

**Bee County, Texas**

**MONTHLY FINANCIAL STATEMENTS**

**For The ELEVEN Months Ending AUGUST 31, 2017.**

**Prepared By  
County Auditor's Office**

**BEE COUNTY, TEXAS  
CASH POSITION  
August 31, 2017**

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 8/31/17
012	GENERAL FUND	1,527,173.77	1,460.03	1,760,741.14	3,289,374.94
013	DISTRICT CLERK REC. MGMT & PRES. FUND	52,908.75	0.00	0.00	52,908.75
014	RECORDS MGMT (CO CLERK)	278,265.31	130.14	0.00	278,395.45
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,437.30	0.00	0.00	16,437.30
017	COURTHOUSE SECURITY FUND	19,347.80	32.25	0.00	19,380.05
020	ROAD & BRIDGE OPERATING	752,331.55	3,168.57	0.00	755,500.12
021	SPECIAL ROAD TAX FUND	88,011.00	0.00	0.00	88,011.00
022	FUEL FARM	21,099.32	24.64	0.00	21,123.96
024	COURT REPORTERS SERVICE	8,110.00	0.00	0.00	8,110.00
025	FARM TO MKT & LAT ROAD	17,619.76	20.37	0.00	17,640.13
026	RECORDS MANAGEMENT (COUNTY)	32,387.50	506.48	0.00	32,893.98
027	DISTRICT ATTORNEY FUND	122,110.11	0.00	0.00	122,110.11
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	5,430.99	0.00	0.00	5,430.99
029	BORDER SECURITY PROJECT	38,132.66	0.00	0.00	38,132.66
030	ABANDONED MOTOR VEHICLE FUND	38,982.93	8.37	0.00	38,991.30
031	ALL MITIGATION GRANT	0.00	0.00	0.00	0.00
032	STONEGARDEN	17,290.30	0.00	0.00	17,290.30
033	FLEXIBLE SPENDING ACCOUNT	27,910.74	0.00	0.00	27,910.74
036	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
047	LAW LIBRARY	97,922.71	225.53	0.00	98,148.24
070	COUNTY HOTEL OCCUPANCY TAXES	25,232.19	0.00	0.00	25,232.19
072	1874 JAIL RESTORATION PROJECT	79.00	0.00	0.00	79.00
075	FLOOD MITIGATION GRANT	0.00	0.00	0.00	0.00
081	STATE AGENCY FUND	18,125.16	0.00	0.00	18,125.16
082	TECHNOLOGY FUND	84,042.91	99.56	0.00	84,142.47
087	PRE TRIAL INTERVENTION FUND-DA	20,323.62	0.00	0.00	20,323.62
088	BORDER PROSECUTOR GRANT	20,499.08	0.00	0.00	20,499.08
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	15,494.21	0.00	0.00	15,494.21
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	4,783.71	0.00	0.00	4,783.71
093	CO ATTY PTS/PTD	22,380.00	0.00	0.00	22,380.00
095	GROUP HEALTH INSURANCE	27,019.21	564.36	0.00	27,583.57
101	2016 COLONIA FUND CONSTRUCTION	0.00	0.00	0.00	0.00
110	EA CHAPTER 19	1.00	0.00	0.00	1.00
111	2014 CDBG PAWNEE WATER #713065	0.00	0.00	0.00	0.00
<b>TOTAL UNRESTRICTED COUNTY FUNDS</b>		<b>3,399,452.59</b>	<b>6,240.30</b>	<b>1,760,741.14</b>	<b>5,166,434.03</b>
 <b>RESTRICTED FUNDS</b>					
023	BEE COUNTY HEALTH CARE FUND	304,212.04	324.90	3,450,473.73	3,755,010.67
051	JUSTICE OF THE PEACE 1	3,082.17	0.00	0.00	3,082.17
052	JUSTICE OF THE PEACE 2	3,484.75	0.00	0.00	3,484.75
053	JUSTICE OF THE PEACE 3	5,610.41	0.00	0.00	5,610.41
054	JUSTICE OF THE PEACE 4	2,372.18	0.00	0.00	2,372.18
060	REFUNDING BONDS, SER 1994 I&S	194,160.25	60.92	0.00	194,221.17
073	RIGHT OF WAY	71.91	261.75	0.00	333.66
080	PERMANENT SCHOOL FUND	45,734.06	3,291.14	0.00	49,025.20
083	BEE COUNTY HEALTH CARE FUND II	56,695.93	1,953.96	0.00	58,649.89
<b>TOTAL RESTRICTED COUNTY FUNDS</b>		<b>615,423.70</b>	<b>5,892.67</b>	<b>3,450,473.73</b>	<b>4,071,790.10</b>
<b>TOTAL UNRESTRICTED &amp; RESTRICTED FUNDS</b>		<b>4,014,876.29</b>	<b>12,132.97</b>	<b>5,211,214.87</b>	<b>9,238,224.13</b>

**INTEREST RATES EARNED FOR THE MONTH:**

TEXPOOL	0.9989%
First National Bank	0.9500%
Prosperity	0.35%

**BEE COUNTY, TEXAS  
COMPARISON OF CASH POSITION  
AT AUGUST 31, 2016 AND AUGUST 31, 2017**

FUND NO.	DESCRIPTION	BALANCE 08/31/16	BALANCE 08/31/17	INCREASE (DECREASE)
012	GENERAL FUND	3,829,194.16	3,289,374.94	-539,819.22
013	DISTRICT CLERK RECORDS MGMT & PRESERV	30,739.92	52,908.75	22,168.83
014	RECORDS MGMT (CO CLERK)	221,190.28	278,395.45	57,205.17
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	24,220.27	16,437.30	-7,782.97
017	COURTHOUSE SECURITY FUND	15,555.90	19,380.05	3,824.15
020	ROAD & BRIDGE OPERATING	785,203.68	755,500.12	-29,703.56
021	SPECIAL ROAD TAX FUND	68,151.66	88,011.00	19,859.34
022	FUEL FARM	12,141.28	21,123.96	8,982.68
023	BEE COUNTY HEALTH CARE FUND	3,762,789.14	3,755,010.67	-7,778.47
024	COURT REPORTERS SERVICE	3,607.00	8,110.00	4,503.00
025	FARM TO MKT & LAT ROAD	57,214.83	17,640.13	-39,574.70
026	RECORDS MANAGEMENT (COUNTY)	31,950.41	32,893.98	943.57
027	DISTRICT ATTORNEY FUND	132,309.65	122,110.11	-10,199.54
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,815.36	5,430.99	1,615.63
029	BORDER SECURITY PROJECT	24,378.07	38,132.66	13,754.59
030	ABANDONED VEHICLE FUND	45,336.61	38,991.30	-6,345.31
031	ALL MITIGATION GRANT	0.00	0.00	0.00 *
032	STONEGARDEN	0.00	17,290.30	17,290.30
033	FLEXIBLE SPENDING ACCOUNT	37,820.44	27,910.74	-9,909.70
036	HOME RSP #2015-0026	0.00	0.00	0.00
047	LAW LIBRARY	103,064.14	98,148.24	-4,915.90
051	JUSTICE OF THE PEACE 1	0.00	3,082.17	3,082.17
052	JUSTICE OF THE PEACE 2	0.00	3,484.75	3,484.75
053	JUSTICE OF THE PEACE 3	0.00	5,610.41	5,610.41
054	JUSTICE OF THE PEACE 4	0.00	2,372.18	2,372.18
060	REFUNDING BONDS, SER 2003 I&S	191,634.97	194,221.17	2,586.20
069	EXPO GATE FEES	0.00	0.00	0.00
070	COUNTY HOTEL OCCUPANCY TAXES	73,231.03	25,232.19	-47,998.84
072	1874 JAIL RESTORATION PROJECT	67.00	79.00	12.00
073	RIGHT OF WAY	331.99	333.66	1.67
075	FLOOD MITIGATION GRANT	0.00	0.00	0.00
080	PERMANENT SCHOOL FUND	41,093.34	49,025.20	7,931.86
081	STATE AGENCY FUND	21,324.60	18,125.16	-3,199.44
082	TECHNOLOGY FUND	85,175.83	84,142.47	-1,033.36
083	BEE COUNTY HEALTH CARE FUND II	43,271.22	58,649.89	15,378.67
087	PRE TRIAL INTERVENTION FUND-DA	15,535.14	20,323.62	4,788.48
088	BORDER PROSECUTOR GRANT	0.00	20,499.08	20,499.08
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	13,635.42	15,494.21	1,858.79
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	4,704.73	4,783.71	78.98
093	CP ATTY PTS/PTD	11,327.50	22,380.00	11,052.50
095	GROUP HEALTH CARE PLAN	20,870.04	27,583.57	6,713.53
101	2016 COLONIA FUND CONSTRUCTION	0.00	0.00	0.00
110	CHAPTER 19 (EA)	0.00	1.00	1.00
111	2014 CDBG PAWNEE WATER #713065	0.00	0.00	0.00
<b>TOTAL COUNTY FUNDS</b>		<b>9,710,885.61</b>	<b>9,238,224.13</b>	<b>-472,661.48</b>

**BEE COUNTY, TEXAS  
SUMMARY OF RECEIPTS & DISBURSEMENTS  
FOR THE MONTH ENDED August 31, 2017**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 08/01/17	RECEIPTS	DISBURSED	ENDING BALANCE 08/31/17
012	GENERAL FUND	3,892,406	2,341,479	2,944,510	3,289,375
013	DISTRICT CLERK RECORDS MGMT & PRES.	52,869	40	0	52,909
014	RECORDS MGMT (CO CLERK)	278,180	215	0	278,395
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,425	13	0	16,437
017	COURTHOUSE SECURITY FUND	27,764	708	9,091	19,380
020	ROAD & BRIDGE OPERATING	900,104	18,077	162,681	755,500
021	SPECIAL ROAD TAX FUND	84,260	3,751	0	88,011
022	FUEL FARM	14,102	32,816	25,794	21,124
023	BEE COUNTY HEALTH CARE FUND	3,754,780	231	0	3,755,011
024	COURT REPORTERS SERVICE	8,110	0	0	8,110
025	FARM TO MKT & LAT ROAD	17,337	303	0	17,640
026	RECORDS MANAGEMENT (COUNTY)	32,869	25	0	32,894
027	DISTRICT ATTORNEY FUND	148,854	2,510	29,254	122,110
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	4,678	1,125	372	5,431
029	BORDER SECURITY PROJECT	43,457	0	5,324	38,133
030	ABANDONED VEHICLE FUND	60,479	1,079	22,566	38,991
031	ALL MITIGATION GRANT	0	0	0	0
032	SHERIFF- STONEGARDEN	0	39,015	21,725	17,290
033	FLEXIBLE SPENDING ACCOUNT	36,240	11,086	19,415	27,911
036	HOME RSP #2015-0026	0	0	0	0
047	LAW LIBRARY	98,906	76	833	98,148
051	JUSTICE OF THE PEACE 1	2,020	4,079	3,017	3,082
052	JUSTICE OF THE PEACE 2	3,489	8,415	8,419	3,485
053	JUSTICE OF THE PEACE 3	6,450	17,659	18,499	5,610
054	JUSTICE OF THE PEACE 4	4,046	6,759	8,433	2,372
060	REFUNDING BONDS, SER 2003 I&S	745,609	556,937	1,108,325	194,221
070	COUNTY HOTEL OCCUPANCY TAX	35,639	8,644	19,050	25,232
072	1874 JAIL RESTORATION PROJECT	79	0	0	79
073	RIGHT OF WAY	333	0	0	334
075	FLOOD MITIGATION GRANT	0	0	0	0
077	LOCAL SOLICITATION GRANT	0	0	0	0
080	PERMANENT SCHOOL FUND	45,504	3,521	0	49,025
081	STATE AGENCY FUND	77,568	17,420	76,863	18,125
082	TECHNOLOGY FUND	83,860	758	476	84,142
083	HEALTH CARE FUND II	117,871	2	59,222	58,650
087	PRE TRIAL INTERVENTION FUND-DA	20,308	16	0	20,324
088	BORDER PROSECUTOR GRANT	20,342	11,517	11,360	20,499
089	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	15,494	0	0	15,494
090	DISTRICT CLERK CHILD SUPPORT FUND	5,630	4	850	4,784
093	CP ATTY PTS/PTD	21,630	750	0	22,380
095	GROUP HEALTH INSURANCE	136,820	99,866	209,102	27,584
101	2016 COLONIA FUND CONSTRUCTION	0	0	0	0
110	CHAPTER 19 (EA)	1	0	0	1
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
<b>TOTAL</b>		<b>10,814,513</b>	<b>3,188,895</b>	<b>4,765,183</b>	<b>9,238,224</b>

**BEE COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURES BY DEPARTMENT**  
**FOR ELEVEN MONTHS ENDING AUGUST 31, 2017**  
**BUDGET YEAR 2016-2017**

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 11 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	395,953	396,103	351,427.03	44,675.97	88.72%
403	COUNTY CLERK	394,829	394,829	345,929.21	48,899.79	87.61%
405	VETERAN'S SERVICE	48,540	48,656	42,724.38	5,931.62	87.81%
406	EMERGENCY MANAGEMENT	85,022	124,060	106,204.95	17,855.05	85.61%
407	RISK MANAGEMENT	4,500	1,500	759.09	740.91	50.61%
409	NON DEPARTMENTAL	761,654	733,193	503,015.06	230,177.94	68.61%
426	COUNTY COURT	54,419	54,269	45,263.93	9,005.07	83.41%
427	HUMAN RESOURCES DEPARTMENT	156,073	156,623	137,081.89	19,541.11	87.52%
428	IT DEPARTMENT	133,799	134,106	121,141.25	12,964.75	90.33%
435	DISTRICT COURT	1,198,981	1,198,981	1,041,741.07	157,239.93	86.89%
450	DISTRICT CLERK	318,581	327,081	280,532.89	46,548.11	85.77%
455	JP#3	125,240	125,240	112,051.89	13,188.11	89.47%
456	JP#1	105,084	105,084	91,469.89	13,614.11	87.04%
457	JP#2	102,075	102,225	88,402.38	13,822.62	86.48%
458	JP#4	105,723	105,573	91,306.81	14,266.19	86.49%
475	COUNTY ATTORNEY	183,494	183,494	145,010.46	38,483.54	79.03%
477	VICTIMS ASSISTANCE COORDINATOR	68,850	68,850	62,149.83	6,700.17	90.27%
490	ELECTIONS	61,868	61,868	52,702.14	9,165.86	85.18%
495	COUNTY AUDITOR	363,550	363,550	321,518.13	42,031.87	88.44%
497	MOTOR VEHICLE REGIS. & TITLING	129,417	129,874	114,313.13	15,560.45	88.02%
498	VOTERS REGISTRATION	120,939	121,297	106,238.68	15,058.74	87.59%
499	TAX ASSESSOR-COLLECTOR	181,433	180,618	158,590.55	22,027.45	87.80%
501	APPRAISAL DISTRICT	149,762	149,762	155,633.41	-5,871.41	103.92%
510	COUNTY COURTHOUSE	275,050	283,141	126,466.96	156,674.04	44.67%
511	CONGRESSIONAL DISTRICT OFFICE	5,200	5,200	3,247.67	1,952.33	62.46%
512	PROBATION BLDG.	20,500	23,831	19,778.21	4,052.79	82.99%
513	MAINTENANCE DEPT.	269,856	279,123	236,703.53	42,419.47	84.80%
514	TAX OFFICE BUILDING	9,000	9,000	6,818.95	2,181.05	75.77%
515	JUSTICE CENTER	12,700	12,700	10,625.07	2,074.93	83.66%
516	DOUGHTERY BUILDING	6,200	6,200	4,804.55	1,395.45	77.49%
517	LADD BUILDING	0	211	211.24	-0.24	100.11%
530	ECONOMIC DEVELOPMENT	0	20,000	20,000.00	0.00	100.00%
550	CONSTABLE PCT 1	15,651	15,767	12,313.55	3,453.45	78.10%
551	CONSTABLE PCT 2	19,312	19,428	17,493.96	1,934.04	90.05%
552	CONSTABLE PCT 3	12,034	13,847	13,052.16	794.84	94.26%
553	CONSTABLE PCT 4	19,286	17,473	16,362.53	1,110.47	93.64%
564	911 ADDRESSING	31,732	31,732	28,917.73	2,814.27	91.13%
565	SHERIFF	1,685,109	1,793,236	1,436,062.23	357,173.67	80.08%
566	CORRECTIONAL FACILITIES	1,776,083	1,751,550	1,396,491.80	355,058.00	79.73%
567	HIGHWAY PATROL	36,224	36,224	31,616.68	4,607.32	87.28%
568	HWY PATROL LICENSE & WEIGHT	5,800	5,800	2,587.91	3,212.09	44.62%
570	JUVENILE BOARD	59,462	59,462	47,916.62	11,545.38	80.58%
571	PROBATION	210,106	210,106	210,106.00	0.00	100.00%
631	COMMUNITY AFFAIRS	121,567	121,567	106,290.37	15,276.63	87.43%
632	WASTE MANAGEMENT	209,657	209,657	182,202.54	27,454.46	86.91%
640	PUBLIC ASSISTANCE	187,193	187,193	157,634.10	29,558.90	84.21%
650	COUNTY LIBRARY	85,000	85,000	77,916.30	7,083.70	91.67%
665	AGRICULTURAL EXT SERVICE	91,782	91,782	80,160.60	11,621.40	87.34%
673	BEE COUNTY EXPO	188,155	210,943	177,326.28	33,616.72	84.06%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	867,813	800,775	657,440.48	143,335.00	82.10%
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>11,470,258</b>	<b>11,567,784</b>	<b>9,555,756.07</b>	<b>2,012,028.11</b>	<b>82.61%</b>

For ELEVEN months (92.00% of year) 82.61% of the current budget was spent.

**Bee County, Texas**  
**General Fund Comparison of Revenue**  
**For the ELEVEN Months Ended AUGUST 31, 2016 and AUGUST 31, 2017**  
**Budget Year 2016-2017**

DESCRIPTION	RECEIVED LAST YEAR 10/01/15 to 9/30/16	RECEIVED THIS YEAR 10/01/16 to 9/30/17	INCREASE (DECREASE) THIS YEAR OVER LAST YR.	Percent of Increase/ (Decrease)
AD VALOREM TAXES	6,133,982.33	6,556,418.18	422,435.85	6.89%
DELINQUENT TAXES	110,355.86	114,967.60	4,611.74	4.18%
COUNTY SALES TAX	1,191,537.51	1,008,412.64	(183,124.87)	-15.37%
LICENSES & PERMITS	0.00	13,826.00	13,826.00	0.00%
INTERGOVERNMENTAL REV	630,662.58	745,231.99	114,569.41	18.17%
CHARGES FOR SERVICES	841,912.67	796,707.83	(45,204.84)	-5.37%
FINES & FORFEITURES	144,430.06	134,550.28	(9,879.78)	-6.84%
INMATE REV & TELEPHONE	249,916.37	352,361.93	102,445.56	40.99%
MISCELLANEOUS REVENUE	477,194.59	297,722.73	(179,471.86)	-37.61%
TRANSFERS IN	192,731.32	107,410.00	(85,321.32)	-44.27%
<b>TOTAL</b>	<b>9,972,723.29</b>	<b>10,127,609.18</b>	<b>154,885.89</b>	<b>1.55%</b>

General Fund 2016-2017 Budgeted Revenue	11,261,047.00	100.00%
Received through 08/31/17	10,127,609.18	89.93%
Remaining to be received	<u>\$1,133,437.82</u>	<u>10.07%</u>

**BEE COUNTY, TEXAS  
COUNTY INDEBTEDNESS**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 08/31/17	MATURITY DATE
060	Combined GO and Refunding, Series 2012		6,920,000	4,410,000	2025
<b>Total Bee County</b>			6,920,000	4,410,000	

Debt Issue	Payment Date	Principal Balance Paid
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
<b>Total Remaining Principal Balance</b>		<b>4,410,000</b>