

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The SIX Months Ending March 31, 2015

**Prepared By
County Auditor's Office**

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

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 3/31/15
12	GENERAL FUND	3,626,389.00	1,446.34	2,528,220.24	6,156,055.58
13	DISTRICT CLERK REC. MGMT & PRES. FUND	31,862.33	0.00	0.00	31,862.33
14	RECORDS MGMT (CO CLERK)	196,550.67	128.91	0.00	196,679.58
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	25,285.03	0.00	0.00	25,285.03
17	COURTHOUSE SECURITY FUND	37,925.81	31.97	0.00	37,957.78
20	ROAD & BRIDGE OPERATING	963,194.21	3,139.15	0.00	966,333.36
21	SPECIAL ROAD TAX FUND	292,465.01	0.00	0.00	292,465.01
22	FUEL FARM	104,513.79	24.40	0.00	104,538.19
25	FARM TO MKT & LAT ROAD	2,361.22	20.17	0.00	2,381.39
26	RECORDS MANAGEMENT (COUNTY)	26,892.77	501.76	0.00	27,394.53
27	DISTRICT ATTORNEY FUND	224,343.72	0.00	0.00	224,343.72
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,284.71	0.00	0.00	1,284.71
29	BORDER SECURITY PROJECT	109,859.94	0.00	0.00	109,859.94
30	ABANDONED MOTOR VEHICLE FUND	14,197.72	8.33	0.00	14,206.05
31	BORDER PATROL INITIATIVE GRANT	447.83	0.00	0.00	447.83
47	LAW LIBRARY	105,891.71	223.46	0.00	106,115.17
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	170,231.29	0.00	0.00	170,231.29
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	58,164.35	0.00	0.00	58,164.35
82	TECHNOLOGY FUND	80,616.43	98.67	0.00	80,715.10
87	PRE TRIAL INTERVENTION FUND-DA	19,054.36	0.00	0.00	19,054.36
88	BORDER PROSECUTOR GRANT	10,328.38	0.00	0.00	10,328.38
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	9,596.49	0.00	0.00	9,596.49
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	9,707.00	0.00	0.00	9,707.00
91	CO ATTY CHECK COLLECTION	-845.74	0.00	0.00	-845.74
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	505,668.88	559.09	0.00	506,227.97
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
TOTAL UNRESTRICTED COUNTY FUNDS		6,626,490.98	6,182.25	2,528,220.24	9,160,893.47
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	542,559.20	322.01	3,369,187.67	3,912,068.88
60	REFUNDING BONDS, SER 1994 I&S	920,538.24	60.36	0.00	920,598.60
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00	0.00
73	RIGHT OF WAY	36,071.91	259.35	0.00	36,331.26
80	PERMANENT SCHOOL FUND	29,200.11	3,260.69	0.00	32,460.80
83	BEE COUNTY HEALTH CARE FUND II	151,014.58	1,936.71	0.00	152,951.29
TOTAL RESTRICTED COUNTY FUNDS		1,679,384.04	5,839.12	3,369,187.67	5,054,410.83
TOTAL UNRESTRICTED & RESTRICTED FUNDS		8,305,875.02	12,021.37	5,897,407.91	14,215,304.30

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.0480%
Prosperity	0.35%

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

FUND NO.	DESCRIPTION	BALANCE 03/31/14	BALANCE 03/31/15	INCREASE (DECREASE)
12	GENERAL FUND	4,466,632.05	6,156,055.58	1,689,423.53
13	DISTRICT CLERK RECORDS MGMT & PRESERV	2,492.31	31,862.33	29,370.02
14	RECORDS MGMT (CO CLERK)	134,725.24	196,679.58	61,954.34
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	8,464.37	25,285.03	16,820.66
17	COURTHOUSE SECURITY FUND	32,376.93	37,957.78	5,580.85
20	ROAD & BRIDGE OPERATING	933,710.89	966,333.36	32,622.47
21	SPECIAL ROAD TAX FUND	128,425.70	292,465.01	164,039.31
22	FUEL FARM	87,226.89	104,538.19	17,311.30
23	BEE COUNTY HEALTH CARE FUND	4,266,475.04	3,912,068.88	-354,406.16
25	FARM TO MKT & LAT ROAD	45,002.87	2,381.39	-42,621.48
26	RECORDS MANAGEMENT (COUNTY)	24,029.06	27,394.53	3,365.47
27	DISTRICT ATTORNEY FUND	42,570.45	224,343.72	181,773.27
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	123.58	1,284.71	1,161.13
29	BORDER SECURITY PROJECT	5,219.94	109,859.94	104,640.00
30	ABANDONED VEHICLE FUND	-1,124.29	14,206.05	15,330.34
31	BORDER PATROL INITIATIVE GRANT	0.00	447.83	447.83
47	LAW LIBRARY	100,210.21	106,115.17	5,904.96
57	VICTIMS ASSISTANCE PROGRAM	26,212.31	0.00	-26,212.31
60	REFUNDING BONDS, SER 2003 I&S	859,755.10	920,598.60	60,843.50
69	EXPO GATE FEES	3,949.27	504.07	-3,445.20
70	COUNTY HOTEL OCCUPANCY TAXES	43,829.50	170,231.29	126,401.79
71	COURTHOUSE RENOVATIONS FUND	8,925.46	0.00	-8,925.46
72	JAIL CAPITAL IMPROVEMENT FUND	2,558.60	0.00	-2,558.60
73	RIGHT OF WAY	36,331.16	36,331.26	0.10
75	2003 COLONIA PROJECT #723015	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	39,055.46	32,460.80	-6,594.66
81	STATE AGENCY FUND	61,367.69	58,164.35	-3,203.34
82	TECHNOLOGY FUND	83,057.34	80,715.10	-2,342.24
83	BEE COUNTY HEALTH CARE FUND II	282,562.54	152,951.29	-129,611.25
87	PRE TRIAL INTERVENTION FUND-DA	15,683.03	19,054.36	3,371.33
88	BORDER PROSECUTOR GRANT	-29,900.53	10,328.38	40,228.91
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	5,918.55	9,596.49	3,677.94
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	6,289.06	9,707.00	3,417.94
91	CO ATTY CHECK COLLECTION	15,998.82	-845.74	-16,844.56
93	ENHANCED PROSECUTION FUND	34.82	0.00	-34.82
95	GROUP HEALTH CARE PLAN	568,208.74	506,227.97	-61,980.77
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
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		12,306,398.16	14,215,304.30	1,908,906.14

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

FUND NO.	DESCRIPTION	BEGINNING BALANCE 03/01/15	RECEIPTS	DISBURSED	ENDING BALANCE 03/31/15
12	GENERAL FUND	6,217,182	1,081,592	1,142,719	6,156,056
13	DISTRICT CLERK RECORDS MGMT & PRES.	32,564	10	711	31,862
14	RECORDS MGMT (CO CLERK)	195,018	8,335	6,673	196,680
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,135	9,150	0	25,285
17	COURTHOUSE SECURITY FUND	39,518	3,494	5,055	37,958
20	ROAD & BRIDGE OPERATING	819,850	240,571	94,088	966,333
21	SPECIAL ROAD TAX FUND	272,672	19,793	0	292,465
22	FUEL FARM	82,759	36,560	14,781	104,538
23	BEE COUNTY HEALTH CARE FUND	3,898,758	415,169	401,858	3,912,069
24	BCRMC - UNRESTRICTED	0	0	0	0
25	FARM TO MKT & LAT ROAD	133,966	1,416	133,000	2,381
26	RECORDS MANAGEMENT (COUNTY)	27,058	337	0	27,395
27	DISTRICT ATTORNEY FUND	258,518	13,642	47,816	224,344
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,619	13	347	1,285
29	BORDER SECURITY PROJECT	109,860	0	0	109,860
30	ABANDONED VEHICLE FUND	14,247	414	455	14,206
31	BORDER PATROL INITIATIVE GRANT	448	0	0	448
36	SKIDMORE GRANT#727015	0	0	0	0
47	LAW LIBRARY	106,706	242	833	106,115
57	VICTIMS ASSISTANCE PROGRAM	0	0	0	0
60	REFUNDING BONDS, SER 2003 I&S	906,119	14,479	0	920,599
69	EXPO GATE FEES	504	0	0	504
70	COUNTY HOTEL OCCUPANCY TAX	171,180	52	1,000	170,231
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	65,307	65,307	0
77	LOCAL SOLICITATION GRANT	0	0	0	0
80	PERMANENT SCHOOL FUND	29,452	3,009	0	32,461
81	STATE AGENCY FUND	26,323	38,830	6,989	58,164
82	TECHNOLOGY FUND	79,556	1,516	357	80,715
83	HEALTH CARE FUND II	192,697	15	39,761	152,951
87	PRE TRIAL INTERVENTION FUND-DA	19,049	6	0	19,054
88	BORDER PROSECUTOR GRANT	10,414	11,578	11,664	10,328
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	9,596	0	0	9,596
90	DISTRICT CLERK CHILD SUPPORT FUND	9,704	3	0	9,707
91	CO ATTY CHECK COLLECTION	-2,587	4,062	2,320	-846
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	571,223	74,838	139,833	506,228
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		14,286,440	2,044,432	2,115,568	14,215,305

**BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR SIX MONTHS ENDING MARCH 31, 2015
BUDGET YEAR 2014-2015**

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 6 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	402,116	404,661	187,893.83	216,767.17	46.43%
403	COUNTY CLERK	377,512	379,672	169,635.53	210,036.47	44.68%
406	EMERGENCY MANAGEMENT	73,305	73,305	33,047.16	40,257.84	45.08%
409	NON DEPARTMENTAL	544,297	613,990	431,073.97	182,915.90	70.21%
426	COUNTY COURT	29,342	29,342	8,862.74	20,479.26	30.20%
427	HUMAN RESOURCES DEPARTMENT	149,552	149,552	65,564.93	83,987.07	43.84%
428	IT DEPARTMENT	145,879	145,879	67,328.27	78,550.73	46.15%
435	DISTRICT COURT	585,100	905,100	468,710.65	436,389.35	51.79%
450	DISTRICT CLERK	309,178	309,178	143,829.67	165,348.33	46.52%
455	JP#3	118,973	118,973	53,403.74	65,569.26	44.89%
456	JP#1	97,885	97,885	45,837.06	52,047.94	46.83%
457	JP#2	98,634	98,634	45,473.57	53,160.43	46.10%
458	JP#4	100,722	100,722	45,330.50	55,391.50	45.01%
475	COUNTY ATTORNEY	161,696	171,822	76,542.70	95,278.86	44.55%
477	VICTIMS ASSISTANCE COORDINATOR	66,702	66,702	25,287.82	41,414.18	37.91%
490	ELECTIONS	74,812	74,812	60,655.04	14,156.96	81.08%
495	COUNTY AUDITOR	336,313	336,696	148,606.40	188,089.77	44.14%
497	MOTOR VEHICLE REGIS. & TITLING	104,060	104,060	64,383.26	39,676.74	61.87%
498	VOTERS REGISTRATION	94,002	94,002	33,284.21	60,717.79	35.41%
499	TAX ASSESSOR-COLLECTOR	181,848	181,848	81,750.78	100,097.22	44.96%
501	APPRAISAL DISTRICT	133,167	133,167	95,067.99	38,099.01	71.39%
510	COUNTY COURTHOUSE	78,000	78,000	33,050.10	44,949.90	42.37%
511	CONGRESSIONAL DISTRICT OFFICE	6,300	6,300	1,504.50	4,795.50	23.88%
512	PROBATION BLDG.	15,000	340,850	168,554.03	172,295.97	49.45%
513	MAINTENANCE/CUSTODIAL	319,207	323,030	134,188.66	188,840.84	41.54%
514	TAX OFFICE BUILDING	9,300	9,300	2,908.08	6,391.92	31.27%
515	JUSTICE CENTER	12,500	12,500	5,319.86	7,180.14	42.56%
516	DOUGHTERY BUILDING	6,200	6,200	2,369.01	3,830.99	38.21%
517	LADD BUILDING	25,000	22,992	1,477.31	21,514.69	6.43%
550	CONSTABLE PCT 1	15,882	15,882	3,138.86	12,743.14	19.76%
551	CONSTABLE PCT 2	15,882	16,540	7,773.11	8,767.24	46.99%
552	CONSTABLE PCT 3	9,980	10,639	4,830.53	5,808.62	45.40%
553	CONSTABLE PCT 4	15,882	16,541	8,688.17	7,852.98	52.52%
564	911 ADDRESSING	30,663	30,663	16,067.91	14,595.09	52.40%
565	SHERIFF	1,691,780	1,691,780	811,434.96	880,345.04	47.96%
566	CORRECTIONAL FACILITIES	1,696,780	1,696,780	738,609.22	958,170.78	43.53%
567	HIGHWAY PATROL	35,993	35,993	16,453.13	19,539.87	45.71%
568	HWY PATROL LICENSE & WEIGHT	6,070	6,070	1,535.80	4,534.20	25.30%
570	JUVENILE BOARD	107,729	107,729	27,075.10	80,653.90	25.13%
571	PROBATION	194,078	194,078	177,751.00	16,327.00	91.59%
631	COMMUNITY AFFAIRS	159,231	161,085	78,493.19	82,592.27	48.73%
632	WASTE MANAGEMENT	192,231	192,231	87,629.35	104,601.65	45.59%
640	PUBLIC ASSISTANCE	116,493	116,493	52,372.25	64,120.75	44.96%
650	COUNTY LIBRARY	75,000	75,000	37,500.00	37,500.00	50.00%
665	AGRICULTURAL EXT SERVICE	91,717	91,717	32,025.34	59,691.66	34.92%
673	BEE COUNTY EXPO	132,105	132,105	44,948.65	87,156.35	34.02%
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	10,328,590	5,195,357.94	5,133,232.27	50.30%

For SIX months (50.00% of year) 50.30% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the SIX Months Ended MARCH 31, 2014 and MARCH 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	4,295,704.86	5,232,300.23	936,595.37	21.80%
DELINQUENT TAXES	67,354.57	63,507.52	(3,847.05)	-5.71%
COUNTY SALES TAX	696,895.41	645,280.61	(51,614.80)	0.00%
LICENSES & PERMITS	1,464.50	0.00	(1,464.50)	-0.87%
INTERGOVERNMENTAL REV	80,339.88	282,800.63	202,460.75	252.01%
CHARGES FOR SERVICES	394,938.73	349,854.97	(45,083.76)	-11.42%
FINES & FORFEITURES	97,762.38	77,791.54	(19,970.84)	0.00%
INMATE REV & TELEPHONE	247,885.88	159,876.71	(88,009.17)	0.00%
MISCELLANEOUS REVENUE	167,813.40	443,432.05	275,618.65	164.24%
TRANSFERS IN	56,875.00	2,625.80	(54,249.20)	0.00%
TOTAL	6,107,034.61	7,257,470.06	1,150,435.45	18.84%

General Fund 2014-2015 Budgeted Revenue	9,592,182.00	100.00%
Received through 03/31/15	7,257,470.06	75.66%
Remaining to be received	<u>\$2,334,711.94</u>	<u>24.34%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 03/31/15	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