

**Bee County, Texas**

**MONTHLY FINANCIAL STATEMENTS**

**For The ELEVEN Months Ending AUGUST 31, 2015**

**Prepared By  
County Auditor's Office**

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

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 8/31/15
12	GENERAL FUND	1,943,971.07	1,446.74	2,532,891.17	4,478,308.98
13	DISTRICT CLERK REC. MGMT & PRES. FUND	22,753.32	0.00	0.00	22,753.32
14	RECORDS MGMT (CO CLERK)	151,371.31	128.96	0.00	151,500.27
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	21,450.99	0.00	0.00	21,450.99
17	COURTHOUSE SECURITY FUND	23,148.01	31.97	0.00	23,179.98
20	ROAD & BRIDGE OPERATING	538,560.55	3,139.88	0.00	541,700.43
21	SPECIAL ROAD TAX FUND	272,501.97	0.00	0.00	272,501.97
22	FUEL FARM	103,304.19	24.40	0.00	103,328.59
25	FARM TO MKT & LAT ROAD	4,487.12	20.17	0.00	4,507.29
26	RECORDS MANAGEMENT (COUNTY)	25,396.90	501.86	0.00	25,898.76
27	DISTRICT ATTORNEY FUND	109,407.05	0.00	0.00	109,407.05
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,100.40	0.00	0.00	2,100.40
29	BORDER SECURITY PROJECT	32,709.18	0.00	0.00	32,709.18
30	ABANDONED MOTOR VEHICLE FUND	17,365.81	8.33	0.00	17,374.14
31	BORDER PATROL INITIATIVE GRANT	0.00	0.00	0.00	0.00
32	STONEGARDEN	0.00	0.00	0.00	0.00
47	LAW LIBRARY	108,846.82	223.51	0.00	109,070.33
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	203,618.82	0.00	0.00	203,618.82
71	COURTHOUSE RENOVATIONS FUND	0.00	0.00	0.00	0.00
75	2008 PETTUS WATER PROJECT #728481	0.00	0.00	0.00	0.00
81	STATE AGENCY FUND	20,638.40	0.00	0.00	20,638.40
82	TECHNOLOGY FUND	83,831.46	98.67	0.00	83,930.13
87	PRE TRIAL INTERVENTION FUND-DA	20,984.58	0.00	0.00	20,984.58
88	BORDER PROSECUTOR GRANT	11,292.42	0.00	0.00	11,292.42
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	11,303.33	0.00	0.00	11,303.33
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	9,810.43	0.00	0.00	9,810.43
91	CO ATTY CHECK COLLECTION	-298.53	0.00	0.00	-298.53
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	93,724.82	559.24	0.00	94,284.06
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
<b>TOTAL UNRESTRICTED COUNTY FUNDS</b>		<b>3,832,784.49</b>	<b>6,183.73</b>	<b>2,532,891.17</b>	<b>6,371,859.39</b>
<b>RESTRICTED FUNDS</b>					
23	BEE COUNTY HEALTH CARE FUND	771,690.85	322.01	3,376,680.59	4,148,693.45
60	REFUNDING BONDS, SER 1994 I&S	397,215.88	60.36	0.00	397,276.24
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00	0.00
73	RIGHT OF WAY	36,071.91	259.40	0.00	36,331.31
80	PERMANENT SCHOOL FUND	47,252.90	3,261.77	0.00	50,514.67
83	BEE COUNTY HEALTH CARE FUND II	-7,593.74	1,936.71	0.00	-5,657.03
<b>TOTAL RESTRICTED COUNTY FUNDS</b>		<b>1,244,637.80</b>	<b>5,840.25</b>	<b>3,376,680.59</b>	<b>4,627,158.64</b>
<b>TOTAL UNRESTRICTED &amp; RESTRICTED FUNDS</b>		<b>5,077,422.29</b>	<b>12,023.98</b>	<b>5,909,571.76</b>	<b>10,999,018.03</b>

**INTEREST RATES EARNED FOR THE MONTH:**

TEXPOOL	0.0716%
Prosperity	0.35%

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

FUND NO.	DESCRIPTION	BALANCE 08/31/14	BALANCE 08/31/15	INCREASE (DECREASE)
12	GENERAL FUND	3,971,554.60	4,478,308.98	506,754.38
13	DISTRICT CLERK RECORDS MGMT & PRESERV	3,821.33	22,753.32	18,931.99
14	RECORDS MGMT (CO CLERK)	158,365.72	151,500.27	-6,865.45
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,101.94	21,450.99	5,349.05
17	COURTHOUSE SECURITY FUND	16,277.23	23,179.98	6,902.75
20	ROAD & BRIDGE OPERATING	406,412.78	541,700.43	135,287.65
21	SPECIAL ROAD TAX FUND	157,934.50	272,501.97	114,567.47
22	FUEL FARM	96,981.71	103,328.59	6,346.88
23	BEE COUNTY HEALTH CARE FUND	4,238,187.49	4,148,693.45	-89,494.04
25	FARM TO MKT & LAT ROAD	47,786.95	4,507.29	-43,279.66
26	RECORDS MANAGEMENT (COUNTY)	23,514.93	25,898.76	2,383.83
27	DISTRICT ATTORNEY FUND	63,756.17	109,407.05	45,650.88
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	941.18	2,100.40	1,159.22
29	BORDER SECURITY PROJECT	103,796.16	32,709.18	-71,086.98
30	ABANDONED VEHICLE FUND	1,804.41	17,374.14	15,569.73
31	BORDER PATROL INITIATIVE GRANT	1,062.42	0.00	-1,062.42
32	STONEGARDEN	0.00	0.00	0.00
47	LAW LIBRARY	103,610.52	109,070.33	5,459.81
57	VICTIMS ASSISTANCE PROGRAM	6,774.08	0.00	-6,774.08
60	REFUNDING BONDS, SER 2003 I&S	356,377.33	397,276.24	40,898.91
69	EXPO GATE FEES	3,949.27	504.07	-3,445.20
70	COUNTY HOTEL OCCUPANCY TAXES	115,408.06	203,618.82	88,210.76
71	COURTHOUSE RENOVATIONS FUND	0.00	0.00	0.00
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00
73	RIGHT OF WAY	36,331.19	36,331.31	0.12
75	2003 COLONIA PROJECT #723015	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	72,368.64	50,514.67	-21,853.97
81	STATE AGENCY FUND	22,027.45	20,638.40	-1,389.05
82	TECHNOLOGY FUND	77,445.11	83,930.13	6,485.02
83	BEE COUNTY HEALTH CARE FUND II	91,275.18	-5,657.03	-96,932.21
87	PRE TRIAL INTERVENTION FUND-DA	17,911.17	20,984.58	3,073.41
88	BORDER PROSECUTOR GRANT	-25,375.21	11,292.42	36,667.63
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	7,915.20	11,303.33	3,388.13
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	7,362.48	9,810.43	2,447.95
91	CO ATTY CHECK COLLECTION	5,826.01	-298.53	-6,124.54
93	ENHANCED PROSECUTION FUND	34.82	0.00	-34.82
95	GROUP HEALTH CARE PLAN	504,590.29	94,284.06	-410,306.23
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
<b>TOTAL COUNTY FUNDS</b>		<b>10,712,131.11</b>	<b>10,999,018.03</b>	<b>286,886.92</b>

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

FUND NO.	DESCRIPTION	BEGINNING BALANCE 08/01/15	RECEIPTS	DISBURSED	ENDING BALANCE 08/31/15
12	GENERAL FUND	4,808,275	623,477	953,443	4,478,309
13	DISTRICT CLERK RECORDS MGMT & PRES.	23,846	7	1,100	22,753
14	RECORDS MGMT (CO CLERK)	135,871	15,629	0	151,500
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	13,158	8,293	0	21,451
17	COURTHOUSE SECURITY FUND	25,725	2,970	5,515	23,180
20	ROAD & BRIDGE OPERATING	737,517	55,814	251,630	541,700
21	SPECIAL ROAD TAX FUND	267,683	4,818	0	272,502
22	FUEL FARM	97,461	34,518	28,651	103,329
23	BEE COUNTY HEALTH CARE FUND	4,148,464	230	0	4,148,693
25	FARM TO MKT & LAT ROAD	4,141	366	0	4,507
26	RECORDS MANAGEMENT (COUNTY)	25,484	415	0	25,899
27	DISTRICT ATTORNEY FUND	79,890	99,355	69,838	109,407
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,163	750	813	2,100
29	BORDER SECURITY PROJECT	28,641	47,019	42,951	32,709
30	ABANDONED VEHICLE FUND	18,275	285	1,186	17,374
31	BORDER PATROL INITIATIVE GRANT	0	0	0	0
32	SHERIFF- STONEGARDEN	5,151	29,872	35,023	0
36	SKIDMORE GRANT#727015	0	0	0	0
47	LAW LIBRARY	109,310	593	833	109,070
57	VICTIMS ASSISTANCE PROGRAM	0	0	0	0
60	REFUNDING BONDS, SER 2003 I&S	937,164	3,624	543,513	397,276
69	EXPO GATE FEES	504	0	0	504
70	COUNTY HOTEL OCCUPANCY TAX	186,910	17,709	1,000	203,619
71	COURTHOUSE RENOVATIONS FUND	0	0	0	0
72	JAIL CAPITAL IMPROVEMENT FUND	0	0	0	0
73	RIGHT OF WAY	36,331	0	0	36,331
75	2008 PETTUS WATER PROJ. #728481	0	0	0	0
77	LOCAL SOLICITATION GRANT	0	0	0	0
80	PERMANENT SCHOOL FUND	46,870	3,645	0	50,515
81	STATE AGENCY FUND	1,198	19,441	0	20,638
82	TECHNOLOGY FUND	83,400	678	147	83,930
83	HEALTH CARE FUND II	79,613	6	85,276	-5,657
87	PRE TRIAL INTERVENTION FUND-DA	20,678	306	0	20,985
88	BORDER PROSECUTOR GRANT	6,524	16,123	11,354	11,292
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	11,303	0	0	11,303
90	DISTRICT CLERK CHILD SUPPORT FUND	10,593	262	1,044	9,810
91	CO ATTY CHECK COLLECTION	615	765	1,679	-299
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	179,180	71,795	156,691	94,284
110	2012 TYNAN GEN & HOUSING REHAB #712005	0	0	0	0
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
<b>TOTAL</b>		<b>12,131,938</b>	<b>1,058,768</b>	<b>2,191,687</b>	<b>10,999,018</b>

**BEE COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURES BY DEPARTMENT**  
**FOR ELEVEN MONTHS ENDING AUGUST 31, 2015**  
**BUDGET YEAR 2014-2015**

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 11 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	402,116	410,385	351,942.05	58,442.79	85.76%
403	COUNTY CLERK	377,512	391,672	324,784.04	66,887.96	82.92%
406	EMERGENCY MANAGEMENT	73,305	73,305	57,269.25	16,035.75	78.12%
409	NON DEPARTMENTAL	544,297	640,623	548,820.48	91,802.06	85.67%
426	COUNTY COURT	29,342	29,342	17,270.24	12,071.76	58.86%
427	HUMAN RESOURCES DEPARTMENT	149,552	149,552	127,674.40	21,877.60	85.37%
428	IT DEPARTMENT	145,879	145,879	133,551.25	12,327.75	91.55%
435	DISTRICT COURT	585,100	906,100	778,908.80	127,191.20	85.96%
450	DISTRICT CLERK	309,178	310,465	266,959.84	43,504.83	85.99%
455	JP#3	118,973	118,973	101,413.55	17,559.45	85.24%
456	JP#1	97,885	97,885	85,528.73	12,356.27	87.38%
457	JP#2	98,634	98,634	85,396.84	13,237.16	86.58%
458	JP#4	100,722	100,722	88,749.86	11,972.14	88.11%
475	COUNTY ATTORNEY	161,696	171,887	145,653.29	26,233.27	84.74%
477	VICTIMS ASSISTANCE COORDINATOR	66,702	66,637	45,664.99	20,972.01	68.53%
490	ELECTIONS	74,812	74,812	64,729.28	10,082.72	86.52%
495	COUNTY AUDITOR	336,313	336,556	284,932.80	51,623.37	84.66%
497	MOTOR VEHICLE REGIS. & TITLING	104,060	103,792	116,181.45	-12,389.45	111.94%
498	VOTERS REGISTRATION	94,002	92,510	70,387.39	22,122.61	76.09%
499	TAX ASSESSOR-COLLECTOR	181,848	183,608	144,548.04	39,059.96	78.73%
501	APPRAISAL DISTRICT	133,167	133,167	127,543.60	5,623.40	95.78%
510	COUNTY COURTHOUSE	78,000	77,000	63,325.06	13,674.94	82.24%
511	CONGRESSIONAL DISTRICT OFFICE	6,300	6,300	3,491.96	2,808.04	55.43%
512	PROBATION BLDG.	15,000	390,102	334,725.60	55,376.40	85.80%
513	MAINTENANCE/CUSTODIAL	319,207	323,650	256,536.77	67,112.73	79.26%
514	TAX OFFICE BUILDING	9,300	25,060	6,510.73	18,549.27	25.98%
515	JUSTICE CENTER	12,500	13,000	10,452.11	2,547.89	80.40%
516	DOUGHTERY BUILDING	6,200	6,200	4,902.90	1,297.10	79.08%
517	LADD BUILDING	25,000	19,956	5,097.48	14,858.92	25.54%
550	CONSTABLE PCT 1	15,882	15,882	9,758.22	6,123.78	61.44%
551	CONSTABLE PCT 2	15,882	16,645	14,392.47	2,252.88	86.47%
552	CONSTABLE PCT 3	9,980	10,750	8,992.22	1,757.93	83.65%
553	CONSTABLE PCT 4	15,882	16,706	15,051.53	1,654.62	90.10%
564	911 ADDRESSING	30,663	30,663	27,897.24	2,765.76	90.98%
565	SHERIFF	1,691,780	1,696,803	1,425,264.56	271,538.64	84.00%
566	CORRECTIONAL FACILITIES	1,696,780	1,714,767	1,413,586.65	301,180.06	82.44%
567	HIGHWAY PATROL	35,993	35,993	31,274.03	4,718.97	86.89%
568	HWY PATROL LICENSE & WEIGHT	6,070	6,070	3,781.27	2,288.73	62.29%
570	JUVENILE BOARD	107,729	107,729	50,641.19	57,087.81	47.01%
571	PROBATION	194,078	194,078	194,078.00	0.00	100.00%
631	COMMUNITY AFFAIRS	159,231	163,966	143,357.05	20,609.41	87.43%
632	WASTE MANAGEMENT	192,231	223,731	176,163.79	47,567.21	78.74%
640	PUBLIC ASSISTANCE	116,493	121,693	107,617.20	14,075.80	88.43%
650	COUNTY LIBRARY	75,000	75,000	68,750.00	6,250.00	91.67%
665	AGRICULTURAL EXT SERVICE	91,717	91,717	56,629.85	35,087.15	61.74%
673	BEE COUNTY EXPO	132,105	132,105	98,076.37	34,028.63	74.24%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	2,000	0.00	2,000.00	0.00%
700	TRANSFERS OUT	348,090	618,268	348,090.00	270,178.25	56.30%
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>9,592,187</b>	<b>10,772,340</b>	<b>8,846,354.42</b>	<b>1,925,985.53</b>	<b>82.12%</b>

For ELEVEN months (92.00% of year) 82.12% of the current budget was spent.

**Bee County, Texas**  
**General Fund Comparison of Revenue**  
**For the ELEVEN Months Ended AUGUST 31, 2014 and AUGUST 31, 2015**  
**Budget Year 2014-2015**

DESCRIPTION	RECEIVED LAST YEAR 10/01/13 to 9/30/14	RECEIVED THIS YEAR 10/01/14 to 9/30/15	INCREASE (DECREASE) THIS YEAR OVER LAST YR.	Percent of Increase/ (Decrease)
AD VALOREM TAXES	4,468,416.90	5,372,837.42	904,420.52	20.24%
DELINQUENT TAXES	108,106.31	98,301.70	(9,804.61)	-9.07%
COUNTY SALES TAX	1,603,276.29	1,356,949.61	(246,326.68)	-15.36%
LICENSES & PERMITS	2,731.50	120.00	(2,611.50)	-95.61%
INTERGOVERNMENTAL REV	199,599.28	371,597.33	171,998.05	86.17%
CHARGES FOR SERVICES	850,829.51	898,606.40	47,776.89	5.62%
FINES & FORFEITURES	204,636.61	164,089.35	(40,547.26)	-19.81%
INMATE REV & TELEPHONE	517,500.88	321,866.62	(195,634.26)	-37.80%
MISCELLANEOUS REVENUE	271,266.02	610,350.70	339,084.68	125.00%
TRANSFERS IN	74,154.95	79,800.79	5,645.84	7.61%
<b>TOTAL</b>	<b>8,300,518.25</b>	<b>9,274,519.92</b>	<b>974,001.67</b>	<b>11.73%</b>

General Fund 2014-2015 Budgeted Revenue	9,592,182.00	100.00%
Received through 08/31/15	9,274,519.92	96.69%
Remaining to be received	<u>\$317,662.08</u>	<u>3.31%</u>

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

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 08/31/15	MATURITY DATE
#60	Combined GO and Refunding, Series 2012		6,920,000	5,365,000	2025
<b>Total Bee County</b>			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
<b>Total Remaining Principal Balance</b>		<b>5,365,000</b>