

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The THREE Months Ending DECEMBER 31, 2017.

**Prepared By
County Auditor's Office**

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

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 12/31/17
012	GENERAL FUND	3,273,746.73	1,465.24	2,290,544.93	5,565,756.90
013	DISTRICT CLERK REC. MGMT & PRES. FUND	32,110.54	0.00	0.00	32,110.54
014	CO CLERK RECORDS MGMT	287,263.81	130.61	0.00	287,394.42
015	ELECTIONS EQUIPMENT CONTRACT	16,961.26	0.00	0.00	16,961.26
017	COURTHOUSE SECURITY FUND	89,303.43	32.37	0.00	89,335.80
020	ROAD & BRIDGE OPERATING	402,139.89	3,179.92	0.00	405,319.81
021	SPECIAL ROAD TAX FUND	617,350.86	0.00	0.00	617,350.86
022	FUEL FARM	31,667.06	24.72	0.00	31,691.78
024	COURT REPORTERS SERVICE	10,268.00	0.00	0.00	10,268.00
025	FARM TO MKT & LAT ROAD	96,606.37	20.45	0.00	96,626.82
026	COUNTY RECORDS MANAGEMENT	19,921.61	508.30	0.00	20,429.91
027	DISTRICT ATTORNEY FUND	178,350.25	0.00	0.00	178,350.25
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	6,180.99	0.00	0.00	6,180.99
029	BORDER SECURITY PROJECT	38,896.18	0.00	0.00	38,896.18
030	ABANDONED MOTOR VEHICLE FUND	36,050.47	8.41	0.00	36,058.88
031	ALL MITIGATION GRANT	0.00	0.00	0.00	0.00
032	STONEGARDEN	23,926.02	0.00	0.00	23,926.02
033	FLEXIBLE SPENDING ACCOUNT	4,721.69	0.00	0.00	4,721.69
036	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
047	LAW LIBRARY	90,768.61	226.35	0.00	90,994.96
070	COUNTY HOTEL OCCUPANCY TAXES	47,904.49	0.00	0.00	47,904.49
072	1874 JAIL RESTORATION PROJECT	79.00	0.00	0.00	79.00
075	FLOOD MITIGATION GRANT	5,032.91	0.00	0.00	5,032.91
081	STATE AGENCY FUND	30,222.52	0.00	0.00	30,222.52
082	TECHNOLOGY FUND	39,098.59	99.92	0.00	39,198.51
087	PRE TRIAL INTERVENTION FUND-DA	21,297.19	0.00	0.00	21,297.19
088	BORDER PROSECUTOR GRANT	9,036.67	0.00	0.00	9,036.67
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	16,351.18	0.00	0.00	16,351.18
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	3,199.38	0.00	0.00	3,199.38
093	CO ATTY PTS/PTD	16,116.05	0.00	0.00	16,116.05
095	GROUP HEALTH INSURANCE	34,388.14	566.38	0.00	34,954.52
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		5,478,960.89	6,262.67	2,290,544.93	7,775,768.49
RESTRICTED FUNDS					
023	BEE COUNTY HEALTH CARE FUND	533,604.11	326.05	3,478,789.24	4,012,719.40
051	JUSTICE OF THE PEACE 1	13,520.29	0.00	0.00	13,520.29
052	JUSTICE OF THE PEACE 2	13,285.79	0.00	0.00	13,285.79
053	JUSTICE OF THE PEACE 3	19,322.15	0.00	0.00	19,322.15
054	JUSTICE OF THE PEACE 4	17,542.51	0.00	0.00	17,542.51
060	REFUNDING BONDS, SER 1994 I&S	1,675,590.98	61.13	0.00	1,675,652.11
071	2018 NEW JAIL CONSTRUCTION	23,536,955.92	0.00	0.00	23,536,955.92
073	RIGHT OF WAY	71.91	262.69	0.00	334.60
080	PERMANENT SCHOOL FUND	60,047.68	3,302.82	0.00	63,350.50
083	BEE COUNTY HEALTH CARE FUND II	11,720.99	1,960.80	0.00	13,681.79
TOTAL RESTRICTED COUNTY FUNDS		25,881,662.33	5,913.49	3,478,789.24	29,366,365.06
TOTAL UNRESTRICTED & RESTRICTED FUNDS		31,360,623.22	12,176.16	5,769,334.17	37,142,133.55

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	1.1764%
First National Bank	0.9500%
First National Bank - 2018 New Construction Jail	1.05%

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

FUND NO.	DESCRIPTION	BALANCE 12/31/16	BALANCE 12/31/17	INCREASE (DECREASE)
012	GENERAL FUND	5,378,000.14	5,565,756.90	187,756.76
013	DISTRICT CLERK RECORDS MGMT & PRESERV	38,768.17	32,110.54	-6,657.63
014	CO CLERK RECORDS MGMT	228,301.17	287,394.42	59,093.25
015	ELECTIONS EQUIPMENT CONTRACT	23,144.68	16,961.26	-6,183.42
017	COURTHOUSE SECURITY FUND	72,053.31	89,335.80	17,282.49
020	ROAD & BRIDGE OPERATING	256,734.62	405,319.81	148,585.19
021	SPECIAL ROAD TAX FUND	679,717.70	617,350.86	-62,366.84
022	FUEL FARM	7,887.74	31,691.78	23,804.04
023	BEE COUNTY HEALTH CARE FUND	3,499,055.08	4,012,719.40	513,664.32
024	COURT REPORTERS SERVICE	4,660.00	10,268.00	5,608.00
025	FARM TO MKT & LAT ROAD	79,803.51	96,626.82	16,823.31
026	COUNTY RECORDS MANAGEMENT	33,119.85	20,429.91	-12,689.94
027	DISTRICT ATTORNEY FUND	18,978.52	178,350.25	159,371.73
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	4,121.92	6,180.99	2,059.07
029	BORDER SECURITY PROJECT	32,293.81	38,896.18	6,602.37
030	ABANDONED VEHICLE FUND	48,447.69	36,058.88	-12,388.81
031	ALL MITIGATION GRANT	0.00	0.00	0.00
032	STONEGARDEN	0.00	23,926.02	23,926.02
033	FLEXIBLE SPENDING ACCOUNT	18,138.76	4,721.69	-13,417.07
036	HOME RSP #2015-0026	0.00	0.00	0.00
047	LAW LIBRARY	103,476.51	90,994.96	-12,481.55
051	JUSTICE OF THE PEACE 1	0.00	13,520.29	13,520.29
052	JUSTICE OF THE PEACE 2	0.00	13,285.79	13,285.79
053	JUSTICE OF THE PEACE 3	0.00	19,322.15	19,322.15
054	JUSTICE OF THE PEACE 4	0.00	17,542.51	17,542.51
060	REFUNDING BONDS, SER 2003 I&S	597,895.46	1,675,652.11	1,077,756.65
069	EXPO GATE FEES	0.00	0.00	0.00
070	COUNTY HOTEL OCCUPANCY TAXES	27,467.65	47,904.49	20,436.84
071	2018 NEW JAIL CONSTRUCTION	0.00	23,536,955.92	23,536,955.92
072	1874 JAIL RESTORATION PROJECT	67.00	79.00	12.00
073	RIGHT OF WAY	332.34	334.60	2.26
075	FLOOD MITIGATION GRANT	18,554.87	5,032.91	-13,521.96
080	PERMANENT SCHOOL FUND	52,046.91	63,350.50	11,303.59
081	STATE AGENCY FUND	29,458.01	30,222.52	764.51
082	TECHNOLOGY FUND	86,058.34	39,198.51	-46,859.83
083	BEE COUNTY HEALTH CARE FUND II	26,176.52	13,681.79	-12,494.73
087	PRE TRIAL INTERVENTION FUND-DA	17,650.71	21,297.19	3,646.48
088	BORDER PROSECUTOR GRANT	15,583.39	9,036.67	-6,546.72
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	14,041.72	16,351.18	2,309.46
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	5,033.86	3,199.38	-1,834.48
093	CP ATTY PTS/PTD	15,910.00	16,116.05	206.05
095	GROUP HEALTH CARE PLAN	65,256.77	34,954.52	-30,302.25
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		11,498,236.73	37,142,133.55	25,643,896.82

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

FUND NO.	DESCRIPTION	BEGINNING BALANCE 12/01/17	RECEIPTS	DISBURSED	ENDING BALANCE 12/31/17
012	GENERAL FUND	6,126,184	2,856,730	3,417,157	5,565,757
013	DISTRICT CLERK RECORDS MGMT & PRES.	31,848	263	0	32,111
014	CO CLERK RECORDS MGMT	283,693	6,682	2,980	287,394
015	ELECTIONS EQUIPMENT CONTRACT	16,486	475	0	16,961
017	COURTHOUSE SECURITY FUND	94,036	1,685	6,385	89,336
020	ROAD & BRIDGE OPERATING	557,778	18,619	171,077	405,320
021	SPECIAL ROAD TAX FUND	574,120	43,231	0	617,351
022	FUEL FARM	33,814	27,403	29,525	31,692
023	BEE COUNTY HEALTH CARE FUND	4,000,898	13,552	1,731	4,012,719
024	COURT REPORTERS SERVICE	9,848	420	0	10,268
025	FARM TO MKT & LAT ROAD	92,878	3,749	0	96,627
026	COUNTY RECORDS MANAGEMENT	19,881	549	0	20,430
027	DISTRICT ATTORNEY FUND	198,712	158	20,520	178,350
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	6,181	0	0	6,181
029	BORDER SECURITY PROJECT	38,290	5,167	4,561	38,896
030	ABANDONED VEHICLE FUND	39,131	377	3,450	36,059
031	ALL MITIGATION GRANT	0	0	0	0
032	SHERIFF- STONEGARDEN	24,707	14,308	15,089	23,926
033	FLEXIBLE SPENDING ACCOUNT	6,013	2,888	4,179	4,722
036	HOME RSP #2015-0026	0	0	0	0
047	LAW LIBRARY	91,539	1,447	1,991	90,995
051	JUSTICE OF THE PEACE 1	15,284	3,567	5,330	13,520
052	JUSTICE OF THE PEACE 2	21,416	2,916	11,046	13,286
053	JUSTICE OF THE PEACE 3	33,110	4,355	18,143	19,322
054	JUSTICE OF THE PEACE 4	20,814	5,177	8,448	17,543
060	REFUNDING BONDS, SER 2003 I&S	1,577,463	98,189	0	1,675,652
070	COUNTY HOTEL OCCUPANCY TAX	47,593	1,312	1,000	47,904
071	2018 NEW JAIL CONSTRUCTION	23,974,622	20,996	458,662	23,536,956
072	1874 JAIL RESTORATION PROJECT	79	0	0	79
073	RIGHT OF WAY	334	0	0	335
075	FLOOD MITIGATION GRANT	5,033	0	0	5,033
077	LOCAL SOLICITATION GRANT	0	0	0	0
080	PERMANENT SCHOOL FUND	59,644	3,707	0	63,351
081	STATE AGENCY FUND	5,584	24,639	0	30,223
082	TECHNOLOGY FUND	36,708	2,491	0	39,199
083	HEALTH CARE FUND II	69,446	25	55,789	13,682
087	PRE TRIAL INTERVENTION FUND-DA	21,282	18	3	21,297
088	BORDER PROSECUTOR GRANT	7,554	15,754	14,272	9,037
089	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	16,270	81	0	16,351
090	DISTRICT CLERK CHILD SUPPORT FUND	3,126	75	1	3,199
093	CP ATTY PTS/PTD	15,271	1,095	250	16,116
095	GROUP HEALTH INSURANCE	141,493	6,554	113,093	34,955
101	2016 COLONIA FUND CONSTRUCTION	0	0	0	0
110	CHAPTER 19 (EA)	847	0	846	1
111	2014 CDBG PAWNEE WATER #713065	0	0	0	0
TOTAL		38,319,007	3,188,654	4,365,527	37,142,134

BEE COUNTY, TEXAS
GENERAL FUND EXPENDITURES BY DEPARTMENT
FOR THREE MONTHS ENDING DECEMBER 31, 2017
BUDGET YEAR 2017-2018

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 3 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	441,411	441,411	103,598.70	337,812.30	23.47%
403	COUNTY CLERK	339,131	339,131	75,278.60	263,852.40	22.20%
405	VETERAN'S SERVICE	49,951	49,951	10,327.52	39,623.48	20.68%
406	EMERGENCY MANAGEMENT	98,089	98,089	24,250.01	73,838.99	24.72%
407	RISK MANAGEMENT	13,611	13,611	1,933.74	11,677.26	14.21%
409	NON DEPARTMENTAL	569,278	678,581	265,955.23	412,625.77	39.19%
426	COUNTY COURT	63,699	63,699	12,270.32	51,428.68	19.26%
427	HUMAN RESOURCES DEPARTMENT	161,782	161,782	38,713.99	123,068.01	23.93%
428	IT DEPARTMENT	333,123	333,123	27,613.05	305,509.95	8.29%
435	DISTRICT COURT	1,472,134	1,472,134	257,598.59	1,214,535.41	17.50%
450	DISTRICT CLERK	337,620	337,620	79,346.64	258,273.36	23.50%
455	JP#3	135,189	135,189	34,860.46	100,328.54	25.79%
456	JP#1	107,751	107,751	25,250.84	82,500.16	23.43%
457	JP#2	108,057	108,057	23,329.26	84,727.74	21.59%
458	JP#4	120,805	112,165	26,881.69	85,283.31	23.97%
475	COUNTY ATTORNEY	199,292	199,292	44,278.56	155,013.44	22.22%
477	VICTIMS ASSISTANCE COORDINATOR	70,628	70,628	13,229.31	57,398.69	18.73%
490	ELECTIONS	152,850	152,850	60,542.99	92,307.01	39.61%
495	COUNTY AUDITOR	376,395	376,395	91,537.55	284,857.45	24.32%
497	MOTOR VEHICLE REGIS. & TITLING	206,630	206,630	50,863.65	155,766.35	24.62%
498	VOTERS REGISTRATION	0	0	0.00	0.00	0.00%
499	TAX ASSESSOR-COLLECTOR	226,215	226,215	63,431.45	162,783.55	28.04%
501	APPRAISAL DISTRICT	169,838	169,838	93,793.28	76,044.72	55.23%
510	COUNTY COURTHOUSE	65,000	65,000	17,396.06	47,603.94	26.76%
511	CONGRESSIONAL DISTRICT OFFICE	4,800	4,800	636.54	4,163.46	13.26%
512	PROBATION BLDG.	25,500	25,500	5,869.79	19,630.21	23.02%
513	MAINTENANCE DEPT.	273,102	272,102	71,280.88	200,821.12	26.20%
514	TAX OFFICE BUILDING	9,300	9,300	1,225.61	8,074.39	13.18%
515	JUSTICE CENTER	13,500	13,500	2,040.39	11,459.61	15.11%
516	DOUGHTERY BUILDING	6,000	6,000	1,008.89	4,991.11	16.81%
517	OLD JAIL	5,000	5,000	0.00	5,000.00	0.00%
530	ECONOMIC DEVELOPMENT	0	0	0.00	0.00	0.00%
550	CONSTABLE PCT 1	20,647	20,701	4,818.76	15,882.24	23.28%
551	CONSTABLE PCT 2	20,647	20,647	4,978.30	15,668.70	24.11%
552	CONSTABLE PCT 3	20,647	20,647	5,005.86	15,641.14	24.24%
553	CONSTABLE PCT 4	20,630	20,684	3,280.06	17,403.94	15.86%
564	911 ADDRESSING	31,979	31,979	7,434.80	24,544.20	23.25%
565	SHERIFF	1,744,218	1,746,412	438,397.57	1,308,014.28	25.10%
566	CORRECTIONAL FACILITIES	1,797,135	1,798,735	371,895.67	1,426,839.33	20.68%
567	HIGHWAY PATROL	39,044	39,044	9,614.94	29,429.06	24.63%
568	HWY PATROL LICENSE & WEIGHT	5,500	5,500	1,150.32	4,349.68	20.91%
570	JUVENILE BOARD	57,462	57,462	13,494.57	43,967.43	23.48%
571	PROBATION	228,347	228,347	217,079.00	11,268.00	95.07%
631	COMMUNITY AFFAIRS	115,468	115,468	27,153.48	88,314.52	23.52%
632	WASTE MANAGEMENT	214,515	214,515	31,201.76	183,313.24	14.55%
640	PUBLIC ASSISTANCE	188,343	191,572	41,035.96	150,536.04	21.42%
650	COUNTY LIBRARY	85,000	85,000	28,333.32	56,666.68	33.33%
665	AGRICULTURAL EXT SERVICE	93,578	93,578	17,546.71	76,031.29	18.75%
673	BEE COUNTY EXPO	188,139	189,139	40,402.71	148,736.29	21.36%
675	SHERIFF VEH. & EQUIP. REPLACE.	0	0	0.00	0.00	0.00%
700	TRANSFERS OUT	805,083	805,083	210,692.00	594,391.00	26.17%
TOTAL GENERAL FUND EXPENDITURES		11,832,063	11,939,857	2,997,859.38	8,941,997.47	25.11%

For THREE months (25.00% of year) 25.11% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the THREE Months Ended DECEMBER 31, 2016 and DECEMBER 30, 2017
Budget Year 2017-2018

DESCRIPTION	RECEIVED LAST YEAR 10/01/16 to 9/30/17	RECEIVED THIS YEAR 10/01/17 to 9/30/18	INCREASE (DECREASE) THIS YEAR OVER LAST YR.	Percent of Increase/ (Decrease)
AD VALOREM TAXES	4,249,064.62	4,565,074.58	316,009.96	7.44%
DELINQUENT TAXES	43,365.81	49,247.11	5,881.30	13.56%
COUNTY SALES TAX	105,012.05	134,716.29	29,704.24	0.00%
LICENSES & PERMITS	0.00	66.00	66.00	0.00%
INTERGOVERNMENTAL REV	19,381.13	58,943.17	39,562.04	204.13%
CHARGES FOR SERVICES	175,048.80	200,175.76	25,126.96	14.35%
FINES & FORFEITURES	15,445.29	12,813.51	(2,631.78)	0.00%
INMATE REV & TELEPHONE	1,291.75	121,001.31	119,709.56	0.00%
MISCELLANEOUS REVENUE	81,697.33	167,906.87	86,209.54	105.52%
TRANSFERS IN	0.00	182,000.00	182,000.00	0.00%
TOTAL	4,690,306.78	5,491,944.60	801,637.82	17.09%

General Fund 2017-2018 Budgeted Revenue	11,832,064.00	100.00%
Received through 12/31/17	5,491,944.60	46.42%
Remaining to be received	<u>\$6,340,119.40</u>	<u>53.58%</u>

**BEE COUNTY, TEXAS
COUNTY INDEBTEDNESS**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 12/31/17	MATURITY DATE
060	Combined GO and Refunding, Series 2012		6,920,000	4,410,000	2025
Total Bee County			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
Total Remaining Principal Balance		4,410,000