

**Bee County, Texas**

**MONTHLY FINANCIAL STATEMENTS**

**For The TWELVE Months Ending SEPTEMBER 30, 2017.**

**Prepared By  
County Auditor's Office**

**BEE COUNTY, TEXAS  
CASH POSITION  
September 30, 2017**

<b>FUND NO.</b>	<b>DESCRIPTION</b>	<b>NOW ACCOUNTS</b>	<b>TEXPOOL INVESTMENTS</b>	<b>TRUST INVESTMENTS</b>	<b>TOTAL 9/30/17</b>
012	GENERAL FUND	1,456,858.84	1,461.21	1,760,741.14	3,219,061.19
013	DISTRICT CLERK REC. MGMT & PRES. FUND	54,387.21	0.00	0.00	54,387.21
014	RECORDS MGMT (CO CLERK)	278,488.78	130.25	0.00	278,619.03
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,450.50	0.00	0.00	16,450.50
017	COURTHOUSE SECURITY FUND	17,353.73	32.28	0.00	17,386.01
020	ROAD & BRIDGE OPERATING	716,757.22	3,171.18	0.00	719,928.40
021	SPECIAL ROAD TAX FUND	22,623.57	0.00	0.00	22,623.57
022	FUEL FARM	8,481.72	24.66	0.00	8,506.38
024	COURT REPORTERS SERVICE	9,010.00	0.00	0.00	9,010.00
025	FARM TO MKT & LAT ROAD	17,828.23	20.39	0.00	17,848.62
026	RECORDS MANAGEMENT (COUNTY)	32,884.04	506.90	0.00	33,390.94
027	DISTRICT ATTORNEY FUND	126,573.39	0.00	0.00	126,573.39
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	5,430.99	0.00	0.00	5,430.99
029	BORDER SECURITY PROJECT	38,174.94	0.00	0.00	38,174.94
030	ABANDONED MOTOR VEHICLE FUND	38,819.27	8.38	0.00	38,827.65
031	ALL MITIGATION GRANT	0.00	0.00	0.00	0.00
032	STONEGARDEN	21,822.13	0.00	0.00	21,822.13
033	FLEXIBLE SPENDING ACCOUNT	9,624.71	0.00	0.00	9,624.71
036	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
047	LAW LIBRARY	100,097.66	225.72	0.00	100,323.38
070	COUNTY HOTEL OCCUPANCY TAXES	23,252.23	0.00	0.00	23,252.23
072	1874 JAIL RESTORATION PROJECT	79.00	0.00	0.00	79.00
075	FLOOD MITIGATION GRANT	1,475.28	0.00	0.00	1,475.28
081	STATE AGENCY FUND	28,853.66	0.00	0.00	28,853.66
082	TECHNOLOGY FUND	83,996.06	99.64	0.00	84,095.70
087	PRE TRIAL INTERVENTION FUND-DA	20,339.94	0.00	0.00	20,339.94
088	BORDER PROSECUTOR GRANT	2,939.73	0.00	0.00	2,939.73
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	15,897.09	0.00	0.00	15,897.09
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	4,250.07	0.00	0.00	4,250.07
093	CO ATTY PTS/PTD	22,501.05	0.00	0.00	22,501.05
095	GROUP HEALTH INSURANCE	52,037.87	564.82	0.00	52,602.69
101	2016 COLONIA FUND CONSTRUCTION	0.00	0.00	0.00	0.00
110	EA CHAPTER 19	1.00	0.00	0.00	1.00
111	2014 CDBG PAWNEE WATER #713065	0.00	0.00	0.00	0.00
<b>TOTAL UNRESTRICTED COUNTY FUNDS</b>		<b>3,227,289.91</b>	<b>6,245.43</b>	<b>1,760,741.14</b>	<b>4,994,276.48</b>
<b>RESTRICTED FUNDS</b>					
023	BEE COUNTY HEALTH CARE FUND	304,436.56	325.16	3,450,473.73	3,755,235.45
051	JUSTICE OF THE PEACE 1	1,650.34	0.00	0.00	1,650.34
052	JUSTICE OF THE PEACE 2	12,311.63	0.00	0.00	12,311.63
053	JUSTICE OF THE PEACE 3	7,799.84	0.00	0.00	7,799.84
054	JUSTICE OF THE PEACE 4	11,794.16	0.00	0.00	11,794.16
060	REFUNDING BONDS, SER 1994 I&S	198,897.76	60.97	0.00	198,958.73
071	2018 NEW JAIL CONSTRUCTION	24,276,051.82	0.00	0.00	24,276,051.82
073	RIGHT OF WAY	71.91	261.97	0.00	333.88
080	PERMANENT SCHOOL FUND	49,173.56	3,293.84	0.00	52,467.40
083	BEE COUNTY HEALTH CARE FUND II	19,286.94	1,955.50	0.00	21,242.44
<b>TOTAL RESTRICTED COUNTY FUNDS</b>		<b>24,881,474.52</b>	<b>5,897.44</b>	<b>3,450,473.73</b>	<b>28,337,845.69</b>
<b>TOTAL UNRESTRICTED &amp; RESTRICTED FUNDS</b>		<b>28,108,764.43</b>	<b>12,142.87</b>	<b>5,211,214.87</b>	<b>33,332,122.17</b>

**INTEREST RATES EARNED FOR THE MONTH:**

TEXPOOL	1.0151%
First National Bank	0.9500%
First National Bank - 2018 New Construction Jail	0.99%

**BEE COUNTY, TEXAS  
COMPARISON OF CASH POSITION  
AT SEPTEMBER 30, 2016 AND SEPTEMBER 30, 2017**

<b>FUND NO.</b>	<b>DESCRIPTION</b>	<b>BALANCE 09/30/16</b>	<b>BALANCE 09/30/17</b>	<b>INCREASE (DECREASE)</b>
012	GENERAL FUND	3,096,659.00	3,219,061.19	122,402.19
013	DISTRICT CLERK RECORDS MGMT & PRESERV	34,934.83	54,387.21	19,452.38
014	RECORDS MGMT (CO CLERK)	221,261.40	278,619.03	57,357.63
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	24,227.94	16,450.50	-7,777.44
017	COURTHOUSE SECURITY FUND	9,949.00	17,386.01	7,437.01
020	ROAD & BRIDGE OPERATING	739,269.78	719,928.40	-19,341.38
021	SPECIAL ROAD TAX FUND	34,756.47	22,623.57	-12,132.90
022	FUEL FARM	12,166.88	8,506.38	-3,660.50
023	BEE COUNTY HEALTH CARE FUND	3,880,670.83	3,755,235.45	-125,435.38
024	COURT REPORTERS SERVICE	3,955.00	9,010.00	5,055.00
025	FARM TO MKT & LAT ROAD	5,181.57	17,848.62	12,667.05
026	RECORDS MANAGEMENT (COUNTY)	32,278.60	33,390.94	1,112.34
027	DISTRICT ATTORNEY FUND	133,601.94	126,573.39	-7,028.55
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	4,123.85	5,430.99	1,307.14
029	BORDER SECURITY PROJECT	43,546.47	38,174.94	-5,371.53
030	ABANDONED VEHICLE FUND	45,343.25	38,827.65	-6,515.60
031	ALL MITIGATION GRANT	0.00	0.00	0.00 *
032	STONEGARDEN	0.00	21,822.13	21,822.13
033	FLEXIBLE SPENDING ACCOUNT	40,023.82	9,624.71	-30,399.11
036	HOME RSP #2015-0026	0.00	0.00	0.00
047	LAW LIBRARY	103,922.50	100,323.38	-3,599.12
051	JUSTICE OF THE PEACE 1	0.00	1,650.34	1,650.34
052	JUSTICE OF THE PEACE 2	0.00	12,311.63	12,311.63
053	JUSTICE OF THE PEACE 3	0.00	7,799.84	7,799.84
054	JUSTICE OF THE PEACE 4	0.00	11,794.16	11,794.16
060	REFUNDING BONDS, SER 2003 I&S	192,652.02	198,958.73	6,306.71
069	EXPO GATE FEES	0.00	0.00	0.00
070	COUNTY HOTEL OCCUPANCY TAXES	70,254.10	23,252.23	-47,001.87
071	2018 NEW JAIL CONSTRUCTION	0.00	24,276,051.82	24,276,051.82
072	1874 JAIL RESTORATION PROJECT	67.00	79.00	12.00
073	RIGHT OF WAY	332.07	333.88	1.81
075	FLOOD MITIGATION GRANT	6,965.00	1,475.28	-5,489.72
080	PERMANENT SCHOOL FUND	44,239.55	52,467.40	8,227.85
081	STATE AGENCY FUND	42,284.13	28,853.66	-13,430.47
082	TECHNOLOGY FUND	85,667.27	84,095.70	-1,571.57
083	BEE COUNTY HEALTH CARE FUND II	65,426.21	21,242.44	-44,183.77
087	PRE TRIAL INTERVENTION FUND-DA	16,240.21	20,339.94	4,099.73
088	BORDER PROSECUTOR GRANT	4,760.41	2,939.73	-1,820.68
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	13,880.27	15,897.09	2,016.82
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	4,778.26	4,250.07	-528.19
093	CP ATTY PTS/PTD	11,970.00	22,501.05	10,531.05
095	GROUP HEALTH CARE PLAN	79,345.25	52,602.69	-26,742.56
101	2016 COLONIA FUND CONSTRUCTION	0.00	0.00	0.00
110	CHAPTER 19 (EA)	0.00	1.00	1.00
111	2014 CDBG PAWNEE WATER #713065	0.00	0.00	0.00
<b>TOTAL COUNTY FUNDS</b>		<b>9,104,734.88</b>	<b>33,332,122.17</b>	<b>24,227,387.29</b>

**BEE COUNTY, TEXAS  
SUMMARY OF RECEIPTS & DISBURSEMENTS  
FOR THE MONTH ENDED September 30, 2017**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 09/01/17	RECEIPTS	DISBURSED	ENDING BALANCE 09/30/17
012	GENERAL FUND	3,299,526	2,831,908	2,912,373	3,219,061
013	DISTRICT CLERK RECORDS MGMT & PRES.	52,909	2,411	932	54,387
014	RECORDS MGMT (CO CLERK)	278,395	224	0	278,619
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,437	13	0	16,451
017	COURTHOUSE SECURITY FUND	19,380	1,469	3,463	17,386
020	ROAD & BRIDGE OPERATING	755,363	90,405	125,840	719,928
021	SPECIAL ROAD TAX FUND	88,011	2,613	68,000	22,624
022	FUEL FARM	21,419	15,076	27,989	8,506
023	BEE COUNTY HEALTH CARE FUND	3,755,011	225	0	3,755,235
024	COURT REPORTERS SERVICE	8,110	900	0	9,010
025	FARM TO MKT & LAT ROAD	17,640	208	0	17,849
026	RECORDS MANAGEMENT (COUNTY)	32,894	497	0	33,391
027	DISTRICT ATTORNEY FUND	121,979	27,603	23,009	126,573
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	5,431	0	0	5,431
029	BORDER SECURITY PROJECT	38,005	5,452	5,282	38,175
030	ABANDONED VEHICLE FUND	38,991	912	1,076	38,828
031	ALL MITIGATION GRANT	0	0	0	0
032	SHERIFF- STONEGARDEN	16,768	22,247	17,193	21,822
033	FLEXIBLE SPENDING ACCOUNT	27,911	2,794	21,080	9,625
036	HOME RSP #2015-0026	0	0	0	0
047	LAW LIBRARY	98,148	2,175	0	100,323
051	JUSTICE OF THE PEACE 1	4,561	1,642	4,553	1,650
052	JUSTICE OF THE PEACE 2	9,173	3,388	250	12,312
053	JUSTICE OF THE PEACE 3	12,269	7,792	12,261	7,800
054	JUSTICE OF THE PEACE 4	6,343	5,451	0	11,794
060	REFUNDING BONDS, SER 2003 I&S	194,221	4,738	0	198,959
070	COUNTY HOTEL OCCUPANCY TAX	25,232	20	2,000	23,252
071	2018 NEW JAIL CONSTRUCTION	0	25,002,013	725,961	24,276,052
072	1874 JAIL RESTORATION PROJECT	79	0	0	79
073	RIGHT OF WAY	334	0	0	334
075	FLOOD MITIGATION GRANT	0	1,475	0	1,475
077	LOCAL SOLICITATION GRANT	0	0	0	0
080	PERMANENT SCHOOL FUND	49,025	3,442	0	52,467
081	STATE AGENCY FUND	18,125	10,729	0	28,854
082	TECHNOLOGY FUND	84,142	67	114	84,096
083	HEALTH CARE FUND II	58,650	91	37,498	21,242
087	PRE TRIAL INTERVENTION FUND-DA	20,324	16	0	20,340
088	BORDER PROSECUTOR GRANT	20,499	0	17,559	2,940
089	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	15,494	403	0	15,897
090	DISTRICT CLERK CHILD SUPPORT FUND	4,784	328	861	4,250
093	CP ATTY PTS/PTD	22,380	990	869	22,501
095	GROUP HEALTH INSURANCE	27,584	131,099	106,080	52,603
101	2016 COLONIA FUND CONSTRUCTION	0	18,900	18,900	0
110	CHAPTER 19 (EA)	1	0	0	1
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
<b>TOTAL</b>		<b>9,265,550</b>	<b>28,199,714</b>	<b>4,133,142</b>	<b>33,332,122</b>

**BEE COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURES BY DEPARTMENT**  
**FOR TWELVE MONTHS ENDING SEPTEMBER 30, 2017**  
**BUDGET YEAR 2016-2017**

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 12 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	395,953	394,291	380,821.02	13,469.98	96.58%
403	COUNTY CLERK	394,829	394,829	379,366.18	15,462.82	96.08%
405	VETERAN'S SERVICE	48,540	48,656	46,543.05	2,112.95	95.66%
406	EMERGENCY MANAGEMENT	111,795	150,833	112,420.61	38,412.39	74.53%
407	RISK MANAGEMENT	4,500	1,500	1,388.78	111.22	92.59%
409	NON DEPARTMENTAL	761,654	691,571	561,420.13	130,150.87	81.18%
426	COUNTY COURT	54,419	54,269	50,759.36	3,509.64	93.53%
427	HUMAN RESOURCES DEPARTMENT	156,073	156,623	151,669.97	4,953.03	96.84%
428	IT DEPARTMENT	133,799	134,106	129,828.73	4,277.27	96.81%
435	DISTRICT COURT	1,198,981	1,198,981	1,128,825.43	70,155.57	94.15%
450	DISTRICT CLERK	318,581	327,081	307,059.16	20,021.84	93.88%
455	JP#3	125,240	125,240	121,195.19	4,044.81	96.77%
456	JP#1	105,084	105,084	99,333.36	5,750.64	94.53%
457	JP#2	102,075	102,225	96,111.36	6,113.64	94.02%
458	JP#4	105,723	105,573	99,608.64	5,964.36	94.35%
475	COUNTY ATTORNEY	183,494	183,494	160,375.51	23,118.49	87.40%
477	VICTIMS ASSISTANCE COORDINATOR	68,850	68,850	66,208.92	2,641.08	96.16%
490	ELECTIONS	61,868	61,868	61,091.56	776.44	98.75%
495	COUNTY AUDITOR	363,550	363,550	349,450.67	14,099.33	96.12%
497	MOTOR VEHICLE REGIS. & TITLING	129,417	129,874	122,651.10	7,222.48	94.44%
498	VOTERS REGISTRATION	120,939	121,477	116,411.31	5,066.11	95.83%
499	TAX ASSESSOR-COLLECTOR	181,433	180,438	170,935.59	9,502.41	94.73%
501	APPRAISAL DISTRICT	149,762	155,634	155,633.41	0.59	100.00%
510	COUNTY COURTHOUSE	275,050	278,330	144,708.08	133,621.68	51.99%
511	CONGRESSIONAL DISTRICT OFFICE	5,200	5,200	4,287.87	912.13	82.46%
512	PROBATION BLDG.	20,500	23,831	21,486.78	2,344.22	90.16%
513	MAINTENANCE DEPT.	269,856	287,934	278,923.89	9,010.35	96.87%
514	TAX OFFICE BUILDING	9,000	9,000	8,276.50	723.50	91.96%
515	JUSTICE CENTER	12,700	12,700	13,806.91	-1,106.91	108.72%
516	DOUGHTERY BUILDING	6,200	61,485	62,139.52	-654.52	101.06%
517	LADD BUILDING	0	211	211.24	-0.24	100.11%
530	ECONOMIC DEVELOPMENT	0	20,000	20,000.00	0.00	100.00%
550	CONSTABLE PCT 1	15,651	15,767	13,359.40	2,407.60	84.73%
551	CONSTABLE PCT 2	19,312	19,428	18,977.03	450.97	97.68%
552	CONSTABLE PCT 3	12,034	15,659	14,540.60	1,118.40	92.86%
553	CONSTABLE PCT 4	19,286	17,473	16,978.26	494.74	97.17%
564	911 ADDRESSING	31,732	31,732	30,913.79	818.21	97.42%
565	SHERIFF	1,685,109	1,800,919	1,572,829.66	228,089.24	87.33%
566	CORRECTIONAL FACILITIES	1,776,083	1,757,490	1,537,013.39	220,476.41	87.46%
567	HIGHWAY PATROL	36,224	36,224	34,770.54	1,453.46	95.99%
568	HWY PATROL LICENSE & WEIGHT	5,800	5,800	3,934.60	1,865.40	67.84%
570	JUVENILE BOARD	59,462	59,462	54,457.57	5,004.43	91.58%
571	PROBATION	210,106	210,106	210,106.00	0.00	100.00%
631	COMMUNITY AFFAIRS	121,567	121,567	115,032.73	6,534.27	94.62%
632	WASTE MANAGEMENT	209,657	210,788	215,154.14	-4,366.14	102.07%
640	PUBLIC ASSISTANCE	187,193	187,193	167,412.35	19,780.65	89.43%
650	COUNTY LIBRARY	85,000	85,000	84,999.63	0.37	100.00%
665	AGRICULTURAL EXT SERVICE	91,782	91,782	85,556.34	6,225.66	93.22%
673	BEE COUNTY EXPO	188,155	210,943	196,650.23	14,292.77	93.22%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	867,813	801,942	687,440.48	114,501.34	85.72%
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>11,497,031</b>	<b>11,634,013</b>	<b>10,483,076.57</b>	<b>1,150,935.95</b>	<b>90.11%</b>

For TWELVE months (100.00% of year) 90.11% of the current budget was spent.

**Bee County, Texas**  
**General Fund Comparison of Revenue**  
**For the TWELVE Months Ended SEPTEMBER 30, 2016 and SEPTEMBER 30, 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	6,145,131.38	6,568,826.88	423,695.50	6.89%
DELINQUENT TAXES	113,113.79	119,578.83	6,465.04	5.72%
COUNTY SALES TAX	1,391,913.21	1,119,398.28	(272,514.93)	-19.58%
LICENSES & PERMITS	0.00	14,001.00	14,001.00	0.00%
INTERGOVERNMENTAL REV	745,632.60	753,662.96	8,030.36	1.08%
CHARGES FOR SERVICES	910,307.82	864,279.35	(46,028.47)	-5.06%
FINES & FORFEITURES	168,960.77	144,663.50	(24,297.27)	-14.38%
INMATE REV & TELEPHONE	284,431.88	388,246.97	103,815.09	36.50%
MISCELLANEOUS REVENUE	504,322.69	319,303.77	(185,018.92)	-36.69%
TRANSFERS IN	192,731.32	107,410.00	(85,321.32)	-44.27%
<b>TOTAL</b>	<b>10,456,545.46</b>	<b>10,399,371.54</b>	<b>(57,173.92)</b>	<b>-0.55%</b>

General Fund 2016-2017 Budgeted Revenue	11,261,047.00	100.00%
Received through 09/30/17	10,399,371.54	92.35%
Remaining to be received	<u>\$861,675.46</u>	<u>7.65%</u>

**BEE COUNTY, TEXAS  
COUNTY INDEBTEDNESS**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 09/30/17	MATURITY DATE
060	Combined GO and Refunding, Series 2012		6,920,000	4,410,000	2025
<b>Total Bee County</b>			6,920,000	4,410,000	

Debt Issue	Payment Date	Principal Balance Paid
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
<b>Total Remaining Principal Balance</b>		<b>4,410,000</b>