

LUBBOCK COUNTY, TEXAS
Monthly Unaudited Financial Report
January 31, 2015



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
 January 31, 2015
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LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



P.O. Box 10536
916 Main, Suite 700
Lubbock, Texas 79408-3536
Phone: (806) 775-1097
Fax: (806) 775-7917

March 15, 2015

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 January, 2015, is hereby submitted as required by the Local Governmental Code 114.025.

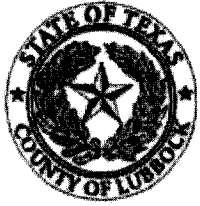
This report is presented in three sections, namely: Financial Statements, Schedules, and Budget Status.

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,

A handwritten signature in blue ink that reads "Jackie Latham".

Jacqueline Latham, C.P.A.
County Auditor



Lubbock County TX

Consolidated Balance Sheet Report

Account Summary

As Of 01/31/2015

Account	Name	Balance
Assets		
1002000	CASH - CHECKING ACCOUNT	1,344,961.32
1002002	DRC REVENUE ACCOUNT	50.00
1003000	CASH-PAYROLL CLEARING	5,301.92
1003002	FSA CASH ACCOUNT	56.83
1004000	CASH - CHANGE FUNDS	7,372.92
1004001	BAIL BOND SECURITIES	172,732.10
1004002	CASH - REVENUE ACCT	4,196.49
1004003	CASH-DEA INVESTIGATION	5,000.00
1005000	CASH-TRUST	34,930.45
1005002	CASH - REGISTRY FUND ACCT	421,507.95
1005003	CSCD HEALTH ACCOUNT	10.00
1005100	BAIL SPECIAL ACCOUNT	20,322.76
1006000	POOLED CASH	117,070,426.77
1007002	CASH - TRUST	52,113.18
1007003	CASH BOND ACCOUNT	124,155.43
1007005	INVESTMENTS-TEXPOOL	44,005,290.15
1008000	CASH - SAVINGS TRUST	779,416.61
1008002	INVESTMENTS	327,562.84
1008003	LONG TERM INVESTMENTS	36,590,000.01
1008004	SAVINGS - TRUST	3,587,890.67
1009000	CASH - CHILD SUPPORT	5,688.28
1010001	CASH-RESTITUTION	15,928.03
1010002	CASH-COMMISSARY ACCOUNT	2,022.38
1010005	CASH-CSCD OPERATING ACCT	201,024.46
1012001	INSURANCE CLEARING CASH	4,220.34
1012004	CASH-CHECKING LEPC-HMEP	1,613.55
1012006	CDA SEIZURE CASH	201,758.27
1012009	IMPREST FUNDS - TRAVEL	8,000.00
1012010	JURY CLEARING ACCT	3,000.00
1012011	LCJJC TRAVEL	2,000.00
1013000	CASH CHECKING JAG12	10,328.78
1013002	CASH-PROGRAM INCOME	35,566.64
1014000	SHERIFF INVESTIGATIVE ACC	334,421.80
1014002	CASH - COMMISSARY - PNB	1,672,907.86
1014003	CASH CHECKING JAG13	65,258.53
1014004	CDA COMPTROLLER	5,370.00
1015002	CASH-FEDERAL INCOME	17,590.79
1015005	FEDERAL TAX CLEARING ACCT	5,000.00
1015006	SHERIFF SEIZED FUNDS ACCT	95,279.32
1016000	CASH - RK MOTOR VEHICLE	4,791.17
1016002	CDA INVESTIGATIVE ACCT	14,580.86
1016004	INMATE PROGRAM DONATIONS	5,997.30
1017000	CASH - INMATE TRUST FUNDS	134,281.46
1017001	CASH - RK OMNIBUS	-5,012.40
1018001	CASH - RK CERTIFICATE OF TITLE	29,057.62
1019000	CASH - RK BEER & LIQUOR	4,546.00
1019001	DEA CASH LNB	617,698.61
1020001	CASH - RK CHECK CLEARING	4,000.00
1021000	CASH - RK TAC	927.24
1022000	CASH - RK CHARGE CARD	-1,296.89
1050011	DUE FROM GENERAL FUND	553,554.46
1050020	DUE FROM CONSOLIDATED R&B	23,067.86
1050031	DUE FROM PRECINCT 1 PARK	683.48
1050032	DUE FROM SLATON/ROOSEVELT PARK	447.17

Consolidated Balance Sheet Report

Account	Name	Balance
1050033	DUE FROM IDALOU/NEW DEAL PARKS	552.44
1050034	DUE FROM SHALLOWATER PARK	566.72
1050050	DUE FROM STAR PROGRAM-JUV	5,025.38
1050051	DUE FROM JUVENILE/DETENTION	14,618.97
1050054	DUE FROM JUV PROB COMM GRANT	10,788.73
1050055	DUE FROM JUV DETENTION	36,340.73
1050057	DUE FROM FOOD SERVICE	1,415.71
1050064	DUE FROM TITLE IV-E	687.18
1050066	DUE FROM CJD RE-ENTRY DRUG COU	139.92
1050067	DUE FROM CJD-DWI COURT	139.92
1050068	DUE FROM CJD-FAMILY RECOVERY	139.92
1050072	DUE FROM CJD-DRUG COURT	75.92
1050075	DUE FROM DISP RES FD	1,744.69
1050076	DUE FROM USDA-AG-GRANT	399.54
1050077	DUE FROM DRO	1,379.64
1050079	DUE FROM TRUANCY MEDIATION	-1.04
1050081	DUE FROM LAW LIBRARY	566.66
1050090	DUE FROM DC REC PRESERV	-10.72
1050091	DUE FROM CC REC PRESERV	504.88
1050092	DUE FROM COMM COURT RECORDS	119.04
1050093	DUE FROM COURTHOUSE SECURITY	1,489.50
1050113	DUE FROM PUBLIC DEFENDERS GRANT	35,850.56
1050161	DUE FROM CDA BUSINESS CRIMES	-10.17
1050164	DUE FROM SPAT GRANT -CDA	4,817.57
1050175	DUE FROM CDA VIOL AGAINST WOM	1,311.04
1050601	DUE FROM DRUG COURT	1,187.33
1050602	DUE FROM MH/MR CASELOAD	616.87
1050603	DUE FROM ISP CASELOAD	551.44
1050604	DUE FROM PRETRIAL SERVICES	1,467.20
1050606	DUE FROM COMMUNITY SERVICES	37,214.28
1050607	DUE FROM ISP	1,062.14
1050608	DUE FROM DAY REPORTING	1,491.12
1050609	DUE FROM SPECIALIZED CASE LOAD	1,698.78
1050614	DUE FROM MED/HIGH REDUCTION	-17.71
1050617	DUE FROM AFTER CARE CASE 020-D	1,092.48
1050618	DUE FROM VETERAN'S DRUG COURT	572.05
1050625	DUE FROM SPOT-CSCD RIDER84	3,527.12
1050640	DUE FROM PRE-TRIAL RELEASE FUN	1,555.77
1050650	DUE FROM COM CORR FACILITY	30,334.49
1170000	DELINQUENT TAXES	2,318,825.41
1199000	EST UNCOLL DLNQNT TAXES	-2,140,564.78
1221000	ACCOUNTS RECEIVABLE	900,826.05
1222000	ACCOUNTS RECEIVABLE-GRANTS	208,744.84
1225000	ACCOUNTS RECEIVABLE-DIST CLRK	317.93
1231000	A/R JP 1 CREDIT CARD ACCOUNT	14,617.50
1232000	A/R JP 2 CREDIT CARD ACCOUNT	11,524.90
1233000	A/R JP 3 CREDIT CARD ACCOUNT	6,551.10
1234000	A/R JP 4 CREDIT CARD ACCOUNT	20,859.10
1263000	WOODROW VFD	110,000.00
1270000	IDALOU VFD	16,857.00
1290000	RETURNED CHECKS RECEIVABLE	3,716.56
1326000	DAWSON COUNTY	600.00
1331000	DEAF SMITH COUNTY	1,900.00
1332000	DALLAM COUNTY	1,125.00
1342000	RANDALL/POTTER COUNTY	2,375.00
1398000	FINES, FEES, COURT COST REC	1,984,978.15
1399000	FINES, FEES ALLOW FOR UNCOLL	-396,995.63
1461000	DUE FROM CDA AGENCY FUND	647.00
1470001	UNAMORTIZED PREM/DISC	-1,212,746.24
1475000	ADVANCE TO DISP RES FUND	50.00
1502000	DUE FROM COUNTY CLERK	982.92

Consolidated Balance Sheet Report

Account	Name	Balance	
1503000	DUE FROM DISTRICT CLERK	550.00	
1504000	DUE FROM JP PRECINCT 1 FUND	10,200.00	
1505000	DUE FROM JP PRECINCT 2 FUND	10,300.00	
1506000	DUE FROM JP PRECINCT 3 FUND	15,140.00	
1507000	DUE FROM JP PRECINCT 4 FUND	10,000.00	
1510000	DUE FROM TAX AGENCY	8,750.00	
1546000	DUE FROM SHERIFF AGENCY	8,000.00	
1581000	DUE FROM LAW LIBRARY	50.00	
1621000	PREPAID INSURANCE	386,699.61	
1626000	PREPAID EXPENSES/CONTRACTS	43,293.25	
1700000	SUPPLIES ON HAND	1,601.59	
	Total Assets:	211,178,383.72	<u>211,178,383.72</u>
Liability			
2000000	FICA TAXES PAYABLE	245,692.55	
2001000	MEDICARE	57,503.21	
2002000	WITHHOLDING PAYABLE	209,182.18	
2003000	RETIREMENT PAYABLE	358,904.20	
2004000	HEALTH INSURANCE PAYABLE	343,840.25	
2005000	UNEMPLOYMENT PAYABLE	2,814.16	
2009000	PAYABLE TO UNITED WAY	1,033.20	
2010000	DEFERRED COMP PAYABLE	6,782.50	
2011000	PARKING WITHHELD	3,448.50	
2012000	DENTAL INSURANCE PAYABLE	24,011.63	
2014010	SUPPLEMENTAL LIFE & AD&D	13,586.93	
2015000	GARNISHMENTS PAYABLE	813.11	
2016000	CHILD SUPPORT PAYABLE	15,023.91	
2017000	BANKRUPTCY CLAIMS PAYABLE	2,330.85	
2018000	STUDENT LOANS PAYABLE	2,662.95	
2020000	CSCD DEDUCTIONS	12,315.35	
2025000	FSA-MEDICAL PAYABLE	34,169.59	
2026000	FSA-CHILD CARE PAYABLE	802.23	
2029000	VISION PAYABLE	3,731.13	
2030000	WAGES PAYABLE	1,432,129.12	
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	54,911.04	
2100000	ACCOUNTS PAYABLE	1,636,681.85	
2101000	ACCOUNTS PAYABLE PENDING	778,759.06	
2201100	JP PREC 1 DUE TO OTHERS	14,724.95	
2202100	JP PREC 2 DUE TO OTHERS	69,591.87	
2203000	JP PREC 3 DUE TO OTHERS	39,045.57	
2204000	DUE TO STATE	12,074.72	
2204100	DUE TO STATE - OMNI	-4,561.15	
2204200	DUE TO STATE OF TEXAS	6,802.64	
2204300	JP PREC 4 DUE TO OTHERS	53,981.09	
2211000	CDA SEIZURE PAYABLE	201,758.27	
2211100	DUE TO COLLECTION AGENCY	15,626.98	
2212000	DUE TO CHILD PASS SAFETY SEAT	0.36	
2223000	CREDIT CARDS PAYABLE	-5,322.51	
2231000	DUE TO (CVC) COMP TO VICTIMS	122.67	
2232000	DUE TO CJC	11.68	
2233000	DUE TO LEOA	2.09	
2234000	DUE TO JCPT	6.51	
2236000	DUE TO JPD	77.00	
2238000	DUE TO ARREST FEE-STATE	5,585.60	
2239000	DUE TO LEMI	1.05	

Consolidated Balance Sheet Report

Account	Name	Balance
2240000	DUE TO CRIME STOPPERS	0.16
2242000	DUE TO GENERAL REV-GR	5.00
2251000	DUE TO FLSI (INDIGENTS)	5,203.10
2252000	DUE TO FA (FUGIIVE APPR)	27.92
2253000	DUE TO CCC (CONS CRT COST)	507.15
2254000	DUE TO JCD (JUV CR DELIQ)	1.07
2255000	DUE TO TP (TIME PAYMENT)	14,341.99
2256000	CMI FEE	0.78
2257000	CMIT FINE	1,493.78
2258000	STF	5,679.90
2259000	NONDISCLOSURE FEE	28.00
2260000	SEXUAL ASSAULT	244.00
2261000	NEW CCC	40,073.58
2262000	EMS TRAUMA FUND	3,069.80
2263000	FAILURE TO APPEAR- FTA-STATE	2,659.98
2264000	OMNIBASE PROGRAM	2,783.00
2265000	BAIL BOND FEE STATE	2,295.00
2270000	JURY REIMBURSEMENT FEE	3,153.00
2271000	JUDICIAL SUPPORT PMT-CIVIL	7,885.37
2272000	JUDICIAL SUPPORT PMT-CRIMINAL	4,688.86
2273000	E-FILING FEE-CRIMINAL	364.57
2274000	E-FILING FEE-CIVIL	7,361.80
2275000	UNCLAIMED FUNDS-ESCHEAT	255,101.70
2277000	UNCLAIMED FUNDS	4,699.34
2279000	COUNTY JUDGE SUPP-JUDICIAL-SPE	2,960.00
2280000	INMATE BENEFITS-REFUSED CKS	395.58
2281000	DUE TO DRUG COURT FEE	15,250.75
2281100	INDIGENT DEFENSE FEE	1,599.78
2283000	INMATE MEDICAL FEES	285,029.32
2284000	CIVIL JUSTICE FEE	26.33
2286000	7TH COA JUDICIAL SUPPORT FEE	440.00
2290000	TRUANCY PREVENTION & DIVERSION	805.47
2292000	CSCD COURT COST	101.30
2293000	CSCD FINES	255.03
2301200	DUE TO COUNTY - BEER & LIQUOR	4,546.00
2302000	DUE TO COUNTY - MOTOR VEHICLE	4,378.13
2302100	DUE TO BUS. CRIMES FUND	12,354.14
2303000	DUE TO COUNTY - CHARGE CARD	4,025.62
2306000	DUE TO COUNTY - TITLES	29,057.62
2307000	DUE TO COUNTY - TAX ASSESSOR	927.24
2400000	DUE TO OTHER FUNDS	98,121,707.32
2402000	DUE TO YOUNG FARMER	415.00
2404000	DUE TO MS ENTERPRISE AGREEMENT	1,122.72
2404100	FSA & DFSA PAYABLE	-2,968.69
2411000	DUE TO GENERAL FUND	111,091.65
2411001	DUE TO GENERAL FUND	647.00
2411100	ADVANCE FROM GENERAL FUND	50.00
2411200	DUE TO GEN FUND-TRAVEL	8,000.00
2412000	DUE TO GEN FUND - MV	4,750.00
2418000	DUE TO GEN FUND - CK CLEARING	4,000.00
2501001	DUE TRUST BENEF-CHECKING	-159,610.65
2501100	DUE TO RESTITUTION CROSBY CO	100.00
2501200	DUE TRUST BENEFICIARIES	421,507.95
2502000	DUE TO RESTITUTION PAYBLE	250,922.59
2502100	DUE TO TRUST BENEF-CD'S	779,416.61
2502200	DUE TRUST BENEF-SAVINGS	3,799,614.50
2503100	DUE BENEFICIARIES-HOT CHK	120,045.62
2504000	DUE BENEFICIARIES-RESTITU	15,928.03
2505000	DUE TO OTHERS SEIZED FUND	95,279.32
2507000	DUE TO INMATES	134,281.46
2514000	DUE TO CDA	5,370.00

Consolidated Balance Sheet Report

As Of 01/31/2015

Account	Name	Balance
2601000	OTHER LIABILITIES	1,391,761.43
2602000	OTHER LIAB - MOTOR VEHICLE	-1.96
2604000	CHILD SUPPORT PAYABLE	5,688.28
2604100	OTHER LIAB - OMNI	-451.25
2604200	OTHER LIAB-BAIL BOND SECURITIE	172,732.10
2605000	DUE TO OTHERS-CSCD HEALTH	10.00
2605100	EXTRADITION BONDS	43,864.08
2605300	OTHER LIAB-BAIL BOND SPECIAL	20,322.76
2606000	DUE TO OPERATING ACCT	4,196.49
2606100	DUE TO PROGRAM PARTICIPANTS	1,250.00
2607000	DUE TO RESIDENTS	34,930.45
2607200	OTHER LIAB-CASH BOND ACCOUNT	124,155.43
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
2803000	UNDISTRIBUTED INTEREST	93,023.90
	Total Liability:	113,723,452.33
Equity		
3600000	UNRESERVED UNDESIGNATED	81,502,215.86
3601000	RESERVE-INS DEDUCTIBLE	875,000.00
	Total Beginning Equity:	82,377,215.86
Total Revenue		61,532,137.37
Total Expense		46,454,421.84
	Total Equity and Current Surplus (Deficit):	97,454,931.39
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>211,178,383.72</u>