increase (Decrease) in net position</b>	<b>1,562,203</b>	<b>(8,005,978)</b>	<b>119.51%</b>
Net position- beginning	142,208,548	150,214,526	
Prior period adjustment	(16,281,080)	0	(100)%
<b>Increase/(Decrease) in Net Position</b>	<b>\$127,489,671</b>	<b>\$142,208,548</b>	<b>(10.75)%</b>

As mentioned earlier, property tax revenues have increased by \$3,398,072 (5.28 percent). This increase is due to increased appraised property.

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

- The cost of all *governmental* activities this year was \$125,327,4653.
- The amount that our taxpayers paid for these activities through property taxes was \$67,773,943.
- Some of the cost was paid by those who directly benefited from the programs \$24,455,353 or
- By grants and contributions \$7,821,899.

#### Net Cost of Selected County Functions

	Total Cost of Services		Total Change	Net Cost of Services		Total Change
	<u>2018</u>	<u>2017</u>		<u>2018</u>	<u>2017</u>	
Public Safety	49,252,965	48,341,092	1.89%	42,401,413	43,593,304	(2.73)%
Judicial	19,076,464	18,659,206	2.24%	9,698,443	10,348,799	(6.28)%
Correctional	9,145,577	9,286,078	(1.51)%	5,770,107	5,947,131	2.98%
General Administration	11,134,148	10,249,343	8.63%	9,320,400	8,405,373	10.89%
Debt Service – Interest & Related Costs	1,565,207	2,230,221	(29.81)%	1,565,207	2,230,221	(29.81)%

#### FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

##### Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$56,048,686, a decrease of \$948,321 in comparison with the prior year. Approximately 24 percent of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. Approximately 51 percent of the fund balance is restricted to indicate that it is not available for new spending because it is legally restricted for debt service, capital projects, and a variety of other restricted purposes.

The fund balance of the County's general fund decreased by \$3,135,031 during the current fiscal year. An increase in appraised property values increased property tax revenue by \$4,071,612. The County's expenditures increased \$4,256,119 during the current year. Transfers to other funds decreased \$5,381,577 during the current fiscal year.

##### General Fund Budget vs. Actual Highlights

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

General Administration	\$2,053,975	45% of the savings is attributed to contingencies and insurance costs being lower than anticipated. Approximately 9% is due to underutilization of salary and benefits in the County Clerk's office. The remaining 46% is a result of conservative spending by departments.
Judicial	\$1,181,072	Savings are attributed to conservative spending coupled with a decline in criminal witness and investigative expenditures.

Public Safety	\$1,183,882	Approximately 34% of the savings is due to underutilization of salary and benefits. Vehicle operations and maintenance expenditures were lower and accounts for 8% of the savings. Conservative department spending resulted in the remaining savings.
Facilities Maintenance	\$713,333	Lower utility costs accounts for 19% of the savings. Underutilization of salary and benefits accounts for 35% with equipment operation/maintenance, building maintenance, supplies, grounds maintenance and contract services delivering 35% of the savings.
Elections	\$661,932	Professional services makes up 44% of the savings due to a reduction of the need for election workers, 15% is due to underutilization of salary and benefits and the remainder comes from operations with significant savings in supplies, software maintenance, communications, and rentals and leases.
Capital Outlay	\$735,035	The law enforcement radio project was not completed during the current year.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2018, the County had invested \$135,735,826 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change 2017-2018
	2018	2017	
Land	\$2,626,789	\$2,626,789	0%
Buildings and improvements	186,264,303	184,555,789	.92%
Furniture & equipment	49,957,053	44,965,816	11.10%
Infrastructure	57,753,765	57,753,765	0%
Construction in Progress	4,590,087	2,806,069	63.57%
Totals at historical cost	301,191,997	292,708,228	
Total accumulated depreciation	(165,456,171)	(155,251,876)	6.57%
Net capital assets	<u>\$135,735,826</u>	<u>\$137,456,352</u>	

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

### Long Term Debt and Other Outstanding Obligations

At year-end the County had \$86,548,722 in bonds, notes, and other outstanding obligations. More detailed information about the County's debt and other obligations is presented in Note G of the notes to the financial statements.

	Governmental Activities		Total Percentage Change 2017-2018
	2018	2017	
Bond payable	\$30,140,000	\$34,695,000	(13.13)%
Tax Notes	2,410,000	3,570,000	(32.49)%
Plus (Less) Deferred amts			
Bond Premium	1,915,023	2,709,107	(29.31)%
Accrued Personal Leave	2,637,165	2,481,576	6.27%
Other Post Empl. Benefits	36,682,869	14,128,714	159.63%
Net Pension Liability	12,763,665	24,853,518	(48.64)%
Total Long Term Debt	<u>\$86,548,722</u>	<u>\$82,437,915</u>	

### Bond Ratings

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



#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Net taxable value used for the 2019 budget preparation increased by \$48,851,994 or less than 1% from 2018.

These indicators were taken into account when adopting the general fund budget for 2019. Amounts available for appropriation in the general fund budget are \$106,222,456, an increase of 5.24 percent over the final 2018 budget of \$100,935,601. Property taxes will increase due to an increase in property values. The County will use these increases in revenues to finance programs currently offered.

Expenditures and transfers out are budgeted to increase 5 percent to \$112,933,749 over the final 2018 budget of \$107,784,280.

#### CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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



## *Basic Financial Statements*

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2018**

	Primary Governmental Activities	Component Unit
<b>ASSETS:</b>		
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 6,710,000	140,355,000
<i>Investments</i>	71,538,978	82,043,000
<i>Receivables ( net of allowances for uncollectibles):</i>		
<i>Taxes</i>	209,941	13,224,000
<i>Other</i>	9,426,226	81,234,000
<i>Fines, Fees, &amp; Court Costs</i>	481,821	
<i>Inventories</i>	2,651	15,600,000
<i>Prepaid Items</i>	744,460	11,234,000
<i>Assets whose use is limited or restricted</i>		98,798,000
<i>Other Assets</i>		2,957,000
<i>Land</i>	2,626,789	20,845,000
<i>Buildings</i>	186,264,303	285,327,000
<i>Equipment</i>	49,957,053	269,445,000
<i>Construction In Progress</i>	4,590,087	20,576,000
<i>Infrastructure</i>	57,753,765	
<i>Accumulated Depreciation</i>	(165,456,171)	(331,313,000)
<b>Total Assets</b>	<u>224,849,903</u>	<u>710,325,000</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
<i>Deferred Charges for Refundings</i>	1,334,968	
<i>Deferred Outflows related to Pensions</i>	5,787,344	
<i>Deferred Outflows related to OPEB</i>	3,045,341	
<b>Total Deferred Outflows of Resources</b>	<u>10,167,653</u>	
<b>LIABILITIES:</b>		
<i>Payroll Taxes and Related Items</i>	2,101,452	17,990,000
<i>Accounts Payable</i>	8,815,256	32,557,000
<i>Due to Other Governments</i>	2,263,522	
<i>Accrued Wages</i>	2,259,759	
<i>Other Liabilities</i>	71,271	16,660,000
<i>Unearned Revenue</i>	390,889	
<i>Estimated Health and Insurance Program Settlement</i>		1,887,000
<i>Accrued Interest Payable</i>	172,135	
<i>Unamortized Premiums/Discounts on Investments</i>	180,393	
<i>Noncurrent Liabilities:</i>		
<i>Due within one year</i>	8,349,739	
<i>Due in more than one year</i>	65,435,318	1,172,000
<i>Net pension liability</i>	12,763,665	
<b>Total Liabilities</b>	<u>102,803,399</u>	<u>70,266,000</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
<i>Deferred Inflows related to Pensions</i>	4,666,847	
<i>Deferred Inflows related to OPEB</i>	57,639	
<b>Total Deferred Inflows of Resources</b>	<u>4,724,486</u>	
<b>NET POSITION:</b>		
<i>Net Investment in Capital Assets</i>	102,605,771	264,880,000
<i>Restricted For:</i>		
<i>Debt Service</i>	926,000	
<i>Capital Projects</i>	1,053,629	
<i>Unrestricted</i>	22,904,271	375,179,000
<b>Total Net Position</b>	<u>\$ 127,489,671</u>	<u>640,059,000</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>PRIMARY GOVERNMENT:</b>			
Governmental Activities:			
General Administration	\$ 11,134,148	\$ 1,735,831	\$ 77,917
Financial Administration	4,699,482	3,856,330	
Judicial	19,076,464	6,300,175	3,077,846
Legal	8,538,725	881,716	1,113,381
Public Safety	49,252,965	5,674,436	1,177,116
Correctional	9,145,577	1,158,340	2,217,130
Facilities	8,082,032	873,571	
Health	281,089	51,300	
Welfare	532,207		
Conservation	265,553		
Elections	1,921,659	436,300	
Culture/Recreation	725,024	187	22,650
Transportation	10,107,333	3,487,167	135,859
Interest and Fiscal Charges	1,565,207		
Total Governmental Activities	125,327,465	24,455,353	7,821,899
Total Primary Government	\$ 125,327,465	\$ 24,455,353	\$ 7,821,899
<b>COMPONENT UNIT:</b>			
University Medical Center- Enterprise	\$ 646,185,000	\$ 628,437,000	\$

General Revenues:  
Property Taxes, Levied for General Purposes  
Property Taxes, Levied for Debt Purposes  
Sales Taxes  
State Mixed Drink Tax  
Bingo Tax Proceeds  
Unrestricted Investment Earnings  
Miscellaneous  
Disposal of Property  
Total General Revenues  
Change in Net Position  
Net Position - Beginning  
Prior Period Adjustment  
Net Position - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position	
Governmental Activities	Component Unit
\$ (9,320,400)	
(843,152)	
(9,698,443)	
(6,543,628)	
(42,401,413)	
(5,770,107)	
(7,208,461)	
(229,789)	
(532,207)	
(265,553)	
(1,485,359)	
(702,187)	
(6,484,307)	
(1,565,207)	
(93,050,213)	
(93,050,213)	
	\$ (17,748,000)
60,749,381	21,702,000
7,024,562	
24,832,231	
1,448,357	
231,039	
127,198	4,315,000
146,328	20,222,000
53,320	
94,612,416	46,239,000
1,562,203	28,491,000
142,208,548	611,568,000
(16,281,080)	
\$ 127,489,671	\$ 640,059,000

**LUBBOCK COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2018**

	General Fund	Regional Public Defender- Capital	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 350,339	\$ 1,675,354	\$ 4,283,887	\$ 6,309,580
Investments	27,671,472	2,309,116	22,672,828	52,653,416
Receivables ( net of allowances for uncollectibles):				
Taxes	181,187		28,754	209,941
Other	6,103,045	1,011,615	1,341,860	8,456,520
Fines, Fees, & Court Costs	481,821			481,821
Due from Other Funds	647			647
Prepaid Items	725,857	10,782	7,821	744,460
Inventories	880		1,771	2,651
Total Assets	<u>\$ 35,515,248</u>	<u>\$ 5,006,867</u>	<u>\$ 28,336,921</u>	<u>\$ 68,859,036</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 1,677,082	\$ 106,730	\$ 317,640	\$ 2,101,452
Accounts Payable	3,022,780	93,627	1,903,348	5,019,755
Due to Other Governments	684,382	1,579,140		2,263,522
Due to Other Funds			647	647
Accrued Wages	1,798,002	124,369	337,388	2,259,759
Other Liabilities	71,271			71,271
Unearned Revenue:				
Other	26,093	111,548	253,248	390,889
Unamortized Premiums/Discounts on Investments	180,393			180,393
Total Liabilities	<u>7,460,003</u>	<u>2,015,414</u>	<u>2,812,271</u>	<u>12,287,688</u>
Deferred Inflows of Resources:				
Fines, Fees, & Court Costs	481,821			481,821
Unavailable Revenue- Property Taxes	35,248		5,593	40,841
Total Deferred Inflows of Resources	<u>517,069</u>	<u></u>	<u>5,593</u>	<u>522,662</u>
Fund Balances				
Nonspendable	726,737	10,782	3,080	740,599
Restricted For:				
Debt Service			926,000	926,000
Capital Projects			1,053,629	1,053,629
County Road Construction & Maintenance			3,614,300	3,614,300
Parks and Recreation			1,233,542	1,233,542
Building Construction & Improvement			2,642,436	2,642,436
Juvenile Services			3,997,751	3,997,751
Information and Technology			820,084	820,084
Election Services			714,897	714,897
Dispute Resolution			35,255	35,255
Criminal Justice			904,764	904,764
Child & Family Services			7,913	7,913
Law Library Program			2,055	2,055
Records Preservation			6,921,796	6,921,796
Court House Security			4,694	4,694
Historical Preservation Programs			5,442	5,442
Public Defender Program		2,980,671		2,980,671
Inmate Welfare			2,631,419	2,631,419
Committed For:				
Committed Capital Improvements	12,275,000			12,275,000
Assigned For:				
Insurance Claims	875,000			875,000
Unassigned	13,661,439			13,661,439
Total Fund Balances	<u>27,538,176</u>	<u>2,991,453</u>	<u>25,519,057</u>	<u>56,048,686</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 35,515,248</u>	<u>\$ 5,006,867</u>	<u>\$ 28,336,921</u>	<u>\$ 68,859,036</u>

The accompanying notes are an integral part of this statement.



**LUBBOCK COUNTY, TEXAS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

Total fund balances - governmental funds balance sheet

\$ 56,048,686

Amounts reported for governmental activities in the Statement of Net Position  
are different because:

Capital assets used in governmental activities are not reported in the funds.	135,735,825
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	40,841
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	16,460,187
Payables for bond principal which are not due in the current period are not reported in the funds.	(30,140,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(172,135)
Payables for tax notes which are not due in the current period are not reported in the funds.	(2,410,000)
Payables for accrued personal leave which are not due in the current period are not reported in the funds.	(2,637,164)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	481,821
Deferred charges for bonds are deferred in the SNP but not in the funds.	1,334,968
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(12,763,665)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(4,666,847)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	5,787,344
Bond and tax note premiums are amortized in the SNP but not in the funds.	(1,915,023)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(36,682,869)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(57,639)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	3,045,341

Net position of governmental activities - Statement of Net Position

\$ 127,489,671

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	General Fund	Regional Public Defender- Capital	Other Governmental Funds	Total Governmental Funds
Revenue:				
Taxes				
Property Tax	\$ 58,544,172	\$	\$ 9,297,585	\$ 67,841,757
Sales Tax	24,832,231			24,832,231
Licenses and permits	175,157			175,157
Intergovernmental	2,927,289	2,410,585	5,441,884	10,779,758
Indigent Defense Grant		3,000,000		3,000,000
Fees of Office	3,420,304		1,970,728	5,391,032
Commissions	3,995,309			3,995,309
Charges for Services	1,901,939		4,186,923	6,088,862
Fines and Forfeitures	927,325		136,581	1,063,906
Investment Earnings	(1,453,064)	48,498	416,835	(987,731)
Other	1,862,675	371	2,302,634	4,165,680
Total revenues	<u>97,133,337</u>	<u>5,459,454</u>	<u>23,753,170</u>	<u>126,345,961</u>
Expenditures:				
Current:				
General Administration	9,513,805		343,371	9,857,176
Financial Administration	4,513,670			4,513,670
Judicial	13,549,561	4,985,446	114,862	18,649,869
Legal	6,462,419		1,678,949	8,141,368
Public Safety	40,672,320		2,405,838	43,078,158
Correctional	261,455		8,321,917	8,583,372
Facilities	6,462,686		113,781	6,576,467
Health	270,869			270,869
Welfare	514,132			514,132
Conservation	253,542			253,542
Elections	1,534,710		343,766	1,878,476
Culture/Recreation	229,728		356,499	586,227
Transportation	107,969		7,919,141	8,027,110
Capital Outlay	3,685,298		5,527,630	9,212,928
Debt Service:				
Principal Retirement			5,715,000	5,715,000
Interest and Fiscal Charges			1,435,918	1,435,918
Total expenditures	<u>88,032,164</u>	<u>4,985,446</u>	<u>34,276,672</u>	<u>127,294,282</u>
Excess (deficiency) of revenues (under) expenditures	9,101,173	474,008	(10,523,502)	(948,321)
Other financing sources (uses):				
Transfers in		127,877	15,065,234	15,193,111
Transfers out	(12,236,204)		(2,956,907)	(15,193,111)
Total other financing sources (uses)	<u>(12,236,204)</u>	<u>127,877</u>	<u>12,108,327</u>	
Net change in fund balances	(3,135,031)	601,885	1,584,825	(948,321)
Fund balances/equity, October 1	30,673,207	2,389,568	23,934,232	56,997,007
Fund balances/equity, September 30	<u>\$ 27,538,176</u>	<u>\$ 2,991,453</u>	<u>\$ 25,519,057</u>	<u>\$ 56,048,686</u>

**LUBBOCK COUNTY, TEXAS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Net change in fund balances - total governmental funds	\$ (948,321)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	9,212,928
The depreciation of capital assets used in governmental activities is not reported in the funds.	(10,716,328)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(224,742)
Donations of capital assets increase net position in the SOA but not in the funds.	7,617
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(67,814)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	4,555,000
Repayment of tax note principal is an expenditure in the funds but is not an expense in the SOA.	1,160,000
(Increase) decrease in accrued interest from beginning of period to end of period.	17,329
The net revenue (expense) of internal service funds is reported with governmental activities.	2,388,943
Personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	(155,588)
Revenues in the SOA for court fines not providing current financial resources are not reported in the funds.	(286,282)
Bond premiums and similar items are amortized in the SOA, but not in the funds.	794,083
Bond charges are deferred in the SOA but not in the funds.	(146,618)
Pension contributions made before the measurement date and during the previous FY were expended and reduced NPL.	(4,412,569)
Pension contributions made after the measurement date but in current FY were de-expended & recorded as deferred resource outflows.	4,689,430
The County's share of the unrecognized deferred inflows and outflows for the pension plan was amortized.	(3,343,368)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	2,323,876
OPEB contributions made before the measurement date and during the previous FY were expended and reduced OPEB liability.	(410,320)
OPEB contributions made after the measurement date but in current FY were de-expended & recorded as deferred resource outflows.	189,221
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	(3,064,274)
Change in net position of governmental activities - Statement of Activities	\$ <u>1,562,203</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
SEPTEMBER 30, 2018

	Internal Service Funds
<b>ASSETS:</b>	
Current Assets:	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 400,420
<i>Investments</i>	18,885,562
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	969,706
Total Current Assets	<u>20,255,688</u>
Total Assets	<u>\$ 20,255,688</u>
<b>LIABILITIES:</b>	
Current Liabilities:	
<i>Accounts Payable</i>	\$ 3,795,501
Total Current Liabilities	<u>3,795,501</u>
Total Liabilities	<u>3,795,501</u>
<b>NET POSITION:</b>	
Restricted For:	
<i>Workers Compensation Claims</i>	10,037,493
<i>Health Insurance Claims</i>	6,422,694
Total Net Position	<u>\$ 16,460,187</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET POSITION - INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 15,004,722
Total Operating Revenues	<u>15,004,722</u>
OPERATING EXPENSES:	
<i>Professional Services</i>	38,451
<i>Administration</i>	1,388,410
<i>Insurance/Bonds</i>	132,825
<i>Paid Claims</i>	11,376,940
Total Operating Expenses	<u>12,936,626</u>
Operating Income (Loss)	<u>2,068,096</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	320,847
Total Non-operating Revenues (Expenses)	<u>320,847</u>
Net Income	<u>2,388,943</u>
Net Position, October 1	14,071,244
Net Position, September 30	<u>\$ 16,460,187</u>

The accompanying notes are an integral part of this statement.



**LUBBOCK COUNTY, TEXAS**

## STATEMENT OF CASH FLOWS

## PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Interal Service Funds
<b>Cash Flows from Operating Activities:</b>	
<i>Interfund Services Provided and Used</i>	\$ 14,105,324
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(12,968,193)
Net Cash Provided (Used) by Operating Activities	<u>1,137,131</u>
<b>Cash Flows from Investing Activities:</b>	
<i>Purchase of Investment Securities</i>	(3,744,509)
<i>Interest and Dividends on Investments</i>	320,847
Net Cash Provided (Used) for Investing Activities	<u>(3,423,662)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,286,531)
Cash and Cash Equivalents at Beginning of Year	2,686,951
Cash and Cash Equivalents at End of Year	<u>\$ 400,420</u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>	
Operating Income (Loss)	\$ 2,068,096
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	(899,398)
<i>Increase (Decrease) in Accounts Payable</i>	(31,567)
Total Adjustments	<u>(930,965)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,137,131</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

	Agency Funds
<b>ASSETS AND OTHER DEBITS</b>	
Assets:	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 9,220,137
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	166,621
<i>Prepaid Items</i>	14,366
Total Assets and Other Debits	<u>\$ 9,401,124</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>	
Liabilities:	
<i>Payroll Taxes and Related Items</i>	\$ 153,854
<i>Accounts Payable</i>	104,882
<i>Due to Other Governments</i>	381,416
<i>Accrued Wages</i>	240,569
<i>Due to Trust Beneficiaries</i>	4,085,222
<i>Other Liabilities</i>	4,435,181
Total Liabilities	<u>9,401,124</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 9,401,124</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**A. Summary of Significant Accounting Policies**

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

**1. Reporting Entity**

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

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

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

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

**Included with the reporting entity:**

Lubbock County Hospital District. Lubbock County Hospital District was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. A complete set of the December 31, 2017 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office:

University Medical Center  
603 Indiana Ave  
Lubbock, Texas 79413

**Excluded from the reporting entity:**

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

## **LUBBOCK COUNTY, TEXAS**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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

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

## **2. Basis of Presentation, Basis of Accounting**

### **a. Basis of Presentation**

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

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

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

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

The County reports the following major governmental funds:

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

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

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



**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

County's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

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

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

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

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

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

b. Measurement Focus, Basis of Accounting

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

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

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



**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

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

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

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

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

e. Receivable and Payable Balances

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

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

f. Pensions

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

g. Personal Leave

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

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

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

h. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the Lubbock County Retiree Health Care Plan has been determined on the same basis used by the Texas County and District Retirement System (TCDRS). For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments are recognized when due and payable in accordance with the benefit terms. The Lubbock County Retiree Health Care Plan is considered to be an unfunded OPEB Plan.

h. Interfund Activity

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

## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2018

i. Use of Estimates

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

j. Unearned Revenue

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

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

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

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

m. Deferred Outflows and Inflows of Resources

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

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

n. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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



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

The County has committed the following amounts for capital improvements:

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

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

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

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

o. Net Position Flow Assumption

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

p. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the

## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2018

amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### 4. Change in Accounting Policies

In June, 2015 the Governmental Accounting Standards Board (GASB) issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" (OPEB), which is effective for fiscal years beginning after June 15, 2017. The County has implemented the provisions of this Statement for the year ended September 30, 2018.

The Statement requires numerous new OPEB disclosures in the notes to the financial statements and new 10-year, pension-related charts as required supplementary information. Also, for the first time the County is required to report deferred outflows of resources and deferred inflows of resources related to OPEB.

#### B. Compliance and Accountability

##### 1. Finance-Related Legal and Contractual Provisions

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

<u>Violation</u>	<u>Action Taken</u>
Expenditures exceeded appropriations in the following areas:	The County will review its procedures for amending the budget.
General Fund	
Central Jury	\$ 3,387
Safe School Program/JJAEP	
Professional Contract Services	51,954
Juvenile Detention Fund	
Training/Dues	833
On Line Access	
Utilities	6
Dispute Resolution Fund	
Salaries and Benefits	21,250
USDA AG Mediation	
Supplies	511
VINE	
Supplies	831
CDA Business Crimes	
Maintenance	163
Professional Contract Services	300
South Plains Auto Task Force	
Supplies	1,844
Training/Dues	711

#### C. Deposits and Investments

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of



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approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash Deposits:

At September 30, 2018, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$15,930,137 and the bank balance was \$21,286,041. The County's cash deposits held by the County's agent bank at September 30, 2018 and during the year ended September 30, 2018, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name. The Lubbock County Sheriff's Office maintains funds in a financial institution that is not the County's agent bank. These funds were not entirely covered by FDIC insurance or by pledged collateral. The highest combined balance on deposit was \$2,744,355 on September 25, 2018. The market value as of the date of the highest combined balance was \$1,459,617 and FDIC coverage was \$250,000.

Investments:

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

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

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

The County's investments at September 30, 2018 are shown below.

<u>Investment or Investment Type</u>	<u>Weighted Average Maturity In Years</u>	<u>Fair Value</u>
Federal Home Loan Bank Notes	5.514	\$ 18,456,500
Federal National Mortgage Association	5.026	20,019,168
Federal Farm Credit Bank Notes	6.036	20,810,896
Federal Home Loan Mortgage Corporation	4.949	12,252,414
Total Investments		<u>\$ 71,538,978</u>
Portfolio Weighted Average Maturity	5	

Investment income reported on the financial statements includes unrealized losses on investments in the amount of \$3,291,024.

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The University Medical Center (Component Unit) had the following investments and maturities as of December 31, 2017:

Type	Fair Value	Maturities in Years		
		Less Than 1	1-5	6-10
Money Market Mutual Funds	\$ 1,201,000	\$ 1,201,000		\$
Investment Pools	24,683,000	24,683,000		
U.S. Agencies Obligations	101,113,000	21,153,000	59,165,000	20,795,000
Corporate Bonds	2,645,000	575,000	1,059,000	1,011,000
		<u>\$ 47,612,000</u>	<u>\$ 60,224,000</u>	<u>\$ 21,806,000</u>
Equity Securities	6,171,000			
Mutual Funds	1,341,000			
	<u>\$ 137,154,000</u>			

**Analysis of Specific Deposit and Investment Risks:**

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

**a. Credit Risk**

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

At September 30, 2018, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

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

**b. Custodial Credit Risk**

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

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

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

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

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



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c. Concentration of Credit Risk

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

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

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

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

d. Interest Rate Risk

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

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

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

e. Foreign Currency Risk

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

As of September 30, 2018, the following are the County's pooled cash and cash equivalents with respective maturities and credit rating:

Type of Deposit	Fair Value	Percentage	Maturity in Less Than One Year	Maturity in 1-10 Years	Maturity in Over 10 Years	Credit Rating
Cash	\$15,896,512	99.79%	\$15,896,512			N/A
Total Cash	15,896,512	99.79%	15,896,512			
Investment Pools:						AAAm
Texpool	33,625	0.21%	33,625			
Total Investment Pools	33,625	0.21%	33,625			
Total Pooled Cash and Cash Equivalents	\$15,930,137	100.00%	\$15,930,137			

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

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

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credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

### Public Funds Investment Pools

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

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

The County categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below. In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

As of September 30, 2018, Lubbock County had the following investments subject to the fair value measurement:

### Fair Value Measurements Using:

Investment by Fair Value Level	Balance 09/30/18	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities:				
Federal Home Loan Bank Notes	\$ 18,456,500	\$ 18,456,500		\$
Federal National Mortgage Association	20,019,168	20,019,168		
Federal Farm Credit Bank Notes	20,810,896	20,810,896		
Federal Home Loan Mortgage Corporation	12,252,414	12,252,414		
Total Debt Securities	71,538,978	71,538,978		
Total Investments by Fair Value Level	\$ 71,538,978	\$ 71,538,978	\$	\$

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

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

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2018

### D. Receivables

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

	Governmental		
	General	Regional Public Defender	Other Governmental Funds
Receivables			
Taxes	\$ 2,303,616	\$	365,579
Fines, Fees, & Court Costs	602,276		
Other	6,103,045	1,011,615	1,341,860
Total Gross Receivables	9,008,937	1,011,615	1,707,439
Less: Allowance for Uncollectible Accounts			
Taxes	(2,122,429)		(336,825)
Fines, Fees, & Court Costs	(120,455)		
Net Total Receivables	\$ 6,766,053	\$ 1,011,615	1,370,614
	Proprietary	Fiduciary	
	Internal		
	Service	Agency	Total
Receivables			
Taxes	\$	\$	\$ 2,669,195
Fines, Fees & Court Costs			602,276
Other	969,706	166,621	9,592,847
Total Gross Receivables	969,706	166,621	12,864,318
Less: Allowance for Uncollectible Accounts			
Taxes			(2,459,254)
Fines, Fees, & Court Costs			(120,455)
Net Total Receivables	\$ 969,706	\$ 166,621	\$ 10,284,609

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

Taxes	\$ 14,328,000
Medicare	19,412,000
Medicaid	9,750,000
Other Third-Party Payers	60,784,000
Patients	49,980,000
Supplemental Medicaid Funding	7,078,000
Estimated Amounts Due from Third-Party Payers	1,643,000
	162,975,000
Less Allowance for Uncollectible Patient Accounts	(67,413,000)
Less Allowance for Uncollectible Property Taxes	(1,104,000)
	\$ 94,458,000



**LUBBOCK COUNTY, TEXAS**  
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**E. Capital Assets**

Capital asset activity for the year ended September 30, 2018, was as follows:

	Beginning Balances	Increases	Decreases/ Transfers	Ending Balances
<b>Governmental activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 2,626,789	\$	\$	\$ 2,626,789
Construction in progress	2,806,069	2,577,048	793,030	4,590,087
Total capital assets not being depreciated	5,432,858	2,577,048	793,030	7,216,876
<i>Capital assets being depreciated:</i>				
Buildings and improvements	184,555,789	915,484	(793,030)	186,264,303
Infrastructure	57,753,765			57,753,765
Furniture and equipment	44,965,816	5,728,012	736,775	49,957,053
Total capital assets being depreciated	287,275,370	6,643,496	(56,255)	293,975,121
Less accumulated depreciation for:				
Buildings and improvements	(73,961,063)	(5,579,759)		(79,540,822)
Infrastructure	(53,771,506)	(1,048,600)		(54,820,106)
Furniture and equipment	(27,519,307)	(4,087,969)	(512,033)	(31,095,243)
Total accumulated depreciation	(155,251,876)	(10,716,328)	(512,033)	(165,456,171)
Total capital assets being depr., net	132,023,494	(4,072,832)	(568,288)	128,518,950
Governmental activities capital assets, net	\$ 137,456,352	\$ (1,495,784)	\$ 224,742	\$ 135,735,826
<b>University Medical Center (Component Unit)</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 9,332,000	\$	\$	\$ 9,332,000
Construction in progress	24,218,000	37,050,000	40,692,000	20,576,000
Total capital assets not being depreciated	33,550,000	37,050,000	40,692,000	29,908,000
<i>Capital assets being depreciated:</i>				
Land improvements	11,286,000	43,000	(184,000)	11,513,000
Buildings and improvements	249,666,000		(35,661,000)	285,327,000
Equipment	236,533,000	25,376,000	(4,706,000)	266,615,000
Leasehold improvements	2,814,000		(16,000)	2,830,000
Total capital assets being depreciated	500,299,000	25,419,000	(40,567,000)	566,285,000
Less accumulated depreciation for:				
Land improvements	(8,966,000)	(477,000)		(9,443,000)
Buildings and improvements	(108,421,000)	(9,828,000)		(118,249,000)
Equipment	(180,555,000)	(21,559,000)	(114,000)	(202,000,000)
Leasehold improvements	(1,409,000)	(212,000)		(1,621,000)
Total accumulated depreciation	(299,351,000)	(32,076,000)	(114,000)	(331,313,000)
Total capital assets being depr., net	200,948,000	(6,657,000)	(40,681,000)	234,972,000
University Medical Center (Component Unit), net	\$ 234,498,000	\$ 30,393,000	\$ 11,000	\$ 264,880,000

# LUBBOCK COUNTY, TEXAS

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Depreciation was charged to functions as follows:

General Government	\$ 1,117,464
Financial Administration	8,483
Judicial	15,097
Legal	147,792
Public Safety	5,378,230
Correctional	378,092
Facilities	1,419,685
Sanitation	4,560
Conservation	9,506
Elections	13,393
Culture and Recreation	110,244
Transportation	2,113,782
	<u>\$ 10,716,328</u>

### F. Interfund Balances and Activity

#### 1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2018, consisted of the following:

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

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

#### 2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2018, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Regional Public Defender	\$ 127,877	Supplement other funds sources
General Fund	Other Governmental Funds	12,108,327	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	2,956,907	Supplement other funds sources
	Total	<u>\$ 15,193,111</u>	

### G. Long-Term Obligations

#### General Obligation Refunding Bonds, Series 2013

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

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

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

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2019	\$	\$ 172,700	\$ 172,700
2020		172,700	172,700
2021	635,000	163,175	798,175
2022	655,000	140,550	795,550
2023	680,000	113,850	793,850
2024-2026	2,725,000	161,925	2,886,925
Totals	\$ 4,695,000	\$ 924,900	\$ 5,619,900

Limited Tax Notes, Series 2013

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

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	\$ 1,190,000
Governmental Activities	3.00%	1,220,000
		\$ 2,410,000

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2019	\$ 1,190,000	\$ 48,500	\$ 1,238,500
2020	1,220,000	18,300	1,238,300
Totals	\$ 2,410,000	\$ 66,800	\$ 2,476,800

General Obligation Refunding Bonds, Series 2016

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

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	\$ 4,650,000
Governmental Activities	5.00%	20,795,000
		\$ 25,445,000

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2019	\$ 4,650,000	\$ 1,086,250	\$ 5,736,250
2020	4,815,000	919,375	5,734,375
2021	5,065,000	672,375	5,737,375
2022	5,320,000	412,750	5,732,750
2023	5,595,000	139,875	5,734,875
Totals	<u>\$ 25,445,000</u>	<u>\$ 3,230,625</u>	<u>\$ 28,675,625</u>

**Changes in Long-Term Liabilities**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2018, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
Gen. oblig. refunding bds, 2013	\$ 4,695,000		\$	\$ 4,695,000	
Gen. oblig. refunding bds, 2016	30,000,000		4,555,000	25,445,000	4,650,000
Limited Tax Notes	3,570,000		1,160,000	2,410,000	1,190,000
Plus (Less) Deferred Amounts					
Bond Premiums	2,709,107		794,084	1,915,023	558,238
Accrued Personal Leave	2,481,576	4,372,250	4,216,661	2,637,165	1,951,501
Other Post-Employment Benefits	30,820,114	6,340,614	477,859	36,682,869	
Net Pension Liability	24,853,518	25,903,397	37,993,250	12,763,665	
Total governmental activities	<u>\$ 99,129,315</u>	<u>\$ 36,616,261</u>	<u>\$ 49,196,854</u>	<u>\$ 86,548,722</u>	<u>\$ 8,349,739</u>

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
University Medical Center (Component Unit)					
Other Post-Employment Benefits	\$ 1,296,000	\$ 48,000	\$ 172,000	\$ 1,172,000	
Total governmental activities	<u>\$ 1,296,000</u>	<u>\$ 48,000</u>	<u>\$ 172,000</u>	<u>\$ 1,172,000</u>	

**Advance Refunding of Debt**

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

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

The County issued \$30,600,000 of general obligation refunding bonds to provide resources to acquire securities of



## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

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

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

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

Bond Issue	Maturity Date	Interest Rate	Amount
Gen Oblig Refunding Bonds, Series 2007	02/15/19	4.000%	\$ 5,175,000
Gen Oblig Refunding Bonds, Series 2007	02/15/20	4.500%	5,400,000
Gen Oblig Refunding Bonds, Series 2007	02/15/21	4.500%	5,650,000
Gen Oblig Refunding Bonds, Series 2007	02/15/22	4.500%	5,910,000
Gen Oblig Refunding Bonds, Series 2007	02/15/23	4.500%	6,180,000
Total			<u>\$ 28,315,000</u>

Certificate of Obligation Issue	Maturity Date	Interest Rate	Amount
Certificates of Obligation, Series 2006	02/15/19	4.30%	\$ 690,000
Certificates of Obligation, Series 2006	02/15/20	4.375%	720,000
Certificates of Obligation, Series 2006	02/15/21	4.40%	755,000
Certificates of Obligation, Series 2006	02/15/22	4.40%	790,000
Certificates of Obligation, Series 2006	02/15/23	4.50%	825,000
Certificates of Obligation, Series 2006	02/15/24	4.50%	865,000
Certificates of Obligation, Series 2006	02/15/25	4.50%	900,000
Certificates of Obligation, Series 2006	02/15/26	4.50%	945,000
Total			<u>\$ 6,490,000</u>

#### Continuing Disclosure

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

#### H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for facilities and equipment provide for minimum future rental payments as of September 30, 2018, as follows:

<u>Year Ending September 30,</u>	
2019	\$ 138,487
2020	138,487
2021	138,487
2022	53,062
Total Minimum Rentals	<u>\$ 468,523</u>
Rental Expenditures in 2018	<u>\$ 146,216</u>



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**I. Risk Management**

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2018, Lubbock County obtained auto liability, general liability, property, law enforcement liability, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

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

University Medical Center (Component Unit)

The University Medical Center is self-insured for medical malpractice and general liability claims. The maximum liability for professional and general liability claims as a governmental unit under the *Tort Claims Act* is generally \$100,000 per individual and \$300,000 per occurrence.

Losses from asserted and unasserted claims identified under the incident reporting system are accrued based on estimates that incorporate the past experience, as well as other considerations, including the nature of each claim or incident and relevant trend factors. It is reasonably possible that the estimate of losses will change by a material amount in the near term.

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

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

Balance, Beginning of Year	\$ 642,000
Current Year Claims Incurred and Changes in	
Estimates for Claims Incurred in Prior Years	105,000
Claims and Expenses Paid, Net	<u>(143,000)</u>
Balance, End of Year	<u>\$ 604,000</u>

**J. Workers' Compensation**

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

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Claims information is as follows:

Actuarial Date	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
December 31, 2014	\$ 810,356	\$ 1,238,877	\$ 691,570	\$ 1,357,663
December 31, 2016	1,357,663	1,308,394	629,795	2,036,262
September 30, 2018	2,036,262	154,014	530,302	1,659,974

The University Medical Center (Component Unit) is self-insured for workers' compensation claims. Commercial stop-loss insurance coverage is purchased for workers' compensation claims in excess of \$500,000. A provision is accrued for self-insured workers' compensation claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. It is reasonably possible that the University Medical Center's estimate will change by a material amount in the near term.

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

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

Balance, Beginning of Year	\$ 3,073,000
Current year claims incurred and changes in estimates for claims incurred in prior years	318,000
Claims and expenses paid, net	<u>(835,000)</u>
Balance, End of Year	<u>\$ 2,556,000</u>

**K. Pension Plan**

**1. Plan Description**

The County participates as one of 760 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County & District Retirement System (TCDRS). TCDRS is an agency created by the State of Texas and administered in accordance with the TCDRS Act, Subtitle F, Title 8, Texas Government Code (the TCDRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TCDRS Act places the general administration and management of the System with a nine-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TCDRS is not fiscally dependent on the State of Texas. TCDRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at [www.tcdrs.org](http://www.tcdrs.org).

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

**2. Benefits Provided**

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

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



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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, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	516
Inactive employees entitled to but not yet receiving benefits	759
Active employees	1,251
Total covered employees	<u>2,526</u>

**3. Contributions**

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

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 10.25% and 10.56% in calendar years 2017 and 2018, respectively. The County's contributions to TCDRS for the year ended September 30, 2018 were 6,324,917, and were equal to the required contributions.

**4. Net Pension Liability**

The County's Net Pension Liability (NPL) was measured as of December 31, 2017, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

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

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

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

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

Actuarial assumptions used in the December 31, 2017, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was for the period January 1, 2013 through December 31, 2016.

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

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2018 information for a 10- year time horizon.

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
U.S. Equities	11.50%	4.55%
Private Equity	16.00%	7.55%
Global Equities	1.50%	4.85%
International Equities-Developed	11.00%	4.55%
International Equities-Emerging	8.00%	5.55%
Investment-Grade Bonds	3.00%	.75%
Strategic Credit	8.00%	4.12%
Direct Lending	10.00%	8.06%
Distressed Debt	2.00%	6.30%
REIT Equities	2.00%	4.05%
Master Limited Partnerships (MLPs)	3.00%	6.00%
Private Real Estate Partnerships	6.00%	6.25%
Hedge Funds	18.00%	4.10%
Total	100.00%	

#### Discount Rate

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



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Development of the Single Discount Rate:

	2017
Single Discount Rate	8.10%
Long-Term Expected Rate of Return	8.00%
Long-Term Municipal Bond Rate	N/A
Last year ending December 31 in the 100 year projection period for which projected benefit payments are fully funded	N/A

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

	Increase (Decrease)		
	\$ Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2016	\$ 213,685,937	\$ 188,832,419	\$ 24,853,518
Changes for the year			
Service cost	7,917,153		7,917,153
Interest	17,570,237		17,570,237
Change of benefit terms			
Effect of economic/demographic gains or losses	(221,214)		(221,214)
Changes of assumptions	271,761		271,761
Contributions - employer		6,054,349	(6,054,349)
Contributions - employee		4,137,453	(4,137,453)
Net investment income		27,573,117	(27,573,117)
Benefit payments, including refunds of employee contributions	(9,559,285)	(9,559,285)	
Administrative expense		(144,246)	144,246
Other changes		7,117	(7,117)
Net changes	\$ 15,978,652	\$ 28,068,505	\$ (12,089,853)
Balance at 12/31/2017	\$ 229,664,589	\$ 216,900,924	\$ 12,763,665

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

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
County's net pension liability	\$ 44,748,135	\$ 12,763,665	\$ (13,868,212)

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](http://www.tcdrs.org).

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

For the year ended September 30, 2018, the County recognized pension expense of \$7,073,840.

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At September 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 109,960	\$ 2,375,038
Changes in actuarial assumptions	\$ 987,954	\$
Difference between projected and actual investment earnings	\$	\$ 2,291,809
Contributions subsequent to the measurement date	\$ 4,689,430	\$
Total	<u>\$ 5,787,344</u>	<u>\$ 4,666,847</u>

\$4,689,430 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec. 31:	
2018	\$ 901,874
2019	320,764
2020	(2,350,077)
2021	(2,441,494)
2022	0
Thereafter	0

**L. Health Care Coverage**

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$750 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, 2018, for actual claims incurred and estimated claims incurred but not reported were \$1,994,215. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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

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

The contract between Lubbock County and the third party administrator is renewable September 30, 2019, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Sun Life Insurance Company, a commercial insurer licensed

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or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$250,000 and for aggregate loss of \$1,000,000 annually. Other counties and/or their employees contributed to the self-insurance pool which was operated under contractual provisions of Article 4413(32c), Interlocal Cooperation Act.

Latest financial statement information is available for the self insurance fund for the year ended December 31, 2017, through Aetna Life Insurance Company.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2016	\$ 852,802	\$ 8,390,392	\$ 8,089,927	\$ 1,153,267
September 30, 2017	1,153,267	8,937,036	8,434,934	1,655,369
September 30, 2018	1,655,369	11,173,218	10,834,372	1,994,215

#### University Medical Center (Component Unit)

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

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

Balance, Beginning of the Year	\$ 1,146,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years	26,386,000
Claims and Expenses Paid, Net	(25,245,000)
Balance, End of the Year	\$ 2,287,000

#### M. Post Employment Benefits Other than Pension Benefits

##### 1. Plan Description

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

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

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



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

2. Benefits Provided

Pre-65 Retiree

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

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

Post-65 Retiree

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

Retiree Insurance Eligibility Limitations

If a retiree or covered spouse is eligible for medical and/or dental benefits through another employer they no longer qualify for Lubbock County retiree benefits. Any spouse and/or dependent(s) of a retiree who passes away will then be eligible to receive the employer contribution at the rate of 10-14 years of service. 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 not eligible for retiree benefits. Spouse participation will end in the event of a divorce. Dependent(s) coverage will end when they no longer meet eligibility requirements of the Plan Document. If a husband and wife are both active employees of Lubbock County and only one retires; the spouse who remains employed is only then eligible to participate in the retiree insurance at the time of his or her retirement with Lubbock County, if eligible. If a retiree, spouse/or eligible dependent(s) benefits are terminated they then forfeit the right to reinstate coverage in the future.

Employer Contribution

Employer contributions are based on years of continuous un-broken full-time service with Lubbock County and a percentage of the COBRA rate provided by the insurance underwriter. 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. Retiree, spouse and/or eligible dependent(s) medical premium and/or dental premium (only if retiree and eligible dependent(s) maintained these benefits at least 36 months prior to retirement), Medicare supplement premium, active County medical premium, insurance marketplace medical premium and insurance marketplace dental premium.

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



**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Employees covered by benefit terms:

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	90
Inactive employees entitled to but not yet receiving benefits	
Active employees	933
Total covered employees	<u>1,023</u>

3. Net OPEB Liability

The County's Net OPEB Liability was measured as of December 31, 2017, and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Salary Increases	.50% to 5.00% not including wage inflation of 3.25%
Discount Rate	3.31%

The Discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2017.

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

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).

Changes in Total OPEB Liability

Balance at 12/31/2016	\$ 30,820,114
Changes for the year	
Service cost	1,910,500
Interest on total OPEB liability	1,202,779
Change of benefit terms	
Difference between expected and actual experience	(65,130)
Changes of assumptions or other inputs	3,227,335
Benefit payments	(412,729)
Net changes	<u>5,862,755</u>
Balance at 12/31/2017	<u>\$ 36,682,869</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 3.31%, 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 (2.31%) or 1-percentage-point higher (4.31%) than the current rate.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	1% Decrease in Discount Rate 2.31%	Discount Rate 3.31%	1% Increase in Discount Rate 4.31%
County's total OPEB liability	\$ 44,101,560	\$ 36,682,869	\$ 30,601,127

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

For the year ended September 30, 2018, the City recognized OPEB expense of \$3,477,002.

At September 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ 57,639
Changes in actuarial assumptions	\$ 2,856,121	\$
Contributions subsequent to the measurement date	\$ 189,220	\$
Total	\$ 3,045,341	\$ 57,639

\$189,220 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, 2018. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended Dec. 31:	
2019	\$ 363,723
2020	363,723
2021	363,723
2022	363,723
2023	363,723
Thereafter	979,867
	\$ 2,798,482

N. Commitments and Contingencies

1. Contingencies

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

2. Litigation

Lubbock County is involved in various lawsuits and claims. Some are for alleged losses suffered and are being handled by the County's insurance carriers. Other matters handled by the Lubbock County Civil Division and outside counsel include various issues involving civil rights and discrimination claims. Although the outcome of these lawsuits and claims are not presently determinable, in the opinion of management the resolution of these matters will not have a material adverse effect on the County's financial position as of September 30, 2018.



## **LUBBOCK COUNTY, TEXAS**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**O. Tax Abatements**

Lubbock County entered into an agreement with Cellco Partnership/Verizon Wireless on February 14, 2011. The agreement was for Cellco Partnership to invest capital on a long-term basis for a valuation limitation of \$40,000,000. Tax abatement began January 1, 2014 and ends December 31, 2018. For fiscal year 2018, the total abatement was \$1,937,952.

Lubbock County entered into an agreement with Xfab Texas, Inc. on September 22, 2014. The agreement was for Xfab Texas, Inc. to invest capital on a long-term basis for a valuation limitation of \$14,215,000. Tax abatement began January 1, 2017 and ends December 31, 2021. For fiscal year 2018, the total abatement was \$722,440.

Lubbock County entered into an agreement with United Supermarket on June 22, 2015. The agreement was for United Supermarket to invest capital on a long-term basis for a valuation limitation of \$1,200,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2018, the total abatement was \$935,442.

Lubbock County entered into an agreement with Safeway Inc. on May 23, 2016. The agreement was for Safeway Inc. to invest capital on a long-term basis for a valuation limitation of \$26,000,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2018, the total abatement was \$15,484,807.

Lubbock County entered into an agreement with WWC Tx RSA/LBB MSA RSA 3 4 5 on February 14, 2011. The agreement was for WWC TX RSA/LBB MSA RSA 3 4 5 to invest capital on a long-term basis for a valuation limitation of \$40,000,000. Tax abatement began January 1, 2014 and ends December 31, 2018. For fiscal year 2017, the total abatement was \$854,153.

Lubbock County entered into an agreement with Monsanto Southern Production Company, LLC on December 22, 2016. The agreement was for Monsanto Southern Production Company, LLC to invest capital on a long-term basis for a valuation limitation of \$100,000,000. Tax abatement will begin January 1, 2018 and ends December 31, 2026.

**P. Financial Instruments**

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

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

**Q. Prior Period Adjustment**

During fiscal year 2018, the County adopted GASB Statement No. 75 for Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. GASB Statement No. 75 establishes accounting and financial reporting requirements for state and local government employers that provide their employees with postemployment benefits other than pensions. Adoption of GASB 75 required a prior period adjustment to report the effect of GASB 75 retroactively. The prior period adjustment totaled \$16,281,080. This amount included \$30,409,794 to report the beginning OPEB liability as calculated under GASB 75 and (\$14,128,714) to remove the prior year OPEB liability as reported under GASB 45. The restated beginning net position is \$125,927,468.

**R. Subsequent Events**

Subsequent events were evaluated through March 5, 2019, which is the date the financial statements were available to be issued. No significant subsequent events have occurred prior to this date.

### ***Required Supplementary Information***

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



**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT B-1**  
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 59,236,332	\$ 59,236,332	\$ 58,544,172	\$ (692,160)
Sales Tax	23,918,753	23,918,753	24,832,231	913,478
Licenses and permits	183,900	183,900	175,157	(8,743)
Intergovernmental	2,991,700	2,998,480	2,927,289	(71,191)
Fees of Office	3,461,766	3,461,766	3,420,304	(41,462)
Commissions	4,538,882	4,538,882	3,995,309	(543,573)
Charges for Services	2,403,150	2,403,150	1,901,939	(501,211)
Fines and Forfeitures	1,330,419	1,330,419	927,325	(403,094)
Investment Earnings	850,000	850,000	(1,453,064)	(2,303,064)
Other	2,013,919	2,013,919	1,862,675	(151,244)
Total revenues	<u>100,928,821</u>	<u>100,935,601</u>	<u>97,133,337</u>	<u>(3,802,264)</u>
Expenditures:				
Current:				
General Administration				
Commissioners Court	549,205	549,608	535,402	14,206
County Judge	187,828	190,981	186,288	4,693
County Clerk	1,359,353	1,342,381	1,115,128	227,253
Information Systems	5,258,410	5,075,903	4,950,411	125,492
Self Insurance Claims	230,000	230,000		230,000
General Administration	4,697,110	3,636,457	2,234,485	1,401,972
Admin, Research	142,556	153,000	143,569	9,431
Judicial Compliance	403,666	389,450	348,522	40,928
Total General Administration	<u>12,828,128</u>	<u>11,567,780</u>	<u>9,513,805</u>	<u>2,053,975</u>
Financial				
Treasurer	354,033	361,709	352,456	9,253
Tax Assessor	1,932,285	1,978,321	1,883,206	95,115
Purchasing	418,760	421,699	405,506	16,193
Auditor	1,323,005	1,291,862	1,169,394	122,468
Human Resources	729,272	736,728	703,108	33,620
Total Financial	<u>4,757,355</u>	<u>4,790,319</u>	<u>4,513,670</u>	<u>276,649</u>
Judicial				
Courts	4,083,257	4,180,039	3,997,006	183,033
Appellate Courts	23,498	24,740	24,321	419
District Clerk	1,783,558	1,764,480	1,697,655	66,825
Justice of the Peace, Precinct 1	327,988	350,865	340,043	10,822
Justice of the Peace, Precinct 2	288,832	281,655	249,201	32,454
Justice of the Peace, Precinct 3	305,390	319,975	290,247	29,728
Justice of the Peace, Precinct 4	342,893	412,495	385,732	26,763
Central Jury	314,251	321,251	324,638	(3,387)
Judicial	7,068,353	7,075,133	6,240,718	834,415
Total Judicial	<u>14,538,020</u>	<u>14,730,633</u>	<u>13,549,561</u>	<u>1,181,072</u>
Legal				
Criminal District Attorney	6,806,079	6,760,962	6,450,775	310,187
South Plains Auto Theft Task Force	12,265	12,265	11,644	621
Total Legal	<u>6,818,344</u>	<u>6,773,227</u>	<u>6,462,419</u>	<u>310,808</u>
Public Safety				
Constable 1	92,811	92,811	86,791	6,020
Constable 2	93,544	97,749	88,428	9,321
Constable 3	92,491	92,491	80,300	12,191
Constable 4	91,934	92,478	81,080	11,398

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT B-1**  
**Page 2 of 2**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Medical Examiner	2,677,301	2,686,586	2,518,348	168,238
Sheriff	12,487,512	12,676,246	12,385,382	290,864
Jail	24,618,391	24,900,694	24,337,671	563,023
Inmate Transportation	122,800	122,319	93,494	28,825
Public Safety	1,094,828	1,094,828	1,000,826	94,002
Total Public Safety	41,371,612	41,856,202	40,672,320	1,183,882
Correctional				
Community Supervision Corrections Dept	300,662	300,662	261,455	39,207
Total Correctional	300,662	300,662	261,455	39,207
Facilities				
Maintenance	7,154,525	7,176,019	6,462,686	713,333
Total Facilities	7,154,525	7,176,019	6,462,686	713,333
Health				
Safety & Environmental	309,418	320,021	270,869	49,152
Total Health	309,418	320,021	270,869	49,152
Welfare				
General Assistance	551,162	558,456	447,925	110,531
Veteran Services	61,142	71,643	66,207	5,436
Total Welfare	612,304	630,099	514,132	115,967
Conservation				
Texas AgriLIFE Extension	350,891	357,248	253,542	103,706
Total Conservation	350,891	357,248	253,542	103,706
Elections				
Elections	2,199,640	2,196,642	1,534,710	661,932
Total Elections	2,199,640	2,196,642	1,534,710	661,932
Culture/Recreation				
Library Services	239,728	239,728	229,728	10,000
Total Culture/Recreation	239,728	239,728	229,728	10,000
Transportation				
Public Works	160,319	159,538	107,969	51,569
Total Transportation	160,319	159,538	107,969	51,569
Capital Outlay	4,133,446	4,420,333	3,685,298	735,035
Total expenditures	95,774,392	95,518,451	88,032,164	7,486,287
Excess (deficiency) of revenues (under) expenditures	5,154,429	5,417,150	9,101,173	3,684,023
Other financing sources (uses):				
Transfers out	(12,003,108)	(12,265,829)	(12,236,204)	29,625
Total other financing sources (uses)	(12,003,108)	(12,265,829)	(12,236,204)	29,625
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(6,848,679)	(6,848,679)	(3,135,031)	3,713,648
Fund balances/equity, October 1	30,673,207	30,673,207	30,673,207	
Fund balances/equity, September 30	<u>\$ 23,824,528</u>	<u>\$ 23,824,528</u>	<u>\$ 27,538,176</u>	<u>\$ 3,713,648</u>

**LUBBOCK COUNTY, TEXAS**  
**REGIONAL PUBLIC DEFENDER- CAPITAL**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT B-2**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$ 2,388,494	\$ 2,388,494	\$ 2,410,585	\$ 22,091
Indigent Defense Grant	3,000,000	3,000,000	3,000,000	
Investment Earnings			48,498	48,498
Other			371	371
Total revenues	<u>5,388,494</u>	<u>5,388,494</u>	<u>5,459,454</u>	<u>70,960</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	4,347,054	4,536,786	3,973,617	563,169
Supplies	172,000	220,000	200,343	19,657
Training/Dues	450,000	438,400	438,400	
Professional/Contract Services	280,283	349,673	314,695	34,978
Other	267,034	267,034	58,391	208,643
Total Judicial	<u>5,516,371</u>	<u>5,811,893</u>	<u>4,985,446</u>	<u>826,447</u>
Total expenditures	<u>5,516,371</u>	<u>5,811,893</u>	<u>4,985,446</u>	<u>826,447</u>
Excess (deficiency) of revenues (under) expenditures	<u>(127,877)</u>	<u>(423,399)</u>	<u>474,008</u>	<u>897,407</u>
Other financing sources (uses):				
Transfers in	127,877	127,877	127,877	
Total other financing sources (uses)	<u>127,877</u>	<u>127,877</u>	<u>127,877</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(295,522)	601,885	897,407
Fund balances/equity, October 1	2,389,568	2,389,568	2,389,568	
Fund balances/equity, September 30	<u>\$ 2,389,568</u>	<u>\$ 2,094,046</u>	<u>\$ 2,991,453</u>	<u>\$ 897,407</u>

**LUBBOCK COUNTY, TEXAS**

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

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Total Pension Liability</b>										
Service Cost	\$ 7,917,153	\$ 7,911,550	\$ 7,564,459	\$ 6,939,843	\$	\$	\$	\$	\$	\$
Interest (on the total pension liability)	17,570,237	16,090,635	15,205,988	14,000,099						
Effect of plan changes			(1,430,072)							
Effect of assumption changes or inputs	271,761		1,926,362							
Effect of economic/demographic gains or losses	(221,215)	(807,965)	(4,283,220)	549,801						
Benefit payments, including refunds of employee contributions	(9,559,285)	(8,395,263)	(7,597,829)	(6,722,749)						
Net Change in Total Pension Liability	15,978,651	14,798,957	11,385,688	14,766,994						
Total Pension Liability- Beginning	213,685,937	198,886,980	187,501,292	172,734,298						
Total Pension Liability- Ending (a)	<u>\$ 229,664,588</u>	<u>\$ 213,685,937</u>	<u>\$ 198,886,980</u>	<u>\$ 187,501,292</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Plan Fiduciary Net Position</b>										
Contributions- Employer	\$ 6,054,349	\$ 5,728,926	\$ 5,636,975	\$ 5,735,720	\$	\$	\$	\$	\$	\$
Contributions- Employee	4,137,453	4,026,825	3,812,446	3,798,494						
Net Investment Income	27,573,116	12,938,238	(1,379,468)	10,930,992						
Benefit payments, including refunds of employee contributions	(9,559,285)	(8,395,263)	(7,597,829)	(6,722,749)						
Administrative Expense	(144,246)	(140,818)	(125,873)	(129,463)						
Other	7,117	(150,660)	(106,437)	(290,884)						
Net Change in Plan Fiduciary Net Position	\$ 28,068,504	\$ 14,007,248	\$ 239,814	\$ 13,322,110	\$	\$	\$	\$	\$	\$
Plan Fiduciary Net Position- Beginning	188,832,419	174,825,171	174,585,357	161,263,247						
Plan Fiduciary Net Position- Ending (b)	<u>\$ 216,900,923</u>	<u>\$ 188,832,419</u>	<u>\$ 174,825,171</u>	<u>\$ 174,585,357</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Net Pension Liability- Ending (a) - (b)	<u>\$ 12,763,665</u>	<u>\$ 24,853,518</u>	<u>\$ 24,061,809</u>	<u>\$ 12,915,935</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.44%	88.37%	87.90%	93.11%						
Covered Payroll	\$ 59,005,398	\$ 56,863,541	\$ 54,463,516	\$ 54,264,173	\$	\$	\$	\$	\$	\$
Net Pension Liability as a Percentage of Covered Payroll	21.63%	43.71%	44.18%	23.80%						

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



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

	Fiscal Year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 6,324,917	\$ 5,978,906	\$ 5,697,771	\$ 5,621,943	\$	\$	\$	\$	\$	\$
Contributions in relation to the contractually required contribution	(6,324,917)	(5,978,906)	(5,697,771)	(5,621,943)						
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
County's covered payroll	\$ 60,363,434	\$ 58,603,917	\$ 56,168,414	\$ 54,012,022	\$	\$	\$	\$	\$	\$
Contributions as a percentage of covered payroll	10.48%	10.20%	10.14%	10.41%						

Note: GASB 68, Paragraph 81.2b requires that the data in this schedule be presented as of the County's current fiscal year as opposed to the time period covered by the measurement date of January 1, 2017 - December 31, 2017.

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

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

	Measurement Year Ended									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total OPEB Liability										
Service cost	\$ 1,910,500	\$	\$	\$	\$	\$	\$	\$	\$	\$
Interest on total OPEB liability	1,202,779									
Changes in benefit terms										
Differences between expected and actual experience	(65,130)									
Change in assumptions	3,227,335									
Benefit payments	\$ (412,729)	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Change in OPEB liability	5,862,755									
Total OPEB liability- beginning	30,820,114									
Total	\$ 36,682,869	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's covered payroll	\$ 59,075,993	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's total OPEB liability as a percentage of its covered payroll	62.09%									

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

**LUBBOCK COUNTY, TEXAS**

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

	Fiscal Year Ended									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Statutorily or contractually required County contribution	\$ 191,629	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions recognized by OPEB in relation to statutorily or contractually required contribution	(191,629)									
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's covered payroll	\$ 60,363,434	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions as a percentage of covered payroll	0.32%									

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

Note: The data in this schedule is presented as of the County's current fiscal year as opposed to the time period covered by the measurement date of January 1, 2017- December 31, 2017.

## **LUBBOCK COUNTY, TEXAS**

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2018**

#### **Defined Benefit Pension Plan**

##### **Valuation Date:**

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

##### **Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	12.9 years (based on contribution rate calculated in 12/31/17 valuation)
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

##### **Other Information:**

Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	New Annuity Purchase Rates were reflected for benefits earned after 2017.

#### **Other Post Employment Benefits**

##### **Valuation Date:**

December 31, 2016



## LUBBOCK COUNTY

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2018

#### Methods and Assumptions Used to Determine Contribution Rates:

Inflation	2.50%
Salary Increases	.50% to 5.00%, not including wage inflation of 3.25%
Discount Rate	3.31% as of December 31, 2017
Demographic Assumption	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS)
Health Care Trend Rates	7.50% decreasing to an ultimate rate of 4.50% over 14 years; ultimate trend rate includes a .25% adjustment for the excise tax
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Participation Rates	It was assumed that retirees would choose to receive retiree health care benefits based on age and service at retirement as follows:

Years of Service	Retiring prior to age 65	Retiring on or after age 65
8-9	15%	0%
10-14	30%	90%
15-19	45%	90%
20+	65%	90%

#### Other Information:

There were no benefit changes during the year.

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

#### Budgetary Data:

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

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

## **LUBBOCK COUNTY**

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2016 through September 30, 2017.
- 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.
- 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.

Expenditures exceeded appropriations in one area of the General Fund.

*Combining Statements and Budget Comparisons  
as Supplementary Information*

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

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2018**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 4,189,204	\$ 38,021	\$ 56,662	\$ 4,283,887
<i>Investments</i>	20,451,195	861,728	1,359,905	22,672,828
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>	7,034	21,720		28,754
<i>Other</i>	1,328,342	8,756	4,762	1,341,860
<i>Prepaid Items</i>	7,821			7,821
<i>Inventories</i>	1,771			1,771
Total Assets	<u>\$ 25,985,367</u>	<u>\$ 930,225</u>	<u>\$ 1,421,329</u>	<u>\$ 28,336,921</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 317,640	\$	\$	\$ 317,640
<i>Accounts Payable</i>	1,535,648		367,700	1,903,348
<i>Due to Other Funds</i>	647			647
<i>Accrued Wages</i>	337,388			337,388
Unearned Revenue:				
<i>Other</i>	253,248			253,248
Total Liabilities	<u>2,444,571</u>		<u>367,700</u>	<u>2,812,271</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	1,368	4,225		5,593
Total Deferred Inflows of Resources	<u>1,368</u>	<u>4,225</u>		<u>5,593</u>
Fund Balances				
<i>Nonspendable</i>	3,080			3,080
Restricted For:				
<i>Debt Service</i>		926,000		926,000
<i>Capital Projects</i>			1,053,629	1,053,629
<i>County Road Construction &amp; Maintenance</i>	3,614,300			3,614,300
<i>Parks and Recreation</i>	1,233,542			1,233,542
<i>Building Construction &amp; Improvement</i>	2,642,436			2,642,436
<i>Juvenile Services</i>	3,997,751			3,997,751
<i>Information and Technology</i>	820,084			820,084
<i>Election Services</i>	714,897			714,897
<i>Dispute Resolution</i>	35,255			35,255
<i>Criminal Justice</i>	904,764			904,764
<i>Child &amp; Family Services</i>	7,913			7,913
<i>Law Library Program</i>	2,055			2,055
<i>Records Preservation</i>	6,921,796			6,921,796
<i>Court House Security</i>	4,694			4,694
<i>Historical Preservation Programs</i>	5,442			5,442
<i>Inmate Welfare</i>	2,631,419			2,631,419
Total Fund Balances	<u>23,539,428</u>	<u>926,000</u>	<u>1,053,629</u>	<u>25,519,057</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 25,985,367</u>	<u>\$ 930,225</u>	<u>\$ 1,421,329</u>	<u>\$ 28,336,921</u>



**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 2,273,023	\$ 7,024,562	\$	\$ 9,297,585
Intergovernmental	5,441,884			5,441,884
Fees of Office	1,970,728			1,970,728
Charges for Services	4,186,923			4,186,923
Fines and Forfeitures	136,581			136,581
Investment Earnings	370,045	27,132	19,658	416,835
Other	2,302,634			2,302,634
Total revenues	<u>16,681,818</u>	<u>7,051,694</u>	<u>19,658</u>	<u>23,753,170</u>
Expenditures:				
Current:				
General Administration	343,371			343,371
Judicial	114,862			114,862
Legal	1,678,949			1,678,949
Public Safety	2,405,838			2,405,838
Correctional	8,321,917			8,321,917
Facilities	113,781			113,781
Elections	343,766			343,766
Culture/Recreation	356,499			356,499
Transportation	7,919,141			7,919,141
Capital Outlay	3,743,673		1,783,957	5,527,630
Debt Service:				
Principal Retirement		5,715,000		5,715,000
Interest and Fiscal Charges		1,435,918		1,435,918
Total expenditures	<u>25,341,797</u>	<u>7,150,918</u>	<u>1,783,957</u>	<u>34,276,672</u>
Excess (deficiency) of revenues (under) expenditures	(8,659,979)	(99,224)	(1,764,299)	(10,523,502)
Other financing sources (uses):				
Transfers in	13,916,168		1,149,066	15,065,234
Transfers out	(2,956,907)			(2,956,907)
Total other financing sources (uses)	<u>10,959,261</u>		<u>1,149,066</u>	<u>12,108,327</u>
Net change in fund balances	2,299,282	(99,224)	(615,233)	1,584,825
Fund balances/equity, October 1	21,240,146	1,025,224	1,668,862	23,934,232
Fund balances/equity, September 30	<u>\$ 23,539,428</u>	<u>\$ 926,000</u>	<u>\$ 1,053,629</u>	<u>\$ 25,519,057</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 67,301	\$ 18,448	\$ 8,071	\$ 13,208
<i>Investments</i>	2,176,074	596,467	153,367	250,958
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>		293	293	293
<i>Other</i>	295,514	2,134	610	956
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	<u>\$ 2,538,889</u>	<u>\$ 617,342</u>	<u>\$ 162,341</u>	<u>\$ 265,415</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 76,615	\$ 1,780	\$ 1,894	\$ 1,394
<i>Accounts Payable</i>	171,418	1,438	12,979	69,844
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	75,283	2,293	2,260	1,964
Unearned Revenue:				
<i>Other</i>	182,889			
Total Liabilities	<u>506,205</u>	<u>5,511</u>	<u>17,133</u>	<u>73,202</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>		57	57	57
Total Deferred Inflows of Resources		<u>57</u>	<u>57</u>	<u>57</u>
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction &amp; Maintenance</i>	2,032,684			
<i>Parks and Recreation</i>		611,774	145,151	192,156
<i>Building Construction &amp; Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child &amp; Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>2,032,684</u>	<u>611,774</u>	<u>145,151</u>	<u>192,156</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 2,538,889</u>	<u>\$ 617,342</u>	<u>\$ 162,341</u>	<u>\$ 265,415</u>

<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>	<u>New Road Fund</u>	<u>LCETRZ No. 1 Tax Increment Fund</u>	<u>Safe School Program/ JJAEF</u>
\$ 14,482	\$ 95,285	\$ 39,357	\$ 10,236	\$ 84,447
275,135	3,080,885	1,272,553	245,660	
293	5,862			
1,041	11,986	13,399	860	
<u>\$ 290,951</u>	<u>\$ 3,194,018</u>	<u>\$ 1,325,309</u>	<u>\$ 256,756</u>	<u>\$ 84,447</u>
\$ 1,884	\$ 550,442	\$ 449	\$	\$ 75,807
2,693				
1,856				
<u>6,433</u>	<u>550,442</u>	<u>449</u>		<u>8,640</u>
				<u>84,447</u>
<u>57</u>	<u>1,140</u>			
<u>57</u>	<u>1,140</u>			
284,461	2,642,436	1,324,860	256,756	
<u>284,461</u>	<u>2,642,436</u>	<u>1,324,860</u>	<u>256,756</u>	
<u>\$ 290,951</u>	<u>\$ 3,194,018</u>	<u>\$ 1,325,309</u>	<u>\$ 256,756</u>	<u>\$ 84,447</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	TJJD-R Regional Diversion	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 1,008	\$ 104,190	\$ 166,777	\$ 2,245
<i>Investments</i>			3,954,646	
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>			15,347	73,932
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	<u>\$ 1,008</u>	<u>\$ 104,190</u>	<u>\$ 4,136,770</u>	<u>\$ 76,177</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$ 9,433	\$ 49,222	\$ 31,524
<i>Accounts Payable</i>	1,008	79,097	42,132	14,967
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>		13,765	47,665	29,686
Unearned Revenue:				
<i>Other</i>		1,895		
Total Liabilities	<u>1,008</u>	<u>104,190</u>	<u>139,019</u>	<u>76,177</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction &amp; Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction &amp; Improvement</i>				
<i>Juvenile Services</i>			3,997,751	
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child &amp; Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances			<u>3,997,751</u>	
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 1,008</u>	<u>\$ 104,190</u>	<u>\$ 4,136,770</u>	<u>\$ 76,177</u>



Juvenile Detention Fund	Juvenile Food Service Fund	Title IV-E	Re-Entry Drug Court	CJD DWI Court
\$ 69,338	\$	\$	\$	\$
151,447	28,685	47,543	3,674	5,466
<u>\$ 220,785</u>	<u>\$ 28,685</u>	<u>\$ 47,543</u>	<u>\$ 3,674</u>	<u>\$ 5,466</u>
\$ 83,135 40,997	\$ 3,402 18,772	\$ 1,961 43,583	\$ 3,674	\$ 5,466
96,653	4,234	1,999		
<u>220,785</u>	<u>2,277 28,685</u>	<u>47,543</u>	<u>3,674</u>	<u>5,466</u>
<u>\$ 220,785</u>	<u>\$ 28,685</u>	<u>\$ 47,543</u>	<u>\$ 3,674</u>	<u>\$ 5,466</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	On Line Access	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 13,643	\$	\$ 11,127	\$ 6,808
<i>Investments</i>	259,210		211,398	39,367
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	917	3,831	1,722	6,206
<i>Prepaid Items</i>		690		487
<i>Inventories</i>				
Total Assets	<u>\$ 273,770</u>	<u>\$ 4,521</u>	<u>\$ 224,247</u>	<u>\$ 52,868</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$ 6,774
<i>Accounts Payable</i>	1,901	4,521	4,094	3,687
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>				6,640
Unearned Revenue:				
<i>Other</i>				25
Total Liabilities	<u>1,901</u>	<u>4,521</u>	<u>4,094</u>	<u>17,126</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				487
Restricted For:				
<i>County Road Construction &amp; Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction &amp; Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>	271,869			
<i>Election Services</i>				
<i>Dispute Resolution</i>				35,255
<i>Criminal Justice</i>			220,153	
<i>Child &amp; Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>271,869</u>		<u>220,153</u>	<u>35,742</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 273,770</u>	<u>\$ 4,521</u>	<u>\$ 224,247</u>	<u>\$ 52,868</u>

USDA AG Mediation	Domestic Relations Office	Law Library	Election Services Fund	Election Admin Fee Fund
\$	\$	\$	\$	\$
		324	11,063	8,156
		6,161		195,754
27,481	19,526	5,855	108,774	553
2,222	822			
<u>\$ 29,703</u>	<u>\$ 20,348</u>	<u>\$ 12,340</u>	<u>\$ 119,837</u>	<u>\$ 204,463</u>
\$	\$	\$	\$	\$
1,636	3,749	1,117	213	
26,753	7,226	7,211		
1,314	3,777	1,957	291	
<u>29,703</u>	<u>14,752</u>	<u>10,285</u>	<u>504</u>	
	822			
			119,333	204,463
	4,774	2,055		
	5,596	2,055	119,333	204,463
<u>\$ 29,703</u>	<u>\$ 20,348</u>	<u>\$ 12,340</u>	<u>\$ 119,837</u>	<u>\$ 204,463</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	Election Equipment Fund	LEPC Grant	Historical Cannon Restoration	Records Preservation Dist. Clerk
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 15,602	\$ 12,817	\$ 5,075	\$ 2,939
<i>Investments</i>	374,447			70,559
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	1,052		17	1,085
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	<u>\$ 391,101</u>	<u>\$ 12,817</u>	<u>\$ 5,092</u>	<u>\$ 74,583</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$ 98
<i>Accounts Payable</i>		12,817		171
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>				508
Unearned Revenue:				
<i>Other</i>				
Total Liabilities	<u></u>	<u>12,817</u>	<u></u>	<u>777</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction &amp; Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction &amp; Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>	391,101			
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child &amp; Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				73,806
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>			5,092	
<i>Inmate Welfare</i>				
Total Fund Balances	<u>391,101</u>	<u></u>	<u>5,092</u>	<u>73,806</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 391,101</u>	<u>\$ 12,817</u>	<u>\$ 5,092</u>	<u>\$ 74,583</u>



<u>Co. Clerk Records Preservation</u>	<u>County Records Preservation</u>	<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historical Commission</u>
\$ 137,311 3,295,473	\$ 21,391 513,400	\$ 522 12,514	\$ 12,788 242,962	\$ 31 590
29,855	3,782	2,728	2,570	2
\$ <u>3,462,639</u>	\$ <u>540,344</u> 1,771	\$ <u>15,764</u>	\$ <u>258,320</u>	\$ <u>623</u>
\$ 1,811 9,315	\$ 1,443 181	\$ 4,693 2,018	\$ 350	\$ 273
2,450	1,896	4,359		
<u>13,576</u>	<u>3,520</u>	<u>11,070</u>	<u>350</u>	<u>273</u>
	1,771			
3,449,063	535,053	4,694	257,970	350
<u>3,449,063</u>	<u>536,824</u>	<u>4,694</u>	<u>257,970</u>	<u>350</u>
\$ <u>3,462,639</u>	\$ <u>540,344</u>	\$ <u>15,764</u>	\$ <u>258,320</u>	\$ <u>623</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	Child Abuse Prevention	Justice Court Technology	Co & Dist Court Technology	Dist Court Record Technology
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 156	\$ 14,286	\$ 3,210	\$ 6,212
<i>Investments</i>	2,972	342,866	60,998	118,043
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	11	1,201	382	1,870
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	<u>\$ 3,139</u>	<u>\$ 358,353</u>	<u>\$ 64,590</u>	<u>\$ 126,125</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>		853		
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>				
Unearned Revenue:				
<i>Other</i>				
Total Liabilities	<u></u>	<u>853</u>	<u></u>	<u></u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	<u></u>	<u></u>	<u></u>	<u></u>
Total Deferred Inflows of Resources	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction &amp; Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction &amp; Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>		357,500	64,590	126,125
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child &amp; Family Services</i>	3,139			
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>3,139</u>	<u>357,500</u>	<u>64,590</u>	<u>126,125</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 3,139</u>	<u>\$ 358,353</u>	<u>\$ 64,590</u>	<u>\$ 126,125</u>

<u>County Clerk Archive</u>	<u>Sheriff Contraband Fund</u>	<u>Inmate Supply Fund</u>	<u>VINE</u>	<u>Homeland Security Fund</u>
\$ 103,297 2,479,135	\$ 368,623	\$ 2,631,419	\$	\$
26,902				16,617
<u>\$ 2,609,334</u>	<u>\$ 368,623</u>	<u>\$ 2,631,419</u>	<u>\$</u>	<u>\$ 16,617</u>
\$ 3,430	\$	\$	\$	\$ 16,617
<u>3,430</u>				<u>16,617</u>
	368,623			
2,605,904				
<u>2,605,904</u>	<u>368,623</u>	<u>2,631,419</u>		
\$ 2,609,334	\$ 368,623	\$ 2,631,419	\$	\$ 16,617

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	LEOSE Sheriff	Sheriff Commissary Salary Fund	LECD Emergency Communications
<b>ASSETS</b>			
Assets:			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 4,976	\$ 6,582	\$
<i>Investments</i>	94,545	125,056	
Receivables ( net of allowances for uncollectibles):			
<i>Taxes</i>			
<i>Other</i>	341	59,448	
<i>Prepaid Items</i>			
<i>Inventories</i>			
Total Assets	<u>\$ 99,862</u>	<u>\$ 191,086</u>	<u>\$</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$	\$ 16,175	\$
<i>Accounts Payable</i>		6,007	
<i>Due to Other Funds</i>			
<i>Accrued Wages</i>		15,372	
Unearned Revenue:			
<i>Other</i>			
Total Liabilities	<u></u>	<u>37,554</u>	<u></u>
Deferred Inflows of Resources:			
<i>Unavailable Revenue- Property Taxes</i>	<u></u>	<u></u>	<u></u>
Total Deferred Inflows of Resources	<u></u>	<u></u>	<u></u>
Fund Balances			
<i>Nonspendable</i>			
<i>Restricted For:</i>			
<i>County Road Construction &amp; Maintenance</i>			
<i>Parks and Recreation</i>			
<i>Building Construction &amp; Improvement</i>			
<i>Juvenile Services</i>			
<i>Information and Technology</i>			
<i>Election Services</i>			
<i>Dispute Resolution</i>			
<i>Criminal Justice</i>	99,862	153,532	
<i>Child &amp; Family Services</i>			
<i>Law Library Program</i>			
<i>Records Preservation</i>			
<i>Court House Security</i>			
<i>Historical Preservation Programs</i>			
<i>Inmate Welfare</i>			
Total Fund Balances	<u>99,862</u>	<u>153,532</u>	<u></u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 99,862</u>	<u>\$ 191,086</u>	<u>\$</u>



	TAG Grant	JMHCP Grant	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Task Force
\$		\$	\$ 34,765	\$ 28,476	\$ 12
	161,834 3,600	13,123			159,695
\$	<u>165,434</u>	<u>\$ 13,123</u>	<u>\$ 34,765</u>	<u>\$ 28,476</u>	<u>\$ 159,707</u>
\$	3,912 155,466	\$ 77 12,707	\$	\$	\$ 12,518 102,174
	6,056	339	647		12,853
	<u>165,434</u>	<u>13,123</u>	<u>647</u>		<u>32,162</u> <u>159,707</u>
			34,118	28,476	
			<u>34,118</u>	<u>28,476</u>	
\$	<u>165,434</u>	<u>\$ 13,123</u>	<u>\$ 34,765</u>	<u>\$ 28,476</u>	<u>\$ 159,707</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	JAG Justice Assistance	CDA VOCA Victim Advocacy	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS</b>			
Assets:			
Pooled Cash & Cash Equivalents	\$ 33,200	\$	\$ 4,189,204
Investments			20,451,195
Receivables ( net of allowances for uncollectibles):			
Taxes			7,034
Other		18,368	1,328,342
Prepaid Items			7,821
Inventories			1,771
Total Assets	<u>\$ 33,200</u>	<u>\$ 18,368</u>	<u>\$ 25,985,367</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>			
Liabilities:			
Payroll Taxes and Related Items	\$	\$ 1,180	\$ 317,640
Accounts Payable	7,840	15,270	1,535,648
Due to Other Funds			647
Accrued Wages		1,918	337,388
Unearned Revenue:			
Other	25,360		253,248
Total Liabilities	<u>33,200</u>	<u>18,368</u>	<u>2,444,571</u>
Deferred Inflows of Resources:			
Unavailable Revenue- Property Taxes			1,368
Total Deferred Inflows of Resources			<u>1,368</u>
Fund Balances			
Nonspendable			3,080
Restricted For:			
County Road Construction & Maintenance			3,614,300
Parks and Recreation			1,233,542
Building Construction & Improvement			2,642,436
Juvenile Services			3,997,751
Information and Technology			820,084
Election Services			714,897
Dispute Resolution			35,255
Criminal Justice			904,764
Child & Family Services			7,913
Law Library Program			2,055
Records Preservation			6,921,796
Court House Security			4,694
Historical Preservation Programs			5,442
Inmate Welfare			2,631,419
Total Fund Balances			<u>23,539,428</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 33,200</u>	<u>\$ 18,368</u>	<u>\$ 25,985,367</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	548,186	94,709	94,709	94,709
Fees of Office				
Charges for Services	2,173,113			
Fines and Forfeitures				
Investment Earnings	21,591	10,788	3,274	5,246
Other	340,541	9,200	7,136	5,300
Total revenues	<u>3,083,431</u>	<u>114,697</u>	<u>105,119</u>	<u>105,255</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation		81,713	107,649	70,635
Transportation	5,766,249			
Capital Outlay	1,349,526	3,967	13,758	125,057
Debt Service:				
Total expenditures	<u>7,115,775</u>	<u>85,680</u>	<u>121,407</u>	<u>195,692</u>
Excess (deficiency) of revenues (under) expenditures	(4,032,344)	29,017	(16,288)	(90,437)
Other financing sources (uses):				
Transfers in	3,033,648			
Transfers out				
Total other financing sources (uses)	<u>3,033,648</u>			
Net change in fund balances	(998,696)	29,017	(16,288)	(90,437)
Fund balances/equity, October 1	3,031,380	582,757	161,439	282,593
Fund balances/equity, September 30	<u>\$ 2,032,684</u>	<u>\$ 611,774</u>	<u>\$ 145,151</u>	<u>\$ 192,156</u>

<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>	<u>New Road Fund</u>	<u>LCETRZ No. 1 Tax Increment Fund</u>	<u>Safe School Program/ JJAEP</u>
\$ 94,710	\$ 1,894,186	\$	\$	\$ 75,807
		511,116		
5,466	60,142	15,390	2,101	
5,201	483,732			
<u>105,377</u>	<u>2,438,060</u>	<u>526,506</u>	<u>2,101</u>	<u>75,807</u>
				75,807
	113,781			
96,502		2,152,892		
32,321	1,555,164			
<u>128,823</u>	<u>1,668,945</u>	<u>2,152,892</u>		<u>75,807</u>
(23,446)	769,115	(1,626,386)	2,101	
		1,500,000	254,655	
		<u>1,500,000</u>	<u>254,655</u>	
(23,446)	769,115	(126,386)	256,756	
307,907	1,873,321	1,451,246		
<u>\$ 284,461</u>	<u>\$ 2,642,436</u>	<u>\$ 1,324,860</u>	<u>\$ 256,756</u>	<u>\$</u>



# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	TJJD-R Regional Diversion	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	11,769	276,665		1,624,145
Fees of Office			5,087	
Charges for Services				
Fines and Forfeitures			80,039	
Investment Earnings		4,105	1,442	
Other				
Total revenues	<u>11,769</u>	<u>280,770</u>	<u>86,568</u>	<u>1,624,145</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	11,769	419,102	1,996,920	1,726,581
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay			29,375	
Debt Service:				
Total expenditures	<u>11,769</u>	<u>419,102</u>	<u>2,026,295</u>	<u>1,726,581</u>
Excess (deficiency) of revenues (under) expenditures		(138,332)	(1,939,727)	(102,436)
Other financing sources (uses):				
Transfers in		138,332	6,000,000	102,436
Transfers out			(2,956,907)	
Total other financing sources (uses)		<u>138,332</u>	<u>3,043,093</u>	<u>102,436</u>
Net change in fund balances			1,103,366	
Fund balances/equity, October 1			2,894,385	
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 3,997,751</u>	<u>\$</u>

Juvenile Detention Fund	Juvenile Food Service Fund	Title IV-E	Re-Entry Drug Court	CJD DWI Court
\$ 253,037	\$ 155,955	\$ 72,789	\$ 25,132	\$ 22,749
894,669				
<u>1,147,706</u>	<u>155,955</u>	<u>72,789</u>	<u>25,132</u>	<u>22,749</u>
			25,132	22,749
3,552,974	321,608	217,156		
	851			
<u>3,552,974</u>	<u>322,459</u>	<u>217,156</u>	<u>25,132</u>	<u>22,749</u>
(2,405,268)	(166,504)	(144,367)		
2,405,268	166,504	144,367		
<u>2,405,268</u>	<u>166,504</u>	<u>144,367</u>		
\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	On Line Access	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental		18,420		
Fees of Office	44,727		26,189	310,874
Charges for Services				
Fines and Forfeitures				
Investment Earnings	4,525		3,704	
Other				
Total revenues	<u>49,252</u>	<u>18,420</u>	<u>29,893</u>	<u>310,874</u>
Expenditures:				
Current:				
General Administration				
Judicial	4,410	18,420	3,482	
Legal				305,429
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	<u>4,410</u>	<u>18,420</u>	<u>3,482</u>	<u>305,429</u>
Excess (deficiency) of revenues (under) expenditures	44,842		26,411	5,445
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	44,842		26,411	5,445
Fund balances/equity, October 1	227,027		193,742	30,297
Fund balances/equity, September 30	<u>\$ 271,869</u>	<u>\$</u>	<u>\$ 220,153</u>	<u>\$ 35,742</u>

<u>USDA AG Mediation</u>	<u>Domestic Relations Office</u>	<u>Law Library</u>	<u>Election Services Fund</u>	<u>Election Admin Fee Fund</u>
\$	\$	\$	\$	\$
67,958	192,128	166,769	319,766	39,347
29,125		385		2,742
<u>97,083</u>	<u>192,128</u>	<u>167,154</u>	<u>319,766</u>	<u>42,089</u>
97,083	215,878	77,080		
			319,766	24,000
		96,344		
<u>97,083</u>	<u>215,878</u>	<u>173,424</u>	<u>319,766</u>	<u>24,000</u>
	(23,750)	(6,270)		18,089
		7,639		
		<u>7,639</u>		
	(23,750)	1,369		18,089
	29,346	686	119,333	186,374
\$ <u><u>          </u></u>	\$ <u><u>5,596</u></u>	\$ <u><u>2,055</u></u>	\$ <u><u>119,333</u></u>	\$ <u><u>204,463</u></u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Election Equipment Fund	LEPC Grant	Historical Cannon Restoration	Records Preservation Dist. Clerk
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental		77,917	5,000	
Fees of Office				18,808
Charges for Services	77,056			
Fines and Forfeitures				
Investment Earnings	5,359		92	1,234
Other				
Total revenues	<u>82,415</u>	<u>77,917</u>	<u>5,092</u>	<u>20,042</u>
Expenditures:				
Current:				
General Administration		53,417		
Judicial				16,795
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay		24,500		
Debt Service:				
Total expenditures	<u></u>	<u>77,917</u>	<u></u>	<u>16,795</u>
Excess (deficiency) of revenues (under) expenditures	82,415		5,092	3,247
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	82,415		5,092	3,247
Fund balances/equity, October 1	308,686			70,559
Fund balances/equity, September 30	<u>\$ 391,101</u>	<u>\$</u>	<u>\$ 5,092</u>	<u>\$ 73,806</u>



<u>Co. Clerk Records Preservation</u>	<u>County Records Preservation</u>	<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historical Commission</u>
\$	\$	\$	\$	\$
517,982	65,177	104,635	48,704	
57,279	9,114	52	4,463	16
	29			1,387
<u>575,261</u>	<u>74,320</u>	<u>104,687</u>	<u>53,167</u>	<u>1,403</u>
128,722	60,506		20,735	9,760
		105,177		
41,292				
<u>170,014</u>	<u>60,506</u>	<u>105,177</u>	<u>20,735</u>	<u>9,760</u>
405,247	13,814	(490)	32,432	(8,357)
				3,800
				<u>3,800</u>
405,247	13,814	(490)	32,432	(4,557)
3,043,816	523,010	5,184	225,538	4,907
<u>\$ 3,449,063</u>	<u>\$ 536,824</u>	<u>\$ 4,694</u>	<u>\$ 257,970</u>	<u>\$ 350</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Child Abuse Prevention	Justice Court Technology	Co & Dist Court Technology	Dist Court Record Technology
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office	105	24,489	5,682	35,153
Charges for Services				
Fines and Forfeitures				
Investment Earnings	53	6,033	1,080	2,189
Other				
Total revenues	<u>158</u>	<u>30,522</u>	<u>6,762</u>	<u>37,342</u>
Expenditures:				
Current:				
General Administration				
Judicial		7,139		16,735
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	<u></u>	<u>7,139</u>	<u></u>	<u>16,735</u>
Excess (deficiency) of revenues (under) expenditures	158	23,383	6,762	20,607
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	158	23,383	6,762	20,607
Fund balances/equity, October 1	2,981	334,117	57,828	105,518
Fund balances/equity, September 30	<u>\$ 3,139</u>	<u>\$ 357,500</u>	<u>\$ 64,590</u>	<u>\$ 126,125</u>

County Clerk Archive	Sheriff Contraband Fund	Inmate Supply Fund	VINE	Homeland Security Fund
\$	\$	\$	\$	\$
515,190			28,547	141,864
	136,581			
42,919	4,516	16,971		
	148,748	915,088		
<u>558,109</u>	<u>289,845</u>	<u>932,059</u>	<u>28,547</u>	<u>141,864</u>
70,231				
	125,607	639,241	28,547	78,050
	74,334	254,265		63,814
<u>70,231</u>	<u>199,941</u>	<u>893,506</u>	<u>28,547</u>	<u>141,864</u>
487,878	89,904	38,553		
487,878	89,904	38,553		
2,118,026	278,719	2,592,866		
<u>\$ 2,605,904</u>	<u>\$ 368,623</u>	<u>\$ 2,631,419</u>	<u>\$</u>	<u>\$</u>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	LEOSE Sheriff	Sheriff Commissary Salary Fund	LECD Emergency Communications
Revenue:			
Taxes			
Property Tax	\$ 20,440	\$ 571,313	\$ 20,023
Intergovernmental			
Fees of Office			
Charges for Services			
Fines and Forfeitures			
Investment Earnings	1,691		
Other			
Total revenues	<u>22,131</u>	<u>571,313</u>	<u>20,023</u>
Expenditures:			
Current:			
General Administration			
Judicial			
Legal			
Public Safety	27,025	497,288	20,023
Correctional			
Facilities			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay			
Debt Service:			
Total expenditures	<u>27,025</u>	<u>497,288</u>	<u>20,023</u>
Excess (deficiency) of revenues (under) expenditures	(4,894)	74,025	
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Net change in fund balances	(4,894)	74,025	
Fund balances/equity, October 1	104,756	79,507	
Fund balances/equity, September 30	<u>\$ 99,862</u>	<u>\$ 153,532</u>	<u>\$</u>

<u>TAG Grant</u>	<u>JMHCP Grant</u>	<u>CDA Business Crimes</u>	<u>CDA Contraband Fund</u>	<u>South Plains Auto Task Force</u>
\$ 889,596	\$ 13,123	\$ 60,885	\$	\$ 403,550
		425	256	
	5,116	36,104	114,204	195,791
<u>889,596</u>	<u>18,239</u>	<u>97,414</u>	<u>114,460</u>	<u>599,341</u>
866,641	18,239	73,137	88,438	680,881
22,955				56,150
<u>889,596</u>	<u>18,239</u>	<u>73,137</u>	<u>88,438</u>	<u>737,031</u>
		24,277	26,022	(137,690)
				137,690
				<u>137,690</u>
		24,277	26,022	
		9,841	2,454	
\$	\$	\$ <u>34,118</u>	\$ <u>28,476</u>	\$



**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	JAG Justice Assistance	CDA VOCA Victim Advocacy	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
Taxes			
Property Tax	\$	\$	\$ 2,273,023
Intergovernmental	30,583	87,316	5,441,884
Fees of Office			1,970,728
Charges for Services			4,186,923
Fines and Forfeitures			136,581
Investment Earnings	1,295		370,045
Other			2,302,634
Total revenues	<u>31,878</u>	<u>87,316</u>	<u>16,681,818</u>
Expenditures:			
Current:			
General Administration			343,371
Judicial			114,862
Legal	31,878	109,145	1,678,949
Public Safety			2,405,838
Correctional			8,321,917
Facilities			113,781
Elections			343,766
Culture/Recreation			356,499
Transportation			7,919,141
Capital Outlay			3,743,673
Debt Service:			
Total expenditures	<u>31,878</u>	<u>109,145</u>	<u>25,341,797</u>
Excess (deficiency) of revenues (under) expenditures		(21,829)	(8,659,979)
Other financing sources (uses):			
Transfers in		21,829	13,916,168
Transfers out			(2,956,907)
Total other financing sources (uses)		<u>21,829</u>	<u>10,959,261</u>
Net change in fund balances			2,299,282
Fund balances/equity, October 1			21,240,146
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 23,539,428</u>

**LUBBOCK COUNTY, TEXAS**  
CONSOLIDATED ROAD & BRIDGE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 415,000	\$ 415,000	\$ 548,186	\$ 133,186
Charges for Services	2,210,000	2,210,000	2,173,113	(36,887)
Investment Earnings	60,000	60,000	21,591	(38,409)
Other	510,000	510,000	340,541	(169,459)
Total revenues	<u>3,195,000</u>	<u>3,195,000</u>	<u>3,083,431</u>	<u>(111,569)</u>
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	3,033,647	3,033,647	2,749,220	284,427
Supplies	1,000,000	2,385,000	1,858,951	526,049
Maintenance	1,002,000	971,040	795,518	175,522
Utilities	60,000	60,000	38,879	21,121
Training/Dues	20,300	20,300	11,286	9,014
Professional/Contract Services	1,814,731	214,731	121,165	93,566
Rental/Leases	130,000	201,500	191,230	10,270
Total Transportation	<u>7,060,678</u>	<u>6,886,218</u>	<u>5,766,249</u>	<u>1,119,969</u>
Capital Outlay	<u>1,188,000</u>	<u>1,362,460</u>	<u>1,349,526</u>	<u>12,934</u>
Total expenditures	<u>8,248,678</u>	<u>8,248,678</u>	<u>7,115,775</u>	<u>1,132,903</u>
Excess (deficiency) of revenues (under) expenditures	<u>(5,053,678)</u>	<u>(5,053,678)</u>	<u>(4,032,344)</u>	<u>1,021,334</u>
Other financing sources (uses):				
Transfers in	<u>3,033,648</u>	<u>3,033,648</u>	<u>3,033,648</u>	
Total other financing sources (uses)	<u>3,033,648</u>	<u>3,033,648</u>	<u>3,033,648</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,020,030)</u>	<u>(2,020,030)</u>	<u>(998,696)</u>	<u>1,021,334</u>
Fund balances/equity, October 1	<u>3,031,380</u>	<u>3,031,380</u>	<u>3,031,380</u>	
Fund balances/equity, September 30	<u>\$ 1,011,350</u>	<u>\$ 1,011,350</u>	<u>\$ 2,032,684</u>	<u>\$ 1,021,334</u>

**LUBBOCK COUNTY, TEXAS**  
**PRECINCT 1 PARK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-6**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 90,611	\$ 90,611	\$ 94,709	\$ 4,098
Investment Earnings	8,000	8,000	10,788	2,788
Other	9,000	9,000	9,200	200
Total revenues	<u>107,611</u>	<u>107,611</u>	<u>114,697</u>	<u>7,086</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	76,083	76,083	72,801	3,282
Supplies	8,528	4,528	2,432	2,096
Maintenance	9,000	9,000	686	8,314
Utilities	9,000	9,000	5,794	3,206
Professional Contract Services	5,000	5,000		5,000
Total Culture/Recreation	<u>107,611</u>	<u>103,611</u>	<u>81,713</u>	<u>21,898</u>
Capital Outlay		4,000	3,967	33
Total expenditures	<u>107,611</u>	<u>107,611</u>	<u>85,680</u>	<u>21,931</u>
Excess (deficiency) of revenues (under) expenditures			<u>29,017</u>	<u>29,017</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			29,017	29,017
Fund balances/equity, October 1	582,757	582,757	582,757	
Fund balances/equity, September 30	<u>\$ 582,757</u>	<u>\$ 582,757</u>	<u>\$ 611,774</u>	<u>\$ 29,017</u>

# LUBBOCK COUNTY, TEXAS

SLATON/ROOSEVELT PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 90,611	\$ 90,611	\$ 94,709	\$ 4,098
Investment Earnings	2,000	2,000	3,274	1,274
Other	8,150	8,150	7,136	(1,014)
Total revenues	<u>100,761</u>	<u>100,761</u>	<u>105,119</u>	<u>4,358</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	107,049	107,049	70,622	36,427
Supplies	4,500	4,700	4,409	291
Maintenance	42,400	36,776	22,566	14,210
Utilities	10,000	13,400	9,250	4,150
Training/Dues	1,000	1,000	802	198
Professional Contract Services	1,200			
Total Culture/Recreation	<u>166,149</u>	<u>162,925</u>	<u>107,649</u>	<u>55,276</u>
Capital Outlay	<u>11,000</u>	<u>14,224</u>	<u>13,758</u>	<u>466</u>
Total expenditures	<u>177,149</u>	<u>177,149</u>	<u>121,407</u>	<u>55,742</u>
Excess (deficiency) of revenues (under) expenditures	<u>(76,388)</u>	<u>(76,388)</u>	<u>(16,288)</u>	<u>60,100</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(76,388)	(76,388)	(16,288)	60,100
Fund balances/equity, October 1	161,439	161,439	161,439	
Fund balances/equity, September 30	<u>\$ 85,051</u>	<u>\$ 85,051</u>	<u>\$ 145,151</u>	<u>\$ 60,100</u>

**LUBBOCK COUNTY, TEXAS**  
**IDALOU/NEW DEAL PARKS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 90,611	\$ 90,611	\$ 94,709	\$ 4,098
Investment Earnings	3,000	3,000	5,246	2,246
Other	6,000	6,000	5,300	(700)
Total revenues	<u>99,611</u>	<u>99,611</u>	<u>105,255</u>	<u>5,644</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	66,228	66,228	58,766	7,462
Supplies	6,000	6,000	1,923	4,077
Maintenance	16,000	15,943	2,206	13,737
Utilities	16,000	16,000	7,740	8,260
Total Culture/Recreation	<u>104,228</u>	<u>104,171</u>	<u>70,635</u>	<u>33,536</u>
Capital Outlay	<u>156,000</u>	<u>156,057</u>	<u>125,057</u>	<u>31,000</u>
Total expenditures	<u>260,228</u>	<u>260,228</u>	<u>195,692</u>	<u>64,536</u>
Excess (deficiency) of revenues (under) expenditures	<u>(160,617)</u>	<u>(160,617)</u>	<u>(90,437)</u>	<u>70,180</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(160,617)	(160,617)	(90,437)	70,180
Fund balances/equity, October 1	282,593	282,593	282,593	
Fund balances/equity, September 30	<u>\$ 121,976</u>	<u>\$ 121,976</u>	<u>\$ 192,156</u>	<u>\$ 70,180</u>



**LUBBOCK COUNTY, TEXAS**  
**SHALLOWATER PARK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-9**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 90,611	\$ 90,611	\$ 94,710	\$ 4,099
Investment Earnings	4,000	4,000	5,466	1,466
Other	2,000	2,000	5,201	3,201
Total revenues	<u>96,611</u>	<u>96,611</u>	<u>105,377</u>	<u>8,766</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	64,211	67,447	65,637	1,810
Supplies	9,000	6,000	5,734	266
Maintenance	13,000	20,764	12,751	8,013
Utilities	15,000	13,500	12,380	1,120
Professional Contract Services	2,500			
Total Culture/Recreation	<u>103,711</u>	<u>107,711</u>	<u>96,502</u>	<u>11,209</u>
Capital Outlay	<u>50,000</u>	<u>46,000</u>	<u>32,321</u>	<u>13,679</u>
Total expenditures	<u>153,711</u>	<u>153,711</u>	<u>128,823</u>	<u>24,888</u>
Excess (deficiency) of revenues (under) expenditures	<u>(57,100)</u>	<u>(57,100)</u>	<u>(23,446)</u>	<u>33,654</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(57,100)	(57,100)	(23,446)	33,654
Fund balances/equity, October 1	307,907	307,907	307,907	
Fund balances/equity, September 30	<u>\$ 250,807</u>	<u>\$ 250,807</u>	<u>\$ 284,461</u>	<u>\$ 33,654</u>

**LUBBOCK COUNTY, TEXAS**  
**PERMANENT IMPROVEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-10**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 1,919,266	\$ 1,919,266	\$ 1,894,186	\$ (25,080)
Investment Earnings	35,700	35,700	60,142	24,442
Other	483,732	483,732	483,732	
Total revenues	<u>2,438,698</u>	<u>2,438,698</u>	<u>2,438,060</u>	<u>(638)</u>
Expenditures:				
Current:				
Facilities				
Rental/Leases	905,000	858,000	113,781	744,219
Total Facilities	<u>905,000</u>	<u>858,000</u>	<u>113,781</u>	<u>744,219</u>
Capital Outlay	<u>3,533,500</u>	<u>3,580,500</u>	<u>1,555,164</u>	<u>2,025,336</u>
Total expenditures	<u>4,438,500</u>	<u>4,438,500</u>	<u>1,668,945</u>	<u>2,769,555</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,999,802)</u>	<u>(1,999,802)</u>	<u>769,115</u>	<u>2,768,917</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,999,802)	(1,999,802)	769,115	2,768,917
Fund balances/equity, October 1	1,873,321	1,873,321	1,873,321	
Fund balances/equity, September 30	<u>\$ (126,481)</u>	<u>\$ (126,481)</u>	<u>\$ 2,642,436</u>	<u>\$ 2,768,917</u>

**LUBBOCK COUNTY, TEXAS**  
**NEW ROAD FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-11**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Charges for Services	\$ 527,910	\$ 527,910	\$ 511,116	\$ (16,794)
Investment Earnings	11,000	11,000	15,390	4,390
Total revenues	538,910	538,910	526,506	(12,404)
Expenditures:				
Current:				
Transportation				
Supplies	750,000	1,150,000	652,892	497,108
Professional/Contract Services	50,000	50,000		50,000
Other	1,550,000	1,550,000	1,500,000	50,000
Total Transportation	2,350,000	2,750,000	2,152,892	597,108
Capital Outlay	450,000	50,000		50,000
Total expenditures	2,800,000	2,800,000	2,152,892	647,108
Excess (deficiency) of revenues (under) expenditures	(2,261,090)	(2,261,090)	(1,626,386)	634,704
Other financing sources (uses):				
Transfers in	1,500,000	1,500,000	1,500,000	
Total other financing sources (uses)	1,500,000	1,500,000	1,500,000	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(761,090)	(761,090)	(126,386)	634,704
Fund balances/equity, October 1	1,451,246	1,451,246	1,451,246	
Fund balances/equity, September 30	\$ 690,156	\$ 690,156	\$ 1,324,860	\$ 634,704

**LUBBOCK COUNTY, TEXAS**  
**LCETRS NO 1 TAX INCREMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-12**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	2,101	2,101
Total revenues			2,101	2,101
Expenditures:				
<i>Capital Outlay</i>		254,655		254,655
Total expenditures		254,655		254,655
Excess (deficiency) of revenues (under) expenditures		(254,655)	2,101	256,756
Other financing sources (uses):				
<i>Transfers in</i>		254,655	254,655	
Total other financing sources (uses)		254,655	254,655	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			256,756	256,756
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	256,756	256,756

**LUBBOCK COUNTY, TEXAS**  
**SAFE SCHOOL PROGRAM/ JJAEP**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-13**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
<i>Intergovernmental</i>	\$ 23,853	\$ 32,493	\$ 75,807	\$ 43,314
Total revenues	<u>23,853</u>	<u>32,493</u>	<u>75,807</u>	<u>43,314</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Supplies</i>		8,640		8,640
<i>Professional Contract Services</i>	23,853	23,853	75,807	(51,954)
Total Correctional	<u>23,853</u>	<u>32,493</u>	<u>75,807</u>	<u>(43,314)</u>
<i>Facilities</i>				
Total expenditures	<u>23,853</u>	<u>32,493</u>	<u>75,807</u>	<u>(43,314)</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>



**LUBBOCK COUNTY, TEXAS**  
**TJJD-R REGIONAL DIVERSION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-14**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 12,777	\$ 11,769	\$ (1,008)
Total revenues		12,777	11,769	(1,008)
Expenditures:				
Current:				
Correctional				
Supplies		12,777	11,769	1,008
Total Correctional		12,777	11,769	1,008
Total expenditures		12,777	11,769	1,008
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**STAR PROGRAM- JUVENILE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-15**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 350,490	\$ 350,490	\$ 276,665	\$ (73,825)
Other		6,000	4,105	(1,895)
Total revenues	<u>350,490</u>	<u>356,490</u>	<u>280,770</u>	<u>(75,720)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	497,260	497,260	400,679	96,581
Supplies	8,500	14,500	8,945	5,555
Maintenance	13,000	13,000	6,850	6,150
Utilities	725	725		725
Training/Dues	6,250	6,250	2,628	3,622
Total Correctional	<u>525,735</u>	<u>531,735</u>	<u>419,102</u>	<u>112,633</u>
Total expenditures	<u>525,735</u>	<u>531,735</u>	<u>419,102</u>	<u>112,633</u>
Excess (deficiency) of revenues (under) expenditures	<u>(175,245)</u>	<u>(175,245)</u>	<u>(138,332)</u>	<u>36,913</u>
Transfers in	<u>175,245</u>	<u>175,245</u>	<u>138,332</u>	<u>(36,913)</u>
Total other financing sources (uses)	<u>175,245</u>	<u>175,245</u>	<u>138,332</u>	<u>(36,913)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE PROBATION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-16**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 6,000	\$ 6,000	\$ 5,087	\$ (913)
Investment Earnings	32,000	32,000	80,039	48,039
Other	800,000	800,000	1,442	(798,558)
Total revenues	<u>838,000</u>	<u>838,000</u>	<u>86,568</u>	<u>(751,432)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,914,429	1,914,429	1,672,488	241,941
Supplies	66,524	67,524	57,578	9,946
Maintenance	72,695	75,695	64,895	10,800
Utilities	146,000	178,000	153,585	24,415
Training/Dues	80,125	67,178	46,937	20,241
Professional Contract Services	30,000	4,000	1,437	2,563
Insurance/Bonds	250	250		250
Total Correctional	<u>2,310,023</u>	<u>2,307,076</u>	<u>1,996,920</u>	<u>310,156</u>
Capital Outlay	<u>33,500</u>	<u>33,500</u>	<u>29,375</u>	<u>4,125</u>
Total expenditures	<u>2,343,523</u>	<u>2,340,576</u>	<u>2,026,295</u>	<u>314,281</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,505,523)</u>	<u>(1,502,576)</u>	<u>(1,939,727)</u>	<u>(437,151)</u>
Other financing sources (uses):				
Transfers in	6,000,000	6,000,000	6,000,000	
Transfers out	<u>(4,610,340)</u>	<u>(4,613,287)</u>	<u>(2,956,907)</u>	<u>1,656,380</u>
Total other financing sources (uses)	<u>1,389,660</u>	<u>1,386,713</u>	<u>3,043,093</u>	<u>1,656,380</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(115,863)</u>	<u>(115,863)</u>	<u>1,103,366</u>	<u>1,219,229</u>
Fund balances/equity, October 1	<u>2,894,385</u>	<u>2,894,385</u>	<u>2,894,385</u>	
Fund balances/equity, September 30	<u>\$ 2,778,522</u>	<u>\$ 2,778,522</u>	<u>\$ 3,997,751</u>	<u>\$ 1,219,229</u>

# LUBBOCK COUNTY, TEXAS

JUVENILE PROBATION COMMISSION GRANT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-17

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$ 1,639,726	\$ 1,639,726	\$ 1,624,145	\$ (15,581)
Total revenues	<u>1,639,726</u>	<u>1,639,726</u>	<u>1,624,145</u>	<u>(15,581)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,283,251	1,283,251	951,348	331,903
Utilities	570,887	581,979	581,818	161
Training/Dues	12,000	12,000	10,843	1,157
Professional Contract Services	202,750	191,658	182,572	9,086
Total Correctional	<u>2,068,888</u>	<u>2,068,888</u>	<u>1,726,581</u>	<u>342,307</u>
Total expenditures	<u>2,068,888</u>	<u>2,068,888</u>	<u>1,726,581</u>	<u>342,307</u>
Excess (deficiency) of revenues (under) expenditures	<u>(429,162)</u>	<u>(429,162)</u>	<u>(102,436)</u>	<u>326,726</u>
Other financing sources (uses):				
Transfers in	429,162	429,162	102,436	(326,726)
Total other financing sources (uses)	<u>429,162</u>	<u>429,162</u>	<u>102,436</u>	<u>(326,726)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ _____	\$ _____	\$ _____	\$ _____

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE DETENTION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-18**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$	\$ 253,037	\$ 253,037
Charges for Services	500,000	500,000	894,669	394,669
Total revenues	500,000	500,000	1,147,706	647,706
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	3,791,051	3,791,051	3,348,763	442,288
Supplies	75,572	83,572	70,629	12,943
Maintenance	3,500	3,500	1,963	1,537
Training/Dues	10,000	10,500	11,333	(833)
Professional Contract Services	224,000	223,500	120,286	103,214
Total Correctional	4,104,123	4,112,123	3,552,974	559,149
Capital Outlay	8,000			
Total expenditures	4,112,123	4,112,123	3,552,974	559,149
Excess (deficiency) of revenues (under) expenditures	(3,612,123)	(3,612,123)	(2,405,268)	1,206,855
Transfers in	3,612,123	3,612,123	2,405,268	(1,206,855)
Total other financing sources (uses)	3,612,123	3,612,123	2,405,268	(1,206,855)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$



**LUBBOCK COUNTY, TEXAS**  
**JUVENILE FOOD SERVICE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-19**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 157,449	\$ 168,679	\$ 155,955	\$ (12,724)
Total revenues	<u>157,449</u>	<u>168,679</u>	<u>155,955</u>	<u>(12,724)</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries &amp; Benefits</i>	166,132	166,132	126,466	39,666
<i>Supplies</i>	206,500	206,500	194,207	12,293
<i>Maintenance</i>	250	250		250
<i>Rental/Leases</i>	2,200	2,200	935	1,265
Total Correctional	<u>375,082</u>	<u>375,082</u>	<u>321,608</u>	<u>53,474</u>
<i>Capital Outlay</i>		11,230	851	10,379
Total expenditures	<u>375,082</u>	<u>386,312</u>	<u>322,459</u>	<u>63,853</u>
Excess (deficiency) of revenues (under) expenditures	<u>(217,633)</u>	<u>(217,633)</u>	<u>(166,504)</u>	<u>51,129</u>
Transfers in	<u>217,633</u>	<u>217,633</u>	<u>166,504</u>	<u>(51,129)</u>
Total other financing sources (uses)	<u>217,633</u>	<u>217,633</u>	<u>166,504</u>	<u>(51,129)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

TITLE IV-E  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 72,789	\$ (26,211)
Total revenues	99,000	99,000	72,789	(26,211)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	68,022	70,969	70,783	186
Utilities	204,400	204,400	146,373	58,027
Total Correctional	272,422	275,369	217,156	58,213
Total expenditures	272,422	275,369	217,156	58,213
Excess (deficiency) of revenues (under) expenditures	(173,422)	(176,369)	(144,367)	32,002
Transfers in	173,422	176,369	144,367	(32,002)
Total other financing sources (uses)	173,422	176,369	144,367	(32,002)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30				

**LUBBOCK COUNTY, TEXAS**

CJD RE-ENTRY DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-21**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 40,953	\$ 40,953	\$ 25,132	\$ (15,821)
Total revenues	<u>40,953</u>	<u>40,953</u>	<u>25,132</u>	<u>(15,821)</u>
Expenditures:				
Current:				
Judicial				
Supplies	32,400	32,400	24,120	8,280
Utilities	250	250		250
Training/Dues	5,000	5,000	519	4,481
Professional/Contract Services	3,303	3,303	493	2,810
Total Judicial	<u>40,953</u>	<u>40,953</u>	<u>25,132</u>	<u>15,821</u>
Total expenditures	<u>40,953</u>	<u>40,953</u>	<u>25,132</u>	<u>15,821</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**LUBBOCK COUNTY, TEXAS**  
**CJD- DWI COURT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-22**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 36,751	\$ 36,751	\$ 22,749	\$ (14,002)
Total revenues	<u>36,751</u>	<u>36,751</u>	<u>22,749</u>	<u>(14,002)</u>
Expenditures:				
Current:				
Judicial				
Supplies	27,880	27,880	17,889	9,991
Utilities	650	650		650
Training/Dues	5,000	5,000	4,414	586
Professional/Contract Services	3,221	3,221	446	2,775
Total Judicial	<u>36,751</u>	<u>36,751</u>	<u>22,749</u>	<u>14,002</u>
Total expenditures	<u>36,751</u>	<u>36,751</u>	<u>22,749</u>	<u>14,002</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**LUBBOCK COUNTY, TEXAS**

ON LINE ACCESS  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-23**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 40,000	\$ 40,000	\$ 44,727	\$ 4,727
<i>Investment Earnings</i>	3,000	3,000	4,525	1,525
Total revenues	<u>43,000</u>	<u>43,000</u>	<u>49,252</u>	<u>6,252</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	93,000	91,700	2,604	89,096
<i>Utilities</i>	500	1,800	1,806	(6)
<i>Training/Dues</i>	1,500	1,500		1,500
<i>Professional/Contract Services</i>	5,000	5,000		5,000
Total Judicial	<u>100,000</u>	<u>100,000</u>	<u>4,410</u>	<u>95,590</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>4,410</u>	<u>95,590</u>
Excess (deficiency) of revenues (under) expenditures	<u>(57,000)</u>	<u>(57,000)</u>	<u>44,842</u>	<u>101,842</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(57,000)	(57,000)	44,842	101,842
Fund balances/equity, October 1	227,027	227,027	227,027	
Fund balances/equity, September 30	<u>\$ 170,027</u>	<u>\$ 170,027</u>	<u>\$ 271,869</u>	<u>\$ 101,842</u>



**LUBBOCK COUNTY, TEXAS**  
**CJD- DRUG COURT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-24**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 48,991	\$ 48,991	\$ 18,420	\$ (30,571)
Total revenues	<u>48,991</u>	<u>48,991</u>	<u>18,420</u>	<u>(30,571)</u>
Expenditures:				
Current:				
Judicial				
Supplies	39,880	39,880	13,522	26,358
Utilities	650	650		650
Training/Dues	5,000	5,000	4,537	463
Professional/Contract Services	3,461	3,461	361	3,100
Total Judicial	<u>48,991</u>	<u>48,991</u>	<u>18,420</u>	<u>30,571</u>
Total expenditures	<u>48,991</u>	<u>48,991</u>	<u>18,420</u>	<u>30,571</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30	<u></u>	<u></u>	<u></u>	<u></u>

# LUBBOCK COUNTY, TEXAS

CO- DRUG COURT FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 38,740	\$ 38,740	\$ 26,189	\$ (12,551)
<i>Investment Earnings</i>			3,704	3,704
Total revenues	<u>38,740</u>	<u>38,740</u>	<u>29,893</u>	<u>(8,847)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	12,000	12,000	2,455	9,545
<i>Training/Dues</i>	20,500	20,500	1,027	19,473
<i>Professional/Contract Services</i>	6,240	6,240		6,240
Total Judicial	<u>38,740</u>	<u>38,740</u>	<u>3,482</u>	<u>35,258</u>
Total expenditures	<u>38,740</u>	<u>38,740</u>	<u>3,482</u>	<u>35,258</u>
Excess (deficiency) of revenues (under) expenditures			<u>26,411</u>	<u>26,411</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			26,411	26,411
Fund balances/equity, October 1	193,742	193,742	193,742	
Fund balances/equity, September 30	<u>\$ 193,742</u>	<u>\$ 193,742</u>	<u>\$ 220,153</u>	<u>\$ 26,411</u>

**LUBBOCK COUNTY, TEXAS**  
DISPUTE RESOLUTION FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 328,600	\$ 328,600	\$ 310,874	\$ (17,726)
Total revenues	<u>328,600</u>	<u>328,600</u>	<u>310,874</u>	<u>(17,726)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries &amp; Benefits</i>	191,430	191,430	212,680	(21,250)
<i>Supplies</i>	24,690	24,690	14,879	9,811
<i>Utilities</i>	2,000	2,000	1,706	294
<i>Training/Dues</i>	31,480	31,480	13,021	18,459
<i>Professional Contract Services</i>	79,000	79,000	63,143	15,857
Total Legal	<u>328,600</u>	<u>328,600</u>	<u>305,429</u>	<u>23,171</u>
Total expenditures	<u>328,600</u>	<u>328,600</u>	<u>305,429</u>	<u>23,171</u>
Excess (deficiency) of revenues (under) expenditures			<u>5,445</u>	<u>5,445</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			5,445	5,445
Fund balances/equity, October 1	30,297	30,297	30,297	
Fund balances/equity, September 30	<u>\$ 30,297</u>	<u>\$ 30,297</u>	<u>\$ 35,742</u>	<u>\$ 5,445</u>

# LUBBOCK COUNTY, TEXAS

USDA-AG-MEDIATION  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 125,000	\$ 125,000	\$ 67,958	\$ (57,042)
Fees of Office	500	500		(500)
Other	50,000	50,000	29,125	(20,875)
Total revenues	<u>175,500</u>	<u>175,500</u>	<u>97,083</u>	<u>(78,417)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	88,565	88,565	50,273	38,292
Supplies	1,000	1,000	1,511	(511)
Training/Dues	11,500	11,500	5,912	5,588
Professional Contract Services	24,435	24,435	10,262	14,173
Other	50,000	50,000	29,125	20,875
Total Legal	<u>175,500</u>	<u>175,500</u>	<u>97,083</u>	<u>78,417</u>
Total expenditures	<u>175,500</u>	<u>175,500</u>	<u>97,083</u>	<u>78,417</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**LUBBOCK COUNTY, TEXAS**  
DOMESTIC RELATIONS OFFICE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 211,600	\$ 211,600	\$ 192,128	\$ (19,472)
Total revenues	<u>211,600</u>	<u>211,600</u>	<u>192,128</u>	<u>(19,472)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries &amp; Benefits</i>	137,080	141,255	141,186	69
<i>Supplies</i>	2,120	2,642	2,101	541
<i>Training/Dues</i>	4,285	6,985	6,851	134
<i>Professional Contract Services</i>	68,115	68,115	65,740	2,375
<i>Total Legal</i>	<u>211,600</u>	<u>218,997</u>	<u>215,878</u>	<u>3,119</u>
Total expenditures	<u>211,600</u>	<u>218,997</u>	<u>215,878</u>	<u>3,119</u>
Excess (deficiency) of revenues (under) expenditures		<u>(7,397)</u>	<u>(23,750)</u>	<u>(16,353)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(7,397)	(23,750)	(16,353)
Fund balances/equity, October 1	29,346	29,346	29,346	
Fund balances/equity, September 30	<u>\$ 29,346</u>	<u>\$ 21,949</u>	<u>\$ 5,596</u>	<u>\$ (16,353)</u>



# LUBBOCK COUNTY, TEXAS

EXHIBIT C-29

LAW LIBRARY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Charges for Services	\$ 172,000	\$ 172,000	\$ 166,769	\$ (5,231)
Other	500	500	385	(115)
Total revenues	<u>172,500</u>	<u>172,500</u>	<u>167,154</u>	<u>(5,346)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	61,833	61,833	53,451	8,382
Supplies	350	350	301	49
Training/Dues	15	15		15
Professional Contract Services	26,000	25,538	23,328	2,210
Total Legal	<u>88,198</u>	<u>87,736</u>	<u>77,080</u>	<u>10,656</u>
Capital Outlay	<u>96,841</u>	<u>97,303</u>	<u>96,344</u>	<u>959</u>
Total expenditures	<u>185,039</u>	<u>185,039</u>	<u>173,424</u>	<u>11,615</u>
Excess (deficiency) of revenues (under) expenditures	<u>(12,539)</u>	<u>(12,539)</u>	<u>(6,270)</u>	<u>6,269</u>
Other financing sources (uses):				
Transfers in	7,639	7,639	7,639	
Total other financing sources (uses)	<u>7,639</u>	<u>7,639</u>	<u>7,639</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(4,900)</u>	<u>(4,900)</u>	<u>1,369</u>	<u>6,269</u>
Fund balances/equity, October 1	686	686	686	
Fund balances/equity, September 30	<u>\$ (4,214)</u>	<u>\$ (4,214)</u>	<u>\$ 2,055</u>	<u>\$ 6,269</u>

**LUBBOCK COUNTY, TEXAS**  
**ELECTION SERVICES FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-30**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 700,000	\$ 700,000	\$ 319,766	\$ (380,234)
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>319,766</u>	<u>(380,234)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Salaries &amp; Benefits</i>	125,775	125,775	90,473	35,302
<i>Supplies</i>	45,317	45,317	27,437	17,880
<i>Maintenance</i>	4,500	4,500	2,170	2,330
<i>Training/Dues</i>	7,408	7,408	2,910	4,498
<i>Professional/Contract Services</i>	481,000	481,000	180,196	300,804
<i>Rental/Leases</i>	36,000	36,000	16,580	19,420
<i>Total Elections</i>	<u>700,000</u>	<u>700,000</u>	<u>319,766</u>	<u>380,234</u>
Total expenditures	<u>700,000</u>	<u>700,000</u>	<u>319,766</u>	<u>380,234</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	119,333	119,333	119,333	
Fund balances/equity, September 30	<u>\$ 119,333</u>	<u>\$ 119,333</u>	<u>\$ 119,333</u>	<u>\$</u>

**LUBBOCK COUNTY, TEXAS**  
**ELECTION ADMIN. FEE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-31**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 42,000	\$ 42,000	\$ 39,347	\$ (2,653)
<i>Investment Earnings</i>	1,000	1,000	2,742	1,742
Total revenues	<u>43,000</u>	<u>43,000</u>	<u>42,089</u>	<u>(911)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	13,000	13,000		13,000
<i>Maintenance</i>	30,000	30,000	24,000	6,000
Total Elections	<u>43,000</u>	<u>43,000</u>	<u>24,000</u>	<u>19,000</u>
Total expenditures	<u>43,000</u>	<u>43,000</u>	<u>24,000</u>	<u>19,000</u>
Excess (deficiency) of revenues (under) expenditures			<u>18,089</u>	<u>18,089</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			18,089	18,089
Fund balances/equity, October 1	186,374	186,374	186,374	
Fund balances/equity, September 30	<u>\$ 186,374</u>	<u>\$ 186,374</u>	<u>\$ 204,463</u>	<u>\$ 18,089</u>

**LUBBOCK COUNTY, TEXAS**  
**ELECTION EQUIPMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-32**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 30,000	\$ 30,000	\$ 77,056	\$ 47,056
<i>Investment Earnings</i>	856	856	5,359	4,503
Total revenues	<u>30,856</u>	<u>30,856</u>	<u>82,415</u>	<u>51,559</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	30,856	30,856		30,856
<i>Total Elections</i>	<u>30,856</u>	<u>30,856</u>		<u>30,856</u>
Total expenditures	<u>30,856</u>	<u>30,856</u>		<u>30,856</u>
Excess (deficiency) of revenues (under) expenditures			<u>82,415</u>	<u>82,415</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			82,415	82,415
Fund balances/equity, October 1	308,686	308,686	308,686	
Fund balances/equity, September 30	<u>\$ 308,686</u>	<u>\$ 308,686</u>	<u>\$ 391,101</u>	<u>\$ 82,415</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-33

LEPC GRANT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 92,663	\$ 92,663	\$ 77,917	\$ (14,746)
Total revenues	<u>92,663</u>	<u>92,663</u>	<u>77,917</u>	<u>(14,746)</u>
Expenditures:				
Current:				
General Administration				
Supplies	46,563	54,297	53,417	880
Training/Dues	21,600	13,866		13,866
Total General Administration	<u>68,163</u>	<u>68,163</u>	<u>53,417</u>	<u>14,746</u>
Capital Outlay	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>	
Total expenditures	<u>92,663</u>	<u>92,663</u>	<u>77,917</u>	<u>14,746</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>



**LUBBOCK COUNTY, TEXAS**  
**HISTORICAL CANNON RESTORATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-34**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$	\$ 5,000	\$ 5,000
Investment Earnings			92	92
Total revenues			5,092	5,092
Expenditures:				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			5,092	5,092
Excess of revenues and other financing sources over (under) expenditures and other financing uses			5,092	5,092
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 5,092	\$ 5,092

**LUBBOCK COUNTY, TEXAS**  
**RECORDS PRESERVATION DIST CLK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-35**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 16,000	\$ 16,000	\$ 18,808	\$ 2,808
<i>Investment Earnings</i>	600	600	1,234	634
Total revenues	<u>16,600</u>	<u>16,600</u>	<u>20,042</u>	<u>3,442</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries &amp; Benefits</i>	22,251	22,251	8,596	13,655
<i>Supplies</i>	13,450	13,450	6,388	7,062
<i>Maintenance</i>	5,000	5,000	1,811	3,189
<i>Professional/Contract Services</i>	1,000	1,000		1,000
Total Judicial	<u>41,701</u>	<u>41,701</u>	<u>16,795</u>	<u>24,906</u>
Total expenditures	<u>41,701</u>	<u>41,701</u>	<u>16,795</u>	<u>24,906</u>
Excess (deficiency) of revenues (under) expenditures	<u>(25,101)</u>	<u>(25,101)</u>	<u>3,247</u>	<u>28,348</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(25,101)	(25,101)	3,247	28,348
Fund balances/equity, October 1	70,559	70,559	70,559	
Fund balances/equity, September 30	<u>\$ 45,458</u>	<u>\$ 45,458</u>	<u>\$ 73,806</u>	<u>\$ 28,348</u>

**LUBBOCK COUNTY, TEXAS**  
**CO. CLERK RECORDS PRESERVATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-36**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 525,000	\$ 525,000	\$ 517,982	\$ (7,018)
<i>Investment Earnings</i>	35,000	35,000	57,279	22,279
Total revenues	560,000	560,000	575,261	15,261
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries &amp; Benefits</i>	166,653	166,653	73,889	92,764
<i>Supplies</i>	23,740	23,740	1,822	21,918
<i>Maintenance</i>	13,200	13,200	1,332	11,868
<i>Professional/Contract Services</i>	489,680	489,680	51,679	438,001
Total General Administration	693,273	693,273	128,722	564,551
<i>Capital Outlay</i>	50,000	50,000	41,292	8,708
Total expenditures	743,273	743,273	170,014	573,259
Excess (deficiency) of revenues (under) expenditures	(183,273)	(183,273)	405,247	588,520
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(183,273)	(183,273)	405,247	588,520
Fund balances/equity, October 1	3,043,816	3,043,816	3,043,816	
Fund balances/equity, September 30	\$ 2,860,543	\$ 2,860,543	\$ 3,449,063	\$ 588,520

**LUBBOCK COUNTY, TEXAS**  
COUNTY RECORDS PRESERVATION  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 90,000	\$ 90,000	\$ 65,177	\$ (24,823)
<i>Investment Earnings</i>	5,500	5,500	9,114	3,614
<i>Other</i>			29	29
Total revenues	<u>95,500</u>	<u>95,500</u>	<u>74,320</u>	<u>(21,180)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries &amp; Benefits</i>	67,676	67,676	57,902	9,774
<i>Supplies</i>	10,000	10,000	498	9,502
<i>Training/Dues</i>	3,000	3,000	2,106	894
<i>Total General Administration</i>	<u>80,676</u>	<u>80,676</u>	<u>60,506</u>	<u>20,170</u>
<i>Capital Outlay</i>	<u>20,000</u>	<u>20,000</u>		<u>20,000</u>
Total expenditures	<u>100,676</u>	<u>100,676</u>	<u>60,506</u>	<u>40,170</u>
Excess (deficiency) of revenues (under) expenditures	<u>(5,176)</u>	<u>(5,176)</u>	<u>13,814</u>	<u>18,990</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(5,176)	(5,176)	13,814	18,990
Fund balances/equity, October 1	523,010	523,010	523,010	
Fund balances/equity, September 30	<u>\$ 517,834</u>	<u>\$ 517,834</u>	<u>\$ 536,824</u>	<u>\$ 18,990</u>

**LUBBOCK COUNTY, TEXAS**  
**COURT HOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-38**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 110,000	\$ 110,000	\$ 104,635	\$ (5,365)
<i>Investment Earnings</i>			52	52
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>104,687</u>	<u>(5,313)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries &amp; Benefits</i>	94,956	94,956	91,796	3,160
<i>Supplies</i>	10,044	10,044	9,922	122
<i>Training/Dues</i>	5,000	5,000	3,459	1,541
Total Public Safety	<u>110,000</u>	<u>110,000</u>	<u>105,177</u>	<u>4,823</u>
Total expenditures	<u>110,000</u>	<u>110,000</u>	<u>105,177</u>	<u>4,823</u>
Excess (deficiency) of revenues (under) expenditures			<u>(490)</u>	<u>(490)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(490)	(490)
Fund balances/equity, October 1	5,184	5,184	5,184	
Fund balances/equity, September 30	<u>\$ 5,184</u>	<u>\$ 5,184</u>	<u>\$ 4,694</u>	<u>\$ (490)</u>



**LUBBOCK COUNTY, TEXAS**  
**COURT RECORD PRESERVATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-39**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
<i>Fees of Office</i>	\$ 41,600	\$ 41,600	\$ 48,704	\$ 7,104
<i>Investment Earnings</i>	1,800	1,800	4,463	2,663
Total revenues	<u>43,400</u>	<u>43,400</u>	<u>53,167</u>	<u>9,767</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	12,000	12,000		12,000
<i>Maintenance</i>	5,000	5,000	735	4,265
<i>Professional/Contract Services</i>	26,400	26,400	20,000	6,400
Total General Administration	<u>43,400</u>	<u>43,400</u>	<u>20,735</u>	<u>22,665</u>
Total expenditures	<u>43,400</u>	<u>43,400</u>	<u>20,735</u>	<u>22,665</u>
Excess (deficiency) of revenues (under) expenditures			<u>32,432</u>	<u>32,432</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			32,432	32,432
Fund balances/equity, October 1	225,538	225,538	225,538	
Fund balances/equity, September 30	<u>\$ 225,538</u>	<u>\$ 225,538</u>	<u>\$ 257,970</u>	<u>\$ 32,432</u>

**LUBBOCK COUNTY, TEXAS**  
**HISTORICAL COMMISSION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-40**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 200	\$ 200	\$ 16	\$ (184)
<i>Other</i>	1,000	1,000	1,387	387
Total revenues	<u>1,200</u>	<u>1,200</u>	<u>1,403</u>	<u>203</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	11,700	11,700	9,760	1,940
<i>Total General Administration</i>	<u>11,700</u>	<u>11,700</u>	<u>9,760</u>	<u>1,940</u>
Total expenditures	<u>11,700</u>	<u>11,700</u>	<u>9,760</u>	<u>1,940</u>
Excess (deficiency) of revenues (under) expenditures	<u>(10,500)</u>	<u>(10,500)</u>	<u>(8,357)</u>	<u>2,143</u>
Other financing sources (uses):				
<i>Transfers in</i>	3,800	3,800	3,800	
Total other financing sources (uses)	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(6,700)</u>	<u>(6,700)</u>	<u>(4,557)</u>	<u>2,143</u>
Fund balances/equity, October 1	4,907	4,907	4,907	
Fund balances/equity, September 30	<u>\$ (1,793)</u>	<u>\$ (1,793)</u>	<u>\$ 350</u>	<u>\$ 2,143</u>

**LUBBOCK COUNTY, TEXAS**  
CHILD ABUSE PREVENTION  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 400	\$ 400	\$ 105	\$ (295)
<i>Investment Earnings</i>	25	25	53	28
Total revenues	<u>425</u>	<u>425</u>	<u>158</u>	<u>(267)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	425	425		425
Total General Administration	<u>425</u>	<u>425</u>		<u>425</u>
Total expenditures	<u>425</u>	<u>425</u>		<u>425</u>
Excess (deficiency) of revenues (under) expenditures			<u>158</u>	<u>158</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			158	158
Fund balances/equity, October 1	2,981	2,981	2,981	
Fund balances/equity, September 30	<u>\$ 2,981</u>	<u>\$ 2,981</u>	<u>\$ 3,139</u>	<u>\$ 158</u>

**LUBBOCK COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-42**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 32,500	\$ 32,500	\$ 24,489	\$ (8,011)
<i>Investment Earnings</i>	4,200	4,200	6,033	1,833
Total revenues	<u>36,700</u>	<u>36,700</u>	<u>30,522</u>	<u>(6,178)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	42,088	42,088	3,534	38,554
<i>Utilities</i>	6,500	6,500	2,504	3,996
<i>Training/Dues</i>	14,500	14,500	1,101	13,399
<i>Professional/Contract Services</i>	30,000	30,000		30,000
Total Judicial	<u>93,088</u>	<u>93,088</u>	<u>7,139</u>	<u>85,949</u>
Total expenditures	<u>93,088</u>	<u>93,088</u>	<u>7,139</u>	<u>85,949</u>
Excess (deficiency) of revenues (under) expenditures	<u>(56,388)</u>	<u>(56,388)</u>	<u>23,383</u>	<u>79,771</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(56,388)	(56,388)	23,383	79,771
Fund balances/equity, October 1	334,117	334,117	334,117	
Fund balances/equity, September 30	<u>\$ 277,729</u>	<u>\$ 277,729</u>	<u>\$ 357,500</u>	<u>\$ 79,771</u>

**LUBBOCK COUNTY, TEXAS**  
CO & DIST COURT TECHNOLOGY  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 8,500	\$ 8,500	\$ 5,682	\$ (2,818)
<i>Investment Earnings</i>	400	400	1,080	680
Total revenues	<u>8,900</u>	<u>8,900</u>	<u>6,762</u>	<u>(2,138)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	6,650	6,650		6,650
Total General Administration	<u>8,900</u>	<u>8,900</u>		<u>8,900</u>
Total expenditures	<u>8,900</u>	<u>8,900</u>		<u>8,900</u>
Excess (deficiency) of revenues (under) expenditures			<u>6,762</u>	<u>6,762</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			6,762	6,762
Fund balances/equity, October 1	57,828	57,828	57,828	
Fund balances/equity, September 30	<u>\$ 57,828</u>	<u>\$ 57,828</u>	<u>\$ 64,590</u>	<u>\$ 6,762</u>



**LUBBOCK COUNTY, TEXAS**  
**DIST COURT RECORD TECHNOLOGY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-44**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 30,000	\$ 30,000	\$ 35,153	\$ 5,153
<i>Investment Earnings</i>	700	700	2,189	1,489
Total revenues	<u>30,700</u>	<u>30,700</u>	<u>37,342</u>	<u>6,642</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	9,900	9,900		9,900
<i>Maintenance</i>	800	800	350	450
<i>Professional/Contract Services</i>	20,000	20,000	16,385	3,615
Total Judicial	<u>30,700</u>	<u>30,700</u>	<u>16,735</u>	<u>13,965</u>
Total expenditures	<u>30,700</u>	<u>30,700</u>	<u>16,735</u>	<u>13,965</u>
Excess (deficiency) of revenues (under) expenditures			<u>20,607</u>	<u>20,607</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			20,607	20,607
Fund balances/equity, October 1	105,518	105,518	105,518	
Fund balances/equity, September 30	<u>\$ 105,518</u>	<u>\$ 105,518</u>	<u>\$ 126,125</u>	<u>\$ 20,607</u>

**LUBBOCK COUNTY, TEXAS**  
COUNTY CLERK ARCHIVE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 550,000	\$ 550,000	\$ 515,190	\$ (34,810)
<i>Investment Earnings</i>	12,000	12,000	42,919	30,919
Total revenues	<u>562,000</u>	<u>562,000</u>	<u>558,109</u>	<u>(3,891)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	740,000	740,000	70,231	669,769
<i>Total General Administration</i>	<u>740,000</u>	<u>740,000</u>	<u>70,231</u>	<u>669,769</u>
Total expenditures	<u>740,000</u>	<u>740,000</u>	<u>70,231</u>	<u>669,769</u>
Excess (deficiency) of revenues (under) expenditures	<u>(178,000)</u>	<u>(178,000)</u>	<u>487,878</u>	<u>665,878</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(178,000)	(178,000)	487,878	665,878
Fund balances/equity, October 1	2,118,026	2,118,026	2,118,026	
Fund balances/equity, September 30	<u>\$ 1,940,026</u>	<u>\$ 1,940,026</u>	<u>\$ 2,605,904</u>	<u>\$ 665,878</u>

**LUBBOCK COUNTY, TEXAS**  
**SHERIFF CONTRABAND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-46**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 300,000	\$ 300,000	\$ 136,581	\$ (163,419)
<i>Investment Earnings</i>	2,000	2,000	4,516	2,516
<i>Other</i>	10,000	10,000	148,748	138,748
Total revenues	<u>312,000</u>	<u>312,000</u>	<u>289,845</u>	<u>(22,155)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	30,000	30,000	2,958	27,042
<i>Training/Dues</i>	15,000	15,000		15,000
<i>Other</i>	150,000	150,000	122,649	27,351
Total Public Safety	<u>195,000</u>	<u>195,000</u>	<u>125,607</u>	<u>69,393</u>
<i>Capital Outlay</i>	<u>117,000</u>	<u>117,000</u>	<u>74,334</u>	<u>42,666</u>
Total expenditures	<u>312,000</u>	<u>312,000</u>	<u>199,941</u>	<u>112,059</u>
Excess (deficiency) of revenues (under) expenditures			<u>89,904</u>	<u>89,904</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			89,904	89,904
Fund balances/equity, October 1	278,719	278,719	278,719	
Fund balances/equity, September 30	<u>\$ 278,719</u>	<u>\$ 278,719</u>	<u>\$ 368,623</u>	<u>\$ 89,904</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-47

INMATE SUPPLY FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 700	\$ 700	\$ 16,971	\$ 16,271
<i>Other</i>	785,110	785,110	915,088	129,978
Total revenues	<u>785,810</u>	<u>785,810</u>	<u>932,059</u>	<u>146,249</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	190,000	173,700	86,930	86,770
<i>Maintenance</i>	2,000	2,000		2,000
<i>Training/Dues</i>	593,810	593,810	552,311	41,499
Total Public Safety	<u>785,810</u>	<u>769,510</u>	<u>639,241</u>	<u>130,269</u>
Capital Outlay		254,300	254,265	35
Total expenditures	<u>785,810</u>	<u>1,023,810</u>	<u>893,506</u>	<u>130,304</u>
Excess (deficiency) of revenues (under) expenditures		<u>(238,000)</u>	<u>38,553</u>	<u>276,553</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(238,000)	38,553	276,553
Fund balances/equity, October 1	2,592,866	2,592,866	2,592,866	
Fund balances/equity, September 30	<u>\$ 2,592,866</u>	<u>\$ 2,354,866</u>	<u>\$ 2,631,419</u>	<u>\$ 276,553</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-48

VINE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 27,716	\$ 27,716	\$ 28,547	\$ 831
Total revenues	<u>27,716</u>	<u>27,716</u>	<u>28,547</u>	<u>831</u>
Expenditures:				
Current:				
Public Safety				
Supplies	27,716	27,716	28,547	(831)
Total Public Safety	<u>27,716</u>	<u>27,716</u>	<u>28,547</u>	<u>(831)</u>
Total expenditures	<u>27,716</u>	<u>27,716</u>	<u>28,547</u>	<u>(831)</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30	<u></u>	<u></u>	<u></u>	<u></u>



**LUBBOCK COUNTY, TEXAS**  
**HOMELAND SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-49**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 118,085	\$ 156,100	\$ 141,864	\$ (14,236)
Total revenues	<u>118,085</u>	<u>156,100</u>	<u>141,864</u>	<u>(14,236)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	50,809	92,285	78,050	14,235
Total Public Safety	<u>50,809</u>	<u>92,285</u>	<u>78,050</u>	<u>14,235</u>
<i>Capital Outlay</i>	67,276	63,815	63,814	1
Total expenditures	<u>118,085</u>	<u>156,100</u>	<u>141,864</u>	<u>14,236</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-50

LEOSE- SHERIFF  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 85,000	\$ 85,000	\$ 20,440	\$ (64,560)
Investment Earnings	1,000	1,000	1,691	691
Total revenues	86,000	86,000	22,131	(63,869)
Expenditures:				
Current:				
Public Safety				
Supplies	30,000	30,000	27,025	2,975
Total Public Safety	30,000	30,000	27,025	2,975
Capital Outlay	78,000	78,000		78,000
Total expenditures	108,000	108,000	27,025	80,975
Excess (deficiency) of revenues (under) expenditures	(22,000)	(22,000)	(4,894)	17,106
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(22,000)	(22,000)	(4,894)	17,106
Fund balances/equity, October 1	104,756	104,756	104,756	
Fund balances/equity, September 30	\$ 82,756	\$ 82,756	\$ 99,862	\$ 17,106

**LUBBOCK COUNTY, TEXAS**  
**SHERIFF COMMISSARY SALARY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-51**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 588,405	\$ 588,405	\$ 571,313	\$ (17,092)
Total revenues	<u>588,405</u>	<u>588,405</u>	<u>571,313</u>	<u>(17,092)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries &amp; Benefits</i>	588,405	588,405	497,288	91,117
<i>Total Public Safety</i>	<u>588,405</u>	<u>588,405</u>	<u>497,288</u>	<u>91,117</u>
Total expenditures	<u>588,405</u>	<u>588,405</u>	<u>497,288</u>	<u>91,117</u>
Excess (deficiency) of revenues (under) expenditures			<u>74,025</u>	<u>74,025</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			74,025	74,025
Fund balances/equity, October 1	79,507	79,507	79,507	
Fund balances/equity, September 30	<u>\$ 79,507</u>	<u>\$ 79,507</u>	<u>\$ 153,532</u>	<u>\$ 74,025</u>

**LUBBOCK COUNTY, TEXAS**  
**LECD GRANT- EMERGENCY COMM.**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-52**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 29,002	\$ 23,452	\$ 20,023	\$ (3,429)
Total revenues	<u>29,002</u>	<u>23,452</u>	<u>20,023</u>	<u>(3,429)</u>
Expenditures:				
Current:				
Public Safety				
Supplies	16,737	18,226	15,874	2,352
Training/Dues		5,181	4,149	1,032
Total Public Safety	<u>16,737</u>	<u>23,407</u>	<u>20,023</u>	<u>3,384</u>
Capital Outlay	<u>12,265</u>	<u>45</u>		<u>45</u>
Total expenditures	<u>29,002</u>	<u>23,452</u>	<u>20,023</u>	<u>3,429</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30	<u></u>	<u></u>	<u></u>	<u></u>

**LUBBOCK COUNTY, TEXAS**  
TAG GRANT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-53

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$ 1,151,331	\$ 1,151,331	\$ 889,596	\$ (261,735)
Total revenues	<u>1,151,331</u>	<u>1,151,331</u>	<u>889,596</u>	<u>(261,735)</u>
Expenditures:				
Current:				
Public Safety				
Salaries & Benefits		202,965	152,159	50,806
Supplies	77,850	124,441	98,323	26,118
Utilities	67,267	63,181	34,231	28,950
Training/Dues		16,995	12,480	4,515
Professional Contract Services	719,375	441,910	348,606	93,304
Rental/Leases	250,839	250,839	205,842	44,997
Other		15,000	15,000	
Total Public Safety	<u>1,115,331</u>	<u>1,115,331</u>	<u>866,641</u>	<u>248,690</u>
Capital Outlay	<u>36,000</u>	<u>36,000</u>	<u>22,955</u>	<u>13,045</u>
Total expenditures	<u>1,151,331</u>	<u>1,151,331</u>	<u>889,596</u>	<u>261,735</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>



# LUBBOCK COUNTY, TEXAS

EXHIBIT C-54

JMHCP GRANT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 199,436	\$ 13,123	\$ (186,313)
Other		130,377	5,116	(125,261)
Total revenues		329,813	18,239	(311,574)
Expenditures:				
Current:				
Public Safety				
Salaries & Benefits		5,993	1,385	4,608
Supplies		11,450	4,464	6,986
Training/Dues		11,589	4,934	6,655
Professional Contract Services		170,404	2,340	168,064
Other		130,377	5,116	125,261
Total Public Safety		329,813	18,239	311,574
Total expenditures		329,813	18,239	311,574
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**CDA BUSINESS CRIMES FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-55**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 76,000	\$ 76,000	\$ 60,885	\$ (15,115)
<i>Investment Earnings</i>	244	244	425	181
<i>Other</i>	25,000	25,000	36,104	11,104
Total revenues	<u>101,244</u>	<u>101,244</u>	<u>97,414</u>	<u>(3,830)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Supplies</i>	61,244	61,244	38,745	22,499
<i>Maintenance</i>	5,000	5,000	5,163	(163)
<i>Training/Dues</i>	28,000	28,000	21,929	6,071
<i>Professional Contract Services</i>	7,000	7,000	7,300	(300)
Total Legal	<u>101,244</u>	<u>101,244</u>	<u>73,137</u>	<u>28,107</u>
Total expenditures	<u>101,244</u>	<u>101,244</u>	<u>73,137</u>	<u>28,107</u>
Excess (deficiency) of revenues (under) expenditures			<u>24,277</u>	<u>24,277</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			24,277	24,277
Fund balances/equity, October 1	9,841	9,841	9,841	
Fund balances/equity, September 30	<u>\$ 9,841</u>	<u>\$ 9,841</u>	<u>\$ 34,118</u>	<u>\$ 24,277</u>

**LUBBOCK COUNTY, TEXAS**  
**CDA CONTRABAND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-56**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 380	\$ 380	\$ 256	\$ (124)
<i>Other</i>	149,620	149,620	114,204	(35,416)
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>114,460</u>	<u>(35,540)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	150,000	150,000	88,438	61,562
Total Legal	<u>150,000</u>	<u>150,000</u>	<u>88,438</u>	<u>61,562</u>
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>88,438</u>	<u>61,562</u>
Excess (deficiency) of revenues (under) expenditures			<u>26,022</u>	<u>26,022</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			26,022	26,022
Fund balances/equity, October 1	2,454	2,454	2,454	
Fund balances/equity, September 30	<u>\$ 2,454</u>	<u>\$ 2,454</u>	<u>\$ 28,476</u>	<u>\$ 26,022</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-57

SPATF GRANT- CDA  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 404,523	\$ 404,523	\$ 403,550	\$ (973)
Other	139,602	195,794	195,791	(3)
Total revenues	<u>544,125</u>	<u>600,317</u>	<u>599,341</u>	<u>(976)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	479,815	466,870	463,051	3,819
Supplies	92,128	103,823	105,667	(1,844)
Training/Dues	8,500	9,750	10,461	(711)
Professional Contract Services	101,702	101,702	101,702	
Total Legal	<u>682,145</u>	<u>682,145</u>	<u>680,881</u>	<u>1,264</u>
Capital Outlay				
Total expenditures	<u>682,145</u>	<u>738,337</u>	<u>737,031</u>	<u>1,306</u>
Excess (deficiency) of revenues (under) expenditures	<u>(138,020)</u>	<u>(138,020)</u>	<u>(137,690)</u>	<u>330</u>
Other financing sources (uses):				
Transfers in	138,020	138,020	137,690	(330)
Total other financing sources (uses)	<u>138,020</u>	<u>138,020</u>	<u>137,690</u>	<u>(330)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-58

JAG-JUSTICE ASSISTANCE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 57,464	\$ 57,464	\$ 30,583	\$ (26,881)
Investment Earnings		1,301	1,295	(6)
Total revenues	<u>57,464</u>	<u>58,765</u>	<u>31,878</u>	<u>(26,887)</u>
Expenditures:				
Current:				
Legal				
Other	45,207	51,022	31,878	19,144
Total Legal	<u>45,207</u>	<u>51,022</u>	<u>31,878</u>	<u>19,144</u>
Capital Outlay	12,257	7,743		7,743
Total expenditures	<u>57,464</u>	<u>58,765</u>	<u>31,878</u>	<u>26,887</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>



# LUBBOCK COUNTY, TEXAS

CDA VOCA VICTIM ADVOCACY PROJECT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 204,495	\$ 204,495	\$ 87,316	\$ (117,179)
Total revenues	204,495	204,495	87,316	(117,179)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	239,809	239,809	107,521	132,288
Supplies	3,810	3,810	1,624	2,186
Training/Dues	12,000	12,000		12,000
Total Legal	255,619	255,619	109,145	146,474
Total expenditures	255,619	255,619	109,145	146,474
Excess (deficiency) of revenues (under) expenditures	(51,124)	(51,124)	(21,829)	29,295
Transfers in	51,124	51,124	21,829	(29,295)
Total other financing sources (uses)	51,124	51,124	21,829	(29,295)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**SEPTEMBER 30, 2018**

	Refunding Bonds Series 2016	Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-1)
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 27,871	\$ 739	\$ 9,411	\$ 38,021
<i>Investments</i>	668,880	14,039	178,809	861,728
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>	17,404	3,780	536	21,720
<i>Other</i>	7,024	962	770	8,756
Total Assets	<u>\$ 721,179</u>	<u>\$ 19,520</u>	<u>\$ 189,526</u>	<u>\$ 930,225</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
Liabilities:				
<i>Unearned Revenue:</i>				
Total Liabilities				
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	\$ 3,386	\$ 735	\$ 104	\$ 4,225
Total Deferred Inflows of Resources	<u>3,386</u>	<u>735</u>	<u>104</u>	<u>4,225</u>
Fund Balances				
<i>Restricted For:</i>				
<i>Debt Service</i>	717,793	18,785	189,422	926,000
Total Fund Balances	<u>717,793</u>	<u>18,785</u>	<u>189,422</u>	<u>926,000</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 721,179</u>	<u>\$ 19,520</u>	<u>\$ 189,526</u>	<u>\$ 930,225</u>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Refunding Bonds Series 2016	Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:				
Taxes				
Property Tax	\$ 5,588,557	\$ 1,262,823	\$ 173,182	\$ 7,024,562
Investment Earnings	22,973	62	4,097	27,132
Total revenues	<u>5,611,530</u>	<u>1,262,885</u>	<u>177,279</u>	<u>7,051,694</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	4,555,000	1,160,000		5,715,000
Interest and Fiscal Charges	1,178,618	84,100	173,200	1,435,918
Total expenditures	<u>5,733,618</u>	<u>1,244,100</u>	<u>173,200</u>	<u>7,150,918</u>
Excess (deficiency) of revenues (under) expenditures	(122,088)	18,785	4,079	(99,224)
Other financing sources (uses):				
Total other financing sources (uses)	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Net change in fund balances	(122,088)	18,785	4,079	(99,224)
Fund balances/equity, October 1	839,881		185,343	1,025,224
Fund balances/equity, September 30	<u>\$ 717,793</u>	<u>\$ 18,785</u>	<u>\$ 189,422</u>	<u>\$ 926,000</u>

**LUBBOCK COUNTY, TEXAS**

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-62

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 5,869,786	\$ 5,869,786	\$ 5,588,557	\$ (281,229)
Investment Earnings	5,000	5,000	22,973	17,973
Total revenues	<u>5,874,786</u>	<u>5,874,786</u>	<u>5,611,530</u>	<u>(263,256)</u>
Expenditures:				
Debt Service				
Principal Retirement	4,555,000	4,555,000	4,555,000	
Interest and Fiscal Charges	<u>1,319,786</u>	<u>1,319,786</u>	<u>1,178,618</u>	<u>141,168</u>
Total Debt Service	<u>5,874,786</u>	<u>5,874,786</u>	<u>5,733,618</u>	<u>141,168</u>
Total expenditures	<u>5,874,786</u>	<u>5,874,786</u>	<u>5,733,618</u>	<u>141,168</u>
Excess (deficiency) of revenues (under) expenditures			<u>(122,088)</u>	<u>(122,088)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(122,088)	(122,088)
Fund balances/equity, October 1	839,881	839,881	839,881	
Fund balances/equity, September 30	<u>\$ 839,881</u>	<u>\$ 839,881</u>	<u>\$ 717,793</u>	<u>\$ (122,088)</u>

**LUBBOCK COUNTY, TEXAS**
**EXHIBIT C-63**

TAX NOTES SERIES 2013

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 1,274,007	\$ 1,274,007	\$ 1,262,823	\$ (11,184)
<i>Investment Earnings</i>	2,000	2,000	62	(1,938)
Total revenues	<u>1,276,007</u>	<u>1,276,007</u>	<u>1,262,885</u>	<u>(13,122)</u>
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	1,160,000	1,160,000	1,160,000	
<i>Interest and Fiscal Charges</i>	116,007	116,007	84,100	31,907
Total Debt Service	<u>1,276,007</u>	<u>1,276,007</u>	<u>1,244,100</u>	<u>31,907</u>
Total expenditures	<u>1,276,007</u>	<u>1,276,007</u>	<u>1,244,100</u>	<u>31,907</u>
Excess (deficiency) of revenues (under) expenditures			<u>18,785</u>	<u>18,785</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			18,785	18,785
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 18,785</u>	<u>\$ 18,785</u>



**LUBBOCK COUNTY, TEXAS**  
**REFUNDING BONDS SERIES 2013**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-64**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 178,827	\$ 178,827	\$ 173,182	\$ (5,645)
Investment Earnings	2,000	2,000	4,097	2,097
Total revenues	<u>180,827</u>	<u>180,827</u>	<u>177,279</u>	<u>(3,548)</u>
Expenditures:				
Debt Service				
Interest and Fiscal Charges	180,827	180,827	173,200	7,627
Total Debt Service	<u>180,827</u>	<u>180,827</u>	<u>173,200</u>	<u>7,627</u>
Total expenditures	<u>180,827</u>	<u>180,827</u>	<u>173,200</u>	<u>7,627</u>
Excess (deficiency) of revenues (under) expenditures			<u>4,079</u>	<u>4,079</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			4,079	4,079
Fund balances/equity, October 1	185,344	185,343	185,343	
Fund balances/equity, September 30	<u>\$ 185,344</u>	<u>\$ 185,343</u>	<u>\$ 189,422</u>	<u>\$ 4,079</u>

**LUBBOCK COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 SEPTEMBER 30, 2018

	CRTC Renovations	CRTC Renovations #2	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
<b>ASSETS</b>			
Assets:			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 19,991	\$ 36,671	\$ 56,662
<i>Investments</i>	479,782	880,123	1,359,905
Receivables ( net of allowances for uncollectibles):			
<i>Other</i>	1,680	3,082	4,762
Total Assets	<u>\$ 501,453</u>	<u>\$ 919,876</u>	<u>\$ 1,421,329</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>			
Liabilities:			
<i>Accounts Payable</i>	\$ 17,560	\$ 350,140	\$ 367,700
Total Liabilities	<u>17,560</u>	<u>350,140</u>	<u>367,700</u>
Deferred Inflows of Resources:			
Total Deferred Inflows of Resources			
Fund Balances			
<i>Restricted For:</i>			
<i>Capital Projects</i>	483,893	569,736	1,053,629
Total Fund Balances	<u>483,893</u>	<u>569,736</u>	<u>1,053,629</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 501,453</u>	<u>\$ 919,876</u>	<u>\$ 1,421,329</u>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	LE Renovations #2	CRTC Renovations	CRTC Renovations #2	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:				
Investment Earnings	\$	\$ 12,497	\$ 7,161	\$ 19,658
Total revenues		12,497	7,161	19,658
Expenditures:				
Current:				
Capital Outlay	8,066	786,300	989,591	1,783,957
Debt Service:				
Total expenditures	8,066	786,300	989,591	1,783,957
Excess (deficiency) of revenues (under) expenditures	(8,066)	(773,803)	(982,430)	(1,764,299)
Other financing sources (uses):				
Transfers in	8,066		1,141,000	1,149,066
Total other financing sources (uses)	8,066		1,141,000	1,149,066
Net change in fund balances		(773,803)	158,570	(615,233)
Fund balances/equity, October 1		1,257,696	411,166	1,668,862
Fund balances/equity, September 30	\$	\$ 483,893	\$ 569,736	\$ 1,053,629

**LUBBOCK COUNTY, TEXAS**  
**LE RENOVATIONS #2**  
**CAPITAL PROJECTS FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-67**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Total revenues	\$	\$	\$	\$
Expenditures:				
<i>Capital Outlay</i>		8,066	8,066	
Total expenditures		8,066	8,066	
Excess (deficiency) of revenues (under) expenditures		(8,066)	(8,066)	
<i>Transfers in</i>		8,066	8,066	
Total other financing sources (uses)		8,066	8,066	
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**CRTC RENOVATIONS**  
**CAPITAL PROJECTS FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-68**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 5,000	\$ 5,000	\$ 12,497	\$ 7,497
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>12,497</u>	<u>7,497</u>
Expenditures:				
<i>Capital Outlay</i>	<u>930,590</u>	<u>930,590</u>	<u>786,300</u>	<u>144,290</u>
Total expenditures	<u>930,590</u>	<u>930,590</u>	<u>786,300</u>	<u>144,290</u>
Excess (deficiency) of revenues (under) expenditures	<u>(925,590)</u>	<u>(925,590)</u>	<u>(773,803)</u>	<u>151,787</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(925,590)	(925,590)	(773,803)	151,787
Fund balances/equity, October 1	1,257,696	1,257,696	1,257,696	
Fund balances/equity, September 30	<u>\$ 332,106</u>	<u>\$ 332,106</u>	<u>\$ 483,893</u>	<u>\$ 151,787</u>



**LUBBOCK COUNTY, TEXAS**  
**CRTC RENOVATIONS #2**  
**CAPITAL PROJECTS FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-69**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 2,000	\$ 2,000	\$ 7,161	\$ 5,161
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>7,161</u>	<u>5,161</u>
Expenditures:				
<i>Capital Outlay</i>	<u>1,551,117</u>	<u>1,551,117</u>	<u>989,591</u>	<u>561,526</u>
Total expenditures	<u>1,551,117</u>	<u>1,551,117</u>	<u>989,591</u>	<u>561,526</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,549,117)</u>	<u>(1,549,117)</u>	<u>(982,430)</u>	<u>566,687</u>
Other financing sources (uses):				
<i>Transfers in</i>	<u>1,141,000</u>	<u>1,141,000</u>	<u>1,141,000</u>	
Total other financing sources (uses)	<u>1,141,000</u>	<u>1,141,000</u>	<u>1,141,000</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(408,117)</u>	<u>(408,117)</u>	<u>158,570</u>	<u>566,687</u>
Fund balances/equity, October 1	<u>411,166</u>	<u>411,166</u>	<u>411,166</u>	
Fund balances/equity, September 30	<u>\$ 3,049</u>	<u>\$ 3,049</u>	<u>\$ 569,736</u>	<u>\$ 566,687</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**SEPTEMBER 30, 2018**

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
<b>ASSETS:</b>			
<b>Current Assets:</b>			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 168,150	\$ 232,270	\$ 400,420
<i>Investments</i>	7,504,316	11,381,246	18,885,562
<i>Receivables ( net of allowances for uncollectibles):</i>			
<i>Other</i>	877,243	92,463	969,706
<b>Total Current Assets</b>	<u>8,549,709</u>	<u>11,705,979</u>	<u>20,255,688</u>
<b>Total Assets</b>	<u>\$ 8,549,709</u>	<u>\$ 11,705,979</u>	<u>\$ 20,255,688</u>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
<i>Accounts Payable</i>	\$ 2,127,015	\$ 1,668,486	\$ 3,795,501
<b>Total Current Liabilities</b>	<u>2,127,015</u>	<u>1,668,486</u>	<u>3,795,501</u>
<b>Total Liabilities</b>	<u>2,127,015</u>	<u>1,668,486</u>	<u>3,795,501</u>
<b>NET POSITION:</b>			
<b>Restricted For:</b>			
<i>Workers Compensation Claims</i>		10,037,493	10,037,493
<i>Health Insurance Claims</i>	6,422,694		6,422,694
<b>Total Net Position</b>	<u>\$ 6,422,694</u>	<u>\$ 10,037,493</u>	<u>\$ 16,460,187</u>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 13,352,020	\$ 1,652,702	\$ 15,004,722
Total Operating Revenues	<u>13,352,020</u>	<u>1,652,702</u>	<u>15,004,722</u>
OPERATING EXPENSES:			
<i>Professional Services</i>	38,451		38,451
<i>Administration</i>	1,337,069	51,341	1,388,410
<i>Insurance/Bonds</i>		132,825	132,825
<i>Paid Claims</i>	11,222,926	154,014	11,376,940
Total Operating Expenses	<u>12,598,446</u>	<u>338,180</u>	<u>12,936,626</u>
Operating Income (Loss)	<u>753,574</u>	<u>1,314,522</u>	<u>2,068,096</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	125,783	195,064	320,847
Total Non-operating Revenues (Expenses)	<u>125,783</u>	<u>195,064</u>	<u>320,847</u>
Net Income	<u>879,357</u>	<u>1,509,586</u>	<u>2,388,943</u>
Net Position, October 1	5,543,337	8,527,907	14,071,244
Net Position, September 30	<u>\$ 6,422,694</u>	<u>\$ 10,037,493</u>	<u>\$ 16,460,187</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
<b>Cash Flows from Operating Activities:</b>			
<i>Interfund Services Provided and Used</i>	\$ 12,511,794	\$ 1,593,530	\$ 14,105,324
<i>Cash Payments to Suppliers for Goods and Services</i>	(12,252,497)	(715,696)	(12,968,193)
Net Cash Provided (Used) by Operating Activities	<u>259,297</u>	<u>877,834</u>	<u>1,137,131</u>
<b>Cash Flows from Investing Activities:</b>			
<i>Purchase of Investment Securities</i>	(1,322,788)	(2,421,721)	(3,744,509)
<i>Interest and Dividends on Investments</i>	125,783	195,064	320,847
Net Cash Provided (Used) for Investing Activities	<u>(1,197,005)</u>	<u>(2,226,657)</u>	<u>(3,423,662)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(937,708)	(1,348,823)	(2,286,531)
Cash and Cash Equivalents at Beginning of Year	1,105,858	1,581,093	2,686,951
Cash and Cash Equivalents at End of Year	<u>\$ 168,150</u>	<u>\$ 232,270</u>	<u>\$ 400,420</u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>			
Operating Income (Loss)	\$ 753,574	1,314,522	\$ 2,068,096
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	(840,226)	(59,172)	(899,398)
<i>Increase (Decrease) in Accounts Payable</i>	345,949	(377,516)	(31,567)
Total Adjustments	<u>(494,277)</u>	<u>(436,688)</u>	<u>(930,965)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 259,297</u>	<u>\$ 877,834</u>	<u>\$ 1,137,131</u>

**LUBBOCK COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2018

	County Treasurer	Tax Assessor Collector	County Clerk	District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 1,323,777	\$ 97,586	\$ 1,714,515	\$ 3,078,962
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid Items</i>				
Total Assets and Other Debits	<u>\$ 1,323,777</u>	<u>\$ 97,586</u>	<u>\$ 1,714,515</u>	<u>\$ 3,078,962</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>				
<i>Due to Other Governments</i>		95,421	4,822	21,196
<i>Accrued Wages</i>				
<i>Due to Trust Beneficiaries</i>			1,667,062	1,835,018
<i>Other Liabilities</i>	1,323,777	2,165	42,631	1,222,748
Total Liabilities	<u>1,323,777</u>	<u>97,586</u>	<u>1,714,515</u>	<u>3,078,962</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 1,323,777</u>	 <u>\$ 97,586</u>	 <u>\$ 1,714,515</u>	 <u>\$ 3,078,962</u>



<u>Medical Examiner Fund</u>	<u>District Attorney</u>	<u>Sheriff</u>	<u>Juvenile Probation</u>	<u>FSA Fund</u>
\$ 17,980	\$ 372,688	\$ 462,152	\$ 428	\$ 22,041
16,525				189
\$ <u>34,505</u>	\$ <u>387,054</u>	\$ <u>462,152</u>	\$ <u>428</u>	\$ <u>22,230</u>
\$	\$	\$	\$	\$
16,525	240,809			22,230
	146,245	412,882		
17,980		49,270	428	
<u>34,505</u>	<u>387,054</u>	<u>462,152</u>	<u>428</u>	<u>22,230</u>
\$ <u>34,505</u>	\$ <u>387,054</u>	\$ <u>462,152</u>	\$ <u>428</u>	\$ <u>22,230</u>

**LUBBOCK COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2018

	Drug Court	MH/ MR Caseload	Substance Abuse	Pretrial Services
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 28,636	\$ 22,168	\$ 8,156	\$ 29,507
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid Items</i>				
Total Assets and Other Debits	<u>\$ 28,636</u>	<u>\$ 22,168</u>	<u>\$ 8,156</u>	<u>\$ 29,507</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 2,698	\$ 2,555	\$ 1,071	\$ 3,232
<i>Accounts Payable</i>	1,258	584	584	1,368
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	4,189	4,074	2,033	4,072
<i>Due to Trust Beneficiaries</i>				
<i>Other Liabilities</i>	20,491	14,955	4,468	20,835
Total Liabilities	<u>28,636</u>	<u>22,168</u>	<u>8,156</u>	<u>29,507</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 28,636</u>	 <u>\$ 22,168</u>	 <u>\$ 8,156</u>	 <u>\$ 29,507</u>

<u>Basic Supervision</u>	<u>Intensive Support</u>	<u>Day Resource</u>	<u>Diagnostic Unit 032 CCP</u>	<u>Caseload Reduction 019-DP</u>
\$ 900,430	\$ 34,218	\$ 46,223	\$ 32	\$ 9,372
149,907				
<u>\$ 1,050,337</u>	<u>\$ 34,218</u>	<u>\$ 46,223</u>	<u>\$ 32</u>	<u>\$ 9,372</u>
\$ 58,938	\$ 3,505	\$ 1,690	\$	\$ 1,055
34,056	1,736	876	32	579
90,264	5,571	2,717		1,894
24,015				
843,064	23,406	40,940		5,844
<u>1,050,337</u>	<u>34,218</u>	<u>46,223</u>	<u>32</u>	<u>9,372</u>
<u>\$ 1,050,337</u>	<u>\$ 34,218</u>	<u>\$ 46,223</u>	<u>\$ 32</u>	<u>\$ 9,372</u>

**LUBBOCK COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2018

	Drug Court 013-CCP	Non-MHI Caseload 028-CCP	CRTC Aftercare 020-DP
ASSETS AND OTHER DEBITS			
Assets:			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 12,678	\$ 14,237	\$ 18,968
Receivables ( net of allowances for uncollectibles):			
<i>Other</i>			
<i>Prepaid Items</i>			
Total Assets and Other Debits	<u>\$ 12,678</u>	<u>\$ 14,237</u>	<u>\$ 18,968</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 1,361	\$ 1,341	\$ 2,295
<i>Accounts Payable</i>	579	672	1,157
<i>Due to Other Governments</i>			
<i>Accrued Wages</i>	1,484	2,124	3,434
<i>Due to Trust Beneficiaries</i>			
<i>Other Liabilities</i>	9,254	10,100	12,082
Total Liabilities	<u>12,678</u>	<u>14,237</u>	<u>18,968</u>
Total Liabilities, Equity & Other Credits	<u>\$ 12,678</u>	<u>\$ 14,237</u>	<u>\$ 18,968</u>

<u>Veteran's Drug Court</u>	<u>SPOT- CSCD Rider 84</u>	<u>Pre-Trial Release Fund</u>	<u>Court Residential</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 19,054	\$ 43,269	\$ 13,871	\$ 929,189	\$ 9,220,137
				166,621
				14,366
<u>\$ 19,054</u>	<u>\$ 43,269</u>	<u>\$ 13,871</u>	<u>\$ 929,189</u>	<u>\$ 9,401,124</u>
\$ 1,301	\$ 5,096	\$ 4,721	\$ 62,995	\$ 153,854
579	2,147	2,611	33,834	104,882
			2,643	381,416
1,633	8,178	6,539	102,363	240,569
				4,085,222
15,541	27,848		727,354	4,435,181
<u>19,054</u>	<u>43,269</u>	<u>13,871</u>	<u>929,189</u>	<u>9,401,124</u>
<u>\$ 19,054</u>	<u>\$ 43,269</u>	<u>\$ 13,871</u>	<u>\$ 929,189</u>	<u>\$ 9,401,124</u>



**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2018****EXHIBIT C-74**

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<b>COUNTY TREASURER</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 379,552	\$ 1,454,084	\$ 509,859	\$ 1,323,777
<b>Total Assets</b>	<u>\$ 379,552</u>	<u>\$ 1,454,084</u>	<u>\$ 509,859</u>	<u>\$ 1,323,777</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	379,552	1,454,084	509,859	1,323,777
<b>Total Liabilities</b>	<u>\$ 379,552</u>	<u>\$ 1,454,084</u>	<u>\$ 509,859</u>	<u>\$ 1,323,777</u>
<b>TAX ASSESSOR/COLLECTOR</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 96,656	\$ 154,885,458	\$ 154,884,528	\$ 97,586
<b>Total Assets</b>	<u>\$ 96,656</u>	<u>\$ 154,885,458</u>	<u>\$ 154,884,528</u>	<u>\$ 97,586</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	96,530	154,587,890	154,588,999	95,421
<i>Other Liabilities</i>	126	297,568	295,529	2,165
<b>Total Liabilities</b>	<u>\$ 96,656</u>	<u>\$ 154,885,458</u>	<u>\$ 154,884,528</u>	<u>\$ 97,586</u>
<b>COUNTY CLERK</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 1,205,313	\$ 4,429,727	\$ 3,920,525	\$ 1,714,515
<b>Total Assets</b>	<u>\$ 1,205,313</u>	<u>\$ 4,429,727</u>	<u>\$ 3,920,525</u>	<u>\$ 1,714,515</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	5,582	103,671	104,431	4,822
<i>Due to Trust Beneficiaries</i>	1,169,450	1,008,404	510,792	1,667,062
<i>Other Liabilities</i>	30,281	3,317,652	3,305,302	42,631
<b>Total Liabilities</b>	<u>\$ 1,205,313</u>	<u>\$ 4,429,727</u>	<u>\$ 3,920,525</u>	<u>\$ 1,714,515</u>
<b>DISTRICT CLERK</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 3,202,143	\$ 4,297,535	\$ 4,420,716	\$ 3,078,962
<b>Total Assets</b>	<u>\$ 3,202,143</u>	<u>\$ 4,297,535</u>	<u>\$ 4,420,716</u>	<u>\$ 3,078,962</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	20,929	77,708	77,441	21,196
<i>Due to Trust Beneficiaries</i>	2,089,651	592,791	847,424	1,835,018
<i>Other Liabilities</i>	1,091,563	3,627,036	3,495,851	1,222,748
<b>Total Liabilities</b>	<u>\$ 3,202,143</u>	<u>\$ 4,297,535</u>	<u>\$ 4,420,716</u>	<u>\$ 3,078,962</u>
<b>MEDICAL EXAMINER</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 14,710	\$ 179,811	\$ 176,541	\$ 17,980
<i>Other Receivables</i>	16,490	116,362	116,327	16,525
<b>Total Assets</b>	<u>\$ 31,200</u>	<u>\$ 296,173</u>	<u>\$ 292,868</u>	<u>\$ 34,505</u>
<b>LIABILITIES</b>				
<i>Due to Other Governments</i>	\$ 16,490	\$ 116,362	\$ 116,327	\$ 16,525
<i>Other Liabilities</i>	14,710	179,811	176,541	17,980
<b>Total Liabilities</b>	<u>\$ 31,200</u>	<u>\$ 296,173</u>	<u>\$ 292,868</u>	<u>\$ 34,505</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-74

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS YEAR ENDED SEPTEMBER 30, 2018

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<b>DISTRICT ATTORNEY</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 369,522	\$ 1,327,873	\$ 1,324,707	\$ 372,688
Prepaid Items	14,365	427	426	14,366
Total Assets	<u>\$ 383,887</u>	<u>\$ 1,328,300</u>	<u>\$ 1,325,133</u>	<u>\$ 387,054</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	246,201	863,733	869,125	240,809
Due to Trust Beneficiaries	137,686	464,567	456,008	146,245
Total Liabilities	<u>\$ 383,887</u>	<u>\$ 1,328,300</u>	<u>\$ 1,325,133</u>	<u>\$ 387,054</u>
<b>SHERIFF</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 408,546	\$ 5,078,312	\$ 5,024,706	\$ 462,152
Total Assets	<u>\$ 408,546</u>	<u>\$ 5,078,312</u>	<u>\$ 5,024,706</u>	<u>\$ 462,152</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Trust Beneficiaries	375,247	3,675,989	3,638,354	412,882
Other Liabilities	33,299	1,402,323	1,386,352	49,270
Total Liabilities	<u>\$ 408,546</u>	<u>\$ 5,078,312</u>	<u>\$ 5,024,706</u>	<u>\$ 462,152</u>
<b>JUVENILE PROBATION</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 696	\$ 7,059	\$ 7,327	\$ 428
Total Assets	<u>\$ 696</u>	<u>\$ 7,059</u>	<u>\$ 7,327</u>	<u>\$ 428</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	696	7,059	7,327	428
Total Liabilities	<u>\$ 696</u>	<u>\$ 7,059</u>	<u>\$ 7,327</u>	<u>\$ 428</u>
<b>FSA FUND</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 17,462	\$ 267,185	\$ 262,606	\$ 22,041
Other Receivables	3,614	161,521	164,946	189
Total Assets	<u>\$ 21,076</u>	<u>\$ 428,706</u>	<u>\$ 427,552</u>	<u>\$ 22,230</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 21,076	\$ 428,706	\$ 427,552	\$ 22,230
Total Liabilities	<u>\$ 21,076</u>	<u>\$ 428,706</u>	<u>\$ 427,552</u>	<u>\$ 22,230</u>

**LUBBOCK COUNTY, TEXAS**
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**
**ALL AGENCY FUNDS**
**YEAR ENDED SEPTEMBER 30, 2018**
**EXHIBIT C-74**

	Balance October 1, 2017	Additions	Deductions	Balance September 30, 2018
<b>COMMUNITY SUPERVISION &amp; CORRECTIONS DEPARTMENT</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 2,139,036	\$ 12,578,961	\$ 12,587,989	\$ 2,130,008
<i>Other Receivables</i>	74,058	831,908	756,059	149,907
<i>Prepaid Items</i>				
Total Assets	<u>\$ 2,213,094</u>	<u>\$ 13,410,869</u>	<u>\$ 13,344,048</u>	<u>\$ 2,279,915</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$ 160,017	\$ 4,286,762	\$ 4,364,127	\$ 82,652
<i>Due to Other Governments</i>	2,038	60,440	59,835	2,643
<i>Payroll Liabilities</i>	161,580	2,720,662	2,728,388	153,854
<i>Accrued Wages</i>	242,799	240,569	242,799	240,569
<i>Due to Trust Beneficiaries</i>	5,449	489,301	470,735	24,015
<i>Other Liabilities</i>	1,641,211	5,613,135	5,478,164	1,776,182
Total Liabilities	<u>\$ 2,213,094</u>	<u>\$ 13,410,869</u>	<u>\$ 13,344,048</u>	<u>\$ 2,279,915</u>
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 7,833,636	\$ 184,506,005	\$ 183,119,504	\$ 9,220,137
<i>Other Receivables</i>	94,162	1,109,791	1,037,332	166,621
<i>Prepaid Items</i>	14,365	427	426	14,366
Total Assets	<u>\$ 7,942,163</u>	<u>\$ 185,616,223</u>	<u>\$ 184,157,262</u>	<u>\$ 9,401,124</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$ 181,093	\$ 4,715,468	\$ 4,791,679	\$ 104,882
<i>Due to Other Governments</i>	387,770	155,809,804	155,816,158	381,416
<i>Payroll Liabilities</i>	161,580	2,720,662	2,728,388	153,854
<i>Accrued Wages</i>	242,799	240,569	242,799	240,569
<i>Due to Trust Beneficiaries</i>	3,777,483	6,231,052	5,923,313	4,085,222
<i>Other Liabilities</i>	3,191,438	15,898,668	14,654,925	4,435,181
Total Liabilities	<u>\$ 7,942,163</u>	<u>\$ 185,616,223</u>	<u>\$ 184,157,262</u>	<u>\$ 9,401,124</u>

# STATISTICAL SECTION

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

<b>Contents</b>	<b>Page</b>
Financial Trends	173-178
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	179-186
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	187-190
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	191-193
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	194-199
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

TABLE D-1

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

	Fiscal Year									
	2009	2010	2011	2012	2013 *	2014	2015	2016	2017	2018
Governmental Activities										
Net Investment in										
Capital Assets	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830	\$ 102,605,771
Restricted	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795	8,117,814	3,888,137	2,694,086	1,979,629
Unrestricted	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788	53,741,310	70,001,732	41,550,632	22,904,271
Total Governmental										
Activities Net Position	<u>\$ 141,429,138</u>	<u>\$ 142,881,072</u>	<u>\$ 142,790,033</u>	<u>\$ 144,380,154</u>	<u>\$ 143,674,280</u>	<u>\$ 149,108,623</u>	<u>\$ 144,173,289</u>	<u>\$ 150,214,526</u>	<u>\$ 142,208,548</u>	<u>\$ 127,489,671</u>
Primary Government										
Net Investment in										
Capital Assets	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830	\$ 102,605,771
Restricted	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795	8,117,814	3,888,137	2,694,086	1,979,629
Unrestricted	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788	53,741,310	70,001,732	41,550,632	22,904,271
Total Primary										
Govt Net Position	<u>\$ 141,429,138</u>	<u>\$ 142,881,072</u>	<u>\$ 142,790,033</u>	<u>\$ 144,380,154</u>	<u>\$ 143,674,280</u>	<u>\$ 149,108,623</u>	<u>\$ 144,173,289</u>	<u>\$ 150,214,526</u>	<u>\$ 142,208,548</u>	<u>\$ 127,489,671</u>

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



TABLE D-2

**LUBBOCK COUNTY, TEXAS**

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

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

		Fiscal Year									
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Expenses</b>											
Governmental Activities:											
General Govt	\$	7,434,471	\$ 8,004,716	\$ 8,859,209	\$ 8,498,577	\$ 8,208,795	\$ 8,774,217	\$ 9,143,526	\$ 11,191,118	\$ 10,249,343	\$ 11,134,148
Financial Govt		2,769,814	2,908,700	3,059,364	3,081,007	3,240,850	3,379,041	3,927,700	4,049,396	4,376,055	4,699,482
Judicial		9,836,363	10,545,766	12,064,803	15,035,135	14,710,333	15,514,192	16,458,250	17,093,442	18,659,206	19,076,464
Legal		7,198,406	7,415,315	7,312,562	7,258,859	7,384,153	7,227,973	7,711,923	7,886,231	8,672,852	8,538,725
Public Safety		28,774,605	30,989,676	35,211,920	35,922,248	37,359,000	38,765,218	43,708,906	44,032,975	48,341,092	49,252,965
Correctional		7,846,616	7,652,884	7,558,990	7,514,422	7,649,688	7,843,500	8,695,569	8,135,575	9,286,078	9,145,577
Perm. Impr.			463,638	774,357	487,438						
Facilities		4,889,932	5,460,926	6,130,735	6,318,397	7,194,047	7,477,493	7,882,868	7,675,703	8,196,549	8,082,032
Health		237,884	212,737	191,180	214,260	239,259	234,006	240,303	244,319	301,485	281,089
Welfare		478,288	472,167	465,192	465,674	485,615	474,970	545,741	514,458	546,672	532,207
Conservation		249,447	241,255	234,983	195,512	233,436	254,811	287,673	284,984	283,049	265,553
Elections		1,759,796	1,510,930	1,439,838	2,005,546	1,384,952	2,130,715	1,438,257	2,285,631	7,380,106	1,921,659
Culture/Recreation		523,337	530,992	572,297	633,532	761,910	680,173	680,980	715,178	675,471	725,024
Transportation		6,164,716	6,616,841	7,156,777	7,415,012	7,142,563	6,569,154	6,969,138	5,949,753	9,642,000	10,107,333
Interest											
and related cost		3,588,608	3,435,497	3,273,863	3,112,770	3,599,742	2,733,044	2,480,969	2,228,272	2,230,221	1,565,207
Total Governmental											
Activities Exp.	\$	81,752,283	\$ 86,462,040	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465
Total Primary Government											
Expense	\$	81,752,283	\$ 86,462,040	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465
<b>Program Revenues</b>											
Governmental Activities:											
Charges for Services:											
General Admin.	\$	3,128,090	\$ 2,912,679	\$ 2,699,768	\$ 2,489,280	\$ 2,750,083	\$ 2,276,593	\$ 1,116,077	\$ 1,450,037	\$ 1,842,041	\$ 1,735,831
Judicial		4,742,889	3,206,922	4,344,616	5,418,125	5,679,327	5,688,091	6,413,091	5,929,190	5,173,868	6,300,175
Legal		1,514,949	1,674,542	1,507,622	1,369,128	1,175,056	1,094,588	1,151,518	988,029	997,261	881,716
Public Safety		1,844,252	2,206,391	3,943,610	4,916,548	5,262,199	4,931,081	4,611,382	4,882,512	4,524,877	5,674,436
Transportation		2,573,996	2,657,502	2,642,041	3,049,365	2,787,044	3,308,161	2,895,326	3,904,125	3,278,591	3,487,167
Other Activities		2,547,951	2,415,929	2,524,689	2,996,312	3,138,394	4,391,067	6,270,015	5,906,630	5,620,579	6,376,028
Operating Grants		4,601,226	5,388,953	7,684,739	8,267,815	7,743,002	5,856,994	6,865,271	7,588,130	7,165,673	7,821,899
Total Governmental Activities											
Program Rev.	\$	20,953,353	\$ 20,462,918	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252
Total Primary Government											
Program Rev.	\$	20,953,353	\$ 20,462,918	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252

TABLE D-2 (cont.)

**General Revenues and Other Changes in Net Position****Governmental Activities:**

Prop Taxes, Gen. \$	35,904,030	\$ 37,943,040	\$ 40,131,708	\$ 41,719,254	\$ 45,909,993	\$ 46,769,105	\$ 48,567,727	\$ 53,806,818	\$ 56,648,920	\$ 60,749,381
Prop Taxes, Debt	7,659,441	7,746,912	7,052,586	7,010,742	6,934,757	7,409,122	7,455,966	7,461,649	7,726,951	7,024,562
Sales Tax	16,789,335	16,740,827	17,718,530	18,874,843	20,482,745	21,308,578	22,600,783	22,716,490	23,533,761	24,832,231
State Mixed Drink Tax	987,278	959,558	988,696	858,161	972,476	1,212,552	1,281,088	1,301,788	1,344,660	1,448,357
Bingo Tax	291,069	288,995	312,221	308,662	299,932	286,079	283,826	248,720	238,636	231,039
Invest. Earnings	4,335,410	3,459,240	2,545,722	1,287,313	(4,013,115)	2,788,020	3,989,362	1,808,370	2,174,775	127,198
Miscellaneous	360,282	25,664	61,623	931,177	219,788	168,233	89,256	112,233	36,238	146,328
Disposal of Property	20,454	286,820	56,860	251,785	146,788	4,587	409,469	223,551	527,370	53,320
Transfers					(600,000)					
<b>Total Govt Activities \$</b>	<u>66,347,299</u>	<u>\$ 67,451,056</u>	<u>\$ 68,867,946</u>	<u>\$ 71,241,937</u>	<u>\$ 70,353,364</u>	<u>\$ 79,946,276</u>	<u>\$ 84,677,477</u>	<u>\$ 87,679,619</u>	<u>\$ 92,231,311</u>	<u>\$ 94,612,416</u>
<b>Total Primary Govt \$</b>	<u>66,347,299</u>	<u>\$ 67,451,056</u>	<u>\$ 68,867,946</u>	<u>\$ 71,241,937</u>	<u>\$ 70,353,364</u>	<u>\$ 79,946,276</u>	<u>\$ 84,677,477</u>	<u>\$ 87,679,619</u>	<u>\$ 92,231,311</u>	<u>\$ 94,612,416</u>

**Change in Net Position**

Governmental Activ \$	<u>5,548,369</u>	<u>\$ 1,451,934</u>	<u>\$ (91,039)</u>	<u>\$ 1,590,121</u>	<u>\$ (705,874)</u>	<u>\$ 5,434,343</u>	<u>\$ 3,828,354</u>	<u>\$ 6,041,237</u>	<u>\$ (8,005,978)</u>	<u>\$ 1,562,203</u>
<b>Total Primary Govt \$</b>	<u>5,548,369</u>	<u>\$ 1,451,934</u>	<u>\$ (91,039)</u>	<u>\$ 1,590,121</u>	<u>\$ (705,874)</u>	<u>\$ 5,434,343</u>	<u>\$ 3,828,354</u>	<u>\$ 6,041,237</u>	<u>\$ (8,005,978)</u>	<u>\$ 1,562,203</u>



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

**TABLE D-3**

	2009	2010	2011	2012*	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	\$ 750,000	\$ 875,000	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved	26,599,530	27,138,098								
Nonspendable			250,428	401,726	523,036	469,661	503,681	366,054	672,470	726,737
Committed For:										
Capital Improvements							12,185,000	12,275,000	12,275,000	12,275,000
Assigned For:										
Insurance Claims			875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000
Unassigned			30,368,958	31,797,529	32,577,164	38,486,851	29,224,232	26,732,902	16,850,737	13,661,439
Total General Fund	\$ 27,349,530	\$ 28,013,098	\$ 31,494,386	\$ 33,074,255	\$ 33,975,200	\$ 39,831,512	\$ 42,787,913	\$ 40,248,956	\$ 30,673,207	\$ 27,538,176
All Other Governmental Funds										
Reserved	\$ 1,663,894	\$ 2,233,068	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved, Reported In:										
Special Revenue Funds	16,740,536	17,243,907								
Capital Projects Funds	6,774,157	4,919,258								
Nonspendable			41,766	46,128	1,715	6,543	2,023	13,420	15,919	13,862
Restricted For:										
Debt Service			2,098,319	1,922,598	1,751,214	1,481,842	1,235,295	994,258	1,025,224	926,000
Capital Projects			4,910,325	5,725,092	7,587,444	7,299,953	6,882,519	2,893,879	1,668,862	1,053,629
Public Transportation			5,843,295							
Parks and Recreation			1,986,322	1,934,179	1,474,823	1,367,209	1,245,536	1,255,744	1,334,696	1,233,542
Permanent Improvements			1,416,636							
Juvenile Services			303,200	714,874	926,167	947,226	1,027,714	1,633,975	2,884,350	3,997,751
Judicial Services			1,243,567							
Legal Services			333,681							
Election Services			472,254	428,774	445,315	553,549	684,834	961,084	614,393	714,897
General Administration			3,808,309							
Public Safety			1,305,639							
County Road Const & Maint				6,080,620	5,042,946	5,924,373	6,564,725	7,631,692	4,479,593	3,614,300
Bldg Const & Maint				1,100,433	959,348	1,375,447	2,725,671	3,022,794	1,873,321	2,642,436
Information and Technology				321,801	368,714	442,213	555,133	640,613	724,490	820,084
Dispute Resolution				880	(21,803)	(78)	14,676	20,812	30,101	35,255
Criminal Justice				1,174,816	1,259,820	1,204,849	984,606	722,745	669,019	904,764
Child & Family Services				4,893	8,817	14,718	13,839	22,504	31,756	7,913
Law Library				17,195	4,180	(3,858)	10,368	10,246	686	2,055
Records Preservation				4,047,006	4,528,930	4,833,197	5,344,916	5,131,509	5,978,865	6,921,796
Court House Security				7,074	14,207	23,082	15,833		5,184	4,694
Historical Preservation Programs				11,810	12,288	12,655	13,386	10,075	4,907	5,442
Public Defender Program				1,156,442	1,733,614	1,116,317	1,595,604	2,491,639	2,389,568	2,980,671
Inmate Welfare				1,454,184	1,741,300	1,970,260	2,257,244	2,369,267	2,592,866	2,631,419
Total All Other Governmental Funds	\$ 25,178,587	\$ 24,396,233	\$ 23,763,313	\$ 26,148,799	\$ 27,839,039	\$ 28,569,497	\$ 31,173,922	\$ 29,826,256	\$ 26,323,800	\$ 28,510,510

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

TABLE D-4

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Revenues</b>										
Taxes	\$ 60,335,452	\$ 62,439,012	\$ 65,108,195	\$ 67,494,433	\$ 73,342,764	\$ 75,541,618	\$ 78,655,953	\$ 83,919,916	\$ 87,889,346	\$ 92,673,988
Licenses, Fees and Permits	147,788	148,015	156,170	158,708	145,676	130,346	183,203	178,802	169,145	175,157
Intergovernmental	7,085,807	7,482,055	9,654,429	11,243,008	11,018,374	10,598,763	12,023,999	12,939,689	12,083,941	13,779,758
Fees of Office	4,538,669	4,795,149	4,947,574	5,007,175	4,866,885	4,697,233	5,148,037	5,060,166	4,916,547	5,391,032
Commissions	3,123,909	2,777,813	2,881,735	3,093,597	3,895,439	3,804,241	4,672,130	3,571,650	3,928,101	3,995,309
Charges for Services	3,107,400	3,594,042	4,808,271	5,175,525	5,582,821	6,086,591	5,329,251	6,645,631	4,898,856	6,088,862
Fines and Forfeitures	1,709,480	1,693,861	1,699,933	2,174,210	1,643,791	1,327,174	1,148,011	1,114,419	1,082,760	1,063,906
Investment Earnings	3,791,292	2,919,969	2,044,802	834,060	(4,612,640)	2,163,278	3,533,952	1,394,491	14,207	(987,731)
Other	2,740,840	3,159,332	2,973,089	4,254,629	3,434,233	3,418,587	3,310,726	3,219,414	4,133,522	4,165,680
<b>Total Revenues</b>	<b>86,580,637</b>	<b>89,009,248</b>	<b>94,274,198</b>	<b>99,435,345</b>	<b>99,317,343</b>	<b>107,767,831</b>	<b>114,005,262</b>	<b>118,044,178</b>	<b>119,116,425</b>	<b>126,345,961</b>
<b>Expenditures</b>										
General Administration	7,156,514	7,715,399	8,548,278	8,161,657	7,771,614	8,359,661	8,478,165	10,388,245	9,146,141	9,857,176
Financial Administration	2,653,794	2,718,786	2,918,793	2,993,385	3,139,075	3,416,884	3,832,781	4,012,140	4,105,590	4,513,670
Judicial	9,611,270	10,236,066	11,837,456	14,852,968	14,441,204	15,593,971	16,225,903	17,001,675	17,978,143	18,649,869
Legal	6,818,985	6,933,212	6,935,936	6,934,570	7,044,905	7,112,011	7,381,823	7,654,794	8,041,555	8,141,368
Public Safety	27,335,818	28,698,578	29,456,270	30,454,008	31,900,855	34,522,845	37,682,178	39,166,689	40,936,726	43,078,158
Correctional	7,227,402	7,006,979	7,036,201	7,103,220	7,208,506	7,680,822	8,167,963	7,935,424	8,367,580	8,583,372
Permanent Improvements		463,638	774,357	487,438						
Facilities	3,966,085	4,478,444	4,924,225	5,063,233	5,892,326	6,056,260	6,429,425	6,368,844	6,513,519	6,576,467
Health	225,100	207,453	198,210	212,274	237,806	234,533	238,948	244,068	292,222	270,869
Welfare	469,309	457,877	454,753	458,127	473,163	482,105	530,097	514,174	525,133	514,132
Conservation	235,422	223,534	217,817	185,210	223,025	249,239	281,124	273,921	269,406	253,542
Elections	1,704,866	1,440,606	1,395,960	1,957,539	1,284,706	2,055,842	1,329,111	2,245,603	7,315,638	1,878,476
Culture/Recreation	476,821	470,115	497,653	554,268	593,475	577,107	585,251	604,047	547,061	586,227
Transportation	3,436,493	3,776,685	4,506,568	4,621,951	4,370,360	3,740,642	3,961,073	3,964,316	7,436,765	8,027,110
Capital Outlay	11,058,221	7,014,879	4,911,420	4,368,889	6,984,054	5,249,274	5,466,381	13,480,224	12,896,361	9,212,928
Principal on Long-Term Debt	4,059,258	4,065,000	4,225,000	4,529,407	4,668,676	5,206,623	5,524,548	5,973,091	6,579,380	5,715,000
Interest & Fiscal Charges	3,366,554	3,220,783	3,063,258	2,907,246	2,851,640	2,643,242	2,329,665	2,103,546	1,519,023	1,435,918
<b>Total Expenditures</b>	<b>89,801,912</b>	<b>89,128,034</b>	<b>91,902,155</b>	<b>95,845,390</b>	<b>99,085,390</b>	<b>103,181,061</b>	<b>108,444,436</b>	<b>121,930,801</b>	<b>132,470,243</b>	<b>127,294,282</b>



TABLE D-4 (cont)

Excess of Revenues Over (Under) Expenditures	(3,221,275)	(118,786)	2,372,043	3,589,955	231,953	4,586,770	5,560,826	(3,886,623)	(13,353,818)	(948,321)
<b>Other Financing Sources (Uses)</b>										
Proceeds from Bonds					4,695,000				30,600,000	
Proceeds from Tax Notes					7,710,000					
Proceeds from Capital Lease			476,325	375,400						
Transfers In	4,727,905	6,852,090	12,119,522	12,653,881	15,344,342	13,615,363	11,218,222	14,629,624	20,543,442	15,193,111
Premium or Discount on Issuance of Bonds & Tax Notes					1,175,247				3,665,713	
Payment to Refunded Bond Escrow					(10,621,015)				(33,990,100)	
Transfers Out	(4,727,905)	(6,852,090)	(12,119,522)	(12,653,881)	(15,944,342)	(11,615,363)	(11,218,222)	(14,629,624)	(20,543,442)	(15,193,111)
Total Other Financing Sources (Uses)			476,325	375,400	2,359,232	2,000,000			275,613	
Net Change in Fund Balances	\$ (3,221,275)	(118,786)	\$ 2,848,368	\$ 3,965,355	\$ 2,591,185	\$ 6,586,770	\$ 5,560,826	\$ (3,886,623)	\$ (13,078,205)	\$ (948,321)
Debt Service As A Percentage Of Noncapital Expenditures	9.4%	8.9%	8.4%	8.1%	8.2%	8.0%	7.6%	7.4%	6.8%	6.1%



**LUBBOCK COUNTY, TEXAS**

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Total
2009	\$ 43,546,117	\$ 16,789,335	\$ 60,335,452
2010	45,698,185	16,740,827	62,439,012
2011	47,389,665	17,718,530	65,108,195
2012	48,619,590	18,874,843	67,494,433
2013	52,860,019	20,482,745	73,342,764
2014	54,233,040	21,308,578	75,541,618
2015	56,055,170	22,600,783	78,655,953
2016	61,203,426	22,716,490	83,919,916
2017	64,355,585	23,533,761	87,889,346
2018	67,841,757	24,832,231	92,673,988

TABLE D-6

**LUBBOCK COUNTY, TEXAS**

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

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2009	\$ 12,691,774,242	\$ 2,009,130,131	\$ 688,625,425	\$ 14,012,278,948	\$ 0.326200
2010	13,204,650,438	2,014,381,046	788,497,363	14,430,534,121	0.329458
2011	13,515,820,204	2,050,480,372	693,930,142	14,872,370,434	0.329458
2012	13,998,015,199	2,091,657,444	783,358,616	15,306,314,027	0.329458
2013	14,564,670,616	2,176,330,092	758,345,526	15,982,655,182	0.346477
2014	15,081,539,433	2,253,563,364	802,105,542	16,532,997,255	0.345310
2015	15,516,691,721	2,525,973,071	841,777,983	17,200,886,809	0.341358
2016	16,239,104,330	2,643,575,123	905,036,354	17,977,643,099	0.358158
2017	17,654,978,812	2,638,100,282	1,173,467,230	19,119,611,864	0.358158
2018	18,844,510,794	2,569,706,017	1,182,131,542	20,232,085,269	0.358158

Source: Lubbock Central Appraisal District

TABLE D-7

**LUBBOCK COUNTY, TEXAS**

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

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates		Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District	
2009	\$ 0.268930	\$ 0.057270	\$ 0.326200	\$ 0.007940	\$ 0.120670	\$ 0.454810
2010	0.273640	0.055818	0.329458	0.007940	0.120840	0.458238
2011	0.280680	0.048778	0.329458	0.007850	0.120810	0.458118
2012	0.281946	0.047512	0.329458	0.007760	0.120720	0.457938
2013	0.301123	0.045354	0.346477	0.007540	0.119190	0.473207
2014	0.298094	0.047216	0.345310	0.008100	0.118440	0.471850
2015	0.295969	0.045389	0.341358	0.008026	0.116800	0.466184
2016	0.314542	0.043616	0.358158	0.008026	0.115010	0.481194
2017	0.315168	0.042990	0.358158	0.007500	0.112055	0.477713
2018	0.321104	0.037054	0.358158	0.006900	0.109800	0.474858

Source: Lubbock Central Appraisal District

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

TABLE D-8

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

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value
Macerich Lubbock LTD	\$ 122,400,718	2	0.60%	\$ 128,778,473	1	0.92%
Southwestern Public Service	162,476,592	1	0.80%	76,223,623	2	0.54%
Southwestern Bell Telephone				67,544,932	3	0.48%
Texland Petroleum				66,395,127	4	0.47%
United Supermarket, LLC	95,867,266	3	0.47%	59,073,883	5	0.42%
Occidental Permian LTD				47,617,390	6	0.34%
Pyco Industries				47,483,420	7	0.34%
Atmos Energy/ West Texas Div	70,231,730	4	0.35%	41,562,980	8	0.30%
Wal Mart Real Estate Business Trust				37,970,476	9	0.27%
X-Fab Texas, Inc.				34,550,415	10	0.25%
Tyco Fire Products	40,699,827	9	0.20%			
Burlington Northern and Santa Fe	57,355,850	5	0.28%			
ACC Op LLC	48,560,499	6	0.24%			
TTUC LLC	42,925,242	7	0.21%			
South Plains Electric Coop Inc.	41,627,050	8	0.21%			
Republic at Lubbock LLC	39,805,525	10	0.20%			
Total	\$ 721,950,299		3.57%	\$ 607,200,719		4.33%

Source: Lubbock Central Appraisal District

TABLE D-9

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected and Adjusted Within the Fiscal Year of the Levy		Collections and Adjustments In Subsequent Years	Total Collections and Adjustments to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 44,471,509	\$ 43,576,154	97.99%	\$ 809,492	\$ 44,385,646	99.81%
2010	46,564,850	45,596,925	97.92%	873,135	46,470,060	99.80%
2011	48,085,546	47,140,690	98.04%	848,431	47,989,121	99.80%
2012	49,447,723	48,687,370	98.46%	658,574	49,345,944	99.79%
2013	53,871,115	53,032,714	98.44%	716,370	53,749,084	99.77%
2014	55,593,926	54,702,917	98.40%	743,788	55,446,705	99.74%
2015	57,335,658	56,572,486	98.67%	571,835	57,144,321	99.67%
2016	62,845,325	61,906,436	98.51%	658,894	62,565,330	99.55%
2017	66,679,190	65,528,202	98.27%	724,433	66,252,635	99.36%
2018	70,620,966	69,704,816	98.70%		69,704,816	98.70%



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

TABLE D-10

	Calendar Year				
	2008	2009	2010	2011	2012
Agriculture, Forestry, Fishing	\$ 1,266,519	1,271,682	1,286,096	1,528,764	1,329,506
Mining	7,224,771	5,924,316	6,204,071	11,636,689	14,348,222
Construction	88,743,727	76,400,210	83,962,924	87,984,394	108,324,735
Manufacturing	86,920,449	75,207,338	72,371,068	76,314,792	86,221,312
Transportation, Communications, Utilities	60,601,677	54,943,064	61,336,662	90,768,629	81,207,929
Wholesale Trade	266,589,575	252,244,768	243,894,964	255,559,292	304,995,555
Retail Trade	1,770,421,544	1,750,512,732	1,776,860,263	1,857,448,405	1,991,479,942
Finance, Insurance, Real Estate	62,480,185	56,951,005	53,860,438	57,816,248	62,468,147
Services	807,016,424	812,263,161	844,185,218	851,164,701	921,903,984
Public Administration	3,572,138	3,920,104	4,203,787	4,291,994	4,474,164
All Other Outlets	20,482				
<b>Total</b>	<b>\$ 3,154,857,491</b>	<b>3,089,638,380</b>	<b>3,148,165,491</b>	<b>3,294,513,908</b>	<b>3,576,753,496</b>
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

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

Source: State Comptroller

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

**LUBBOCK COUNTY, TEXAS**

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>State of Texas Rate</u>
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%
2017	0.50%	1.50%	6.25%
2018	0.50%	1.50%	6.25%

Source: State Comptroller

TABLE D-12

**LUBBOCK COUNTY, TEXAS**  
**PRINCIPAL SALES TAX REMITTERS(1)**  
**CURRENT YEAR AND NINE YEARS AGO**

Tax Remitter	2018			2009		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
	\$			\$		
Total	\$			\$		

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

TABLE D-13

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Certificates of Obligation	Loans Payable and Capital Leases			
2009	\$ 68,230,925	\$	\$ 11,601,358	\$	\$ 79,832,283	\$ 0.91%	\$ 298
2010	64,377,351		11,121,546		75,498,897	0.86%	275
2011	60,391,105		10,622,241	476,325	71,489,671	0.78%	255
2012	56,258,334		10,103,369	722,318	67,084,021	0.69%	237
2013	57,221,877	8,193,296		628,642	66,043,815	0.64%	231
2014	52,802,229	7,123,680		532,018	60,457,927	0.57%	208
2015	48,250,859	5,962,394		432,470	54,645,723	0.49%	186
2016	43,548,296	4,805,077		104,380	48,457,753	0.42%	162
2017	37,341,399	3,632,708			40,974,107	0.35%	135
2018	32,029,519	2,435,504			34,465,023	0.27%	113

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

TABLE D-14

**LUBBOCK COUNTY, TEXAS**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2009	\$ 268,197	\$ 14,012,278,948	\$ 79,832,283	\$ 1,663,894	\$ 78,168,389	0.56%	291
2010	274,252	14,430,534,121	75,498,897	2,233,068	73,265,829	0.51%	267
2011	280,207	14,872,370,434	71,013,346	2,098,319	68,915,027	0.46%	246
2012	283,399	15,306,314,027	66,361,703	1,922,598	64,439,105	0.42%	227
2013	286,096	15,982,655,182	65,415,173	1,751,214	63,663,959	0.40%	223
2014	290,060	16,532,997,255	59,925,909	1,481,842	58,444,067	0.35%	201
2015	293,394	17,200,886,809	54,213,253	1,235,295	52,977,958	0.31%	181
2016	299,453	17,977,643,099	48,353,373	994,258	47,359,115	0.26%	158
2017	303,137	19,119,611,864	40,974,107	1,025,224	39,948,883	0.21%	132
2018	305,225	20,232,085,269	34,465,023	926,000	33,539,023	0.17%	110

(1) Annual government census

(2) From Table D-6



TABLE D-15

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

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to Government (1)</u>	<u>Amount Applicable to Government</u>
Direct:			
Lubbock County, Texas	\$ 34,465,023	100.00%	\$ 34,465,023
<b>TOTAL DIRECT DEBT</b>			<u>34,465,023</u>
OVERLAPPING DEBT			
Special Districts:			
Lubbock County Hospital District	0	100.00%	0
Lubbock County WC and ID No. 1	0	100.00%	0
Cities:			
Idalou	1,555,000	100.00%	1,555,000
Lake Ransom Canyon	200,000	100.00%	200,000
Lubbock	1,001,210,000	100.00%	1,001,210,000
Shallowater	3,165,000	100.00%	3,165,000
Slaton	882,779	100.00%	882,779
Wolfforth	0	100.00%	0
New Deal	935,000	100.00%	935,000
County-line Cities:			
Abernathy	1,203,000	16.78%	201,863
School Districts:			
Idalou ISD	12,030,000	100.00%	12,030,000
Lubbock ISD	218,000,000	100.00%	218,000,000
Lubbock-Cooper ISD	228,351,711	100.00%	228,351,711
New Deal ISD	0		0
Roosevelt ISD	8,640,000	100.00%	8,640,000
Shallowater ISD	27,355,122	100.00%	27,355,122
County-line School Districts:			
Abernathy ISD	20,845,000	16.78%	3,497,791
Frenship ISD	225,639,576	99.61%	224,759,582
Lorenzo ISD	0		0
Slaton ISD	16,050,000	98.99%	15,887,895
Southland ISD	0		0
<b>TOTAL OVERLAPPING DEBT</b>			<u>1,746,671,743</u>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<u>\$ 1,781,136,766</u>

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

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

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

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

**TABLE D-16**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt Limit	\$ 2,101,841,842	\$ 2,164,580,118	\$ 2,230,855,565	\$ 2,295,947,104	\$ 2,397,398,277	\$ 2,479,949,588	\$ 2,580,133,021	\$ 2,696,646,465	\$ 2,867,941,780	\$ 3,034,812,790
Total Net Debt										
Applicable to Limit	76,341,106	71,706,932	67,616,681	63,216,681	61,848,786	57,008,158	51,829,705	46,425,742	37,239,776	31,624,000
Legal Debt Margin	2,025,500,736	2,092,873,186	2,163,238,884	2,232,730,423	2,335,549,491	2,422,941,430	2,528,303,316	2,650,220,723	2,830,702,004	3,003,188,790
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	3.63%	3.31%	3.03%	2.75%	2.58%	2.30%	2.01%	1.72%	1.30%	1.04%

**Legal Debt Margin Calculation for the Current Fiscal Year**

Assessed Value	\$ 20,232,085,269
Debt Limit (15% of Assessed Value)	3,034,812,790
Debt Applicable to Limit:	
General Obligation Bonds	32,550,000
Less: Amount Set Aside for Repayment of General Obligation Debt	926,000
Total Net Debt Applicable to Limit	31,624,000
Legal Debt Margin	\$ 3,003,188,790

TABLE D-17

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Population (1)	268,197	274,252	280,207	283,399	286,096	290,060	293,394	299,453	303,137	305,225
Personal Income (1) \$	8,779,844,000	\$ 8,776,367,000	\$ 9,189,713,000	\$ 9,690,315,000	\$ 10,373,181,000	\$ 10,542,823,000	\$ 11,066,436,000	\$ 11,546,015,000	\$ 11,748,703,000	\$ 12,646,303,000
Per Cap Income (1) \$	32,737	\$ 32,001	\$ 32,796	\$ 34,193	\$ 36,258	\$ 36,347	\$ 37,644	\$ 38,557	\$ 38,757	41,433
Median Age (3)	30.6	31.6	31.6	29.4	29.4	31.6	30.7	30.6	30.8	30.9
Education Level in Years of Schooling										
H/S Grad or Higher	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	85.10%	84.70%	85.10%	85.50%
Bachelor's Degree and Higher	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	28.00%	27.50%	28.00%	28.70%
School Enrollment	28,639	28,976	28,685	35,347	46,848	48,919	49,153	50,626	50,730	50,716
Unemployment (2)	4.1%	6.1%	5.9%	6.2%	5.5%	5.0%	5.0%	3.3%	3.4%	3.0%

2017 figures are not yet available

**Data Sources:**

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

TABLE D-18

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

Employer	2018			2009		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	5,677	1	14.40%	10,372	1	26.09%
Covenant Health System	5,500	2	13.95%	4,865	2	12.24%
United Supermarkets (Corp.)	3,700	3	9.38%	2,832	5	7.12%
University Medical Center	3,549	4	9.00%	3,150	4	7.92%
Lubbock Independent School District	3,527	5	8.95%	3,606	3	9.07%
TTU Health Sciences Center	3,378	6	8.57%	2,752	6	6.92%
City of Lubbock	2,246	7	5.70%	2,392	7	6.02%
Walmart Supercenter	1,810	8	4.59%	430	18	1.08%
Lubbock County	1,171	9	2.97%	1,107	9	2.78%
Frenship ISD	1,064	10	2.70%	1,083	10	2.72%
Lubbock-Cooper ISD	900	11	2.28%	612	13	1.54%
Convergys Corporation	900	12	2.28%	1,125	8	2.83%
Interim Healthcare of West Texas	896	13	2.27%			
Lubbock State Supported Living Center	854	14	2.17%	800	11	2.01%
Caprock Home Health	750	15	1.90%	512	15	1.29%
Lubbock Christian University	717	16	1.82%			
VXI Global Solutions	700	17	1.78%			
Grace Medical Clinic	600	18	1.52%			
SuddenLink Communications	518	19	1.31%			
UMC Physician Network Services	517	20	1.31%			
Gene Messer Auto Group	452	21	1.15%			
G Boren Services				521	14	1.31%
TDCJ-John T. Montford Unit				738	12	1.86%
Sonic Drive-In				433	17	1.09%
Lubbock Regional MHMR Center				459	16	1.15%
X-Fab Texas Inc.				385	19	0.97%
American State Bank				371	20	0.93%
Sodexo School Services				354	21	0.89%
ARAMARK				323	22	0.81%
McLane High Plains				316	23	0.79%
Dillards				218	24	0.55%

Source: Lubbock Economic Development Alliance, Inc.

**LUBBOCK COUNTY, TEXAS**

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Administration	50	50	53	53	52	51	51	51	51	49
Financial Administration	53	54	56	56	56	58	61	61	63	66
Judicial	92	92	92	91	94	99	100	101	102	102
Legal	110	110	125	154	154	145	144	146	146	147
Public Safety	477	488	495	494	502	502	512	526	531	531
Correctional	117	118	109	110	111	115	115	114	115	114
Facilities	59	59	59	59	59	64	65	66	71	71
Health	1	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	8	8	8	8	8	8	8	8	9	9
Elections	8	8	8	9	9	9	9	9	9	9
Culture/Recreation	7	7	7	7	7	7	7	7	7	7
Transportation	35	36	42	44	45	44	44	45	44	49
Total	<u>1,022</u>	<u>1,036</u>	<u>1,060</u>	<u>1,091</u>	<u>1,103</u>	<u>1,108</u>	<u>1,122</u>	<u>1,140</u>	<u>1,154</u>	<u>1,160</u>

Source: County Payroll Department



# LUBBOCK COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS

TABLE D-20

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
County Clerk										
Number of Criminal Cases Filed	4,814	5,272	4,446	4,351	4,305	4,324	4,249	3,396	3,179	2,836
Number of Civil Cases Filed	1,212	1,252	1,398	1,090	968	1,049	964	940	895	917
Marriage Licenses- Formal	1,684	1,725	1,712	1,754	1,904	1,831	1,189	1,935	2,121	2,016
Marriage Licenses- Informal	122	199	105	94	114	117	128	115	98	94
Probate Cases	905	865	841	1,148	876	745	862	820	809	937
Guardianship Cases Filed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	133	105	80	75
Mental Cases Filed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	535	346	322	215
OPR Documents Recorded	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	46,529	55,611	48,150	48,546
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	25	30	30	30	28	19	10	11	11	11
Commissioner Precinct #1										
Information Services/ County Technology										
Work Orders	7,429	7,761	8,157	7,305	8,194	7,109	6,678	7,289	7,505	5,995
Elections Administration										
Total Mail Handled	Not Available	Not Available	Not Available	25,227	75,333	69,162	69,311	105,517	40,006	86,945
Total Mail Ballot Requests	Not Available	Not Available	Not Available	2,242	4,091	9,351	4,184	9,170	7,481	7,034
Number of Election Workers Trained	Not Available	Not Available	Not Available	701	365	659	187	175	490	334
Judicial Compliance										
Total Collections	1,954,776	2,412,705	2,241,744	2,372,645	2,108,489	1,471,449	1,582,368	1,487,956	1,260,391	1,077,745
Total Number of Cases	Not Available	Not Available	6,577	8,880	7,343	6,639	7,223	6,121	5,633	5,559
Commissioners' Court Records Preservation										
Records Requests	Not Available	Not Available	Not Available	Not Available	Not Available	130	144	176	160	203
Number of Boxes of Records	Not Available	Not Available	Not Available	Not Available	Not Available	4,281	3,709	3,363	3,631	3,638
Cubic Feet of Records Destroyed	Not Available	Not Available	Not Available	Not Available	Not Available	1,035	1,227	701	581	487
Pounds of Microforms Destroyed	Not Available	Not Available	Not Available	Not Available	Not Available	2,450	2,450	Not Available	Not Available	Not Available
Maintenance										
Number of Work Orders Processed	11,172	11,527	16,345	14,900	16,413	17,700	17,350	15,781	15,963	33,356
Oversaw Permanent Improvements	7,667,875	7,485,000	2,450,000	1,230,000	2,750,000	2,996,000	1,500,000	7,030,000	7,435,000	3,616,000
% Electrical Consumption Reduced	Not Available	Not Available	Not Available			Not Available	7%	7%	7%	Not Available

TABLE D-20 (cont)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Conservation</b>										
Texas Agrilife Extension										
Educational Contacts by Newsletters	Not Available	Not Available	Not Available	Not Available	Not Available	8,148	5,819	7,217	8,596	8,458
Contact Hours	Not Available	Not Available	Not Available	Not Available	Not Available	76,661	79,384	105,701	132,178	77,852
Total Attendance at Group Meetings	Not Available	Not Available	32,801	19,975	33,133	25,888	29,186	32,023	38,135	63,225
4-H Enrollment	4,657	4,967	5,621	4,957	3,914	3,193	4,266	3,150	4,350	3,510
Number of Traditional 4-H Club Member	Not Available	275	299	272	299	328	351	345	399	450
<b>Judicial</b>										
District Court										
Criminal Cases Disposed	3,691	4,268	5,093	Not Available	Not Available	9,175	9,923	9,631	7,564	7,055
District Clerk										
Civil Law Cases Filed	1,176	3,250	1,694	1,634	1,602	1,663	1,680	1,807	1,699	1,762
Family Law Cases Filed	3,348	2,605	3,003	2,868	2,779	3,419	2,549	2,830	2,618	2,657
Tax Law Cases Filed	132	291	309	288	292	483	261	128	124	130
Child Support Garnishment Orders	15,403	14,233	14,680	584	585	466	524	521	455	392
Juror Summons	60,554	51,528	58,789	Not Available	Not Available	48,549	78,863	62,388	57,695	58,885
Juvenile Cases	399	355	557	309	272	296	295	331	252	240
Passports	433	602	557	785	1,185	1,143	958	1,081	1,086	1,312
Law Library										
Number of Visitors	4,916	4,608	5,450	5,322	5,356	4,950	5,349	4,501	4,318	3,997
Number of Volumes	13,064	14,909	13,357	13,563	13,913	14,027	14,142	14,268	14,396	14,516
Dispute Resolution Center										
Inquiries and referrals-	2,811	3,052	3,673	4,035	4,017	3,144	3,077	2,393	2,481	2,328
Number Assisted	Not Available	Not Available	Not Available	Not Available	Not Available	6,042	6,154	4,572	4,770	4,490
Training Participants	Not Available	Not Available	Not Available	Not Available	Not Available	393	419	242	242	230
Number of Training Sessions	Not Available	Not Available	Not Available	Not Available	Not Available	15	14	9	11	11
Training Hours Provided	Not Available	Not Available	Not Available	Not Available	Not Available	225	155	112	139	158
Average Monthly Coll.- Community Super	81,988	77,490	74,470	96,048	106,658	116,515	116,335	136,928	109,943	99,316
Justice of the Peace #1										
Civil Cases Filed	1,610	1,475	1,212	1,366	1,273	1,317	1,257	1,262	1,868	2,358
Criminal Cases Filed	3,521	4,664	4,344	3,566	3,113	3,144	3,037	2,277	2,909	4,665
Justice of the Peace #2										
Civil Cases Filed	1,084	non	1,147	1,204	1,066	1,129	1,142	1,154	1,242	1,321
Criminal Cases Filed	5,115	4,667	5,804	4,198	2,992	2,266	2,136	2,224	2,599	non
Justice of the Peace #3										
Civil Cases Filed	1,135	1,080	1,249	5,095	1,304	1,092	1,717	1,256	1,493	1,506
Criminal Cases Filed	3,435	2,630	2,636	1,860	1,345	976	1,813	1,777	1,062	1,903

TABLE D-20 (cont)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Justice of the Peace #4										
Cases Filed:										
Civil Cases	876	789	778	830	838	855	910	1,120	1,112	1,182
Criminal Cases	7,084	5,313	5,199	5,275	4,136	3,808	3,683	3,998	3,972	4,541
Cases Disposed:										
Criminal Cases	6,387	5,725	4,551	4,784	3,343	2,530	3,337	2,750	3,063	1,618
Civil Cases	874	769	888	796	702	911	876	1,001	988	1,015
<b>Legal</b>										
Criminal District Attorney										
Cases Received	13,119	14,444	12,429	13,262	14,130	13,296	14,740	14,058	13,749	14,261
Felony Cases Under Indictment	3,758	3,921	3,433	3,754	3,747	3,649	3,633	3,105	2,671	1,840
Misdemeanor Cases Under Indictment	4,812	5,319	4,410	4,353	4,303	4,322	4,206	3,404	3,179	2,073
Cases Filed	8,797	9,439	8,152	8,267	8,239	8,271	7,839	6,702	6,213	5,608
Felony Cases Closed	5,192	1,838	5,770	6,995	Not Available	4,759	5,579	5,407	4,161	Not Available
Misdemeanor Cases Closed	6,694	2,158	8,180	9,177	5,239	5,467	5,722	5,185	4,381	Not Available
Total Jury Trials	96	73	76	74	92	Not Available	97	24	39	37
County Judge										
Probate Cases Filed	796	828	841	804	869	745	862	820	806	846
Mental Health Cases Filed	509	269	124	416	548	587	515	276	325	208
Guardianship Cases Filed	97	97	283	133	119	95	133	105	80	65
Hearings Held	830	885	1,023	555	900	790	Not Available	703	492	911
Public Defender										
# of Counties Participating	70	70	70	173	191	170	178	178	177	181
Cases Opened	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	14	6	19
Cases Closed	9	7	7	9	18	8	14	11	9	19
<b>Financial</b>										
County Auditor										
Accounts Payable Checks Processed	9,075	9,399	10,087	8,914	8,720	8,450	8,497	8,769	8,592	8,838
Payroll Checks Issued	29,294	30,278	31,522	31,398	32,096	32,423	32,161	32,766	33,504	33,484
Grants Processed	76	71	75	69	63	64	63	64	72	78
Bank Reconciliations Done	796	798	840	845	821	790	845	756	890	795
Cash Counts Done	221	243	225	262	279	286	291	289	285	289
Budget Amendments Processed	220	229	222	212	249	177	182	207	162	169
Quarterly Reviews Performed	Not Available	Not Available	Not Available	Not Available	Not Available	76	76	87	92	76
Audits Performed	Not Available	Not Available	Not Available	Not Available	Not Available	5	1	7	6	9
County Treasurer										
Cash Receipts Processed	6,769	5,331	7,115	6,939	6,124	5,524	5,283	5,871	4,838	4,536
Jury Checks Issued	17,769	15,720	17,331	14,380	4,246	2,375	3,618	3,743	3,722	4,426

TABLE D-20 (cont)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Tax Assessor/Collector</b>										
Automobile Registrations	232,559	233,992	235,152	Not Available	Not Available	241,199	244,063	200,500	224,140	252,151
Beer and Wine Permits Issued	359	290	269	Not Available	Not Available	201	195	254	184	229
<b>Human Resources</b>										
Applications Accepted (by person)	7,004	8,719	6,297	5,328	4,875	3,192	5,335	6,787	7,116	5,959
New Hires Processed	270	265	228	235	273	226	221	256	231	256
Separations Processed	171	216	208	205	237	174	242	221	240	192
<b>Purchasing</b>										
Purchase Orders	2,705	2,271	2,676	2,606	2,397	2,309	2,270	2,125	2,148	2,106
Formal RFDs/ Bids	38	32	34	36	28	14	12	19	30	18
Informal Bids/ Quotes	234	261	287	139	123	141	163	65	69	103
New Contracts	6	9	7	5	104	74	48	75	111	87
Contract Renewals	32	29	25	24	118	130	137	156	146	178
<b>Public Safety</b>										
<b>Detention Center</b>										
Average Daily Jail Population	724	794	1,057	1,070	1,186	1,228	1,183	1,123	1,149	1,244
Average Daily # of Federal Inmates	Not Available	Not Available	67	64	90	83	78	55	36	56
<b>Sheriff</b>										
Active Warrants	Not Available	Not Available	21,138	22,783	21,912	22,178	18,737	19,401	17,936	17,540
Calls for Service Patrol	Not Available	Not Available	12,034	13,187	17,544	11,586	11,336	10,924	11,612	12,284
Calls Received by Communications	Not Available	Not Available	114,387	163,004	168,938	201,097	150,783	155,699	127,655	151,915
<b>Juvenile Justice Center</b>										
Number of Residents	Not Available	22,320	20,757	20,723	24,187	22,527	23,840	25,080	26,517	26,184
Number of Community Service Hours	12,688	11,526	12,441	12,070	13,034	10,258	9,651	10,473	8,660	8,528
<b>Safety and Environmental</b>										
Total Number of Properties Inspected	372	348	355	381	366	360	370	332	367	338
Number of New Properties Inspected	112	185	176	133	152	175	190	134	185	142
<b>Constable #1</b>										
Civil Processed	643	912	865	1,513	1,091	1,051	787	885	705	949
<b>Constable #2</b>										
Civil Processed	1,084	1,275	950	873	913	1,025	1,098	1,159	955	1,021
<b>Constable #3</b>										
Civil Processed	892	1,178	1,280	Not Available	1,099	2,699	1,701	1,897	2,110	Not Available
<b>Constable #4</b>										
Civil Processed	1,048	1,076	934	1,657	673	412	958	907	922	Not Available



TABLE D-20 (cont)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Medical Examiner										
Cases	273	422	582	544	517	520	609	601	614	638
Investigations	1,300	1,136	1,812	2,135	2,369	2,313	2,680	2,635	2,782	2,888
Life Gift Cases	43	52	37	29	27	5	0	1	0	24
Autopsy Report Requests	261	269	511	516	286	217	313	368	764	660
Allied Health Student Education	89	203	157	158	270	226	266	264	246	78
Cremation	Not Available	Not Available	Not Available	803	640	781	1,119	1,156	1,288	1,377
General Assistance										
Number of Residents Assisted	2,162	1,709	1,648	1,190	969	831	1,086	1,404	1,652	1,447
Number of Pauper Funerals	91	81	69	74	88	90	107	95	123	97
Transportation										
Road and Bridges										
Work Orders Completed	425	763	753	674	2,415	1,110	1,782	1,712	1,637	1,385
Miles of Roads Overlayed	12	41	46	37	45	5	10	0	0	0
County Road Maintained- Miles	1,187	1,189	1,187	1,191	1,191	1,187	1,187	1,180	1,174	1,122

Sources: Various County Departments

TABLE D-21

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

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Electronic Voting Machines	940	940	940	834	1,004	1,004	1,004	1,004	1,325	1,325
Courtroom Video Projection Systems	9	9	9	9	9	9	9	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	120	120	120	159	144	134	139	139	140	140
Constable Vehicles	4	4	4	4	4	4	4	4	4	4
Culture and Recreation										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,187	1,189	1,187	1,191	1,191	1,187	1,187	1,180	1,174	1,122

Sources: Various County Departments



### *Other Supplementary Information*

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

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

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

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

Members of the Commissioners' Court:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Lubbock County, Texas' basic financial statements, and have issued our report thereon dated March 5, 2019.

**Internal Control Over Financial Reporting**

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

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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

Robison Johnston ; Dated UP

Lubbock, TX  
March 5, 2019

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

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

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

Members of the Commissioners' Court:

**Report on Compliance for Each Major Federal Program**

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Lubbock County, Texas' major federal programs for the year ended September 30, 2018. Lubbock County, Texas's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Lubbock County, Texas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lubbock County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Opinion on Each Major Federal Program***

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

### **Report on Internal Control Over Compliance**

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

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

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

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

*Rebison Johnston & Patten LLP*

Lubbock, TX  
March 5, 2019

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

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

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

Members of the Commissioners' Court:

**Report on Compliance for Each Major State Program**

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the State of Texas Uniform Grants Management Standards (UGMS) that could have a direct and material effect on each of Lubbock County, Texas' major state programs for the year ended September 30, 2018. Lubbock County, Texas's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

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

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



### ***Opinion on Each Major State Program***

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2018.

### **Report on Internal Control Over Compliance**

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

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

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

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

*Robison Johnston & Patten LLP*

Lubbock, TX  
March 5, 2019

**LUBBOCK COUNTY, TEXAS****SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018****A. Summary of Auditor's Results****1. Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?      Yes   X   NoOne or more significant deficiencies identified that  
are not considered to be material weaknesses?      Yes   X   None ReportedNoncompliance material to financial  
statements noted?     Yes   X   No**2. Federal Awards**

Internal control over major programs:

One or more material weaknesses identified?      Yes   X   NoOne or more significant deficiencies identified that  
are not considered to be material weaknesses?      Yes   X   None ReportedType of auditor's report issued on compliance for  
major programs:UnmodifiedAny audit findings disclosed that are required to be reported  
in accordance with Title 2 U.S. Code of Federal Regulations  
(CFR) Part 200?     Yes   X   No

Identification of major programs:

CFDA Number(s)Name of Federal Program or Cluster

97.067

Homeland Security- Bomb Squad- Andros Robot Enhancement

97.067

Homeland Security- Command Vehicle Communication Upgrade

97.067

Homeland Security- Reg SWAT Team Equipment Enhancement

16.575

Victims of Crime Act Formula Grant

10.553

School Breakfast Program

10.555

Food Distribution

10.555

National School Lunch Program

10.555

National School Lunch Equipment Assistance Grant

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, 2018****3. State Awards**

Internal control over major programs:

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

Identification of major programs:

Name of State Program or ClusterIndigent Defense Formula Grant Program  
Regional Public Defender Office for Capital Cases  
Indigent Defense Attorney Mentoring Program  
Lubbock Texas Anti-Gang CenterDollar threshold used to distinguish between  
type A and type B programs: \$750,000Auditee qualified as low-risk auditee? ☐ Yes ☒ No**B. Financial Statement Findings**

NONE

**C. Federal Award Findings and Questioned Costs**

NONE

**D. State Award Findings and Questioned Costs**

NONE

**LUBBOCK COUNTY, TEXAS**  
*SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2018*

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

**LUBBOCK COUNTY, TEXAS**  
***CORRECTIVE ACTION PLAN***  
***FOR THE YEAR ENDED SEPTEMBER 30, 2018***

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

**LUBBOCK COUNTY, TEXAS**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT E-1

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal/ State Expenditures
<b>FEDERAL AWARDS:</b>				
<b>CHILD NUTRITION CLUSTER:</b>				
U. S. Department of Agriculture				
Passed Through State Department of Education:				
<i>School Breakfast Program</i>	10.553	01300	\$	\$ 53,460
<i>Food Distribution</i>	10.555	01300		8,452
<i>National School Lunch Equipment Assistance Grant</i>	10.555	01300		(10,832)
<i>National School Lunch Program</i>	10.555	01300		104,875
Total Passed Through State Department of Education				155,955
Total U. S. Department of Agriculture				155,955
Total Child Nutrition Cluster				155,955
<b>OTHER PROGRAMS:</b>				
U.S. Department of Homeland Security				
Passed Through Office of the Governor:				
<i>Homeland Security Bomb Squad- Andros Robot Enhancement</i>	97.067	2941202		545
<i>Homeland Security- Command Vehicle Communication Upgrade</i>	97.067	2941402		23,309
<i>Homeland Security- Regional SWAT Team Equipment Enhancement</i>	97.067	3323401		118,010
Total Passed Through Office of the Governor				141,864
Passed Through Texas Department of Public Safety:				
<i>Emergency Management Performance Grant</i>	97.042	18TX-EMPG-0944		11,545
Passed Through Texas Division of Emergency Management:				
<i>LUB002C- Road Repairs</i>	97.036	FEMA 00144		59,529
<i>LUB001A- Debris Removal</i>	97.036	FEMA 00203		17,198
<i>LUB003C- Road Repair</i>	97.036	FEMA 00205		56,145
<i>LUB004C- Road Repair</i>	97.036	FEMA 00206		2,987
Total Passed Through Texas Division of Emergency Management				135,859
Total U.S. Department of Homeland Security				289,268
U. S. Department of Justice				
Passed Through Office of Justice Programs:				
<i>2015 JAG Program</i>	16.738	2015-DJ-BX-0906		18,784
<i>2016 JAG Program</i>	16.738	2016-DJ-BX-0662		11,799
<i>Lubbock County JMH Collaboration Program</i>	16.745	2017-MO-BX-0031		13,123
Total Passed Through Office of Justice Programs				43,706
Passed Through Office of the Governor:				
<i>Victims of Crime Act Victim Advocacy Project</i>	16.575	3040602		87,316
Total U. S. Department of Justice				131,022
U. S. Department of Health and Human Services				
Passed Through Texas Department of Family and Protective Services:				
<i>Title IV-E, Foster Care Maintenance</i>	93.658	23939981	2,505	2,505
<i>Title IV-E, Legal Services</i>	93.658	23939982		78,847
Total Passed Through Texas Department of Family and Protective Services			2,505	81,352
Passed Through Texas Juvenile Justice Department:				
<i>Title IV-E Federal Foster Care Reimb. Program</i>	93.658	TJJD-E-18-152		72,788
Total U. S. Department of Health and Human Services			\$ 2,505	\$ 154,140



**LUBBOCK COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT E-1**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal/ State Expenditures
<u>U. S. Department of Agriculture</u>				
Passed Through Texas Rural Mediation Program:				
<i>USDA Agricultural Mediation Program</i>	10.435	49-044-0756001056	\$	\$ 67,958
Total U. S. Department of Agriculture				67,958
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>2,505</b>	<b>798,343</b>
<b>STATE AWARDS:</b>				
<u>Texas Office of the Attorney General</u>				
Direct Program:				
<i>Texas Statewide Automated Victim Notification Service (SAVNS)</i>	N/A	1877422		28,547
Total Texas Office of the Attorney General				28,547
<u>Texas Indigent Defense Commission</u>				
Direct Programs:				
<i>Indigent Defense Formula Grant Program</i>	N/A	212-18-152		296,816
<i>Regional Public Defender Office for Capital Cases</i>	N/A	212-SG-001		3,000,000
<i>Indigent Defense Attorney Mentoring Program</i>	N/A	18-TS-152		2,242
Total Direct Programs				3,299,058
Total Texas Indigent Defense Commission				3,299,058
<u>Texas Department of Motor Vehicles</u>				
Passed Through Automobile Burglary and Theft Prevention Authority:				
<i>South Plains Auto Theft Task Force</i>	N/A	608-18-1520000		376,821
<i>South Plains Auto Theft Task Force</i>	N/A	608-19-1520000		26,729
Total Texas Department of Motor Vehicles				403,550
<u>Office of the Governor, Criminal Justice Division</u>				
Passed Through State Criminal Justice Planning (421) Fund:				
<i>Adult Drug Court</i>	N/A	1836112		18,420
<i>DWI Court</i>	N/A	2196509		22,749
<i>Re-Entry Drug Court Program</i>	N/A	2410308		25,132
Total Passed Through State Criminal Justice Planning (421) Fund				66,301
Passed Through BG-Rifle-Resistant Body Armor Grant Program (BAGP):				
<i>Rifle-Resistant Body Armor</i>	N/A	3488901		15,133
Total Passed Through BG-Rifle-Resistant Body Armor Grant Program (BAGP)				15,133
Passed Through AG-Texas Anti-Gang (TAG) Program:				
<i>Lubbock Texas Anti-Gang Center</i>	N/A	3401101		889,595
Total Passed Through AG-Texas Anti-Gang (TAG) Program				889,595
Total Office of the Governor, Criminal Justice Division				971,029
<u>Texas Commission on Environmental Quality</u>				
Direct Program:				
<i>Local Emergency Planning Committee (LEPC) Grant Program</i>	N/A	582-17-71568		77,917
Total Texas Commission on Environmental Quality				77,917
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>				<b>4,780,101</b>
<b>TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS</b>			<b>2,505</b>	<b>5,578,444</b>

The accompanying notes are an integral part of this schedule.

## **LUBBOCK COUNTY, TEXAS**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2018**

#### 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 Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance")* and the requirements of the State of Texas Uniform Grants Management Standards (UGMS). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

#### Summary of Significant Accounting Policies

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

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

Grant funding from the Texas Juvenile Justice Department was reported in a separate regulatory audit for the year ended August 31, 2018. This report was submitted to the agency by the required deadline.