

**Bee County, Texas**

**MONTHLY FINANCIAL STATEMENTS**

**For The EIGHT Months Ending MAY 31, 2017.**

**Prepared By  
County Auditor's Office**

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

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 5/31/17
012	GENERAL FUND	2,942,329.69	1,456.53	2,223,390.87	5,167,177.09
013	DISTRICT CLERK REC. MGMT & PRES. FUND	41,259.00	0.00	0.00	41,259.00
014	RECORDS MGMT (CO CLERK)	269,787.90	129.83	0.00	269,917.73
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	16,407.49	0.00	0.00	16,407.49
017	COURTHOUSE SECURITY FUND	47,297.33	32.17	0.00	47,329.50
020	ROAD & BRIDGE OPERATING	1,004,114.85	3,160.96	0.00	1,007,275.81
021	SPECIAL ROAD TAX FUND	216,114.35	0.00	0.00	216,114.35
022	FUEL FARM	28,321.13	24.58	0.00	28,345.71
024	COURT REPORTERS SERVICE	6,835.00	0.00	0.00	6,835.00
025	FARM TO MKT & LAT ROAD	15,863.10	20.32	0.00	15,883.42
026	RECORDS MANAGEMENT (COUNTY)	34,160.88	505.26	0.00	34,666.14
027	DISTRICT ATTORNEY FUND	217,146.97	0.00	0.00	217,146.97
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	5,050.83	0.00	0.00	5,050.83
029	BORDER SECURITY PROJECT	43,727.35	0.00	0.00	43,727.35
030	ABANDONED MOTOR VEHICLE FUND	67,922.72	8.34	0.00	67,931.06
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	31,178.34	0.00	0.00	31,178.34
036	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
047	LAW LIBRARY	96,582.55	224.99	0.00	96,807.54
070	COUNTY HOTEL OCCUPANCY TAXES	31,818.62	0.00	0.00	31,818.62
072	1874 JAIL RESTORATION PROJECT	73.00	0.00	0.00	73.00
075	FLOOD MITIGATION GRANT	18,554.87	0.00	0.00	18,554.87
081	STATE AGENCY FUND	20,334.26	0.00	0.00	20,334.26
082	TECHNOLOGY FUND	86,261.83	99.33	0.00	86,361.16
087	PRE TRIAL INTERVENTION FUND-DA	19,677.44	0.00	0.00	19,677.44
088	BORDER PROSECUTOR GRANT	20,122.72	0.00	0.00	20,122.72
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	14,978.07	0.00	0.00	14,978.07
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	6,049.59	0.00	0.00	6,049.59
093	CO ATTY PTS/PTD	20,750.00	0.00	0.00	20,750.00
095	GROUP HEALTH INSURANCE	40,864.59	563.00	0.00	41,427.59
101	2016 COLONIA FUND CONSTRUCTION	17,250.00	0.00	0.00	17,250.00
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>5,380,834.47</b>	<b>6,225.31</b>	<b>2,223,390.87</b>	<b>7,610,450.65</b>
 <b>RESTRICTED FUNDS</b>					
023	BEE COUNTY HEALTH CARE FUND	303,519.69	324.12	3,441,482.59	3,745,326.40
060	REFUNDING BONDS, SER 1994 I&S	733,070.64	60.78	0.00	733,131.42
073	RIGHT OF WAY	71.91	261.12	0.00	333.03
080	PERMANENT SCHOOL FUND	35,235.02	3,283.22	0.00	38,518.24
083	BEE COUNTY HEALTH CARE FUND II	110,662.00	1,949.36	0.00	112,611.36
<b>TOTAL RESTRICTED COUNTY FUNDS</b>		<b>1,182,559.26</b>	<b>5,878.60</b>	<b>3,441,482.59</b>	<b>4,629,920.45</b>
<b>TOTAL UNRESTRICTED &amp; RESTRICTED FUNDS</b>		<b>6,563,393.73</b>	<b>12,103.91</b>	<b>5,664,873.46</b>	<b>12,240,371.10</b>

**INTEREST RATES EARNED FOR THE MONTH:**

TEXPOOL	0.7689%
Prosperity	0.35%

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

FUND NO.	DESCRIPTION	BALANCE 05/31/16	BALANCE 05/31/17	INCREASE (DECREASE)
012	GENERAL FUND	5,380,772.38	5,167,177.09	-213,595.29
013	DISTRICT CLERK RECORDS MGMT & PRESERV	21,662.54	41,259.00	19,596.46
014	RECORDS MGMT (CO CLERK)	176,707.53	269,917.73	93,210.20
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,787.47	16,407.49	6,620.02
017	COURTHOUSE SECURITY FUND	34,629.56	47,329.50	12,699.94
020	ROAD & BRIDGE OPERATING	1,323,899.25	1,007,275.81	-316,623.44
021	SPECIAL ROAD TAX FUND	45,399.01	216,114.35	170,715.34
022	FUEL FARM	41,714.31	28,345.71	-13,368.60
023	BEE COUNTY HEALTH CARE FUND	3,751,767.82	3,745,326.40	-6,441.42
024	COURT REPORTERS SERVICE	2,068.00	6,835.00	4,767.00
025	FARM TO MKT & LAT ROAD	55,783.36	15,883.42	-39,899.94
026	RECORDS MANAGEMENT (COUNTY)	28,384.13	34,666.14	6,282.01
027	DISTRICT ATTORNEY FUND	158,576.22	217,146.97	58,570.75
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	3,048.38	5,050.83	2,002.45
029	BORDER SECURITY PROJECT	64,206.65	43,727.35	-20,479.30
030	ABANDONED VEHICLE FUND	46,368.14	67,931.06	21,562.92
031	BORDER PATROL INITIATIVE GRANT	0.00	0.00	0.00
032	STONEGARDEN	0.00	0.00	0.00
033	FLEXIBLE SPENDING ACCOUNT	31,210.30	31,178.34	-31.96
036	HOME RSP #2015-0026	0.00	0.00	0.00
047	LAW LIBRARY	100,196.85	96,807.54	-3,389.31
060	REFUNDING BONDS, SER 2003 I&S	739,448.92	733,131.42	-6,317.50
069	EXPO GATE FEES	0.00	0.00	0.00
070	COUNTY HOTEL OCCUPANCY TAXES	153,993.26	31,818.62	-122,174.64
072	1874 JAIL RESTORATION PROJECT	49.00	73.00	24.00
073	RIGHT OF WAY	331.74	333.03	1.29
075	FLOOD MITIGATION GRANT	0.00	18,554.87	18,554.87
080	PERMANENT SCHOOL FUND	33,961.26	38,518.24	4,556.98
081	STATE AGENCY FUND	26,750.15	20,334.26	-6,415.89
082	TECHNOLOGY FUND	86,680.86	86,361.16	-319.70
083	BEE COUNTY HEALTH CARE FUND II	257,538.63	112,611.36	-144,927.27
087	PRE TRIAL INTERVENTION FUND-DA	13,421.60	19,677.44	6,255.84
088	BORDER PROSECUTOR GRANT	1,315.91	20,122.72	18,806.81
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	12,795.47	14,978.07	2,182.60
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	9,462.99	6,049.59	-3,413.40
093	CP ATTY PTS/PTD	2,649.00	20,750.00	18,101.00
095	GROUP HEALTH CARE PLAN	51,941.17	41,427.59	-10,513.58
101	2016 COLONIA FUND CONSTRUCTION	0.00	17,250.00	17,250.00
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>12,666,521.86</b>	<b>12,240,371.10</b>	<b>-426,150.76</b>

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

FUND NO.	DESCRIPTION	BEGINNING BALANCE 05/01/17	RECEIPTS	DISBURSED	ENDING BALANCE 05/31/17
012	GENERAL FUND	5,258,751	2,715,032	2,806,606	5,167,177
013	DISTRICT CLERK RECORDS MGMT & PRES.	42,022	13	777	41,259
014	RECORDS MGMT (CO CLERK)	264,580	5,338	0	269,918
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	13,101	3,306	0	16,407
017	COURTHOUSE SECURITY FUND	52,937	992	6,600	47,330
020	ROAD & BRIDGE OPERATING	1,126,922	29,859	149,505	1,007,276
021	SPECIAL ROAD TAX FUND	208,930	7,184	0	216,114
022	FUEL FARM	12,291	32,264	16,208	28,346
023	BEE COUNTY HEALTH CARE FUND	3,745,237	606,950	606,860	3,745,326
024	COURT REPORTERS SERVICE	6,835	0	0	6,835
025	FARM TO MKT & LAT ROAD	15,310	573	0	15,883
026	RECORDS MANAGEMENT (COUNTY)	34,172	494	0	34,666
027	DISTRICT ATTORNEY FUND	243,423	2,474	28,750	217,147
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	5,051	0	0	5,051
029	BORDER SECURITY PROJECT	43,769	11,636	11,677	43,727
030	ABANDONED VEHICLE FUND	48,916	19,668	653	67,931
031	ALL MITIGATION GRANT	0	0	0	0
032	SHERIFF- STONEGARDEN	0	0	0	0
033	FLEXIBLE SPENDING ACCOUNT	28,543	2,794	158	31,178
036	HOME RSP #2015-0026	0	0	0	0
047	LAW LIBRARY	97,190	451	833	96,808
060	REFUNDING BONDS, SER 2003 I&S	728,427	4,704	0	733,131
070	COUNTY HOTEL OCCUPANCY TAX	25,477	7,341	1,000	31,819
072	1874 JAIL RESTORATION PROJECT	73	0	0	73
073	RIGHT OF WAY	333	0	0	333
075	FLOOD MITIGATION GRANT	18,555	0	0	18,555
077	LOCAL SOLICITATION GRANT	0	0	0	0
080	PERMANENT SCHOOL FUND	35,365	3,153	0	38,518
081	STATE AGENCY FUND	93,479	19,851	92,996	20,334
082	TECHNOLOGY FUND	85,812	689	139	86,361
083	HEALTH CARE FUND II	197,922	221,289	306,600	112,611
087	PRE TRIAL INTERVENTION FUND-DA	19,671	6	0	19,677
088	BORDER PROSECUTOR GRANT	20,362	11,492	11,731	20,123
089	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	14,978	0	0	14,978
090	DISTRICT CLERK CHILD SUPPORT FUND	6,048	2	0	6,050
093	CP ATTY PTS/PTD	19,500	1,250	0	20,750
095	GROUP HEALTH INSURANCE	46,186	97,920	102,678	41,428
101	2016 COLONIA FUND CONSTRUCTION	17,250	0	0	17,250
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>12,577,418</b>	<b>3,806,725</b>	<b>4,143,772</b>	<b>12,240,371</b>

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

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 8 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	395,953	396,103	247,049.12	149,053.88	62.37%
403	COUNTY CLERK	394,829	394,829	246,133.30	148,695.70	62.34%
405	VETERAN'S SERVICE	48,540	48,656	30,149.62	18,506.38	61.96%
406	EMERGENCY MANAGEMENT	85,022	124,060	87,611.87	36,448.13	70.62%
407	RISK MANAGEMENT	4,500	1,500	468.24	1,031.76	31.22%
409	NON DEPARTMENTAL	761,654	760,813	598,662.57	162,150.43	78.69%
426	COUNTY COURT	54,419	54,269	32,909.88	21,359.12	60.64%
427	HUMAN RESOURCES DEPARTMENT	156,073	156,073	95,651.83	60,421.17	61.29%
428	IT DEPARTMENT	133,799	134,106	78,624.37	55,481.63	58.63%
435	DISTRICT COURT	1,198,981	1,198,981	747,323.34	451,657.66	62.33%
450	DISTRICT CLERK	318,581	318,581	200,355.82	118,225.18	62.89%
455	JP#3	125,240	125,240	80,420.96	44,819.04	64.21%
456	JP#1	105,084	105,084	64,681.69	40,402.31	61.55%
457	JP#2	102,075	102,075	63,810.04	38,264.96	62.51%
458	JP#4	105,723	105,723	67,815.82	37,907.18	64.14%
475	COUNTY ATTORNEY	183,494	183,494	98,268.62	85,225.38	53.55%
477	VICTIMS ASSISTANCE COORDINATOR	68,850	68,850	44,782.59	24,067.41	65.04%
490	ELECTIONS	61,868	61,868	46,715.32	15,152.68	75.51%
495	COUNTY AUDITOR	363,550	363,550	228,572.84	134,977.16	62.87%
497	MOTOR VEHICLE REGIS. & TITLING	129,417	129,877	81,733.76	48,143.24	62.93%
498	VOTERS REGISTRATION	120,939	121,294	72,345.76	48,948.24	59.64%
499	TAX ASSESSOR-COLLECTOR	181,433	180,618	115,926.04	64,691.96	64.18%
501	APPRAISAL DISTRICT	149,762	149,762	115,623.59	34,138.41	77.20%
510	COUNTY COURTHOUSE	275,050	280,739	65,373.13	215,365.87	23.29%
511	CONGRESSIONAL DISTRICT OFFICE	5,200	5,200	2,019.69	3,180.31	38.84%
512	PROBATION BLDG.	20,500	23,831	17,292.67	6,538.33	72.56%
513	MAINTENANCE DEPT.	269,856	260,845	162,069.37	98,775.63	62.13%
514	TAX OFFICE BUILDING	9,000	9,000	3,945.10	5,054.90	43.83%
515	JUSTICE CENTER	12,700	12,700	7,176.95	5,523.05	56.51%
516	DOUGHTERY BUILDING	6,200	6,200	3,066.62	3,133.38	49.46%
517	LADD BUILDING	0	211	211.24	-0.24	100.11%
550	CONSTABLE PCT 1	15,651	15,767	8,557.79	7,209.21	54.28%
551	CONSTABLE PCT 2	19,312	19,428	12,577.20	6,850.80	64.74%
552	CONSTABLE PCT 3	12,034	13,847	8,112.59	5,734.41	58.59%
553	CONSTABLE PCT 4	19,286	17,473	11,444.66	6,028.34	65.50%
564	911 ADDRESSING	31,732	31,732	20,472.19	11,259.81	64.52%
565	SHERIFF	1,685,109	1,703,101	1,034,660.27	668,440.63	60.75%
566	CORRECTIONAL FACILITIES	1,776,083	1,776,550	982,097.52	794,452.28	55.28%
567	HIGHWAY PATROL	36,224	36,224	22,459.99	13,764.01	62.00%
568	HWY PATROL LICENSE & WEIGHT	5,800	5,800	1,446.41	4,353.59	24.94%
570	JUVENILE BOARD	59,462	59,462	35,920.85	23,541.15	60.41%
571	PROBATION	210,106	210,106	198,822.00	11,284.00	94.63%
631	COMMUNITY AFFAIRS	121,567	121,567	76,731.47	44,835.53	63.12%
632	WASTE MANAGEMENT	209,657	209,657	130,468.04	79,188.96	62.23%
640	PUBLIC ASSISTANCE	187,193	187,193	102,636.12	84,556.88	54.83%
650	COUNTY LIBRARY	85,000	85,000	56,666.31	28,333.69	66.67%
665	AGRICULTURAL EXT SERVICE	91,782	91,782	58,071.08	33,710.92	63.27%
673	BEE COUNTY EXPO	188,155	199,553	126,135.06	73,417.94	63.21%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	867,813	870,004	522,478.00	347,526.00	60.05%
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>11,470,258</b>	<b>11,538,378</b>	<b>7,116,549.31</b>	<b>4,421,828.39</b>	<b>61.68%</b>

For EIGHT months (66.67% of year) **61.68%** of the current budget was spent.

**Bee County, Texas**  
**General Fund Comparison of Revenue**  
**For the EIGHT Months Ended MAY 31, 2016 and MAY 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	6,034,164.73	6,433,852.68	399,687.95	6.62%
DELINQUENT TAXES	93,328.09	94,026.05	697.96	0.75%
COUNTY SALES TAX	858,760.46	659,041.98	(199,718.48)	-23.26%
LICENSES & PERMITS	0.00	0.00	0.00	0.00%
INTERGOVERNMENTAL REV	129,565.85	598,826.70	469,260.85	362.18%
CHARGES FOR SERVICES	636,935.42	654,206.81	17,271.39	2.71%
FINES & FORFEITURES	112,642.78	91,988.39	(20,654.39)	-18.34%
INMATE REV & TELEPHONE	179,614.85	185,980.53	6,365.68	3.54%
MISCELLANEOUS REVENUE	160,946.11	188,963.37	28,017.26	17.41%
TRANSFERS IN	192,731.32	59,360.00	(133,371.32)	-69.20%
<b>TOTAL</b>	<b>8,398,689.61</b>	<b>8,966,246.51</b>	<b>567,556.90</b>	<b>6.76%</b>

General Fund 2016-2017 Budgeted Revenue	11,261,047.00	100.00%
Received through 05/31/17	8,966,246.51	79.62%
Remaining to be received	<u>\$2,294,800.49</u>	<u>20.38%</u>

**BEE COUNTY, TEXAS  
COUNTY INDEBTEDNESS**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 05/31/17	MATURITY DATE
060	Combined GO and Refunding, Series 2012		6,920,000	4,890,000	2025
<b>Total Bee County</b>			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
<b>Total Remaining Principal Balance</b>		<b>4,890,000</b>