

Bee County, Texas

MONTHLY FINANCIAL STATEMENTS

For The SIX Months Ending MARCH 31, 2017.

**Prepared By
County Auditor's Office**

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

FUND NO.	DESCRIPTION	NOW ACCOUNTS	TEXPOOL INVESTMENTS	TRUST INVESTMENTS	TOTAL 3/31/17
012	GENERAL FUND	3,152,760.88	1,454.73	2,465,642.03	5,619,857.64
013	DISTRICT CLERK REC. MGMT & PRES. FUND	36,946.76	0.00	0.00	36,946.76
014	RECORDS MGMT (CO CLERK)	256,413.61	129.67	0.00	256,543.28
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	18,752.48	0.00	0.00	18,752.48
017	COURTHOUSE SECURITY FUND	57,917.08	32.13	0.00	57,949.21
020	ROAD & BRIDGE OPERATING	1,198,520.82	3,157.05	0.00	1,201,677.87
021	SPECIAL ROAD TAX FUND	185,299.81	0.00	0.00	185,299.81
022	FUEL FARM	10,745.56	24.55	0.00	10,770.11
024	COURT REPORTERS SERVICE	6,445.00	0.00	0.00	6,445.00
025	FARM TO MKT & LAT ROAD	13,478.87	20.30	0.00	13,499.17
026	RECORDS MANAGEMENT (COUNTY)	33,801.78	504.63	0.00	34,306.41
027	DISTRICT ATTORNEY FUND	270,650.67	0.00	0.00	270,650.67
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	4,673.25	0.00	0.00	4,673.25
029	BORDER SECURITY PROJECT	31,415.83	0.00	0.00	31,415.83
030	ABANDONED MOTOR VEHICLE FUND	48,136.37	8.33	0.00	48,144.70
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	25,907.86	0.00	0.00	25,907.86
036	HOME RSP #2015-0026	0.00	0.00	0.00	0.00
047	LAW LIBRARY	96,138.26	224.71	0.00	96,362.97
070	COUNTY HOTEL OCCUPANCY TAXES	20,385.49	0.00	0.00	20,385.49
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	58,308.52	0.00	0.00	58,308.52
082	TECHNOLOGY FUND	84,705.75	99.21	0.00	84,804.96
087	PRE TRIAL INTERVENTION FUND-DA	19,664.99	0.00	0.00	19,664.99
088	BORDER PROSECUTOR GRANT	20,653.06	0.00	0.00	20,653.06
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	14,705.83	0.00	0.00	14,705.83
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	5,649.87	0.00	0.00	5,649.87
093	CO ATTY PTS/PTD	19,500.00	0.00	0.00	19,500.00
095	GROUP HEALTH INSURANCE	50,383.56	562.30	0.00	50,945.86
101	2016 COLONIA FUND CONSTRUCTION	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
TOTAL UNRESTRICTED COUNTY FUNDS		5,760,589.83	6,217.61	2,465,642.03	8,232,449.47
RESTRICTED FUNDS					
023	BEE COUNTY HEALTH CARE FUND	303,347.84	323.72	3,430,875.64	3,734,547.20
060	REFUNDING BONDS, SER 1994 I&S	715,841.04	60.70	0.00	715,901.74
073	RIGHT OF WAY	71.91	260.80	0.00	332.71
080	PERMANENT SCHOOL FUND	28,353.25	3,279.18	0.00	31,632.43
083	BEE COUNTY HEALTH CARE FUND II	238,117.71	1,946.94	0.00	240,064.65
TOTAL RESTRICTED COUNTY FUNDS		1,285,731.75	5,871.34	3,430,875.64	4,722,478.73
TOTAL UNRESTRICTED & RESTRICTED FUNDS		7,046,321.58	12,088.95	5,896,517.67	12,954,928.20

INTEREST RATES EARNED FOR THE MONTH:

TEXPOOL	0.6222%
Prosperity	0.35%

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

FUND NO.	DESCRIPTION	BALANCE 03/31/16	BALANCE 03/31/17	INCREASE (DECREASE)
012	GENERAL FUND	5,799,600.19	5,619,857.64	-179,742.55
013	DISTRICT CLERK RECORDS MGMT & PRESERV	17,045.70	36,946.76	19,901.06
014	RECORDS MGMT (CO CLERK)	157,559.63	256,543.28	98,983.65
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	9,781.95	18,752.48	8,970.53
017	COURTHOUSE SECURITY FUND	61,177.04	57,949.21	-3,227.83
020	ROAD & BRIDGE OPERATING	600,020.84	1,201,677.87	601,657.03
021	SPECIAL ROAD TAX FUND	840,181.97	185,299.81	-654,882.16
022	FUEL FARM	36,052.02	10,770.11	-25,281.91
023	BEE COUNTY HEALTH CARE FUND	3,521,858.66	3,734,547.20	212,688.54
024	COURT REPORTERS SERVICE	0.00	6,445.00	6,445.00
025	FARM TO MKT & LAT ROAD	54,168.41	13,499.17	-40,669.24
026	RECORDS MANAGEMENT (COUNTY)	26,819.43	34,306.41	7,486.98
027	DISTRICT ATTORNEY FUND	221,432.96	270,650.67	49,217.71
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	2,415.64	4,673.25	2,257.61
029	BORDER SECURITY PROJECT	74,571.14	31,415.83	-43,155.31
030	ABANDONED VEHICLE FUND	46,124.77	48,144.70	2,019.93
031	BORDER PATROL INITIATIVE GRANT	26.25	0.00	-26.25
032	STONEGARDEN	0.00	0.00	0.00
033	FLEXIBLE SPENDING ACCOUNT	25,233.54	25,907.86	674.32
036	HOME RSP #2015-0026	0.00	0.00	0.00
047	LAW LIBRARY	98,216.81	96,362.97	-1,853.84
060	REFUNDING BONDS, SER 2003 I&S	729,855.92	715,901.74	-13,954.18
069	EXPO GATE FEES	0.00	0.00	0.00
070	COUNTY HOTEL OCCUPANCY TAXES	141,007.46	20,385.49	-120,621.97
072	1874 JAIL RESTORATION PROJECT	37.00	73.00	36.00
073	RIGHT OF WAY	331.60	332.71	1.11
075	FLOOD MITIGATION GRANT	0.00	18,554.87	18,554.87
080	PERMANENT SCHOOL FUND	60,921.98	31,632.43	-29,289.55
081	STATE AGENCY FUND	49,094.60	58,308.52	9,213.92
082	TECHNOLOGY FUND	85,845.11	84,804.96	-1,040.15
083	BEE COUNTY HEALTH CARE FUND II	173,105.81	240,064.65	66,958.84
087	PRE TRIAL INTERVENTION FUND-DA	13,113.52	19,664.99	6,551.47
088	BORDER PROSECUTOR GRANT	832.22	20,653.06	19,820.84
089	DISTRICT CLERK/CHILD ABUSE PREVENTION FUND	12,455.86	14,705.83	2,249.97
090	DISTRICT CLERK/OAG CHILD SUPPORT FUND	8,855.51	5,649.87	-3,205.64
093	CP ATTY PTS/PTD	0.00	19,500.00	19,500.00
095	GROUP HEALTH CARE PLAN	75,461.25	50,945.86	-24,515.39
101	2016 COLONIA FUND CONSTRUCTION	0.00	0.00	0.00
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
TOTAL COUNTY FUNDS		12,943,204.79	12,954,928.20	11,723.41

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

FUND NO.	DESCRIPTION	BEGINNING BALANCE 03/01/17	RECEIPTS	DISBURSED	ENDING BALANCE 03/31/17
012	GENERAL FUND	5,885,630	2,788,605	3,054,378	5,619,858
013	DISTRICT CLERK RECORDS MGMT & PRES.	34,660	2,862	575	36,947
014	RECORDS MGMT (CO CLERK)	243,528	13,032	16	256,543
015	ELECTIONS EQUIPMENT CONTRACT (CO CLK)	18,746	6	0	18,752
017	COURTHOUSE SECURITY FUND	62,032	3,179	7,262	57,949
020	ROAD & BRIDGE OPERATING	240,157	1,075,658	114,137	1,201,678
021	SPECIAL ROAD TAX FUND	964,563	20,736	800,000	185,300
022	FUEL FARM	10,752	29,245	29,227	10,770
023	BEE COUNTY HEALTH CARE FUND	3,506,500	228,047	0	3,734,547
024	COURT REPORTERS SERVICE	5,500	945	0	6,445
025	FARM TO MKT & LAT ROAD	101,869	1,630	90,000	13,499
026	RECORDS MANAGEMENT (COUNTY)	35,052	1,079	1,825	34,306
027	DISTRICT ATTORNEY FUND	300,469	154	29,973	270,651
028	LOCAL LAW ENFORCEMENT BLOCK GRANT	4,673	0	0	4,673
029	BORDER SECURITY PROJECT	18,850	24,919	12,353	31,416
030	ABANDONED VEHICLE FUND	47,675	1,019	549	48,145
031	ALL MITIGATION GRANT	0	0	0	0
032	SHERIFF- STONEGARDEN	0	0	0	0
033	FLEXIBLE SPENDING ACCOUNT	23,375	2,849	317	25,908
036	HOME RSP #2015-0026	0	0	0	0
047	LAW LIBRARY	94,632	2,629	898	96,363
060	REFUNDING BONDS, SER 2003 I&S	702,699	13,203	0	715,902
070	COUNTY HOTEL OCCUPANCY TAX	21,379	7	1,000	20,385
072	1874 JAIL RESTORATION PROJECT	67	6	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	58,465	13,856	40,688	31,632
081	STATE AGENCY FUND	14,543	43,765	0	58,309
082	TECHNOLOGY FUND	86,498	1,791	3,484	84,805
083	HEALTH CARE FUND II	116,218	217,798	93,951	240,065
087	PRE TRIAL INTERVENTION FUND-DA	18,262	1,406	3	19,665
088	BORDER PROSECUTOR GRANT	19,606	12,338	11,291	20,653
089	DISTRICT CLERK CHILD ABUSE PREVENTION FUND	14,096	610	0	14,706
090	DISTRICT CLERK CHILD SUPPORT FUND	5,397	254	1	5,650
093	CP ATTY PTS/PTD	18,450	1,050	0	19,500
095	GROUP HEALTH INSURANCE	55,517	96,510	101,080	50,946
101	2016 COLONIA FUND CONSTRUCTION	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
TOTAL		12,748,747	4,599,189	4,393,008	12,954,928

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

DEPT NO.	DEPARTMENT NAME	ORIGINAL BUDGET	CURRENT BUDGET	ACTUAL 6 MONTH	UNDER/(OVER) BUDGET	PERCENT USED
401	COMMISSIONERS COURT	395,953	396,103	184,175.67	211,927.33	46.50%
403	COUNTY CLERK	394,829	394,829	185,152.40	209,676.60	46.89%
405	VETERAN'S SERVICE	48,540	48,656	22,917.83	25,738.17	47.10%
406	EMERGENCY MANAGEMENT	85,022	124,060	77,006.22	47,053.78	62.07%
407	RISK MANAGEMENT	4,500	1,500	468.24	1,031.76	31.22%
409	NON DEPARTMENTAL	761,654	760,813	393,987.41	366,825.59	51.79%
426	COUNTY COURT	54,419	54,269	24,250.37	30,018.63	44.69%
427	HUMAN RESOURCES DEPARTMENT	156,073	156,073	72,382.23	83,690.77	46.38%
428	IT DEPARTMENT	133,799	134,106	55,368.25	78,737.75	41.29%
435	DISTRICT COURT	1,198,981	1,198,981	563,739.59	635,241.41	47.02%
450	DISTRICT CLERK	318,581	318,581	149,646.14	168,934.86	46.97%
455	JP#3	125,240	125,240	60,592.13	64,647.87	48.38%
456	JP#1	105,084	105,084	48,952.13	56,131.87	46.58%
457	JP#2	102,075	102,075	49,113.16	52,961.84	48.11%
458	JP#4	105,723	105,723	51,555.43	54,167.57	48.76%
475	COUNTY ATTORNEY	183,494	183,494	71,786.98	111,707.02	39.12%
477	VICTIMS ASSISTANCE COORDINATOR	68,850	68,850	24,686.00	44,164.00	35.85%
490	ELECTIONS	61,868	61,868	52,129.52	9,738.48	84.26%
495	COUNTY AUDITOR	363,550	363,550	171,455.24	192,094.76	47.16%
497	MOTOR VEHICLE REGIS. & TITLING	129,417	129,937	62,737.47	67,199.53	48.28%
498	VOTERS REGISTRATION	120,939	121,019	54,912.19	66,106.81	45.37%
499	TAX ASSESSOR-COLLECTOR	181,433	180,833	90,229.15	90,603.85	49.90%
501	APPRAISAL DISTRICT	149,762	149,762	115,623.59	34,138.41	77.20%
510	COUNTY COURTHOUSE	275,050	274,839	47,475.99	227,363.01	17.27%
511	CONGRESSIONAL DISTRICT OFFICE	5,200	5,200	1,468.88	3,731.12	28.25%
512	PROBATION BLDG.	20,500	21,770	12,309.77	9,460.23	56.54%
513	MAINTENANCE DEPT.	269,856	272,006	119,858.76	152,147.24	0.00%
514	TAX OFFICE BUILDING	9,000	9,000	3,164.07	5,835.93	35.16%
515	JUSTICE CENTER	12,700	12,700	5,122.59	7,577.41	40.34%
516	DOUGHTERY BUILDING	6,200	6,200	2,194.33	4,005.67	35.39%
517	LADD BUILDING	0	211	211.24	-0.24	100.11%
550	CONSTABLE PCT 1	15,651	15,767	6,553.13	9,213.87	41.56%
551	CONSTABLE PCT 2	19,312	19,428	9,611.06	9,816.94	49.47%
552	CONSTABLE PCT 3	12,034	12,034	5,130.80	6,903.20	42.64%
553	CONSTABLE PCT 4	19,286	19,286	8,467.78	10,818.22	43.91%
564	911 ADDRESSING	31,732	31,732	15,581.54	16,150.46	49.10%
565	SHERIFF	1,685,109	1,702,036	798,297.72	903,737.88	46.90%
566	CORRECTIONAL FACILITIES	1,776,083	1,772,387	737,633.23	1,034,754.17	41.62%
567	HIGHWAY PATROL	36,224	36,224	17,216.71	19,007.29	47.53%
568	HWY PATROL LICENSE & WEIGHT	5,800	5,800	1,421.30	4,378.70	24.51%
570	JUVENILE BOARD	59,462	59,462	28,638.75	30,823.25	48.16%
571	PROBATION	210,106	210,106	198,822.00	11,284.00	94.63%
631	COMMUNITY AFFAIRS	121,567	121,567	60,727.67	60,839.33	49.95%
632	WASTE MANAGEMENT	209,657	209,657	91,021.87	118,635.13	43.41%
640	PUBLIC ASSISTANCE	187,193	187,193	87,368.61	99,824.39	46.67%
650	COUNTY LIBRARY	85,000	85,000	42,499.65	42,500.35	50.00%
665	AGRICULTURAL EXT SERVICE	91,782	91,782	44,621.58	47,160.42	48.62%
673	BEE COUNTY EXPO	188,155	196,353	97,084.00	99,269.00	49.44%
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%
TOTAL GENERAL FUND EXPENDITURES		11,470,258	11,533,150	5,547,848.37	5,985,301.63	48.10%

For SIX months (50.00% of year) 48.10% of the current budget was spent.

Bee County, Texas
General Fund Comparison of Revenue
For the SIX Months Ended MARCH 31, 2016 and MARCH 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	5,917,125.86	6,245,047.42	327,921.56	5.54%
DELINQUENT TAXES	76,206.14	78,487.06	2,280.92	2.99%
COUNTY SALES TAX	588,290.41	441,476.39	(146,814.02)	-24.96%
LICENSES & PERMITS	0.00	0.00	0.00	0.00%
INTERGOVERNMENTAL REV	59,438.17	411,612.10	352,173.93	592.50%
CHARGES FOR SERVICES	287,905.27	376,221.74	88,316.47	30.68%
FINES & FORFEITURES	71,547.85	59,371.63	(12,176.22)	-17.02%
INMATE REV & TELEPHONE	142,434.24	112,239.47	(30,194.77)	-21.20%
MISCELLANEOUS REVENUE	118,284.27	124,070.26	5,785.99	4.89%
TRANSFERS IN	192,705.07	59,360.00	(133,345.07)	-69.20%
TOTAL	7,453,937.28	7,907,886.07	453,948.79	6.09%

General Fund 2016-2017 Budgeted Revenue	11,261,047.00	100.00%
Received through 03/31/17	7,907,886.07	70.22%
Remaining to be received	<u>\$3,353,160.93</u>	<u>29.78%</u>

**BEE COUNTY, TEXAS
COUNTY INDEBTEDNESS**

FUND NO.	DESCRIPTION	ORIGINAL ISSUE	REFUNDING BONDS, SER 2012	PRINCIPAL BALANCE 03/31/17	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