

LUBBOCK COUNTY, TEXAS
Monthly Unaudited Financial Report
August 31, 2016



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
August 31, 2016
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LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



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October 15, 2016

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 August, 2016, 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". The signature is written in a cursive, flowing style.

Jacqueline Latham, C.P.A.
County Auditor



Lubbock County TX

Consolidated Balance Sheet Report

Account Summary

As Of 08/31/2016

Account	Name	Balance
Assets		
1002000	CASH - CHECKING ACCOUNT	2,402,018.45
1002002	DRC REVENUE ACCOUNT	100.00
1003002	FSA CASH ACCOUNT	17,636.90
1004000	CASH - CHANGE FUNDS	7,372.92
1004001	BAIL BOND SECURITIES	233,757.10
1004002	CASH - REVENUE ACCT	4,705.59
1004003	CASH-DEA INVESTIGATION	5,000.00
1005000	CASH-TRUST	30,718.19
1005002	CASH - REGISTRY FUND ACCT	318,318.16
1005003	CSCD HEALTH ACCOUNT	10.00
1005100	BAIL SPECIAL ACCOUNT	31,230.00
1006000	POOLED CASH	98,109,901.21
1007002	CASH - TRUST	54,230.18
1007003	CASH BOND ACCOUNT	134,205.43
1007005	INVESTMENTS-TEXPOOL	7,052,586.11
1008000	CASH - SAVINGS TRUST	875,169.87
1008002	INVESTMENTS	330,232.92
1008003	LONG TERM INVESTMENTS	68,948,518.53
1008004	SAVINGS - TRUST	3,159,982.66
1009000	CASH - CHILD SUPPORT	5,688.28
1010001	CASH-RESTITUTION	18,551.27
1010002	CASH-COMMISSARY ACCOUNT	1,963.37
1010005	CASH-CSCD OPERATING ACCT	134,956.00
1012000	CASH CHECKING JAG14	84,227.88
1012001	INSURANCE CLEARING CASH	18,532.84
1012004	CASH-CHECKING LEPC-HMEP	1,581.64
1012006	CDA SEIZURE CASH	135,251.75
1012009	IMPREST FUNDS - TRAVEL	8,000.00
1012010	JURY CLEARING ACCT	3,000.00
1012011	LCJJC TRAVEL	2,000.00
1013002	CASH-PROGRAM INCOME	12,402.48
1014000	SHERIFF INVESTIGATIVE ACC	194,887.49
1014002	CASH - COMMISSARY - PNB	2,023,866.94
1014004	CDA COMPTROLLER	6,684.34
1015000	CASH CHECKING JAG15	70,064.09
1015002	CASH-FEDERAL INCOME	15,846.43
1015005	FEDERAL TAX CLEARING ACCT	5,000.00
1015006	SHERIFF SEIZED FUNDS ACCT	97,474.49
1016000	CASH - RK MOTOR VEHICLE	1,897.28
1016002	CDA INVESTIGATIVE ACCT	21,604.97
1016004	INMATE PROGRAM DONATIONS	5,630.30
1017000	CASH - INMATE TRUST FUNDS	119,192.60
1018001	CASH - RK CERTIFICATE OF TITLE	31,640.69
1019000	CASH - RK BEER & LIQUOR	11,036.00
1019001	DEA CASH LNB	159,092.91
1020001	CASH - RK CHECK CLEARING	4,141.25
1021000	CASH - RK TAC	70.24
1022000	CASH - RK CHARGE CARD	2,778.06
1050011	DUE FROM GENERAL FUND	574,633.94
1050020	DUE FROM CONSOLIDATED R&B	28,467.82
1050031	DUE FROM PRECINCT 1 PARK	787.89
1050032	DUE FROM SLATON/ROOSEVELT PARK	506.47
1050033	DUE FROM IDALOU/NEW DEAL PARKS	607.36
1050034	DUE FROM SHALLOWATER PARK	670.95

Consolidated Balance Sheet Report

As Of 08/31/2016

Account	Name	Balance
1050046	DUE FROM JJAEP - TEA	90,432.00
1050049	DUE FROM JUV CRIMINAL-SO	300.43
1050050	DUE FROM STAR PROGRAM-JUV	5,126.86
1050051	DUE FROM JUVENILE/DETENTION	16,441.89
1050054	DUE FROM JUV PROB COMM GRANT	17,335.10
1050055	DUE FROM JUV DETENTION	31,244.19
1050057	DUE FROM FOOD SERVICE	9,886.29
1050064	DUE FROM TITLE IV-E	756.88
1050066	DUE FROM CJD RE-ENTRY DRUG COU	138.32
1050067	DUE FROM CJD-DWI COURT	138.32
1050068	DUE FROM CJD-FAMILY RECOVERY	138.32
1050071	DUE FROM MHPD	562.98
1050072	DUE FROM CJD-DRUG COURT	74.32
1050075	DUE FROM DISP RES FD	1,775.90
1050076	DUE FROM USDA-AG-GRANT	404.13
1050077	DUE FROM DRO	1,152.06
1050079	DUE FROM TRUANCY MEDIATION	-1.04
1050081	DUE FROM LAW LIBRARY	569.56
1050083	DUE FROM ELECTION SERVICES	117.18
1050090	DUE FROM DC REC PRESERV	-6.52
1050091	DUE FROM CC REC PRESERV	584.60
1050092	DUE FROM COMM COURT RECORDS	124.05
1050093	DUE FROM COURTHOUSE SECURITY	1,528.38
1050113	DUE FROM PUBLIC DEFENDERS GRANT	38,632.54
1050145	DUE FROM SHERIFF COMMISSARY SALAR	4,560.76
1050161	DUE FROM CDA BUSINESS CRIMES	-10.17
1050164	DUE FROM SPAT GRANT -CDA	17,270.53
1050175	DUE FROM CDA VIOL AGAINST WOM	1,543.30
1050601	DUE FROM DRUG COURT	1,243.77
1050602	DUE FROM MH/MR CASELOAD	545.56
1050603	DUE FROM ISP CASELOAD	555.94
1050604	DUE FROM PRETRIAL SERVICES	1,302.72
1050606	DUE FROM COMMUNITY SERVICES	35,553.04
1050607	DUE FROM ISP	1,071.01
1050608	DUE FROM DAY REPORTING	1,536.23
1050609	DUE FROM SPECIALIZED CASE LOAD	31.78
1050614	DUE FROM MED/HIGH REDUCTION	-17.71
1050615	DUE FROM DRUG COURT 013-CCP	549.59
1050616	DUE FROM NON-MHI CASELOAD	1,191.34
1050617	DUE FROM AFTER CARE CASE 020-D	1,101.29
1050618	DUE FROM VETERAN'S DRUG COURT	551.34
1050625	DUE FROM SPOT-CSCD RIDER84	3,248.75
1050640	DUE FROM PRE-TRIAL RELEASE FUN	2,032.90
1050650	DUE FROM COM CORR FACILITY	66,641.45
1170000	DELINQUENT TAXES	2,267,611.62
1199000	EST UNCOLL DLNQNT TAXES	-2,120,827.48
1221000	ACCOUNTS RECEIVABLE	1,427,950.37
1222000	ACCOUNTS RECEIVABLE-GRANTS	164,097.77
1225000	ACCOUNTS RECEIVABLE-DIST CLRK	1.00
1231000	A/R JP 1 CREDIT CARD ACCOUNT	9,858.30
1232000	A/R JP 2 CREDIT CARD ACCOUNT	13,953.30
1233000	A/R JP 3 CREDIT CARD ACCOUNT	7,719.90
1234000	A/R JP 4 CREDIT CARD ACCOUNT	15,814.71
1263000	WOODROW VFD	66,000.00
1265000	WEST CARLISLE VFD	56,189.00
1266000	NEW DEAL VFD	35,000.00
1270000	IDALOU VFD	50,000.00
1290000	RETURNED CHECKS RECEIVABLE	4,860.50
1313000	CROSBY COUNTY	4,700.00
1314000	FLOYD COUNTY	6,500.00
1318000	HOCKLEY COUNTY	4,300.00

Consolidated Balance Sheet Report

As Of 08/31/2016

Account	Name	Balance	
1323000	YOAKUM COUNTY	500.00	
1325000	COCHRAN COUNTY	3,100.00	
1328000	BAILEY/PARMER COUNTIES	5,200.00	
1398000	FINES, FEES, COURT COST REC	1,205,493.87	
1399000	FINES, FEES ALLOW FOR UNCOLL	-241,098.77	
1461000	DUE FROM CDA AGENCY FUND	647.00	
1470001	UNAMORTIZED PREM/DISC	-256,695.85	
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	134,755.47	
1626000	PREPAID EXPENSES/CONTRACTS	202,015.68	
1700000	SUPPLIES ON HAND	996.88	
	Total Assets:	189,009,058.59	<u>189,009,058.59</u>
Liability			
2000000	FICA TAXES PAYABLE	260,212.81	
2001000	MEDICARE	61,878.60	
2002000	WITHHOLDING PAYABLE	229,701.46	
2003000	RETIREMENT PAYABLE	373,785.22	
2004000	HEALTH INSURANCE PAYABLE	395,093.59	
2005000	UNEMPLOYMENT PAYABLE	2,371.10	
2009000	PAYABLE TO UNITED WAY	1,438.45	
2010000	DEFERRED COMP PAYABLE	8,397.50	
2011000	PARKING WITHHELD	3,087.00	
2012000	DENTAL INSURANCE PAYABLE	24,842.15	
2014010	SUPPLEMENTAL LIFE & AD&D	14,671.59	
2015000	GARNISHMENTS PAYABLE	655.00	
2016000	CHILD SUPPORT PAYABLE	15,663.83	
2017000	BANKRUPTCY CLAIMS PAYABLE	856.33	
2018000	STUDENT LOANS PAYABLE	2,563.07	
2020000	CSCD DEDUCTIONS	14,012.71	
2025000	FSA-MEDICAL PAYABLE	34,036.52	
2026000	FSA-CHILD CARE PAYABLE	846.90	
2029000	VISION PAYABLE	4,159.51	
2030000	WAGES PAYABLE	1,537,188.56	
2035000	PAYROLL CORRECTIONS	-480.15	
2041000	LEOSE-CONSTABLE 1	4,807.49	
2042000	LEOSE-CONSTABLE 2	1,494.10	
2043000	LEOSE-CONSTABLE 3	1,856.14	
2044000	LEOSE-CONSTABLE 4	5,662.34	
2051000	COMMUNITY/ECONOMIC DEV PROG	109,080.47	
2100000	ACCOUNTS PAYABLE	2,387,931.56	
2101000	ACCOUNTS PAYABLE PENDING	963,634.59	
2201000	DUE TO STATE - BEER & LIQUOR	101.00	
2201100	JP PREC 1 DUE TO OTHERS	14,787.29	
2202100	JP PREC 2 DUE TO OTHERS	73,933.93	
2203000	JP PREC 3 DUE TO OTHERS	47,139.99	
2204000	DUE TO STATE	21,035.53	
2204100	DUE TO STATE - OMNI	952.50	
2204200	DUE TO STATE OF TEXAS	6,443.12	
2204300	JP PREC 4 DUE TO OTHERS	80,677.56	
2211000	CDA SEIZURE PAYABLE	135,251.75	
2211100	DUE TO COLLECTION AGENCY	3,030.12	

Consolidated Balance Sheet Report

As Of 08/31/2016

Account	Name	Balance
2212000	DUE TO CHILD PASS SAFETY SEAT	0.78
2223000	CREDIT CARDS PAYABLE	-737.96
2231000	DUE TO (CVC) COMP TO VICTIMS	244.61
2232000	DUE TO CJC	30.65
2233000	DUE TO LEOA	2.46
2234000	DUE TO JCPT	12.13
2236000	DUE TO JPD	220.00
2237000	DUE TO WARRANT EXEC-STATE	-70.76
2238000	DUE TO ARREST FEE-STATE	3,469.00
2239000	DUE TO LEMI	0.68
2240000	DUE TO CRIME STOPPERS	2.66
2249000	TRUANT CONDUCT FEE	50.00
2251000	DUE TO FLSI (INDIGENTS)	10,945.23
2252000	DUE TO FA (FUGIIVE APPR)	59.15
2253000	DUE TO CCC (CONS CRT COST	1,263.43
2254000	DUE TO JCD (JUV CR DELIQ)	2.36
2255000	DUE TO TP (TIME PAYMENT)	9,489.85
2256000	CMI FEE	0.46
2257000	CMIT FINE	3,070.35
2258000	STF	10,917.76
2259000	NONDISCLOSURE FEE	28.00
2260000	SEXUAL ASSAULT	387.00
2261000	NEW CCC	65,488.32
2262000	EMS TRAUMA FUND	7,486.12
2263000	FAILURE TO APPEAR- FTA-STATE	3,915.87
2264000	OMNIBASE PROGRAM	1,174.49
2265000	BAIL BOND FEE STATE	-30.00
2266000	DUE TO COMP (BIRTH CERT FEE)	21.60
2267000	DUE TO COMP (MARRIAGE LICENSE)	6,407.50
2268000	DUE TO COMP (JSAL FUND)	8,151.71
2270000	JURY REIMBURSEMENT FEE	4,625.39
2271000	JUDICIAL SUPPORT PMT-CIVIL	26,293.47
2272000	JUDICIAL SUPPORT PMT-CRIMINAL	6,916.31
2273000	E-FILING FEE-CRIMINAL	1,408.23
2274000	E-FILING FEE-CIVIL	26,537.34
2275000	UNCLAIMED FUNDS-ESCHEAT	296,693.91
2277000	UNCLAIMED FUNDS	4,979.15
2279000	COUNTY JUDGE SUPP-JUDICIAL-SPE	6,200.00
2280000	INMATE BENEFITS-REFUSED CKS	395.58
2281000	DUE TO DRUG COURT FEE	9,460.36
2281100	INDIGENT DEFENSE FEE	2,332.12
2282000	DNA TESTING FEE	58.68
2283000	INMATE MEDICAL FEES	349,017.87
2284000	CIVIL JUSTICE FEE	47.31
2286000	7TH COA JUDICIAL SUPPORT FEE	1,178.96
2287000	DNA TESTING (CS) FEE	6.00
2289000	TX HOME VISITING FEE	65.00
2290000	TRUANCY PREVENTION & DIVERSION	1,545.51
2291000	CSCD ATTORNEY FEES	134.59
2292000	CSCD COURT COST	755.00
2293000	CSCD FINES	755.06
2301200	DUE TO COUNTY - BEER & LIQUOR	10,935.00
2302000	DUE TO COUNTY - MOTOR VEHICLE	1,542.30
2302100	DUE TO BUS. CRIMES FUND	11,971.68
2303000	DUE TO COUNTY - CHARGE CARD	3,516.02
2306000	DUE TO COUNTY - TITLES	31,640.69
2307000	DUE TO COUNTY - TAX ASSESSOR	70.24
2400000	DUE TO OTHER FUNDS	86,289,112.09
2402000	DUE TO YOUNG FARMER	355.00
2404000	DUE TO MS ENTERPRISE AGREEMENT	435.38
2404100	FSA & DFSA PAYABLE	6,978.91

Consolidated Balance Sheet Report

As Of 08/31/2016

Account	Name	Balance
2411000	DUE TO GENERAL FUND	83,554.67
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
2413000	DUE TO RPDO	608,257.15
2418000	DUE TO GEN FUND - CK CLEARING	4,141.25
2501001	DUE TRUST BENEF-CHECKING	-221,636.14
2501100	DUE TO RESTITUTION CROSBY CO	1,296.00
2501200	DUE TRUST BENEFICIARIES	318,318.16
2502000	DUE TO RESTITUTION PAYBLE	181,190.03
2502100	DUE TO TRUST BENEF-CD'S	875,169.87
2502200	DUE TRUST BENEF-SAVINGS	3,435,848.98
2503100	DUE BENEFICIARIES-HOT CHK	115,976.75
2504000	DUE BENEFICIARIES-RESTITU	18,551.27
2505000	DUE TO OTHERS SEIZED FUND	97,474.49
2507000	DUE TO INMATES	119,192.60
2514000	DUE TO CDA	6,684.34
2601000	OTHER LIABILITIES	1,572,730.82
2602000	OTHER LIAB - MOTOR VEHICILE	-0.02
2604000	CHILD SUPPORT PAYABLE	5,688.28
2604100	OTHER LIAB - OMNI	-952.50
2604200	OTHER LIAB-BAIL BOND SECURITIE	233,757.10
2605000	DUE TO OTHERS-CSCD HEALTH	10.00
2605100	EXTRADITION BONDS	55,762.48
2605300	OTHER LIAB-BAIL BOND SPECIAL	31,230.00
2606000	DUE TO OPERATING ACCT	4,705.59
2606100	DUE TO PROGRAM PARTICIPANTS	3,000.00
2607000	DUE TO RESIDENTS	30,718.19
2607200	OTHER LIAB-CASH BOND ACCOUNT	134,205.43
2714000	NET DELINQUENCY TAX RECV	23,328.11
2715200	PAVING ESCROW	29,650.91
2716000	SUB DIVISION PAVING ESCRO	54,781.66
2799000	FINES, FEES, COURT COST PAY	964,395.10
2803000	UNDISTRIBUTED INTEREST	102,255.14
	Total Liability:	102,973,500.54
Equity		
3600000	UNRESERVED UNDESIGNATED	82,626,586.25
3601000	RESERVE-INS DEDUCTIBLE	875,000.00
	Total Beginning Equity:	83,501,586.25
Total Revenue		141,777,577.01
Total Expense		139,243,605.21
	Total Equity and Current Surplus (Deficit):	86,035,558.05
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>189,009,058.59</u>