

**Bee County, Texas**

**MONTHLY FINANCIAL STATEMENTS**

**For The SEVEN Months Ending April 30, 2015**

**Prepared By  
County Auditor's Office**

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

<b>FUND NO.</b>	<b>DESCRIPTION</b>	<b>NOW ACCOUNTS</b>	<b>TEXPOOL INVESTMENTS</b>	<b>TRUST INVESTMENTS</b>	<b>TOTAL 4/30/15</b>
12	GENERAL FUND	3,315,400.34	1,446.42	2,531,277.62	5,848,124.38
13	DISTRICT CLERK REC. MGMT & PRES. FUND	34,893.46	0.00	0.00	34,893.46
14	RECORDS MGMT (CO CLERK)	127,494.00	128.92	0.00	127,622.92
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	17,201.32	0.00	0.00	17,201.32
17	COURTHOUSE SECURITY FUND	37,550.89	31.97	0.00	37,582.86
20	ROAD & BRIDGE OPERATING	1,026,129.90	3,139.29	0.00	1,029,269.19
21	SPECIAL ROAD TAX FUND	248,359.98	0.00	0.00	248,359.98
22	FUEL FARM	88,260.65	24.40	0.00	88,285.05
25	FARM TO MKT & LAT ROAD	2,759.83	20.17	0.00	2,780.00
26	RECORDS MANAGEMENT (COUNTY)	28,515.20	501.78	0.00	29,016.98
27	DISTRICT ATTORNEY FUND	191,090.05	0.00	0.00	191,090.05
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,284.71	0.00	0.00	1,284.71
29	BORDER SECURITY PROJECT	6,776.42	0.00	0.00	6,776.42
30	ABANDONED MOTOR VEHICLE FUND	14,202.04	8.33	0.00	14,210.37
31	BORDER PATROL INITIATIVE GRANT	447.83	0.00	0.00	447.83
47	LAW LIBRARY	108,160.17	223.47	0.00	108,383.64
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	187,386.46	0.00	0.00	187,386.46
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	1,005.24	0.00	0.00	1,005.24
82	TECHNOLOGY FUND	81,854.52	98.67	0.00	81,953.19
87	PRE TRIAL INTERVENTION FUND-DA	19,060.15	0.00	0.00	19,060.15
88	BORDER PROSECUTOR GRANT	11,094.82	0.00	0.00	11,094.82
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	10,330.79	0.00	0.00	10,330.79
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	10,728.18	0.00	0.00	10,728.18
91	CO ATTY CHECK COLLECTION	4,134.83	0.00	0.00	4,134.83
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	413,122.42	559.12	0.00	413,681.54
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 TYNNAN 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
<b>TOTAL UNRESTRICTED COUNTY FUNDS</b>		<b>5,987,748.27</b>	<b>6,182.54</b>	<b>2,531,277.62</b>	<b>8,525,208.43</b>
<b>RESTRICTED FUNDS</b>					
23	BEE COUNTY HEALTH CARE FUND	770,782.48	322.01	3,385,574.91	4,156,679.40
60	REFUNDING BONDS, SER 1994 I&S	922,506.74	60.36	0.00	922,567.10
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00	0.00
73	RIGHT OF WAY	36,071.91	259.36	0.00	36,331.27
80	PERMANENT SCHOOL FUND	32,903.55	3,260.69	0.00	36,164.24
83	BEE COUNTY HEALTH CARE FUND II	335,529.77	1,936.71	0.00	337,466.48
<b>TOTAL RESTRICTED COUNTY FUNDS</b>		<b>2,097,794.45</b>	<b>5,839.13</b>	<b>3,385,574.91</b>	<b>5,489,208.49</b>
<b>TOTAL UNRESTRICTED &amp; RESTRICTED FUNDS</b>		<b>8,085,542.72</b>	<b>12,021.67</b>	<b>5,916,852.53</b>	<b>14,014,416.92</b>

**INTEREST RATES EARNED FOR THE MONTH:**

TEXPOOL	0.0524%
Prosperity	0.35%

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

FUND NO.	DESCRIPTION	BALANCE 04/30/14	BALANCE 04/30/15	INCREASE (DECREASE)
12	GENERAL FUND	4,702,729.12	5,848,124.38	1,145,395.26
13	DISTRICT CLERK RECORDS MGMT & PRESERV	4,668.78	34,893.46	30,224.68
14	RECORDS MGMT (CO CLERK)	140,349.28	127,622.92	-12,726.36
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	8,467.10	17,201.32	8,734.22
17	COURTHOUSE SECURITY FUND	32,051.80	37,582.86	5,531.06
20	ROAD & BRIDGE OPERATING	890,606.81	1,029,269.19	138,662.38
21	SPECIAL ROAD TAX FUND	135,968.22	248,359.98	112,391.76
22	FUEL FARM	89,945.22	88,285.05	-1,660.17
23	BEE COUNTY HEALTH CARE FUND	4,226,513.43	4,156,679.40	-69,834.03
25	FARM TO MKT & LAT ROAD	45,710.56	2,780.00	-42,930.56
26	RECORDS MANAGEMENT (COUNTY)	25,158.05	29,016.98	3,858.93
27	DISTRICT ATTORNEY FUND	27,908.03	191,090.05	163,182.02
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	123.58	1,284.71	1,161.13
29	BORDER SECURITY PROJECT	45,834.62	6,776.42	-39,058.20
30	ABANDONED VEHICLE FUND	973.07	14,210.37	13,237.30
31	BORDER PATROL INITIATIVE GRANT	0.00	447.83	447.83
47	LAW LIBRARY	102,688.04	108,383.64	5,695.60
57	VICTIMS ASSISTANCE PROGRAM	22,638.22	0.00	-22,638.22
60	REFUNDING BONDS, SER 2003 I&S	869,016.69	922,567.10	53,550.41
69	EXPO GATE FEES	3,949.27	504.07	-3,445.20
70	COUNTY HOTEL OCCUPANCY TAXES	65,588.73	187,386.46	121,797.73
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	36,331.27	0.10
75	2003 COLONIA PROJECT #723015	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	47,270.21	36,164.24	-11,105.97
81	STATE AGENCY FUND	842.06	1,005.24	163.18
82	TECHNOLOGY FUND	81,329.94	81,953.19	623.25
83	BEE COUNTY HEALTH CARE FUND II	260,903.18	337,466.48	76,563.30
87	PRE TRIAL INTERVENTION FUND-DA	15,688.11	19,060.15	3,372.04
88	BORDER PROSECUTOR GRANT	-11,663.25	11,094.82	22,758.07
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	6,827.31	10,330.79	3,503.48
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	6,433.10	10,728.18	4,295.08
91	CO ATTY CHECK COLLECTION	16,897.80	4,134.83	-12,762.97
93	ENHANCED PROSECUTION FUND	34.82	0.00	-34.82
95	GROUP HEALTH CARE PLAN	532,754.33	413,681.54	-119,072.79
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	10,227.03	0.00	-10,227.03
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
<b>TOTAL COUNTY FUNDS</b>		<b>12,456,248.50</b>	<b>14,014,416.92</b>	<b>1,558,168.42</b>

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

FUND NO.	DESCRIPTION	BEGINNING BALANCE 04/01/15	RECEIPTS	DISBURSED	ENDING BALANCE 04/30/15
12	GENERAL FUND	6,159,113	520,805	831,793	5,848,124
13	DISTRICT CLERK RECORDS MGMT & PRES.	31,862	3,031	0	34,893
14	RECORDS MGMT (CO CLERK)	196,680	12,319	81,376	127,623
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	25,285	5	8,089	17,201
17	COURTHOUSE SECURITY FUND	37,958	3,673	4,048	37,583
20	ROAD & BRIDGE OPERATING	966,333	158,030	95,094	1,029,269
21	SPECIAL ROAD TAX FUND	292,465	5,895	50,000	248,360
22	FUEL FARM	104,538	27,666	43,919	88,285
23	BEE COUNTY HEALTH CARE FUND	3,928,456	228,223	0	4,156,679
24	BCRMC - UNRESTRICTED	0	0	0	0
25	FARM TO MKT & LAT ROAD	2,381	399	0	2,780
26	RECORDS MANAGEMENT (COUNTY)	27,395	1,622	0	29,017
27	DISTRICT ATTORNEY FUND	224,344	345	33,599	191,090
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,285	0	0	1,285
29	BORDER SECURITY PROJECT	109,860	13,402	116,486	6,776
30	ABANDONED VEHICLE FUND	14,206	4	0	14,210
31	BORDER PATROL INITIATIVE GRANT	448	0	0	448
36	SKIDMORE GRANT#727015	0	0	0	0
47	LAW LIBRARY	106,115	3,029	761	108,384
57	VICTIMS ASSISTANCE PROGRAM	0	0	0	0
60	REFUNDING BONDS, SER 2003 I&S	920,599	4,469	2,500	922,567
69	EXPO GATE FEES	504	0	0	504
70	COUNTY HOTEL OCCUPANCY TAX	170,231	18,155	1,000	187,386
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	1,500	1,500	0
77	LOCAL SOLICITATION GRANT	0	0	0	0
80	PERMANENT SCHOOL FUND	32,461	3,703	0	36,164
81	STATE AGENCY FUND	58,164	50,904	108,063	1,005
82	TECHNOLOGY FUND	80,715	1,447	209	81,953
83	HEALTH CARE FUND II	152,951	217,868	33,353	337,466
87	PRE TRIAL INTERVENTION FUND-DA	19,054	6	0	19,060
88	BORDER PROSECUTOR GRANT	10,328	8,321	7,554	11,095
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	9,596	734	0	10,331
90	DISTRICT CLERK CHILD SUPPORT FUND	9,707	1,021	0	10,728
91	CO ATTY CHECK COLLECTION	-846	7,439	2,458	4,135
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	506,228	76,909	169,456	413,682
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
<b>TOTAL</b>		<b>14,234,749</b>	<b>1,370,927</b>	<b>1,591,259</b>	<b>14,014,417</b>

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

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 7 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	402,116	404,661	211,681.26	192,979.74	52.31%
403	COUNTY CLERK	377,512	379,672	196,904.79	182,767.21	51.86%
406	EMERGENCY MANAGEMENT	73,305	73,305	38,707.16	34,597.84	52.80%
409	NON DEPARTMENTAL	544,297	614,130	453,376.32	160,753.55	73.82%
426	COUNTY COURT	29,342	29,342	8,862.74	20,479.26	30.20%
427	HUMAN RESOURCES DEPARTMENT	149,552	149,552	77,870.82	71,681.18	52.07%
428	IT DEPARTMENT	145,879	145,879	75,740.89	70,138.11	51.92%
435	DISTRICT COURT	585,100	905,100	532,340.07	372,759.93	58.82%
450	DISTRICT CLERK	309,178	309,178	167,395.87	141,782.13	54.14%
455	JP#3	118,973	118,973	62,670.02	56,302.98	52.68%
456	JP#1	97,885	97,885	53,520.50	44,364.50	54.68%
457	JP#2	98,634	98,634	53,172.09	45,461.91	53.91%
458	JP#4	100,722	100,722	54,340.06	46,381.94	53.95%
475	COUNTY ATTORNEY	161,696	171,822	89,726.32	82,095.24	52.22%
477	VICTIMS ASSISTANCE COORDINATOR	66,702	66,702	29,067.09	37,634.91	43.58%
490	ELECTIONS	74,812	74,812	61,554.56	13,257.44	82.28%
495	COUNTY AUDITOR	336,313	335,556	175,899.98	159,656.02	52.42%
497	MOTOR VEHICLE REGIS. & TITLING	104,060	104,072	74,377.58	29,694.42	71.47%
498	VOTERS REGISTRATION	94,002	93,990	39,692.81	54,297.19	42.23%
499	TAX ASSESSOR-COLLECTOR	181,848	181,848	93,434.75	88,413.25	51.38%
501	APPRAISAL DISTRICT	133,167	133,167	95,067.99	38,099.01	71.39%
510	COUNTY COURTHOUSE	78,000	78,000	39,720.90	38,279.10	50.92%
511	CONGRESSIONAL DISTRICT OFFICE	6,300	6,300	1,838.82	4,461.18	29.19%
512	PROBATION BLDG.	15,000	371,450	318,182.55	53,267.45	85.66%
513	MAINTENANCE/CUSTODIAL	319,207	323,030	156,633.11	166,396.39	48.49%
514	TAX OFFICE BUILDING	9,300	9,300	3,613.70	5,686.30	38.86%
515	JUSTICE CENTER	12,500	12,500	6,516.99	5,983.01	52.14%
516	DOUGHTERY BUILDING	6,200	6,200	2,813.36	3,386.64	45.38%
517	LADD BUILDING	25,000	22,992	1,984.76	21,007.24	8.63%
550	CONSTABLE PCT 1	15,882	15,882	4,430.83	11,451.17	27.90%
551	CONSTABLE PCT 2	15,882	16,540	9,065.08	7,475.27	54.81%
552	CONSTABLE PCT 3	9,980	10,639	5,632.47	5,006.68	52.94%
553	CONSTABLE PCT 4	15,882	16,541	9,980.14	6,561.01	60.34%
564	911 ADDRESSING	30,663	30,663	18,255.70	12,407.30	59.54%
565	SHERIFF	1,691,780	1,691,780	932,439.45	759,340.55	55.12%
566	CORRECTIONAL FACILITIES	1,696,780	1,696,780	871,054.35	825,725.65	51.34%
567	HIGHWAY PATROL	35,993	35,993	19,051.71	16,941.29	52.93%
568	HWY PATROL LICENSE & WEIGHT	6,070	6,070	1,851.95	4,218.05	30.51%
570	JUVENILE BOARD	107,729	107,729	31,788.34	75,940.66	29.51%
571	PROBATION	194,078	194,078	177,751.00	16,327.00	91.59%
631	COMMUNITY AFFAIRS	159,231	161,085	91,126.19	69,959.27	56.57%
632	WASTE MANAGEMENT	192,231	192,231	104,863.46	87,367.54	54.55%
640	PUBLIC ASSISTANCE	116,493	116,493	59,275.55	57,217.45	50.88%
650	COUNTY LIBRARY	75,000	75,000	43,750.00	31,250.00	58.33%
665	AGRICULTURAL EXT SERVICE	91,717	91,717	36,721.29	54,995.71	40.04%
673	BEE COUNTY EXPO	132,105	132,105	53,448.40	78,656.60	40.46%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	348,090	348,090	348,090.00	0.00	100.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>9,592,187</b>	<b>10,358,190</b>	<b>5,995,283.77</b>	<b>4,362,906.27</b>	<b>57.88%</b>

For SEVEN months (58.33% of year) 57.88% of the current budget was spent.

**Bee County, Texas**  
**General Fund Comparison of Revenue**  
**For the SEVEN Months Ended APRIL 30, 2014 and APRIL 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	4,340,997.06	5,259,818.42	918,821.36	21.17%
DELINQUENT TAXES	76,668.43	70,419.13	(6,249.30)	-8.15%
COUNTY SALES TAX	833,223.40	768,006.41	(65,216.99)	-7.83%
LICENSES & PERMITS	1,652.50	0.00	(1,652.50)	-100.00%
INTERGOVERNMENTAL REV	129,254.97	306,877.66	177,622.69	137.42%
CHARGES FOR SERVICES	639,622.68	446,806.76	(192,815.92)	-30.15%
FINES & FORFEITURES	130,840.27	108,083.74	(22,756.53)	-17.39%
INMATE REV & TELEPHONE	330,869.12	191,568.69	(139,300.43)	-42.10%
MISCELLANEOUS REVENUE	196,560.61	469,297.15	272,736.54	138.75%
TRANSFERS IN	56,875.00	10,714.80	(46,160.20)	-81.16%
<b>TOTAL</b>	<b>6,736,564.04</b>	<b>7,631,592.76</b>	<b>895,028.72</b>	<b>13.29%</b>

General Fund 2014-2015 Budgeted Revenue	9,592,182.00	100.00%
Received through 04/30/15	7,631,592.76	79.56%
Remaining to be received	<u>\$1,960,589.24</u>	<u>20.44%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 04/30/15	MATURITY DATE
#60	Combined GO and Refunding, Series 2012		6,920,000	5,825,000	2025
<b>Total Bee County</b>			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
<b>Total Remaining Principal Balance</b>		<b>5,825,000</b>