

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The EIGHT Months Ending May 31, 2016

**Prepared By
County Auditor's Office**

**BEE COUNTY, TEXAS
CASH POSITION
May 31, 2016**

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 5/31/16
12	GENERAL FUND	2,824,925.39	1,449.27	2,554,397.72	5,380,772.38
13	DISTRICT CLERK REC. MGMT & PRES. FUND	21,662.54	0.00	0.00	21,662.54
14	RECORDS MGMT (CO CLERK)	176,578.34	129.19	0.00	176,707.53
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,787.47	0.00	0.00	9,787.47
17	COURTHOUSE SECURITY FUND	34,597.54	32.02	0.00	34,629.56
20	ROAD & BRIDGE OPERATING	1,320,753.95	3,145.30	0.00	1,323,899.25
21	SPECIAL ROAD TAX FUND	45,399.01	0.00	0.00	45,399.01
22	FUEL FARM	41,689.86	24.45	0.00	41,714.31
24	COURT REPORTERS SERVICE	2,068.00	0.00	0.00	2,068.00
25	FARM TO MKT & LAT ROAD	55,763.16	20.20	0.00	55,783.36
26	RECORDS MANAGEMENT (COUNTY)	27,881.39	502.74	0.00	28,384.13
27	DISTRICT ATTORNEY FUND	158,576.22	0.00	0.00	158,576.22
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,048.38	0.00	0.00	3,048.38
29	BORDER SECURITY PROJECT	64,206.65	0.00	0.00	64,206.65
30	ABANDONED MOTOR VEHICLE FUND	46,359.81	8.33	0.00	46,368.14
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	31,210.30	0.00	0.00	31,210.30
36	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
47	LAW LIBRARY	99,972.97	223.88	0.00	100,196.85
70	COUNTY HOTEL OCCUPANCY TAXES	153,993.26	0.00	0.00	153,993.26
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	26,750.15	0.00	0.00	26,750.15
82	TECHNOLOGY FUND	86,582.01	98.85	0.00	86,680.86
87	PRE TRIAL INTERVENTION FUND-DA	13,421.60	0.00	0.00	13,421.60
88	BORDER PROSECUTOR GRANT	1,315.91	0.00	0.00	1,315.91
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	12,795.47	0.00	0.00	12,795.47
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	9,462.99	0.00	0.00	9,462.99
91	CO ATTY CHECK COLLECTION	-2,036.45	0.00	0.00	-2,036.45
93	CP ATTY PTS/PTD	2,649.00	0.00	0.00	2,649.00
95	GROUP HEALTH INSURANCE	51,380.97	560.20	0.00	51,941.17
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		5,320,844.89	6,194.43	2,554,397.72	7,881,437.04
RESTRICTED FUNDS					
23	BEE COUNTY HEALTH CARE FUND	346,570.97	322.60	3,404,874.25	3,751,767.82
60	REFUNDING BONDS, SER 1994 I&S	739,388.45	60.47	0.00	739,448.92
73	RIGHT OF WAY	71.91	259.83	0.00	331.74
80	PERMANENT SCHOOL FUND	30,693.77	3,267.49	0.00	33,961.26
83	BEE COUNTY HEALTH CARE FUND II	255,598.36	1,940.27	0.00	257,538.63
TOTAL RESTRICTED COUNTY FUNDS		1,372,323.46	5,850.66	3,404,874.25	4,783,048.37
TOTAL UNRESTRICTED & RESTRICTED FUNDS		6,693,168.35	12,045.09	5,959,271.97	12,664,485.41

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.3399%
Prosperity	0.35%

**BEE COUNTY, TEXAS
COMPARISON OF CASH POSITION
AT MAY 31, 2015 AND MAY 31, 2016**

FUND NO.	DESCRIPTION	BALANCE 05/30/15	BALANCE 05/31/16	INCREASE (DECREASE)
12	GENERAL FUND	5,827,377.85	5,380,772.38	-446,605.47
13	DISTRICT CLERK RECORDS MGMT & PRESERV	31,628.89	21,662.54	-9,966.35
14	RECORDS MGMT (CO CLERK)	135,787.84	176,707.53	40,919.69
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	13,149.62	9,787.47	-3,362.15
17	COURTHOUSE SECURITY FUND	36,324.26	34,629.56	-1,694.70
20	ROAD & BRIDGE OPERATING	957,058.47	1,323,899.25	366,840.78
21	SPECIAL ROAD TAX FUND	306,586.80	45,399.01	-261,187.79
22	FUEL FARM	91,128.99	41,714.31	-49,414.68
23	BEE COUNTY HEALTH CARE FUND	4,156,906.77	3,751,767.82	-405,138.95
24	COURT REPORTERS SERVICE	0.00	2,068.00	2,068.00
25	FARM TO MKT & LAT ROAD	3,368.18	55,783.36	52,415.18
26	RECORDS MANAGEMENT (COUNTY)	29,925.45	28,384.13	-1,541.32
27	DISTRICT ATTORNEY FUND	158,336.59	158,576.22	239.63
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	663.05	3,048.38	2,385.33
29	BORDER SECURITY PROJECT	41,207.59	64,206.65	22,999.06
30	ABANDONED VEHICLE FUND	15,514.50	46,368.14	30,853.64
31	BORDER PATROL INITIATIVE GRANT	447.83	0.00	-447.83
32	STONEGARDEN	0.00	0.00	0.00
33	FLEXIBLE SPENDING ACCOUNT	0.00	31,210.30	31,210.30
36	HOME RSP #2015-0026	0.00	0.00	0.00
47	LAW LIBRARY	108,952.51	100,196.85	-8,755.66
60	REFUNDING BONDS, SER 2003 I&S	928,725.62	739,448.92	-189,276.70
69	EXPO GATE FEES	504.07	0.00	-504.07
70	COUNTY HOTEL OCCUPANCY TAXES	187,639.83	153,993.26	-33,646.57
72	1874 JAIL RESTORATION PROJECT	0.00	49.00	49.00
73	RIGHT OF WAY	36,331.28	331.74	-35,999.54
75	FLOOD MITIGATION GRANT	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	39,961.55	33,961.26	-6,000.29
81	STATE AGENCY FUND	26,065.81	26,750.15	684.34
82	TECHNOLOGY FUND	82,247.55	86,680.86	4,433.31
83	BEE COUNTY HEALTH CARE FUND II	221,799.76	257,538.63	35,738.87
87	PRE TRIAL INTERVENTION FUND-DA	19,066.04	13,421.60	-5,644.44
88	BORDER PROSECUTOR GRANT	9,840.53	1,315.91	-8,524.62
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	10,741.14	12,795.47	2,054.33
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	11,163.51	9,462.99	-1,700.52
91	CO ATTY CHECK COLLECTION	1,409.25	-2,036.45	-3,445.70
93	CP ATTY PTS/PTD	0.00	2,649.00	2,649.00
95	GROUP HEALTH CARE PLAN	360,582.74	51,941.17	-308,641.57
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		13,850,443.87	12,664,485.41	-1,185,958.46

**BEE COUNTY, TEXAS
SUMMARY OF RECEIPTS & DISBURSEMENTS
FOR THE MONTH ENDED MAY 31 2016**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 05/01/16	RECEIPTS	DISBURSED	ENDING BALANCE 05/31/16
12	GENERAL FUND	5,523,683	2,341,334	2,484,245	5,380,772
13	DISTRICT CLERK RECORDS MGMT & PRES.	21,951	7	295	21,663
14	RECORDS MGMT (CO CLERK)	163,635	13,073	0	176,708
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,784	3	0	9,787
17	COURTHOUSE SECURITY FUND	39,825	4,803	9,998	34,630
20	ROAD & BRIDGE OPERATING	1,434,177	63,517	173,795	1,323,899
21	SPECIAL ROAD TAX FUND	32,702	12,697	0	45,399
22	FUEL FARM	41,198	22,005	21,489	41,714
23	BEE COUNTY HEALTH CARE FUND	3,751,665	103	0	3,751,768
24	COURT REPORTERS SERVICE	1,143	925	0	2,068
25	FARM TO MKT & LAT ROAD	54,983	801	0	55,783
26	RECORDS MANAGEMENT (COUNTY)	27,888	496	0	28,384
27	DISTRICT ATTORNEY FUND	187,180	16,102	44,706	158,576
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,048	0	0	3,048
29	BORDER SECURITY PROJECT	74,571	10,984	21,349	64,207
30	ABANDONED VEHICLE FUND	46,749	14	395	46,368
31	BORDER PATROL INITIATIVE GRANT	26	0	26	0
32	SHERIFF- STONEGARDEN	0	0	0	0
33	FLEXIBLE SPENDING ACCOUNT	28,997	2,550	337	31,210
36	HOME RSP #2015-0026	0	3,216	3,216	0
47	LAW LIBRARY	99,676	521	0	100,197
60	REFUNDING BONDS, SER 2003 I&S	734,772	4,677	0	739,449
70	COUNTY HOTEL OCCUPANCY TAX	149,452	5,541	1,000	153,993
72	1874 JAIL RESTORATION PROJECT	43	6	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	31,409	2,553	0	33,961
81	STATE AGENCY FUND	4,478	22,272	0	26,750
82	TECHNOLOGY FUND	86,283	741	343	86,681
83	HEALTH CARE FUND II	271,154	78	13,694	257,539
87	PRE TRIAL INTERVENTION FUND-DA	13,417	4	0	13,422
88	BORDER PROSECUTOR GRANT	7,767	12,266	18,717	1,316
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	12,795	0	0	12,795
90	DISTRICT CLERK CHILD SUPPORT FUND	9,758	3	298	9,463
91	CO ATTY CHECK COLLECTION	-777	1,238	2,498	-2,036
93	CP ATTY PTS/PTD	0	2,649	0	2,649
95	GROUP HEALTH INSURANCE	62,000	97,763	107,822	51,941
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
TOTAL		12,925,765	2,642,942	2,904,222	12,664,485

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

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 8 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	434,958	434,958	265,167.07	169,790.93	60.96%
403	COUNTY CLERK	396,986	396,986	248,389.86	148,596.14	62.57%
405	VETERAN'S SERVICE	48,871	48,871	27,978.66	20,892.34	57.25%
406	EMERGENCY MANAGEMENT	77,144	102,395	63,929.75	38,465.25	62.43%
407	RISK MANAGEMENT	16,400	6,349	6,348.92	0.08	100.00%
409	NON DEPARTMENTAL	939,170	1,068,327	697,828.47	370,498.14	65.32%
426	COUNTY COURT	28,642	28,642	5,473.20	23,168.80	19.11%
427	HUMAN RESOURCES DEPARTMENT	151,980	151,980	90,129.17	61,850.83	59.30%
428	IT DEPARTMENT	134,385	139,709	71,904.41	67,804.85	51.47%
435	DISTRICT COURT	1,063,358	1,245,012	244,025.79	1,000,986.21	19.60%
450	DISTRICT CLERK	320,173	320,173	193,958.16	126,214.84	60.58%
455	JP#3	122,634	122,634	75,981.07	46,652.93	61.96%
456	JP#1	103,166	103,166	64,649.73	38,516.27	62.67%
457	JP#2	100,724	100,724	61,232.93	39,491.07	60.79%
458	JP#4	125,743	125,743	77,525.99	48,217.01	61.65%
475	COUNTY ATTORNEY	167,790	167,790	108,482.16	59,307.84	64.65%
477	VICTIMS ASSISTANCE COORDINATOR	68,321	68,321	44,932.07	23,388.93	65.77%
490	ELECTIONS	74,564	74,564	33,790.09	40,773.91	45.32%
495	COUNTY AUDITOR	353,813	353,813	214,984.12	138,828.88	60.76%
497	MOTOR VEHICLE REGIS. & TITLING	126,372	126,747	77,135.61	49,611.61	60.86%
498	VOTERS REGISTRATION	125,336	125,711	78,122.44	47,589.00	62.14%
499	TAX ASSESSOR-COLLECTOR	175,454	174,703	114,488.14	60,215.20	65.53%
501	APPRAISAL DISTRICT	136,763	136,763	103,683.57	33,079.43	75.81%
510	COUNTY COURTHOUSE	310,153	310,153	167,867.03	142,285.97	54.12%
511	CONGRESSIONAL DISTRICT OFFICE	17,436	17,436	11,159.57	6,276.43	64.00%
512	PROBATION BLDG.	20,000	20,000	2,494.09	17,505.91	12.47%
513	MAINTENANCE DEPT.	0	0	0.00	0.00	0.00%
514	TAX OFFICE BUILDING	20,571	20,571	14,524.43	6,046.57	70.61%
515	JUSTICE CENTER	77,896	77,896	56,367.61	21,528.39	72.36%
516	DOUGHTERY BUILDING	52,030	42,030	31,170.12	10,859.88	74.16%
517	LADD BUILDING	17,000	17,000	2,905.82	14,094.18	17.09%
550	CONSTABLE PCT 1	17,408	18,416	8,595.37	9,820.93	46.67%
551	CONSTABLE PCT 2	17,408	19,090	12,810.61	6,279.65	67.11%
552	CONSTABLE PCT 3	10,208	11,091	7,212.49	3,878.83	65.03%
553	CONSTABLE PCT 4	17,408	19,941	12,601.11	7,339.92	63.19%
564	911 ADDRESSING	31,171	31,171	20,726.56	10,444.44	66.49%
565	SHERIFF	1,763,834	1,856,938	1,117,594.39	739,343.46	60.18%
566	CORRECTIONAL FACILITIES	1,877,729	1,877,729	1,104,107.54	773,621.46	58.80%
567	HIGHWAY PATROL	35,742	35,742	22,432.15	13,309.85	62.76%
568	HWY PATROL LICENSE & WEIGHT	5,830	5,830	1,671.48	4,158.52	28.67%
570	JUVENILE BOARD	77,551	77,551	32,195.42	45,355.58	41.52%
571	PROBATION	202,998	202,998	187,409.00	15,589.00	92.32%
631	COMMUNITY AFFAIRS	155,149	155,149	82,746.79	72,402.21	53.33%
632	WASTE MANAGEMENT	241,320	241,320	133,566.14	107,753.86	55.35%
640	PUBLIC ASSISTANCE	142,393	142,393	102,050.77	40,342.23	71.67%
650	COUNTY LIBRARY	85,000	85,000	56,666.64	28,333.36	66.67%
665	AGRICULTURAL EXT SERVICE	90,675	90,675	53,200.90	37,474.10	58.67%
673	BEE COUNTY EXPO	429,666	412,865	289,761.16	123,103.84	70.18%
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	11,963,753	7,052,498.57	4,911,254.06	58.95%

For EIGHT months (66.67% of year) 61.18% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the EIGHT Months Ended MAY 31, 2015 and MAY 31, 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	5,301,586.22	6,034,164.73	732,578.51	13.82%
DELINQUENT TAXES	76,919.54	93,328.09	16,408.55	21.33%
COUNTY SALES TAX	925,539.45	858,760.46	(66,778.99)	-7.22%
LICENSES & PERMITS	0.00	0.00	0.00	0.00%
INTERGOVERNMENTAL REV	316,929.08	129,565.85	(187,363.23)	-59.12%
CHARGES FOR SERVICES	740,776.59	636,935.42	(103,841.17)	-14.02%
FINES & FORFEITURES	123,774.32	112,642.78	(11,131.54)	-8.99%
INMATE REV & TELEPHONE	226,869.88	179,614.85	(47,255.03)	-20.83%
MISCELLANEOUS REVENUE	486,898.25	160,946.11	(325,952.14)	-66.94%
TRANSFERS IN	24,771.52	192,731.32	167,959.80	678.04%
TOTAL	8,224,064.85	8,398,689.61	174,624.76	2.12%

General Fund 2015-2016 Budgeted Revenue	10,514,208.00	100.00%
Received through 05/31/16	8,398,689.61	79.88%
Remaining to be received	<u>\$2,115,518.39</u>	<u>20.12%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 05/31/16	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	

<u>Debt Issue</u>	<u>Payment Date</u>	<u>Principal Balance Paid</u>
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