

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The SEVEN Months Ending April 30, 2016

**Prepared By
County Auditor's Office**

**BEE COUNTY, TEXAS
CASH POSITION
April 30, 2016**

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 4/30/16
12	GENERAL FUND	2,967,836.71	1,448.85	2,554,397.72	5,523,683.28
13	DISTRICT CLERK REC. MGMT & PRES. FUND	21,950.81	0.00	0.00	21,950.81
14	RECORDS MGMT (CO CLERK)	163,505.83	129.15	0.00	163,634.98
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,784.45	0.00	0.00	9,784.45
17	COURTHOUSE SECURITY FUND	39,793.00	32.01	0.00	39,825.01
20	ROAD & BRIDGE OPERATING	1,431,032.12	3,144.40	0.00	1,434,176.52
21	SPECIAL ROAD TAX FUND	32,702.09	0.00	0.00	32,702.09
22	FUEL FARM	41,173.77	24.44	0.00	41,198.21
24	COURT REPORTERS SERVICE	1,143.00	0.00	0.00	1,143.00
25	FARM TO MKT & LAT ROAD	54,962.50	20.19	0.00	54,982.69
26	RECORDS MANAGEMENT (COUNTY)	27,385.38	502.60	0.00	27,887.98
27	DISTRICT ATTORNEY FUND	182,434.66	0.00	0.00	182,434.66
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,048.38	0.00	0.00	3,048.38
29	BORDER SECURITY PROJECT	74,571.14	0.00	0.00	74,571.14
30	ABANDONED MOTOR VEHICLE FUND	46,740.70	8.33	0.00	46,749.03
31	BORDER PATROL INITIATIVE GRANT	26.25	0.00	0.00	26.25
32	STONEGARDEN	0.00	0.00	0.00	0.00
33	FLEXIBLE SPENDING ACCOUNT	28,996.92	0.00	0.00	28,996.92
36	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
47	LAW LIBRARY	99,452.07	223.82	0.00	99,675.89
57	VICTIMS ASSISTANCE PROGRAM	0.00	0.00	0.00	0.00
70	COUNTY HOTEL OCCUPANCY TAXES	149,452.24	0.00	0.00	149,452.24
72	1874 JAIL RESTORATION PROJECT	43.00	0.00	0.00	43.00
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00	0.00
81	STATE AGENCY FUND	4,477.67	0.00	0.00	4,477.67
82	TECHNOLOGY FUND	86,183.84	98.82	0.00	86,282.66
87	PRE TRIAL INTERVENTION FUND-DA	13,417.42	0.00	0.00	13,417.42
88	BORDER PROSECUTOR GRANT	12,512.29	0.00	0.00	12,512.29
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	12,795.47	0.00	0.00	12,795.47
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	9,758.22	0.00	0.00	9,758.22
91	CO ATTY CHECK COLLECTION	-777.23	0.00	0.00	-777.23
95	GROUP HEALTH INSURANCE	61,440.32	560.04	0.00	62,000.36
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		5,575,843.02	6,192.65	2,554,397.72	8,136,433.39
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	346,468.42	322.51	3,404,874.25	3,751,665.18
60	REFUNDING BONDS, SER 1994 I&S	734,711.41	60.45	0.00	734,771.86
73	RIGHT OF WAY	71.91	259.76	0.00	331.67
80	PERMANENT SCHOOL FUND	28,142.08	3,266.55	0.00	31,408.63
83	BEE COUNTY HEALTH CARE FUND II	269,214.76	1,939.73	0.00	271,154.49
TOTAL RESTRICTED COUNTY FUNDS		1,378,608.58	5,849.00	3,404,874.25	4,789,331.83
TOTAL UNRESTRICTED & RESTRICTED FUNDS		6,954,451.60	12,041.65	5,959,271.97	12,925,765.22

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.3380%
Prosperity	0.35%

**BEE COUNTY, TEXAS
COMPARISON OF CASH POSITION
AT APRIL 30, 2015 AND APRIL 30, 2016**

FUND NO.	DESCRIPTION	BALANCE 04/30/15	BALANCE 04/30/16	INCREASE (DECREASE)
12	GENERAL FUND	5,905,438.19	5,523,683.28	-381,754.91
13	DISTRICT CLERK RECORDS MGMT & PRESERV	34,893.46	21,950.81	-12,942.65
14	RECORDS MGMT (CO CLERK)	127,622.92	163,634.98	36,012.06
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	17,201.32	9,784.45	-7,416.87
17	COURTHOUSE SECURITY FUND	37,582.86	39,825.01	2,242.15
20	ROAD & BRIDGE OPERATING	1,029,269.19	1,434,176.52	404,907.33
21	SPECIAL ROAD TAX FUND	248,359.98	32,702.09	-215,657.89
22	FUEL FARM	88,285.05	41,198.21	-47,086.84
23	BEE COUNTY HEALTH CARE FUND	4,156,679.40	3,751,665.18	-405,014.22
24	COURT REPORTERS SERVICE	0.00	1,143.00	1,143.00
25	FARM TO MKT & LAT ROAD	2,780.00	54,982.69	52,202.69
26	RECORDS MANAGEMENT (COUNTY)	29,016.98	27,887.98	-1,129.00
27	DISTRICT ATTORNEY FUND	191,090.05	182,434.66	-8,655.39
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,284.71	3,048.38	1,763.67
29	BORDER SECURITY PROJECT	6,776.42	74,571.14	67,794.72
30	ABANDONED VEHICLE FUND	14,210.37	46,749.03	32,538.66
31	BORDER PATROL INITIATIVE GRANT	447.83	26.25	-421.58
32	STONEGARDEN	0.00	0.00	0.00
33	FLEXIBLE SPENDING ACCOUNT	0.00	28,996.92	28,996.92
36	HOME RSP #2015-0026	0.00	0.00	0.00
47	LAW LIBRARY	108,383.64	99,675.89	-8,707.75
60	REFUNDING BONDS, SER 2003 I&S	922,567.10	734,771.86	-187,795.24
69	EXPO GATE FEES	504.07	0.00	-504.07
70	COUNTY HOTEL OCCUPANCY TAXES	187,386.46	149,452.24	-37,934.22
72	1874 JAIL RESTORATION PROJECT	0.00	43.00	43.00
73	RIGHT OF WAY	36,331.27	331.67	-35,999.60
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	36,164.24	31,408.63	-4,755.61
81	STATE AGENCY FUND	1,005.24	4,477.67	3,472.43
82	TECHNOLOGY FUND	81,953.19	86,282.66	4,329.47
83	BEE COUNTY HEALTH CARE FUND II	337,466.48	271,154.49	-66,311.99
87	PRE TRIAL INTERVENTION FUND-DA	19,060.15	13,417.42	-5,642.73
88	BORDER PROSECUTOR GRANT	11,094.82	12,512.29	1,417.47
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	10,330.79	12,795.47	2,464.68
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	10,728.18	9,758.22	-969.96
91	CO ATTY CHECK COLLECTION	4,134.83	-777.23	-4,912.06
95	GROUP HEALTH CARE PLAN	413,681.54	62,000.36	-351,681.18
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		14,071,730.73	12,925,765.22	-1,145,965.51

**BEE COUNTY, TEXAS
SUMMARY OF RECEIPTS & DISBURSEMENTS
FOR THE MONTH ENDED APRIL 30 2016**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 04/01/16	RECEIPTS	DISBURSED	ENDING BALANCE 04/30/16
12	GENERAL FUND	5,800,557	2,023,138	2,300,012	5,523,683
13	DISTRICT CLERK RECORDS MGMT & PRES.	17,046	4,905	0	21,951
14	RECORDS MGMT (CO CLERK)	157,560	6,075	0	163,635
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,782	3	0	9,784
17	COURTHOUSE SECURITY FUND	61,494	4,529	26,198	39,825
20	ROAD & BRIDGE OPERATING	600,021	961,032	126,876	1,434,177
21	SPECIAL ROAD TAX FUND	840,182	13,570	821,050	32,702
22	FUEL FARM	36,052	16,643	11,497	41,198
23	BEE COUNTY HEALTH CARE FUND	3,523,556	228,109	0	3,751,665
24	COURT REPORTERS SERVICE	0	1,143	0	1,143
25	FARM TO MKT & LAT ROAD	54,168	814	0	54,983
26	RECORDS MANAGEMENT (COUNTY)	26,819	1,069	0	27,888
27	DISTRICT ATTORNEY FUND	221,433	1,888	40,886	182,435
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,416	825	192	3,048
29	BORDER SECURITY PROJECT	74,571	0	0	74,571
30	ABANDONED VEHICLE FUND	46,125	624	0	46,749
31	BORDER PATROL INITIATIVE GRANT	26	0	0	26
32	SHERIFF- STONEGARDEN	0	0	0	0
33	FLEXIBLE SPENDING ACCOUNT	25,234	4,468	705	28,997
36	HOME RSP #2015-0026	0	0	0	0
47	LAW LIBRARY	98,217	3,126	1,667	99,676
60	REFUNDING BONDS, SER 2003 I&S	729,856	4,916	0	734,772
70	COUNTY HOTEL OCCUPANCY TAX	141,007	10,025	1,580	149,452
72	1874 JAIL RESTORATION PROJECT	37	6	0	43
73	RIGHT OF WAY	332	0	0	332
75	FLOOD MITIGATION GRANT	0	12,591	12,591	0
77	LOCAL SOLICITATION GRANT	0	0	0	0
80	PERMANENT SCHOOL FUND	60,922	3,210	32,723	31,409
81	STATE AGENCY FUND	49,095	48,898	93,515	4,478
82	TECHNOLOGY FUND	85,845	1,349	912	86,283
83	HEALTH CARE FUND II	173,106	217,877	119,828	271,154
87	PRE TRIAL INTERVENTION FUND-DA	13,114	304	0	13,417
88	BORDER PROSECUTOR GRANT	832	21,980	10,300	12,512
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	12,456	340	0	12,795
90	DISTRICT CLERK CHILD SUPPORT FUND	8,856	903	0	9,758
91	CO ATTY CHECK COLLECTION	901	0	1,678	-777
95	GROUP HEALTH INSURANCE	75,461	99,403	112,864	62,000
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	67,785	67,785	0
TOTAL		12,947,077	3,761,548	3,782,859	12,925,765

BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR FIVE MONTHS ENDING APRIL 30, 2016
BUDGET YEAR 2015-2016

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 7 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	434,958	434,958	232,670.57	202,287.43	53.49%
403	COUNTY CLERK	396,986	396,986	217,511.34	179,474.66	54.79%
405	VETERAN'S SERVICE	48,871	48,871	24,737.27	24,133.73	50.62%
406	EMERGENCY MANAGEMENT	77,144	102,395	59,829.70	42,565.30	58.43%
407	RISK MANAGEMENT	16,400	6,349	6,348.92	0.08	100.00%
409	NON DEPARTMENTAL	939,170	1,068,327	601,821.95	1.00	56.33%
426	COUNTY COURT	28,642	28,642	4,447.00	24,195.00	15.53%
427	HUMAN RESOURCES DEPARTMENT	151,980	151,980	79,268.42	72,711.58	52.16%
428	IT DEPARTMENT	134,385	139,709	63,425.04	76,284.22	45.40%
435	DISTRICT COURT	1,063,358	1,245,012	231,267.27	1,013,744.73	18.58%
450	DISTRICT CLERK	320,173	320,173	170,326.38	149,846.62	53.20%
455	JP#3	122,634	122,634	67,031.05	55,602.95	54.66%
456	JP#1	103,166	103,166	55,832.39	47,333.61	54.12%
457	JP#2	100,724	100,724	53,691.85	47,032.15	53.31%
458	JP#4	125,743	125,743	59,845.62	65,897.38	47.59%
475	COUNTY ATTORNEY	167,790	167,790	94,885.07	72,904.93	56.55%
477	VICTIMS ASSISTANCE COORDINATOR	68,321	68,321	36,552.74	31,768.26	53.50%
490	ELECTIONS	74,564	74,564	33,723.15	40,840.85	45.23%
495	COUNTY AUDITOR	353,813	353,813	189,651.58	164,161.42	53.60%
497	MOTOR VEHICLE REGIS. & TITLING	126,372	126,372	68,461.57	57,910.43	54.17%
498	VOTERS REGISTRATION	125,336	125,336	69,926.13	55,409.87	55.79%
499	TAX ASSESSOR-COLLECTOR	175,454	175,454	102,555.62	72,898.38	58.45%
501	APPRAISAL DISTRICT	136,763	136,763	103,683.57	33,079.43	75.81%
510	COUNTY COURTHOUSE	310,153	310,153	161,611.35	148,541.65	52.11%
511	CONGRESSIONAL DISTRICT OFFICE	17,436	17,436	10,890.07	6,545.93	62.46%
512	PROBATION BLDG.	20,000	20,000	1,319.97	18,680.03	6.60%
513	MAINTENANCE DEPT.	0	0	0.00	0.00	0.00%
514	TAX OFFICE BUILDING	20,571	20,571	13,805.62	6,765.38	67.11%
515	JUSTICE CENTER	77,896	77,896	55,186.00	22,710.00	70.85%
516	DOUGHTERY BUILDING	52,030	42,030	30,738.50	11,291.50	73.13%
517	LADD BUILDING	17,000	17,000	2,632.13	14,367.87	15.48%
550	CONSTABLE PCT 1	17,408	18,416	7,740.40	10,675.90	42.03%
551	CONSTABLE PCT 2	17,408	19,090	11,361.45	7,728.81	59.51%
552	CONSTABLE PCT 3	10,208	11,091	6,467.93	4,623.39	58.32%
553	CONSTABLE PCT 4	17,408	17,408	9,697.75	7,710.25	55.71%
564	911 ADDRESSING	31,171	31,171	15,040.38	16,130.62	48.25%
565	SHERIFF	1,763,834	1,856,938	916,789.99	940,147.86	49.37%
566	CORRECTIONAL FACILITIES	1,877,729	1,877,729	992,971.22	884,757.78	52.88%
567	HIGHWAY PATROL	35,742	35,742	19,779.71	15,962.29	55.34%
568	HWY PATROL LICENSE & WEIGHT	5,830	5,830	1,336.35	4,493.65	22.92%
570	JUVENILE BOARD	77,551	77,551	28,548.45	49,002.55	36.81%
571	PROBATION	202,998	202,998	187,409.00	15,589.00	92.32%
631	COMMUNITY AFFAIRS	155,149	155,149	74,098.06	81,050.94	47.76%
632	WASTE MANAGEMENT	241,320	241,320	120,068.96	121,251.04	49.76%
640	PUBLIC ASSISTANCE	142,393	142,393	90,554.53	51,838.47	63.59%
650	COUNTY LIBRARY	85,000	85,000	56,666.64	28,333.36	66.67%
665	AGRICULTURAL EXT SERVICE	90,675	90,675	46,307.13	44,367.87	51.07%
673	BEE COUNTY EXPO	429,666	412,865	276,891.35	135,973.65	67.07%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	518,190	550,685	550,520.00	165.00	99.97%
TOTAL GENERAL FUND EXPENDITURES		11,527,513	11,961,220	6,315,927.14	5,178,788.80	52.80%

For SEVEN months (58.33% of year) 52.80% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the SEVEN Months Ended APRIL 30, 2015 and APRIL 30, 2016
Budget Year 2015-2016

DESCRIPTION	RECEIVED LAST YEAR 10/01/14 to 9/30/15	RECEIVED THIS YEAR 10/01/15 to 9/30/16	INCREASE (DECREASE) THIS YEAR OVER LAST YR.	Percent of Increase/ (Decrease)
AD VALOREM TAXES	5,259,818.42	5,978,926.35	719,107.93	13.67%
DELINQUENT TAXES	70,419.13	83,304.84	12,885.71	18.30%
COUNTY SALES TAX	768,006.41	705,411.45	(62,594.96)	-8.15%
LICENSES & PERMITS	0.00	0.00	0.00	0.00%
INTERGOVERNMENTAL REV	306,877.66	81,872.64	(225,005.02)	-73.32%
CHARGES FOR SERVICES	446,806.76	366,591.63	(80,215.13)	-17.95%
FINES & FORFEITURES	108,083.74	99,010.20	(9,073.54)	-8.39%
INMATE REV & TELEPHONE	191,568.69	159,302.44	(32,266.25)	-16.84%
MISCELLANEOUS REVENUE	469,297.15	145,130.79	(324,166.36)	-69.07%
TRANSFERS IN	10,714.80	192,705.07	181,990.27	1698.49%
TOTAL	<u>7,631,592.76</u>	<u>7,812,255.41</u>	<u>180,662.65</u>	<u>2.37%</u>

General Fund 2015-2016 Budgeted Revenue	10,514,208.00	100.00%
Received through 04/30/16	7,812,255.41	74.30%
Remaining to be received	<u>\$2,701,952.59</u>	<u>25.70%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 04/30/16	MATURITY DATE
#60	Combined GO and Refunding, Series 2012		6,920,000	5,365,000	2025
Total Bee County			6,920,000	5,365,000	

Debt Issue	Payment Date	Principal Balance Paid
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		5,365,000