

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The TWELVE Months Ending SEPTEMBER 30, 2015

**Prepared By
County Auditor's Office**

**BEE COUNTY, TEXAS
CASH POSITION
September 30, 2015**

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 9/30/15
12	GENERAL FUND	1,233,675.76	1,446.84	2,541,311.12	3,776,433.72
13	DISTRICT CLERK REC. MGMT & PRES. FUND	16,609.35	0.00	0.00	16,609.35
14	RECORDS MGMT (CO CLERK)	157,198.02	128.97	0.00	157,326.99
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	21,457.50	0.00	0.00	21,457.50
17	COURTHOUSE SECURITY FUND	15,398.13	31.97	0.00	15,430.10
20	ROAD & BRIDGE OPERATING	440,526.31	3,140.10	0.00	443,666.41
21	SPECIAL ROAD TAX FUND	274,812.41	0.00	0.00	274,812.41
22	FUEL FARM	77,320.71	24.40	0.00	77,345.11
25	FARM TO MKT & LAT ROAD	4,659.09	20.17	0.00	4,679.26
26	RECORDS MANAGEMENT (COUNTY)	24,078.79	501.90	0.00	24,580.69
27	DISTRICT ATTORNEY FUND	66,388.22	0.00	0.00	66,388.22
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,657.15	0.00	0.00	1,657.15
29	BORDER SECURITY PROJECT	75,655.35	0.00	0.00	75,655.35
30	ABANDONED MOTOR VEHICLE FUND	18,587.86	8.33	0.00	18,596.19
31	BORDER PATROL INITIATIVE GRANT	0.00	0.00	0.00	0.00
32	STONEGARDEN	0.00	0.00	0.00	0.00
47	LAW LIBRARY	108,064.03	223.53	0.00	108,287.56
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	205,521.88	0.00	0.00	205,521.88
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	28,709.24	0.00	0.00	28,709.24
82	TECHNOLOGY FUND	82,431.12	98.68	0.00	82,529.80
87	PRE TRIAL INTERVENTION FUND-DA	10,989.13	0.00	0.00	10,989.13
88	BORDER PROSECUTOR GRANT	11,796.07	0.00	0.00	11,796.07
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	11,303.33	0.00	0.00	11,303.33
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	8,065.95	0.00	0.00	8,065.95
91	CO ATTY CHECK COLLECTION	0.00	0.00	0.00	0.00
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	96,592.81	559.28	0.00	97,152.09
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		2,992,002.28	6,184.17	2,541,311.12	5,539,497.57
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	771,909.91	322.03	3,385,390.07	4,157,622.01
60	REFUNDING BONDS, SER 1994 I&S	398,949.74	60.36	0.00	399,010.10
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00	0.00
73	RIGHT OF WAY	36,071.91	259.42	0.00	36,331.33
80	PERMANENT SCHOOL FUND	51,215.56	3,262.07	0.00	54,477.63
83	BEE COUNTY HEALTH CARE FUND II	181,298.50	1,936.86	0.00	183,235.36
TOTAL RESTRICTED COUNTY FUNDS		1,439,445.62	5,840.74	3,385,390.07	4,830,676.43
TOTAL UNRESTRICTED & RESTRICTED FUNDS		4,431,447.90	12,024.91	5,926,701.19	10,370,174.00

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.0850%
Prosperity	0.35%

BEE COUNTY, TEXAS
COMPARISON OF CASH POSITION
AT SEPTEMBER 30, 2014 AND SEPTEMBER 30, 2015

FUND NO.	DESCRIPTION	BALANCE 9/31/14	BALANCE 9/31/15	INCREASE (DECREASE)
12	GENERAL FUND	3,755,377.83	3,776,433.72	21,055.89
13	DISTRICT CLERK RECORDS MGMT & PRESERV	5,176.83	16,609.35	11,432.52
14	RECORDS MGMT (CO CLERK)	174,820.74	157,326.99	-17,493.75
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,106.85	21,457.50	5,350.65
17	COURTHOUSE SECURITY FUND	15,955.90	15,430.10	-525.80
20	ROAD & BRIDGE OPERATING	485,729.88	443,666.41	-42,063.47
21	SPECIAL ROAD TAX FUND	22.88	274,812.41	274,789.53
22	FUEL FARM	64,806.00	77,345.11	12,539.11
23	BEE COUNTY HEALTH CARE FUND	4,251,568.28	4,157,622.01	-93,946.27
25	FARM TO MKT & LAT ROAD	48,049.58	4,679.26	-43,370.32
26	RECORDS MANAGEMENT (COUNTY)	24,796.55	24,580.69	-215.86
27	DISTRICT ATTORNEY FUND	98,094.17	66,388.22	-31,705.95
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	268.70	1,657.15	1,388.45
29	BORDER SECURITY PROJECT	9,160.57	75,655.35	66,494.78
30	ABANDONED VEHICLE FUND	2,305.09	18,596.19	16,291.10
31	BORDER PATROL INITIATIVE GRANT	902.81	0.00	-902.81
32	STONEGARDEN	0.00	0.00	0.00
47	LAW LIBRARY	105,363.14	108,287.56	2,924.42
57	VICTIMS ASSISTANCE PROGRAM	3,234.06	0.00	-3,234.06
60	REFUNDING BONDS, SER 2003 I&S	358,462.21	399,010.10	40,547.89
69	EXPO GATE FEES	504.07	504.07	0.00
70	COUNTY HOTEL OCCUPANCY TAXES	116,325.59	205,521.88	89,196.29
71	COURTHOUSE RENOVATIONS FUND	0.00	0.00	0.00
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00
73	RIGHT OF WAY	36,331.21	36,331.33	0.12
75	2003 COLONIA PROJECT #723015	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	80,169.70	54,477.63	-25,692.07
81	STATE AGENCY FUND	62,929.12	28,709.24	-34,219.88
82	TECHNOLOGY FUND	78,297.57	82,529.80	4,232.23
83	BEE COUNTY HEALTH CARE FUND II	20,670.89	183,235.36	162,564.47
87	PRE TRIAL INTERVENTION FUND-DA	18,116.66	10,989.13	-7,127.53
88	BORDER PROSECUTOR GRANT	-32,753.24	11,796.07	44,549.31
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	8,376.16	11,303.33	2,927.17
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	7,986.85	8,065.95	79.10
91	CO ATTY CHECK COLLECTION	3,794.23	0.00	-3,794.23
93	ENHANCED PROSECUTION FUND	34.82	0.00	-34.82
95	GROUP HEALTH CARE PLAN	488,760.79	97,152.09	-391,608.70
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		10,309,746.49	10,370,174.00	60,427.51

**BEE COUNTY, TEXAS
SUMMARY OF RECEIPTS & DISBURSEMENTS
FOR THE MONTH ENDED SEPTEMBER 30, 2015**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 09/01/15	RECEIPTS	DISBURSED	ENDING BALANCE 9/31/15
12	GENERAL FUND	4,481,305	305,561	1,010,432	3,776,434
13	DISTRICT CLERK RECORDS MGMT & PRES.	22,753	6	6,150	16,609
14	RECORDS MGMT (CO CLERK)	151,500	5,827	0	157,327
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	21,451	7	0	21,458
17	COURTHOUSE SECURITY FUND	22,585	833	7,988	15,430
20	ROAD & BRIDGE OPERATING	541,796	55,465	153,595	443,666
21	SPECIAL ROAD TAX FUND	272,502	2,310	0	274,812
22	FUEL FARM	103,329	32,609	58,593	77,345
23	BEE COUNTY HEALTH CARE FUND	4,148,693	10,617	1,688	4,157,622
25	FARM TO MKT & LAT ROAD	4,507	172	0	4,679
26	RECORDS MANAGEMENT (COUNTY)	25,899	183	1,501	24,581
27	DISTRICT ATTORNEY FUND	109,541	632	43,785	66,388
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,100	0	443	1,657
29	BORDER SECURITY PROJECT	32,709	71,126	28,180	75,655
30	ABANDONED VEHICLE FUND	17,374	2,996	1,774	18,596
31	BORDER PATROL INITIATIVE GRANT	0	0	0	0
32	SHERIFF- STONEGARDEN	0	0	0	0
36	SKIDMORE GRANT#727015	0	0	0	0
47	LAW LIBRARY	109,070	454	1,236	108,288
57	VICTIMS ASSISTANCE PROGRAM	0	0	0	0
60	REFUNDING BONDS, SER 2003 I&S	397,276	1,734	0	399,010
69	EXPO GATE FEES	504	0	0	504
70	COUNTY HOTEL OCCUPANCY TAX	203,619	2,903	1,000	205,522
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	50,515	3,963	0	54,478
81	STATE AGENCY FUND	20,638	14,750	6,679	28,709
82	TECHNOLOGY FUND	83,930	535	1,936	82,530
83	HEALTH CARE FUND II	-5,657	254,636	65,743	183,235
87	PRE TRIAL INTERVENTION FUND-DA	20,985	5	10,000	10,989
88	BORDER PROSECUTOR GRANT	11,297	7,907	7,408	11,796
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	11,303	0	0	11,303
90	DISTRICT CLERK CHILD SUPPORT FUND	9,810	3	1,747	8,066
91	CO ATTY CHECK COLLECTION	-299	682	1,529	-1,145
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	92,410	103,081	98,340	97,152
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
TOTAL		10,999,781	878,996	1,509,748	10,369,029

**BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR TWELVE MONTHS ENDING SEPTEMBER 30, 2015
BUDGET YEAR 2014-2015**

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 12 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	402,116	410,385	387,410.87	22,973.97	94.40%
403	COUNTY CLERK	377,512	391,672	356,976.34	34,695.66	91.14%
406	EMERGENCY MANAGEMENT	73,305	73,305	63,502.51	9,802.49	86.63%
409	NON DEPARTMENTAL	544,297	640,474	591,692.21	48,781.33	92.38%
426	COUNTY COURT	29,342	24,342	17,956.99	6,385.01	73.77%
427	HUMAN RESOURCES DEPARTMENT	149,552	149,552	140,848.74	8,703.26	94.18%
428	IT DEPARTMENT	145,879	145,879	141,625.65	4,253.35	97.08%
435	DISTRICT COURT	585,100	906,100	905,014.47	1,085.53	99.88%
450	DISTRICT CLERK	309,178	310,465	300,519.48	9,945.19	96.80%
455	JP#3	118,973	118,973	111,127.41	7,845.59	93.41%
456	JP#1	97,885	97,885	91,758.37	6,126.63	93.74%
457	JP#2	98,634	98,634	92,590.75	6,043.25	93.87%
458	JP#4	100,722	100,722	97,234.26	3,487.74	96.54%
475	COUNTY ATTORNEY	161,696	171,887	160,472.84	11,413.72	93.36%
477	VICTIMS ASSISTANCE COORDINATOR	66,702	66,637	49,626.93	17,010.07	74.47%
490	ELECTIONS	74,812	74,812	68,052.23	6,759.77	90.96%
495	COUNTY AUDITOR	336,313	335,705	309,865.27	25,839.90	92.30%
497	MOTOR VEHICLE REGIS. & TITLING	104,060	104,092	125,724.02	-21,632.02	120.78%
498	VOTERS REGISTRATION	94,002	92,187	75,980.49	16,206.29	82.42%
499	TAX ASSESSOR-COLLECTOR	181,848	183,631	155,008.14	28,623.08	84.41%
501	APPRAISAL DISTRICT	133,167	133,167	127,543.60	5,623.40	95.78%
510	COUNTY COURTHOUSE	78,000	77,000	78,281.46	-1,281.46	101.66%
511	CONGRESSIONAL DISTRICT OFFICE	6,300	6,300	4,615.76	1,684.24	73.27%
512	PROBATION BLDG.	15,000	391,102	397,349.46	-6,247.46	101.60%
513	MAINTENANCE/CUSTODIAL	319,207	323,650	297,260.00	26,389.50	91.85%
514	TAX OFFICE BUILDING	9,300	25,060	7,568.78	17,491.22	30.20%
515	JUSTICE CENTER	12,500	13,000	12,347.58	652.42	94.98%
516	DOUGHTERY BUILDING	6,200	6,200	6,337.14	-137.14	102.21%
517	LADD BUILDING	25,000	19,956	11,907.24	8,049.16	59.67%
550	CONSTABLE PCT 1	15,882	15,882	10,509.19	5,372.81	66.17%
551	CONSTABLE PCT 2	15,882	16,645	15,623.84	1,021.51	93.86%
552	CONSTABLE PCT 3	9,980	10,750	9,733.56	1,016.59	90.54%
553	CONSTABLE PCT 4	15,882	16,706	16,282.90	423.25	97.47%
564	911 ADDRESSING	30,663	30,663	30,048.62	614.38	98.00%
565	SHERIFF	1,691,780	1,671,348	1,542,009.47	129,338.04	92.26%
566	CORRECTIONAL FACILITIES	1,696,780	1,740,642	1,591,121.07	149,520.64	91.41%
567	HIGHWAY PATROL	35,993	35,993	33,989.38	2,003.62	94.43%
568	HWY PATROL LICENSE & WEIGHT	6,070	6,070	4,617.51	1,452.49	76.07%
570	JUVENILE BOARD	107,729	107,729	57,403.51	50,325.49	53.29%
571	PROBATION	194,078	194,078	194,078.00	0.00	100.00%
631	COMMUNITY AFFAIRS	159,231	163,966	155,031.35	8,935.11	94.55%
632	WASTE MANAGEMENT	192,231	223,731	198,568.24	25,162.76	88.75%
640	PUBLIC ASSISTANCE	116,493	126,693	132,358.50	-5,665.50	104.47%
650	COUNTY LIBRARY	75,000	75,000	75,000.00	0.00	100.00%
665	AGRICULTURAL EXT SERVICE	91,717	91,717	63,919.39	27,797.61	69.69%
673	BEE COUNTY EXPO	132,105	132,105	121,746.40	10,358.60	92.16%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	2,000	1,999.92	0.08	0.00%
700	TRANSFERS OUT	348,090	618,268	593,090.00	25,178.25	95.93%
TOTAL GENERAL FUND EXPENDITURES		9,592,187	10,772,759	10,033,329.84	739,429.42	93.14%

For TWELVE months (100.00% of year) 93.14% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the TWELVE Months Ended SEPTEMBER 30, 2014 and SEPTEMBER 30, 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	4,487,290.49	5,382,912.55	895,622.06	19.96%
DELINQUENT TAXES	110,096.11	101,421.66	(8,674.45)	-7.88%
COUNTY SALES TAX	1,927,507.32	1,625,844.14	(301,663.18)	-15.65%
LICENSES & PERMITS	3,095.00	120.00	(2,975.00)	-96.12%
INTERGOVERNMENTAL REV	218,002.24	394,508.42	176,506.18	80.97%
CHARGES FOR SERVICES	951,871.98	977,666.48	25,794.50	2.71%
FINES & FORFEITURES	245,929.12	184,850.83	(61,078.29)	-24.84%
INMATE REV & TELEPHONE	597,242.59	384,358.87	(212,883.72)	-35.64%
MISCELLANEOUS REVENUE	312,007.44	630,412.91	318,405.47	102.05%
TRANSFERS IN	74,154.95	79,800.79	5,645.84	7.61%
TOTAL	8,927,197.24	9,761,896.65	834,699.41	9.35%

General Fund 2014-2015 Budgeted Revenue	9,592,182.00	100.00%
Received through 09/30/15	9,761,896.65	101.77%
Remaining to be received	<u>(\$169,714.65)</u>	<u>-1.77%</u>

**BEE COUNTY, TEXAS
COUNTY INDEBTEDNESS
30-Sep**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 09/30/15	MATURITY DATE
#60	Combined GO and Refunding, Series 2012		6,920,000	5,365,000	2025
Total Bee County			6,920,000	5,365,000	

Debt Issue	Payment Date	Principal Balance Paid
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		5,365,000