

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The THREE Months Ending December 31, 2015

**Prepared By
County Auditor's Office**

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

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 12/31/15
12	GENERAL FUND	3,191,437.92	1,447.35	2,547,330.96	5,740,216.23
13	DISTRICT CLERK REC. MGMT & PRES. FUND	21,188.28	0.00	0.00	21,188.28
14	RECORDS MGMT (CO CLERK)	169,284.15	129.01	0.00	169,413.16
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	21,473.66	0.00	0.00	21,473.66
17	COURTHOUSE SECURITY FUND	0.00	31.97	0.00	31.97
20	ROAD & BRIDGE OPERATING	585,611.20	3,141.17	0.00	588,752.37
21	SPECIAL ROAD TAX FUND	462,161.87	0.00	0.00	462,161.87
22	FUEL FARM	71,983.24	24.40	0.00	72,007.64
24	COURT REPORTERS SERVICE	0.00	0.00	0.00	0.00
25	FARM TO MKT & LAT ROAD	31,519.15	20.17	0.00	31,539.32
26	RECORDS MANAGEMENT (COUNTY)	25,694.32	502.08	0.00	26,196.40
27	DISTRICT ATTORNEY FUND	213,598.10	0.00	0.00	213,598.10
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,407.15	0.00	0.00	2,407.15
29	BORDER SECURITY PROJECT	24,707.41	0.00	0.00	24,707.41
30	ABANDONED MOTOR VEHICLE FUND	17,459.30	8.33	0.00	17,467.63
31	BORDER PATROL INITIATIVE GRANT	26.25	0.00	0.00	26.25
32	STONEGARDEN	0.00	0.00	0.00	0.00
47	LAW LIBRARY	108,379.00	223.60	0.00	108,602.60
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	166,827.63	0.00	0.00	166,827.63
75	2008 PETTUS WATER PROJECT #728481	0.00	0.00	0.00	0.00
81	STATE AGENCY FUND	31,260.41	0.00	0.00	31,260.41
82	TECHNOLOGY FUND	83,778.81	98.72	0.00	83,877.53
87	PRE TRIAL INTERVENTION FUND-DA	11,602.12	0.00	0.00	11,602.12
88	BORDER PROSECUTOR GRANT	0.00	0.00	0.00	0.00
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	11,919.08	0.00	0.00	11,919.08
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	8,153.36	0.00	0.00	8,153.36
91	CO ATTY CHECK COLLECTION	-2,129.14	0.00	0.00	-2,129.14
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	62,712.47	559.47	0.00	63,271.94
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 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		5,321,559.81	6,186.27	2,547,330.96	7,875,077.04
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	118,258.97	322.16	3,395,128.98	3,513,710.11
60	REFUNDING BONDS, SER 1994 I&S	675,695.42	60.39	0.00	675,755.81
73	RIGHT OF WAY	36,071.91	259.50	0.00	36,331.41
80	PERMANENT SCHOOL FUND	61,586.92	3,263.16	0.00	64,850.08
83	BEE COUNTY HEALTH CARE FUND II	200,894.10	1,937.67	0.00	202,831.77
TOTAL RESTRICTED COUNTY FUNDS		1,092,507.32	5,842.88	3,395,128.98	4,493,479.18
TOTAL UNRESTRICTED & RESTRICTED FUNDS		6,414,067.13	12,029.15	5,942,459.94	12,368,556.22

INTEREST RATES EARNED FOR THE MONTH:

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

FUND NO.	DESCRIPTION	BALANCE 12/31/14	BALANCE 12/31/15	INCREASE (DECREASE)
12	GENERAL FUND	5,467,345.17	5,740,216.23	272,871.06
13	DISTRICT CLERK RECORDS MGMT & PRESERV	6,682.70	21,188.28	14,505.58
14	RECORDS MGMT (CO CLERK)	174,828.69	169,413.16	-5,415.53
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,125.31	21,473.66	5,348.35
17	COURTHOUSE SECURITY FUND	42,966.31	31.97	-42,934.34
20	ROAD & BRIDGE OPERATING	187,548.92	588,752.37	401,203.45
21	SPECIAL ROAD TAX FUND	587,989.28	462,161.87	-125,827.41
22	FUEL FARM	92,232.97	72,007.64	-20,225.33
23	BEE COUNTY HEALTH CARE FUND	4,116,379.52	3,513,710.11	-602,669.41
24	COURT REPORTERS SERVICE	0.00	0.00	0.00
25	FARM TO MKT & LAT ROAD	113,855.92	31,539.32	-82,316.60
26	RECORDS MANAGEMENT (COUNTY)	25,135.60	26,196.40	1,060.80
27	DISTRICT ATTORNEY FUND	241,766.29	213,598.10	-28,168.19
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,243.70	2,407.15	1,163.45
29	BORDER SECURITY PROJECT	83,817.71	24,707.41	-59,110.30
30	ABANDONED VEHICLE FUND	1,281.21	17,467.63	16,186.42
31	BORDER PATROL INITIATIVE GRANT	447.83	26.25	-421.58
32	STONEGARDEN	0.00	0.00	0.00
47	LAW LIBRARY	103,923.17	108,602.60	4,679.43
57	VICTIMS ASSISTANCE PROGRAM	2,624.99	0.00	-2,624.99
60	REFUNDING BONDS, SER 2003 I&S	782,755.51	675,755.81	-106,999.70
69	EXPO GATE FEES	504.07	504.07	0.00
70	COUNTY HOTEL OCCUPANCY TAXES	147,468.11	166,827.63	19,359.52
73	RIGHT OF WAY	36,331.23	36,331.41	0.18
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	96,197.61	64,850.08	-31,347.53
81	STATE AGENCY FUND	30,791.36	31,260.41	469.05
82	TECHNOLOGY FUND	79,902.68	83,877.53	3,974.85
83	BEE COUNTY HEALTH CARE FUND II	80,376.70	202,831.77	122,455.07
87	PRE TRIAL INTERVENTION FUND-DA	18,437.44	11,602.12	-6,835.32
88	BORDER PROSECUTOR GRANT	0.00	0.00	0.00
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	8,483.75	11,919.08	3,435.33
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	8,653.61	8,153.36	-500.25
91	CO ATTY CHECK COLLECTION	2,599.25	-2,129.14	-4,728.39
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00
95	GROUP HEALTH CARE PLAN	546,522.97	63,271.94	-483,251.03
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
TOTAL COUNTY FUNDS		13,105,219.58	12,368,556.22	-736,663.36

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

FUND NO.	DESCRIPTION	BEGINNING BALANCE 12/01/15	RECEIPTS	DISBURSED	ENDING BALANCE 12/31/15
12	GENERAL FUND	6,403,571	3,195,797	3,859,152	5,740,216
13	DISTRICT CLERK RECORDS MGMT & PRES.	21,182	6	0	21,188
14	RECORDS MGMT (CO CLERK)	169,364	49	0	169,413
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	21,467	6	0	21,474
17	COURTHOUSE SECURITY FUND	7,354	2,819	10,173	32
20	ROAD & BRIDGE OPERATING	784,965	18,238	214,450	588,752
21	SPECIAL ROAD TAX FUND	386,820	75,342	0	462,162
22	FUEL FARM	69,577	34,829	32,399	72,008
23	BEE COUNTY HEALTH CARE FUND	3,503,937	11,466	1,693	3,513,710
24	COURT REPORTERS SERVICE	0	0	0	0
25	FARM TO MKT & LAT ROAD	27,032	4,507	0	31,539
26	RECORDS MANAGEMENT (COUNTY)	26,189	7	0	26,196
27	DISTRICT ATTORNEY FUND	5,982	254,225	46,609	213,598
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,407	0	0	2,407
29	BORDER SECURITY PROJECT	24,707	0	0	24,707
30	ABANDONED VEHICLE FUND	18,307	5	845	17,468
31	BORDER PATROL INITIATIVE GRANT	26	0	0	26
32	SHERIFF- STONEGARDEN	0	0	0	0
36	SKIDMORE GRANT#727015	0	0	0	0
47	LAW LIBRARY	109,998	32	1,427	108,603
60	REFUNDING BONDS, SER 2003 I&S	649,170	26,585	0	675,756
69	EXPO GATE FEES	504	0	0	504
70	COUNTY HOTEL OCCUPANCY TAX	176,684	443	10,300	166,828
73	RIGHT OF WAY	36,331	0	0	36,331
75	FLOOD MITIGATION GRANT	0	0	0	0
77	LOCAL SOLICITATION GRANT	0	0	0	0
80	PERMANENT SCHOOL FUND	61,737	3,113	0	64,850
81	STATE AGENCY FUND	16,500	14,760	0	31,260
82	TECHNOLOGY FUND	83,601	643	366	83,878
83	HEALTH CARE FUND II	273,450	69	70,687	202,832
87	PRE TRIAL INTERVENTION FUND-DA	11,599	3	0	11,602
88	BORDER PROSECUTOR GRANT	2,055	9,971	12,025	0
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	11,919	0	0	11,919
90	DISTRICT CLERK CHILD SUPPORT FUND	8,151	2	0	8,153
91	CO ATTY CHECK COLLECTION	0	410	2,539	-2,129
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	189,969	93,323	220,021	63,272
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
TOTAL		13,104,558	3,746,654	4,482,687	12,368,557

BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR THREE MONTHS ENDING DECEMBER 31, 2015
BUDGET YEAR 2015-2016

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 3 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	434,958	434,958	100,324.25	334,633.75	23.07%
403	COUNTY CLERK	396,986	396,986	94,769.64	302,216.36	23.87%
405	VETERAN'S SERVICE	48,871	48,871	11,266.07	37,604.93	23.05%
406	EMERGENCY MANAGEMENT	77,144	96,644	27,403.73	69,240.27	28.36%
407	RISK MANAGEMENT	16,400	9,900	6,198.92	3,701.08	62.62%
409	NON DEPARTMENTAL	939,170	1,014,336	364,030.22	650,305.78	35.89%
426	COUNTY COURT	28,642	28,642	1,878.00	26,764.00	6.56%
427	HUMAN RESOURCES DEPARTMENT	151,980	151,980	35,009.22	116,970.78	23.04%
428	IT DEPARTMENT	134,385	139,709	27,075.93	112,633.33	19.38%
435	DISTRICT COURT	1,063,358	1,245,012	23,670.01	1,221,341.99	1.90%
450	DISTRICT CLERK	320,173	320,173	74,945.63	245,227.37	23.41%
455	JP#3	122,634	122,634	30,798.62	91,835.38	25.11%
456	JP#1	103,166	103,166	24,657.45	78,508.55	23.90%
457	JP#2	100,724	100,724	23,013.36	77,710.64	22.85%
458	JP#4	125,743	125,743	23,977.21	101,765.79	19.07%
475	COUNTY ATTORNEY	167,790	167,790	42,894.67	124,895.33	25.56%
477	VICTIMS ASSISTANCE COORDINATOR	68,321	68,321	12,937.69	55,383.31	18.94%
490	ELECTIONS	74,564	74,564	21,898.25	52,665.75	29.37%
495	COUNTY AUDITOR	353,813	353,813	84,959.30	268,853.70	24.01%
497	MOTOR VEHICLE REGIS. & TITLING	126,372	126,372	31,657.29	94,714.71	25.05%
498	VOTERS REGISTRATION	125,336	125,336	28,383.14	96,952.86	22.65%
499	TAX ASSESSOR-COLLECTOR	175,454	175,454	53,770.79	121,683.21	30.65%
501	APPRAISAL DISTRICT	136,763	136,763	68,079.60	68,683.40	49.78%
510	COUNTY COURTHOUSE	310,153	310,153	7,251.56	302,901.44	2.34%
511	CONGRESSIONAL DISTRICT OFFICE	17,436	17,436	460.85	16,975.15	2.64%
512	PROBATION BLDG.	20,000	20,000	-24,189.24	44,189.24	-120.95%
513	MAINTENANCE DEPT.	0	0	0.00	0.00	0.00%
514	TAX OFFICE BUILDING	20,571	20,571	822.87	19,748.13	4.00%
515	JUSTICE CENTER	77,896	77,896	998.03	76,897.97	1.28%
516	DOUGHTERY BUILDING	52,030	52,030	652.67	51,377.33	1.25%
517	LADD BUILDING	17,000	17,000	1,000.99	15,999.01	5.89%
550	CONSTABLE PCT 1	17,408	17,408	3,147.56	14,260.44	18.08%
551	CONSTABLE PCT 2	17,408	17,408	4,268.29	13,139.71	24.52%
552	CONSTABLE PCT 3	10,208	10,208	2,594.02	7,613.98	25.41%
553	CONSTABLE PCT 4	17,408	17,408	4,265.29	13,142.71	24.50%
564	911 ADDRESSING	31,171	31,171	6,652.57	24,518.43	21.34%
565	SHERIFF	1,763,834	1,763,834	407,891.16	1,355,942.84	23.13%
566	CORRECTIONAL FACILITIES	1,877,729	1,877,729	420,123.28	1,457,605.72	22.37%
567	HIGHWAY PATROL	35,742	35,742	9,093.08	26,648.92	25.44%
568	HWY PATROL LICENSE & WEIGHT	5,830	5,830	608.53	5,221.47	10.44%
570	JUVENILE BOARD	77,551	77,551	8,060.57	69,490.43	10.39%
571	PROBATION	202,998	202,998	187,409.00	15,589.00	92.32%
631	COMMUNITY AFFAIRS	155,149	155,149	36,529.08	118,619.92	23.54%
632	WASTE MANAGEMENT	241,320	241,320	45,692.91	195,627.09	18.93%
640	PUBLIC ASSISTANCE	142,393	142,393	33,553.90	108,839.10	23.56%
650	COUNTY LIBRARY	85,000	85,000	21,249.99	63,750.01	25.00%
665	AGRICULTURAL EXT SERVICE	90,675	90,675	19,357.71	71,317.29	21.35%
673	BEE COUNTY EXPO	429,666	412,865	43,454.17	369,410.83	10.53%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	518,190	548,970	254,225.00	294,745.00	46.31%
TOTAL GENERAL FUND EXPENDITURES		11,527,513	11,816,636	2,708,772.83	9,107,863.43	22.92%

For THREE months (25.00% of year) 22.92% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the THREE Months Ended DECEMBER 31, 2014 and DECEMBER 31, 2015
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	3,447,845.64	4,013,417.23	565,571.59	16.40%
DELINQUENT TAXES	34,609.61	37,586.61	2,977.00	8.60%
COUNTY SALES TAX	152,761.12	155,234.35	2,473.23	1.62%
LICENSES & PERMITS	0.00	0.00	0.00	0.00%
INTERGOVERNMENTAL REV	53,639.05	12,312.05	(41,327.00)	-77.05%
CHARGES FOR SERVICES	179,866.47	172,154.94	(7,711.53)	-4.29%
FINES & FORFEITURES	24,846.65	23,490.13	(1,356.52)	-5.46%
INMATE REV & TELEPHONE	42,127.95	36,185.05	(5,942.90)	-14.11%
MISCELLANEOUS REVENUE	67,884.89	30,912.47	(36,972.42)	-54.46%
TRANSFERS IN	0.00	100,000.00	100,000.00	0.00%
TOTAL	4,003,581.38	4,581,292.83	577,711.45	14.43%

General Fund 2015-2016 Budgeted Revenue	10,514,208.00	100.00%
Received through 12/31/15	4,581,292.83	43.57%
Remaining to be received	<u>\$5,932,915.17</u>	<u>56.43%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 12/31/15	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