

BEE COUNTY, TEXAS
ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021

ISSUED BY:
BEE COUNTY AUDITOR'S OFFICE

BEE COUNTY, TEXAS
 ANNUAL COMPREHENSIVE FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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INTRODUCTORY SECTION

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COUNTY JUDGE:
George P. Morrill III
COUNTY CLERK:
Nickelle Clark Gonzales
DISTRICT CLERK:
Zenaida R. Silva
COUNTY ATTORNEY:
Mike Knight
SHERIFF:
Alden E. Southmayd
TAX ASSESSOR-COLLECTOR:
Linda G. Bridge



COUNTY OF BEE

COMMISSIONER PRECINCT 1:
Carlos Salazar, Jr.
COMMISSIONER PRECINCT 2:
Dennis DeWitt
COMMISSIONER PRECINCT 3:
Sammy G. Farias
COMMISSIONER PRECINCT 4:
Ken Haggard
COUNTY AUDITOR:
April A. Cantu

March 22, 2022

The Honorable District Judges
Janna K. Whatley, 343rd Judicial District
Starr B. Bauer, 36th Judicial District
Patrick L. Flanigan, 156th Judicial District

The Honorable Commissioners' Court, Bee County, Texas
George P. Morrill III, County Judge
Kristopher Linney, County Commissioner, Precinct 1
Dennis DeWitt, County Commissioner, Precinct 2
Sammy Farias, County Commissioner, Precinct 3
Ken Haggard, County Commissioner, Precinct 4

The Citizens of Bee County

Ladies, Gentlemen, and Citizens:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, the Annual Comprehensive Financial Report of Bee County for fiscal year ending September 30, 2021 is hereby issued.

This report consists of management's representations concerning the finances of Bee County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Bee County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Bee County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, Bee County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As financial management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Bee County's financial statements have been audited by Singleton, Clark & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Bee County for fiscal year ending September 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; testing the compliance of self imposed policies, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Bee County's financial statements for the fiscal year ended September 30, 2021, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Bee County's MD&A can be found immediately following the report of the independent auditors.

Profile of Bee County

Bee County is in the Rio Grande plain of south central Texas, fifty miles northwest of Corpus Christi and 146 miles southeast of Austin. It is bordered on the north by Karnes and Goliad counties, on the east by Refugio County, on the south by San Patricio County, and on the west by Live Oak County. Beeville is the county's largest town and seat of government. An airport built in 1966 serves Beeville and the surrounding region.

Bee County covers 866 square miles that slope gently to the coast. The elevation ranges from 200 to 300 feet. Geologically northern Bee County is in the Rio Grande embayment; the Lissie and Beaumont formations extend into the southern part of the county to form a broad, flat, and fertile plain. Blanco, Medio, and Aransas creeks and their tributaries, which flow in a southeasterly direction, drain the county. The southwest corner of the county has cracking clayey soils or loamy surfaces with cracking clayey subsoils. The northern two-thirds of the county has dark, alkaline soils, with loamy surface layers and cracking clayey subsoils, while the remainder of the county has light-colored acidic soils, with loamy surface layers and cracking clayey subsoils. Between 41 to 50 percent of the land in the county is considered prime farmland.

Bee County was established shortly after the settlement of the Cart War, which originated ten miles east of the site of Beeville. The county, named for Barnard E. Bee, Sr., was formed from San Patricio, Goliad, Refugio, Live Oak, and Karnes counties on December 8, 1857, and officially organized on January 25, 1858, when the first officers were elected. Beeville, the first county seat, was on Medio Creek, near Medio Hill, where the first post office had been established in 1857. In 1860 Maryville became the county seat; this community was later designated Beeville-on-the-Poesta to distinguish it from the former county seat.

Bee County is a public corporation and political subdivision of the State of Texas. The county seat is the City of Beeville. The general governing body of the County is the elected five-member Commissioners' Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve four years staggered terms, two members elected every two years. The county judge is elected at large to serve a four-year term. Therefore, the Court makes decisions and imposes policies to benefit the entire County of Bee and the citizens therein.

The Commissioners' Court sets the tax rates, establishes policies for the County operations, approves contracts for the County develops and adopts the County budget within the resources as estimated by the County Auditor. The Commissioners' Court is also responsible for development of policies and orders, approving financial commitments and appointment of various department heads. The management and leadership provided by members of the Commissioners' Court and the elected and appointed officials of other departments are crucial to the success of the County's financial management and growth.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing, and approving" all disbursements from County funds prior to their submission to the Commissioners' Court for approval. The County Auditor is appointed by the council of district judges for a two year term.

The County provides many varied services for the public it serves. These services include operation of the district, county and justices of the peace judicial systems, voting operations for national, state and some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of the law enforcement agencies (sheriff and constables), operation of the county jail, assistance to indigents, the provision of juvenile health and education and welfare services involving the care and correction of dependent or delinquent children as well as property tax collections for multiple agencies.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriations to the County Judge and the County Auditor on or before the last week of May 31st of each year. The County Auditor uses these requests as the starting point for developing a base line budget, without any tax increases. The County Auditor then presents this base line budget to the Commissioners' Court for review prior to July. The Commissioners' Court holds several budget workshops to discuss priorities or meet with department heads. A copy of the proposed budget is filed with the county clerk, county auditor, and posted on official county website. The Commissioners' Court then must hold a public hearing on a day within seven calendar days after the date the proposed budget is filed, but before September 30th of the current year. The Commissioners' Court must take action on the proposed budget at the conclusion of the public hearing.

The Commissioners' Court may levy taxes only in accordance with the budget. After final approval of the budget, the Commissioners' Court may spend County funds only in strict compliance with the budget, except in any emergency. The Commissioners' Court may authorize an emergency expenditure as an amendment to the original budget only in case of grave public necessity to meet an unusual and unforeseen condition that could have been included in the original budget through the use of reasonable diligent thought and attention. If the court amends the original budget to meet an emergency, the court must file a copy of its order amending the budget with the County Clerk and the clerk shall attach the copy to the original budget. Only the Commissioners' Court may amend the budget and shift funds from one budget account to another.

The original budget is adopted by Commissioners' Court. Amendments are made during the year and approved by Commissioners' Court. The budget should not be exceeded in any expenditures category under state law. The budget was amended to reflect as closely as possible revenues and expenditures for the twelve-month period. Certain categories exceeded the budget estimates. These variances were due to the fluctuations in revenues and expenditures as opposed to the prorated budget estimates. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

The County Judge is, by statute, the Budget Officer of the County. He usually requests and relies on the assistance of the County Auditor to prepare the annual budget. After being furnished budget guidelines by Commissioners' Court, the County Judge, with the help of the County Auditor, prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to Commissioners' Court. The County's legally adopted budget is at the function level. For internal management purposes, the budgets are detailed by line-item and entered into the accounting records. Comparisons of actual expenditures to budget are made on an ongoing basis. Formal budgetary integration is not employed for Capital Project Funds because of budgetary control achieved through legally binding contracts. Budgetary integration is not employed for the internal service fund because expenses are not controllable by management.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates. The risk of large unfunded unforeseen expenses is reduced by the County since insurance coverage is obtained through a risk pool against catastrophic losses to infrastructure or property. The Texas Association of Counties Health and Employee Benefits Pool program is owned by county entities that have chosen the Pool to provide health coverage for their employees. Mental Health is also a factor in the county's responsibility with unfunded mandates. The TIDC grant for our TRLA services has recognized this need and added a component to the grant for a mental health professional. A new cyber liability insurance policy was added due to unpredictable internet liability. Another, beneficial financial forecasting tool is the utilization of the Texas County and District Retirement System (TCDRS) pension plan. The County provides retirement, disability, and death benefits for all of its regular employees through a nontraditional defined benefit pension plan with high returns (over 7%) for retirees. The addition of a New Law Enforcement Center and the foreseen & unforeseen financial challenges that the County may encounter will defiantly affect the County's ongoing financial condition.

Local Economy

Bee County experienced a slight increase to property values in 2021, resulting in a slight tax increase for the fiscal 2021-2022 budget in the I&S portion of our tax rate. Sales tax revenue increased during the 2020-2021 fiscal year compared to the previous year. The local economy had slight growth, with most industry remaining in farming and ranching. Notable new developments, however, include a large solar farm in the Northern part of the County, another wind farm expansion in the southeastern part of the County, and the decision by NAFFCO, a Dubai-based fire safety diversified equipment manufacturer, to locate its first North American manufacturing and distribution facility in Bee County.

This past fiscal year also saw the continued scaling back of COVID-19 related measures across the state, nation and world and a steady economic recovery. The County managed its COVID-19 response aggressively but with an eye to maintaining availability of all County services; this led the County to remain open to the public throughout the pandemic and minimized the attendant costs of re-emerging from the pandemic. The COVID-19 pandemic, nevertheless, negatively impacted several revenue sources the County enjoys, which losses will likely be cured by federal funding through the American Rescue Plan Act of 2021 ("ARP"), provided that such funding ultimately vests with the County.

Funds from ARP and from CARES Act have helped the County substantially in blunting the economic effect of COVID-19, recovering from the impact of COVID-19, and in financing necessary maintenance and improvements to utilities and other services in the County. Such expenditures include substantial improvements to local water development entities, maintenance and repair of certain county buildings, the provision equipment and materials for our Sheriff's Office, County Jail and Office of Emergency Management, new technological solutions for operating in a pandemic, safety solutions for county employees at work, additional pay for employees, and several future planned expenditures to improve the County's ability to operate during a pandemic in the future.

As previously mentioned, construction on a new solar farm in north Bee County began last fiscal year and should be completed and on-line this fiscal year. This solar farm (Sparta Solar Center) is a part of the Helena Energy Center which also includes a large wind farm project instituted by Dutch Company Orsted in 2020. The company estimates installing 600,00 or more solar panels in the solar farm and 66 wind turbines, as well as all necessary infrastructure to tie both projects into the power grid. The company estimates the total investment in Bee County to about \$500,000,000. The company estimates both projects going on-line during the calendar year 2022. Bee County declined to offer abatements for either project.

Long-term Financial Planning

As expected, alternative energy companies continue to develop projects on private property situated in Bee County even though no tax abatements are awarded for such development. These developments will increase the County tax rolls by nearly a billion dollars as quickly as the calendar year 2022.

As stated in previous Annual Comprehensive Financial Report transmittal letters, in 2017, the County purchased Certificates of Obligation, Series 2017 with no opposition in the amount of 25,000,000 for the purpose of building a new law enforcement center. This law enforcement center consists of a new sheriff's office and jail. The Carlos Carrizales Law Enforcement Center and Bob Horn Jail opened early summer 2020. The existing Combination Tax and Revenue Certificates of Obligation, Series 2012 were refinanced and are now labeled Series 2020. Both the C.O's, Series 2017 and the new 2020 have been combined and amortized with the help of the County's financial advisor Victor Quiroga, Jr through Specialized Public Finance Inc.. The certificates will be paid back over the next 30 years. State statutes limit the amount of debt a governmental entity may issue at 25 percent of its total assessment valuation of real property. The County is within its debt limits.

Awards and Acknowledgements

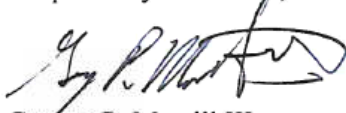
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bee County for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. The ACFR must satisfy both accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County has received a Certificate of Achievement for the last thirty years (fiscal year ended 1991 through 2020). The current report continues to conform to the Certificate of Achievement program requirements and is submitted to the GFOA.

The presentation of the ACFR could not have been accomplished without the efficient and dedicated services of the staff at the County Auditor's office. Appreciation is extended to the Commissioners' Court, county officials, and all county employees who have given their support in planning and conducting the financial operations of the County. Also, much appreciation is extended to the District Judges for their continued support and guidance.

Respectfully submitted,



George P. Morrill III
Bee County Judge



April A. Cantu
Bee County Auditor

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Bee County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

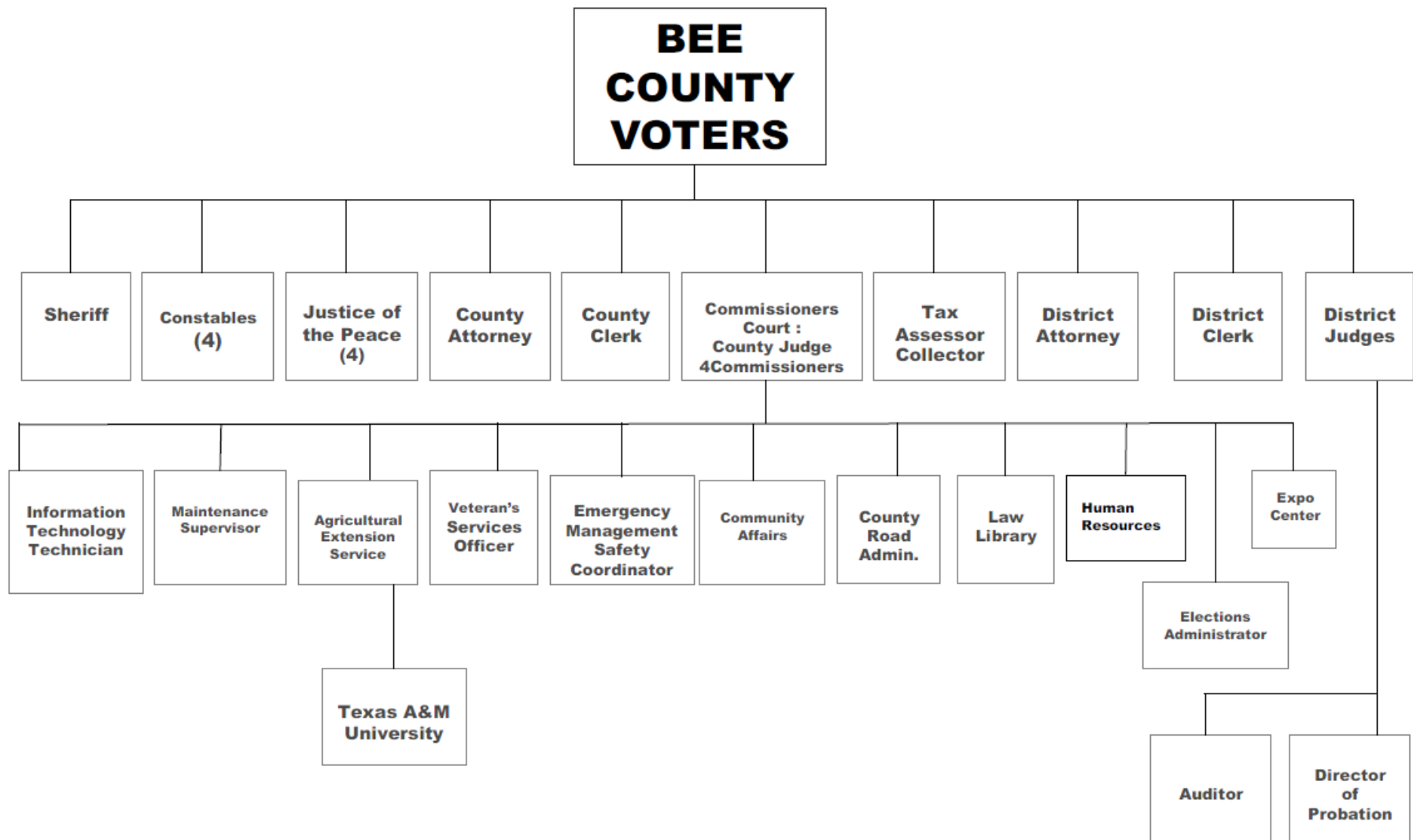
September 30, 2020

Christopher P. Morrill

Executive Director/CEO

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BEE COUNTY ORGANIZATIONAL CHART



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BEE COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
SEPTEMBER 30, 2021

DISTRICT COURT

Starr Bauer
Patrick L. Flanigan
Janna Whatley
Jose Aliseda
Zenaida Silva

Judge, 36th Judicial County
Judge, 156th Judicial County
Judge, 343rd Judicial County
District Attorney
District Clerk

COMMISSIONERS COURT

George Morrill III
Carlos Salazar Jr.
Dennis DeWitt
Samuel Farias
Ken Haggard

County Judge
Commissioner, Precinct No. 1
Commissioner, Precinct No. 2
Commissioner, Precinct No. 3
Commissioner, Precinct No. 4

OTHER COUNTY OFFICIALS

Alden Southmayd
Nickelle C. Gonzales
Michelle Matus (appointed)
Michael Knight
April A. Cantu

Sheriff
County Clerk
Tax Assessor-Collector
County Attorney
County Auditor

JUSTICES OF THE PEACE

Susana Contreras
Milton Showalter
Abel Suniga
Leticia Cantu

Precinct No. 1
Precinct No. 2
Precinct No. 3
Precinct No. 4

CONSTABLES

Johnny Saucedo
Micaela Ochoa
Kirk Delgado
Ronnie Olivares

Precinct No. 1
Precinct No. 2
Precinct No. 3
Precinct No. 4

OTHER OFFICIALS

Raynaldo Gonzales
Landen Gulick
Johnny Carabajal
Jason Woods
Charity Franco

Road & Bridge Administrator
Extension Agent
Community Affairs
Adult Probation Director
Juvenile Probation Director

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable Judge, Members of Commissioners Court, and Citizens of
Bee County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bee County, Texas (the "County") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Bee County, Texas as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General Fund and each major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis section which precedes the basic financial statements and the pension and other post-employment benefits related schedules following the notes section be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on this information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

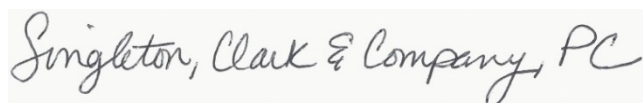
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting.



Singleton, Clark & Company, PC
Cedar Park, Texas
February 4, 2022

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BEE COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Management's Discussion and Analysis

As management of Bee County, Texas (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages iii-vii of this report.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$43,445,941 (*net position*). Of this amount, \$8,468,621 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$610,169 as a result of current year activities.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$12,539,373, an increase of \$718,564 in comparison to the prior year. This increase was primarily due to higher than expected General Sales and Use Tax revenue in the General Fund in the current year.
- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed*, *assigned*, and *unassigned* components of *fund balance*) for the General Fund was \$6,127,881 which represents 49% of total General Fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information and other supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

BEE COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

The government-wide financial statements are designed to distinguish functions of a governmental organization that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). However, the County currently only engages in governmental activities.

The governmental activities of the County include general government, public safety, judicial system, highways and streets, public facilities, health and welfare, culture and recreation, and conservation and development.

The government-wide financial statements can be found on pages 18-19 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 36 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Bridge Fund, Healthcare Fund I, Healthcare Fund II, American Rescue Plan Fund, and Debt Service Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The County adopts annual appropriated budgets for the General Fund, all of the major special revenue funds, as well as for several others. Budgetary comparisons have been provided for each of the major funds, with the exception of the American Rescue Plan Fund and Debt Service Fund, as part of the basic financial statements. The Debt Service Fund budget is presented within the combining and individual fund financial statements section of the report. The American Rescue Plan Fund budget is not presented due to it being adopted per the approved grant received, rather than fiscal year, basis.

The basic governmental fund financial statements can be found on pages 22-35 of this report.

BEE COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Proprietary Funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County has the option of maintaining two different types of proprietary funds.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. However, the County is not currently utilizing any enterprise type funds.

Internal service funds are an accounting device used to accumulate and allocate costs internally among an organization's functions. The County is currently utilizing two internal service funds.

The Fuel Service Fund is used to track fuel costs for the County as a whole and allocate the costs to County departments.

The Group Health Insurance Service Fund is used to track and allocate health insurance costs.

Because the services provided by internal service funds predominantly benefit governmental rather than business-type functions, they are included within *governmental activities* in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 36-39 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County maintains one type of fiduciary fund, those being custodial funds. *Custodial Funds* report resources held by the County in a custodial capacity, primarily for the activities of elected officials prior to those funds being officially remitted to the County treasury.

The fiduciary fund financial statements can be found on page 40-41 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 45-71 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's participation in the Texas County and District Retirement System pension program and Group Term Life Insurance program for its employees and retirees. The required supplementary information can be found on pages 74-79 of this report.

Combining and Individual Fund Financial Statements and Schedules. The combining and individual fund financial statements and schedules referred to earlier in connection with nonmajor governmental funds and budgetary comparison information are presented immediately following the required supplementary information.

Combining and individual fund statements and schedules can be found on pages 82-127 of this report.

BEE COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial health. In the case of the County, assets exceeded liabilities by \$43,445,941 at the close of the most recent fiscal year.

**Bee County, Texas
Net Position**

	Governmental Activities 2021	Governmental Activities 2020	Change
ASSETS			
Current & Other Assets	\$ 23,577,845	\$ 21,968,209	\$ 1,609,636
Capital Assets	56,183,475	57,210,079	(1,026,604)
Total Assets	79,761,320	79,178,288	583,032
DEFERRED OUTFLOWS			
Deferred Outflows	1,217,297	440,650	776,647
LIABILITIES			
Current Liabilities	4,164,998	2,370,483	1,794,515
Long-term Liabilities	27,156,427	28,097,637	(941,210)
Total Liabilities	31,321,425	30,468,120	853,305
DEFERRED INFLOWS			
Deferred Inflows	6,211,251	6,315,046	(103,795)
NET POSITION			
Net Investment in Capital Assets, net of Related Debt	29,954,066	29,985,917	(31,851)
Restricted	5,023,254	4,640,352	382,902
Unrestricted	8,468,621	8,209,503	259,118
Total Net Position	\$ 43,445,941	\$ 42,835,772	\$ 610,169

By far, the largest portion of the County's net position, \$29,954,066 reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$5,023,254 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$8,468,621 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors. At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position. The same situation held true for the prior fiscal year.

BEE COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Governmental Activities. During the current fiscal year, net position for governmental activities increased by \$610,169 to end the year with a net position of \$43,445,941. A summary of the changes in net position is shown below.

**Bee County, Texas
Changes in Net Position**

	Governmental Activities 2021	Governmental Activities 2020	Change
Revenues:			
Program Revenues:			
Charges for Services	\$ 3,159,240	\$ 3,159,147	\$ 93
Operating Grants & Contributions	3,481,073	2,467,392	1,013,681
Capital Grants and Contributions	20,172	32,890	(12,718)
General Revenues:			
Property Taxes	11,952,626	11,475,609	477,017
General Sales and Use Taxes	1,957,685	1,642,748	314,937
Investment Earnings	415,846	697,094	(281,248)
Miscellaneous	446,385	816,930	(370,545)
Total Revenue	21,433,027	20,291,810	1,141,217
Expenses:			
General Government	5,073,325	4,475,293	598,032
Public Safety	5,571,438	5,201,657	369,781
Judicial System	4,286,014	4,391,196	(105,182)
Highways and Streets	1,719,593	1,495,271	224,322
Public Facilities	1,009,195	755,545	253,650
Health and Welfare	1,698,569	2,413,209	(714,640)
Culture and Recreation	99,461	99,307	154
Conservation and Development	439,686	468,286	(28,600)
Interest on Long-Term Debt	925,577	998,992	(73,415)
Total Expenses	20,822,858	20,298,756	524,102
Increase (Decrease) in Net Position	610,169	(6,946)	617,115
Net Position - Beginning	42,835,772	42,842,718	(6,946)
Net Position - Ending	\$ 43,445,941	\$ 42,835,772	\$ 610,169

BEE COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Financial Analysis of Governmental Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, an entity itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by Commissioners Court.

At September 30, 2021, the County's governmental funds reported combined fund balances of \$12,539,373, an increase of \$718,564 in comparison with the prior year. Approximately 49% of this amount, or \$6,127,881, constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned* to indicate that it is 1) not in spendable form \$22,149, 2) restricted for particular purposes \$6,318,700, and 3) committed for particular purposes \$70,643.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$6,127,881, while total fund balance increased to \$6,150,030. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. As of year end both categories were approximately 50% of total General Fund expenditures.

The fund balance of the General Fund increased by \$478,062 during the current fiscal year. The increase was primarily due to the General Fund reporting higher than expected sales tax revenue and lower than expected expenditures during the year caused by some degree to decreased activities resulting from Covid-19 shutdowns.

The Road and Bridge Fund, a major fund, experienced a \$134,698 increase in fund balance during the current fiscal year to end at \$284,022. The increase in fund balance was mainly due to lower than expected Capital Outlay in the current year compared to previous years.

The Healthcare Fund I, a major fund, reported a \$258,496 increase in fund balance during the current fiscal year to end at \$4,694,296. The increase in fund balance was mainly due to the Healthcare Fund I experiencing lower expenditures than were anticipated in the originally adopted budget.

The Healthcare Fund II, a major fund, reported a decrease in fund balance of \$6,265 during the current fiscal year to end at \$-0-. This fund receives subsidies from the General Fund each year to assist in the payments of indigent and inmate medical expenses as well as emergency services for County residents. The fund was subsidized just enough to ensure the fund balance did not end in a negative position.

The American Rescue Plan, a major fund, reported a fund balance during the current fiscal year to end at \$-0-.

BEE COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

The Debt Service Fund, a major fund, reported a fund balance decrease of \$63,829, to end the year with a fund balance of \$29,206. This decrease in fund balance was mainly due to the County making scheduled debt payments during the year.

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The County's proprietary funds consist of two internal service funds which are shown in a combined single column within the basic financial statements in accordance with presentation requirements for internal service funds. This column is expanded however in the combining and individual fund statements to show a Fuel Service Fund and a Group Health Insurance Fund.

The net position of the Fuel Service Fund at the end of the year was \$70,289, reflecting an decrease of \$7,478. The Group Health Insurance Service Fund net position decreased by \$139,701 to end at \$-0-. The moderate net position fluctuations in these funds were simply the result of operations.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year, some of the more significant budget amendments were as follows:

The shared drive of our IT system that all departments used daily was taken over by threat actors and held for ransom. Although Bee County chose not to pay the said ransom, our insurance company strongly recommended purchasing a "Defender" program which caused a significant budget amendment of \$70,000. The Waste Management department also encountered an emergency situation with one of the dump stations in north Bee County. The original owner of the dump station passed away in 2020 and the son who took over the property did not want to continue to lease the property to the county. Commissioners Court had to locate property and build it up for this purpose which caused a \$36,000 budget amendment for all relocation expenses. Additionally a \$17,600 budget amendment was needed to cover the unexpected increase in fuel costs.

Capital Assets and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of September 30, 2021, amounted to \$56,183,475 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, roads, highways, and bridges. Capital assets for the current fiscal year decreased by approximately 2%.

Capital Assets of Bee County, Texas

	Governmental Activities 2021	Governmental Activities 2020	Change
Land	\$ 312,892	\$ 312,892	\$ -
Construction in Progress	122,605	26,125,506	(26,002,901)
Buildings	63,450,315	36,760,135	26,690,180
Furniture and Equipment	6,713,222	6,567,093	146,129
Infrastructure	29,087,751	28,482,988	604,763
Total	<u>99,686,785</u>	<u>98,248,614</u>	<u>1,438,171</u>
Less Accumulated Depreciation	<u>(43,503,310)</u>	<u>(41,038,535)</u>	<u>(2,464,775)</u>
Capital assets, net of depreciation	<u>\$ 56,183,475</u>	<u>\$ 57,210,079</u>	<u>\$ (1,026,604)</u>

Additional information on the County's capital assets can be found in Note III.D on page 55-56 of this report.

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BEE COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$26,470,144. The remainder of County long-term debt obligations consisted of capital leases and compensated absences.

Outstanding Debt of Bee County, Texas

	Governmental Activities 2021	Governmental Activities 2020	Change
General Obligation Bonds	\$ 2,200,000	\$ 2,690,000	\$ (490,000)
Certificates of Obligation Bonds	23,399,890	23,982,724	(582,834)
Capital Leases Payable	629,519	551,439	78,080
Compensated Absences	240,735	289,329	(48,594)
Total	<u>\$ 26,470,144</u>	<u>\$ 27,513,492</u>	<u>\$ (1,043,348)</u>

Long-term debt decreased overall by approximately 4% as a result of the County making scheduled debt payments during the year.

The County maintains an “AA-” rating from Standard & Poor’s for general obligation debt.

Additional information on the County’s long-term debt can be found in Note III.J on pages 67-69 of this report.

Economic Factors and Next Year’s Budgets and Rates

The following economic factors currently affect the County and were considered in developing the 2020-2021 fiscal year budget:

- The Commissioner's Court had to make tough decisions which led to limiting pay increases that are much needed due to rising inflation and forecasting. Taxes had to be increased 3.29% to help cover rising costs and reduced revenues. These included costs for group medical, additional IT personnel and compensating for decreased revenue estimates due to reduced collections.
- The Bee County Law Enforcement Center is still plagued with HVAC issues with continued efforts made to recover additional costs due to mitigating the damage caused by high humidity levels experienced in South Texas. Outside counsel continues to assist in these efforts causing additional General Fund monies to be spent on leased equipment.
- COVID-19 continued to play a part in every aspect of planning before, during and after the budget process. State and Federal funding in the form of CARES and ARPA distributions are being utilized as allowed. The planning and continued expense of the ARPA funds will continue into 2026 for completion of projects approved through the Commissioners Court.
- Unfunded mandates imposed by the State Legislature continue to impact the local tax rate.

Requests for Information

This financial report is designed to provide a general overview of the County finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor’s Office, 111 N. St. Mary’s Street, Suite 101, Beeville, Texas 78102, or by calling (361) 621-1550.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

BEE COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government Governmental Activities
ASSETS	
Cash and Temporary Investments	\$ 8,972,564
Investments	6,652,423
Property Taxes Receivable	1,253,799
Allowance for Uncollectible Taxes	(125,380)
Accounts Receivable	959,222
Due from Fiduciary Funds	12,025
Notes Receivable	4,940,264
Inventories	21,897
Prepaid Expenditures	22,149
Net Pension Asset	868,882
Capital Assets not Being Depreciated:	
Land	312,892
Construction in Progress	122,605
Capital Assets, Being Depreciated	
Buildings and Improvements	63,450,315
Infrastructure	29,087,751
Machinery, Equipment, and Vehicles	6,713,222
Accumulated Depreciation	(43,503,310)
Total Assets	79,761,320
DEFERRED OUTFLOWS OF RESOURCES	
Pension Plan Items	1,078,372
Other Post-Employment Benefit Items	138,925
Total Deferred Outflows of Resources	1,217,297
LIABILITIES	
Accounts Payable	763,715
Interest Payable	134,985
Accrued Salaries and Wages	75,999
Due to Others	17,248
Unearned Revenues	3,173,051
Noncurrent Liabilities:	
Due Within One Year	1,341,381
Due in More Than One Year	25,128,763
Other Post-Employment Benefits Liability	686,283
Total Liabilities	31,321,425
DEFERRED INFLOWS OF RESOURCES	
Long-Term Lease Receivable	4,940,869
Pension Plan Items	1,249,321
Other Post-Employment Benefit Items	21,061
Total Deferred Inflows of Resources	6,211,251
NET POSITION	
Net Investment in Capital Assets	29,954,066
Restricted for Health and Welfare	4,694,296
Restricted for Capital Projects	15,730
Restricted for Debt Service	29,206
Restricted for Roads and Bridges	284,022
Unrestricted	8,468,621
Total Net Position	\$ 43,445,941

The notes to the financial statements are an integral part of this statement.

BEE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs:	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Primary Government:					
Governmental Activities:					
General Government	\$ 5,073,325	\$ 950,467	\$ 120,985	\$ -	\$ (4,001,873)
Public Safety	5,571,438	575,298	1,592,766	-	(3,403,374)
Judicial System	4,286,014	388,496	1,416,777	-	(2,480,741)
Highways and Streets	1,719,593	565,590	350,545	-	(803,458)
Public Facilities	1,009,195	21,823	-	-	(987,372)
Health and Welfare	1,698,569	609,440	-	-	(1,089,129)
Culture and Recreation	99,461	44,258	-	-	(55,203)
Conservation and Development	439,686	3,868	-	20,172	(415,646)
Debt Interest	925,577	-	-	-	(925,577)
Total Governmental Activities:	<u>\$ 20,822,858</u>	<u>\$ 3,159,240</u>	<u>\$ 3,481,073</u>	<u>\$ 20,172</u>	<u>(14,162,373)</u>
General Revenues:					
					11,952,626
					1,957,685
					415,846
					446,385
					<u>14,772,542</u>
					610,169
					<u>42,835,772</u>
					<u>\$ 43,445,941</u>

The notes to the financial statements are an integral part of this statement.

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FUND BASIS FINANCIAL STATEMENTS

BEE COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	<u>012</u>	<u>020</u>	<u>023</u>	<u>083</u>
	General Fund	Road & Bridge Fund	Healthcare Fund - I	Healthcare Fund - II
ASSETS				
Cash and Temporary Investments	\$ 2,910,813	\$ 279,266	\$ 779,440	\$ 135,450
Investments	2,949,968	3,327	3,697,077	2,051
Property Taxes Receivable	930,908	-	-	-
Allowance for Uncollectible Taxes	(93,091)	-	-	-
Accounts Receivable	705,231	37,105	-	-
Due from Other funds	371,676	-	217,779	93,203
Notes Receivable	-	-	1,945,033	2,995,231
Prepaid Expenditures	22,149	-	-	-
Total Assets	<u>\$ 7,797,654</u>	<u>\$ 319,698</u>	<u>\$ 6,639,329</u>	<u>\$ 3,225,935</u>
LIABILITIES				
Accounts Payable	\$ 545,765	\$ 27,459	\$ -	\$ 12,925
Interest Payable	109	-	-	-
Accrued Salaries and Wages	62,595	8,217	-	-
Due to Other Funds	143,774	-	-	217,779
Due to Others	17,248	-	-	-
Unearned Revenues	39,711	-	-	-
Total Liabilities	<u>809,202</u>	<u>35,676</u>	<u>-</u>	<u>230,704</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	837,817	-	-	-
Deferred Inflows - Unavailable Revenue	605	-	1,945,033	2,995,231
Total Deferred Inflows of Resources	<u>838,422</u>	<u>-</u>	<u>1,945,033</u>	<u>2,995,231</u>
FUND BALANCES (DEFICITS)				
Nonspendable:				
Prepaid Expenditures	22,149	-	-	-
Restricted for:				
Health and Welfare	-	-	4,694,296	-
Roads and Bridges	-	284,022	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Other Purposes	-	-	-	-
Committed for:				
Other Purposes	-	-	-	-
Assigned for:				
Unassigned	6,127,881	-	-	-
Total Fund Balances	<u>6,150,030</u>	<u>284,022</u>	<u>4,694,296</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 7,797,654</u>	<u>\$ 319,698</u>	<u>\$ 6,639,329</u>	<u>\$ 3,225,935</u>

The notes to the financial statements are an integral part of this statement.

<u>078</u>	<u>060</u>		
American Rescue Plan Fund	Debt Service Fund	Total Non- Major Funds	Total Governmental Funds
\$ 3,133,340	\$ 29,206	\$ 1,638,937	\$ 8,906,452
-	-	-	6,652,423
-	140,904	181,987	1,253,799
-	(14,090)	(18,199)	(125,380)
-	-	199,976	942,312
-	-	-	682,658
-	-	-	4,940,264
-	-	-	22,149
<u>\$ 3,133,340</u>	<u>\$ 156,020</u>	<u>\$ 2,002,701</u>	<u>\$ 23,274,677</u>
\$ -	\$ -	\$ 157,827	\$ 743,976
-	-	-	109
-	-	5,187	75,999
-	-	294,080	655,633
-	-	-	17,248
3,133,340	-	-	3,173,051
<u>3,133,340</u>	<u>-</u>	<u>457,094</u>	<u>4,666,016</u>
-	126,814	163,788	1,128,419
-	-	-	4,940,869
<u>-</u>	<u>126,814</u>	<u>163,788</u>	<u>6,069,288</u>
-	-	-	22,149
-	-	-	4,694,296
-	-	-	284,022
-	29,206	-	29,206
-	-	15,730	15,730
-	-	1,295,446	1,295,446
-	-	70,643	70,643
-	-	-	6,127,881
<u>-</u>	<u>29,206</u>	<u>1,381,819</u>	<u>12,539,373</u>
<u>\$ 3,133,340</u>	<u>\$ 156,020</u>	<u>\$ 2,002,701</u>	<u>\$ 23,274,677</u>

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BEE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balances - Governmental Funds		\$ 12,539,373
<p>Internal service funds are used by management to charge the costs of health insurance and fuel to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities column on the Statement of Net Position.</p>		
		70,289
<p>Capital assets and related accumulated depreciation used in governmental activities are not current financial resources, and therefore not reported in the funds. These are detailed as follows:</p>		
Governmental activities capital assets	\$ 99,686,785	
Less accumulated depreciation	<u>(43,503,310)</u>	56,183,475
<p>Net pension and other post-employment assets or liabilities as well as related deferred inflows and outflows are not reported in the governmental funds, but are reported on the Statement of Net Position. These amounts are detailed as follows:</p>		
Current pension funding asset	868,882	
Deferred outflows related to pensions	1,078,372	
Deferred inflows related to pensions	(1,249,321)	
Other post-employment benefits liability	(686,283)	
Deferred outflows related to other post-employment benefits	138,925	
Deferred inflows related to other post-employment benefits	<u>(21,061)</u>	129,514
<p>Uncollected property taxes are not available to pay for current operations and are therefore not recorded within the fund balance of the governmental funds. These amounts are however recorded in the statement of net position, net of an allowance for uncollectible amounts.</p>		
		1,128,419
<p>Long-term liabilities, such as bonds and notes payable, are not due and payable in the current period, and therefore not reported as liabilities in the governmental funds. These are detailed as follows:</p>		
Bonds payable	(25,966,271)	
Capital leases	(383,506)	
Compensated absences	<u>(120,367)</u>	(26,470,144)
<p>Accrued interest on long-term debt related to governmental activities is not due and payable in the current period and therefore not reported in the governmental funds but is reported on the Statement of Net Position</p>		
		<u>(134,985)</u>
Net Position of Governmental Activities		<u><u>\$ 43,445,941</u></u>

The notes to the financial statements are an integral part of this statement.

BEE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>012</u>	<u>020</u>	<u>023</u>	<u>083</u>
	General Fund	Road & Bridge Fund	Healthcare Fund - I	Healthcare Fund - II
REVENUES				
Property Taxes	\$ 8,444,202	\$ -	\$ -	\$ -
General Sales and Use Taxes	1,865,418	-	-	-
Fines, Fees, and Permits	258,654	599,360	-	-
Charges for Services	1,078,823	10,488	-	-
Rent and Lease Revenue	463,427	-	324,664	244,776
Investment Income	50,286	3,667	141,190	192,411
Intergovernmental Revenues	1,410,271	256,635	-	-
Other Revenue	84,167	150,647	-	8,003
Total Revenues	<u>13,655,248</u>	<u>1,020,797</u>	<u>465,854</u>	<u>445,190</u>
EXPENDITURES				
Current:				
General Government	3,633,326	-	-	-
Public Safety	4,215,486	-	-	-
Judicial System	2,646,924	-	-	-
Highways and Streets	-	1,473,842	-	-
Public Facilities	688,927	-	-	-
Health and Welfare	703,865	-	7,358	732,664
Culture and Recreation	85,000	-	-	-
Conservation and Development	361,409	-	-	-
Debt Service:				
Principal	-	100,685	-	-
Interest	-	7,906	-	-
Capital Outlay	56,405	703,166	-	-
Total Expenditures	<u>12,391,342</u>	<u>2,285,599</u>	<u>7,358</u>	<u>732,664</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>1,263,906</u>	<u>(1,264,802)</u>	<u>458,496</u>	<u>(287,474)</u>
OTHER FINANCING SOURCES (USES)				
Capital Leases Issued	-	-	-	-
Sale of Property	-	19,383	-	-
Transfers In	934,642	1,380,117	-	281,209
Transfers Out	(1,720,486)	-	(200,000)	-
Total Other Financing Sources (Uses)	<u>(785,844)</u>	<u>1,399,500</u>	<u>(200,000)</u>	<u>281,209</u>
Net Change in Fund Balance	478,062	134,698	258,496	(6,265)
Fund Balance - Beginning	5,671,968	149,324	4,435,800	6,265
Fund Balance - Ending	<u>\$ 6,150,030</u>	<u>\$ 284,022</u>	<u>\$ 4,694,296</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

<u>078</u>	<u>060</u>		Total
American Rescue Plan Fund	Debt Service Fund	Total Non- Major Funds	Governmental Funds
\$ -	\$ 1,917,450	\$ 1,202,382	\$ 11,564,034
-	-	92,267	1,957,685
-	-	-	858,014
-	-	179,048	1,268,359
-	-	-	1,032,867
-	7,278	21,014	415,846
29,345	-	1,804,994	3,501,245
-	2,935	181,250	427,002
29,345	1,927,663	3,480,955	21,025,052
-	3,300	632,517	4,269,143
29,345	-	494,131	4,738,962
-	-	938,543	3,585,467
-	-	-	1,473,842
-	-	184,780	873,707
-	-	-	1,443,887
-	-	-	85,000
-	-	8,829	370,238
-	935,000	187,348	1,223,033
-	1,053,192	11,831	1,072,929
-	-	619,847	1,379,418
29,345	1,991,492	3,077,826	20,515,626
-	(63,829)	403,129	509,426
-	-	366,113	366,113
-	-	-	19,383
-	-	1,112,253	3,708,221
-	-	(1,964,093)	(3,884,579)
-	-	(485,727)	209,138
-	(63,829)	(82,598)	718,564
-	93,035	1,464,417	11,820,809
\$ -	\$ 29,206	\$ 1,381,819	\$ 12,539,373

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BEE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Total Governmental Funds		\$ 718,564
Internal service funds are used by management to charge the costs of certain activities, such as health insurance and fuel service, to individual funds. The net revenue of certain internal service funds is reported with governmental activities.		(147,179)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. In addition, depreciation expense is only reported on the Statement of Activities.		
Expenditures for capitalized assets	\$ 1,838,374	
Less current year depreciation	<u>(2,864,978)</u>	(1,026,604)
Long-term liabilities, such as bonds and notes payable, are not recorded within the governmental funds due to them not representing current liabilities. When principal repayments are made on these obligations, they represent expenditures in the governmental funds and reduce long-term liabilities in the statement of activities.		
Payments on long-term debt	1,223,033	
Issuance of new long-term debt	(366,113)	
Amortization of premiums on long-term debt	137,834	
Change in long-term liabilities for compensated absences	<u>48,594</u>	1,043,348
Accrued interest on long-term debt is not recognized in the governmental funds until paid. However, it is recognized in the Statement of Activities as it accrues.		9,518
Revenues in the statements of activities for property taxes are recognized in the period levied, not collected. Therefore the uncollected property taxes of the current period increase the change in net position		388,592
Governmental funds report pension and other post-employment benefit contributions as current year expenditures. However, these costs are measured actuarially in the statement of activities. These differences in recognition between the governmental funds and Statement of Activities for these items is as follows:		
Current year pension expense	(313,454)	
Current year other post-employment benefits expense	<u>(62,616)</u>	(376,070)
Change in Net Position- Governmental Activities		<u><u>\$ 610,169</u></u>

The notes to the financial statements are an integral part of this statement.

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BEE COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<i>012</i>		General Fund Actual	Variance with Final Budget
	Budgeted Amounts Original	Final		
REVENUES				
Property Taxes	\$ 8,533,500	\$ 8,533,500	\$ 8,444,202	\$ (89,298)
General Sales and Use Taxes	1,400,000	1,432,000	1,865,418	433,418
Fines, Fees, and Permits	267,000	266,416	258,654	(7,762)
Charges for Services	924,450	1,062,805	1,078,823	16,018
Rent and Lease Revenue	601,253	603,328	463,427	(139,901)
Investment Income	110,000	110,000	50,286	(59,714)
Intergovernmental Revenues	1,412,585	1,394,654	1,410,271	15,617
Other Revenue	168,543	120,610	84,167	(36,443)
Total Revenues	<u>13,417,331</u>	<u>13,523,313</u>	<u>13,655,248</u>	<u>131,935</u>
EXPENDITURES				
Current:				
General Government	3,684,651	3,813,042	3,633,326	179,716
Public Safety	4,978,990	4,987,556	4,215,486	772,070
Judicial System	2,726,158	2,749,498	2,646,924	102,574
Public Facilities	441,045	725,261	688,927	36,334
Health and Welfare	753,468	787,894	703,865	84,029
Culture and Recreation	85,000	85,000	85,000	-
Conservation and Development	408,592	410,667	361,409	49,258
Capital Outlay	-	59,248	56,405	2,843
Total Expenditures	<u>13,077,904</u>	<u>13,618,166</u>	<u>12,391,342</u>	<u>1,226,824</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>339,427</u>	<u>(94,853)</u>	<u>1,263,906</u>	<u>1,358,759</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	273,236	534,642	934,642	400,000
Transfers Out	(1,787,664)	(1,718,911)	(1,720,486)	(1,575)
Total Other Financing Sources (Uses)	<u>(1,514,428)</u>	<u>(1,184,269)</u>	<u>(785,844)</u>	<u>398,425</u>
Net Change in Fund Balance	(1,175,001)	(1,279,122)	478,062	1,757,184
Fund Balance - Beginning	5,671,968	5,671,968	5,671,968	-
Fund Balance - Ending	<u>\$ 4,496,967</u>	<u>\$ 4,392,846</u>	<u>\$ 6,150,030</u>	<u>\$ 1,757,184</u>

The notes to the financial statements are an integral part of this statement.

BEE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – ROAD & BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		020 Road & Bridge Fund	Variance with Final Budget
	Original	Final	Actual	
	REVENUES			
Fines, Fees, and Permits	\$ 688,500	\$ 598,500	\$ 599,360	\$ 860
Charges for Services	-	6,700	10,488	3,788
Investment Income	4,100	4,100	3,667	(433)
Intergovernmental Revenues	246,251	235,863	256,635	20,772
Other Revenue	6,700	150,000	150,647	647
Total Revenues	<u>945,551</u>	<u>995,163</u>	<u>1,020,797</u>	<u>25,634</u>
EXPENDITURES				
Current:				
Highways and Streets	1,801,953	1,488,978	1,473,842	15,136
Debt Service:				
Principal	100,685	100,685	100,685	-
Interest	7,906	7,906	7,906	-
Capital Outlay	108,849	720,669	703,166	17,503
Total Expenditures	<u>2,019,393</u>	<u>2,318,238</u>	<u>2,285,599</u>	<u>32,639</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,073,842)</u>	<u>(1,323,075)</u>	<u>(1,264,802)</u>	<u>58,273</u>
OTHER FINANCING SOURCES (USES)				
Sale of Property	-	-	19,383	19,383
Transfers In	1,147,500	1,380,117	1,380,117	-
Total Other Financing Sources (Uses)	<u>1,147,500</u>	<u>1,380,117</u>	<u>1,399,500</u>	<u>19,383</u>
Net Change in Fund Balance	73,658	57,042	134,698	77,656
Fund Balance - Beginning	149,324	149,324	149,324	-
Fund Balance - Ending	<u>\$ 222,982</u>	<u>\$ 206,366</u>	<u>\$ 284,022</u>	<u>\$ 77,656</u>

The notes to the financial statements are an integral part of this statement.

BEE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – HEALTHCARE FUND I
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		023 Healthcare Fund - I	Variance with Final Budget
	Original	Final	Actual	
	REVENUES			
Rent and Lease Revenue	\$ 324,664	\$ 324,664	\$ 324,664	\$ -
Investment Income	221,384	221,384	141,190	(80,194)
Total Revenues	546,048	546,048	465,854	(80,194)
EXPENDITURES				
Current:				
Health and Welfare	7,500	7,500	7,358	142
Capital Outlay	600,000	600,000	-	600,000
Total Expenditures	607,500	607,500	7,358	600,142
Excess (Deficiency) of Revenue Over Expenditures	(61,452)	(61,452)	458,496	519,948
OTHER FINANCING SOURCES (USES)				
Transfers Out	(200,000)	(200,000)	(200,000)	-
Total Other Financing Sources (Uses)	(200,000)	(200,000)	(200,000)	-
Net Change in Fund Balance	(261,452)	(261,452)	258,496	519,948
Fund Balance - Beginning	4,435,800	4,435,800	4,435,800	-
Fund Balance - Ending	\$ 4,174,348	\$ 4,174,348	\$ 4,694,296	\$ 519,948

The notes to the financial statements are an integral part of this statement.

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BEE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – HEALTHCARE FUND II
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		083 Healthcare Fund - II	Variance with Final Budget
	Original	Final	Actual	
	REVENUES			
Rent and Lease Revenue	\$ 244,776	\$ 244,776	\$ 244,776	\$ -
Investment Income	192,283	192,283	192,411	128
Other Revenue	7,000	7,000	8,003	1,003
Total Revenues	<u>444,059</u>	<u>444,059</u>	<u>445,190</u>	<u>1,131</u>
EXPENDITURES				
Current:				
Health and Welfare	734,000	734,000	732,664	1,336
Total Expenditures	<u>734,000</u>	<u>734,000</u>	<u>732,664</u>	<u>1,336</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(289,941)</u>	<u>(289,941)</u>	<u>(287,474)</u>	<u>2,467</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	289,941	289,941	281,209	(8,732)
Total Other Financing Sources (Uses)	<u>289,941</u>	<u>289,941</u>	<u>281,209</u>	<u>(8,732)</u>
Net Change in Fund Balance	-	-	(6,265)	(6,265)
Fund Balance - Beginning	6,265	6,265	6,265	-
Fund Balance - Ending	<u>\$ 6,265</u>	<u>\$ 6,265</u>	<u>\$ -</u>	<u>\$ (6,265)</u>

The notes to the financial statements are an integral part of this statement.

BEE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Governmental Activities
	Internal Service Funds
ASSETS	
Cash and Temporary Investments	\$ 66,112
Accounts Receivable	16,910
Inventory	21,897
Total Assets	104,919
LIABILITIES	
Accounts Payable	19,630
Due to Other Funds	15,000
Total Liabilities	34,630
NET POSITION (DEFICITS)	
Unrestricted	70,289
Total Net Position	\$ 70,289

The notes to the financial statements are an integral part of this statement.

BEE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities
	Internal Service Funds
OPERATING REVENUES	
Charges for Services	\$ 174,555
Other Revenue	1,736,968
Total Revenues	1,911,523
OPERATING EXPENSES	
Purchased Insurance	1,816,958
Supplies	389,173
Other Operating	3,545
Total Expenses	2,209,676
Operating Income/(Loss)	(298,153)
NON-OPERATING REVENUES/(EXPENSES)	
Investment Earnings	1,110
Transfers In	149,864
Total Non-Operating Revenues/(Expenses)	150,974
Change in Net Position	(147,179)
Net Position - Beginning	217,468
Net Position - Ending	\$ 70,289

The notes to the financial statements are an integral part of this statement.

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BEE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities
	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from User Charges	\$ 1,904,931
Cash Payments to Suppliers	(2,205,527)
Cash Payments for Other Operating Expenses	(3,545)
Net Cash Provided by (used for) Operating Activities	(304,141)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from Other Funds	149,864
Due from Other Funds	15,000
Net Cash Provided by (Used for) Capital and Financing Activities	164,864
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Investments	618
Interest on Investments	1,110
Net Cash Provided by Investing Activities	1,728
Net Increase (Decrease) in Cash and Cash Equivalents	(137,549)
Cash and Cash Equivalents - Beginning	203,661
Cash and Cash Equivalents - Ending	\$ 66,112
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:	
Operating Income (Loss)	\$ (298,153)
Adjustments to Reconcile to Cash Provided by (Used for) Operating Activities:	
(Increase) Decrease in Accounts Receivable	(6,592)
(Increase) Decrease in Inventories	3,147
(Decrease) Increase in Accounts Payable	(2,543)
Total Adjustments	(5,988)
Net Cash Provided by (Used for) Operating Activities	\$ (304,141)

The notes to the financial statements are an integral part of this statement.

BEE COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	Fiduciary Funds
	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 2,967,037
Receivables	19,549
Total Assets	2,986,586
LIABILITIES	
Accounts Payable	71,439
Interest Payable	18
Due to Other Funds	12,025
Due to Others	30,982
Total Liabilities	114,464
NET POSITION	
Restricted for:	
Individuals and Organizations	2,872,122
Total Net Position	\$ 2,986,586

The notes to the financial statements are an integral part of this statement.

BEE COUNTY, TEXAS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	Fiduciary Funds
	Custodial Funds
ADDITIONS	
Private contributions	\$ 52,511,691
Total contributions	52,511,691
Investment Earnings:	
Interest	2,495
Total Investment Earnings	2,495
Total Additions	52,514,186
DEDUCTIONS	
Trust Payments	51,924,493
Total Deductions	51,924,493
Excess (Deficiency) of Revenue Over Expenditures	589,693
OTHER FINANCING SOURCES (USES)	
Transfers In	26,494
Change in Net Position	616,187
Net Position - Beginning (Restated)	2,255,935
Net Position - Ending	\$ 2,872,122

The notes to the financial statements are an integral part of this statement.

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NOTES TO THE FINANCIAL STATEMENTS

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BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

I. Summary of significant accounting policies

A. Reporting entity

Bee County, Texas (the “County”) is the primary government reported within these financial statements and is governed by an elected county judge and four-member Commissioners Court. The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of a primary government’s operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Based on the criteria for determining and including component units within the financial statements of a primary government, no blended or discretely presented component units have been included within the County’s financial statements.

B. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

C. Basis of presentation – government-wide financial statements

The governmental activities column on the statement of activities consolidates data from governmental funds and internal service funds, and also adds long-term assets and liabilities, such as capital assets and bonds payable. The business-type activities column consolidates data from the government’s enterprise funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of presentation – fund financial statements

The fund financial statements provide information about the County’s funds, including its fiduciary funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental funds.

The County reports the following major governmental funds:

The *General Fund* is the County’s primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

I. Summary of significant accounting policies (continued)

D. Basis of presentation – fund financial statements (continued)

The *Road & Bridge Fund* is a special revenue fund that was established to comply with Article 6790, Vernon’s Civil Statutes, which authorized counties to levy, assess and collect ad valorem taxes (property taxes & special road & bridge tax) for the purpose of constructing and maintaining special roads and bridges within the County. This fund also accounts for the motor vehicle license fee and the state lateral road credit allocation revenue.

The *Healthcare Fund I* is a special revenue fund used to account for the lease of a county-owned hospital building to the Spohn Health System, a hospital operator, and to isolate accumulated lease revenue for use on approved renovations and repairs of the hospital building itself. The lease agreement spans 30 years and carries a 6% interest rate.

The *Healthcare Fund II* is a special revenue fund used to account for additional expansion costs related to the county-owned hospital building leased by the Spohn Health System hospital operator. This fund accounts for two lease agreements which span 30 years and carry a 6% interest rate. The accumulated lease revenue is intended to be used on approved further renovations and repairs to the hospital building.

The *American Rescue Plan Fund* is a special revenue fund used for Covid-19 relief.

The *Debt Service Fund* is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

Additionally, the government reports the following fund types:

Special Revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

Capital Projects Funds account for the acquisition and construction of major capital facilities, often those financed with bonded debt or state and federal grants.

The *Custodial Fund* accounts for cash collections held by the various offices of elected County officials that have either yet to be turned in to the County Auditor or can be used by the elected official in accordance with State law.

The County reports the following proprietary funds:

The *Fuel Service Fund* accounts for and finances the County’s fuel purchases. Revenues are derived from County departments and from some external entities. Expenses are for fuel purchases.

The *Group Insurance Service Fund* accounts for and finances the County’s uninsured risks of loss from workers’ compensation coverage, general liability, and group health insurance. Revenues are derived from County contributions, employee and retiree/COBRA premiums, investment income, and premiums from some external entities. Expenses are for benefits, claims and administrative services.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

I. Summary of significant accounting policies (continued)

D. Basis of presentation – fund financial statements (continued)

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds or advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment for a given fund or activity is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

I. Summary of significant accounting policies (continued)

E. Measurement focus and basis of accounting (continued)

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Custodial funds have no measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

F. Budgetary information

1. Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the following funds:

General Fund	Court Reporter Service Fund
Road & Bridge Operating Fund	Farm to Market Lateral Road Fund
Healthcare Fund I	County Records Management Fund
Healthcare Fund II	District Attorney Fund
Debt Service Fund	Abandoned Vehicle Fund
District Clerk Records Management Fund	Law Library Fund
County Clerk Records Management Fund	County Hotel Occupancy Tax Fund
Election Equipment Fund	Pre-Trial Intervention Fund
Courthouse Security Fund	County Attorney Check Collection
Special Road Tax Fund	

Other special revenue funds do not have appropriated budgets since other means control the use of these resources (e.g., grant awards and endowment requirements) and sometimes span a period of more than one fiscal year.

The appropriated budget is prepared by fund and department. The County’s department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Commissioners’ Court. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

I. Summary of significant accounting policies (continued)

F. Budgetary information (continued)

1. Budgetary basis of accounting (continued)

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations. As of year end there were no outstanding encumbrances.

G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. Cash and cash equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

Investments for the County are reported at fair value (generally based on quoted market prices) except for positions in Local Government Investment Pools when applicable. In accordance with state law, these investment pools operate in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the pools qualify as 2a7-like pools and are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The pools are subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

3. Inventories and prepaid items

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

I. Summary of significant accounting policies (continued)

G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance (continued)

4. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets, except for infrastructure assets, are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year.

As the County constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets, donated works of art and similar items, and capital assets received in a concession arrangement are recorded at acquisition value.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Classes	Lives
Buildings	40
Machinery and Equipment	7-15
Vehicles	6
Improvements	20
Infrastructure	20

5. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

6. Net position flow assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

I. Summary of significant accounting policies (continued)

G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance (continued)

7. Fund balance flow assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Commissioners Court is the highest level of decision-making authority for the County that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The court has by resolution authorized the County Judge to assign fund balance. The Commissioners Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. The General Fund is the only fund that reports a positive unassigned fund balance. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

H. Revenues and expenditures/expenses

1. Program revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

I. Summary of significant accounting policies (continued)

H. Revenues and expenditures/expenses (continued)

2. Proprietary funds operating and nonoperating revenues and expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

3. Property taxes

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed taxable value of the property tax roll of January 1, 2020, upon which the levy for the 2020-2021 fiscal year was based, was \$1,794,892,432. Taxes are delinquent if not paid by February 1st of the following calendar year. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs.

The tax rates assessed for the year ended September 30, 2021, to finance the General Fund, Road & Bridge Fund, Debt Service Fund, and Farm to Market Lateral Road Fund operations were \$0.51103, \$0.06416, \$0.11604, and \$0.00421, respectively, for a total tax rate of \$0.69544 per \$100 valuation. The total tax levy for the General Fund, Road & Bridge Fund, Debt Service Fund, and Farm to Market Lateral Road Fund for the 2020-2021 fiscal year was \$12,482,400. Tax collections on the current levy for the year ended September 30, 2021, were 89% of the year end adjusted tax levy. Delinquent tax collections are prorated between the four taxing activities based on the rates in effect for the year of the levy. Allowances for uncollectible taxes within the General Fund, Road & Bridge, Debt Service and Farm to Market Lateral Road Funds are estimates based on historical experience in collecting taxes.

4. Compensated absences

Vacation

County policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

The County's policy for vacation leave allows up to 20 working days of vacation leave depending on the number of years of service. Vacation leave accumulates up to 160 hours and then is lost. However, any unused vacation days up 160 hours is paid to an employee upon separation from service. Compensatory time is granted at the rate of one and one-half hour time off for every hour of overtime worked and can be carried forward up to 60 hours.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

I. Summary of significant accounting policies (continued)

H. Revenues and expenditures/expenses (continued)

4. Compensated absences (continued)

Sick Leave

Accumulated sick leave lapses when employees leave the employment of the County and, upon separation from service, no monetary obligation exists.

5. Pensions and other post-employment benefits

For purposes of measuring the net pension and other post-employment benefits (OPEB) liabilities, the economic resources measurement focus and full accrual basis of accounting have been used. This includes deferred inflows and outflows of resources related to pensions, OPEB, pension expense, and OPEB expense, and information about assets, liabilities, and additions to/deductions from the net position of the pension plan. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

II. Stewardship, compliance and accountability

A. Deficit fund equity

The County did not report any deficit fund balances as of year end.

III. Detailed notes on all activities and funds

A. Cash deposits with financial institutions

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. However, State law requires governmental entity deposits to be completely insured with FDIC and pledged securities coverage at all times. As of September 30, 2021, the County's combined bank balances were \$13,033,533, and of that amount \$250,000 was covered by FDIC insurance and the remaining amount was covered by pledged collateral. In addition, FDIC and pledged securities coverage was adequate at all times during the year.

B. Investments

As of September 30, 2021, the County had the following investments:

Investment Type	Maturity Time in Years				Totals
	Less than 1	1-5	6-10	More Than 10	
Cash and Cash Alternatives	\$ 8,726	\$ 21,174	\$ -	\$ -	\$ 29,900
Taxable Bonds	-	6,613,240	-	-	6,613,240
TexPool Investment Pool	12,739	-	-	-	12,739
Total Investments	\$ 21,465	\$ 6,634,414	\$ -	\$ -	\$ 6,655,879

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

B. Investments (continued)

TexPool operates in a manner consistent with the criteria set forth in Governmental Accounting Standards Board Statement No. 79 (GASB 79) and therefore uses amortized cost to report net assets to compute share prices. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. TexPool does not have any restrictions or limitations on withdrawals. TexPool maintains a Net Asset Value of approximately \$1 per share and, as allowed by GASB 79, uses amortized cost to report net assets. TexPool does not have any restrictions or limitations on withdrawals. The Standard and Poor's investment rating for TexPool as of September 30, 2021 was AAAM.

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 1-5 years.

Credit risk. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the government's policy to limit its investments in these investment types to the top rating issued by NRSROs. As of September 30, 2021, the government's investment in the State Treasurer's investment pool was rated AAAM by Standard & Poor's, Taxable Bonds were rated AA+ by Standard & Poor's, and Tax-Exempt Bonds were rated AA- to AAA by Standard & Poor's.

Concentration of credit risk. The County's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the government's total investments. This restriction however does not apply to government investment pools due to the low risk nature of this type of investment.

Custodial credit risk-investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

C. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is a detail of receivables for the major and nonmajor funds of both the governmental and proprietary funds of the government, including the applicable allowances for uncollectible accounts:

Governmental Funds:

Receivables	General Fund	Road & Bridge	Healthcare Fund - I	Healthcare Fund - II	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Property Taxes	\$ 930,908	\$ -	\$ -	\$ -	\$ 140,904	\$ 181,987	\$ 1,253,799
Accounts Receivable	705,231	37,105	-	-	-	199,976	942,312
Notes Receivable	-	-	1,945,033	2,995,231	-	-	4,940,264
Gross receivables	1,636,139	37,105	1,945,033	2,995,231	140,904	381,963	7,136,375
Allowance for Uncoll.	(93,091)	-	-	-	(14,090)	(18,199)	(125,380)
Net receivables	<u>\$1,543,048</u>	<u>\$ 37,105</u>	<u>\$1,945,033</u>	<u>\$2,995,231</u>	<u>\$ 126,814</u>	<u>\$ 363,764</u>	<u>\$ 7,010,995</u>

Proprietary Funds:

Receivables	Fuel Service
Accounts Receivable	\$ 16,910
Net Receivables	<u>\$ 16,910</u>

D. Capital assets

Capital assets activity for the year ended September 30, 2021, was as follows:

Governmental Activities:

Governmental Activities:

	Balance 10/1/20	Increases	Decreases	Adjustments	Balance 9/30/21
Capital assets, not being depreciated:					
Land	\$ 312,892	\$ -	\$ -	\$ -	\$ 312,892
Construction-in-progress	26,125,506	469,629	-	(26,472,530)	122,605
Total capital assets, not being depreciated	<u>26,438,398</u>	<u>469,629</u>	<u>-</u>	<u>(26,472,530)</u>	<u>435,497</u>
Capital assets, being depreciated:					
Buildings and improvements	36,760,135	217,650	-	26,472,530	63,450,315
Machinery and equipment	6,567,093	546,332	(400,203)	-	6,713,222
Infrastructure	28,482,988	604,763	-	-	29,087,751
Total capital assets, being depreciated	<u>71,810,216</u>	<u>1,368,745</u>	<u>(400,203)</u>	<u>26,472,530</u>	<u>99,251,288</u>
Less accumulated depreciation for:					
Buildings and improvements	(16,462,683)	(879,530)	-	-	(17,342,213)
Machinery and equipment	(3,757,119)	(531,060)	400,203	-	(3,887,976)
Infrastructure	(20,818,733)	(1,454,388)	-	-	(22,273,121)
Total accumulated depreciation	<u>(41,038,535)</u>	<u>(2,864,978)</u>	<u>400,203</u>	<u>-</u>	<u>(43,503,310)</u>
Total capital assets being depreciated, net	<u>30,771,681</u>	<u>(1,496,233)</u>	<u>-</u>	<u>26,472,530</u>	<u>55,747,978</u>
Governmental activities capital assets, net	<u>\$ 57,210,079</u>	<u>\$ (1,026,604)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,183,475</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

D. Capital assets (continued)

Depreciation expense was charged to the functions/programs of the governmental activities of the County as follows:

Governmental activities:	
General Government	\$ 726,296
Public Safety	806,225
Judicial System	609,984
Highways and Streets	250,740
Public Facilities	148,641
Health and Welfare	245,644
Culture and Recreation	14,461
Conservation and Development	62,987
Total Depreciation Expense - Governmental Activities	\$ 2,864,978

E. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities reported by governmental and proprietary funds at September 30, 2021, were as follows:

Governmental Funds:

	General Fund	Road & Bridge	Healthcare Fund II	Nonmajor Governmental Funds	Total Governmental Funds
Accounts Payable	\$ 545,765	\$ 27,459	\$ 12,925	\$ 157,827	\$ 743,976
Accrued Liabilities	62,595	8,217	-	5,187	75,999
Total	\$ 608,360	\$ 35,676	\$ 12,925	\$ 163,014	\$ 819,975

Proprietary Funds:

	Fuel Service Fund
Accounts Payable	\$ 19,630
Total	\$ 19,630

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

F. Pension obligations

Texas County and District Retirement System (TCDRS)

Plan Description

The County provides pension, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan within the Texas County and District Retirement System (TCDRS). TCDRS is a statewide, agent multiple-employer, public employee retirement system administered by a Board of Directors. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis.

This ACFR is available online at www.tcdrs.org/newsandpublications

The plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS. Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amount contributed by their employer.

Benefits Provided

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Membership Information

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2019	12/31/2020
Number of inactive employees entitled to but not yet receiving benefits:	360	359
Number of active employees	189	195
Average monthly salary:*	\$ 2,719	\$ 2,678
Average age:*	47.17	46.67
Average length of service in years:*	9.50	9.48
<hr/>		
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of benefit recipients:	135	137
Average monthly benefit:	\$ 865	\$ 889

*Averages reported for active employees.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

F. Pension obligations (continued)

Funding Policy

As an agent, multiple-employer plan, each participating employer in TCDRS funds its plan independently. A combination of three elements funds each employer's plan as described below.

1. Employee Deposits

The governing body of the employers has the option of adopting a deposit rate in the plan for employees of 4%, 5%, 6%, or 7% of compensation. Bee County had an adopted deposit rate for employees of 7% in effect for the years ended September 30, 2020 and 2021.

2. Employer Contributions

Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees. Bee County had required employer deposit rates in effect of 7.0% for the years ended September 30, 2020 and 2021.

3. Investment Income

Income on invested employee and employer contributions funds a large part of the benefits that employees earn.

Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis.

Net Pension Liability/(Asset)

The County's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

F. Pension obligations (continued)

Actuarial Methods and Assumptions Used for Calculations

The TPL in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal (1)
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight -Line amortization over expected working life
Recognition of assumptions changes or inputs	Straight -Line amortization over expected working life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary Increases	3.00%
Investment Rate of Return	7.60% (Gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Bee County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Bee County specific table
Turnover	Bee County specific table
Mortality	RP-2000 Mortality Table

(1) Individual entry age normal cost method, as required by GASB 68, used for GASB calculations. Note that a slightly different version of the entry age normal cost method is used for the funding actuarial valuation.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

F. Pension obligations (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities-Developed Mkts	MSCI World Ex USA (net)	5.00%	4.25%
Int'l Equities-Emerging Mkts	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Assoc. Distressed Securities Index	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index.	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S Treasury	2.00%	-0.70%
		100%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

F. Pension obligations (continued)

Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the NPL of the County, calculated using the discount rate of 7.6%, as well as what the County's NPL would be if it were calculated using a discount rate that is 1-percentage-point lower, 6.6%, or 1-percentage-point higher, 8.6%, than the current rate:

	Discount Rate (6.6%)	Discount Rate 7.6%	Discount Rate (8.6%)
Total Pension Liability	\$ 34,988,727	\$ 31,221,790	\$ 28,048,354
Fiduciary Net Position	32,090,672	32,090,672	32,090,672
Net Pension Liability/(Asset)	\$ 2,898,055	\$ (868,882)	\$ (4,042,318)

Pension Plan Fiduciary Net Position

A detail of the changes in the Net Pension Liability/(Asset) of the County is as follows:

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
Balances as of December 31, 2019	\$ 28,414,178	\$ 29,868,598	\$ (1,454,420)
Changes for the year:			
Service cost	759,257	-	759,257
Interest on total pension liability	2,297,679	-	2,297,679
Effect of plan changes	-	-	-
Effect of economic/demographic gains/losses	(244,481)	-	(244,481)
Effect of assump. changes or inputs	1,641,249	-	1,641,249
Refund of contributions	(223,270)	(223,270)	-
Benefit payments	(1,422,822)	(1,422,822)	-
Administrative expenses	-	(23,481)	23,481
Member contributions	-	460,492	(460,492)
Net investment income	-	3,083,957	(3,083,957)
Employer contributions	-	366,420	(366,420)
Other	-	(19,222)	19,222
Balances as of December 31, 2018	<u>\$ 31,221,790</u>	<u>\$ 32,090,672</u>	<u>\$ (868,882)</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

F. Pension obligations (continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the County recognized pension expense of (\$313,454).

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 122,240
Changes of assumptions	820,624	-
Net Difference between projected and actual investment earnings	-	1,127,081
Contributions made subsequent to the measurement date	257,748	-
Total	\$ 1,078,372	\$ 1,249,321

Deferred outflows of resources for contributions subsequent to the measurement date shown above will be recognized as a reduction of the net pension liability in the subsequent pension plan measurement year. All other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in the pension plan measurement year as follows:

Measurement Year Ended December 31,	Pension Expense Amount
2021	\$ 334,943
2022	(39,081)
2023	(584,792)
2024	(139,767)
2025	-
Thereafter	-

G. Other Post-Employment Benefits (OPEB) – Group Term Life Insurance

Plan Description

Bee County participates in the retiree Group Term Life (GTL) program for the Texas County & District Retirement System (TCDRS), which is a statewide, multiple-employer, public employee retirement system. Contributions made to the retiree GTL program are held in the GTL fund. The GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB 75, as the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan.

Benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year. The County’s contribution rate for the retiree GTL program is calculated annually on an actuarial basis, and is equal to the cost of providing a one-year death benefit equal to \$5,000.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

G. Other Post-Employment Benefits (OPEB) (continued)

Benefits Provided

- 1) All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year and are eligible for the TCDRS pension plan. Only employers that have elected participation in the retiree Group Term Life program are included in the OPEB plan.
- 2) The plan provides a \$5,000 post-retirement death benefit to beneficiaries of service retirees and disability retirees of employers that have elected participation in the retiree GTL program.
- 3) The OPEB benefit is a fixed \$5,000 lump-sum benefit.
- 4) No future increases are assumed in the \$5,000 benefit amount.

Membership Information

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2019	12/31/2020
Number of inactive employees entitled to but not yet receiving benefits (1):	66	66
Number of active employees:	189	195
Average age of active employees:	47.17	46.67
Average length of service in years for active employees:	9.50	9.48
Inactive Employees Receiving Benefits (1)	-	-
Number of benefit recipients (1):	101	105

(1) "Receiving Benefits" indicates the member is retired and receiving monthly pension benefits, and his or her beneficiary is eligible for the \$5,000 lump sum life insurance benefit upon the retiree's death.

Funding Policy

For GASB 75 purposes, the OPEB plan is not a cost sharing plan as the employer's benefit payments for the year are treated as being equal to its annual retiree GTL contributions. Employers in the TCDRS GLT Program make a combined contribution for both the active and retiree coverage, however, only the retiree coverage is considered an OPEB plan and therefore only the contributions associated with retiree coverage are included under GASB 75.

The following shows a breakdown of the employer's contributions to the GTL program for the calendar year 2020. Contributions for retiree GTL coverage are assigned to the OPEB plan under GASB 75. Contributions for active coverage are not considered an OPEB benefit under GASB 75.

Coverage Type	2020	
	GTL Rate	Amount
Active Member GTL Benefit	0.24%	\$ 15,788
Retiree GTL Benefit	0.21%	13,815

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

G. Other Post-Employment Benefits (OPEB) (continued)

Total OPEB Liability

For the Texas County and District Retirement System (TCDRS), the GTL program is treated as an unfunded trust, because the GTL trust covers both actives and retirees and is not segregated. As such, the Total OPEB Liability is required to be reported as a liability for OPEB obligations on the statement of net position.

The following is the Total OPEB Liability for both the current and prior measurement year:

	<u>12/31/2019</u>	<u>12/31/2020</u>
Total OPEB Liability	\$584,145	\$686,283

Actuarial Methods and Assumptions Used for Calculations

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight -Line amortization over expected working life
Recognition of assumptions changes or inputs	Straight -Line amortization over expected working life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return	2.12%
(Discount Rate)	20-year Bond GO Index published by bondbuyer.com as of December 31, 2020
Cost-of-Living Adjustments	Does not apply
Disability	Bee County specific table
Mortality	Bee County specific table
Retirement	Bee County specific table
Other Termination of Employment	Bee County specific table

Discount Rate

The TCDRS GTL program is treated as an unfunded OPEB plan because the GTL trust covers both actives and retirees and the assets are not segregated for these groups. Under GASB 75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 2.12% based on the 20 Year Bond GO Index published by bondbuyer.com is used as of the measurement date of December 31, 2020.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

G. Other Post-Employment Benefits (OPEB) (continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the OPEB liability of the County, calculated using the discount rate of 2.12%, as well as what the County's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower, 1.12%, or 1-percentage-point higher, 3.12%, than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitive to the healthcare cost trend rate is not shown.

	1% Decrease	Current	1% Increase
Discount Rate	1.12%	2.12%	3.12%
Total OPEB Liability	\$ 837,898	\$ 686,283	\$ 571,617

Changes in the Total OPEB Liability

A detail of the changes in the Total OPEB Liability of the County is as follows:

	<u>Changes in Total OPEB Liability</u>
Balances as of December 31, 2019	\$ 584,145
Changes for the year:	
Service cost	21,181
Interest on total OPEB liability (1)	16,398
Changes in benefit terms (2)	-
Effect of economic/demographic experience	3,680
Effect of assumptions changes or inputs (3)	74,694
Benefit payments	(13,815)
Balances as of December 31, 2018	<u>\$ 686,283</u>

OPEB Expense and Deferred Inflows and Outflows of Resources

For the year ended September 30, 2021, the County recognized OPEB expense of (\$62,616).

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,043	\$ 7,980
Changes of assumptions	122,594	13,081
Contributions made subsequent to the measurement date	9,288	-
Total	\$ 138,925	\$ 21,061

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

G. Other Post-Employment Benefits (OPEB) (continued)

Deferred outflows of resources for contributions subsequent to the measurement date shown above will be recognized as a reduction of the Total OPEB Liability in the subsequent pension plan measurement year. All other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense in the OPEB plan measurement year as follows:

Measurement Year Ended December 31,	OPEB Expense
2021	\$ 36,167
2022	52,817
2023	19,592
2024	-
2025	-
Thereafter	-

H. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The funds in the plan are held by Nationwide Retirement Solutions, Inc. of Columbus, Ohio as the plan administrator for the County. The funds are held in trust for the exclusive benefits of the employees and their beneficiaries who will receive these funds directly remitted by Nationwide Retirement Solutions, Inc. to the County employees and their beneficiaries. The County no longer owns the amounts deferred by the employees or related income on these amounts. Therefore, since the plan does not qualify to be included with the County's fiduciary funds there are not any plan assets included in the County's financial statements.

I. Lease Receivables

The County has entered into three direct financing leases with Spohn Health System of Corpus Christi, Texas. The County is the lessor in the contracts. The three leases are for 30 years each and related to a County-owned hospital building within the County. For these the County has set up notes receivable accounts. The County recognized the receivable with a contra account set for deferred inflow lease principal. When rents are received the principal and interest of the lease are recognized as revenue. The Bee County Health Care Special Revenue Funds I and II account for the hospital lease payments received.

In the event of the lessee defaulting on the contract then all property, equipment, and improvements will remain with the County. It is expected that the lease will be renegotiated at the end of 30 years.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

I. Lease Receivables (continued)

The following is a schedule of the future lease payments to be received by the County for each lease as of September 30, 2021.

Year Ending September 30,	Hospital Building Lease	Hospital Improvement Lease-I	Hospital Improvement Lease-II	Total
2022	\$ 344,436	\$ 130,728	\$ 128,955	\$ 604,118
2023	365,412	138,689	136,808	640,909
2024	387,666	147,135	145,140	679,941
2025	411,274	156,096	153,979	721,348
2026	436,446	165,602	163,356	765,404
2027-2030	-	769,793	759,355	1,529,148
	<u>\$ 1,945,234</u>	<u>\$ 1,508,044</u>	<u>\$ 1,487,591</u>	<u>\$ 4,940,869</u>

J. Long-Term Liabilities

General Obligation Bonds

In fiscal year 2017, the County authorized \$22,800,000 in Certificates of Obligation, Series 2017, for the construction of a new County jail.

In fiscal year 2020, the County issued \$2,690,000 of General Obligation Refunding Bonds, Series 2020, and received premium on the issue in the amount of \$267,909.

In fiscal year 2019, Bee County entered into a three year capital lease with Southside Bank for the purchase of a backhoe loader and a 2019 Chevrolet Silverado 1500. The County agreed to make installment payments over three years beginning with January 15, 2019 and will retain ownership of the equipment and vehicle at the end of the lease agreement.

In fiscal year 2019, Bee County entered into a five year capital lease with Government Capital Corporation for the purchase of elections equipment. The County agreed to make installment payments over five years beginning with December 31, 2019 and will retain ownership of the election equipment at the end of the lease agreement.

In fiscal year 2020, Bee County entered into a four year capital lease with Spirit of Texas Bank for the purchase of a caterpillar motor grading equipment. The County agreed to make installment payments over four years beginning with July 7, 2021 and will retain ownership of the equipment at the end of the lease agreement.

In fiscal year 2021, Bee County entered into a three year capital lease with Kofile Technologies Incorporated for digital image preservation of deed records, oil and gas records, deed of trusts, marriage register records and other Commissioners Court records. The County agreed to make installment payments over three years beginning with November 6, 2020.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

J. Long-Term Liabilities (continued)

Details of long-term debt obligations outstanding at September 30, 2021 are as follows:

Governmental Activities:

Type	Fiscal Year	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/21
Bonds Payable					
Certificates of Obligation, Series 2017	2017	22,800,000	4.0%-5.0%	2047	\$ 20,995,000
Gen. Obligation Refunding Bonds, Series 2020	2020	2,690,000	2.0%-5.0%	2025	2,200,000
Total Bonds Payable					<u>\$ 23,195,000</u>
Capital Leases Payable					
Capital Lease - Government Capital Corp.	2019	338,383	4.25%	2024	\$ 213,063
Capital Lease - Spirit of Texas Bank	2020	226,670	2.75%	2024	172,381
Capital Lease - Kofile	2021	366,113	-	2023	244,075
Total Capital Leases Payable					<u>\$ 629,519</u>

Changes in long-term liabilities

Changes in the government's long-term liabilities for the year ended September 30, 2021 are as follows:

Governmental Activities:

Description	Balance 10/1/20	Additions	Deletions	Balance 9/30/21	Due in One Year
Bonds Payable					
Certificates of Obligation, Series 2017	\$ 21,440,000	\$ -	\$ (445,000)	\$ 20,995,000	\$ 460,000
General Oblig. Ref. Bonds, Series 2020	2,690,000	-	(490,000)	2,200,000	515,000
Premium on Issuance of Bonds	2,542,724	-	(137,834)	2,404,890	-
Total Bonds Payable	<u>26,672,724</u>	<u>-</u>	<u>(1,072,834)</u>	<u>25,599,890</u>	<u>975,000</u>
Capital Leases Payable					
Capital Lease - Southside Bank	46,396	-	(46,396)	-	-
Capital Lease - Government Capital Corp.	278,373	-	(65,310)	213,063	68,086
Capital Lease - Spirit of Texas Bank	226,670	-	(54,289)	172,381	55,889
Capital Lease - Kofile	-	366,113	(122,038)	244,075	122,038
Total Capital Leases	<u>551,439</u>	<u>366,113</u>	<u>(288,033)</u>	<u>629,519</u>	<u>246,013</u>
Other Long-Term Debt					
Compensated Absences	289,329	240,735	(289,329)	240,735	120,368
Total Other Long-Term Debt	<u>289,329</u>	<u>240,735</u>	<u>(289,329)</u>	<u>240,735</u>	<u>120,368</u>
Gov. Activities Long-term Liabilities	<u>\$ 27,513,492</u>	<u>\$ 606,848</u>	<u>\$ (1,650,196)</u>	<u>\$ 26,470,144</u>	<u>\$ 1,341,381</u>

The compensated absences liabilities will be liquidated from the applicable fund where the expenditure occurred. The General Fund and special revenue funds are the applicable funds where expenditures are usually utilized to record compensated absences.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

J. Long-Term Liabilities (continued)

Debt service requirements for the County’s bonds and capital leases are as follows:

Year Ended September 30,	Governmental Activities				Total	
	Bonds Payable		Capital Leases		Governmental Activities	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 975,000	\$ 1,007,800	\$ 246,013	\$ 13,861	\$ 1,221,013	\$ 1,021,661
2023	1,020,000	959,050	250,465	9,409	1,270,465	968,459
2024	1,070,000	912,900	255,079	4,796	1,325,079	917,696
2025	1,110,000	870,100	-	-	1,110,000	870,100
2026	545,000	837,400	-	-	545,000	837,400
2027-2031	3,080,000	3,841,200	-	-	3,080,000	3,841,200
2032-2036	3,740,000	3,174,600	-	-	3,740,000	3,174,600
2037-2041	4,605,000	2,308,600	-	-	4,605,000	2,308,600
2042-2046	5,735,000	1,182,100	-	-	5,735,000	1,182,100
2047	1,315,000	65,750	-	-	1,315,000	65,750
Totals	\$23,195,000	\$15,159,500	\$ 751,557	\$ 28,066	\$23,946,557	\$15,187,566

K. Fund Balance

Minimum fund balance policy. The Commissioners’ Court has adopted a financial policy to maintain a minimum level of unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) in the General Fund. The target level is set at three months of General Fund annual revenues (approximately 20-30%). This amount is intended to provide fiscal stability when economic downturns and other unexpected events occur. If fund balance falls below the minimum target level because it has been used, essentially as a “revenue” source, as dictated by current circumstances, the policy provides for actions to replenish the amount to the minimum target level. Generally, replenishment is to occur within a three-year period. The County considers a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances, and a balance of more than 75% as excessive.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

L. Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2021 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	General Fund-Claims	\$ 50,571
	TX-DOT Fund	10,000
	Border Star Fund	70,000
	Sheriff Office Equipment Grant Fund	165,910
	Border Prosecution Fund	43,120
	Flexible Spending Fund	12,025
	Election Equipment Fund	5,050
	Group Health Insurance	15,000
Total General Fund		<u>371,676</u>
Healthcare Fund - I	Healthcare Fund - II	217,779
Healthcare Fund - II	General Fund	93,203
Total		<u>\$ 682,658</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These amounts also include balances of working capital loans made to several nonmajor governmental funds which the General Fund expects to collect in the subsequent year.

M. Interfund Transfers

The composition of interfund transfers for the year ended September 30, 2021 is as follows:

	Transfer in to:						Total
	Governmental Funds			Proprietary			
	General Fund	Road & Bridge	Healthcare Fund - II	Nonmaj. Gov. Funds	Internal Svc. Funds	Custodial Funds	
Transfer out from:							
General Fund	\$ -	\$ 157,475	\$ 241,209	\$ 1,105,444	\$ 149,864	\$ 26,494	\$ 1,680,486
Nonmajor Gov. Funds	934,642	1,222,642	40,000	6,808	-	-	2,204,092
Total	<u>\$ 934,642</u>	<u>\$ 1,380,117</u>	<u>\$ 281,209</u>	<u>\$ 1,112,252</u>	<u>\$ 149,864</u>	<u>\$ 26,494</u>	<u>\$ 3,884,578</u>

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

III. Detailed notes on all activities and funds (continued)

M. Interfund Transfers (continued)

During the year, recurring transfers are used to 1) move revenues from a fund with collection authority to another fund with related expenditure requirements, 2) move General Fund resources to provide subsidies to other funds as needs arise, and 3) move resources to the internal service funds from the governmental funds to compensate for services received.

N. Risk Management

The County is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. For workers' compensation the County retains the risk for the first \$1,000,000 of an individual claim. Excess insurance coverage is purchased to cover individual claims in excess of \$1,000,000. Insurance policies are purchased for public officials and employment practices liability, boiler and machinery, employee faithful performance, and an excess liability insurance policy (County retains risks up to \$1,000,000). There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

O. Contingencies

The County participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County anticipates such amounts, if any, will be immaterial.

P. Restatement of Net Position

During the year, the District adopted Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities. The objective of GASB 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement also is intended to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries.

The County accounts for various offices of other elected County officials as Custodial Funds (previously referred to as an Agency Fund) which is a type of Fiduciary Activity. Implementation of GASB 84 resulted in the recognition of revenues (additions) and expenses (deductions) which are reported on a Statement of Changes in Fiduciary Net Position. This is in contrast to the previous reporting method whereby the net effect of revenues and expenses in a given period were reported as a liability, Due to Others. Further details on the new Fiduciary Activities are provided within the notes to the financial statements.

	Custodial Funds
Net Position as previously stated at 9/30/2020	\$ -
Implementation of GASB 84	2,255,935
Net Position as Restated at 9/30/2020	\$ 2,255,935

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REQUIRED SUPPLEMENTARY INFORMATION

BEE COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Measurement Date		
	2014	2015	2016
Total Pension Liability			
Service Cost	\$ 789,550	\$ 634,623	\$ 795,927
Interest on Total Pension Liability	1,767,325	1,806,467	1,873,652
Effect of Plan Changes	-	(98,151)	-
Effect of Assumption Changes or Inputs	-	(449,565)	-
Effect of Economic/Demographic (Gains)/Losses	(771,138)	232,713	(122,722)
Benefit Payments/Refunds of Contributions	(1,191,612)	(1,397,431)	(1,218,583)
Net Change in Total Pension Liability	594,125	728,656	1,328,274
Total Pension Liability, Beginning	22,015,944	22,610,069	23,338,725
Total Pension Liability, Ending (a)	22,610,069	23,338,725	24,666,999
Fiduciary Net Position			
Employer Contributions	\$ 434,656	\$ 381,493	\$ 322,317
Member Contributions	405,139	405,671	383,063
Investment Income Net of Investment Expenses	1,545,239	(92,077)	1,739,024
Benefit Payments/Refunds of Contributions	(1,191,612)	(1,397,431)	(1,218,583)
Administrative Expenses	(18,192)	(17,146)	(18,889)
Other	(46,992)	43,836	16,805
Net Change in Fiduciary Net Position	1,128,238	(675,654)	1,223,737
Fiduciary Net Position, Beginning	23,027,425	24,155,663	23,480,009
Fiduciary Net Position, Ending (b)	\$ 24,155,663	\$ 23,480,009	\$ 24,703,746
Net Pension Liability/(Asset), Ending = (a) - (b)	<u>\$ (1,545,594)</u>	<u>\$ (141,284)</u>	<u>\$ (36,747)</u>
Fiduciary Net Position as a % of Total Pension Liab.	106.84%	100.61%	100.15%
Pension Covered Payroll	\$ 5,787,594	\$ 5,536,927	\$ 5,472,325
Net Pension Liability as a % of Covered Payroll	-26.71%	-2.55%	-0.67%

Measurement Date			
2017	2018	2019	2020
\$ 736,472	\$ 697,372	\$ 677,484	\$ 759,257
2,002,795	2,097,065	2,178,140	2,297,679
-	-	-	-
(227,347)	-	-	1,641,249
96,232	(306,933)	112,902	(244,481)
(1,382,117)	(1,429,250)	(1,505,636)	(1,646,092)
1,226,035	1,058,254	1,462,890	2,807,612
24,666,999	25,893,034	26,951,288	28,414,178
25,893,034	26,951,288	28,414,178	31,221,790
\$ 315,105	\$ 332,507	\$ 322,651	\$ 366,420
397,431	401,305	423,743	460,492
3,595,115	521,983	4,327,186	3,083,957
(1,382,117)	(1,429,250)	(1,505,635)	(1,646,092)
(18,356)	(21,161)	(22,761)	(23,481)
(9,147)	(17,946)	(21,833)	(19,222)
2,898,031	(212,562)	3,523,350	2,222,074
24,703,746	27,601,777	26,345,248	29,868,598
\$ 27,601,777	\$ 27,389,215	\$ 29,868,598	\$ 32,090,672
\$ (1,708,743)	\$ (437,927)	\$ (1,454,420)	\$ (868,882)
106.60%	101.62%	105.12%	102.78%
\$ 5,677,579	\$ 5,732,922	\$ 6,053,468	\$ 6,578,459
-30.1%	-7.6%	-24.0%	-13.2%

BEE COUNTY, TEXAS
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Fiscal Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2013	\$ 472,159	\$ 472,159	\$ -	\$ 6,485,732	7.3%
2014	434,656	434,656	-	5,787,694	7.5%
2015	381,493	381,493	-	5,536,927	6.9%
2016	322,317	322,317	-	5,472,325	5.9%
2017	316,065	316,065	-	7,374,329	4.3%
2018	327,475	327,475	-	7,999,124	4.1%
2019	321,591	321,591	-	7,161,533	4.5%
2020	357,755	357,755	-	6,742,659	5.3%
2021	398,386	398,386	-	6,360,523	6.3%

Only nine years of information are currently available. This schedule will be fully completed over subsequent periods to display a ten year presentation.

Notes to the Schedule:

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method Entry Age
Amortization Method Level percentage of payroll, closed
Remaining Amort. Period 20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method 5-year smoothed market
Inflation 2.50%
Salary Increases Varies by age and service. 4.6% average over career including inflation
Investment Rate of Return 7.50%, net of administrative and investment expenses, including inflation
Retirement Age Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Mortality 130% of the RP-2014 Health Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions
2015: New inflation, mortality and other assumptions were reflected
2017: New mortality assumptions were reflected
2019: New inflation, mortality and other assumptions were reflected.

Changes in Plan Provisions Reflected in the Schedule of Employer Contributions
2015: No changes in plan provisions were reflected in the Schedule
2016: No changes in plan provisions were reflected in the Schedule
2017: New Annuity Purchase Rates were reflected for benefits earned after 2017
2018: No changes in plan provisions were reflected in the Schedule
2019: No changes in plan provisions were reflected in the Schedule
2020: No changes in the plan provisions were reflected in the Schedule

BEE COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
RETIREE GROUP TERM LIFE PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Measurement Year Ending			
	12/31/2017	12/31/2018	12/31/2019	12/31/2020
Total OPEB Liability				
Service Cost	\$ 16,111	\$ 16,468	\$ 14,296	\$ 21,181
Interest on Total OPEB Liability	17,638	16,381	18,025	16,398
Effect of Assumption Changes or Inputs	22,041	(52,330)	124,331	74,694
Effect of Economic/Demographic (Gains)/Losses	(36,002)	(3,118)	8,567	3,680
Benefit Payments	(10,220)	(10,893)	(12,712)	(13,815)
Net Change in Total OPEB Liability	<u>9,568</u>	<u>(33,492)</u>	<u>152,507</u>	<u>102,138</u>
Total OPEB Liability, Beginning	<u>455,562</u>	<u>465,130</u>	<u>431,638</u>	<u>584,145</u>
Total OPEB Liability, Ending (a)	<u>\$ 465,130</u>	<u>\$ 431,638</u>	<u>\$ 584,145</u>	<u>\$ 686,283</u>
Pensionable Covered Payroll	\$ 5,677,579	\$ 5,732,922	\$ 6,053,468	\$ 6,578,459
Net OPEB Liability as a % of Covered Payroll	8.19%	7.53%	9.65%	10.43%

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BEE COUNTY, TEXAS
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 RETIREE GROUP TERM LIFE PROGRAM
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Fiscal Year Ending September 30,	Employer Contribution Rate Applicable to Retirees	Contributions	Pensionable Covered Payroll
2018	0.18%	\$ 10,668	\$ 7,999,124
2019	0.19%	10,597	7,161,533
2020	0.21%	13,645	6,742,659
2021	0.21%	13,163	6,360,523

Only four years of information are currently available. This schedule will be fully completed over subsequent periods to display a ten year presentation.

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COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
GENERAL FUND- BUDGET AND ACTUAL – DETAILED EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	012 General Fund			Variance With Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Property Taxes	\$ 8,533,500	\$ 8,533,500	\$ 8,444,202	\$ (89,298)
General Sales and Use Taxes	1,400,000	1,432,000	1,865,418	433,418
Fines, Fees, and Permits	267,000	266,416	258,654	(7,762)
Charges for Services	924,450	1,062,805	1,078,823	16,018
Rent and Lease Revenue	601,253	603,328	463,427	(139,901)
Investment Income	110,000	110,000	50,286	(59,714)
Intergovernmental Revenues	1,412,585	1,394,654	1,410,271	15,617
Other Revenue	168,543	120,610	84,167	(36,443)
Total Revenues	<u>13,417,331</u>	<u>13,523,313</u>	<u>13,655,248</u>	<u>131,935</u>
EXPENDITURES				
Current:				
General Government:				
Commissioners Court	460,910	461,410	458,392	3,018
County Clerk	346,457	346,457	340,837	5,620
Veterans Service	51,248	49,748	48,039	1,709
Risk Management	16,219	46,943	39,305	7,638
Non-Departmental	599,638	609,807	572,840	36,967
Human Resources	122,331	122,331	117,381	4,950
Information Technology	161,190	247,260	244,206	3,054
District Clerk	365,111	365,111	344,115	20,996
County Attorney	282,491	282,491	267,454	15,037
Elections Administrator	160,842	160,887	129,230	31,657
County Auditor	442,878	442,878	424,228	18,650
Motor Vehicle Registration	217,838	216,763	213,481	3,282
Tax Assessor/Collector	237,703	238,778	211,640	27,138
Appraisal District	219,795	222,178	222,178	-
Total General Government	<u>3,684,651</u>	<u>3,813,042</u>	<u>3,633,326</u>	<u>179,716</u>
Public Safety:				
Emergency Management	106,139	106,139	96,686	9,453
Constable - Pct. #1	21,917	22,938	22,596	342
Constable - Pct. #2	21,917	22,160	20,210	1,950
Constable - Pct. #3	22,064	21,917	21,574	343
Constable - Pct. #4	13,013	14,408	14,112	296
911 Addressing	32,524	32,524	31,676	848
Sheriff's Department	2,022,548	2,041,272	1,929,974	111,298
Correctional Facility	2,686,958	2,674,288	2,031,011	643,277
Highway Patrol	40,610	40,610	39,456	1,154
Highway Patrol License and Weight	11,300	11,300	8,192	3,108
Total Public Safety	<u>4,978,990</u>	<u>4,987,556</u>	<u>4,215,487</u>	<u>772,069</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 GENERAL FUND- BUDGET AND ACTUAL - DETAILED
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Judicial System:				
County Court	66,266	66,266	58,607	7,659
District Court	1,792,613	1,815,838	1,759,971	55,867
Justice of the Peace - Pct. #3	141,044	141,044	135,441	5,603
Justice of the Peace - Pct. #1	111,632	111,632	111,182	450
Justice of the Peace - Pct. #2	104,203	104,318	97,195	7,123
Justice of the Peace - Pct. #4	115,647	115,647	116,385	(738)
Victims Assistance	76,636	76,636	75,442	1,194
Juvenile Board	62,447	62,447	37,521	24,926
Probation	255,670	255,670	255,180	490
Total Judicial System	2,726,158	2,749,498	2,646,924	102,574
Public Facilities:				
County Courthouse	80,500	118,967	117,186	1,781
Elections Building	3,500	195,518	194,047	1,471
Probation Buildings	21,600	21,825	20,569	1,256
Maintenance and Custodial	299,345	341,251	310,304	30,947
Courthouse Annex	9,000	10,570	10,568	2
Justice Center	16,800	26,815	26,514	301
Dougherty Building	6,800	6,815	6,813	2
Old Jail	3,500	3,500	2,928	572
Total Public Facilities	441,045	725,261	688,929	36,332
Health and Welfare:				
Community Affairs	170,723	171,008	155,391	15,617
Waste Management	376,102	390,872	323,949	66,923
Public Assistance	206,643	226,014	224,525	1,489
Total Health and Welfare	753,468	787,894	703,865	84,029
Culture and Recreation:				
County Library	85,000	85,000	85,000	-
Total Culture and Recreation	85,000	85,000	85,000	-
Conservation and Development:				
Economic Development	50,000	50,000	50,000	-
AgriLife Extension Office	90,150	89,650	71,796	17,854
Bee County Expo Center	268,442	271,017	239,613	31,404
Total Conservation and Dev.	408,592	410,667	361,409	49,258

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BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 GENERAL FUND- BUDGET AND ACTUAL - DETAILED
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Capital Outlay:				
Buildings and Improvements	-	59,248	56,402	2,846
Total Capital Outlay	-	59,248	56,402	2,846
Total Expenditures	13,077,904	13,618,166	12,391,342	1,226,824
Excess (Deficiency) of Revenues Over Expenditures	339,427	(94,853)	1,263,906	(1,094,889)
OTHER FINANCING SOURCES (USES)				
Other Sources:				
Transfers In	273,236	534,642	934,642	400,000
Other Uses:				
Transfers Out	(1,787,664)	(1,718,911)	(1,720,486)	(1,575)
Total Other Financing Sources (Uses)	(1,514,428)	(1,184,269)	(785,844)	398,425
Net Change in Fund Balances	(1,175,001)	(1,279,122)	478,062	1,757,184
Fund Balance - Beginning	5,671,968	5,671,968	5,671,968	-
Fund Balance - Ending	\$ 4,496,967	\$ 4,392,846	\$ 6,150,030	\$ 1,757,184

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Description of Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for particular purposes.

District Clerk Records Management Fund - Accounts for District Clerk records management fees that are to be used for records management purposes.

County Clerk Records Management Fund - Accounts for County Clerk records management fees that are to be used for records management purposes.

Election Equipment Fund - Accounts for the County Clerk and Tax Collector elections equipment, training, and voting accessibility.

Courthouse Security Fund - Accounts for County Clerk fees that are to be used for courthouse security purposes.

Special Road Tax Fund - Established with the *Road & Bridge Fund* to comply with Article 6790, Vernon's Civil Statutes, which authorized counties to levy, assess and collect ad valorem taxes (property taxes & special road & bridge tax) for the purpose of constructing and maintaining special roads and bridges within the County. These funds also account for the motor vehicle license fee and the state lateral road credit allocation revenue.

Court Reporting Service Fund - Accounts for charges received for the provision of court reporter services and the related expenditure of those funds on court related items.

Farm to Market Lateral Road Fund - Established to comply with Article 6674, Vernon's Civil Statutes and receives ad valorem tax revenues for the purpose of constructing and maintaining farm to market roads for flood control.

County Records Management Fund - Accounts for County fees that are to be used for records management purposes.

District Attorney Fund - Accounts for District Attorney fees and charges for various collections.

Tax Increment Fund - Accounts for the revenues and expenditures related to the Tax Increment Fund (TIF) program which is an economic development related activity.

Border Star Fund - Accounts for grant proceeds used by the Sheriff's Department for border security.

Abandoned Vehicle Fund - Accounts for proceeds for sales or abandoned or seized vehicles.

Border Star Initiative Fund - Accounts for grant proceeds used by the Sheriff's Department for border patrol.

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Law Library Fund - accounts for the cost of operating and maintaining a law library for public use. Financing is provided through fees charged as part of court costs for civil cases processed through the County Court.

County HOT Tax Fund - accounts for hotel occupancy tax funds to account for funds for Expo Center renovations.

Jail Restoration Fund - accounts for donations received from individuals or organizations for the restoration of the County jail.

Technology Fund - accounts for grant proceeds for technology enhancements.

Pre-Trial Intervention Fund - accounts for funds received and related expenditures for pre-trial intervention services.

Pre-Trial Supervision Fund - accounts for funds received and related expenditures for pre-trial supervision services.

Border Prosecution Grant Fund - accounts for the grant funds used to increase the effectiveness of the consolidated efforts of the border security by federal, state, and local law enforcement agencies.

County Attorney Check Collection Fund - accounts for County Attorney fees and charges for hot check collections.

Sheriff's Forfeiture - accounts for funds received by the Sheriff's office through state forfeiture laws.

Sheriff's Federal Drug Forfeiture - accounts for funds received by the Sheriff's office through federal drug forfeiture laws.

DA Forfeiture - accounts for funds received by the District Attorney's office through state forfeiture laws.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of County funds.

Capital Projects Funds

Capital projects fund are used to account for the acquisition and construction of the government's major capital facilities, other than those financed by proprietary funds.

Right of Way Fund - Established to account for the revenue and expenditures related to the right-of-way improvement project.

Colonia CDBG - Administered through the Texas Department of Agriculture for the Texas Community Development Block Grant Program under Title I of the Housing and Community Development, which awards funds to undertake eligible community and/or economic development activities in a non-entitlement area.

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

	013	014	015	017	021	024	025
SPECIAL REVENUE FUNDS							
	District Clerk Records Management	County Clerk Records Management	Election Equipment	Courthouse Security	Special Road Tax Fund	Court Reporting Service	Farm to Market Lateral Road
ASSETS							
Cash and Temporary Investments	\$ 18,314	\$ 168,026	\$ 9,997	\$ 6,356	\$ 40,240	\$ 11,409	\$ 1,301
Property Taxes Receivable	-	-	-	-	173,258	-	8,729
Allowance for Uncollectible Taxes	-	-	-	-	(17,326)	-	(873)
Accounts Receivable	799	9,170	-	1,263	-	183	-
Total Assets	<u>\$ 19,113</u>	<u>\$ 177,196</u>	<u>\$ 9,997</u>	<u>\$ 7,619</u>	<u>\$ 196,172</u>	<u>\$ 11,592</u>	<u>\$ 9,157</u>
LIABILITIES							
Accounts Payable	\$ -	\$ 3,198	\$ -	\$ 25	\$ -	\$ -	\$ -
Accrued Salaries and Wages	-	725	-	881	-	-	-
Due to Other Funds	-	-	5,050	-	-	-	-
Total Liabilities	<u>-</u>	<u>3,923</u>	<u>5,050</u>	<u>906</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows - Property Taxes	-	-	-	-	155,932	-	7,856
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,932</u>	<u>-</u>	<u>7,856</u>
FUND BALANCES							
Restricted for:							
Capital Projects	-	-	-	-	-	-	-
Other Purposes	19,113	173,273	4,947	6,713	40,240	-	1,301
Committed for:							
Other Purposes	-	-	-	-	-	11,592	-
Total Fund Balances	<u>19,113</u>	<u>173,273</u>	<u>4,947</u>	<u>6,713</u>	<u>40,240</u>	<u>11,592</u>	<u>1,301</u>
Total Liabilities and Fund Balances	<u>\$ 19,113</u>	<u>\$ 177,196</u>	<u>\$ 9,997</u>	<u>\$ 7,619</u>	<u>\$ 196,172</u>	<u>\$ 11,592</u>	<u>\$ 9,157</u>

<i>026</i>	<i>027</i>	<i>028</i>	<i>069</i>	<i>029</i>	<i>030</i>	<i>031</i>	<i>032</i>	<i>035</i>	<i>047</i>	<i>070</i>
SPECIAL REVENUE FUNDS										
County Records Management	District Attorney Fund	TXDoT Step Grant	Tax Increment Fund	Border Star Fund	Abandoned Vehicles Fund	All Mitigation Grant	Operation Stonegarden Grant	Election Services Contract	Law Library Fund	County HOT Tax Fund
\$ 12,217	\$ 260,233	\$ 3,537	\$ 1,126	\$ 62,619	\$ 34,052	\$ 2,000	\$ 153,999	\$ 28,148	\$ 84,684	\$ 114,338
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
236	198	6,463	-	7,381	45,593	-	55,047	-	735	29,174
<u>\$ 12,453</u>	<u>\$ 260,431</u>	<u>\$ 10,000</u>	<u>\$ 1,126</u>	<u>\$ 70,000</u>	<u>\$ 79,645</u>	<u>\$ 2,000</u>	<u>\$ 209,046</u>	<u>\$ 28,148</u>	<u>\$ 85,419</u>	<u>\$ 143,512</u>
\$ -	\$ 1,305	\$ -	\$ -	\$ -	\$ 20,594	\$ -	\$ 43,136	\$ -	\$ -	\$ 8,830
-	3,581	-	-	-	-	-	-	-	-	-
-	-	10,000	-	70,000	-	-	165,910	-	-	-
-	4,886	10,000	-	70,000	20,594	-	209,046	-	-	8,830
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
12,453	255,545	-	1,126	-	-	2,000	-	28,148	85,419	134,682
-	-	-	-	-	59,051	-	-	-	-	-
<u>12,453</u>	<u>255,545</u>	<u>-</u>	<u>1,126</u>	<u>-</u>	<u>59,051</u>	<u>2,000</u>	<u>-</u>	<u>28,148</u>	<u>85,419</u>	<u>134,682</u>
<u>\$ 12,453</u>	<u>\$ 260,431</u>	<u>\$ 10,000</u>	<u>\$ 1,126</u>	<u>\$ 70,000</u>	<u>\$ 79,645</u>	<u>\$ 2,000</u>	<u>\$ 209,046</u>	<u>\$ 28,148</u>	<u>\$ 85,419</u>	<u>\$ 143,512</u>

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

	072	077	082	087	093	088	091
	SPECIAL REVENUE FUNDS						
	Jail Restoration Fund	Coronavirus Relief Fund	Technology Fund	Pre-Trial Intervention Fund	Pre-Trial Supervision Fund	Border Prosecution Fund	County Atty Check Collection
ASSETS							
Cash and Temporary Investments							
Property Taxes Receivable	\$ 103	\$ 43,719	\$ 12,671	\$ 39,699	\$ 15,271	\$ -	\$ 8,295
Allowance for Uncollectible Taxes	-	-	-	-	-	-	-
Accounts Receivable	-	-	441	-	-	43,293	-
Total Assets	\$ 103	\$ 43,719	\$ 13,112	\$ 39,699	\$ 15,271	\$ 43,293	\$ 8,295
LIABILITIES							
Accounts Payable							
Accrued Salaries and Wages	\$ -	\$ 123	\$ -	\$ -	\$ -	\$ 173	\$ -
Due to Other Funds	-	-	-	-	-	-	-
Total Liabilities	-	123	-	-	-	43,120	-
	-	123	-	-	-	43,293	-
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows - Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Restricted for:							
Capital Projects	-	-	-	-	-	-	-
Other Purposes	103	43,596	13,112	39,699	15,271	-	8,295
Committed for:							
Other Purposes	-	-	-	-	-	-	-
Total Fund Balances	103	43,596	13,112	39,699	15,271	-	8,295
Total Liabilities and Fund Balances	\$ 103	\$ 43,719	\$ 13,112	\$ 39,699	\$ 15,271	\$ 43,293	\$ 8,295

<i>092</i>	<i>098</i>	<i>106</i>	<i>100</i>	<i>111</i>	<i>073</i>	<i>071</i>	
SPECIAL REVENUE FUNDS					CAPITAL PROJ. FUNDS		
Sheriff's Forfeiture	Sheriff's Federal Drug Forfeiture	DA Forfeiture	TX GLO - CDBG	TX CDBG-CD	Right of Way	Jail Construction Fund	Total Non- Major Funds
\$ 117,884	\$ 45,749	\$ 274,627	\$ -	\$ -	\$ 344	\$ 67,979	\$ 1,638,937
-	-	-	-	-	-	-	181,987
-	-	-	-	-	-	-	(18,199)
-	-	-	-	-	-	-	199,976
<u>\$ 117,884</u>	<u>\$ 45,749</u>	<u>\$ 274,627</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344</u>	<u>\$ 67,979</u>	<u>\$ 2,002,701</u>
\$ -	\$ -	\$ 27,850	\$ -	\$ -	\$ -	\$ 52,593	\$ 157,827
-	-	-	-	-	-	-	5,187
-	-	-	-	-	-	-	294,080
-	-	27,850	-	-	-	52,593	457,094
-	-	-	-	-	-	-	163,788
-	-	-	-	-	-	-	163,788
-	-	-	-	-	344	15,386	15,730
117,884	45,749	246,777	-	-	-	-	1,295,446
-	-	-	-	-	-	-	70,643
<u>117,884</u>	<u>45,749</u>	<u>246,777</u>	<u>-</u>	<u>-</u>	<u>344</u>	<u>15,386</u>	<u>1,381,819</u>
<u>\$ 117,884</u>	<u>\$ 45,749</u>	<u>\$ 274,627</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344</u>	<u>\$ 67,979</u>	<u>\$ 2,002,701</u>

BEE COUNTY, TEXAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	013	014	015	017	021	024	025
	SPECIAL REVENUE FUNDS						
	District Clerk Records Management	County Clerk Records Management	Election Equipment	Courthouse Security	Special Road Tax Fund	Court Reporting Service	Farm to Market Lateral Road
REVENUES							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$1,129,819	\$ -	\$ 72,563
General Sales and Use Taxes	-	-	-	-	-	-	-
Charges for Services	13,937	88,474	-	21,822	-	4,234	-
Investment Income	129	1,594	341	353	1,178	-	267
Intergovernmental Revenues	-	-	90,828	-	-	-	23,963
Other Revenue	-	-	-	-	-	-	-
Total Revenues	14,066	90,068	91,169	22,175	1,130,997	4,234	96,793
EXPENDITURES							
Current:							
General Government	1,667	424,028	103,947	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Judicial System	-	-	-	-	-	8,174	-
Public Facilities	-	-	-	181,340	-	-	-
Conservation and Development	-	-	-	-	-	-	-
Debt Service:							
Principal	-	122,038	65,310	-	-	-	-
Interest	-	-	11,831	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	1,667	546,066	181,088	181,340	-	8,174	-
Excess (Deficiency) of Revenue Over Expenditures	12,399	(455,998)	(89,919)	(159,165)	1,130,997	(3,940)	96,793
OTHER FINANCING SOURCES (USES)							
Capital Leases	-	366,113	-	-	-	-	-
Transfers In	-	-	77,121	152,135	-	-	-
Transfers Out	(12,000)	(12,000)	-	-	(1,126,542)	-	(96,100)
Total Other Financing Sources (Uses)	(12,000)	354,113	77,121	152,135	(1,126,542)	-	(96,100)
Net Change in Fund Balance	399	(101,885)	(12,798)	(7,030)	4,455	(3,940)	693
Fund Balance-Beginning	18,714	275,158	17,745	13,743	35,785	15,532	608
Fund Balance-Ending	\$ 19,113	\$ 173,273	\$ 4,947	\$ 6,713	\$ 40,240	\$ 11,592	\$ 1,301

<i>026</i>	<i>027</i>	<i>028</i>	<i>069</i>	<i>029</i>	<i>030</i>	<i>031</i>	<i>032</i>	<i>035</i>	<i>047</i>	<i>070</i>
SPECIAL REVENUE FUNDS										
County Records Management	District Attorney Fund	TXDoT Step Grant	Tax Increment Fund	Border Star Fund	Abandoned Vehicles Fund	All Mitigation Grant	Operation Stonegarden Grant	Election Services Contract	Law Library Fund	County HOT Tax Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	606	-	-	-	-	-	-	91,661
4,241	-	-	-	-	-	-	-	-	13,585	-
88	2,269	-	-	-	544	-	-	32	739	556
-	187,508	7,769	-	66,893	-	-	230,380	38,737	-	-
-	(9,167)	-	-	-	71,953	-	-	-	-	-
4,329	180,610	7,769	606	66,893	72,497	-	230,380	38,769	14,324	92,217
-	-	-	-	-	-	-	-	23,506	-	-
-	-	8,574	-	-	32,924	-	230,914	-	-	-
-	424,147	-	-	66,893	-	-	-	-	10,165	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	8,829
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	36,976	-	-	-	-	-
-	424,147	8,574	-	66,893	69,900	-	230,914	23,506	10,165	8,829
4,329	(243,537)	(805)	606	-	2,597	-	(534)	15,263	4,159	83,388
-	-	-	-	-	-	-	-	-	-	-
-	291,918	805	-	-	-	2,000	534	-	-	-
(3,150)	-	-	(8,000)	-	-	-	-	-	(10,000)	-
(3,150)	291,918	805	(8,000)	-	-	2,000	534	-	(10,000)	-
1,179	48,381	-	(7,394)	-	2,597	2,000	-	15,263	(5,841)	83,388
11,274	207,164	-	8,520	-	56,454	-	-	12,885	91,260	51,294
\$ 12,453	\$ 255,545	\$ -	\$ 1,126	\$ -	\$ 59,051	\$ 2,000	\$ -	\$ 28,148	\$ 85,419	\$ 134,682

BEE COUNTY, TEXAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	072	077	082	087	093	088	091
	SPECIAL REVENUE FUNDS						
	Jail Restoration Fund	Coronavirus Relief Fund	Technology Fund	Pre-Trial Intervention Fund	Pre-Trial Supervision Fund	Border Prosecution Fund	County Atty Check Collection
REVENUES							
Property Taxes							
General Sales and Use Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-	-
Investment Income	-	-	9,535	4,600	15,585	-	3,035
Intergovernmental Revenues	-	1,773	118	324	119	-	62
Other Revenue	-	841,324	-	-	-	243,473	-
Total Revenues	-	-	-	-	-	-	-
EXPENDITURES	-	843,097	9,653	4,924	15,704	243,473	3,097
Current:							
General Government							
Public Safety	-	-	-	-	2,815	-	2,435
Judicial System	-	179,969	-	-	-	-	-
Public Facilities	-	-	-	10	-	236,669	-
Conservation and Development	-	-	-	-	-	-	-
Debt Service:							
Principal							
Interest	-	-	-	-	-	-	-
Capital Outlay	-	7,320	-	-	-	-	-
Total Expenditures	-	187,289	-	10	2,815	236,669	2,435
Excess (Deficiency) of Revenue Over Expenditures	-	655,808	9,653	4,914	12,889	6,804	662
OTHER FINANCING SOURCES (USES)							
Capital Leases	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(661,406)	(15,700)	-	(12,386)	(6,809)	-
Total Other Financing Sources (Uses)	-	(661,406)	(15,700)	-	(12,386)	(6,809)	-
Net Change in Fund Balance	-	(5,598)	(6,047)	4,914	503	(5)	662
Fund Balance-Beginning	103	49,194	19,159	34,785	14,768	5	7,633
Fund Balance-Ending	\$ 103	\$ 43,596	\$ 13,112	\$ 39,699	\$ 15,271	\$ -	\$ 8,295

<i>092</i>	<i>098</i>	<i>106</i>	<i>100</i>	<i>111</i>	<i>073</i>	<i>071</i>	
SPECIAL REVENUE FUNDS					CAPITAL PROJ. FUNDS		
Sheriff's Forfeiture	Sheriff's Federal Drug Forfeiture	DA Forfeiture	TX GLO - CDBG	TX CDBG-CD	Right of Way	Jail Construction Fund	Total Non- Major Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,202,382
-	-	-	-	-	-	-	92,267
-	-	-	-	-	-	-	179,048
1,040	366	2,485	-	-	-	6,637	21,014
-	-	-	53,947	20,172	-	-	1,804,994
4,585	-	113,879	-	-	-	-	181,250
<u>5,625</u>	<u>366</u>	<u>116,364</u>	<u>53,947</u>	<u>20,172</u>	<u>-</u>	<u>6,637</u>	<u>3,480,955</u>
-	-	-	53,947	20,172	-	-	632,517
39,792	1,958	-	-	-	-	-	494,131
-	-	192,485	-	-	-	-	938,543
-	-	-	-	-	-	3,440	184,780
-	-	-	-	-	-	-	8,829
-	-	-	-	-	-	-	187,348
-	-	-	-	-	-	-	11,831
-	-	-	-	-	-	575,551	619,847
<u>39,792</u>	<u>1,958</u>	<u>192,485</u>	<u>53,947</u>	<u>20,172</u>	<u>-</u>	<u>578,991</u>	<u>3,077,826</u>
<u>(34,167)</u>	<u>(1,592)</u>	<u>(76,121)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(572,354)</u>	<u>403,129</u>
-	-	-	-	-	-	-	366,113
-	-	-	-	-	-	587,740	1,112,253
-	-	-	-	-	-	-	(1,964,093)
-	-	-	-	-	-	587,740	(485,727)
<u>(34,167)</u>	<u>(1,592)</u>	<u>(76,121)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,386</u>	<u>(82,598)</u>
152,051	47,341	322,898	-	-	344	-	1,464,417
<u>\$ 117,884</u>	<u>\$ 45,749</u>	<u>\$ 246,777</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344</u>	<u>\$ 15,386</u>	<u>\$ 1,381,819</u>

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BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DISTRICT CLERK RECORDS MANAGEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		<i>013</i>	Variance with Final Budget
	Original	Final	District Clerk Records Management	
			Actual	
REVENUES				
Charges for Services	\$ 16,500	16,500	\$ 13,937	\$ (2,563)
Investment Income	120	120	129	9
Total Revenues	16,620	16,620	14,066	(2,554)
EXPENDITURES				
Current:				
General Government	4,620	4,620	1,667	2,953
Total Expenditures	4,620	4,620	1,667	2,953
Excess (Deficiency) of Revenue Over Expenditures	12,000	12,000	12,399	399
OTHER FINANCING SOURCES (USES)				
Transfers Out	(12,000)	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	(12,000)	(12,000)	(12,000)	-
Net Change in Fund Balance	-	-	399	399
Fund Balance - Beginning	18,714	18,714	18,714	-
Fund Balance - Ending	\$ 18,714	\$ 18,714	\$ 19,113	\$ 399

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – COUNTY CLERK RECORDS MANAGEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		<i>014</i>	Variance with Final Budget
	Original	Final	County Clerk Records Management	
			Actual	
REVENUES				
Charges for Services	\$ 71,800	71,800	\$ 88,474	\$ 16,674
Investment Income	2,500	2,500	1,594	(906)
Other Revenue	366,113	-	-	-
Total Revenues	440,413	74,300	90,068	15,768
EXPENDITURES				
Current:				
General Government	427,044	427,044	424,028	3,016
Debt Service:				
Principal	122,038	122,038	122,038	-
Total Expenditures	549,082	549,082	546,066	3,016
Excess (Deficiency) of Revenue Over Expenditures	(108,669)	(474,782)	(455,998)	18,784
OTHER FINANCING SOURCES (USES)				
Capital Leases	-	366,113	366,113	-
Transfers Out	(12,000)	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	(12,000)	354,113	354,113	-
Net Change in Fund Balance	(120,669)	(120,669)	(101,885)	18,784
Fund Balance - Beginning	275,158	275,158	275,158	-
Fund Balance - Ending	\$ 154,489	\$ 154,489	\$ 173,273	\$ 18,784

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – ELECTION EQUIPMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>015</u>			
	<u>Budgeted Amounts</u>		<u>Election Equipment</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
REVENUES				
Investment Income	\$ 300	300	\$ 341	\$ 41
Intergovernmental Revenues	-	90,828	90,828	-
Total Revenues	<u>300</u>	<u>91,128</u>	<u>91,169</u>	<u>41</u>
EXPENDITURES				
Current:				
General Government	28,440	119,268	103,947	15,321
Debt Service:				
Principal	65,310	65,310	65,310	-
Interest	11,831	11,831	11,831	-
Total Expenditures	<u>105,581</u>	<u>196,409</u>	<u>181,088</u>	<u>15,321</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(105,281)</u>	<u>(105,281)</u>	<u>(89,919)</u>	<u>15,362</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	77,121	77,121	77,121	-
Total Other Financing Sources (Uses)	<u>77,121</u>	<u>77,121</u>	<u>77,121</u>	<u>-</u>
Net Change in Fund Balance	(28,160)	(28,160)	(12,798)	15,362
Fund Balance - Beginning	17,745	17,745	17,745	-
Fund Balance - Ending	<u>\$ (10,415)</u>	<u>\$ (10,415)</u>	<u>\$ 4,947</u>	<u>\$ 15,362</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – COURTHOUSE SECURITY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>017</u> Courthouse Security	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 22,600	\$ 22,600	\$ 21,822	\$ (778)
Investment Income	500	500	353	(147)
Total Revenues	23,100	23,100	22,175	(925)
EXPENDITURES				
Current:				
Public Facilities	117,658	184,793	181,340	3,453
Total Expenditures	117,658	184,793	181,340	3,453
Excess (Deficiency) of Revenue Over Expenditures	(94,558)	(161,693)	(159,165)	2,528
OTHER FINANCING SOURCES (USES)				
Transfers In	85,000	152,135	152,135	-
Total Other Financing Sources (Uses)	85,000	152,135	152,135	-
Net Change in Fund Balance	(9,558)	(9,558)	(7,030)	2,528
Fund Balance - Beginning	13,743	13,743	13,743	-
Fund Balance - Ending	\$ 4,185	\$ 4,185	\$ 6,713	\$ 2,528

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – SPECIAL ROAD TAX FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>021</u>			
	Budgeted Amounts		Special Road Tax Fund	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Property Taxes	\$ 1,067,500	\$ 1,124,542	\$ 1,129,819	\$ 5,277
Investment Income	2,000	2,000	1,178	(822)
Total Revenues	1,069,500	1,126,542	1,130,997	4,455
EXPENDITURES				
Current:				
Highways and Streets	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	1,069,500	1,126,542	1,130,997	4,455
OTHER FINANCING SOURCES (USES)				
Transfers Out	(1,069,500)	(1,126,542)	(1,126,542)	-
Total Other Financing Sources (Uses)	(1,069,500)	(1,126,542)	(1,126,542)	-
Net Change in Fund Balance	-	-	4,455	4,455
Fund Balance - Beginning	35,785	35,785	35,785	-
Fund Balance - Ending	\$ 35,785	\$ 35,785	\$ 40,240	\$ 4,455

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – COURT REPORTER SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>024</u>	Variance with Final Budget
	Original	Final	Court Reporting Service Actual	
	REVENUES			
Charges for Services	\$ 9,000	\$ 9,000	\$ 4,234	\$ (4,766)
Total Revenues	<u>9,000</u>	<u>9,000</u>	<u>4,234</u>	<u>(4,766)</u>
EXPENDITURES				
Current:				
Judicial System	9,000	9,000	8,174	826
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>8,174</u>	<u>826</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>(3,940)</u>	<u>(3,940)</u>
Net Change in Fund Balance	-	-	(3,940)	(3,940)
Fund Balance - Beginning	15,532	15,532	15,532	-
Fund Balance - Ending	<u>\$ 15,532</u>	<u>\$ 15,532</u>	<u>\$ 11,592</u>	<u>\$ (3,940)</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – FARM TO MARKET LATERAL ROAD FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		<u>025</u>	Variance with Final Budget
	Original	Final	Farm to Market	
			Lateral Road Actual	
REVENUES				
Property Taxes	\$ 71,800	\$ 71,800	\$ 72,563	\$ 763
Investment Income	300	300	267	(33)
Intergovernmental Revenues	24,000	24,000	23,963	(37)
Total Revenues	96,100	96,100	96,793	693
EXPENDITURES				
Current:				
Highways and Streets	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	96,100	96,100	96,793	693
OTHER FINANCING SOURCES (USES)				
Transfers Out	(96,100)	(96,100)	(96,100)	-
Total Other Financing Sources (Uses)	(96,100)	(96,100)	(96,100)	-
Net Change in Fund Balance	-	-	693	693
Fund Balance - Beginning	608	608	608	-
Fund Balance - Ending	\$ 608	\$ 608	\$ 1,301	\$ 693

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – COUNTY RECORDS MANAGEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>026</u>	Variance with Final Budget
	Original	Final	County Records	
			Management Actual	
REVENUES				
Charges for Services	\$ 5,000	5,000	\$ 4,241	\$ (759)
Investment Income	150	150	88	(62)
Total Revenues	<u>5,150</u>	<u>5,150</u>	<u>4,329</u>	<u>(821)</u>
EXPENDITURES				
Current:				
General Government	2,000	2,000	-	2,000
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>3,150</u>	<u>3,150</u>	<u>4,329</u>	<u>1,179</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(3,150)	(3,150)	(3,150)	-
Total Other Financing Sources (Uses)	<u>(3,150)</u>	<u>(3,150)</u>	<u>(3,150)</u>	<u>-</u>
Net Change in Fund Balance	-	-	1,179	1,179
Fund Balance - Beginning	11,274	11,274	11,274	-
Fund Balance - Ending	<u>\$ 11,274</u>	<u>\$ 11,274</u>	<u>\$ 12,453</u>	<u>\$ 1,179</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DISTRICT ATTORNEY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		027	Variance with Final Budget
	Original	Final	District Attorney Fund	
			Actual	
REVENUES				
Investment Income	\$ 2,200	\$ 2,200	\$ 2,269	\$ 69
Intergovernmental Revenues	181,942	181,941	187,508	5,567
Other Revenue	-	-	(9,167)	(9,167)
Total Revenues	184,142	184,141	180,610	(3,531)
EXPENDITURES				
Current:				
Judicial System	494,250	494,250	424,147	70,103
Total Expenditures	494,250	494,250	424,147	70,103
Excess (Deficiency) of Revenue Over Expenditures	(310,108)	(310,109)	(243,537)	66,572
OTHER FINANCING SOURCES (USES)				
Transfers In	285,109	285,109	291,918	6,809
Total Other Financing Sources (Uses)	285,109	285,109	291,918	6,809
Net Change in Fund Balance	(24,999)	(25,000)	48,381	73,381
Fund Balance - Beginning	207,164	207,164	207,164	-
Fund Balance - Ending	\$ 182,165	\$ 182,164	\$ 255,545	\$ 73,381

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – ABANDONED VEHICLE FUND
FOR THE YEAR ENDED SEPTEMBER 30,2021

	<u>Budgeted Amounts</u>		<u>Abandoned Vehicles Fund</u>	Variance with
	Original	Final	Actual	Final Budget
<u>030</u>				
REVENUES				
Investment Income	\$ 300	\$ 509	\$ 544	\$ 35
Other Revenue	8,000	25,912	71,953	46,041
Total Revenues	8,300	26,421	72,497	46,076
EXPENDITURES				
Current:				
Public Safety	22,942	41,063	32,924	8,139
Capital Outlay	-	38,600	36,976	1,624
Total Expenditures	22,942	79,663	69,900	9,763
Excess (Deficiency) of Revenue Over Expenditures	(14,642)	(53,242)	2,597	55,839
Net Change in Fund Balance	(14,642)	(53,242)	2,597	55,839
Fund Balance - Beginning	56,454	56,454	56,454	-
Fund Balance - Ending	\$ 41,812	\$ 3,212	\$ 59,051	\$ 55,839

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – LAW LIBRARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

047

	Budgeted Amounts		Law Library Fund	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 14,600	\$ 14,600	\$ 13,585	\$ (1,015)
Investment Income	900	900	739	(161)
Total Revenues	15,500	15,500	14,324	(1,176)
EXPENDITURES				
Current:				
Judicial System	14,000	14,000	10,165	3,835
Total Expenditures	14,000	14,000	10,165	3,835
Excess (Deficiency) of Revenue Over Expenditures	1,500	1,500	4,159	2,659
OTHER FINANCING SOURCES (USES)				
Transfers Out	(10,000)	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	(10,000)	(10,000)	(10,000)	-
Net Change in Fund Balance	(8,500)	(8,500)	(5,841)	2,659
Fund Balance - Beginning	91,260	91,260	91,260	-
Fund Balance - Ending	\$ 82,760	\$ 82,760	\$ 85,419	\$ 2,659

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – COUNTY HOTEL OCCUPANCY TAX FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

070

	Budgeted Amounts		County HOT Tax Fund	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
General Sales and Use Taxes	\$ 55,000	\$ 55,000	\$ 91,661	\$ 36,661
Investment Income	300	300	556	256
Total Revenues	55,300	55,300	92,217	36,917
EXPENDITURES				
Current:				
Conservation and Development	8,829	8,829	8,829	-
Capital Outlay	46,471	46,471	-	46,471
Total Expenditures	55,300	55,300	8,829	46,471
Excess (Deficiency) of Revenue Over Expenditures	-	-	83,388	83,388
Net Change in Fund Balance	-	-	83,388	83,388
Fund Balance - Beginning	51,294	51,294	51,294	-
Fund Balance - Ending	\$ 51,294	\$ 51,294	\$ 134,682	\$ 83,388

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – PRE-TRIAL INTERVENTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		087 Pre-Trial Intervention Fund	Variance with Final Budget
	Original	Final	Actual	
	REVENUES			
Charges for Services	\$ 5,000	\$ 5,000	\$ 4,600	\$ (400)
Investment Income	300	300	324	24
Total Revenues	<u>5,300</u>	<u>5,300</u>	<u>4,924</u>	<u>(376)</u>
EXPENDITURES				
Current:				
Judicial System	5,300	5,300	10	5,290
Total Expenditures	<u>5,300</u>	<u>5,300</u>	<u>10</u>	<u>5,290</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>4,914</u>	<u>4,914</u>
Net Change in Fund Balance	-	-	4,914	4,914
Fund Balance - Beginning	34,785	34,785	34,785	-
Fund Balance - Ending	<u>\$ 34,785</u>	<u>\$ 34,785</u>	<u>\$ 39,699</u>	<u>\$ 4,914</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – COUNTY ATTORNEY CHECK COLLECTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		091 County Atty Check Collection	Variance with Final Budget
	Original	Final	Actual	
	REVENUES			
Charges for Services	\$ 5,000	\$ 5,000	\$ 3,035	\$ (1,965)
Investment Income	30	30	62	32
Total Revenues	<u>5,030</u>	<u>5,030</u>	<u>3,097</u>	<u>(1,933)</u>
EXPENDITURES				
Current:				
General Government	5,030	5,030	2,435	2,595
Total Expenditures	<u>5,030</u>	<u>5,030</u>	<u>2,435</u>	<u>2,595</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>662</u>	<u>662</u>
Net Change in Fund Balance	-	-	662	662
Fund Balance - Beginning	7,633	7,633	7,633	-
Fund Balance - Ending	<u>\$ 7,633</u>	<u>\$ 7,633</u>	<u>\$ 8,295</u>	<u>\$ 662</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>060</u>			
	Budgeted Amounts		Debt Service Fund	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Property Taxes	\$ 1,983,692	\$ 1,983,692	\$ 1,917,450	\$ (66,242)
Investment Income	8,000	8,000	7,278	(722)
Other Revenue	-	-	2,935	2,935
Total Revenues	<u>1,991,692</u>	<u>1,991,692</u>	<u>1,927,663</u>	<u>(64,029)</u>
EXPENDITURES				
Current:				
General Government	3,500	3,500	3,300	200
Debt Service:				
Principal	935,000	935,000	935,000	-
Interest	1,053,192	1,053,192	1,053,192	-
Total Expenditures	<u>1,991,692</u>	<u>1,991,692</u>	<u>1,991,492</u>	<u>200</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>(63,829)</u>	<u>(63,829)</u>
Net Change in Fund Balance	-	-	(63,829)	(63,829)
Fund Balance - Beginning	93,035	93,035	93,035	-
Fund Balance - Ending	<u>\$ 93,035</u>	<u>\$ 93,035</u>	<u>\$ 29,206</u>	<u>\$ (63,829)</u>

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BEE COUNTY, TEXAS
 COMBINING STATEMENT OF NET POSITION -
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2021

	Governmental Activities		
	<i>022</i>	<i>095</i>	
	Fuel Service	Group Health Insurance Fund	Total Internal Service Funds
ASSETS			
Cash and Temporary Investments	\$ 51,112	\$ 15,000	\$ 66,112
Accounts Receivable	16,910	-	16,910
Inventory	21,897	-	21,897
Total Assets	<u>\$ 89,919</u>	<u>\$ 15,000</u>	<u>\$ 104,919</u>
LIABILITIES			
Accounts Payable	\$ 19,630	\$ -	\$ 19,630
Due to Other Funds	-	15,000	15,000
Total Liabilities	<u>19,630</u>	<u>15,000</u>	<u>34,630</u>
NET POSITION (DEFICITS)			
Unrestricted	<u>70,289</u>	<u>-</u>	<u>70,289</u>
Total Net Position	<u>\$ 70,289</u>	<u>\$ -</u>	<u>\$ 70,289</u>

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities		
	<i>022</i>	<i>095</i>	
	Fuel Service Fund	Group Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$ 174,555	\$ -	\$ 174,555
Other Revenue	199,951	1,537,017	1,736,968
Total Revenues	<u>374,506</u>	<u>1,537,017</u>	<u>1,911,523</u>
OPERATING EXPENSES:			
Purchased Insurance	-	1,816,958	1,816,958
Supplies	389,173	-	389,173
Other Operating	3,545	-	3,545
Total Expenses	<u>392,718</u>	<u>1,816,958</u>	<u>2,209,676</u>
Operating Income/(Loss)	(18,212)	(279,941)	(298,153)
NON-OPERATING REVENUES			
Investment Earnings	407	703	1,110
Transfers In	10,327	139,537	149,864
Total Non-Operating Revenues/(Expenses)	<u>10,734</u>	<u>140,240</u>	<u>150,974</u>
Change in Net Position	(7,478)	(139,701)	(147,179)
Net Position - Beginning	<u>77,767</u>	<u>139,701</u>	<u>217,468</u>
Net Position - Ending	<u>\$ 70,289</u>	<u>\$ -</u>	<u>\$ 70,289</u>

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities		
	022	095	
	Fuel Service Fund	Group Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from User Charges	\$ 367,914	\$ 1,537,017	\$ 1,904,931
Cash Payments to Suppliers	(388,569)	(1,816,958)	(2,205,527)
Cash Payments for Other Operating Expenses	(3,545)	-	(3,545)
Net Cash Provided by (used for) Operating Activities	<u>(24,200)</u>	<u>(279,941)</u>	<u>(304,141)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	10,327	139,537	149,864
Due from Other Funds	-	15,000	15,000
Net Cash Provided by (Used for) Capital and Financing Activities	<u>10,327</u>	<u>154,537</u>	<u>164,864</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of Investments	26	592	618
Interest on Investments	407	703	1,110
Net Cash Provided by Investing Activities	<u>433</u>	<u>1,295</u>	<u>1,728</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(13,440)	(124,109)	(137,549)
Cash and Cash Equivalents - Beginning	64,552	139,109	203,661
Cash and Cash Equivalents - Ending	<u>\$ 51,112</u>	<u>\$ 15,000</u>	<u>\$ 66,112</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:			
Operating Income (Loss)	\$ (18,212)	\$ (279,941)	\$ (298,153)
Adjustments to Reconcile to Cash Provided by (Used for) Operating Activities:			
(Increase) Decrease in Accounts Receivable	(6,592)	-	(6,592)
(Increase) Decrease in Inventories	3,147	-	3,147
(Decrease) Increase in Accounts Payable	(2,543)	-	(2,543)
Total Adjustments	<u>(5,988)</u>	<u>-</u>	<u>(5,988)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (24,200)</u>	<u>\$ (279,941)</u>	<u>\$ (304,141)</u>

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CUSTODIAL FUNDS

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 CUSTODIAL FUNDS – COUNTY OFFICES
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<i>033</i>	<i>051</i>	<i>052</i>	<i>053</i>	<i>054</i>
	CUSTODIAL FUNDS				
	Flexible Spending Account	JP-1 Admin. Account	JP-2 Admin. Account	JP-3 Admin. Account	JP-4 Admin. Account
ASSETS					
Cash and Temporary Investments	\$ 19,314	\$ 4,578	\$ 12,314	\$ 13,589	\$ 7,894
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ 19,314</u>	<u>\$ 4,578</u>	<u>\$ 12,314</u>	<u>\$ 13,589</u>	<u>\$ 7,894</u>
LIABILITIES					
Accounts Payable	\$ 3,570	\$ -	\$ -	\$ -	\$ -
Interest Payable	-	8	-	-	-
Due to Other Funds	12,025	-	-	-	-
Due to Others	-	159	360	-	-
Total Liabilities	<u>15,595</u>	<u>167</u>	<u>360</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted for:					
Individuals and Organizations	3,719	4,411	11,954	13,589	7,894
Total Fund Balances	<u>3,719</u>	<u>4,411</u>	<u>11,954</u>	<u>13,589</u>	<u>7,894</u>
Total Liab. and Fund Balances	<u>\$ 19,314</u>	<u>\$ 4,578</u>	<u>\$ 12,314</u>	<u>\$ 13,589</u>	<u>\$ 7,894</u>

<i>080</i>	<i>081</i>	<i>084</i>	<i>085</i>	<i>089</i>	<i>090</i>	<i>107</i>	<i>055</i>
CUSTODIAL FUNDS							
Permanent School Fund	State Agency Fund	County Clerk Bonds	District Clerk Bonds	Child Abuse Prevention	District Clerk Fund	DA HOT Check Fund	County Clerk Fund
\$ 43,110	\$ 50,984	\$ 158,457	\$ 30,884	\$ 17,619	\$ 4,900	\$ 167	\$ 83,449
-	16,885	-	-	-	144	-	2,330
\$ 43,110	\$ 67,869	\$ 158,457	\$ 30,884	\$ 17,619	\$ 5,044	\$ 167	\$ 85,779
\$ -	\$ 67,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	67,869	-	-	-	-	-	-
43,110	-	158,457	30,884	17,619	5,044	167	85,779
43,110	-	158,457	30,884	17,619	5,044	167	85,779
\$ 43,110	\$ 67,869	\$ 158,457	\$ 30,884	\$ 17,619	\$ 5,044	\$ 167	\$ 85,779

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BEE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 CUSTODIAL FUNDS – COUNTY OFFICES
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

<i>050</i>						
CUSTODIAL FUNDS						
	Expo Center Fund	District Clerk Fund	Tax Office Fund	Sheriff's Office Regular	District Attorney Fund	Total Custodial Funds
ASSETS						
Cash and Temporary Investments						
Accounts Receivable	\$ 53,317	\$ 665,866	\$ 1,542,050	\$ 184,662	\$ 73,883	\$ 2,967,037
	190	-	-	-	-	19,549
Total Assets	<u>\$ 53,507</u>	<u>\$ 665,866</u>	<u>\$ 1,542,050</u>	<u>\$ 184,662</u>	<u>\$ 73,883</u>	<u>\$ 2,986,586</u>
LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,439
Interest Payable	10	-	-	-	-	18
Due to Other Funds	-	-	-	-	-	12,025
Due to Others	30,463	-	-	-	-	30,982
Total Liabilities	<u>30,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,464</u>
FUND BALANCES						
Restricted for:						
Individuals and Organizations	23,034	665,866	1,542,050	184,662	73,883	2,872,122
Total Fund Balances	<u>23,034</u>	<u>665,866</u>	<u>1,542,050</u>	<u>184,662</u>	<u>73,883</u>	<u>2,872,122</u>
Total Liab. and Fund Balances	<u>\$ 53,507</u>	<u>\$ 665,866</u>	<u>\$ 1,542,050</u>	<u>\$ 184,662</u>	<u>\$ 73,883</u>	<u>\$ 2,986,586</u>

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN NET POSITION
 CUSTODIAL FUNDS – COUNTY OFFICES
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	033	051	052	053	054
	Custodial Funds				
	Flexible Spending Account	JP-1 Admin. Account	JP-2 Admin. Account	JP-3 Admin. Account	JP-4 Admin. Account
ADDITIONS					
Contributions:					
Private contributions	\$ 56,733	\$ 110,484	\$ 192,044	\$ 274,850	\$ 133,890
Total contributions	<u>56,733</u>	<u>110,484</u>	<u>192,044</u>	<u>274,850</u>	<u>133,890</u>
Investment Earnings:					
Interest	-	16	63	63	63
Total Investment Earnings	<u>-</u>	<u>16</u>	<u>63</u>	<u>63</u>	<u>63</u>
Total Additions	<u>56,733</u>	<u>110,500</u>	<u>192,107</u>	<u>274,913</u>	<u>133,953</u>
DEDUCTIONS					
Trust Payments	72,595	110,403	187,847	281,539	133,622
Total Deductions	<u>72,595</u>	<u>110,403</u>	<u>187,847</u>	<u>281,539</u>	<u>133,622</u>
Expenditures	(15,862)	97	4,260	(6,626)	331
OTHER FINANCING SOURCES (USES)					
Transfers In	3,000	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	(12,862)	97	4,260	(6,626)	331
Net Position - Beginning (Restated)	16,581	4,314	7,694	20,215	7,563
Net Position - Ending	<u>\$ 3,719</u>	<u>\$ 4,411</u>	<u>\$ 11,954</u>	<u>\$ 13,589</u>	<u>\$ 7,894</u>

The notes to the financial statements are an integral part of this statement.

080	081	084	085	089	090	107	055
Custodial Funds							
Permanent School Fund	State Agency Fund	County Clerk Bonds	District Clerk Bonds	Child Abuse Prevention	District Clerk Fund	DA HOT Check Fund	County Clerk Fund
\$ 37,964	\$ 331,199	\$ 52,025	\$ -	\$ 218	\$ 4,085	\$ -	\$ 344,969
37,964	331,199	52,025	-	218	4,085	-	344,969
233	-	-	-	-	35	1	2,021
233	-	-	-	-	35	1	2,021
38,197	331,199	52,025	-	218	4,120	1	346,990
25,290	368,882	35,487	10,555	-	2,622	-	663,004
25,290	368,882	35,487	10,555	-	2,622	-	663,004
12,907	(37,683)	16,538	(10,555)	218	1,498	1	(316,014)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
12,907	(37,683)	16,538	(10,555)	218	1,498	1	(316,014)
30,203	37,683	141,919	41,439	17,401	3,546	166	401,793
\$ 43,110	\$ -	\$ 158,457	\$ 30,884	\$ 17,619	\$ 5,044	\$ 167	\$ 85,779

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BEE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN NET POSITION
 CUSTODIAL FUNDS – COUNTY OFFICES
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	050 Custodial Funds					
	Expo Center Fund	District Clerk Fund	Tax Office Fund	Sheriff's Office Regular	District Attorney Fund	Total Custodial Funds
ADDITIONS	\$ 24,795	\$ 513,817	\$ 49,779,832	\$ 592,105	\$ 62,681	\$ 52,511,691
Contributions:	24,795	513,817	49,779,832	592,105	62,681	52,511,691
Private contributions						
Total contributions	-	-	-	-	-	2,495
Investment Earnings:	-	-	-	-	-	2,495
Interest	24,795	513,817	49,779,832	592,105	62,681	52,514,186
Total Investment Earnings						
Total Additions	25,255	470,256	48,836,900	594,206	106,030	51,924,493
DEDUCTIONS	25,255	470,256	48,836,900	594,206	106,030	51,924,493
Trust Payments						
Total Deductions	(460)	43,561	942,932	(2,101)	(43,349)	589,693
Expenditures	23,494	-	-	-	-	26,494
OTHER FINANCING SOURCES (USES)	23,494	-	-	-	-	26,494
Transfers In						
Total Other Financing Sources (Uses)	23,034	43,561	942,932	(2,101)	(43,349)	616,187
Change in Net Position	-	622,305	599,118	186,763	117,232	2,255,935
Net Position - Beginning (Restated)	\$ 23,034	\$ 665,866	\$ 1,542,050	\$ 184,662	\$ 73,883	\$ 2,872,122
Net Position - Ending						

The notes to the financial statements are an integral part of this statement.

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STATISTICAL SECTION

Table of Contents

This part of Bee County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents:

Financial Trends

These schedules contain information to assist the reader in obtaining a better understanding of how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to assist the reader in obtaining a better understanding of the County's significant revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

BEE COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year			
	2012	2013	2014	2015
Governmental Activities				
Net investment in capital assets	\$ 41,322,138	\$ 33,193,325	\$ 31,354,226	\$ 32,216,144
Restricted	4,623,771	6,389,880	5,977,517	5,184,696
Unrestricted	3,775,045	4,005,525	4,391,013	6,455,433
Total Governmental Activities				
Net Position	\$ 49,720,954	\$ 43,588,730	\$ 41,722,756	\$ 43,856,273

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 31,859,432	\$ 30,384,160	\$ 30,467,154	\$ 29,946,568	\$ 29,985,917	\$ 29,954,066
5,577,056	5,739,380	6,734,878	5,405,788	4,640,352	5,023,255
5,619,620	5,138,511	5,486,785	7,490,362	8,209,503	8,468,620
<u>\$ 43,056,108</u>	<u>\$ 41,262,051</u>	<u>\$ 42,688,817</u>	<u>\$ 42,842,718</u>	<u>\$ 42,835,772</u>	<u>\$ 43,445,941</u>

BEE COUNTY, TEXAS
 CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS
 (Accrual Basis of Accounting)

	Fiscal Year			
	2012	2013	2014	2015
Expenses				
Governmental Activities:				
General government	\$ 2,263,799	\$ 3,023,152	\$ 3,298,802	\$ 3,842,471
Public safety	3,676,394	4,213,093	4,476,845	4,735,086
Judicial	1,550,319	1,569,256	1,104,220	1,955,130
Highway and streets	2,508,373	2,032,675	2,944,429	1,751,228
Public facilities	399,157	410,416	492,334	540,409
Health and welfare	6,649,993	7,712,280	4,690,192	1,339,563
Culture and recreation	65,795	214,976	210,951	233,215
Conservation and development	197,848	75,494	76,877	100,705
Interest on Long-Term Debt	412,700	208,239	169,310	165,866
Total Primary Gov. Expenses	<u>\$ 17,724,378</u>	<u>\$ 19,459,581</u>	<u>\$ 17,463,960</u>	<u>\$ 14,663,673</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	\$ 769,712	\$ 1,745,917	\$ 703,974	\$ 1,809,406
Public safety	478,179	228,027	807,554	191,863
Judicial	105,591	133,774	484,431	398,395
Highway and streets	755,244	-	638,880	572,182
Public facilities	71,175	-	-	1,136
Health and welfare	6,300	-	891,607	-
Culture and recreation	-	47,219	84,688	-
Conservation and development	-	-	54,926	-
Operating Grants and Contributions	6,101,666	6,614,801	5,252,810	1,123,524
Capital Grants and Contributions	-	-	-	1,100,115
Total Gov. Activities Program Revenues	<u>8,287,867</u>	<u>8,769,738</u>	<u>8,918,870</u>	<u>5,196,621</u>
Total Primary Gov. Prog. Revenues	<u>8,287,867</u>	<u>8,769,738</u>	<u>8,918,870</u>	<u>5,196,621</u>
Net (Expense)/Revenue				
Governmental Activities	(9,436,511)	(10,689,843)	(8,545,090)	(9,467,052)
General Revenues and Other Changes				
In Net Position				
Governmental Activities				
General Revenues:				
Property taxes	7,681,657	5,254,944	6,055,784	7,159,576
Other taxes	26,481	2,150,977	2,279,263	1,911,716
Investment earnings	135,939	116,938	113,228	578,445
Miscellaneous	2,967,703	3,421,099	433,058	594,320
Special items	-	-	(2,202,217)	-
Total Gov. Activities Program Revenues and Other Changes in Net Position	<u>10,811,780</u>	<u>10,943,958</u>	<u>6,679,116</u>	<u>10,244,057</u>
Total Changes in Net Position	<u>\$ 1,375,269</u>	<u>\$ 254,115</u>	<u>\$ (1,865,974)</u>	<u>\$ 777,005</u>

TABLE 2

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 4,224,032	\$ 4,042,224	\$ 3,967,079	\$ 4,398,667	\$ 4,475,294	\$ 5,088,114
4,694,869	5,175,650	4,402,166	4,670,609	5,201,657	5,587,855
2,183,595	2,091,733	4,003,755	4,048,116	4,391,196	4,298,435
2,179,780	2,983,313	1,482,465	1,521,747	1,495,271	1,724,699
357,556	267,915	635,449	880,571	755,545	1,012,221
1,295,769	1,249,401	1,576,252	1,571,481	2,413,209	1,659,218
201,929	335,554	100,956	109,343	99,307	97,144
823,343	151,664	387,895	943,057	468,285	429,596
157,938	484,000	1,035,595	1,027,076	998,992	925,577
<u>\$ 16,118,811</u>	<u>\$ 16,781,454</u>	<u>\$ 17,591,612</u>	<u>\$ 19,170,667</u>	<u>\$ 20,298,756</u>	<u>\$ 20,822,859</u>
\$ 1,548,354	\$ 1,616,777	\$ 906,098	\$ 917,792	\$ 914,470	\$ 950,467
190,692	209,182	714,313	704,244	642,006	575,298
345,542	497,767	368,525	416,608	357,406	388,496
579,212	639,103	660,852	673,256	584,459	565,590
841	1,461	25,054	25,638	19,720	21,823
-	-	476,897	505,940	574,252	609,440
-	-	53,343	50,508	43,357	44,258
-	-	63,438	57,363	23,477	3,868
1,086,237	1,354,593	1,790,381	1,644,617	2,467,392	3,481,073
593,759	39,925	70,550	307,024	32,890	20,172
<u>4,344,637</u>	<u>4,358,808</u>	<u>5,129,451</u>	<u>5,302,990</u>	<u>5,659,429</u>	<u>6,660,485</u>
<u>4,344,637</u>	<u>4,358,808</u>	<u>5,129,451</u>	<u>5,302,990</u>	<u>5,659,429</u>	<u>6,660,485</u>
(11,774,174)	(12,422,646)	(12,462,161)	(13,867,677)	(14,639,327)	(14,162,374)
8,081,447	8,462,780	10,504,790	10,635,751	11,475,609	11,952,627
1,579,603	1,477,416	1,635,661	1,966,068	1,642,748	1,957,685
377,317	323,367	927,827	934,540	697,094	415,846
935,642	365,026	508,178	27,509	816,930	446,385
-	-	-	457,710	-	-
<u>10,974,009</u>	<u>10,628,589</u>	<u>13,576,456</u>	<u>14,021,578</u>	<u>14,632,381</u>	<u>14,772,543</u>
<u>\$ (800,165)</u>	<u>\$ (1,794,057)</u>	<u>\$ 1,114,295</u>	<u>\$ 153,901</u>	<u>\$ (6,946)</u>	<u>\$ 610,169</u>

BEE COUNTY, TEXAS
 FUND BALANCES – GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (Accrual Basis of Accounting)

	Fiscal Year			
	2012	2013	2014	2015
General Fund				
Nonspendable	\$ -	\$ -	\$ 14,869	\$ 14,040
Unassigned	3,083,924	3,839,094	4,241,346	4,002,692
Total General Fund	<u>\$ 3,083,924</u>	<u>\$ 3,839,094</u>	<u>\$ 4,256,215</u>	<u>\$ 4,016,732</u>
All Other Governmental Funds				
Restricted for:				
Nonspendable	\$ 47,814	\$ -	\$ -	\$ -
Restricted	4,780,440	5,904,622	5,478,280	5,595,447
Committed	-	9,445	16,107	43,156
Assigned	45,680	-	-	-
Unassigned	2,881,887	-	-	-
Total All Other Governmental Funds	<u>\$ 7,755,821</u>	<u>\$ 5,914,067</u>	<u>\$ 5,494,387</u>	<u>\$ 5,638,603</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 14,771	\$ 16,843	\$ 17,296	\$ 19,656	\$ 329,097	\$ 22,149
3,224,000	3,150,616	4,111,084	5,218,295	5,342,871	6,127,881
<u>\$ 3,238,771</u>	<u>\$ 3,167,459</u>	<u>\$ 4,128,380</u>	<u>\$ 5,237,951</u>	<u>\$ 5,671,968</u>	<u>\$ 6,150,030</u>
\$ -	\$ -	\$ -	\$ -	\$ 70,859	\$ -
5,577,056	29,299,317	24,902,633	10,218,998	6,005,996	6,318,700
56,645	51,964	77,139	69,291	71,986	70,643
-	-	-	-	-	-
(854)	-	-	-	-	-
<u>\$ 5,632,847</u>	<u>\$ 29,351,281</u>	<u>\$ 24,979,772</u>	<u>\$ 10,288,289</u>	<u>\$ 6,148,841</u>	<u>\$ 6,389,343</u>

BEE COUNTY, TEXAS
 CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (Accrual Basis of Accounting)

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
Property taxes	\$ 7,725,805	\$ 5,307,886	\$ 6,043,227	\$ 7,142,971
General sales and use taxes	-	2,150,977	2,279,263	1,911,716
Fines, fees, and permits	1,082,224	1,077,188	1,046,514	1,051,116
Charges for services	1,103,977	1,027,487	1,274,770	1,369,102
Rents and lease revenue	-	542,332	583,430	769,193
Investment earnings	131,672	112,501	113,228	578,445
Intergovernmental revenues	7,072,328	6,614,801	5,252,810	1,988,636
Miscellaneous income	1,962,315	1,704,898	1,194,403	612,894
Total Revenues	19,078,321	18,538,070	17,787,645	15,424,073
Expenditures				
General government	2,372,701	2,530,137	2,885,089	3,214,050
Public safety	3,235,088	3,609,947	3,915,390	3,971,776
Judicial	1,386,207	1,344,602	1,223,307	1,640,327
Highways and streets	2,238,815	2,283,970	2,396,965	1,461,251
Public facilities	383,211	351,661	430,589	449,830
Health and welfare	6,808,559	5,678,259	4,013,431	1,099,452
Culture and recreation	57,897	184,200	184,495	192,110
Conservation and development	174,099	64,686	67,235	83,614
Capital outlay	49,220	451,798	2,047,693	2,817,878
Debt Service				
Principal	415,000	450,000	455,000	492,702
Interest	479,936	186,881	169,669	167,025
Issuance costs and fees	-	-	-	-
Total Expenditures	17,600,733	17,136,141	17,788,863	15,590,015
Excess of Revenues				
Over (Under) Expenditures	1,477,588	1,401,929	(1,218)	(165,942)
Other Financing Sources (Uses)				
Transfers in	941,689	1,180,563	1,339,529	1,480,625
Transfers out	(941,689)	(1,148,263)	(1,341,663)	(1,505,777)
Issuance of long-term debt	6,350,000	-	-	-
Premium or discount on bonds issued	407,632	-	-	-
Capital lease	-	-	-	95,826
Payment to refunded bond escrow agent	(6,568,608)	-	-	-
Insurance recoveries	-	14,726	-	-
Sale of capital assets	-	69,099	793	-
Total Other Financing				
Sources (Uses)	189,024	116,125	(1,341)	70,674
Net Change in Fund Balances	\$ 1,666,612	\$ 1,518,054	\$ (2,559)	\$ (95,268)
Debt Service as a Percentage of Noncapital Expenditures	5.1%	3.8%	4.0%	5.2%

TABLE 4

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 8,021,859	\$ 8,402,610	\$ 10,480,093	\$ 10,547,047	\$ 11,313,110	\$ 11,564,034
1,579,603	1,477,416	1,635,661	1,966,068	1,642,748	1,957,685
896,361	860,309	974,583	1,018,929	834,680	858,014
1,330,273	1,328,442	1,222,111	1,224,099	1,241,677	1,268,359
939,415	1,022,607	1,071,826	1,108,321	1,082,790	1,032,867
377,317	323,367	927,827	934,540	697,094	415,846
1,763,347	1,297,300	1,860,931	1,979,151	2,500,282	3,501,245
182,910	193,927	508,178	457,710	755,424	427,002
<u>15,091,085</u>	<u>14,905,978</u>	<u>18,681,210</u>	<u>19,235,865</u>	<u>20,067,805</u>	<u>21,025,052</u>
3,698,752	3,285,626	3,272,074	3,529,042	3,787,233	4,269,143
4,291,961	4,189,055	3,655,398	3,864,743	4,419,606	4,738,962
1,894,539	1,698,918	3,309,606	3,303,480	3,721,727	3,585,467
1,925,060	3,072,785	1,232,562	1,250,590	1,268,385	1,473,842
477,395	410,875	529,767	732,743	644,040	873,707
1,097,987	221,963	1,324,185	1,330,077	2,063,986	1,443,887
496,994	278,408	85,000	85,000	85,000	85,000
700,789	125,463	324,549	794,848	399,013	370,238
812,729	2,287,039	7,061,143	16,212,758	5,473,184	1,379,418
542,829	546,635	1,105,953	1,009,449	1,103,560	1,223,033
159,135	149,957	1,001,058	1,095,373	1,039,609	1,072,929
-	331,183	3,100	3,300	2,690	-
<u>16,098,170</u>	<u>16,597,907</u>	<u>22,904,395</u>	<u>33,211,403</u>	<u>24,008,033</u>	<u>20,515,626</u>
<u>(1,007,085)</u>	<u>(1,691,929)</u>	<u>(4,223,185)</u>	<u>(13,975,538)</u>	<u>(3,940,228)</u>	<u>509,426</u>
2,086,032	1,781,361	1,988,180	1,966,866	2,943,852	3,708,221
(2,179,465)	(1,811,361)	(2,081,995)	(2,052,521)	(3,023,852)	(3,884,579)
-	22,800,000	-	-	267,909	-
-	2,527,571	-	-	2,690,000	-
107,000	-	146,044	477,026	226,670	366,113
-	-	-	-	(2,931,288)	-
-	34,437	-	-	-	-
209,801	7,043	-	-	61,506	19,383
<u>223,368</u>	<u>25,339,051</u>	<u>52,229</u>	<u>391,371</u>	<u>234,797</u>	<u>209,138</u>
<u>\$ (783,717)</u>	<u>\$ 23,647,122</u>	<u>\$ (4,170,956)</u>	<u>\$ (13,584,167)</u>	<u>\$ (3,705,431)</u>	<u>\$ 718,564</u>
4.6%	4.9%	13.3%	12.4%	11.6%	12.0%

BEE COUNTY, TEXAS
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

Tax Year	Fiscal Year	Total Assessed Property Value	Less Exemptions	Net Taxable Assessed Property Value
2011	2012	1,984,037,000	974,991,055	1,009,045,945
2012	2013	2,074,402,370	979,752,970	1,094,649,400
2013	2014	2,295,279,910	989,818,340	1,305,461,570
2014	2015	2,823,613,390	1,217,216,190	1,606,397,200
2015	2016	2,956,559,820	1,291,972,980	1,664,586,840
2016	2017	2,922,479,910	1,252,043,840	1,670,436,070
2017	2018	2,839,130,440	1,271,606,520	1,567,523,920
2018	2019	2,904,658,560	1,312,804,260	1,591,854,300
2019	2020	2,007,208,255	266,286,591	1,740,921,664
2020	2021	3,545,378,546	1,736,328,623	1,809,049,923

Estimated Net Actual Taxable Value	Total Direct Tax Rate	Taxable Assessed Value as a Percentage of Actual Taxable Value
1,009,045,945	0.54839	100.00%
1,094,649,400	0.49824	100.00%
1,305,461,570	0.46010	100.00%
1,606,397,200	0.44564	100.00%
1,664,586,840	0.47207	100.00%
1,670,439,070	0.51792	100.00%
1,567,523,920	0.68751	100.00%
1,591,854,300	0.67105	100.00%
1,740,921,664	0.67782	100.00%
1,809,049,923	0.69544	100.00%

BEE COUNTY, TEXAS
PROPERTY TAX RATES – ALL DIRECT AND OVERLAPPING GOVERNMENTS
PER \$100 OF ASSESSED VALUE
LAST TEN FISCAL YEARS

Governmental Subdivisions	Percent Applicable to Bee County	Fiscal Year			
		2012	2013	2014	2015
Bee County	100.00%				
General Prop Tax		\$0.39700	\$0.36850	\$ 0.34576	\$ 0.35113
Debt Rate		0.07561	0.05999	0.05452	0.04175
Special Rd Tax		0.07318	0.06477	0.05521	0.04871
Farm-to-Market		0.00260	0.00498	0.00461	0.00405
Total Direct		<u>\$0.54839</u>	<u>\$0.49824</u>	<u>\$ 0.46010</u>	<u>\$ 0.44564</u>
<u>Overlapping Governments</u>					
<u>Cities</u>					
City of Beeville	100.00%	\$0.49824	\$0.53270	\$ 0.44564	\$ 0.47207
<u>School Districts</u>					
Beeville ISD	100.00%	1.26553	1.25423	1.25420	1.20540
Pawnee ISD	86.78%	1.26910	1.07577	1.08410	1.09410
Skidmore-Tynan ISD	83.89%	1.55376	1.40225	1.46659	1.46070
Pettus ISD	96.77%	1.07515	1.04000	1.04000	1.13560
<u>Colleges</u>					
Coastal Bend College	100.00%	0.17067	1.25423	0.17738	0.17738
<u>Water Districts</u>					
Pettus MUD	100.00%	-	0.17000	0.17000	0.21000
Beeville Water Supply District	100.00%	0.19788	0.01702	0.08482	0.08190
Bee Groundwater Cons. District	100.00%	-	0.00400	0.00700	0.00600
<u>Fire Districts</u>					
Emergency Services District No. 1	100.00%	0.01260	0.01121	0.01011	0.01130
Emergency Services District No. 2	100.00%	0.03411	0.03411	0.02130	0.01751
Emergency Services District No. 3	100.00%	0.03922	0.03791	0.03777	0.04134
Emergency Services District No. 4	100.00%	0.01832	0.01832	0.01832	0.01922
Total Overlapping		<u>\$6.13458</u>	<u>\$6.85175</u>	<u>\$ 5.81723</u>	<u>\$ 5.93252</u>

Note: The information above was obtained from each entity's financial office and the Texas Municipal Reports compiled and published by the Municipal Advisory Council of Texas.

TABLE 6

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 0.37563	\$ 0.41451	\$ 0.47065	\$ 0.49423	\$ 0.51625	\$ 0.51103
0.04091	0.04086	0.15043	0.10927	0.09581	0.11604
0.05128	0.05779	0.06101	0.06284	0.06124	0.06416
0.00425	0.00476	0.00542	0.00471	0.00452	0.00421
<u>\$ 0.47207</u>	<u>\$ 0.51792</u>	<u>\$ 0.68751</u>	<u>\$ 0.67105</u>	<u>\$ 0.67782</u>	<u>\$ 0.69544</u>
\$ 0.51792	\$ 0.68751	\$ 0.62200	\$ 0.61284	\$ 0.59799	\$ 0.66382
1.20540	1.20540	1.20540	1.20540	1.20540	1.19170
1.18260	1.27200	1.24950	1.24950	1.17418	1.18340
1.48300	1.51880	1.51880	1.50880	1.38710	1.28180
1.23840	1.38500	1.38500	1.38500	1.33542	1.29387
0.18524	0.19570	0.19570	0.19194	0.17687	0.16714
0.17000	0.18500	0.18500	0.20190	0.20190	0.20190
-	-	-	-	0.14113	0.08236
0.00500	0.00500	0.00500	0.00475	0.00435	0.00409
0.01152	0.01238	0.01238	0.01262	0.01237	0.00922
0.01744	0.01919	0.01919	0.02075	0.01982	0.01982
0.04760	0.05000	0.02577	0.05390	0.02123	0.02123
0.02577	0.02577	0.05028	0.02378	0.05233	0.03661
<u>\$ 6.08989</u>	<u>\$ 6.56175</u>	<u>\$ 6.47402</u>	<u>\$ 6.47118</u>	<u>\$ 6.33009</u>	<u>\$ 6.15696</u>

BEE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 CURRENT YEAR AND NINE YEARS AGO

	2021		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
FL Rich Gas Services LP	\$ 94,749,300	1	9.39%
Carnero Processing LLC	72,929,370	2	7.23%
TPL Southtex Processing Co.	67,452,260	3	6.68%
AEP Texas Inc.	62,140,360	4	6.16%
DCP Sand Hill Pipeline	51,337,090	5	5.09%
Marathon Oil Co LP	46,207,580	6	4.58%
Koch Pipeline Co. LP	30,379,280	7	3.01%
T-2 Gas Utility	21,857,290	8	2.17%
Ensign Operation LLC	20,740,920	9	2.06%
T2 Gas Utility	20,133,930	10	2.00%
Total	\$ 487,927,380		48.36%

Source: Bee County Tax Assessor/Collector

2012			
<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
PNR USA, INC	\$ 42,960,040	1	2.37%
Flint Hills Resources LP	26,956,450	2	1.49%
AEP Texas Central Company	19,151,960	3	1.06%
Welder Exploration & Prod Inc.	16,537,460	4	0.91%
Enco Exploration Company	15,561,220	5	0.86%
Dan A Hughes Company	12,355,640	6	0.68%
Halliburton Energy Services	11,479,840	7	0.63%
Pioneer Natural Resources	9,400,600	8	0.52%
Legend Natural Gas II LP	8,222,620	9	0.45%
Beeville Investment Partners	7,850,340	10	0.43%
Total	<u>\$ 170,476,170</u>		<u>9.42%</u>

BEE COUNTY, TEXAS
PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

	Fiscal Year			
	2012	2013	2014	2015
Levy for Maintenance and Operations (M&O):				
General Fund	\$ 3,932,503	\$ 3,995,798	\$ 5,645,327	\$ 6,214,793
Road Fund	691,203	638,038	782,476	853,600
Total M & O Levy	<u>\$ 4,623,706</u>	<u>\$ 4,633,836</u>	<u>\$ 6,427,803</u>	<u>\$ 7,068,393</u>
 Levy for LTRD	 \$ 54,027	 \$ 59,749	 \$ 66,055	 \$ 72,815
Levy for Debt Service (I&S):				
Debt Service	733,413	630,064	670,670	680,982
Total I & S Levy	<u>733,413</u>	<u>630,064</u>	<u>670,670</u>	<u>680,982</u>
 Total County Levy	 <u>\$ 5,411,146</u>	 <u>\$ 5,323,649</u>	 <u>\$ 7,164,528</u>	 <u>\$ 7,822,190</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 6,289,131	\$ 6,733,643	\$ 7,275,231	\$ 7,777,121	\$ 8,230,625	\$ 7,816,636
<u>858,575</u>	<u>938,789</u>	<u>849,005</u>	<u>988,840</u>	<u>1,001,205</u>	<u>1,978,341</u>
<u>\$ 7,147,706</u>	<u>\$ 7,672,432</u>	<u>\$ 8,124,236</u>	<u>\$ 8,765,961</u>	<u>\$ 9,231,830</u>	<u>\$ 9,794,977</u>
\$ 71,157	\$ 77,325	\$ 83,944	\$ 74,116	\$ 77,768	\$ 77,994
<u>684,952</u>	<u>663,764</u>	<u>2,214,883</u>	<u>1,719,455</u>	<u>2,020,925</u>	<u>2,011,001</u>
<u>684,952</u>	<u>663,764</u>	<u>2,214,883</u>	<u>1,719,455</u>	<u>2,020,925</u>	<u>2,011,001</u>
<u>\$ 7,903,815</u>	<u>\$ 8,413,521</u>	<u>\$ 10,423,063</u>	<u>\$ 10,559,531</u>	<u>\$ 11,330,523</u>	<u>\$ 11,883,972</u>

BEE COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year*	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	5,411,146	5,319,157	98.3%	15,004	5,334,161	98.6%
2013	5,323,649	5,126,674	96.3%	181,411	5,308,085	99.7%
2014	7,164,528	6,906,605	96.4%	231,885	7,138,490	99.6%
2015	7,822,190	7,540,591	96.4%	254,512	7,795,103	99.7%
2016	7,903,815	7,666,701	97.0%	181,397	7,848,098	99.3%
2017	8,413,521	8,178,842	97.2%	197,582	8,376,424	99.6%
2018	10,423,063	10,119,895	97.1%	242,794	10,362,689	99.4%
2019	10,559,531	10,237,258	96.9%	-	10,237,258	96.9%
2020	11,330,523	10,999,508	97.1%	170,282	11,169,790	98.6%
2021	12,482,400	11,119,774	89.1%	670,173	11,789,947	94.5%

*Includes levy for General Fund, Road & Bridge, Lateral Road, and Debt Service

BEE COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Capital Leases Payable	Total Gov. Act. Debt	Net Property Valuation	Ratio of Total Debt to Property Value	County Pop.	Total Debt per Capita	Total Debt to Personal Income
2012	6,730,000	-	6,730,000	1,009,045,945	0.67%	32,095	210	1.2%
2013	6,280,000	-	6,280,000	1,094,649,400	0.57%	32,799	191	1.1%
2014	5,825,000	-	5,825,000	1,305,461,570	0.45%	31,861	183	1.1%
2015	5,365,000	63,124	5,428,124	1,606,397,200	0.34%	32,399	168	1.0%
2016	4,890,000	102,295	4,992,295	1,664,586,840	0.30%	31,921	156	0.9%
2017	29,737,571	35,660	29,773,231	1,670,436,070	1.78%	32,706	910	3046.9%
2018	28,633,319	95,751	28,729,070	1,567,523,920	1.83%	32,563	882	3157.7%
2019	27,634,067	478,328	28,112,395	1,591,854,300	1.77%	32,587	863	3227.0%
2020	26,672,724	551,439	27,224,163	1,740,921,664	1.56%	32,565	836	0.1%
2021	25,599,890	629,518	26,229,408	1,809,049,923	1.45%	32,761	801	0.0%

BEE COUNTY, TEXAS
RATIOS OF NET GENERAL BONDED DEBT
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Less Debt Service Funds	Net Bonded Debt	Estimated Actual Net Taxable Prop. Value	Ratio of Net Gen. Bonded Debt to Est. Prop. Value	Population	Net General Bonded Debt per Capita
2012	6,730,000	219,943	6,510,057	1,009,045,945	0.6%	32,631	200
2013	6,280,000	226,584	6,053,416	1,094,649,400	0.6%	32,799	185
2014	5,825,000	358,462	5,466,538	1,305,461,570	0.4%	31,861	172
2015	5,365,000	399,010	4,965,990	1,606,397,200	0.3%	32,399	153
2016	4,890,000	448,045	4,441,955	1,664,586,840	0.3%	31,921	139
2017	29,737,571	490,265	29,247,306	1,670,439,070	1.75%	32,706	894
2018	28,633,319	781,817	27,851,502	1,567,523,920	1.78%	32,563	855
2019	27,634,067	507,989	27,126,078	1,591,854,300	1.70%	32,587	832
2020	26,672,724	93,035	26,579,689	1,740,921,664	1.53%	32,565	816
2021	25,599,890	29,206	25,570,684	1,809,049,923	1.41%	32,761	781

BEE COUNTY, TEXAS
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
AS OF SEPTEMBER 30, 2021

Name of Governmental Unit	Fiscal Year End	General Obligation Debt Outstanding	Estimated Percent to Bee County	County Overlapping Tax Supported Debt
Bee County	09/30/21			
Governmental Activities:				
General Obligation Bonds		25,599,890	100.00%	\$ 25,599,890
Capital Leases		<u>629,518</u>	100.00%	<u>629,518</u>
Total Governmental Activities Debt		<u>26,229,408</u>	100.00%	<u>26,229,408</u>
Total Direct Debt		<u>26,229,408</u>		<u>26,229,408</u>
<u>Other Taxing Jurisdictions:</u>				
Cities				
Beeville	09/30/21	17,584,000	100.00%	11,385,000
School Districts				
Beeville ISD	09/30/21	18,140,000	100.00%	12,306,261
County-Line School Districts				
Mathis ISD	09/30/21	23,566,685	1.23%	380,374
Pawnee ISD	09/30/21	2,019,000	56.09%	1,506,156
Pettus ISD	09/30/21	26,550,000	70.99%	18,943,720
Skidmore-Tynan ISD	09/30/21	9,039,000	97.60%	9,160,382
Three Rivers ISD	09/30/21	19,165,000	77.00%	147,660
Refugio ISD	09/30/21	22,980,000	3.18%	704,672
Special Districts				
Coastal Bend College	09/30/21	<u>1,925,000</u>	100.00%	<u>2,454,000</u>
Total Overlapping Debt		<u>140,968,685</u>		<u>56,988,225</u>
Total Direct and Overlapping Debt		<u>\$ 167,198,093</u>		<u>\$ 83,217,633</u>

Source: Taxing jurisdictions, Bee County Appraisal District, and Municipal Advisory Council of Texas

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the County's residents and businesses using boundary maps. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.

BEE COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year			
	2012	2013	2014	2015
Taxable Assessed Valuation	\$ 1,009,045,945	\$ 1,094,649,400	\$ 1,305,461,570	\$ 1,606,397,200
Limit on Amount Designated for Debt Service:				
25% of Taxable Assessed Valuation	x .25	x .25	x .25	x .25
Legal Maximum Debt Level	<u>\$ 252,261,486</u>	<u>\$ 273,662,350</u>	<u>\$ 326,365,393</u>	<u>\$ 401,599,300</u>
Amount of Debt Applicable to Limit	<u>\$ 6,730,000</u>	<u>\$ 6,280,000</u>	<u>\$ 5,825,000</u>	<u>\$ 5,428,124</u>
Legal Debt Margin	<u>\$ 245,531,486</u>	<u>\$ 267,382,350</u>	<u>\$ 320,540,393</u>	<u>\$ 396,171,176</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	2.67%	2.29%	1.78%	1.35%

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 1,664,586,840	\$ 1,670,439,070	\$ 1,567,523,920	\$ 1,591,854,300	\$ 1,740,921,644	\$ 1,809,049,923
x .25	x .25	x .25	x .25	x .25	x .25
\$ 416,146,710	\$ 417,609,768	\$ 391,880,980	\$ 397,963,575	\$ 435,230,416	\$ 452,262,481
\$ 4,992,295	\$ 27,245,660	\$ 26,285,751	\$ 28,112,395	\$ 27,224,163	\$ 26,229,408
\$ 411,154,415	\$ 390,364,108	\$ 365,595,229	\$ 369,851,180	\$ 408,006,253	\$ 426,033,073
1.20%	6.52%	6.71%	7.06%	6.26%	5.80%

BEE COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS

	Fiscal Year			
	2012	2013	2014	2015
Population	32,631	32,799	31,861	32,399
Personal Income (millions)	\$ 561,546,879	\$ 564,437,991	\$ 548,295,949	\$ 557,554,391
Per Capita Personal Income	\$ 17,209	\$ 17,209	\$ 17,209	\$ 17,209
School Enrollment	4,790	4,780	4,796	5,704
Unemployment Rate	8.5%	7.0%	3.8%	4.0%

Source: bestplaces.net

Fiscal Year					
2016	2017	2018	2019	2020	2021
31,921	32,706	32,563	32,587	32,565	32,761
\$ 549,328,489	\$ 572,485,824	\$ 593,284,932	\$ 936,517,793	\$ 907,173,000	\$ 1,035,034,000
\$ 17,209	\$ 17,504	\$ 17,826	\$ 28,739	\$ 29,792	\$ 31,834
7,631	8,295	12,174	13,262	11,880	11,451
8.3%	6.1%	6.3%	6.4%	11.7%	7.6%

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BEE COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2021		
	Employees	Rank	Percentage of Total County Employment
Beeville ISD	476	1	5.96%
TDCJ Garza West	367	2	4.59%
TDCJ McConnell	286	3	3.58%
Mathis ISD	260	4	3.25%
Coastal Bend College	222	5	2.78%
Bee County	197	6	2.47%
Skidmore-Tynan ISD	143	7	1.79%
Pawnee ISD	139	8	1.74%
Refugio ISD	134	9	1.68%
Three Rivers ISD	115	10	1.44%
Total	2,339		29.3%

Employer	2012		
	Employees	Rank	Percentage of Total County Employment
TDCJ - McConnell/Garza	1,265	1	Information not available
Beeville ISD	519	2	Information not available
County of Bee	274	3	Information not available
Coastal Bend College	264	4	Information not available
Walmart	253	5	Information not available
Christus Spohn Hospital	191	6	Information not available
H. E. B. Grocery	151	7	Information not available
City of Beeville	131	8	Information not available
Skidmore-Tynan ISD	119	9	Information not available
Sikorsky	-	10	Information not available
Total	3,167		

Source: Local employers

BEE COUNTY, TEXAS
 FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS

Function/Program	Full-Time Equivalent Employees as of Year End				
	2012	2013	2014	2015	2016
General Government	46	55	74	74	66
Public Safety	42	34	36	57	62
Judicial System	23	26	37	22	12
Highways and Streets	20	18	19	18	23
Public Facilities	7	10	17	4	10
Health and Welfare	100	89	0	3	1
Culture and Recreation	2	1	1	0	0
Conservation and development	1	1	0	1	3
Total	241	234	184	179	177

Source: 4th Quarter Unemployment Payment to Texas Association of Counties

Full-Time Equivalent Employees as of Year End				
2017	2018	2019	2020	2021
67	15	16	16	15
56	68	78	94	83
10	43	37	36	38
30	32	28	32	34
3	16	20	19	17
0	1	2	2	2
0	0	0	0	0
2	3	3	2	2
168	178	184	201	191

BEE COUNTY, TEXAS
COURT OPERATING INDICATORS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2012	2013	2014	2015	2016
Administration of Justice					
JP Courts:					
Cases Filed	8,621	4,815	3,879	4,181	5,096
Cased Disposed	3,864	2,033	3,251	2,607	3,628
Cased Appealed	13	18	3	8	9
County Courts at Law:					
Civil:					
Cases Filed	-	-	-	-	-
Cased Disposed	-	-	-	-	-
Criminal:					
Cases Filed	-	-	-	-	-
Cased Disposed	-	-	-	-	-
District Courts:					
Civil:					
Cases Filed	-	-	284	363	243
Cased Disposed	-	-	163	308	182
Criminal:					
Cases Filed	-	-	206	232	235
Cased Disposed	-	-	85	198	128
Juvenile:					
Cases Filed	-	-	48	37	29
Cased Disposed	-	-	20	2	-

Source: JP Courts and District Clerk

Fiscal Year				
2017	2018	2019	2020	2021
9,078	10,168	9,262	8,895	7,573
2,981	3,399	3,304	3,080	3,037
2	6	4	5	2
-	-	408	-	-
-	-	5	-	-
-	-	2,740	-	-
-	-	589	-	-
788	1,086	692	552	1,844
688	340	739	560	498
799	883	841	179	886
228	297	247	176	230
240	212	378	30	290
21	17	-	-	5

BEE COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TWO FISCAL YEARS

Department	2017			2018			2019		
	Vehicles			Vehicles			Vehicles		
	Authorized	Inventory	Radios	Authorized	Inventory	Radios	Authorized	Inventory	Radios
<u>Law Enforcement</u>									
Sheriff	34	34	34	30	30	30	36	36	36
Constable 1	-	-	-	-	-	1	-	-	1
Constable 2	-	-	1	-	-	1	-	-	1
Constable 3	-	-	1	-	-	1	-	-	1
Constable 4	-	-	-	-	-	1	-	-	1
Road & Bridge	-	-	16	25	25	16	26	26	16
General Government	-	-	9	11	11	4	14	14	5
Social Services	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
Agriculture	-	-	-	1	1	-	1	1	-

Source: County Capital Assets Records

Previous five years information was not available for a ten-year presentation

Historical information is not currently available. This schedule will be fully completed over subsequent periods to display a ten year presentation.

2020			2021		
Vehicles			Vehicles		
Authorized	Inventory	Radios	Authorized	Inventory	Radios
36	36	36	36	36	36
-	-	1	-	-	-
-	-	1	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
24	24	16	22	22	16
14	14	6	14	14	6
-	-	-	-	-	-
-	-	-	-	-	-
1	1	-	1	1	-