

LUBBOCK COUNTY, TEXAS
Monthly Unaudited Financial Report
September 30, 2014



Prepared By:
County Auditor's Office

Jacqueline Latham, C.P.A.
County Auditor

Rhonda Scott
1st Assistant Auditor

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Lubbock County, Texas
 Unaudited Monthly Financial Report
 September 30, 2014
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LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



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December 12, 2014

The Honorable District Judges and the Honorable Members of the Commissioners' Court:

The unaudited and unadjusted financial report of Lubbock County, Texas, for the month ended September 30, 2014, is hereby submitted as required by the Local Governmental Code 114.025.

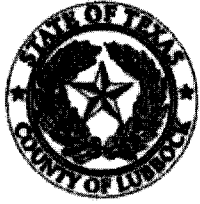
This report is presented in three sections, namely: Financial Statements, Schedules, and Budget Status.

Although this report is self explanatory, please do not hesitate to call the County Auditor's office for more information at (806) 775-1097. This report can be seen on the Internet at www.co.lubbock.tx.us.

Respectfully submitted,

Jacqueline Latham

Jacqueline Latham, C.P.A.
County Auditor



Lubbock County TX

Consolidated Balance Sheet Report

Account Summary

As Of 09/30/2014

Account	Name	Balance
Assets		
1002000	CASH - CHECKING ACCOUNT	1,423,738.96
1002002	DRC REVENUE ACCOUNT	9,672.59
1003000	CASH-PAYROLL CLEARING	10,301.92
1003002	FSA CASH ACCOUNT	6,323.90
1004000	CASH - CHANGE FUNDS	64,372.92
1004001	BAIL BOND SECURITIES	161,732.10
1004002	CASH - REVENUE ACCT	7,576.33
1004003	CASH-DEA INVESTIGATION	5,000.00
1005000	CASH-TRUST	38,091.31
1005002	CASH - REGISTRY FUND ACCT	429,311.80
1005003	CSCD HEALTH ACCOUNT	10.00
1005100	BAIL SPECIAL ACCOUNT	32,312.76
1006000	POOLED CASH	96,803,491.09
1007002	CASH - TRUST	55,613.19
1007003	CASH BOND ACCOUNT	98,780.43
1007005	INVESTMENTS-TEXPOOL	3,245.30
1008000	CASH - SAVINGS TRUST	775,100.08
1008002	INVESTMENTS	327,562.84
1008003	LONG TERM INVESTMENTS	64,653,614.59
1008004	SAVINGS - TRUST	3,433,888.83
1009000	CASH - CHILD SUPPORT	5,688.28
1010001	CASH-RESTITUTION	14,722.06
1010002	CASH-COMMISSARY ACCOUNT	155.95
1010005	CASH-CSCD OPERATING ACCT	121,415.37
1012001	INSURANCE CLEARING CASH	8,217.91
1012004	CASH-CHECKING LEPC-HMEP	1,605.57
1012006	CDA SEIZURE CASH	201,758.27
1012010	JURY CLEARING ACCT	3,000.00
1012011	LCJJC TRAVEL	2,000.00
1013000	CASH CHECKING JAG12	11,561.73
1013002	CASH-PROGRAM INCOME	33,456.38
1014000	SHERIFF INVESTIGATIVE ACC	328,880.80
1014002	CASH - COMMISSARY - PNB	1,636,625.12
1014003	CASH CHECKING JAG13	80,484.61
1014004	CDA COMPTROLLER	5,941.61
1015002	CASH-FEDERAL INCOME	20,525.43
1015005	FEDERAL TAX CLEARING ACCT	5,000.00
1015006	SHERIFF SEIZED FUNDS ACCT	103,809.32
1016000	CASH - RK MOTOR VEHICLE	153,076.40
1016002	CDA INVESTIGATIVE ACCT	44,761.73
1016004	INMATE PROGRAM DONATIONS	5,972.30
1017000	CASH - INMATE TRUST FUNDS	149,652.55
1017001	CASH - RK OMNIBUS	118.53
1019001	DEA CASH LNB	648,752.95
1023000	CASH - RK EFT ACCOUNT	20,175.00
1050011	DUE FROM GENERAL FUND	2,888,842.01
1050020	DUE FROM CONSOLIDATED R&B	145,393.40
1050031	DUE FROM PRECINCT 1 PARK	1,176.19
1050032	DUE FROM SLATON/ROOSEVELT PARK	7,773.15
1050033	DUE FROM IDALOU/NEW DEAL PARKS	10,315.39
1050034	DUE FROM SHALLOWATER PARK	11,765.69
1050041	DUE FROM PERMANENT IMPROVEMENT	259,269.26
1050042	DUE FROM NEW ROAD FUND	62,373.00
1050047	DUE FROM TJPC-C	15,323.93

Consolidated Balance Sheet Report

Account	Name	Balance
1050050	DUE FROM STAR PROGRAM-JUV	5,220.02
1050051	DUE FROM JUVENILE/DETENTION	38,397.53
1050054	DUE FROM JUV PROB COMM GRANT	20,280.46
1050055	DUE FROM JUV DETENTION	47,573.57
1050057	DUE FROM FOOD SERVICE	996.99
1050064	DUE FROM TITLE IV-E	3,022.66
1050066	DUE FROM CJD RE-ENTRY DRUG COU	144.76
1050067	DUE FROM CJD-DWI COURT	144.76
1050068	DUE FROM CJD-FAMILY RECOVERY	144.76
1050070	DUE FROM ON-LINE ACCESS	8,858.90
1050072	DUE FROM CJD-DRUG COURT	80.76
1050074	DUE FROM DRUG COURT FEE FUND	8,215.19
1050075	DUE FROM DISP RES FD	6,042.60
1050076	DUE FROM USDA-AG-GRANT	249.83
1050077	DUE FROM DRO	1,891.11
1050079	DUE FROM TRUANCY MEDIATION	14.15
1050081	DUE FROM LAW LIBRARY	6,771.14
1050083	DUE FROM ELECTION SERVICES	4.04
1050085	DUE FROM ELECTIONS ADMIN FEE	14,075.00
1050090	DUE FROM DC REC PRESERV	4,558.28
1050091	DUE FROM CC REC PRESERV	2,860.50
1050092	DUE FROM COMM COURT RECORDS	220.08
1050093	DUE FROM COURTHOUSE SECURITY	1,485.54
1050098	DUE FROM JUDICIAL TECHNOLOGY	205.09
1050113	DUE FROM PUBLIC DEFENDERS GRANT	76,570.48
1050161	DUE FROM CDA BUSINESS CRIMES	-10.17
1050164	DUE FROM SPAT GRANT -CDA	5,691.81
1050175	DUE FROM CDA VIOL AGAINST WOM	1,334.71
1050303	DUE FROM LE RENOVATIONS	27,102.60
1050306	DUE FROM CRTS RENOVATIONS	26,552.50
1050401	DUE FROM EMPLOYEE HEALTH FUND	121,225.19
1050403	DUE FROM WORKERS COMP FD	11,861.81
1050601	DUE FROM DRUG COURT	1,306.91
1050602	DUE FROM MH/MR CASELOAD	545.04
1050603	DUE FROM ISP/CAELOAD	565.06
1050604	DUE FROM PRETRIAL SERVICES	1,323.91
1050606	DUE FROM COMMUNITY SERVICES	71,958.29
1050607	DUE FROM ISP	1,088.74
1050608	DUE FROM DAY REPORTING	1,557.83
1050609	DUE FROM SPECIALIZED CASE LOAD	1,697.10
1050614	DUE FROM MED/HIGH REDUCTION	3,503.99
1050617	DUE FROM AFTER CARE CASE 020-D	1,119.08
1050618	DUE FROM VETERAN'S DRUG COURT	560.24
1050625	DUE FROM SPOT-CSCD RIDER84	3,445.37
1050640	DUE FROM PRE-TRIAL RELEASE FUN	1,589.06
1050650	DUE FROM COM CORR FACILITY	31,066.10
1170000	DELINQUENT TAXES	2,318,825.41
1199000	EST UNCOLL DLNQNT TAXES	-2,140,564.78
1221000	ACCOUNTS RECEIVABLE	6,253,442.72
1222000	ACCOUNTS RECEIVABLE-GRANTS	179,244.70
1225000	ACCOUNTS RECEIVABLE-DIST CLRK	673.77
1231000	A/R JP 1 CREDIT CARD ACCOUNT	21,701.60
1232000	A/R JP 2 CREDIT CARD ACCOUNT	22,311.20
1233000	A/R JP 3 CREDIT CARD ACCOUNT	11,877.23
1234000	A/R JP 4 CREDIT CARD ACCOUNT	37,760.05
1240000	INTEREST RECEIVABLE	279,344.72
1263000	WOODROW VFD	110,000.00
1270000	IDALOU VFD	11,238.00
1290000	RETURNED CHECKS RECEIVABLE	2,507.56
1315000	GAINES COUNTY	3,016.51
1317000	HALE COUNTY	600.00

Consolidated Balance Sheet Report

Account	Name	Balance	
1318000	HOCKLEY COUNTY	5,900.00	
1322000	TERRY COUNTY	600.00	
1325000	COCHRAN COUNTY	4,600.00	
1327000	LAMB COUNTY	800.00	
1328000	BAILEY/PARMER COUNTIES	2,700.00	
1331000	DEAF SMITH COUNTY	1,400.00	
1332000	DALLAM COUNTY	3,750.00	
1342000	RANDALL/POTTER COUNTY	10,550.00	
1398000	FINES, FEES, COURT COST REC	1,984,978.15	
1399000	FINES, FEES ALLOW FOR UNCOLL	-396,995.63	
1402003	DUE FROM PAYROLL FUND	-5,000.00	
1461000	DUE FROM CDA AGENCY FUND	647.00	
1470001	UNAMORTIZED PREM/DISC	-1,212,746.24	
1621000	PREPAID INSURANCE	315,155.71	
1626000	PREPAID EXPENSES/CONTRACTS	205,909.45	
1700000	SUPPLIES ON HAND	1,601.59	
	Total Assets:	183,948,272.92	<u>183,948,272.92</u>
Liability			
2000000	FICA TAXES PAYABLE	47,264.97	
2001000	MEDICARE	11,295.39	
2002000	WITHHOLDING PAYABLE	40,938.45	
2003000	RETIREMENT PAYABLE	70,465.41	
2004000	HEALTH INSURANCE PAYABLE	70,559.29	
2005000	UNEMPLOYMENT PAYABLE	589.39	
2009000	PAYABLE TO UNITED WAY	277.90	
2010000	DEFERRED COMP PAYABLE	1,334.50	
2011000	PARKING WITHHELD	662.40	
2012000	DENTAL INSURANCE PAYABLE	4,824.72	
2014010	SUPPLEMENTAL LIFE & AD&D	2,699.20	
2015000	GARNISHMENTS PAYABLE	34.67	
2016000	CHILD SUPPORT PAYABLE	3,160.04	
2017000	BANKRUPTCY CLAIMS PAYABLE	453.48	
2018000	STUDENT LOANS PAYABLE	718.39	
2020000	CSCD DEDUCTIONS	2,543.76	
2025000	FSA-MEDICAL PAYABLE	6,573.01	
2026000	FSA-CHILD CARE PAYABLE	160.45	
2029000	VISION PAYABLE	660.33	
2030000	WAGES PAYABLE	280,928.83	
2035000	PAYROLL CORRECTIONS	-480.15	
2041000	LEOSE-CONSTABLE 1	3,874.36	
2042000	LEOSE-CONSTABLE 2	650.27	
2043000	LEOSE-CONSTABLE 3	1,931.14	
2044000	LEOSE-CONSTABLE 4	5,218.31	
2046000	LEOSE-SHERIFF	33,807.70	
2051000	COMMUNITY/ECONOMIC DEV PROG	55,911.04	
2100000	ACCOUNTS PAYABLE	4,929,303.49	
2101000	ACCOUNTS PAYABLE PENDING	3,965,345.39	
2201100	JP PREC 1 DUE TO OTHERS	14,505.65	
2202000	DUE TO STATE - MOTOR VEHICLE	124,985.57	
2202100	JP PREC 2 DUE TO OTHERS	63,512.07	
2203000	JP PREC 3 DUE TO OTHERS	40,354.40	
2204000	DUE TO STATE	17,331.90	
2204100	DUE TO STATE - OMNI	118.53	
2204200	DUE TO STATE OF TEXAS	9,358.75	
2204300	JP PREC 4 DUE TO OTHERS	55,167.07	
2211000	CDA SEIZURE PAYABLE	201,758.27	
2211100	DUE TO COLLECTION AGENCY	172.56	
2275000	UNCLAIMED FUNDS-ESCHEAT	250,785.69	
2277000	UNCLAIMED FUNDS	4,699.34	
2280000	INMATE BENEFITS-REFUSED CKS	395.58	

Consolidated Balance Sheet Report

As Of 09/30/2014

Account	Name	Balance
2283000	INMATE MEDICAL FEES	274,165.95
2302000	DUE TO COUNTY - MOTOR VEHICLE	27,590.80
2302100	DUE TO BUS. CRIMES FUND	13,040.92
2400000	DUE TO OTHER FUNDS	80,592,758.06
2402000	DUE TO YOUNG FARMER	500.00
2404000	DUE TO MS ENTERPRISE AGREEMENT	10,056.80
2404100	FSA & DFSA PAYABLE	7,778.81
2411000	DUE TO GENERAL FUND	19,446.45
2411001	DUE TO GENERAL FUND	647.00
2501001	DUE TRUST BENEF-CHECKING	-310,112.48
2501100	DUE TO RESTITUTION CROSBY CO	1,411.00
2501200	DUE TRUST BENEFICIARIES	429,311.80
2502000	DUE TO RESTITUTION PAYBLE	165,658.37
2502100	DUE TO TRUST BENEF-CD'S	775,100.08
2502200	DUE TRUST BENEF-SAVINGS	3,799,614.50
2503100	DUE BENEFICIARIES-HOT CHK	125,437.24
2504000	DUE BENEFICIARIES-RESTITU	14,722.06
2505000	DUE TO OTHERS SEIZED FUND	103,809.32
2507000	DUE TO INMATES	149,652.55
2514000	DUE TO CDA	5,941.61
2601000	OTHER LIABILITIES	1,450,225.83
2602000	OTHER LIAB - MOTOR VEHICLE	0.03
2604000	CHILD SUPPORT PAYABLE	5,688.28
2604200	OTHER LIAB-BAIL BOND SECURITIE	161,732.10
2605000	DUE TO OTHERS-CSCD HEALTH	10.00
2605100	EXTRADITION BONDS	42,669.33
2605200	OTHER LIAB -EFT	20,175.00
2605300	OTHER LIAB-BAIL BOND SPECIAL	32,312.76
2606000	DUE TO OPERATING ACCT	7,576.33
2606100	DUE TO PROGRAM PARTICIPANTS	500.00
2607000	DUE TO RESIDENTS	38,091.31
2607200	OTHER LIAB-CASH BOND ACCOUNT	98,780.43
2700000	DEFERRED REVENUE	514,201.85
2700001	ACCRUED REVENUE	600.00
2714000	NET DELINQUENCY TAX RECV	40,326.41
2715200	PAVING ESCROW	29,650.91
2716000	SUB DIVISION PAVING ESCRO	42,858.67
2799000	FINES, FEES, COURT COST PAY	1,587,982.52
	Total Liability:	100,604,764.11
Equity		
3600000	UNRESERVED UNDESIGNATED	74,170,937.17
3601000	RESERVE-INS DEDUCTIBLE	875,000.00
	Total Beginning Equity:	75,045,937.17
Total Revenue		127,981,443.28
Total Expense		119,683,871.64
	Total Equity and Current Surplus (Deficit):	83,343,508.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>183,948,272.92</u>