

**Bee County, Texas**

**MONTHLY FINANCIAL STATEMENTS**

**For The FIVE Months Ending February 28, 2015**

**Prepared By  
County Auditor's Office**

**BEE COUNTY, TEXAS  
CASH POSITION  
February 28, 2015**

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 2/28/15
12	GENERAL FUND	3,693,013.50	1,446.26	2,522,723.00	6,217,182.76
13	DISTRICT CLERK REC. MGMT & PRES. FUND	32,563.55	0.00	0.00	32,563.55
14	RECORDS MGMT (CO CLERK)	194,888.62	128.90	0.00	195,017.52
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,134.86	0.00	0.00	16,134.86
17	COURTHOUSE SECURITY FUND	39,486.32	31.97	0.00	39,518.29
20	ROAD & BRIDGE OPERATING	816,711.26	3,139.00	0.00	819,850.26
21	SPECIAL ROAD TAX FUND	272,672.49	0.00	0.00	272,672.49
22	FUEL FARM	82,734.55	24.40	0.00	82,758.95
25	FARM TO MKT & LAT ROAD	133,945.35	20.17	0.00	133,965.52
26	RECORDS MANAGEMENT (COUNTY)	26,556.15	501.74	0.00	27,057.89
27	DISTRICT ATTORNEY FUND	258,518.09	0.00	0.00	258,518.09
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,618.70	0.00	0.00	1,618.70
29	BORDER SECURITY PROJECT	109,859.94	0.00	0.00	109,859.94
30	ABANDONED MOTOR VEHICLE FUND	14,238.20	8.33	0.00	14,246.53
31	BORDER PATROL INITIATIVE GRANT	447.83	0.00	0.00	447.83
47	LAW LIBRARY	106,482.90	223.45	0.00	106,706.35
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	171,179.64	0.00	0.00	171,179.64
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
77	LOCAL SOLICITATION GRANT	0.00	0.00	0.00	0.00
81	STATE AGENCY FUND	26,323.43	0.00	0.00	26,323.43
82	TECHNOLOGY FUND	79,457.57	98.67	0.00	79,556.24
87	PRE TRIAL INTERVENTION FUND-DA	19,048.59	0.00	0.00	19,048.59
88	BORDER PROSECUTOR GRANT	10,414.37	0.00	0.00	10,414.37
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	9,596.49	0.00	0.00	9,596.49
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	9,704.07	0.00	0.00	9,704.07
91	CO ATTY CHECK COLLECTION	-2,586.85	0.00	0.00	-2,586.85
93	ENHANCED PROSECUTION FUND	0.00	0.00	0.00	0.00
95	GROUP HEALTH INSURANCE	570,663.65	559.06	0.00	571,222.71
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
109	EMERGENCY MANAGEMENT GRANT	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>6,694,177.34</b>	<b>6,181.95</b>	<b>2,522,723.00</b>	<b>9,223,082.29</b>
<b>RESTRICTED FUNDS</b>					
23	BEE COUNTY HEALTH CARE FUND	142,400.83	322.01	3,756,035.58	3,898,758.42
60	REFUNDING BONDS, SER 1994 I&S	906,059.03	60.36	0.00	906,119.39
72	JAIL CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00	0.00
73	RIGHT OF WAY	36,071.91	259.34	0.00	36,331.25
80	PERMANENT SCHOOL FUND	26,191.19	3,260.69	0.00	29,451.88
83	BEE COUNTY HEALTH CARE FUND II	190,760.54	1,936.71	0.00	192,697.25
<b>TOTAL RESTRICTED COUNTY FUNDS</b>		<b>1,301,483.50</b>	<b>5,839.11</b>	<b>3,756,035.58</b>	<b>5,063,358.19</b>
<b>TOTAL UNRESTRICTED &amp; RESTRICTED FUNDS</b>		<b>7,995,660.84</b>	<b>12,021.06</b>	<b>6,278,758.58</b>	<b>14,286,440.48</b>

**INTEREST RATES EARNED FOR THE MONTH:**

TEXPOOL	0.0441%
Prosperity	0.35%

**BEE COUNTY, TEXAS  
COMPARISON OF CASH POSITION  
AT FEBRUARY 28, 2014 AND FEBRUARY 28, 2015**

FUND NO.	DESCRIPTION	BALANCE 02/28/14	BALANCE 02/28/15	INCREASE (DECREASE)
12	GENERAL FUND	4,883,990.81	6,217,182.76	1,333,191.95
13	DISTRICT CLERK RECORDS MGMT & PRESERV	7,571.56	32,563.55	24,991.99
14	RECORDS MGMT (CO CLERK)	129,287.52	195,017.52	65,730.00
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,460.98	16,134.86	6,673.88
17	COURTHOUSE SECURITY FUND	34,427.47	39,518.29	5,090.82
20	ROAD & BRIDGE OPERATING	327,100.79	819,850.26	492,749.47
21	SPECIAL ROAD TAX FUND	665,821.25	272,672.49	-393,148.76
22	FUEL FARM	70,727.53	82,758.95	12,031.42
23	BEE COUNTY HEALTH CARE FUND	4,486,752.39	3,898,758.42	-587,993.97
25	FARM TO MKT & LAT ROAD	123,723.56	133,965.52	10,241.96
26	RECORDS MANAGEMENT (COUNTY)	23,654.82	27,057.89	3,403.07
27	DISTRICT ATTORNEY FUND	71,594.30	258,518.09	186,923.79
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	998.58	1,618.70	620.12
29	BORDER SECURITY PROJECT	5,219.94	109,859.94	104,640.00
30	ABANDONED VEHICLE FUND	1,109.03	14,246.53	13,137.50
31	BORDER PATROL INITIATIVE GRANT	0.00	447.83	447.83
47	LAW LIBRARY	100,624.77	106,706.35	6,081.58
57	VICTIMS ASSISTANCE PROGRAM	29,980.09	0.00	-29,980.09
60	REFUNDING BONDS, SER 2003 I&S	844,605.44	906,119.39	61,513.95
69	EXPO GATE FEES	3,949.27	504.07	-3,445.20
70	COUNTY HOTEL OCCUPANCY TAXES	41,739.65	171,179.64	129,439.99
71	COURTHOUSE RENOVATIONS FUND	8,925.45	0.00	-8,925.45
72	JAIL CAPITAL IMPROVEMENT FUND	2,558.60	0.00	-2,558.60
73	RIGHT OF WAY	36,331.15	36,331.25	0.10
75	2003 COLONIA PROJECT #723015	0.00	0.00	0.00
77	LOCAL SOLICITATION GRANT	0.00	0.00	0.00
80	PERMANENT SCHOOL FUND	31,056.56	29,451.88	-1,604.68
81	STATE AGENCY FUND	20,997.62	26,323.43	5,325.81
82	TECHNOLOGY FUND	92,118.69	79,556.24	-12,562.45
83	BEE COUNTY HEALTH CARE FUND II	96,721.99	192,697.25	95,975.26
87	PRE TRIAL INTERVENTION FUND-DA	15,677.47	19,048.59	3,371.12
88	BORDER PROSECUTOR GRANT	-21,669.93	10,414.37	32,084.30
89	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	5,918.55	9,596.49	3,677.94
90	DISTRICT CLERK/OAG CHILD SUPPORT FUND	6,286.83	9,704.07	3,417.24
91	CO ATTY CHECK COLLECTION	15,541.06	-2,586.85	-18,127.91
93	ENHANCED PROSECUTION FUND	34.82	0.00	-34.82
95	GROUP HEALTH CARE PLAN	489,898.65	571,222.71	81,324.06
104	RURAL INTERDICTION OFFICER	0.00	0.00	0.00
105	2010 TX CDBG COLONIA #710185	0.00	0.00	0.00
108	2011 CDBG BLUE BERRY HILL #727041	0.00	0.00	0.00
109	EMERGENCY MANAGEMENT GRANT	-12,080.27	0.00	12,080.27
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>12,650,656.99</b>	<b>14,286,440.48</b>	<b>1,635,783.49</b>

**BEE COUNTY, TEXAS  
SUMMARY OF RECEIPTS & DISBURSEMENTS  
FOR THE MONTH ENDED FEBRUARY 28, 2015**

FUND NO.	DESCRIPTION	BEGINNING BALANCE 02/01/15	RECEIPTS	DISBURSED	ENDING BALANCE 02/28/15
12	GENERAL FUND	5,076,960	2,121,554	981,332	6,217,182
13	DISTRICT CLERK RECORDS MGMT & PRES.	30,796	1,767	0	32,564
14	RECORDS MGMT (CO CLERK)	174,882	20,135	0	195,018
15	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,130	5	0	16,135
17	COURTHOUSE SECURITY FUND	41,383	2,482	4,346	39,518
20	ROAD & BRIDGE OPERATING	172,903	758,971	112,024	819,850
21	SPECIAL ROAD TAX FUND	684,120	190,552	602,000	272,672
22	FUEL FARM	109,165	11,199	37,605	82,759
23	BEE COUNTY HEALTH CARE FUND	4,116,440	97	217,779	3,898,758
24	BCRMC - UNRESTRICTED	0	0	0	0
25	FARM TO MKT & LAT ROAD	120,643	13,323	0	133,966
26	RECORDS MANAGEMENT (COUNTY)	25,929	1,129	0	27,058
27	DISTRICT ATTORNEY FUND	291,009	3,110	35,601	258,518
28	LOCAL LAW ENFORCEMENT BLOCK GRANT	1,244	375	0	1,619
29	BORDER SECURITY PROJECT	83,818	26,042	0	109,860
30	ABANDONED VEHICLE FUND	14,134	388	275	14,247
31	BORDER PATROL INITIATIVE GRANT	448	0	0	448
36	SKIDMORE GRANT#727015	0	0	0	0
47	LAW LIBRARY	105,570	2,105	969	106,706
57	VICTIMS ASSISTANCE PROGRAM	2,626	0	2,626	0
60	REFUNDING BONDS, SER 2003 I&S	768,649	137,470	0	906,119
69	EXPO GATE FEES	504	0	0	504
70	COUNTY HOTEL OCCUPANCY TAX	154,900	17,279	1,000	171,180
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	103,228	5,701	79,477	29,452
81	STATE AGENCY FUND	58,349	29,788	61,814	26,323
82	TECHNOLOGY FUND	80,449	732	1,624	79,556
83	HEALTH CARE FUND II	26,627	217,779	51,709	192,697
87	PRE TRIAL INTERVENTION FUND-DA	18,743	305	0	19,049
88	BORDER PROSECUTOR GRANT	0	18,669	8,255	10,414
89	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	9,297	299	0	9,596
90	DISTRICT CLERK CHILD SUPPORT FUND	9,341	363	0	9,704
91	CO ATTY CHECK COLLECTION	399	4,307	7,293	-2,587
92	SHERIFF'S FORFEITURE FUND	0	0	0	0
93	ENHANCED PROSECUTION FUND	0	0	0	0
95	GROUP HEALTH INSURANCE	532,829	71,146	32,752	571,223
100	STOP VIOLENCE AGAINST WOMEN ACT	0	0	0	0
101	BORDER STAR TECHNOLOGY PROJECT	0	0	0	0
102	LOCAL ENFORCEMENT OFFICER/SOLID WASTE	0	0	0	0
103	CONGRESSIONAL APPROPRIATIONS	0	0	0	0
104	RURAL INTERDICTION OFFICER	0	0	0	0
105	2010 TX CDBG COLONIA #710185	0	0	0	0
108	2011 CDBG BLUE BERRY HILL #727041	0	0	0	0
109	EMERGENCY MANAGEMENT GRANT	0	0	0	0
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>12,867,848</b>	<b>3,657,072</b>	<b>2,238,481</b>	<b>14,286,440</b>

**BEE COUNTY, TEXAS**  
**GENERAL FUND EXPENDITURES BY DEPARTMENT**  
**FOR FIVE MONTHS ENDING FEBRUARY 28, 2015**  
**BUDGET YEAR 2014-2015**

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 5 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	402,116	404,661	158,099.16	246,561.84	39.07%
403	COUNTY CLERK	377,512	379,672	139,496.73	240,175.27	36.74%
406	EMERGENCY MANAGEMENT	73,305	73,305	28,012.92	45,292.08	38.21%
409	NON DEPARTMENTAL	544,297	613,990	392,998.85	220,991.02	64.01%
426	COUNTY COURT	29,342	29,342	6,816.49	22,525.51	23.23%
427	HUMAN RESOURCES DEPARTMENT	149,552	149,552	53,467.83	96,084.17	35.75%
428	IT DEPARTMENT	145,879	145,879	59,015.02	86,863.98	40.45%
435	DISTRICT COURT	585,100	835,100	402,939.11	432,160.89	48.25%
450	DISTRICT CLERK	309,178	309,178	120,221.41	188,956.59	38.88%
455	JP#3	118,973	118,973	44,229.36	74,743.64	37.18%
456	JP#1	97,885	97,885	38,505.75	59,379.25	39.34%
457	JP#2	98,634	98,634	37,832.20	60,801.80	38.36%
458	JP#4	100,722	100,722	36,654.80	64,067.20	36.39%
475	COUNTY ATTORNEY	161,696	171,822	63,492.51	108,329.05	36.95%
477	VICTIMS ASSISTANCE COORDINATOR	66,702	66,702	21,544.17	45,157.83	32.30%
490	ELECTIONS	74,812	74,812	43,914.60	30,897.40	58.70%
495	COUNTY AUDITOR	336,313	336,696	123,922.36	212,773.81	36.81%
497	MOTOR VEHICLE REGIS. & TITLING	104,060	104,060	53,735.59	50,324.41	51.64%
498	VOTERS REGISTRATION	94,002	94,002	28,250.44	65,751.56	30.05%
499	TAX ASSESSOR-COLLECTOR	181,848	181,848	68,606.48	113,241.52	37.73%
501	APPRAISAL DISTRICT	133,167	133,167	62,592.38	70,574.62	47.00%
510	COUNTY COURTHOUSE	78,000	78,000	22,967.46	55,032.54	29.45%
511	CONGRESSIONAL DISTRICT OFFICE	6,300	6,300	1,185.91	5,114.09	18.82%
512	PROBATION BLDG.	15,000	338,842	2,386.53	336,455.47	0.70%
513	MAINTENANCE/CUSTODIAL	319,207	323,030	114,221.64	208,807.86	35.36%
514	TAX OFFICE BUILDING	9,300	9,300	2,218.03	7,081.97	23.85%
515	JUSTICE CENTER	12,500	12,500	3,816.18	8,683.82	30.53%
516	DOUGHTERY BUILDING	6,200	6,200	1,855.70	4,344.30	29.93%
517	LADD BUILDING	25,000	25,000	1,184.87	23,815.13	4.74%
550	CONSTABLE PCT 1	15,882	15,882	1,846.89	14,035.11	11.63%
551	CONSTABLE PCT 2	15,882	16,540	6,481.14	10,059.21	39.18%
552	CONSTABLE PCT 3	9,980	9,980	4,028.58	5,951.42	40.37%
553	CONSTABLE PCT 4	15,882	15,882	6,481.14	9,400.86	40.81%
564	911 ADDRESSING	30,663	30,663	13,903.44	16,759.56	45.34%
565	SHERIFF	1,691,780	1,691,780	662,338.21	1,029,441.79	39.15%
566	CORRECTIONAL FACILITIES	1,696,780	1,696,780	614,756.38	1,082,023.62	36.23%
567	HIGHWAY PATROL	35,993	35,993	13,877.28	22,115.72	38.56%
568	HWY PATROL LICENSE & WEIGHT	6,070	6,070	930.40	5,139.60	15.33%
570	JUVENILE BOARD	107,729	107,729	19,284.35	88,444.65	17.90%
571	PROBATION	194,078	194,078	177,751.00	16,327.00	91.59%
631	COMMUNITY AFFAIRS	159,231	159,865	67,297.16	92,568.30	42.10%
632	WASTE MANAGEMENT	192,231	192,231	74,175.97	118,055.03	38.59%
640	PUBLIC ASSISTANCE	116,493	116,493	44,809.00	71,684.00	38.46%
650	COUNTY LIBRARY	75,000	75,000	31,250.00	43,750.00	41.67%
665	AGRICULTURAL EXT SERVICE	91,717	91,717	27,557.30	64,159.70	30.05%
673	BEE COUNTY EXPO	132,105	132,105	36,154.46	95,950.54	27.37%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	348,090	348,090	348,090.00	0.00	100.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>9,592,187</b>	<b>10,256,052</b>	<b>4,285,197.18</b>	<b>5,970,854.73</b>	<b>41.78%</b>

For FIVE months (42.00% of year) 41.78% of the current budget was spent.

**Bee County, Texas**  
**General Fund Comparison of Revenue**  
**For the FIVE Months Ended FEBRUARY 28, 2014 and FEBRUARY 28, 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	4,211,325.16	5,125,788.62	914,463.46	21.71%
DELINQUENT TAXES	61,192.67	53,140.14	(8,052.53)	-13.16%
COUNTY SALES TAX	524,131.58	505,268.91	(18,862.67)	0.00%
LICENSES & PERMITS	1,398.50	0.00	(1,398.50)	-0.97%
INTERGOVERNMENTAL REV	76,286.04	217,194.29	140,908.25	184.71%
CHARGES FOR SERVICES	342,065.12	301,937.99	(40,127.13)	-11.73%
FINES & FORFEITURES	66,042.77	48,880.93	(17,161.84)	0.00%
INMATE REV & TELEPHONE	195,982.10	130,394.57	(65,587.53)	0.00%
MISCELLANEOUS REVENUE	143,606.72	62,412.24	(81,194.48)	-56.54%
TRANSFERS IN	0.00	2,625.80	2,625.80	0.00%
<b>TOTAL</b>	<b>5,622,030.66</b>	<b>6,447,643.49</b>	<b>825,612.83</b>	<b>14.69%</b>

General Fund 2014-2015 Budgeted Revenue	9,592,182.00	100.00%
Received through 02/28/15	6,447,643.49	67.22%
Remaining to be received	<u>\$3,144,538.51</u>	<u>32.78%</u>

**BEE COUNTY, TEXAS  
COUNTY INDEBTEDNESS  
28-Feb**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 02/28/15	MATURITY DATE
#60	Combined GO and Refunding, Series 2012		6,920,000	5,825,000	2025
<b>Total Bee County</b>			6,920,000	5,825,000	

Debt Issue	Payment Date	Principal Balance Paid
General Oblig. Refunding Bonds, Series 2012	8/15/2015	460,000
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>5,825,000</b>