

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The TEN Months Ending JULY 31, 2017.

**Prepared By
County Auditor's Office**

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

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 7/31/17
012	GENERAL FUND	2,142,618.64	1,458.78	1,760,741.14	3,904,818.56
013	DISTRICT CLERK REC. MGMT & PRES. FUND	52,868.56	0.00	0.00	52,868.56
014	RECORDS MGMT (CO CLERK)	278,050.10	130.03	0.00	278,180.13
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,424.61	0.00	0.00	16,424.61
017	COURTHOUSE SECURITY FUND	27,731.35	32.22	0.00	27,763.57
020	ROAD & BRIDGE OPERATING	896,937.95	3,165.88	0.00	900,103.83
021	SPECIAL ROAD TAX FUND	77,368.48	0.00	0.00	77,368.48
022	FUEL FARM	14,077.84	24.62	0.00	14,102.46
024	COURT REPORTERS SERVICE	8,110.00	0.00	0.00	8,110.00
025	FARM TO MKT & LAT ROAD	16,759.12	20.35	0.00	16,779.47
026	RECORDS MANAGEMENT (COUNTY)	32,362.49	506.05	0.00	32,868.54
027	DISTRICT ATTORNEY FUND	148,854.42	0.00	0.00	148,854.42
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	4,678.41	0.00	0.00	4,678.41
029	BORDER SECURITY PROJECT	43,456.63	0.00	0.00	43,456.63
030	ABANDONED MOTOR VEHICLE FUND	60,470.63	8.36	0.00	60,478.99
031	ALL MITIGATION GRANT	0.00	0.00	0.00	0.00
032	STONEGARDEN	0.00	0.00	0.00	0.00
033	FLEXIBLE SPENDING ACCOUNT	36,239.82	0.00	0.00	36,239.82
036	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
047	LAW LIBRARY	98,680.22	225.34	0.00	98,905.56
070	COUNTY HOTEL OCCUPANCY TAXES	35,638.68	0.00	0.00	35,638.68
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	77,567.73	0.00	0.00	77,567.73
082	TECHNOLOGY FUND	83,760.95	99.48	0.00	83,860.43
087	PRE TRIAL INTERVENTION FUND-DA	20,307.94	0.00	0.00	20,307.94
088	BORDER PROSECUTOR GRANT	20,342.30	0.00	0.00	20,342.30
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	15,494.21	0.00	0.00	15,494.21
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	5,630.00	0.00	0.00	5,630.00
093	CO ATTY PTS/PTD	21,630.00	0.00	0.00	21,630.00
095	GROUP HEALTH INSURANCE	136,255.88	563.88	0.00	136,819.76
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
TOTAL UNRESTRICTED COUNTY FUNDS		4,372,396.96	6,234.99	1,760,741.14	6,139,373.09
*New bank charges that will be corrected next month that were booked to balance the general ledger.					
RESTRICTED FUNDS					
023	BEE COUNTY HEALTH CARE FUND	303,981.56	324.63	3,450,473.73	3,754,779.92
051	JUSTICE OF THE PEACE 1	2,020.07	0.00	0.00	2,020.07
052	JUSTICE OF THE PEACE 2	3,488.80	0.00	0.00	3,488.80
053	JUSTICE OF THE PEACE 3	6,450.43	0.00	0.00	6,450.43
054	JUSTICE OF THE PEACE 4	4,046.34	0.00	0.00	4,046.34
060	REFUNDING BONDS, SER 1994 I&S	741,220.32	60.87	0.00	741,281.19
073	RIGHT OF WAY	71.91	261.31	0.00	333.44
080	PERMANENT SCHOOL FUND	38,770.07	3,285.56	0.00	45,503.80
083	BEE COUNTY HEALTH CARE FUND II	66,512.33	1,950.78	0.00	117,870.71
TOTAL RESTRICTED COUNTY FUNDS		1,166,561.83	5,883.15	3,450,473.73	4,675,774.70
TOTAL UNRESTRICTED & RESTRICTED FUNDS		5,538,958.79	12,118.14	5,211,214.87	10,815,147.79

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.9714%
First National Bank	0.9500%
Prosperity	0.35%

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

FUND NO.	DESCRIPTION	BALANCE 07/31/16	BALANCE 07/31/17	INCREASE (DECREASE)
012	GENERAL FUND	3,903,966.39	3,904,818.56	852.17
013	DISTRICT CLERK RECORDS MGMT & PRESERV	27,377.53	52,868.56	25,491.03
014	RECORDS MGMT (CO CLERK)	215,600.13	278,180.13	62,580.00
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	14,039.42	16,424.61	2,385.19
017	COURTHOUSE SECURITY FUND	21,822.18	27,763.57	5,941.39
020	ROAD & BRIDGE OPERATING	1,024,237.90	900,103.83	-124,134.07
021	SPECIAL ROAD TAX FUND	60,925.82	77,368.48	16,442.66
022	FUEL FARM	25,352.46	14,102.46	-11,250.00
023	BEE COUNTY HEALTH CARE FUND	3,762,686.50	3,754,779.92	-7,906.58
024	COURT REPORTERS SERVICE	3,355.00	8,110.00	4,755.00
025	FARM TO MKT & LAT ROAD	56,766.21	16,779.47	-39,986.74
026	RECORDS MANAGEMENT (COUNTY)	31,398.27	32,868.54	1,470.27
027	DISTRICT ATTORNEY FUND	156,817.22	148,854.42	-7,962.80
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,815.36	4,678.41	863.05
029	BORDER SECURITY PROJECT	74,649.12	43,456.63	-31,192.49
030	ABANDONED VEHICLE FUND	46,120.24	60,478.99	14,358.75
031	ALL MITIGATION GRANT	0.00	0.00	0.00 *
032	STONEGARDEN	0.00	0.00	0.00
033	FLEXIBLE SPENDING ACCOUNT	35,617.06	36,239.82	622.76
036	HOME RSP #2015-0026	38,704.00	0.00	-38,704.00
047	LAW LIBRARY	103,860.43	98,905.56	-4,954.87
051	JUSTICE OF THE PEACE 1	0.00	2,020.07	2,020.07
052	JUSTICE OF THE PEACE 2	0.00	3,488.80	3,488.80
053	JUSTICE OF THE PEACE 3	0.00	6,450.43	6,450.43
054	JUSTICE OF THE PEACE 4	0.00	4,046.34	4,046.34
060	REFUNDING BONDS, SER 2003 I&S	742,857.78	741,281.19	-1,576.59
069	EXPO GATE FEES	0.00	0.00	0.00
070	COUNTY HOTEL OCCUPANCY TAXES	67,265.87	35,638.68	-31,627.19
072	1874 JAIL RESTORATION PROJECT	61.00	79.00	18.00
073	RIGHT OF WAY	331.90	333.44	1.54
075	FLOOD MITIGATION GRANT	9,489.43	0.00	-9,489.43
080	PERMANENT SCHOOL FUND	38,467.19	45,503.80	7,036.61
081	STATE AGENCY FUND	718.98	77,567.73	76,848.75
082	TECHNOLOGY FUND	84,763.12	83,860.43	-902.69
083	BEE COUNTY HEALTH CARE FUND II	88,762.01	117,870.71	29,108.70
087	PRE TRIAL INTERVENTION FUND-DA	14,730.49	20,307.94	5,577.45
088	BORDER PROSECUTOR GRANT	3,525.11	20,342.30	16,817.19
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	13,629.17	15,494.21	1,865.04
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	5,520.57	5,630.00	109.43
093	CP ATTY PTS/PTD	8,819.00	21,630.00	12,811.00
095	GROUP HEALTH CARE PLAN	33,315.93	136,819.76	103,503.83
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
TOTAL COUNTY FUNDS		10,719,368.79	10,815,147.79	95,779.00

**BEE COUNTY, TEXAS
SUMMARY OF RECEIPTS & DISBURSEMENTS
FOR THE MONTH ENDED JULY 30, 2017**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 07/01/17	RECEIPTS	DISBURSED	ENDING BALANCE 07/31/17
012	GENERAL FUND	4,404,694	6,723,331	7,223,206	3,904,819
013	DISTRICT CLERK RECORDS MGMT & PRES.	41,288	12,840	1,260	52,869
014	RECORDS MGMT (CO CLERK)	277,905	1,067	793	278,180
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,410	425	410	16,425
017	COURTHOUSE SECURITY FUND	31,907	3,431	7,574	27,764
020	ROAD & BRIDGE OPERATING	860,571	151,675	112,142	900,104
021	SPECIAL ROAD TAX FUND	227,240	16,248	166,119	77,368
022	FUEL FARM	21,645	47,858	55,400	14,102
023	BEE COUNTY HEALTH CARE FUND	3,754,547	233	0	3,754,780
024	COURT REPORTERS SERVICE	6,835	1,275	0	8,110
025	FARM TO MKT & LAT ROAD	16,764	879	863	16,779
026	RECORDS MANAGEMENT (COUNTY)	32,147	883	162	32,869
027	DISTRICT ATTORNEY FUND	177,264	17,230	45,640	148,854
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	5,051	0	372	4,678
029	BORDER SECURITY PROJECT	43,452	5	0	43,457
030	ABANDONED VEHICLE FUND	68,390	2,060	9,971	60,479
031	ALL MITIGATION GRANT	-5	5	0	0
032	SHERIFF- STONEGARDEN	0	0	0	0
033	FLEXIBLE SPENDING ACCOUNT	33,809	2,799	367	36,240
036	HOME RSP #2015-0026	-5	10	5	0
047	LAW LIBRARY	96,639	3,684	1,418	98,906
051	JUSTICE OF THE PEACE 1	5,863	2,020	5,863	2,020
052	JUSTICE OF THE PEACE 2	7,912	3,489	7,912	3,489
053	JUSTICE OF THE PEACE 3	18,951	6,535	19,036	6,450
054	JUSTICE OF THE PEACE 4	24,887	3,087	23,927	4,046
060	REFUNDING BONDS, SER 2003 I&S	740,555	5,810	5,084	741,281
070	COUNTY HOTEL OCCUPANCY TAX	30,841	6,617	1,819	35,639
072	1874 JAIL RESTORATION PROJECT	73	6	0	79
073	RIGHT OF WAY	333	0	0	333
075	FLOOD MITIGATION GRANT	-5	10	5	0
077	LOCAL SOLICITATION GRANT	0	0	0	0
080	PERMANENT SCHOOL FUND	42,056	3,448	0	45,504
081	STATE AGENCY FUND	38,867	38,701	0	77,568
082	TECHNOLOGY FUND	83,928	1,379	1,447	83,860
083	HEALTH CARE FUND II	68,463	122,010	72,602	117,871
087	PRE TRIAL INTERVENTION FUND-DA	19,988	997	678	20,308
088	BORDER PROSECUTOR GRANT	15,552	16,307	11,517	20,342
089	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	14,978	516	0	15,494
090	DISTRICT CLERK CHILD SUPPORT FUND	5,838	703	911	5,630
093	CP ATTY PTS/PTD	20,830	800	0	21,630
095	GROUP HEALTH INSURANCE	36,711	101,584	1,475	136,820
101	2016 COLONIA FUND CONSTRUCTION	17,250	0	17,250	0
110	CHAPTER 19 (EA)	-4	10	5	1
111	2014 CDBG PAWNEE WATER #713065	-5	5	0	0
TOTAL		11,310,408	7,299,972	7,795,233	10,815,148

BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR TEN MONTHS ENDING JULY 31, 2017
BUDGET YEAR 2016-2017

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 10 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	395,953	396,103	320,210.02	75,892.98	80.84%
403	COUNTY CLERK	394,829	394,829	317,281.75	77,547.25	80.36%
405	VETERAN'S SERVICE	48,540	48,656	38,552.02	10,103.98	79.23%
406	EMERGENCY MANAGEMENT	85,022	124,060	101,033.47	23,026.53	81.44%
407	RISK MANAGEMENT	4,500	1,500	759.09	740.91	50.61%
409	NON DEPARTMENTAL	761,654	733,743	483,955.50	249,787.50	65.96%
426	COUNTY COURT	54,419	54,269	41,210.75	13,058.25	75.94%
427	HUMAN RESOURCES DEPARTMENT	156,073	156,073	125,104.07	30,968.93	80.16%
428	IT DEPARTMENT	133,799	134,106	106,656.02	27,449.98	79.53%
435	DISTRICT COURT	1,198,981	1,198,981	939,717.64	259,263.36	78.38%
450	DISTRICT CLERK	318,581	327,081	257,272.86	69,808.14	78.66%
455	JP#3	125,240	125,240	102,992.95	22,247.05	82.24%
456	JP#1	105,084	105,084	83,618.93	21,465.07	79.57%
457	JP#2	102,075	102,225	82,032.61	20,192.39	80.25%
458	JP#4	105,723	105,573	84,349.93	21,223.07	79.90%
475	COUNTY ATTORNEY	183,494	183,494	130,946.34	52,547.66	71.36%
477	VICTIMS ASSISTANCE COORDINATOR	68,850	68,850	54,174.82	14,675.18	78.69%
490	ELECTIONS	61,868	61,868	47,698.54	14,169.46	77.10%
495	COUNTY AUDITOR	363,550	363,550	294,435.32	69,114.68	80.99%
497	MOTOR VEHICLE REGIS. & TITLING	129,417	129,877	105,879.16	23,997.84	81.52%
498	VOTERS REGISTRATION	120,939	121,294	98,540.57	22,753.43	81.24%
499	TAX ASSESSOR-COLLECTOR	181,433	180,618	146,802.64	33,815.36	81.28%
501	APPRAISAL DISTRICT	149,762	149,762	155,633.41	-5,871.41	103.92%
510	COUNTY COURTHOUSE	275,050	283,141	82,122.53	201,018.47	29.00%
511	CONGRESSIONAL DISTRICT OFFICE	5,200	5,200	2,451.06	2,748.94	47.14%
512	PROBATION BLDG.	20,500	23,831	17,637.44	6,193.56	74.01%
513	MAINTENANCE DEPT.	269,856	264,123	210,695.11	53,427.89	79.77%
514	TAX OFFICE BUILDING	9,000	9,000	5,267.48	3,732.52	58.53%
515	JUSTICE CENTER	12,700	12,700	8,415.24	4,284.76	66.26%
516	DOUGHTERY BUILDING	6,200	6,200	3,656.64	2,543.36	58.98%
517	LADD BUILDING	0	211	211.24	-0.24	100.11%
530	ECONOMIC DEVELOPMENT	0	20,000	0.00	20,000.00	0.00%
550	CONSTABLE PCT 1	15,651	15,767	11,120.53	4,646.47	70.53%
551	CONSTABLE PCT 2	19,312	19,428	16,010.89	3,417.11	82.41%
552	CONSTABLE PCT 3	12,034	13,847	11,563.72	2,283.28	83.51%
553	CONSTABLE PCT 4	19,286	17,473	14,889.09	2,583.91	85.21%
564	911 ADDRESSING	31,732	31,732	26,479.71	5,252.29	83.45%
565	SHERIFF	1,685,109	1,703,101	1,318,403.85	384,697.05	77.41%
566	CORRECTIONAL FACILITIES	1,776,083	1,776,550	1,266,895.03	509,654.77	71.31%
567	HIGHWAY PATROL	36,224	36,224	28,861.99	7,362.01	79.68%
568	HWY PATROL LICENSE & WEIGHT	5,800	5,800	2,201.69	3,598.31	37.96%
570	JUVENILE BOARD	59,462	59,462	46,075.57	13,386.43	77.49%
571	PROBATION	210,106	210,106	198,822.00	11,284.00	94.63%
631	COMMUNITY AFFAIRS	121,567	121,567	98,250.98	23,316.02	80.82%
632	WASTE MANAGEMENT	209,657	209,657	159,760.85	49,896.15	76.20%
640	PUBLIC ASSISTANCE	187,193	187,193	130,039.46	57,153.54	69.47%
650	COUNTY LIBRARY	85,000	85,000	70,832.97	14,167.03	83.33%
665	AGRICULTURAL EXT SERVICE	91,782	91,782	75,360.90	16,421.10	82.11%
673	BEE COUNTY EXPO	188,155	210,943	157,863.01	53,079.99	74.84%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	867,813	880,775	655,249.48	225,526.00	74.39%
TOTAL GENERAL FUND EXPENDITURES		11,470,258	11,567,649	8,737,996.87	2,829,652.31	75.54%

For TEN months (83.33% of year) 75.54% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the TEN Months Ended JULY 31, 2016 and JULY 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	6,101,867.72	6,540,107.43	438,239.71	7.18%
DELINQUENT TAXES	105,388.51	106,739.60	1,351.09	1.28%
COUNTY SALES TAX	1,068,210.27	879,900.77	(188,309.50)	-17.63%
LICENSES & PERMITS	0.00	11,685.00	11,685.00	0.00%
INTERGOVERNMENTAL REV	185,056.44	627,468.40	442,411.96	239.07%
CHARGES FOR SERVICES	794,781.31	758,556.66	(36,224.65)	-4.56%
FINES & FORFEITURES	134,188.58	123,056.62	(11,131.96)	-8.30%
INMATE REV & TELEPHONE	224,590.98	317,768.19	93,177.21	41.49%
MISCELLANEOUS REVENUE	453,410.03	292,012.43	(161,397.60)	-35.60%
TRANSFERS IN	192,731.32	89,360.00	(103,371.32)	-53.63%
TOTAL	9,260,225.16	9,746,655.10	486,429.94	5.25%

General Fund 2016-2017 Budgeted Revenue	11,261,047.00	100.00%
Received through 07/31/17	9,746,655.10	86.55%
Remaining to be received	<u>\$1,514,391.90</u>	<u>13.45%</u>

**BEE COUNTY, TEXAS
COUNTY INDEBTEDNESS**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 07/31/17	MATURITY DATE
060	Combined GO and Refunding, Series 2012		6,920,000	4,890,000	2025
Total Bee County			6,920,000	4,890,000	

Debt Issue	Payment Date	Principal Balance Paid
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		4,890,000