

LUBBOCK COUNTY, TEXAS  
Monthly Unaudited Financial Report  
April 30, 2015



Prepared By:  
County Auditor's Office

**Jacqueline Latham, C.P.A.**  
**County Auditor**

Rhonda Scott  
1<sup>st</sup> Assistant Auditor

Members of Government Finance Officers Association of  
the United States and Canada  
This report is available on the Internet

Lubbock County, Texas  
 Unaudited Monthly Financial Report  
 April 30, 2015  
 Table of Contents

<b>Description</b>	<b>Page Number</b>
County Auditor's Letter of Transmittal	1
<b>Financial Statements:</b>	
❖ Consolidated Balance Sheet – All Funds	2-6
❖ Bank Balances – All Funds	7
❖ Revenue Summaries – Account Summary	8-20
❖ Revenue Summaries – Group Summary	21-26
<b>Schedules:</b>	
❖ Debt Service Maturity Schedules	27-30
❖ Investment Schedules	31-34
❖ Schedule of Transfers between Funds	35
❖ Sales Tax Summary	36
❖ Ad Valorem Collection Summary	37-38
<b>Budget Status:</b>	
❖ Budget Summary for September Year-End Funds	39-68
❖ Budget Summary for September Year-End Funds – Fund Summary	69-74
❖ Budget Summary for August Year-End Funds	75-83
❖ Budget Summary for August Year-End Funds – Fund Summary	84-87

# 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

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

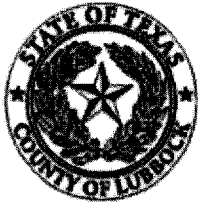
This report is presented in three sections, namely: Financial Statements, Schedules, and Budget Status.

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](http://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 04/30/2015

Account	Name	Balance
<b>Assets</b>		
1002000	CASH - CHECKING ACCOUNT	1,388,593.87
1002002	DRC REVENUE ACCOUNT	1,488.90
1003000	CASH-PAYROLL CLEARING	5,301.92
1003002	FSA CASH ACCOUNT	5,155.91
1004000	CASH - CHANGE FUNDS	7,372.92
1004001	BAIL BOND SECURITIES	175,757.10
1004002	CASH - REVENUE ACCT	7,448.02
1004003	CASH-DEA INVESTIGATION	5,000.00
1005000	CASH-TRUST	47,005.55
1005002	CASH - REGISTRY FUND ACCT	429,578.56
1005003	CSCD HEALTH ACCOUNT	10.00
1005100	BAIL SPECIAL ACCOUNT	18,662.76
1006000	POOLED CASH	115,733,600.09
1007002	CASH - TRUST	54,970.06
1007003	CASH BOND ACCOUNT	168,533.80
1007005	INVESTMENTS-TEXPOOL	24,009,470.08
1008000	CASH - SAVINGS TRUST	803,133.30
1008002	INVESTMENTS	328,175.72
1008003	LONG TERM INVESTMENTS	57,750,000.01
1008004	SAVINGS - TRUST	3,615,999.32
1009000	CASH - CHILD SUPPORT	5,688.28
1010001	CASH-RESTITUTION	9,628.03
1010002	CASH-COMMISSARY ACCOUNT	3,217.54
1010005	CASH-CSCD OPERATING ACCT	109,482.00
1012000	CASH - CHECKING JAG14	85,506.18
1012001	INSURANCE CLEARING CASH	861.26
1012004	CASH-CHECKING LEPC-HMEP	1,619.24
1012006	CDA SEIZURE CASH	161,904.32
1012009	IMPREST FUNDS - TRAVEL	8,000.00
1012010	JURY CLEARING ACCT	3,000.00
1012011	LCJC TRAVEL	2,000.00
1013000	CASH CHECKING JAG12	7,399.43
1013002	CASH-PROGRAM INCOME	43,692.70
1014000	SHERIFF INVESTIGATIVE ACC	310,491.49
1014002	CASH - COMMISSARY - PNB	1,967,614.63
1014003	CASH CHECKING JAG13	65,488.51
1014004	CDA COMPTROLLER	6,901.29
1015002	CASH-FEDERAL INCOME	17,652.78
1015005	FEDERAL TAX CLEARING ACCT	5,000.00
1015006	SHERIFF SEIZED FUNDS ACCT	98,088.32
1016000	CASH - RK MOTOR VEHICLE	325,457.75
1016002	CDA INVESTIGATIVE ACCT	14,966.00
1016004	INMATE PROGRAM DONATIONS	5,997.30
1017000	CASH - INMATE TRUST FUNDS	133,235.79
1018001	CASH - RK CERTIFICATE OF TITLE	36,445.06
1019000	CASH - RK BEER & LIQUOR	22,228.82
1019001	DEA CASH LNB	618,106.74
1020001	CASH - RK CHECK CLEARING	-8,267.00
1021000	CASH - RK TAC	420.48
1022000	CASH - RK CHARGE CARD	-1,334.48
1050011	DUE FROM GENERAL FUND	551,457.85
1050020	DUE FROM CONSOLIDATED R&B	25,711.85
1050031	DUE FROM PRECINCT 1 PARK	747.06
1050032	DUE FROM SLATON/ROOSEVELT PARK	488.68

## Consolidated Balance Sheet Report

As Of 04/30/2015

Account	Name	Balance
1050033	DUE FROM IDALOU/NEW DEAL PARKS	584.20
1050034	DUE FROM SHALLOWATER PARK	666.41
1050050	DUE FROM STAR PROGRAM-JUV	4,613.37
1050051	DUE FROM JUVENILE/DETENTION	15,059.54
1050054	DUE FROM JUV PROB COMM GRANT	10,129.85
1050055	DUE FROM JUV DETENTION	32,032.62
1050057	DUE FROM FOOD SERVICE	1,277.37
1050064	DUE FROM TITLE IV-E	688.09
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	2,175.45
1050076	DUE FROM USDA-AG-GRANT	416.34
1050077	DUE FROM DRO	1,454.78
1050079	DUE FROM TRUANCY MEDIATION	-1.04
1050081	DUE FROM LAW LIBRARY	565.10
1050090	DUE FROM DC REC PRESERV	-10.72
1050091	DUE FROM CC REC PRESERV	522.72
1050092	DUE FROM COMM COURT RECORDS	119.04
1050093	DUE FROM COURTHOUSE SECURITY	1,515.67
1050113	DUE FROM PUBLIC DEFENDERS GRANT	36,012.61
1050161	DUE FROM CDA BUSINESS CRIMES	-10.17
1050164	DUE FROM SPAT GRANT -CDA	4,814.34
1050175	DUE FROM CDA VIOL AGAINST WOM	1,311.03
1050601	DUE FROM DRUG COURT	1,187.33
1050602	DUE FROM MH/MR CASELOAD	515.18
1050603	DUE FROM ISP CASELOAD	551.44
1050604	DUE FROM PRETRIAL SERVICES	1,311.06
1050606	DUE FROM COMMUNITY SERVICES	36,554.25
1050607	DUE FROM ISP	1,062.14
1050608	DUE FROM DAY REPORTING	1,720.71
1050609	DUE FROM SPECIALIZED CASE LOAD	31.78
1050614	DUE FROM MED/HIGH REDUCTION	-17.71
1050615	DUE FROM DRUG COURT 013-CCP	546.94
1050616	DUE FROM NON-MHI CASELOAD	1,241.74
1050617	DUE FROM AFTER CARE CASE 020-D	1,092.48
1050618	DUE FROM VETERAN'S DRUG COURT	546.94
1050625	DUE FROM SPOT-CSCD RIDER84	3,525.82
1050640	DUE FROM PRE-TRIAL RELEASE FUN	1,562.04
1050650	DUE FROM COM CORR FACILITY	30,854.11
1170000	DELINQUENT TAXES	2,318,825.41
1199000	EST UNCOLL DLNQNT TAXES	-2,140,564.78
1221000	ACCOUNTS RECEIVABLE	793,214.20
1222000	ACCOUNTS RECEIVABLE-GRANTS	134,413.77
1225000	ACCOUNTS RECEIVABLE-DIST CLRK	570.00
1231000	A/R JP 1 CREDIT CARD ACCOUNT	11,172.10
1232000	A/R JP 2 CREDIT CARD ACCOUNT	9,006.40
1233000	A/R JP 3 CREDIT CARD ACCOUNT	7,521.50
1234000	A/R JP 4 CREDIT CARD ACCOUNT	20,046.50
1263000	WOODROW VFD	110,000.00
1270000	IDALOU VFD	16,857.00
1290000	RETURNED CHECKS RECEIVABLE	5,769.56
1314000	FLOYD COUNTY	1,100.00
1317000	HALE COUNTY	6,000.00
1318000	HOCKLEY COUNTY	10,410.00
1319000	LYNN COUNTY	2,200.00
1322000	TERRY COUNTY	700.00
1325000	COCHRAN COUNTY	2,400.00
1326000	DAWSON COUNTY	3,700.00
1327000	LAMB COUNTY	4,600.00

Consolidated Balance Sheet Report

As Of 04/30/2015

Account	Name	Balance	
1328000	BAILEY/PARMER COUNTIES	7,600.00	
1335000	REEVES COUNTY	6,710.00	
1341001	MIDLAND COUNTY	18,260.00	
1342000	RANDALL/POTTER COUNTY	22,875.00	
1398000	FINES, FEES, COURT COST REC	1,579,220.53	
1399000	FINES, FEES ALLOW FOR UNCOLL	-315,844.14	
1402003	DUE FROM PAYROLL FUND	5,000.00	
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	
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	79,375.97	
1700000	SUPPLIES ON HAND	1,494.27	
	<b>Total Assets:</b>	<b>211,352,130.90</b>	<b><u>211,352,130.90</u></b>
<b>Liability</b>			
2000000	FICA TAXES PAYABLE	245,529.31	
2001000	MEDICARE	58,018.09	
2002000	WITHHOLDING PAYABLE	212,704.02	
2003000	RETIREMENT PAYABLE	361,391.58	
2004000	HEALTH INSURANCE PAYABLE	347,207.57	
2005000	UNEMPLOYMENT PAYABLE	2,836.01	
2009000	PAYABLE TO UNITED WAY	1,410.04	
2010000	DEFERRED COMP PAYABLE	6,867.50	
2011000	PARKING WITHHELD	3,309.00	
2012000	DENTAL INSURANCE PAYABLE	24,310.00	
2014010	SUPPLEMENTAL LIFE & AD&D	13,728.39	
2015000	GARNISHMENTS PAYABLE	1,256.27	
2016000	CHILD SUPPORT PAYABLE	14,740.58	
2017000	BANKRUPTCY CLAIMS PAYABLE	2,215.38	
2018000	STUDENT LOANS PAYABLE	2,775.85	
2020000	CSCD DEDUCTIONS	13,000.20	
2025000	FSA-MEDICAL PAYABLE	34,661.18	
2026000	FSA-CHILD CARE PAYABLE	848.38	
2029000	VISION PAYABLE	3,760.50	
2030000	WAGES PAYABLE	1,444,958.33	
2035000	PAYROLL CORRECTIONS	-480.15	
2041000	LEOSE-CONSTABLE 1	4,142.81	
2042000	LEOSE-CONSTABLE 2	1,309.42	
2043000	LEOSE-CONSTABLE 3	1,931.14	
2044000	LEOSE-CONSTABLE 4	5,814.14	
2046000	LEOSE-SHERIFF	59,020.65	
2051000	COMMUNITY/ECONOMIC DEV PROG	49,911.04	
2100000	ACCOUNTS PAYABLE	1,652,113.95	
2101000	ACCOUNTS PAYABLE PENDING	775,123.97	
2201000	DUE TO STATE - BEER & LIQUOR	35.50	
2201100	JP PREC 1 DUE TO OTHERS	15,985.60	
2202000	DUE TO STATE - MOTOR VEHICLE	247,827.35	
2202100	JP PREC 2 DUE TO OTHERS	73,668.95	
2203000	JP PREC 3 DUE TO OTHERS	48,529.78	
2204000	DUE TO STATE	22,233.85	
2204200	DUE TO STATE OF TEXAS	5,331.60	

## Consolidated Balance Sheet Report

As Of 04/30/2015

Account	Name	Balance
2204300	JP PREC 4 DUE TO OTHERS	57,459.20
2211000	CDA SEIZURE PAYABLE	161,904.32
2211100	DUE TO COLLECTION AGENCY	27,373.90
2212000	DUE TO CHILD PASS SAFETY SEAT	1.02
2223000	CREDIT CARDS PAYABLE	-12,233.52
2231000	DUE TO (CVC) COMP TO VICTIMS	45.47
2234000	DUE TO JCPT	6.43
2236000	DUE TO JPD	-180.00
2238000	DUE TO ARREST FEE-STATE	1,625.57
2239000	DUE TO LEMI	180.00
2251000	DUE TO FLSI (INDIGENTS)	3,294.97
2252000	DUE TO FA (FUGIIVE APPR)	16.06
2253000	DUE TO CCC (CONS CRT COST	44.66
2254000	DUE TO JCD (JUV CR DELIQ)	1.10
2255000	DUE TO TP (TIME PAYMENT)	3,660.87
2256000	CMI FEE	0.60
2257000	CMIT FINE	3,322.24
2258000	STF	5,794.39
2259000	NONDISCLOSURE FEE	28.00
2260000	SEXUAL ASSAULT	191.00
2261000	NEW CCC	24,669.30
2262000	EMS TRAUMA FUND	1,776.50
2263000	FAILURE TO APPEAR- FTA-STATE	2,999.35
2264000	OMNIBASE PROGRAM	4,341.34
2268000	DUE TO COMP (JSAL FUND)	2,649.72
2270000	JURY REIMBURSEMENT FEE	-776.14
2271000	JUDICIAL SUPPORT PMT-CIVIL	6,683.28
2272000	JUDICIAL SUPPORT PMT-CRIMINAL	3,358.25
2273000	E-FILING FEE-CRIMINAL	267.44
2274000	E-FILING FEE-CIVIL	5,650.75
2275000	UNCLAIMED FUNDS-ESCHEAT	269,549.20
2277000	UNCLAIMED FUNDS	4,979.15
2279000	COUNTY JUDGE SUPP-JUDICIAL-SPE	1,640.00
2280000	INMATE BENEFITS-REFUSED CKS	395.58
2281000	DUE TO DRUG COURT FEE	2,345.00
2281100	INDIGENT DEFENSE FEE	1,157.19
2283000	INMATE MEDICAL FEES	296,480.05
2284000	CIVIL JUSTICE FEE	59.74
2286000	7TH COA JUDICIAL SUPPORT FEE	4,719.49
2290000	TRUANCY PREVENTION & DIVERSION	805.32
2291000	CSCD ATTORNEY FEES	105.09
2292000	CSCD COURT COST	191.05
2293000	CSCD FINES	356.01
2301200	DUE TO COUNTY - BEER & LIQUOR	10,090.00
2302000	DUE TO COUNTY - MOTOR VEHICLE	53,345.82
2302100	DUE TO BUS. CRIMES FUND	12,792.21
2303000	DUE TO COUNTY - CHARGE CARD	10,899.04
2306000	DUE TO COUNTY - TITLES	36,445.06
2307000	DUE TO COUNTY - TAX ASSESSOR	420.48
2400000	DUE TO OTHER FUNDS	98,030,164.50
2402000	DUE TO YOUNG FARMER	375.00
2404000	DUE TO MS ENTERPRISE AGREEMENT	687.34
2404100	FSA & DFSA PAYABLE	-1,184.37
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	-128,645.12
2501200	DUE TRUST BENEFICIARIES	429,578.56

Consolidated Balance Sheet Report

As Of 04/30/2015

Account	Name	Balance
2502000	DUE TO RESTITUTION PAYBLE	200,194.99
2502100	DUE TO TRUST BENEF-CD'S	803,133.30
2502200	DUE TRUST BENEF-SAVINGS	3,799,614.50
2503100	DUE BENEFICIARIES-HOT CHK	122,055.87
2504000	DUE BENEFICIARIES-RESTITU	9,628.03
2505000	DUE TO OTHERS SEIZED FUND	98,088.32
2507000	DUE TO INMATES	133,235.79
2514000	DUE TO CDA	6,901.29
2600000	OTHER LIABILITIES	31.17
2601000	OTHER LIABILITIES	1,440,657.36
2601100	OTHER LIAB - BEER & LIQUOR	-163.68
2602000	OTHER LIAB - MOTOR VEHICLE	23,909.58
2604000	CHILD SUPPORT PAYABLE	5,688.28
2604200	OTHER LIAB-BAIL BOND SECURITIE	175,757.10
2605000	DUE TO OTHERS-CSCD HEALTH	10.00
2605100	EXTRADITION BONDS	46,694.89
2605300	OTHER LIAB-BAIL BOND SPECIAL	18,662.76
2606000	DUE TO OPERATING ACCT	7,448.02
2606100	DUE TO PROGRAM PARTICIPANTS	2,000.00
2607000	DUE TO RESIDENTS	47,005.55
2607200	OTHER LIAB-CASH BOND ACCOUNT	168,533.80
2714000	NET DELINQUENCY TAX RECV	54,804.60
2715200	PAVING ESCROW	29,650.91
2716000	SUB DIVISION PAVING ESCRO	42,858.67
2799000	FINES, FEES, COURT COST PAY	1,263,376.39
	<b>Total Liability:</b>	<b>113,728,251.38</b>
<b>Equity</b>		
3600000	UNRESERVED UNDESIGNATED	80,514,931.25
3601000	RESERVE-INS DEDUCTIBLE	875,000.00
	<b>Total Beginning Equity:</b>	<b>81,389,931.25</b>
Total Revenue		98,357,658.11
Total Expense		82,123,709.84
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>97,623,879.52</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>211,352,130.90</u></b>