

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The Four Months Ending January 31, 2015

**Prepared By
County Auditor's Office**

**BEE COUNTY, TEXAS
CASH POSITION
January 31, 2015**

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 1/31/15
12	GENERAL FUND	2,647,376.19	1,446.19	2,522,723.00	5,171,545.38
13	DISTRICT CLERK REC. MGMT & PRES. FUND	30,796.41	0.00	0.00	30,796.41
14	RECORDS MGMT (CO CLERK)	174,753.36	128.89	0.00	174,882.25
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,130.25	0.00	0.00	16,130.25
17	COURTHOUSE SECURITY FUND	41,351.09	31.97	0.00	41,383.06
20	ROAD & BRIDGE OPERATING	169,764.00	3,138.86	0.00	172,902.86
21	SPECIAL ROAD TAX FUND	684,120.10	0.00	0.00	684,120.10
22	FUEL FARM	109,141.08	24.40	0.00	109,165.48
25	FARM TO MKT & LAT ROAD	120,622.84	20.17	0.00	120,643.01
26	RECORDS MANAGEMENT (COUNTY)	25,427.29	501.72	0.00	25,929.01
27	DISTRICT ATTORNEY FUND	291,008.91	0.00	0.00	291,008.91
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,243.70	0.00	0.00	1,243.70
29	BORDER SECURITY PROJECT	83,817.71	0.00	0.00	83,817.71
30	ABANDONED MOTOR VEHICLE FUND	14,125.30	8.33	0.00	14,133.63
31	BORDER PATROL INITIATIVE GRANT	447.83	0.00	0.00	447.83
47	LAW LIBRARY	105,346.50	223.44	0.00	105,569.94
57	VICTIMS ASSISTANCE PROGRAM	2,625.80	0.00	0.00	2,625.80
69	EXPO GATE FEES	504.07	0.00	0.00	504.07
70	COUNTY HOTEL OCCUPANCY TAXES	154,900.36	0.00	0.00	154,900.36
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
77	LOCAL SOLICITATION GRANT	0.00	0.00	0.00	0.00
81	STATE AGENCY FUND	58,349.41	0.00	0.00	58,349.41
82	TECHNOLOGY FUND	80,350.15	98.67	0.00	80,448.82
87	PRE TRIAL INTERVENTION FUND-DA	18,743.16	0.00	0.00	18,743.16
88	BORDER PROSECUTOR GRANT	0.00	0.00	0.00	0.00
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	9,297.10	0.00	0.00	9,297.10
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	9,341.39	0.00	0.00	9,341.39
91	CO ATTY CHECK COLLECTION	399.38	0.00	0.00	399.38
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	550,270.13	559.04	0.00	550,829.17
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
109	EMERGENCY MANAGEMENT GRANT	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		5,400,253.51	6,181.68	2,522,723.00	7,929,158.19
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	360,082.65	322.01	3,756,035.58	4,116,440.24
60	REFUNDING BONDS, SER 1994 I&S	768,588.67	60.36	0.00	768,649.03
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00	0.00
73	RIGHT OF WAY	36,071.91	259.33	0.00	36,331.24
80	PERMANENT SCHOOL FUND	99,967.04	3,260.69	0.00	103,227.73
83	BEE COUNTY HEALTH CARE FUND II	24,689.99	1,936.71	0.00	26,626.70
TOTAL RESTRICTED COUNTY FUNDS		1,289,400.26	5,839.10	3,756,035.58	5,051,274.94
TOTAL UNRESTRICTED & RESTRICTED FUNDS		6,689,653.77	12,020.78	6,278,758.58	12,980,433.13

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.0465%
Prosperity	0.35%

BEE COUNTY, TEXAS
COMPARISON OF CASH POSITION
AT JANUARY 31, 2014 AND JANUARY 31, 2015

FUND NO.	DESCRIPTION	BALANCE 01/31/14	BALANCE 01/31/15	INCREASE (DECREASE)
12	GENERAL FUND	4,325,913.98	5,171,545.38	845,631.40
13	DISTRICT CLERK RECORDS MGMT & PRESERV	7,572.21	30,796.41	23,224.20
14	RECORDS MGMT (CO CLERK)	123,088.80	174,882.25	51,793.45
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,458.03	16,130.25	6,672.22
17	COURTHOUSE SECURITY FUND	36,799.01	41,383.06	4,584.05
20	ROAD & BRIDGE OPERATING	373,249.11	172,902.86	-200,346.25
21	SPECIAL ROAD TAX FUND	604,290.35	684,120.10	79,829.75
22	FUEL FARM	56,911.30	109,165.48	52,254.18
23	BEE COUNTY HEALTH CARE FUND	4,486,648.61	4,116,440.24	-370,208.37
25	FARM TO MKT & LAT ROAD	117,817.76	120,643.01	2,825.25
26	RECORDS MANAGEMENT (COUNTY)	23,173.74	25,929.01	2,755.27
27	DISTRICT ATTORNEY FUND	81,142.81	291,008.91	209,866.10
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	998.58	1,243.70	245.12
29	BORDER SECURITY PROJECT	5,219.94	83,817.71	78,597.77
30	ABANDONED VEHICLE FUND	2,936.95	14,133.63	11,196.68
31	BORDER PATROL INITIATIVE GRANT	0.00	447.83	447.83
47	LAW LIBRARY	100,761.83	105,569.94	4,808.11
57	VICTIMS ASSISTANCE PROGRAM	33,637.23	2,625.80	-31,011.43
60	REFUNDING BONDS, SER 2003 I&S	855,652.09	768,649.03	-87,003.06
69	EXPO GATE FEES	3,949.27	504.07	-3,445.20
70	COUNTY HOTEL OCCUPANCY TAXES	29,701.88	154,900.36	125,198.48
71	COURTHOUSE RENOVATIONS FUND	8,925.44	0.00	-8,925.44
72	JAIL CAPITAL IMPROVEMENT FUND	2,558.60	0.00	-2,558.60
73	RIGHT OF WAY	36,331.14	36,331.24	0.10
75	2003 COLONIA PROJECT #723015	0.00	0.00	0.00
77	LOCAL SOLICITATION GRANT	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	103,184.00	103,227.73	43.73
81	STATE AGENCY FUND	442.73	58,349.41	57,906.68
82	TECHNOLOGY FUND	91,421.72	80,448.82	-10,972.90
83	BEE COUNTY HEALTH CARE FUND II	136,526.89	26,626.70	-109,900.19
87	PRE TRIAL INTERVENTION FUND-DA	15,672.59	18,743.16	3,070.57
88	BORDER PROSECUTOR GRANT	-14,157.79	0.00	14,157.79
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	5,918.55	9,297.10	3,378.55
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	6,284.87	9,341.39	3,056.52
91	CO ATTY CHECK COLLECTION	15,746.28	399.38	-15,346.90
93	ENHANCED PROSECUTION FUND	34.82	0.00	-34.82
95	GROUP HEALTH CARE PLAN	550,830.13	550,829.17	-0.96
104	RURAL INTERDICTION OFFICER	920.00	0.00	-920.00
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 MANAGEMENT GRANT	-12,080.27	0.00	12,080.27
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		12,227,483.18	12,980,433.13	752,949.95

**BEE COUNTY, TEXAS
SUMMARY OF RECEIPTS & DISBURSEMENTS
FOR THE MONTH ENDED JANUARY 31, 2015**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 01/01/15	RECEIPTS	DISBURSED	ENDING BALANCE 01/31/15
12	GENERAL FUND	5,322,598	1,109,725	1,260,778	5,171,545
13	DISTRICT CLERK RECORDS MGMT & PRES.	6,683	24,114	0	30,796
14	RECORDS MGMT (CO CLERK)	174,829	54	0	174,882
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,125	5	0	16,130
17	COURTHOUSE SECURITY FUND	42,966	2,366	3,949	41,383
20	ROAD & BRIDGE OPERATING	187,549	101,386	116,032	172,903
21	SPECIAL ROAD TAX FUND	587,989	96,131	0	684,120
22	FUEL FARM	92,233	29,315	12,382	109,165
23	BEE COUNTY HEALTH CARE FUND	4,116,380	220,061	220,000	4,116,440
24	BCRMC - UNRESTRICTED	0	0	0	0
25	FARM TO MKT & LAT ROAD	113,856	6,787	0	120,643
26	RECORDS MANAGEMENT (COUNTY)	25,136	793	0	25,929
27	DISTRICT ATTORNEY FUND	241,766	81,731	32,489	291,009
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,244	0	0	1,244
29	BORDER SECURITY PROJECT	83,818	0	0	83,818
30	ABANDONED VEHICLE FUND	1,281	13,031	179	14,134
31	BORDER PATROL INITIATIVE GRANT	448	0	0	448
36	SKIDMORE GRANT#727015	0	0	0	0
47	LAW LIBRARY	103,923	2,711	1,064	105,570
57	VICTIMS ASSISTANCE PROGRAM	2,625	1	0	2,626
60	REFUNDING BONDS, SER 2003 I&S	782,756	69,406	83,513	768,649
69	EXPO GATE FEES	504	0	0	504
70	COUNTY HOTEL OCCUPANCY TAX	147,468	16,762	9,330	154,900
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	96,198	7,030	0	103,228
81	STATE AGENCY FUND	30,791	27,558	0	58,349
82	TECHNOLOGY FUND	79,903	693	147	80,449
83	HEALTH CARE FUND II	80,377	21	53,771	26,627
87	PRE TRIAL INTERVENTION FUND-DA	18,437	306	0	18,743
88	BORDER PROSECUTOR GRANT	-4,909	11,922	-7,013	0
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	8,484	813	0	9,297
90	DISTRICT CLERK CHILD SUPPORT FUND	8,654	688	0	9,341
91	CO ATTY CHECK COLLECTION	2,599	890	3,089	399
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	546,523	6,327	2,021	550,829
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
TOTAL		12,955,564	1,830,628	1,791,731	12,980,433

BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR FOUR MONTHS ENDING JANUARY 31, 2015
BUDGET YEAR 2014-2015

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 4 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	402,116	404,661	126,395.91	278,265.09	31.24%
403	COUNTY CLERK	377,512	377,512	110,844.00	266,668.00	29.36%
406	EMERGENCY MANAGEMENT	73,305	73,305	24,100.64	49,204.36	32.88%
409	NON DEPARTMENTAL	544,297	600,640	369,681.15	230,958.72	61.55%
426	COUNTY COURT	29,342	29,342	4,750.50	24,591.50	16.19%
427	HUMAN RESOURCES DEPARTMENT	149,552	149,552	43,205.89	106,346.11	28.89%
428	IT DEPARTMENT	145,879	145,879	50,492.60	95,386.40	34.61%
435	DISTRICT COURT	585,100	835,100	343,872.23	491,227.77	41.18%
450	DISTRICT CLERK	309,178	309,178	97,357.48	211,820.52	31.49%
455	JP#3	118,973	118,973	35,079.35	83,893.65	29.49%
456	JP#1	97,885	97,885	31,833.64	66,051.36	32.52%
457	JP#2	98,634	98,634	30,604.45	68,029.55	31.03%
458	JP#4	100,722	100,722	29,055.97	71,666.03	28.85%
475	COUNTY ATTORNEY	161,696	171,822	54,986.81	116,834.75	32.00%
477	VICTIMS ASSISTANCE COORDINATOR	66,702	66,702	17,827.15	48,874.85	26.73%
490	ELECTIONS	74,812	74,812	32,217.42	42,594.58	43.06%
495	COUNTY AUDITOR	336,313	336,696	100,350.23	236,345.94	29.80%
497	MOTOR VEHICLE REGIS. & TITLING	104,060	104,060	44,616.66	59,443.34	42.88%
498	VOTERS REGISTRATION	94,002	94,002	23,173.11	70,828.89	24.65%
499	TAX ASSESSOR-COLLECTOR	181,848	181,848	58,306.27	123,541.73	32.06%
501	APPRAISAL DISTRICT	133,167	133,167	62,592.38	70,574.62	47.00%
510	COUNTY COURTHOUSE	78,000	78,000	16,234.13	61,765.87	20.81%
511	CONGRESSIONAL DISTRICT OFFICE	6,300	6,300	771.22	5,528.78	12.24%
512	PROBATION BLDG.	15,000	15,000	1,666.00	13,334.00	11.11%
513	MAINTENANCE/CUSTODIAL	319,207	323,030	94,549.25	228,480.25	29.27%
514	TAX OFFICE BUILDING	9,300	9,300	1,526.32	7,773.68	16.41%
515	JUSTICE CENTER	12,500	12,500	3,027.34	9,472.66	24.22%
516	DOUGHTERY BUILDING	6,200	6,200	1,223.95	4,976.05	19.74%
517	LADD BUILDING	25,000	25,000	880.80	24,119.20	3.52%
550	CONSTABLE PCT 1	15,882	15,882	1,095.32	14,786.68	6.90%
551	CONSTABLE PCT 2	15,882	15,882	5,249.17	10,632.83	33.05%
552	CONSTABLE PCT 3	9,980	9,980	3,286.64	6,693.36	32.93%
553	CONSTABLE PCT 4	15,882	15,882	5,249.17	10,632.83	33.05%
564	911 ADDRESSING	30,663	30,663	8,923.83	21,739.17	29.10%
565	SHERIFF	1,691,780	1,691,780	544,525.18	1,147,254.82	32.19%
566	CORRECTIONAL FACILITIES	1,696,780	1,696,780	498,036.66	1,198,743.34	29.35%
567	HIGHWAY PATROL	35,993	35,993	11,295.96	24,697.04	31.38%
568	HWY PATROL LICENSE & WEIGHT	6,070	6,070	588.06	5,481.94	9.69%
570	JUVENILE BOARD	107,729	107,729	16,593.60	91,135.40	15.40%
571	PROBATION	194,078	194,078	177,751.00	16,327.00	91.59%
631	COMMUNITY AFFAIRS	159,231	159,865	55,734.84	104,130.62	34.86%
632	WASTE MANAGEMENT	192,231	192,231	58,432.16	133,798.84	30.40%
640	PUBLIC ASSISTANCE	116,493	116,493	37,171.41	79,321.59	31.91%
650	COUNTY LIBRARY	75,000	75,000	25,000.00	50,000.00	33.33%
665	AGRICULTURAL EXT SERVICE	91,717	91,717	22,338.06	69,378.94	24.36%
673	BEE COUNTY EXPO	132,105	132,105	27,382.59	104,722.41	20.73%
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%
TOTAL GENERAL FUND EXPENDITURES		9,592,187	9,916,042	3,657,966.50	6,258,075.06	36.89%

For FOUR months (33.00% of year) 36.89% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the Four Months Ended JANUARY 31, 2014 and JANUARY 31, 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	3,775,012.78	4,011,373.08	236,360.30	6.26%
DELINQUENT TAXES	49,345.85	39,645.72	(9,700.13)	-19.66%
COUNTY SALES TAX	335,391.91	306,641.78	(28,750.13)	0.00%
LICENSES & PERMITS	1,112.00	0.00	(1,112.00)	-0.82%
INTERGOVERNMENTAL REV	66,472.67	77,833.58	11,360.91	17.09%
CHARGES FOR SERVICES	285,066.63	215,873.84	(69,192.79)	-24.27%
FINES & FORFEITURES	51,945.27	35,882.03	(16,063.24)	0.00%
INMATE REV & TELEPHONE	96,594.40	99,998.10	3,403.70	0.00%
MISCELLANEOUS REVENUE	135,924.80	53,288.47	(82,636.33)	-60.80%
TRANSFERS IN	0.00	0.00	0.00	0.00%
TOTAL	4,796,866.31	4,840,536.60	43,670.29	0.91%

General Fund 2014-2015 Budgeted Revenue	9,592,182.00	100.00%
Received through 01/31/15	4,840,536.60	50.46%
Remaining to be received	<u>\$4,751,645.40</u>	<u>49.54%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 01/31/15	MATURITY DATE
#60	Combined GO and Refunding, Series 2012		6,920,000	5,825,000	2025
Total Bee County			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
Total Remaining Principal Balance		5,825,000