

Bee County, Texas

REVISED MONTHLY FINANCIAL STATEMENTS

For The Three Months Ending DECEMBER 31, 2014

**Prepared By
County Auditor's Office**

**BEE COUNTY, TEXAS
CASH POSITION
December 31, 2014**

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 12/31/14
12	GENERAL FUND	2,798,428.76	1,446.11	2,522,723.00	5,322,597.87
13	DISTRICT CLERK REC. MGMT & PRES. FUND	6,682.70	0.00	0.00	6,682.70
14	RECORDS MGMT (CO CLERK)	174,699.81	128.88	0.00	174,828.69
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,125.31	0.00	0.00	16,125.31
17	COURTHOUSE SECURITY FUND	42,934.34	31.97	0.00	42,966.31
20	ROAD & BRIDGE OPERATING	184,410.21	3,138.71	0.00	187,548.92
21	SPECIAL ROAD TAX FUND	587,989.28	0.00	0.00	587,989.28
22	FUEL FARM	92,208.57	24.40	0.00	92,232.97
25	FARM TO MKT & LAT ROAD	113,835.75	20.17	0.00	113,855.92
26	RECORDS MANAGEMENT (COUNTY)	24,633.90	501.70	0.00	25,135.60
27	DISTRICT ATTORNEY FUND	241,766.29	0.00	0.00	241,766.29
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,243.70	0.00	0.00	1,243.70
29	BORDER SECURITY PROJECT	83,817.71	0.00	0.00	83,817.71
30	ABANDONED MOTOR VEHICLE FUND	1,272.88	8.33	0.00	1,281.21
31	BORDER PATROL INITIATIVE GRANT	447.83	0.00	0.00	447.83
47	LAW LIBRARY	103,699.74	223.43	0.00	103,923.17
57	VICTIMS ASSISTANCE PROGRAM	2,624.99	0.00	0.00	2,624.99
69	EXPO GATE FEES	504.07	0.00	0.00	504.07
70	COUNTY HOTEL OCCUPANCY TAXES	147,468.11	0.00	0.00	147,468.11
71	COURTHOUSE RENOVATIONS FUND	0.00	0.00	0.00	0.00
75	2008 PETTUS WATER PROJECT #728481	0.00	0.00	0.00	0.00
77	LOCAL SOLICITATION GRANT	0.00	0.00	0.00	0.00
81	STATE AGENCY FUND	30,791.36	0.00	0.00	30,791.36
82	TECHNOLOGY FUND	79,804.01	98.67	0.00	79,902.68
87	PRE TRIAL INTERVENTION FUND-DA	18,437.44	0.00	0.00	18,437.44
88	BORDER PROSECUTOR GRANT	-4,908.93	0.00	0.00	0.00
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	8,483.75	0.00	0.00	8,483.75
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	8,653.61	0.00	0.00	8,653.61
91	CO ATTY CHECK COLLECTION	2,599.25	0.00	0.00	2,599.25
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	545,963.96	559.01	0.00	546,522.97
105	2010 TX CDBG COLONIA #710185	0.00	0.00	0.00	0.00
108	2011 CDBG BLUE BERRY HILL #727041	0.00	0.00	0.00	0.00
109	EMERGENCY MANAGEMENT GRANT	0.00	0.00	0.00	0.00
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		5,314,618.40	6,181.38	2,522,723.00	7,848,431.71
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	140,021.93	322.01	3,976,035.58	4,116,379.52
60	REFUNDING BONDS, SER 1994 I&S	782,695.15	60.36	0.00	782,755.51
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00	0.00
73	RIGHT OF WAY	36,071.91	259.32	0.00	36,331.23
80	PERMANENT SCHOOL FUND	92,936.96	3,260.65	0.00	96,197.61
83	BEE COUNTY HEALTH CARE FUND II	78,439.99	1,936.71	0.00	80,376.70
TOTAL RESTRICTED COUNTY FUNDS		1,130,165.94	5,839.05	3,976,035.58	5,112,040.57
TOTAL UNRESTRICTED & RESTRICTED FUNDS		6,444,784.34	12,020.43	6,498,758.58	12,960,472.28

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.0418%
Prosperity	0.35%

BEE COUNTY, TEXAS
COMPARISON OF CASH POSITION
AT DECEMBER 31, 2013 AND DECEMBER 31, 2014

FUND NO.	DESCRIPTION	BALANCE 12/31/13	BALANCE 12/31/14	INCREASE (DECREASE)
12	GENERAL FUND	4,900,897.37	5,322,597.87	421,700.50
13	DISTRICT CLERK RECORDS MGMT & PRESERV	6,645.53	6,682.70	37.17
14	RECORDS MGMT (CO CLERK)	121,596.92	174,828.69	53,231.77
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,454.82	16,125.31	6,670.49
17	COURTHOUSE SECURITY FUND	39,339.89	42,966.31	3,626.42
20	ROAD & BRIDGE OPERATING	438,115.51	187,548.92	-250,566.59
21	SPECIAL ROAD TAX FUND	527,266.27	587,989.28	60,723.01
22	FUEL FARM	60,596.87	92,232.97	31,636.10
23	BEE COUNTY HEALTH CARE FUND	4,486,530.98	4,116,379.52	-370,151.46
25	FARM TO MKT & LAT ROAD	110,388.37	113,855.92	3,467.55
26	RECORDS MANAGEMENT (COUNTY)	22,038.46	25,135.60	3,097.14
27	DISTRICT ATTORNEY FUND	140,624.31	241,766.29	101,141.98
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	998.58	1,243.70	245.12
29	BORDER SECURITY PROJECT	5,219.94	83,817.71	78,597.77
30	ABANDONED VEHICLE FUND	95,956.15	1,281.21	-94,674.94
31	BORDER PATROL INITIATIVE GRANT	0.00	447.83	447.83
47	LAW LIBRARY	99,239.36	103,923.17	4,683.81
57	VICTIMS ASSISTANCE PROGRAM	38,674.26	2,624.99	-36,049.27
60	REFUNDING BONDS, SER 2003 I&S	763,144.07	782,755.51	19,611.44
69	EXPO GATE FEES	3,949.27	504.07	-3,445.20
70	COUNTY HOTEL OCCUPANCY TAXES	7,191.12	147,468.11	140,276.99
71	COURTHOUSE RENOVATIONS FUND	8,925.44	0.00	-8,925.44
72	JAIL CAPITAL IMPROVEMENT FUND	2,558.60	0.00	-2,558.60
73	RIGHT OF WAY	36,331.13	36,331.23	0.10
75	2003 COLONIA PROJECT #723015	0.00	0.00	0.00
77	LOCAL SOLICITATION GRANT	953.61	0.00	-953.61
80	PERMANENT SCHOOL FUND	96,820.63	96,197.61	-623.02
81	STATE AGENCY FUND	53,615.28	30,791.36	-22,823.92
82	TECHNOLOGY FUND	90,839.71	79,902.68	-10,937.03
83	BEE COUNTY HEALTH CARE FUND II	141,690.37	80,376.70	-61,313.67
87	PRE TRIAL INTERVENTION FUND-DA	14,967.35	18,437.44	3,470.09
88	BORDER PROSECUTOR GRANT	-19,244.39	0.00	19,244.39
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	5,205.40	8,483.75	3,278.35
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	5,994.81	8,653.61	2,658.80
91	CO ATTY CHECK COLLECTION	12,200.20	2,599.25	-9,600.95
93	ENHANCED PROSECUTION FUND	34.82	0.00	-34.82
95	GROUP HEALTH CARE PLAN	582,670.56	546,522.97	-36,147.59
104	RURAL INTERDICTION OFFICER	920.00	0.00	-920.00
105	2010 TX CDBG COLONIA #710185	0.00	0.00	0.00
108	2011 CDBG BLUE BERRY HILL #727041	0.00	0.00	0.00
109	EMERGENCY MANAGEMENT GRANT	-12,080.27	0.00	12,080.27
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		12,900,271.30	12,960,472.28	60,200.98

**BEE COUNTY, TEXAS
SUMMARY OF RECEIPTS & DISBURSEMENTS
FOR THE MONTH ENDED DECEMBER 31, 2014**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 12/01/14	RECEIPTS	DISBURSED	ENDING BALANCE 12/31/14
12	GENERAL FUND	5,660,874	903,778	1,242,054	5,322,598
13	DISTRICT CLERK RECORDS MGMT & PRES.	6,680	8	6	6,683
14	RECORDS MGMT (CO CLERK)	174,770	109	51	174,829
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,120	10	5	16,125
17	COURTHOUSE SECURITY FUND	49,560	2,943	9,537	42,966
20	ROAD & BRIDGE OPERATING	285,983	113,593	212,028	187,549
21	SPECIAL ROAD TAX FUND	524,756	63,386	153	587,989
22	FUEL FARM	91,771	33,703	33,241	92,233
23	BEE COUNTY HEALTH CARE FUND	4,105,790	12,638	2,049	4,116,380
24	BCRMC - UNRESTRICTED	0	0	0	0
25	FARM TO MKT & LAT ROAD	109,336	4,552	32	113,856
26	RECORDS MANAGEMENT (COUNTY)	25,127	16	7	25,136
27	DISTRICT ATTORNEY FUND	291,242	13,811	63,286	241,766
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,244	0	0	1,244
29	BORDER SECURITY PROJECT	83,818	0	0	83,818
30	ABANDONED VEHICLE FUND	1,790	2	510	1,281
31	BORDER PATROL INITIATIVE GRANT	448	0	0	448
36	SKIDMORE GRANT#727015	0	0	0	0
47	LAW LIBRARY	104,957	65	1,099	103,923
57	VICTIMS ASSISTANCE PROGRAM	2,624	2	1	2,625
60	REFUNDING BONDS, SER 2003 I&S	737,050	45,913	207	782,756
69	EXPO GATE FEES	504	0	0	504
70	COUNTY HOTEL OCCUPANCY TAX	146,694	818	44	147,468
71	COURTHOUSE RENOVATIONS FUND	0	0	0	0
72	JAIL CAPITAL IMPROVEMENT FUND	0	0	0	0
73	RIGHT OF WAY	36,331	0	0	36,331
75	2008 PETTUS WATER PROJ. #728481	0	0	0	0
77	LOCAL SOLICITATION GRANT	0	0	0	0
80	PERMANENT SCHOOL FUND	89,392	6,834	29	96,198
81	STATE AGENCY FUND	15,382	15,409	0	30,791
82	TECHNOLOGY FUND	79,407	695	200	79,903
83	HEALTH CARE FUND II	162,238	60	81,921	80,377
87	PRE TRIAL INTERVENTION FUND-DA	18,131	312	5	18,437
88	BORDER PROSECUTOR GRANT	-15,536	25,618	14,990	0
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	8,484	0	0	8,484
90	DISTRICT CLERK CHILD SUPPORT FUND	8,651	6	3	8,654
91	CO ATTY CHECK COLLECTION	-644	8,805	5,562	2,599
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	482,464	151,530	87,470	546,523
100	STOP VIOLENCE AGAINST WOMEN ACT	0	0	0	0
101	BORDER STAR TECHNOLOGY PROJECT	0	0	0	0
102	LOCAL ENFORCEMENT OFFICER/SOLID WASTE	0	0	0	0
103	CONGRESSIONAL APPROPRIATIONS	0	0	0	0
104	RURAL INTERDICTION OFFICER	0	0	0	0
105	2010 TX CDBG COLONIA #710185	0	0	0	0
108	2011 CDBG BLUE BERRY HILL #727041	0	0	0	0
109	EMERGENCY MANAGEMENT GRANT	0	0	0	0
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
TOTAL		13,305,439	1,404,616	1,754,491	12,960,473

BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR TWO MONTHS ENDING DECEMBER 31, 2014
BUDGET YEAR 2014-2015

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 3 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	402,116	404,661	79,664.22	324,996.78	19.69%
403	COUNTY CLERK	377,512	379,672	73,782.53	305,889.47	19.43%
406	EMERGENCY MANAGEMENT	73,305	73,305	18,099.81	55,205.19	24.69%
409	NON DEPARTMENTAL	544,297	600,640	137,596.43	463,043.44	22.91%
426	COUNTY COURT	29,342	29,342	2,451.40	26,890.60	8.35%
427	HUMAN RESOURCES DEPARTMENT	149,552	149,552	29,174.88	120,377.12	19.51%
428	IT DEPARTMENT	145,879	145,879	17,060.99	128,818.01	11.70%
435	DISTRICT COURT	585,100	835,100	150,594.98	684,505.02	18.03%
450	DISTRICT CLERK	309,178	309,178	65,082.56	244,095.44	21.05%
455	JP#3	118,973	118,973	24,728.22	94,244.78	20.78%
456	JP#1	97,885	97,885	19,260.77	78,624.23	19.68%
457	JP#2	98,634	98,634	19,598.23	79,035.77	19.87%
458	JP#4	100,722	100,722	19,062.45	81,659.55	18.93%
475	COUNTY ATTORNEY	161,696	171,822	37,941.85	133,879.71	22.08%
477	VICTIMS ASSISTANCE COORDINATOR	66,702	66,702	12,444.90	54,257.10	18.66%
490	ELECTIONS	74,812	74,812	18,979.19	55,832.81	25.37%
495	COUNTY AUDITOR	336,313	336,696	64,529.70	272,166.47	19.17%
497	MOTOR VEHICLE REGIS. & TITLING	104,060	104,060	31,331.52	72,728.48	30.11%
498	VOTERS REGISTRATION	94,002	94,002	16,300.87	77,701.13	17.34%
499	TAX ASSESSOR-COLLECTOR	181,848	181,848	43,586.00	138,262.00	23.97%
501	APPRAISAL DISTRICT	133,167	133,167	62,592.38	70,574.62	47.00%
510	COUNTY COURTHOUSE	78,000	78,000	10,530.20	67,469.80	13.50%
511	CONGRESSIONAL DISTRICT OFFICE	6,300	6,300	542.73	5,757.27	8.61%
512	PROBATION BLDG.	15,000	15,000	1,003.47	13,996.53	6.69%
513	MAINTENANCE/CUSTODIAL	319,207	323,030	60,301.58	262,727.92	18.67%
514	TAX OFFICE BUILDING	9,300	9,300	975.66	8,324.34	10.49%
515	JUSTICE CENTER	12,500	12,500	1,857.91	10,642.09	14.86%
516	DOUGHTERY BUILDING	6,200	6,200	771.18	5,428.82	12.44%
517	LADD BUILDING	25,000	25,000	512.11	24,487.89	2.05%
550	CONSTABLE PCT 1	15,882	15,882	197.38	15,684.62	1.24%
551	CONSTABLE PCT 2	15,882	15,882	3,675.89	12,206.11	23.15%
552	CONSTABLE PCT 3	9,980	9,980	2,210.89	7,769.11	22.15%
553	CONSTABLE PCT 4	15,882	15,882	3,675.89	12,206.11	23.15%
564	911 ADDRESSING	30,663	30,663	5,704.10	24,958.90	18.60%
565	SHERIFF	1,691,780	1,691,780	324,170.45	1,367,609.55	19.16%
566	CORRECTIONAL FACILITIES	1,696,780	1,696,780	311,135.84	1,385,644.16	18.34%
567	HIGHWAY PATROL	35,993	35,993	7,683.69	28,309.31	21.35%
568	HWY PATROL LICENSE & WEIGHT	6,070	6,070	318.02	5,751.98	5.24%
570	JUVENILE BOARD	107,729	107,729	12,602.85	95,126.15	11.70%
571	PROBATION	194,078	194,078	177,751.00	16,327.00	91.59%
631	COMMUNITY AFFAIRS	159,231	159,656	37,023.12	122,633.08	23.19%
632	WASTE MANAGEMENT	192,231	192,231	43,380.46	148,850.54	22.57%
640	PUBLIC ASSISTANCE	116,493	116,493	20,334.17	96,158.83	17.46%
650	COUNTY LIBRARY	75,000	75,000	18,750.00	56,250.00	25.00%
665	AGRICULTURAL EXT SERVICE	91,717	91,717	14,171.92	77,545.08	15.45%
673	BEE COUNTY EXPO	132,105	132,105	18,305.81	113,799.19	13.86%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	348,090	348,090	348,090.00	0.00	100.00%
TOTAL GENERAL FUND EXPENDITURES		9,592,187	9,917,992	2,369,540.20	7,548,452.10	23.89%

For THREE months (25.00% of year) 24.04% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the Three Months Ended DECEMBER 31, 2013 and DECEMBER 31, 2014
Budget Year 2014-2015

DESCRIPTION	RECEIVED LAST YEAR 10/01/13 to 9/30/14	RECEIVED THIS YEAR 10/01/14 to 9/30/15	INCREASE (DECREASE) THIS YEAR OVER LAST YR.	Percent of Increase/ (Decrease)
AD VALOREM TAXES	3,222,977.77	3,447,845.64	224,867.87	6.98%
DELINQUENT TAXES	39,908.67	34,609.61	(5,299.06)	-13.28%
COUNTY SALES TAX	183,551.44	152,761.12	(30,790.32)	0.00%
LICENSES & PERMITS	657.00	0.00	(657.00)	-0.57%
INTERGOVERNMENTAL REV	50,640.12	53,639.05	2,998.93	5.92%
CHARGES FOR SERVICES	211,510.90	179,866.47	(31,644.43)	-14.96%
FINES & FORFEITURES	41,327.59	24,846.65	(16,480.94)	0.00%
INMATE REV & TELEPHONE	95,401.36	42,127.95	(53,273.41)	0.00%
MISCELLANEOUS REVENUE	115,046.67	67,884.89	(47,161.78)	-40.99%
TRANSFERS IN	0.00	0.00	0.00	0.00%
TOTAL	3,961,021.52	4,003,581.38	42,559.86	1.07%

General Fund 2014-2015 Budgeted Revenue	9,592,182.00	100.00%
Received through 12/31/14	4,003,581.38	41.74%
Remaining to be received	<u>\$5,588,600.62</u>	<u>58.26%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 12/31/14	MATURITY DATE
#60	Combined GO and Refunding, Series 2012		6,920,000	5,825,000	2025
Total Bee County			6,920,000	5,825,000	

Debt Issue	Payment Date	Principal Balance Paid
General Oblig. Refunding Bonds, Series 2012	8/15/2015	460,000
General Oblig. Refunding Bonds, Series 2012	8/15/2016	475,000
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		5,825,000