

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The NINE Months Ending June 30, 2016

**Prepared By
County Auditor's Office**

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

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 6/30/16
12	GENERAL FUND	1,538,010.21	1,449.69	2,561,647.00	4,101,106.90
13	DISTRICT CLERK REC. MGMT & PRES. FUND	21,669.18	0.00	0.00	21,669.18
14	RECORDS MGMT (CO CLERK)	194,504.31	129.23	0.00	194,633.54
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	14,034.83	0.00	0.00	14,034.83
17	COURTHOUSE SECURITY FUND	24,807.65	32.03	0.00	24,839.68
20	ROAD & BRIDGE OPERATING	1,141,125.67	3,146.24	0.00	1,144,271.91
21	SPECIAL ROAD TAX FUND	52,987.08	0.00	0.00	52,987.08
22	FUEL FARM	37,077.24	24.46	0.00	37,101.70
24	COURT REPORTERS SERVICE	2,068.00	0.00	0.00	2,068.00
25	FARM TO MKT & LAT ROAD	56,240.69	20.21	0.00	56,260.90
26	RECORDS MANAGEMENT (COUNTY)	28,982.52	502.89	0.00	29,485.41
27	DISTRICT ATTORNEY FUND	118,376.82	0.00	0.00	118,376.82
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,065.36	0.00	0.00	3,065.36
29	BORDER SECURITY PROJECT	68,986.46	0.00	0.00	68,986.46
30	ABANDONED MOTOR VEHICLE FUND	45,765.89	8.33	0.00	45,774.22
31	BORDER PATROL INITIATIVE GRANT	0.00	0.00	0.00	0.00
32	STONEGARDEN	0.00	0.00	0.00	0.00
33	FLEXIBLE SPENDING ACCOUNT	33,413.68	0.00	0.00	33,413.68
36	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
47	LAW LIBRARY	100,360.14	223.95	0.00	100,584.09
70	COUNTY HOTEL OCCUPANCY TAXES	97,160.51	0.00	0.00	97,160.51
72	1874 JAIL RESTORATION PROJECT	49.00	0.00	0.00	49.00
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00	0.00
81	STATE AGENCY FUND	44,129.37	0.00	0.00	44,129.37
82	TECHNOLOGY FUND	85,749.37	98.88	0.00	85,848.25
87	PRE TRIAL INTERVENTION FUND-DA	13,725.79	0.00	0.00	13,725.79
88	BORDER PROSECUTOR GRANT	2,381.89	0.00	0.00	2,381.89
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	12,795.47	0.00	0.00	12,795.47
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	7,700.31	0.00	0.00	7,700.31
91	CO ATTY CHECK COLLECTION	-9,459.55	0.00	0.00	-9,459.55
93	CP ATTY PTS/PTD	4,509.00	0.00	0.00	4,509.00
95	GROUP HEALTH INSURANCE	132,180.07	560.37	0.00	132,740.44
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		3,872,396.96	6,196.28	2,561,647.00	6,440,240.24
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	346,670.75	322.69	3,415,589.73	3,762,583.17
60	REFUNDING BONDS, SER 1994 I&S	742,272.55	60.49	0.00	742,333.04
73	RIGHT OF WAY	71.91	259.91	0.00	331.82
80	PERMANENT SCHOOL FUND	32,593.66	3,268.39	0.00	35,862.05
83	BEE COUNTY HEALTH CARE FUND II	197,703.62	1,940.78	0.00	199,644.40
TOTAL RESTRICTED COUNTY FUNDS		1,319,312.49	5,852.26	3,415,589.73	4,740,754.48
TOTAL UNRESTRICTED & RESTRICTED FUNDS		5,191,709.45	12,048.54	5,977,236.73	11,180,994.72

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL 0.3633%

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

FUND NO.	DESCRIPTION	BALANCE 06/30/15	BALANCE 06/30/16	INCREASE (DECREASE)
12	GENERAL FUND	5,437,812.84	4,101,106.90	-1,336,705.94
13	DISTRICT CLERK RECORDS MGMT & PRESERV	31,638.44	21,669.18	-9,969.26
14	RECORDS MGMT (CO CLERK)	135,828.65	194,633.54	58,804.89
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	13,153.62	14,034.83	881.21
17	COURTHOUSE SECURITY FUND	33,528.06	24,839.68	-8,688.38
20	ROAD & BRIDGE OPERATING	876,299.63	1,144,271.91	267,972.28
21	SPECIAL ROAD TAX FUND	262,473.36	52,987.08	-209,486.28
22	FUEL FARM	92,700.98	37,101.70	-55,599.28
23	BEE COUNTY HEALTH CARE FUND	4,157,128.08	3,762,583.17	-394,544.91
24	COURT REPORTERS SERVICE	0.00	2,068.00	2,068.00
25	FARM TO MKT & LAT ROAD	3,775.68	56,260.90	52,485.22
26	RECORDS MANAGEMENT (COUNTY)	25,741.18	29,485.41	3,744.23
27	DISTRICT ATTORNEY FUND	129,393.78	118,376.82	-11,016.96
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,413.05	3,065.36	1,652.31
29	BORDER SECURITY PROJECT	38,029.74	68,986.46	30,956.72
30	ABANDONED VEHICLE FUND	18,335.83	45,774.22	27,438.39
31	BORDER PATROL INITIATIVE GRANT	5,252.80	0.00	-5,252.80
32	STONEGARDEN	5,151.15	0.00	-5,151.15
33	FLEXIBLE SPENDING ACCOUNT	0.00	33,413.68	33,413.68
36	HOME RSP #2015-0026	0.00	0.00	0.00
47	LAW LIBRARY	108,151.72	100,584.09	-7,567.63
60	REFUNDING BONDS, SER 2003 I&S	933,197.11	742,333.04	-190,864.07
69	EXPO GATE FEES	504.07	0.00	-504.07
70	COUNTY HOTEL OCCUPANCY TAXES	186,883.85	97,160.51	-89,723.34
72	1874 JAIL RESTORATION PROJECT	0.00	49.00	49.00
73	RIGHT OF WAY	36,331.29	331.82	-35,999.47
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	43,436.73	35,862.05	-7,574.68
81	STATE AGENCY FUND	42,144.99	44,129.37	1,984.38
82	TECHNOLOGY FUND	82,837.36	85,848.25	3,010.89
83	BEE COUNTY HEALTH CARE FUND II	149,046.88	199,644.40	50,597.52
87	PRE TRIAL INTERVENTION FUND-DA	19,571.90	13,725.79	-5,846.11
88	BORDER PROSECUTOR GRANT	11,603.80	2,381.89	-9,221.91
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	10,741.14	12,795.47	2,054.33
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	11,166.86	7,700.31	-3,466.55
91	CO ATTY CHECK COLLECTION	2,935.79	-9,459.55	-12,395.34
93	CP ATTY PTS/PTD	0.00	4,509.00	4,509.00
95	GROUP HEALTH CARE PLAN	230,551.82	132,740.44	-97,811.38
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		13,136,762.18	11,180,994.72	-1,955,767.46

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

FUND NO.	DESCRIPTION	BEGINNING BALANCE 06/01/16	RECEIPTS	DISBURSED	ENDING BALANCE 06/30/16
12	GENERAL FUND	5,380,772	3,493,432	4,773,097	4,101,107
13	DISTRICT CLERK RECORDS MGMT & PRES.	21,663	7	0	21,669
14	RECORDS MGMT (CO CLERK)	176,708	17,926	0	194,634
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,787	4,247	0	14,035
17	COURTHOUSE SECURITY FUND	34,630	5,030	14,820	24,840
20	ROAD & BRIDGE OPERATING	1,323,899	61,003	240,630	1,144,272
21	SPECIAL ROAD TAX FUND	45,399	7,588	0	52,987
22	FUEL FARM	41,714	23,944	28,557	37,102
23	BEE COUNTY HEALTH CARE FUND	3,751,768	12,518	1,702	3,762,583
24	COURT REPORTERS SERVICE	2,068	0	0	2,068
25	FARM TO MKT & LAT ROAD	55,783	478	0	56,261
26	RECORDS MANAGEMENT (COUNTY)	28,384	1,101	0	29,485
27	DISTRICT ATTORNEY FUND	158,576	12,774	52,973	118,377
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,048	750	733	3,065
29	BORDER SECURITY PROJECT	64,207	23,188	18,409	68,986
30	ABANDONED VEHICLE FUND	46,368	604	1,198	45,774
31	BORDER PATROL INITIATIVE GRANT	0	0	0	0
32	SHERIFF- STONEGARDEN	0	0	0	0
33	FLEXIBLE SPENDING ACCOUNT	31,210	2,372	168	33,414
36	HOME RSP #2015-0026	0	0	0	0
47	LAW LIBRARY	100,197	1,221	833	100,584
60	REFUNDING BONDS, SER 2003 I&S	739,449	2,884	0	742,333
70	COUNTY HOTEL OCCUPANCY TAX	153,993	41	56,874	97,161
72	1874 JAIL RESTORATION PROJECT	49	0	0	49
73	RIGHT OF WAY	332	0	0	332
75	FLOOD MITIGATION GRANT	0	0	0	0
77	LOCAL SOLICITATION GRANT	0	0	0	0
80	PERMANENT SCHOOL FUND	33,961	3,994	2,093	35,862
81	STATE AGENCY FUND	26,750	25,981	8,601	44,129
82	TECHNOLOGY FUND	86,681	670	1,503	85,848
83	HEALTH CARE FUND II	257,539	63	57,957	199,644
87	PRE TRIAL INTERVENTION FUND-DA	13,422	304	0	13,726
88	BORDER PROSECUTOR GRANT	1,316	24,293	23,227	2,382
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	12,795	0	0	12,795
90	DISTRICT CLERK CHILD SUPPORT FUND	9,463	3	1,765	7,700
91	CO ATTY CHECK COLLECTION	-2,036	1,665	9,088	-9,460
93	CP ATTY PTS/PTD	2,649	1,860	0	4,509
95	GROUP HEALTH INSURANCE	51,941	187,390	106,591	132,740
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
TOTAL		12,664,485	3,917,331	5,400,821	11,180,995

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

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 9 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	434,958	434,958	297,767.09	137,190.91	68.46%
403	COUNTY CLERK	396,986	396,986	278,569.89	118,416.11	70.17%
405	VETERAN'S SERVICE	48,871	48,871	33,680.95	15,190.05	68.92%
406	EMERGENCY MANAGEMENT	77,144	102,395	71,028.80	31,366.20	69.37%
407	RISK MANAGEMENT	16,400	6,349	6,348.92	0.08	100.00%
409	NON DEPARTMENTAL	939,170	1,068,327	772,596.44	295,730.17	72.32%
426	COUNTY COURT	28,642	28,642	5,818.40	22,823.60	20.31%
427	HUMAN RESOURCES DEPARTMENT	151,980	151,980	103,130.20	48,849.80	67.86%
428	IT DEPARTMENT	134,385	139,709	85,509.82	54,199.44	61.21%
435	DISTRICT COURT	1,063,358	1,245,012	799,549.73	445,462.27	64.22%
450	DISTRICT CLERK	320,173	320,173	219,114.12	101,058.88	68.44%
455	JP#3	122,634	122,634	86,111.23	36,522.77	70.22%
456	JP#1	103,166	103,166	72,594.62	30,571.38	70.37%
457	JP#2	100,724	100,724	68,832.03	31,891.97	68.34%
458	JP#4	125,743	125,743	85,569.16	40,173.84	68.05%
475	COUNTY ATTORNEY	167,790	167,790	116,663.61	51,126.39	69.53%
477	VICTIMS ASSISTANCE COORDINATOR	68,321	68,321	48,783.83	19,537.17	71.40%
490	ELECTIONS	74,564	74,564	36,775.75	37,788.25	49.32%
495	COUNTY AUDITOR	353,813	353,813	242,370.49	111,442.51	68.50%
497	MOTOR VEHICLE REGIS. & TITLING	126,372	126,747	86,852.94	39,894.28	68.52%
498	VOTERS REGISTRATION	125,336	125,711	87,750.64	37,960.80	69.80%
499	TAX ASSESSOR-COLLECTOR	175,454	174,703	126,981.07	47,722.27	72.68%
501	APPRAISAL DISTRICT	136,763	136,763	139,287.54	-2,524.54	101.85%
510	COUNTY COURTHOUSE	310,153	314,077	268,081.88	45,995.12	85.36%
511	CONGRESSIONAL DISTRICT OFFICE	17,436	17,436	15,490.56	1,945.44	88.84%
512	PROBATION BLDG.	20,000	20,000	11,917.66	8,082.34	59.59%
513	MAINTENANCE DEPT.	0	0	0.00	0.00	0.00%
514	TAX OFFICE BUILDING	20,571	20,571	19,247.74	1,323.26	93.57%
515	JUSTICE CENTER	77,896	77,896	64,638.91	13,257.09	82.98%
516	DOUGHTERY BUILDING	52,030	42,030	35,655.03	6,374.97	84.83%
517	LADD BUILDING	17,000	13,076	3,216.09	9,859.91	24.60%
550	CONSTABLE PCT 1	17,408	18,416	9,480.60	8,935.70	51.48%
551	CONSTABLE PCT 2	17,408	19,090	14,186.03	4,904.23	74.31%
552	CONSTABLE PCT 3	10,208	11,091	7,987.31	3,104.01	72.01%
553	CONSTABLE PCT 4	17,408	19,941	14,962.14	4,978.89	75.03%
564	911 ADDRESSING	31,171	31,171	22,877.81	8,293.19	73.39%
565	SHERIFF	1,763,834	1,860,588	1,243,734.65	616,853.66	66.85%
566	CORRECTIONAL FACILITIES	1,877,729	1,877,729	1,244,241.51	633,487.49	66.26%
567	HIGHWAY PATROL	35,742	35,742	25,120.11	10,621.89	70.28%
568	HWY PATROL LICENSE & WEIGHT	5,830	5,830	2,017.46	3,812.54	34.60%
570	JUVENILE BOARD	77,551	77,551	34,042.39	43,508.61	43.90%
571	PROBATION	202,998	202,998	202,998.00	0.00	100.00%
631	COMMUNITY AFFAIRS	155,149	155,149	93,689.89	61,459.11	60.39%

632	WASTE MANAGEMENT	241,320	241,320	167,945.93	73,374.07	69.59%
640	PUBLIC ASSISTANCE	142,393	142,393	104,674.96	37,718.04	73.51%
650	COUNTY LIBRARY	85,000	85,000	63,749.97	21,250.03	75.00%
665	AGRICULTURAL EXT SERVICE	90,675	90,675	60,138.28	30,536.72	66.32%
673	BEE COUNTY EXPO	429,666	412,865	313,862.09	99,002.91	76.02%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	518,190	565,188	550,520.00	14,668.00	97.40%
TOTAL GENERAL FUND EXPENDITURES		<u>11,527,513</u>	<u>11,981,906</u>	<u>8,466,164.27</u>	<u>3,515,741.82</u>	<u>70.66%</u>

For NINE months (75.00% of year) 70.66% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the NINE Months Ended JUNE 30, 2015 and JUNE 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	5,329,508.27	6,064,796.88	735,288.61	13.80%
DELINQUENT TAXES	83,451.76	101,695.19	18,243.43	21.86%
COUNTY SALES TAX	1,049,138.58	966,303.43	(82,835.15)	-7.90%
LICENSES & PERMITS	0.00	0.00	0.00	0.00%
INTERGOVERNMENTAL REV	323,726.50	162,757.90	(160,968.60)	-49.72%
CHARGES FOR SERVICES	787,937.76	701,975.26	(85,962.50)	-10.91%
FINES & FORFEITURES	136,717.01	123,904.59	(12,812.42)	-9.37%
INMATE REV & TELEPHONE	260,765.83	199,906.89	(60,858.94)	-23.34%
MISCELLANEOUS REVENUE	505,230.26	185,172.95	(320,057.31)	-63.35%
TRANSFERS IN	74,771.52	192,731.32	117,959.80	157.76%
TOTAL	8,551,247.49	8,699,244.41	147,996.92	1.73%

General Fund 2015-2016 Budgeted Revenue	10,514,208.00	100.00%
Received through 06/30/16	8,699,244.41	82.74%
Remaining to be received	<u>\$1,814,963.59</u>	<u>17.26%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 06/30/16	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