

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The SIX Months Ending March 31, 2016

**Prepared By
County Auditor's Office**

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

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 3/31/16
12	GENERAL FUND	3,245,027.68	1,448.46	2,553,124.05	5,799,600.19
13	DISTRICT CLERK REC. MGMT & PRES. FUND	17,045.70	0.00	0.00	17,045.70
14	RECORDS MGMT (CO CLERK)	157,430.52	129.11	0.00	157,559.63
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,781.95	0.00	0.00	9,781.95
17	COURTHOUSE SECURITY FUND	61,145.04	32.00	0.00	61,177.04
20	ROAD & BRIDGE OPERATING	596,877.31	3,143.53	0.00	600,020.84
21	SPECIAL ROAD TAX FUND	840,181.97	0.00	0.00	840,181.97
22	FUEL FARM	36,027.59	24.43	0.00	36,052.02
24	COURT REPORTERS SERVICE	0.00	0.00	0.00	0.00
25	FARM TO MKT & LAT ROAD	54,148.23	20.18	0.00	54,168.41
26	RECORDS MANAGEMENT (COUNTY)	26,316.97	502.46	0.00	26,819.43
27	DISTRICT ATTORNEY FUND	221,432.96	0.00	0.00	221,432.96
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,415.64	0.00	0.00	2,415.64
29	BORDER SECURITY PROJECT	74,571.14	0.00	0.00	74,571.14
30	ABANDONED MOTOR VEHICLE FUND	46,116.44	8.33	0.00	46,124.77
31	BORDER PATROL INITIATIVE GRANT	26.25	0.00	0.00	26.25
32	STONEGARDEN	0.00	0.00	0.00	0.00
33	FLEXIBLE SPENDING ACCOUNT	25,233.54	0.00	0.00	25,233.54
36	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
47	LAW LIBRARY	97,993.05	223.76	0.00	98,216.81
57	VICTIMS ASSISTANCE PROGRAM	0.00	0.00	0.00	0.00
69	EXPO GATE FEES	0.00	0.00	0.00	0.00
70	COUNTY HOTEL OCCUPANCY TAXES	141,007.46	0.00	0.00	141,007.46
72	1874 JAIL RESTORATION PROJECT	37.00	0.00	0.00	37.00
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00	0.00
81	STATE AGENCY FUND	49,094.60	0.00	0.00	49,094.60
82	TECHNOLOGY FUND	85,746.32	98.79	0.00	85,845.11
87	PRE TRIAL INTERVENTION FUND-DA	13,113.52	0.00	0.00	13,113.52
88	BORDER PROSECUTOR GRANT	832.22	0.00	0.00	832.22
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	12,455.86	0.00	0.00	12,455.86
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	8,855.51	0.00	0.00	8,855.51
91	CO ATTY CHECK COLLECTION	900.97	0.00	0.00	900.97
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	74,901.36	559.89	0.00	75,461.25
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		5,898,716.80	6,190.94	2,553,124.05	8,458,031.79
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	118,359.55	322.42	3,403,176.69	3,521,858.66
60	REFUNDING BONDS, SER 1994 I&S	729,795.49	60.43	0.00	729,855.92
73	RIGHT OF WAY	71.91	259.69	0.00	331.60
80	PERMANENT SCHOOL FUND	57,656.33	3,265.65	0.00	60,921.98
83	BEE COUNTY HEALTH CARE FUND II	171,166.59	1,939.22	0.00	173,105.81
TOTAL RESTRICTED COUNTY FUNDS		1,077,049.87	5,847.41	3,403,176.69	4,486,073.97
TOTAL UNRESTRICTED & RESTRICTED FUNDS		6,975,766.67	12,038.35	5,956,300.74	12,944,105.76

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.3273%
Prosperity	0.35%

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

FUND NO.	DESCRIPTION	BALANCE 03/31/15	BALANCE 03/31/16	INCREASE (DECREASE)
12	GENERAL FUND	6,209,983.40	5,799,600.19	-410,383.21
13	DISTRICT CLERK RECORDS MGMT & PRESERV	31,862.33	17,045.70	-14,816.63
14	RECORDS MGMT (CO CLERK)	196,679.58	157,559.63	-39,119.95
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	25,285.03	9,781.95	-15,503.08
17	COURTHOUSE SECURITY FUND	37,957.78	61,177.04	23,219.26
20	ROAD & BRIDGE OPERATING	966,333.36	600,020.84	-366,312.52
21	SPECIAL ROAD TAX FUND	292,465.01	840,181.97	547,716.96
22	FUEL FARM	104,538.19	36,052.02	-68,486.17
23	BEE COUNTY HEALTH CARE FUND	3,912,068.88	3,521,858.66	-390,210.22
24	COURT REPORTERS SERVICE	0.00	0.00	0.00
25	FARM TO MKT & LAT ROAD	2,381.39	54,168.41	51,787.02
26	RECORDS MANAGEMENT (COUNTY)	27,394.53	26,819.43	-575.10
27	DISTRICT ATTORNEY FUND	224,343.72	221,432.96	-2,910.76
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,284.71	2,415.64	1,130.93
29	BORDER SECURITY PROJECT	109,859.94	74,571.14	-35,288.80
30	ABANDONED VEHICLE FUND	14,206.05	46,124.77	31,918.72
31	BORDER PATROL INITIATIVE GRANT	447.83	26.25	-421.58
32	STONEGARDEN	0.00	0.00	0.00
33	FLEXIBLE SPENDING ACCOUNT	0.00	25,233.54	25,233.54
36	HOME RSP #2015-0026	0.00	0.00	0.00
47	LAW LIBRARY	106,115.17	98,216.81	-7,898.36
57	VICTIMS ASSISTANCE PROGRAM	0.00	0.00	0.00
60	REFUNDING BONDS, SER 2003 I&S	920,598.60	729,855.92	-190,742.68
69	EXPO GATE FEES	504.07	0.00	-504.07
70	COUNTY HOTEL OCCUPANCY TAXES	170,231.29	141,007.46	-29,223.83
72	1874 JAIL RESTORATION PROJECT	0.00	37.00	37.00
73	RIGHT OF WAY	36,331.26	331.60	-35,999.66
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	32,460.80	60,921.98	28,461.18
81	STATE AGENCY FUND	58,164.35	49,094.60	-9,069.75
82	TECHNOLOGY FUND	80,715.10	85,845.11	5,130.01
83	BEE COUNTY HEALTH CARE FUND II	152,951.29	173,105.81	20,154.52
87	PRE TRIAL INTERVENTION FUND-DA	19,054.36	13,113.52	-5,940.84
88	BORDER PROSECUTOR GRANT	10,328.38	832.22	-9,496.16
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	9,596.49	12,455.86	2,859.37
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	9,707.00	8,855.51	-851.49
91	CO ATTY CHECK COLLECTION	-845.74	900.97	1,746.71
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00
95	GROUP HEALTH CARE PLAN	506,227.97	75,461.25	-430,766.72
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		14,269,232.12	12,944,105.76	-1,325,126.36

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

FUND NO.	DESCRIPTION	BEGINNING BALANCE 03/01/16	RECEIPTS	DISBURSED	ENDING BALANCE 03/31/16
12	GENERAL FUND	6,193,391	2,654,404	3,048,196	5,799,600
13	DISTRICT CLERK RECORDS MGMT & PRES.	20,114	6	3,075	17,045
14	RECORDS MGMT (CO CLERK)	157,510	50	0	157,560
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,779	3	0	9,782
17	COURTHOUSE SECURITY FUND	66,858	4,739	10,420	61,177
20	ROAD & BRIDGE OPERATING	615,883	151,959	167,821	600,021
21	SPECIAL ROAD TAX FUND	813,122	27,060	0	840,182
22	FUEL FARM	55,479	25,713	45,141	36,052
23	BEE COUNTY HEALTH CARE FUND	3,513,776	9,780	1,698	3,521,859
24	COURT REPORTERS SERVICE	0	0	0	0
25	FARM TO MKT & LAT ROAD	52,514	1,655	0	54,168
26	RECORDS MANAGEMENT (COUNTY)	26,811	8	0	26,819
27	DISTRICT ATTORNEY FUND	253,932	15,922	48,421	221,433
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,416	0	0	2,416
29	BORDER SECURITY PROJECT	58,863	15,709	0	74,571
30	ABANDONED VEHICLE FUND	46,385	15	275	46,125
31	BORDER PATROL INITIATIVE GRANT	26	0	0	26
32	SHERIFF- STONEGARDEN	0	0	0	0
33	FLEXIBLE SPENDING ACCOUNT	22,897	3,498	1,161	25,234
36	HOME RSP #2015-0026	0	2,300	2,300	0
47	LAW LIBRARY	99,151	31	965	98,217
60	REFUNDING BONDS, SER 2003 I&S	720,230	9,626	0	729,856
69	EXPO GATE FEES	0	0	0	0
70	COUNTY HOTEL OCCUPANCY TAX	141,963	45	1,000	141,007
72	1874 JAIL RESTORATION PROJECT	25	12	0	37
73	RIGHT OF WAY	332	0	0	332
75	FLOOD MITIGATION GRANT	0	0	0	0
77	LOCAL SOLICITATION GRANT	0	0	0	0
80	PERMANENT SCHOOL FUND	70,334	2,343	11,756	60,922
81	STATE AGENCY FUND	15,991	33,103	0	49,095
82	TECHNOLOGY FUND	84,580	1,377	112	85,845
83	HEALTH CARE FUND II	220,493	15,277	62,664	173,106
87	PRE TRIAL INTERVENTION FUND-DA	12,710	404	0	13,114
88	BORDER PROSECUTOR GRANT	0	17,700	16,868	832
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	12,456	0	0	12,456
90	DISTRICT CLERK CHILD SUPPORT FUND	8,853	3	0	8,856
91	CO ATTY CHECK COLLECTION	-394	2,979	1,685	901
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	73,786	108,723	107,047	75,461
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
TOTAL		13,370,265	3,104,443	3,530,603	12,944,106

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

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 6 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	434,958	434,958	216,544.54	218,413.46	49.79%
403	COUNTY CLERK	396,986	396,986	200,915.09	196,070.91	50.61%
405	VETERAN'S SERVICE	48,871	48,871	23,346.60	25,524.40	47.77%
406	EMERGENCY MANAGEMENT	77,144	102,395	62,999.08	39,395.92	61.53%
407	RISK MANAGEMENT	16,400	6,349	6,348.92	0.08	100.00%
409	NON DEPARTMENTAL	939,170	1,068,327	598,608.04	469,718.57	56.03%
426	COUNTY COURT	28,642	28,642	3,831.80	24,810.20	13.38%
427	HUMAN RESOURCES DEPARTMENT	151,980	151,980	74,581.61	77,398.39	49.07%
428	IT DEPARTMENT	134,385	139,709	58,834.30	80,874.96	42.11%
435	DISTRICT COURT	1,063,358	1,245,012	203,307.64	1,041,704.36	16.33%
450	DISTRICT CLERK	320,173	320,173	159,659.06	160,513.94	49.87%
455	JP#3	122,634	122,634	63,378.55	59,255.45	51.68%
456	JP#1	103,166	103,166	52,279.82	50,886.18	50.68%
457	JP#2	100,724	100,724	50,346.44	50,377.56	49.98%
458	JP#4	125,743	125,743	54,557.07	71,185.93	43.39%
475	COUNTY ATTORNEY	167,790	167,790	88,162.17	79,627.83	52.54%
477	VICTIMS ASSISTANCE COORDINATOR	68,321	68,321	34,921.29	33,399.71	51.11%
490	ELECTIONS	74,564	74,564	33,220.34	41,343.66	44.55%
495	COUNTY AUDITOR	353,813	353,813	174,635.62	179,177.38	49.36%
497	MOTOR VEHICLE REGIS. & TITLING	126,372	126,372	64,178.54	62,193.46	50.79%
498	VOTERS REGISTRATION	125,336	125,336	64,516.69	60,819.31	51.47%
499	TAX ASSESSOR-COLLECTOR	175,454	175,454	96,111.76	79,342.24	54.78%
501	APPRAISAL DISTRICT	136,763	136,763	103,683.57	33,079.43	75.81%
510	COUNTY COURTHOUSE	310,153	310,153	156,694.11	153,458.89	50.52%
511	CONGRESSIONAL DISTRICT OFFICE	17,436	17,436	10,611.58	6,824.42	60.86%
512	PROBATION BLDG.	20,000	20,000	-350.07	20,350.07	-1.75%
513	MAINTENANCE DEPT.	0	0	0.00	0.00	0.00%
514	TAX OFFICE BUILDING	20,571	20,571	13,166.87	7,404.13	64.01%
515	JUSTICE CENTER	77,896	77,896	54,248.79	23,647.21	69.64%
516	DOUGHTERY BUILDING	52,030	42,030	30,324.19	11,705.81	72.15%
517	LADD BUILDING	17,000	17,000	1,975.07	15,024.93	11.62%
550	CONSTABLE PCT 1	17,408	18,416	7,337.11	11,079.19	39.84%
551	CONSTABLE PCT 2	17,408	19,090	10,957.06	8,133.20	57.40%
552	CONSTABLE PCT 3	10,208	11,073	6,063.84	5,009.57	54.76%
553	CONSTABLE PCT 4	17,408	17,408	9,290.66	8,117.34	53.37%
564	911 ADDRESSING	31,171	31,171	14,027.62	17,143.38	45.00%
565	SHERIFF	1,763,834	1,763,834	842,650.69	921,183.31	47.77%
566	CORRECTIONAL FACILITIES	1,877,729	1,877,729	917,710.10	960,018.90	48.87%
567	HIGHWAY PATROL	35,742	35,742	18,739.66	17,002.34	52.43%
568	HWY PATROL LICENSE & WEIGHT	5,830	5,830	1,004.48	4,825.52	17.23%
570	JUVENILE BOARD	77,551	77,551	20,374.73	57,176.27	26.27%
571	PROBATION	202,998	202,998	187,409.00	15,589.00	92.32%
631	COMMUNITY AFFAIRS	155,149	155,149	68,981.15	86,167.85	44.46%
632	WASTE MANAGEMENT	241,320	241,320	105,673.41	135,646.59	43.79%
640	PUBLIC ASSISTANCE	142,393	142,393	75,980.34	66,412.66	53.36%
650	COUNTY LIBRARY	85,000	85,000	42,499.98	42,500.02	50.00%
665	AGRICULTURAL EXT SERVICE	90,675	90,675	42,997.63	47,677.37	47.42%
673	BEE COUNTY EXPO	429,666	412,865	267,969.56	144,895.44	64.90%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	518,190	550,520	550,520.00	0.00	100.00%
TOTAL GENERAL FUND EXPENDITURES		11,527,513	11,867,933	5,945,826.10	5,922,106.74	50.10%

For SIX months (50.00% of year) 50.10% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the SIX Months Ended MARCH 31, 2015 and MARCH 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	5,232,300.23	5,917,125.86	684,825.63	13.09%
DELINQUENT TAXES	63,507.52	76,206.14	12,698.62	20.00%
COUNTY SALES TAX	645,280.61	588,290.41	(56,990.20)	-8.83%
LICENSES & PERMITS	0.00	0.00	0.00	0.00%
INTERGOVERNMENTAL REV	282,800.63	59,438.17	(223,362.46)	-78.98%
CHARGES FOR SERVICES	349,854.97	287,905.27	(61,949.70)	-17.71%
FINES & FORFEITURES	77,791.54	71,547.85	(6,243.69)	-8.03%
INMATE REV & TELEPHONE	159,876.71	142,434.24	(17,442.47)	-10.91%
MISCELLANEOUS REVENUE	443,432.05	118,284.27	(325,147.78)	-73.33%
TRANSFERS IN	2,625.80	192,705.07	190,079.27	7238.91%
TOTAL	<u>7,257,470.06</u>	<u>7,453,937.28</u>	<u>196,467.22</u>	<u>2.71%</u>

General Fund 2015-2016 Budgeted Revenue	10,514,208.00	100.00%
Received through 03/31/16	7,453,937.28	70.89%
Remaining to be received	<u>\$3,060,270.72</u>	<u>29.11%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 03/31/16	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