

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The EIGHT Months Ending MAY 31, 2015

**Prepared By
County Auditor's Office**

**BEE COUNTY, TEXAS
CASH POSITION
May 31, 2015**

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 5/31/15
12	GENERAL FUND	3,181,030.26	1,446.50	2,531,277.62	5,713,754.38
13	DISTRICT CLERK REC. MGMT & PRES. FUND	31,628.89	0.00	0.00	31,628.89
14	RECORDS MGMT (CO CLERK)	135,658.91	128.93	0.00	135,787.84
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	13,149.62	0.00	0.00	13,149.62
17	COURTHOUSE SECURITY FUND	36,292.29	31.97	0.00	36,324.26
20	ROAD & BRIDGE OPERATING	953,919.03	3,139.44	0.00	957,058.47
21	SPECIAL ROAD TAX FUND	306,586.80	0.00	0.00	306,586.80
22	FUEL FARM	91,104.59	24.40	0.00	91,128.99
25	FARM TO MKT & LAT ROAD	3,348.01	20.17	0.00	3,368.18
26	RECORDS MANAGEMENT (COUNTY)	29,423.65	501.80	0.00	29,925.45
27	DISTRICT ATTORNEY FUND	158,336.59	0.00	0.00	158,336.59
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	663.05	0.00	0.00	663.05
29	BORDER SECURITY PROJECT	41,207.59	0.00	0.00	41,207.59
30	ABANDONED MOTOR VEHICLE FUND	15,506.17	8.33	0.00	15,514.50
31	BORDER PATROL INITIATIVE GRANT	447.83	0.00	0.00	447.83
47	LAW LIBRARY	108,729.03	223.48	0.00	108,952.51
57	VICTIMS ASSISTANCE PROGRAM	0.00	0.00	0.00	0.00
69	EXPO GATE FEES	504.07	0.00	0.00	504.07
70	COUNTY HOTEL OCCUPANCY TAXES	187,639.83	0.00	0.00	187,639.83
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
81	STATE AGENCY FUND	26,065.81	0.00	0.00	26,065.81
82	TECHNOLOGY FUND	82,148.88	98.67	0.00	82,247.55
87	PRE TRIAL INTERVENTION FUND-DA	19,066.04	0.00	0.00	19,066.04
88	BORDER PROSECUTOR GRANT	9,840.53	0.00	0.00	9,840.53
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	10,741.14	0.00	0.00	10,741.14
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	11,163.51	0.00	0.00	11,163.51
91	CO ATTY CHECK COLLECTION	1,409.25	0.00	0.00	1,409.25
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	360,023.59	559.15	0.00	360,582.74
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
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		5,815,634.96	6,182.84	2,531,277.62	8,353,095.42
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	771,009.85	322.01	3,385,574.91	4,156,906.77
60	REFUNDING BONDS, SER 1994 I&S	928,665.26	60.36	0.00	928,725.62
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00	0.00
73	RIGHT OF WAY	36,071.91	259.37	0.00	36,331.28
80	PERMANENT SCHOOL FUND	36,700.70	3,260.85	0.00	39,961.55
83	BEE COUNTY HEALTH CARE FUND II	219,863.05	1,936.71	0.00	221,799.76
TOTAL RESTRICTED COUNTY FUNDS		1,992,310.77	5,839.30	3,385,574.91	5,383,724.98
TOTAL UNRESTRICTED & RESTRICTED FUNDS		7,807,945.73	12,022.14	5,916,852.53	13,736,820.40

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.0553%
Prosperity	0.35%

**BEE COUNTY, TEXAS
COMPARISON OF CASH POSITION
AT MAY 31, 2014 AND MAY 31, 2015**

FUND NO.	DESCRIPTION	BALANCE 05/31/14	BALANCE 05/31/15	INCREASE (DECREASE)
12	GENERAL FUND	4,153,004.82	5,713,754.38	1,560,749.56
13	DISTRICT CLERK RECORDS MGMT & PRESERV	4,670.31	31,628.89	26,958.58
14	RECORDS MGMT (CO CLERK)	145,710.32	135,787.84	-9,922.48
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	8,469.96	13,149.62	4,679.66
17	COURTHOUSE SECURITY FUND	29,911.34	36,324.26	6,412.92
20	ROAD & BRIDGE OPERATING	732,412.56	957,058.47	224,645.91
21	SPECIAL ROAD TAX FUND	140,628.01	306,586.80	165,958.79
22	FUEL FARM	82,640.47	91,128.99	8,488.52
23	BEE COUNTY HEALTH CARE FUND	4,226,550.66	4,156,906.77	-69,643.89
25	FARM TO MKT & LAT ROAD	46,185.76	3,368.18	-42,817.58
26	RECORDS MANAGEMENT (COUNTY)	24,630.73	29,925.45	5,294.72
27	DISTRICT ATTORNEY FUND	-3,484.13	158,336.59	161,820.72
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,158.63	663.05	-495.58
29	BORDER SECURITY PROJECT	25,777.93	41,207.59	15,429.66
30	ABANDONED VEHICLE FUND	133.89	15,514.50	15,380.61
31	BORDER PATROL INITIATIVE GRANT	0.00	447.83	447.83
47	LAW LIBRARY	102,414.30	108,952.51	6,538.21
57	VICTIMS ASSISTANCE PROGRAM	19,103.67	0.00	-19,103.67
60	REFUNDING BONDS, SER 2003 I&S	874,847.45	928,725.62	53,878.17
69	EXPO GATE FEES	3,949.27	504.07	-3,445.20
70	COUNTY HOTEL OCCUPANCY TAXES	82,641.43	187,639.83	104,998.40
71	COURTHOUSE RENOVATIONS FUND	8,925.47	0.00	-8,925.47
72	JAIL CAPITAL IMPROVEMENT FUND	2,558.60	0.00	-2,558.60
73	RIGHT OF WAY	36,331.17	36,331.28	0.11
75	2003 COLONIA PROJECT #723015	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	52,092.30	39,961.55	-12,130.75
81	STATE AGENCY FUND	26,168.46	26,065.81	-102.65
82	TECHNOLOGY FUND	77,579.43	82,247.55	4,668.12
83	BEE COUNTY HEALTH CARE FUND II	241,945.67	221,799.76	-20,145.91
87	PRE TRIAL INTERVENTION FUND-DA	16,093.47	19,066.04	2,972.57
88	BORDER PROSECUTOR GRANT	-19,274.88	9,840.53	29,115.41
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	6,827.31	10,741.14	3,913.83
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	6,435.27	11,163.51	4,728.24
91	CO ATTY CHECK COLLECTION	15,615.85	1,409.25	-14,206.60
93	ENHANCED PROSECUTION FUND	34.82	0.00	-34.82
95	GROUP HEALTH CARE PLAN	634,040.21	360,582.74	-273,457.47
104	RURAL INTERDICTION OFFICER	0.00	0.00	0.00
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 MGMT. GRANT	0.00	0.00	0.00
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		11,806,730.53	13,736,820.40	1,930,089.87

**BEE COUNTY, TEXAS
SUMMARY OF RECEIPTS & DISBURSEMENTS
FOR THE MONTH ENDED MAY 31, 2015**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 05/01/15	RECEIPTS	DISBURSED	ENDING BALANCE 05/31/15
12	GENERAL FUND	5,848,124	611,930	746,300	5,713,754
13	DISTRICT CLERK RECORDS MGMT & PRES.	34,893	1,735	5,000	31,629
14	RECORDS MGMT (CO CLERK)	127,623	8,165	0	135,788
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	17,201	5	4,057	13,150
17	COURTHOUSE SECURITY FUND	37,583	1,912	3,170	36,324
20	ROAD & BRIDGE OPERATING	979,269	143,016	165,226	957,058
21	SPECIAL ROAD TAX FUND	298,360	58,227	50,000	306,587
22	FUEL FARM	88,285	17,927	15,083	91,129
23	BEE COUNTY HEALTH CARE FUND	4,156,679	227	0	4,156,907
25	FARM TO MKT & LAT ROAD	2,780	588	0	3,368
26	RECORDS MANAGEMENT (COUNTY)	29,017	908	0	29,925
27	DISTRICT ATTORNEY FUND	191,090	2,214	34,968	158,337
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,285	0	622	663
29	BORDER SECURITY PROJECT	6,776	61,000	26,569	41,208
30	ABANDONED VEHICLE FUND	14,210	1,565	261	15,515
31	BORDER PATROL INITIATIVE GRANT	448	0	0	448
36	SKIDMORE GRANT#727015	0	0	0	0
47	LAW LIBRARY	108,384	1,402	833	108,953
57	VICTIMS ASSISTANCE PROGRAM	0	0	0	0
60	REFUNDING BONDS, SER 2003 I&S	922,567	6,159	0	928,726
69	EXPO GATE FEES	504	0	0	504
70	COUNTY HOTEL OCCUPANCY TAX	187,386	11,253	11,000	187,640
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	36,164	3,797	0	39,962
81	STATE AGENCY FUND	1,005	30,395	5,334	26,066
82	TECHNOLOGY FUND	81,953	888	593	82,248
83	HEALTH CARE FUND II	337,466	8,939	124,605	221,800
87	PRE TRIAL INTERVENTION FUND-DA	19,060	6	0	19,066
88	BORDER PROSECUTOR GRANT	11,095	7,870	9,124	9,841
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	10,331	410	0	10,741
90	DISTRICT CLERK CHILD SUPPORT FUND	10,728	435	0	11,164
91	CO ATTY CHECK COLLECTION	4,135	288	3,013	1,409
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	413,681	74,535	127,633	360,583
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		14,014,417	1,055,795	1,333,392	13,736,821

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

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 8 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	402,116	404,661	239,530.66	165,130.34	59.19%
403	COUNTY CLERK	377,512	379,672	222,681.82	156,990.18	58.65%
406	EMERGENCY MANAGEMENT	73,305	73,305	42,524.78	30,780.22	58.01%
409	NON DEPARTMENTAL	544,297	613,590	459,070.19	154,519.68	74.82%
426	COUNTY COURT	29,342	29,342	8,809.24	20,532.76	30.02%
427	HUMAN RESOURCES DEPARTMENT	149,552	149,552	88,438.19	61,113.81	59.14%
428	IT DEPARTMENT	145,879	145,879	90,011.88	55,867.12	61.70%
435	DISTRICT COURT	585,100	905,100	594,773.10	310,326.90	65.71%
450	DISTRICT CLERK	309,178	309,178	190,140.52	119,037.48	61.50%
455	JP#3	118,973	118,973	71,299.42	47,673.58	59.93%
456	JP#1	97,885	97,885	60,781.51	37,103.49	62.09%
457	JP#2	98,634	98,634	61,307.84	37,326.16	62.16%
458	JP#4	100,722	100,722	61,780.09	38,941.91	61.34%
475	COUNTY ATTORNEY	161,696	171,822	104,746.83	67,074.73	60.96%
477	VICTIMS ASSISTANCE COORDINATOR	66,702	66,702	32,784.11	33,917.89	49.15%
490	ELECTIONS	74,812	74,812	64,096.70	10,715.30	85.68%
495	COUNTY AUDITOR	336,313	336,556	199,811.96	136,744.21	59.37%
497	MOTOR VEHICLE REGIS. & TITLING	104,060	104,072	84,042.94	20,029.06	80.75%
498	VOTERS REGISTRATION	94,002	93,990	45,227.99	48,762.01	48.12%
499	TAX ASSESSOR-COLLECTOR	181,848	181,848	106,150.91	75,697.09	58.37%
501	APPRAISAL DISTRICT	133,167	133,167	95,067.99	38,099.01	71.39%
510	COUNTY COURTHOUSE	78,000	78,000	45,450.73	32,549.27	58.27%
511	CONGRESSIONAL DISTRICT OFFICE	6,300	6,300	2,141.80	4,158.20	34.00%
512	PROBATION BLDG.	15,000	371,450	322,729.90	48,720.10	86.88%
513	MAINTENANCE/CUSTODIAL	319,207	323,030	176,032.62	146,996.88	54.49%
514	TAX OFFICE BUILDING	9,300	9,300	4,297.55	5,002.45	46.21%
515	JUSTICE CENTER	12,500	12,500	7,565.43	4,934.57	60.52%
516	DOUGHTERY BUILDING	6,200	6,200	3,208.08	2,991.92	51.74%
517	LADD BUILDING	25,000	22,992	2,310.83	20,681.17	10.05%
550	CONSTABLE PCT 1	15,882	15,882	5,662.80	10,219.20	35.66%
551	CONSTABLE PCT 2	15,882	16,540	10,297.05	6,243.30	62.25%
552	CONSTABLE PCT 3	9,980	10,639	6,374.41	4,264.74	59.91%
553	CONSTABLE PCT 4	15,882	16,541	11,212.11	5,329.04	67.78%
564	911 ADDRESSING	30,663	30,663	20,384.98	10,278.02	66.48%
565	SHERIFF	1,691,780	1,691,780	1,044,133.75	647,646.25	61.72%
566	CORRECTIONAL FACILITIES	1,696,780	1,706,467	986,419.59	720,047.12	57.80%
567	HIGHWAY PATROL	35,993	35,993	21,600.93	14,392.07	60.01%
568	HWY PATROL LICENSE & WEIGHT	6,070	6,070	2,169.65	3,900.35	35.74%
570	JUVENILE BOARD	107,729	107,729	36,979.68	70,749.32	34.33%
571	PROBATION	194,078	194,078	177,751.00	16,327.00	91.59%
631	COMMUNITY AFFAIRS	159,231	161,085	102,816.60	58,268.86	63.83%
632	WASTE MANAGEMENT	192,231	192,231	117,740.34	74,490.66	61.25%
640	PUBLIC ASSISTANCE	116,493	116,493	72,478.56	44,014.44	62.22%
650	COUNTY LIBRARY	75,000	75,000	50,000.00	25,000.00	66.67%
665	AGRICULTURAL EXT SERVICE	91,717	91,717	39,948.87	51,768.13	43.56%
673	BEE COUNTY EXPO	132,105	132,105	62,973.33	69,131.67	47.67%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	2,000	0.00	2,000.00	0.00%
700	TRANSFERS OUT	348,090	348,090	348,090.00	0.00	100.00%
TOTAL GENERAL FUND EXPENDITURES		9,592,187	10,370,337	6,603,849.26	3,766,487.66	63.68%

For EIGHT months (66.67% of year) 63.68% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the EIGHT Months Ended MAY 31, 2014 and MAY 31, 2015
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	4,370,345.19	5,301,586.22	931,241.03	21.31%
DELINQUENT TAXES	81,022.22	76,919.54	(4,102.68)	-5.06%
COUNTY SALES TAX	999,815.41	925,539.45	(74,275.96)	-7.43%
LICENSES & PERMITS	1,652.50	0.00	(1,652.50)	-100.00%
INTERGOVERNMENTAL REV	153,266.58	316,929.08	163,662.50	106.78%
CHARGES FOR SERVICES	682,659.00	740,776.59	58,117.59	8.51%
FINES & FORFEITURES	149,957.04	123,774.32	(26,182.72)	-17.46%
INMATE REV & TELEPHONE	377,489.65	226,869.88	(150,619.77)	-39.90%
MISCELLANEOUS REVENUE	232,572.77	486,898.25	254,325.48	109.35%
TRANSFERS IN	56,875.00	24,771.52	(32,103.48)	-56.45%
TOTAL	<u>7,105,655.36</u>	<u>8,224,064.85</u>	<u>1,118,409.49</u>	<u>15.74%</u>

General Fund 2014-2015 Budgeted Revenue	9,592,182.00	100.00%
Received through 05/31/15	8,224,064.85	85.74%
Remaining to be received	<u>\$1,368,117.15</u>	<u>14.26%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 05/31/15	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