

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The FIVE Months Ending FEBRUARY 28, 2017.

**Prepared By
County Auditor's Office**

BEE COUNTY, TEXAS
CASH POSITION
February 28, 2017

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 2/28/17
012	GENERAL FUND	3,308,867.91	1,453.96	2,575,642.03	5,885,963.90
013	DISTRICT CLERK REC. MGMT & PRES. FUND	34,660.09	0.00	0.00	34,660.09
014	RECORDS MGMT (CO CLERK)	243,397.91	129.60	0.00	243,527.51
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	18,746.36	0.00	0.00	18,746.36
017	COURTHOUSE SECURITY FUND	61,999.84	32.11	0.00	62,031.95
020	ROAD & BRIDGE OPERATING	237,001.80	3,155.40	0.00	240,157.20
021	SPECIAL ROAD TAX FUND	964,563.37	0.00	0.00	964,563.37
022	FUEL FARM	10,727.74	24.54	0.00	10,752.28
024	COURT REPORTERS SERVICE	5,500.00	0.00	0.00	5,500.00
025	FARM TO MKT & LAT ROAD	101,848.68	20.29	0.00	101,868.97
026	RECORDS MANAGEMENT (COUNTY)	34,547.77	504.37	0.00	35,052.14
027	DISTRICT ATTORNEY FUND	300,469.43	0.00	0.00	300,469.43
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	4,673.25	0.00	0.00	4,673.25
029	BORDER SECURITY PROJECT	18,849.92	0.00	0.00	18,849.92
030	ABANDONED MOTOR VEHICLE FUND	47,666.89	8.33	0.00	47,675.22
031	ALL MITIGATION GRANT	0.00	0.00	0.00	0.00
032	STONEGARDEN	0.00	0.00	0.00	0.00
033	FLEXIBLE SPENDING ACCOUNT	23,375.46	0.00	0.00	23,375.46
036	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
047	LAW LIBRARY	94,407.46	224.59	0.00	94,632.05
070	COUNTY HOTEL OCCUPANCY TAXES	21,378.62	0.00	0.00	21,378.62
072	1874 JAIL RESTORATION PROJECT	67.00	0.00	0.00	67.00
075	FLOOD MITIGATION GRANT	18,554.87	0.00	0.00	18,554.87
081	STATE AGENCY FUND	14,543.06	0.00	0.00	14,543.06
082	TECHNOLOGY FUND	86,398.74	99.16	0.00	86,497.90
087	PRE TRIAL INTERVENTION FUND-DA	18,261.78	0.00	0.00	18,261.78
088	BORDER PROSECUTOR GRANT	19,605.77	0.00	0.00	19,605.77
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	14,095.68	0.00	0.00	14,095.68
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	5,397.14	0.00	0.00	5,397.14
091	CO ATTY HOT CHECK COLLECTION	12,975.59	0.00	0.00	12,975.59
093	CO ATTY PTS/PTD	18,450.00	0.00	0.00	18,450.00
095	GROUP HEALTH INSURANCE	54,954.56	562.01	0.00	55,516.57
101	2016 COLONIA FUND CONSTRUCTION	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		5,795,986.69	6,214.36	2,575,642.03	8,377,843.08
RESTRICTED FUNDS					
023	BEE COUNTY HEALTH CARE FUND	75,301.09	323.54	3,430,875.64	3,506,500.27
060	REFUNDING BONDS, SER 1994 I&S	702,637.88	60.67	0.00	702,698.55
073	RIGHT OF WAY	71.91	260.66	0.00	332.57
080	PERMANENT SCHOOL FUND	55,187.16	3,277.47	0.00	58,464.63
083	BEE COUNTY HEALTH CARE FUND II	114,271.64	1,945.89	0.00	116,217.53
TOTAL RESTRICTED COUNTY FUNDS		947,469.68	5,868.23	3,430,875.64	4,384,213.55
TOTAL UNRESTRICTED & RESTRICTED FUNDS		6,743,456.37	12,082.59	6,006,517.67	12,762,056.63

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.5591%
Prosperity	0.35%

**BEE COUNTY, TEXAS
COMPARISON OF CASH POSITION
AT FEBRUARY 28, 2016 AND FEBRUARY 28, 2017**

FUND NO.	DESCRIPTION	BALANCE 02/28/16	BALANCE 02/28/17	INCREASE (DECREASE)
012	GENERAL FUND	6,193,104.57	5,885,963.90	-307,140.67
013	DISTRICT CLERK RECORDS MGMT & PRESERV	20,114.05	34,660.09	14,546.04
014	RECORDS MGMT (CO CLERK)	157,509.94	243,527.51	86,017.57
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,778.87	18,746.36	8,967.49
017	COURTHOUSE SECURITY FUND	66,857.54	62,031.95	-4,825.59
020	ROAD & BRIDGE OPERATING	615,123.14	240,157.20	-374,965.94
021	SPECIAL ROAD TAX FUND	813,122.29	964,563.37	151,441.08
022	FUEL FARM	55,479.42	10,752.28	-44,727.14
023	BEE COUNTY HEALTH CARE FUND	3,517,738.72	3,506,500.27	-11,238.45
024	COURT REPORTERS SERVICE	0.00	5,500.00	5,500.00
025	FARM TO MKT & LAT ROAD	52,513.67	101,868.97	49,355.30
026	RECORDS MANAGEMENT (COUNTY)	26,810.99	35,052.14	8,241.15
027	DISTRICT ATTORNEY FUND	253,930.91	300,469.43	46,538.52
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,415.64	4,673.25	2,257.61
029	BORDER SECURITY PROJECT	58,862.53	18,849.92	-40,012.61
030	ABANDONED VEHICLE FUND	46,385.19	47,675.22	1,290.03
031	BORDER PATROL INITIATIVE GRANT	26.25	0.00	-26.25
032	STONEGARDEN	0.00	0.00	0.00
033	FLEXIBLE SPENDING ACCOUNT	22,897.00	23,375.46	478.46
036	HOME RSP #2015-0026	0.00	0.00	0.00
047	LAW LIBRARY	99,151.06	94,632.05	-4,519.01
060	REFUNDING BONDS, SER 2003 I&S	720,230.00	702,698.55	-17,531.45
069	EXPO GATE FEES	0.00	0.00	0.00
070	COUNTY HOTEL OCCUPANCY TAXES	141,962.86	21,378.62	-120,584.24
072	1874 JAIL RESTORATION PROJECT	25.00	67.00	42.00
073	RIGHT OF WAY	331.53	332.57	1.04
075	FLOOD MITIGATION GRANT	0.00	18,554.87	18,554.87
080	PERMANENT SCHOOL FUND	70,334.25	58,464.63	-11,869.62
081	STATE AGENCY FUND	15,991.40	14,543.06	-1,448.34
082	TECHNOLOGY FUND	84,579.74	86,497.90	1,918.16
083	BEE COUNTY HEALTH CARE FUND II	220,493.38	116,217.53	-104,275.85
087	PRE TRIAL INTERVENTION FUND-DA	12,709.50	18,261.78	5,552.28
088	BORDER PROSECUTOR GRANT	0.00	19,605.77	19,605.77
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	12,455.86	14,095.68	1,639.82
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	8,852.71	5,397.14	-3,455.57
091	CO ATTY CHECK COLLECTION	-393.70	12,975.59	13,369.29
093	CP ATTY PTS/PTD	0.00	18,450.00	18,450.00
095	GROUP HEALTH CARE PLAN	73,785.55	55,516.57	-18,268.98
101	2016 COLONIA FUND CONSTRUCTION	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		13,373,179.86	12,762,056.63	-611,123.23

**BEE COUNTY, TEXAS
SUMMARY OF RECEIPTS & DISBURSEMENTS
FOR THE MONTH ENDED FEBRUARY 28, 2017**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 02/01/17	RECEIPTS	DISBURSED	ENDING BALANCE 02/28/17
012	GENERAL FUND	4,803,217	3,590,447	2,507,700	5,885,964
013	DISTRICT CLERK RECORDS MGMT & PRES.	34,977	11	328	34,660
014	RECORDS MGMT (CO CLERK)	243,453	74	0	243,528
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	23,152	7	4,412	18,746
017	COURTHOUSE SECURITY FUND	68,267	543	6,778	62,032
020	ROAD & BRIDGE OPERATING	226,993	123,655	110,491	240,157
021	SPECIAL ROAD TAX FUND	813,444	151,120	0	964,563
022	FUEL FARM	9,532	28,574	27,353	10,752
023	BEE COUNTY HEALTH CARE FUND	3,506,480	20	0	3,506,500
024	COURT REPORTERS SERVICE	5,500	0	0	5,500
025	FARM TO MKT & LAT ROAD	90,226	11,643	0	101,869
026	RECORDS MANAGEMENT (COUNTY)	35,041	11	0	35,052
027	DISTRICT ATTORNEY FUND	325,990	8,494	34,014	300,469
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,923	750	0	4,673
029	BORDER SECURITY PROJECT	43,457	0	24,607	18,850
030	ABANDONED VEHICLE FUND	47,294	1,647	1,265	47,675
031	ALL MITIGATION GRANT	18,086	0	18,086	0
032	SHERIFF- STONEGARDEN	0	0	0	0
033	FLEXIBLE SPENDING ACCOUNT	20,860	2,849	333	23,375
036	HOME RSP #2015-0026	0	0	0	0
047	LAW LIBRARY	95,436	29	833	94,632
060	REFUNDING BONDS, SER 2003 I&S	681,929	94,932	74,163	702,699
070	COUNTY HOTEL OCCUPANCY TAX	20,304	7,224	6,150	21,379
072	1874 JAIL RESTORATION PROJECT	67	0	0	67
073	RIGHT OF WAY	332	0	0	333
075	FLOOD MITIGATION GRANT	18,555	0	0	18,555
077	LOCAL SOLICITATION GRANT	0	0	0	0
080	PERMANENT SCHOOL FUND	54,879	3,585	0	58,465
081	STATE AGENCY FUND	670	14,243	370	14,543
082	TECHNOLOGY FUND	86,455	546	503	86,498
083	HEALTH CARE FUND II	166,836	35	50,654	116,218
087	PRE TRIAL INTERVENTION FUND-DA	17,656	606	0	18,262
088	BORDER PROSECUTOR GRANT	20,434	11,426	12,253	19,606
089	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	14,096	0	0	14,096
090	DISTRICT CLERK CHILD SUPPORT FUND	5,395	2	0	5,397
091	CO ATTY CHECK COLLECTION	12,972	591	588	12,976
093	CP ATTY PTS/PTD	17,300	1,150	0	18,450
095	GROUP HEALTH INSURANCE	60,109	96,810	101,403	55,517
101	2016 COLONIA FUND CONSTRUCTION	17,250	15	17,265	0
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
TOTAL		11,610,568	4,151,038	2,999,549	12,762,057

BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR FIVE MONTHS ENDING FEBRUARY 28, 2017
BUDGET YEAR 2016-2017

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 5 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	395,953	396,103	154,133.61	241,969.39	38.91%
403	COUNTY CLERK	394,829	394,829	151,759.08	243,069.92	38.44%
405	VETERAN'S SERVICE	48,540	48,656	19,583.18	29,072.82	40.25%
406	EMERGENCY MANAGEMENT	85,022	124,060	68,416.56	55,643.44	55.15%
407	RISK MANAGEMENT	4,500	1,500	68.24	1,431.76	4.55%
409	NON DEPARTMENTAL	761,654	760,813	361,540.51	399,272.49	47.52%
426	COUNTY COURT	54,419	54,269	19,618.70	34,650.30	36.15%
427	HUMAN RESOURCES DEPARTMENT	156,073	156,073	60,335.34	95,737.66	38.66%
428	IT DEPARTMENT	133,799	134,106	45,425.94	88,680.06	33.87%
435	DISTRICT COURT	1,198,981	1,198,981	487,159.92	711,821.08	40.63%
450	DISTRICT CLERK	318,581	318,581	124,950.82	193,630.18	39.22%
455	JP#3	125,240	125,240	50,877.26	74,362.74	40.62%
456	JP#1	105,084	105,084	40,658.20	64,425.80	38.69%
457	JP#2	102,075	102,075	40,921.37	61,153.63	40.09%
458	JP#4	105,723	105,723	42,531.69	63,191.31	40.23%
475	COUNTY ATTORNEY	183,494	183,494	58,026.47	125,467.53	31.62%
477	VICTIMS ASSISTANCE COORDINATOR	68,850	68,850	20,796.16	48,053.84	30.21%
490	ELECTIONS	61,868	61,868	51,385.16	10,482.84	83.06%
495	COUNTY AUDITOR	363,550	363,550	144,311.81	219,238.19	39.70%
497	MOTOR VEHICLE REGIS. & TITLING	129,417	130,417	52,883.97	77,533.03	40.55%
498	VOTERS REGISTRATION	120,939	120,939	46,042.03	74,896.97	38.07%
499	TAX ASSESSOR-COLLECTOR	181,433	180,433	77,564.77	102,868.23	42.99%
501	APPRAISAL DISTRICT	149,762	149,762	75,613.77	74,148.23	50.49%
510	COUNTY COURTHOUSE	275,050	274,839	41,625.87	233,213.13	15.15%
511	CONGRESSIONAL DISTRICT OFFICE	5,200	5,200	1,135.37	4,064.63	21.83%
512	PROBATION BLDG.	20,500	21,770	9,547.98	12,222.02	43.86%
513	MAINTENANCE DEPT.	269,856	272,006	100,609.10	171,396.90	0.00%
514	TAX OFFICE BUILDING	9,000	9,000	2,447.60	6,552.40	27.20%
515	JUSTICE CENTER	12,700	12,700	3,921.14	8,778.86	30.88%
516	DOUGHTERY BUILDING	6,200	6,200	1,766.18	4,433.82	28.49%
517	LADD BUILDING	0	211	0.00	211.00	0.00%
550	CONSTABLE PCT 1	15,651	15,767	5,488.83	10,278.17	34.81%
551	CONSTABLE PCT 2	19,312	19,428	8,066.02	11,361.98	41.52%
552	CONSTABLE PCT 3	12,034	12,034	4,189.49	7,844.51	34.81%
553	CONSTABLE PCT 4	19,286	19,286	6,578.56	12,707.44	34.11%
564	911 ADDRESSING	31,732	31,732	13,156.43	18,575.57	41.46%
565	SHERIFF	1,685,109	1,700,936	662,449.38	1,038,486.22	38.95%
566	CORRECTIONAL FACILITIES	1,776,083	1,773,487	609,737.97	1,163,749.43	34.38%
567	HIGHWAY PATROL	36,224	36,224	14,456.07	21,767.93	39.91%
568	HWY PATROL LICENSE & WEIGHT	5,800	5,800	818.10	4,981.90	14.11%
570	JUVENILE BOARD	59,462	59,462	21,997.70	37,464.30	36.99%
571	PROBATION	210,106	210,106	198,822.00	11,284.00	94.63%
631	COMMUNITY AFFAIRS	121,567	121,567	51,843.26	69,723.74	42.65%
632	WASTE MANAGEMENT	209,657	209,657	76,651.74	133,005.26	36.56%
640	PUBLIC ASSISTANCE	187,193	187,193	80,346.56	106,846.44	42.92%
650	COUNTY LIBRARY	85,000	85,000	35,416.32	49,583.68	41.67%
665	AGRICULTURAL EXT SERVICE	91,782	91,782	36,397.18	55,384.82	39.66%
673	BEE COUNTY EXPO	188,155	196,353	62,528.10	133,824.90	31.84%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	867,813	870,004	522,478.00	347,526.00	60.05%
TOTAL GENERAL FUND EXPENDITURES		11,470,258	11,533,150	4,767,079.51	6,766,070.49	41.33%

For FIVE months (41.67% of year) 41.33% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the FIVE Months Ended FEBRUARY 28, 2016 and FEBRUARY 28, 2017
Budget Year 2016-2017

DESCRIPTION	RECEIVED LAST YEAR 10/01/15 to 9/30/16	RECEIVED THIS YEAR 10/01/16 to 9/30/17	INCREASE (DECREASE) THIS YEAR OVER LAST YR.	Percent of Increase/ (Decrease)
AD VALOREM TAXES	5,790,535.86	6,123,801.12	333,265.26	5.76%
DELINQUENT TAXES	64,837.88	61,986.03	(2,851.85)	-4.40%
COUNTY SALES TAX	473,541.47	340,307.58	(133,233.89)	-28.14%
LICENSES & PERMITS	0.00	0.00	0.00	0.00%
INTERGOVERNMENTAL REV	51,373.78	299,970.35	248,596.57	483.90%
CHARGES FOR SERVICES	255,872.36	303,965.67	48,093.31	18.80%
FINES & FORFEITURES	46,841.25	34,057.35	(12,783.90)	-27.29%
INMATE REV & TELEPHONE	126,935.04	110,666.22	(16,268.82)	-12.82%
MISCELLANEOUS REVENUE	92,414.89	110,309.42	17,894.53	19.36%
TRANSFERS IN	192,705.07	59,360.00	(133,345.07)	-69.20%
TOTAL	<u>7,095,057.60</u>	<u>7,444,423.74</u>	<u>349,366.14</u>	<u>4.92%</u>

General Fund 2016-2017 Budgeted Revenue	11,261,047.00	100.00%
Received through 02/28/17	7,444,423.74	66.11%
Remaining to be received	<u>\$3,816,623.26</u>	<u>33.89%</u>

**BEE COUNTY, TEXAS
COUNTY INDEBTEDNESS**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 02/28/17	MATURITY DATE
060	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