

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The ELEVEN Months Ending August 31, 2016

**Prepared By
County Auditor's Office**

**BEE COUNTY, TEXAS
CASH POSITION
August 31, 2016**

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 8/31/16
12	GENERAL FUND	1,266,096.54	1,450.62	2,561,647.00	3,829,194.16
13	DISTRICT CLERK REC. MGMT & PRES. FUND	30,739.92	0.00	0.00	30,739.92
14	RECORDS MGMT (CO CLERK)	221,060.97	129.31	0.00	221,190.28
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	24,220.27	0.00	0.00	24,220.27
17	COURTHOUSE SECURITY FUND	15,523.85	32.05	0.00	15,555.90
20	ROAD & BRIDGE OPERATING	782,055.42	3,148.26	0.00	785,203.68
21	SPECIAL ROAD TAX FUND	68,151.66	0.00	0.00	68,151.66
22	FUEL FARM	12,116.80	24.48	0.00	12,141.28
24	COURT REPORTERS SERVICE	3,607.00	0.00	0.00	3,607.00
25	FARM TO MKT & LAT ROAD	57,194.60	20.23	0.00	57,214.83
26	RECORDS MANAGEMENT (COUNTY)	31,447.19	503.22	0.00	31,950.41
27	DISTRICT ATTORNEY FUND	132,309.65	0.00	0.00	132,309.65
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,815.36	0.00	0.00	3,815.36
29	BORDER SECURITY PROJECT	24,378.07	0.00	0.00	24,378.07
30	ABANDONED MOTOR VEHICLE FUND	45,328.28	8.33	0.00	45,336.61
31	ALL MITIGATION GRANT	0.00	0.00	0.00	0.00
32	STONEGARDEN	0.00	0.00	0.00	0.00
33	FLEXIBLE SPENDING ACCOUNT	37,820.44	0.00	0.00	37,820.44
36	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
47	LAW LIBRARY	102,840.05	224.09	0.00	103,064.14
70	COUNTY HOTEL OCCUPANCY TAXES	73,231.03	0.00	0.00	73,231.03
72	1874 JAIL RESTORATION PROJECT	67.00	0.00	0.00	67.00
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00	0.00
81	STATE AGENCY FUND	21,324.60	0.00	0.00	21,324.60
82	TECHNOLOGY FUND	85,076.89	98.94	0.00	85,175.83
87	PRE TRIAL INTERVENTION FUND-DA	15,535.14	0.00	0.00	15,535.14
88	BORDER PROSECUTOR GRANT	0.00	0.00	0.00	0.00
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	13,635.42	0.00	0.00	13,635.42
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	4,704.73	0.00	0.00	4,704.73
91	CO ATTY CHECK COLLECTION	1,774.81	0.00	0.00	1,774.81
93	CP ATTY PTS/PTD	11,327.50	0.00	0.00	11,327.50
95	GROUP HEALTH INSURANCE	20,309.30	560.74	0.00	20,870.04
110	2012 TYNAN GEN & HOUSING REHAB #712005	0.00	0.00	0.00	0.00
111	2014 CDBG PAWNEE WATER #713065	0.00	0.00	0.00	0.00
TOTAL UNRESTRICTED COUNTY FUNDS		3,105,692.49	6,200.27	2,561,647.00	5,673,539.76
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	346,876.54	322.87	3,415,589.73	3,762,789.14
60	REFUNDING BONDS, SER 1994 I&S	191,574.44	60.53	0.00	191,634.97
73	RIGHT OF WAY	71.91	260.08	0.00	331.99
80	PERMANENT SCHOOL FUND	37,823.08	3,270.26	0.00	41,093.34
83	BEE COUNTY HEALTH CARE FUND II	41,329.37	1,941.85	0.00	43,271.22
TOTAL RESTRICTED COUNTY FUNDS		617,675.34	5,855.59	3,415,589.73	4,039,120.66
TOTAL UNRESTRICTED & RESTRICTED FUNDS		3,723,367.83	12,055.86	5,977,236.73	9,712,660.42

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.3737%
Prosperity	0.35%

**BEE COUNTY, TEXAS
COMPARISON OF CASH POSITION
AT AUGUST 31, 2015 AND AUGUST 31, 2016**

FUND NO.	DESCRIPTION	BALANCE 08/31/15	BALANCE 08/31/16	INCREASE (DECREASE)
12	GENERAL FUND	4,645,793.70	3,829,194.16	-816,599.54
13	DISTRICT CLERK RECORDS MGMT & PRESERV	22,753.32	30,739.92	7,986.60
14	RECORDS MGMT (CO CLERK)	151,500.27	221,190.28	69,690.01
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	21,450.99	24,220.27	2,769.28
17	COURTHOUSE SECURITY FUND	23,179.98	15,555.90	-7,624.08
20	ROAD & BRIDGE OPERATING	541,700.43	785,203.68	243,503.25
21	SPECIAL ROAD TAX FUND	272,501.97	68,151.66	-204,350.31
22	FUEL FARM	103,328.59	12,141.28	-91,187.31
23	BEE COUNTY HEALTH CARE FUND	4,148,693.45	3,762,789.14	-385,904.31
24	COURT REPORTERS SERVICE	0.00	3,607.00	3,607.00
25	FARM TO MKT & LAT ROAD	4,507.29	57,214.83	52,707.54
26	RECORDS MANAGEMENT (COUNTY)	25,898.76	31,950.41	6,051.65
27	DISTRICT ATTORNEY FUND	109,407.05	132,309.65	22,902.60
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,100.40	3,815.36	1,714.96
29	BORDER SECURITY PROJECT	32,709.18	24,378.07	-8,331.11
30	ABANDONED VEHICLE FUND	17,374.14	45,336.61	27,962.47
31	BORDER PATROL INITIATIVE GRANT	0.00	0.00	0.00
32	STONEGARDEN	0.00	0.00	0.00
33	FLEXIBLE SPENDING ACCOUNT	0.00	37,820.44	37,820.44
36	HOME RSP #2015-0026	0.00	0.00	0.00
47	LAW LIBRARY	109,070.33	103,064.14	-6,006.19
60	REFUNDING BONDS, SER 2003 I&S	397,276.24	191,634.97	-205,641.27
69	EXPO GATE FEES	504.07	0.00	-504.07
70	COUNTY HOTEL OCCUPANCY TAXES	203,618.82	73,231.03	-130,387.79
72	1874 JAIL RESTORATION PROJECT	0.00	67.00	67.00
73	RIGHT OF WAY	36,331.31	331.99	-35,999.32
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	50,514.67	41,093.34	-9,421.33
81	STATE AGENCY FUND	20,638.40	21,324.60	686.20
82	TECHNOLOGY FUND	83,930.13	85,175.83	1,245.70
83	BEE COUNTY HEALTH CARE FUND II	-5,657.03	43,271.22	48,928.25
87	PRE TRIAL INTERVENTION FUND-DA	20,984.58	15,535.14	-5,449.44
88	BORDER PROSECUTOR GRANT	11,292.42	0.00	-11,292.42
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	11,303.33	13,635.42	2,332.09
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	9,810.43	4,704.73	-5,105.70
91	CO ATTY CHECK COLLECTION	-298.53	1,774.81	2,073.34
93	CP ATTY PTS/PTD	0.00	11,327.50	11,327.50
95	GROUP HEALTH CARE PLAN	94,284.06	20,870.04	-73,414.02
110	2012 TYNAN GEN & HOUSING REHAB #712005	0.00	0.00	0.00
111	2014 CDBG PAWNEE WATER #713065	0.00	0.00	0.00
TOTAL COUNTY FUNDS		11,166,502.75	9,712,660.42	-1,453,842.33

**BEE COUNTY, TEXAS
SUMMARY OF RECEIPTS & DISBURSEMENTS
FOR THE MONTH ENDED AUGUST 31 2016**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 08/01/16	RECEIPTS	DISBURSED	ENDING BALANCE 08/31/16
12	GENERAL FUND	3,899,545	2,458,360	2,528,711	3,829,194
13	DISTRICT CLERK RECORDS MGMT & PRES.	27,378	3,463	100	30,740
14	RECORDS MGMT (CO CLERK)	215,600	5,590	0	221,190
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	14,039	10,181	0	24,220
17	COURTHOUSE SECURITY FUND	21,822	1,283	7,549	15,556
20	ROAD & BRIDGE OPERATING	1,024,238	21,107	260,141	785,204
21	SPECIAL ROAD TAX FUND	60,926	7,226	0	68,152
22	FUEL FARM	25,352	27,446	40,657	12,141
23	BEE COUNTY HEALTH CARE FUND	3,762,687	103	0	3,762,789
24	COURT REPORTERS SERVICE	3,355	252	0	3,607
25	FARM TO MKT & LAT ROAD	56,766	449	0	57,215
26	RECORDS MANAGEMENT (COUNTY)	31,398	552	0	31,950
27	DISTRICT ATTORNEY FUND	156,817	1,248	25,755	132,310
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,815	0	0	3,815
29	BORDER SECURITY PROJECT	74,649	28,851	79,122	24,378
30	ABANDONED VEHICLE FUND	46,120	322	1,106	45,337
31	ALL MITIGATION GRANT	0	0	0	0
32	SHERIFF- STONEGARDEN	0	0	0	0
33	FLEXIBLE SPENDING ACCOUNT	35,617	2,372	168	37,820
36	HOME RSP #2015-0026	38,704	116,212	154,916	0
47	LAW LIBRARY	103,860	870	1,667	103,064
60	REFUNDING BONDS, SER 2003 I&S	742,858	2,690	553,913	191,635
70	COUNTY HOTEL OCCUPANCY TAX	67,266	5,965	0	73,231
72	1874 JAIL RESTORATION PROJECT	61	6	0	67
73	RIGHT OF WAY	332	0	0	332
75	FLOOD MITIGATION GRANT	9,489	0	9,489	0
77	LOCAL SOLICITATION GRANT	0	0	0	0
80	PERMANENT SCHOOL FUND	38,467	2,626	0	41,093
81	STATE AGENCY FUND	719	20,641	35	21,325
82	TECHNOLOGY FUND	84,763	621	208	85,176
83	HEALTH CARE FUND II	88,762	13,362	58,853	43,271
87	PRE TRIAL INTERVENTION FUND-DA	14,730	805	0	15,535
88	BORDER PROSECUTOR GRANT	3,525	11,933	15,458	0
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	13,629	6	0	13,635
90	DISTRICT CLERK CHILD SUPPORT FUND	5,521	218	1,033	4,705
91	CO ATTY CHECK COLLECTION	-10,566	14,006	1,665	1,775
93	CP ATTY PTS/PTD	8,819	2,509	0	11,328
95	GROUP HEALTH INSURANCE	33,316	94,693	107,138	20,870
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
TOTAL		10,704,381	2,855,965	3,847,686	9,712,660

BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR ELEVEN MONTHS ENDING AUGUST 31, 2016
BUDGET YEAR 2015-2016

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 11 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	434,958	434,958	376,405.43	58,552.57	86.54%
403	COUNTY CLERK	396,986	396,986	352,600.26	44,385.74	88.82%
405	VETERAN'S SERVICE	48,871	48,871	43,350.78	5,520.22	88.70%
406	EMERGENCY MANAGEMENT	77,144	102,395	84,523.36	17,871.64	82.55%
407	RISK MANAGEMENT	16,400	6,349	6,348.92	0.08	100.00%
409	NON DEPARTMENTAL	939,170	1,060,804	864,674.75	196,129.19	81.51%
426	COUNTY COURT	28,642	28,642	8,479.20	20,162.80	29.60%
427	HUMAN RESOURCES DEPARTMENT	151,980	151,980	131,086.31	20,893.69	86.25%
428	IT DEPARTMENT	134,385	139,709	106,567.22	33,142.04	76.28%
435	DISTRICT COURT	1,063,358	1,245,012	968,350.00	276,662.00	77.78%
450	DISTRICT CLERK	320,173	320,173	275,649.75	44,523.25	86.09%
455	JP#3	122,634	122,634	108,488.96	14,145.04	88.47%
456	JP#1	103,166	103,166	89,811.83	13,354.17	87.06%
457	JP#2	100,724	100,724	85,770.44	14,953.56	85.15%
458	JP#4	125,743	125,743	107,426.10	18,316.90	85.43%
475	COUNTY ATTORNEY	167,790	167,790	148,852.14	18,937.86	88.71%
477	VICTIMS ASSISTANCE COORDINATOR	68,321	68,321	62,271.05	6,049.95	91.14%
490	ELECTIONS	74,564	74,564	48,342.80	26,221.20	64.83%
495	COUNTY AUDITOR	353,813	353,813	306,750.46	47,062.54	86.70%
497	MOTOR VEHICLE REGIS. & TITLING	126,372	126,747	108,548.51	18,198.71	85.64%
498	VOTERS REGISTRATION	125,336	125,436	108,076.41	17,360.03	86.16%
499	TAX ASSESSOR-COLLECTOR	175,454	174,978	155,158.34	19,820.00	88.67%
501	APPRAISAL DISTRICT	136,763	139,288	139,287.54	0.46	100.00%
510	COUNTY COURTHOUSE	310,153	316,877	294,768.89	22,108.11	93.02%
511	CONGRESSIONAL DISTRICT OFFICE	17,436	17,436	14,821.58	2,614.42	85.01%
512	PROBATION BLDG.	20,000	24,617	21,404.18	3,212.82	86.95%
513	MAINTENANCE DEPT.	0	0	0.00	0.00	0.00%
514	TAX OFFICE BUILDING	20,571	20,571	18,986.22	1,584.78	92.30%
515	JUSTICE CENTER	77,896	77,896	74,379.04	3,516.96	95.49%
516	DOUGHTERY BUILDING	52,030	42,030	40,674.47	1,355.53	96.77%
517	LADD BUILDING	17,000	10,089	3,871.78	6,217.22	38.38%
550	CONSTABLE PCT 1	17,408	18,416	11,564.23	6,852.07	62.79%
551	CONSTABLE PCT 2	17,408	19,090	17,215.01	1,875.25	90.18%
552	CONSTABLE PCT 3	10,208	11,091	9,815.09	1,276.23	88.49%
553	CONSTABLE PCT 4	17,408	19,941	18,001.90	1,939.13	90.28%
564	911 ADDRESSING	31,171	31,171	28,104.35	3,066.65	90.16%
565	SHERIFF	1,763,834	1,869,529	1,523,368.10	346,161.21	81.48%
566	CORRECTIONAL FACILITIES	1,877,729	1,877,729	1,536,620.59	341,108.41	81.83%
567	HIGHWAY PATROL	35,742	35,742	31,885.24	3,856.76	89.21%
568	HWY PATROL LICENSE & WEIGHT	5,830	5,830	3,360.92	2,469.08	57.65%
570	JUVENILE BOARD	77,551	77,551	45,309.58	32,241.42	58.43%
571	PROBATION	202,998	202,998	202,998.00	0.00	100.00%
631	COMMUNITY AFFAIRS	155,149	155,149	116,179.19	38,969.81	74.88%
632	WASTE MANAGEMENT	241,320	267,320	229,566.44	37,753.56	85.88%
640	PUBLIC ASSISTANCE	142,393	142,393	129,652.69	12,740.31	91.05%
650	COUNTY LIBRARY	85,000	85,000	77,916.63	7,083.37	91.67%
665	AGRICULTURAL EXT SERVICE	90,675	90,675	76,096.98	14,578.02	83.92%
673	BEE COUNTY EXPO	429,666	430,086	376,936.29	53,149.71	87.64%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	518,190	813,236	564,320.00	248,916.00	69.39%
TOTAL GENERAL FUND EXPENDITURES		11,527,513	12,281,548	10,154,637.95	2,126,910.47	82.68%

For ELEVEN months (91.67% of year) 82.68% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the ELEVEN Months Ended AUGUST 31, 2015 and AUGUST 31, 2016
Budget Year 2015-2016

DESCRIPTION	RECEIVED LAST YEAR 10/01/14 to 9/30/15	RECEIVED THIS YEAR 10/01/15 to 9/30/16	INCREASE (DECREASE) THIS YEAR OVER LAST YR.	Percent of Increase/ (Decrease)
AD VALOREM TAXES	5,372,837.42	6,133,982.33	761,144.91	14.17%
DELINQUENT TAXES	98,301.70	110,355.86	12,054.16	12.26%
COUNTY SALES TAX	1,356,949.61	1,191,537.51	(165,412.10)	-12.19%
LICENSES & PERMITS	120.00	0.00	(120.00)	0.00%
INTERGOVERNMENTAL REV	371,597.33	630,662.58	259,065.25	69.72%
CHARGES FOR SERVICES	898,606.40	841,912.67	(56,693.73)	-6.31%
FINES & FORFEITURES	164,089.35	144,430.06	(19,659.29)	-11.98%
INMATE REV & TELEPHONE	321,866.62	249,916.37	(71,950.25)	-22.35%
MISCELLANEOUS REVENUE	610,350.70	477,194.59	(133,156.11)	-21.82%
TRANSFERS IN	79,800.79	192,731.32	112,930.53	141.52%
TOTAL	9,274,519.92	9,972,723.29	698,203.37	7.53%

General Fund 2015-2016 Budgeted Revenue	10,514,208.00	100.00%
Received through 078/31/16	9,972,723.29	94.85%
Remaining to be received	<u>\$541,484.71</u>	<u>5.15%</u>

**BEE COUNTY, TEXAS
COUNTY INDEBTEDNESS
31-Aug**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 08/31/16	MATURITY DATE
#60	Combined GO and Refunding, Series 2012		6,920,000	4,890,000	2025
Total Bee County			6,920,000	4,890,000	

Debt Issue	Payment Date	Principal Balance Paid
General Oblig. Refunding Bonds, Series 2012	8/15/2017	480,000
General Oblig. Refunding Bonds, Series 2012	8/15/2018	500,000
General Oblig. Refunding Bonds, Series 2012	8/15/2019	500,000
General Oblig. Refunding Bonds, Series 2012	8/15/2020	525,000
General Oblig. Refunding Bonds, Series 2012	8/15/2021	545,000
General Oblig. Refunding Bonds, Series 2012	8/15/2022	560,000
General Oblig. Refunding Bonds, Series 2012	8/15/2023	575,000
General Oblig. Refunding Bonds, Series 2012	8/15/2024	595,000
General Oblig. Refunding Bonds, Series 2012	8/15/2025	610,000
Total Remaining Principal Balance		4,890,000