

BEE COUNTY, TEXAS
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2014

PREPARED BY:
COUNTY AUDITOR'S OFFICE



SINGLETON, CLARK
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS

BEE COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

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INTRODUCTORY SECTION

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COUNTY JUDGE:
David Silva
COUNTY CLERK:
Mirella Escamilla Davis
DISTRICT CLERK:
Zenaida R. Silva
COUNTY ATTORNEY:
Mike Knight
SHERIFF:
Carlos Carrizales, Jr.
TAX ASSESSOR-COLLECTOR:
Linda G. Bridge



COUNTY OF BEE

COMMISSIONER PRECINCT 1:
Carlos Salazar, Jr.
COMMISSIONER PRECINCT 2:
Dennis DeWitt
COMMISSIONER PRECINCT 3:
Eloy Rodriguez
COMMISSIONER PRECINCT 4:
Ken Haggard
COUNTY AUDITOR:
April A. Conitt

March 9, 2015

The Honorable District Judges
Janna Watley, 343rd Judicial District
Starr Bauer, 36th Judicial District
Patrick Fanagan, 156th Judicial District

The Honorable Commissioners' Court, Bee County, Texas
David Silva, County Judge
Carlos Salazar, County Commissioner, Precinct 1
Dennis DeWitt, County Commissioner, Precinct 2
Eloy Rodriguez, 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 Comprehensive Annual Financial Report of Bee County for fiscal year ending September 30, 2014 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, 2014, 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 unmodified opinion that Bee County's

financial statements for the fiscal year ended September 30, 2014, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Bee County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal and state awards. The Single Audit Report has been issued separately and is available upon request from the County Auditor's office.

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, and 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 appropriation to the county auditor on or before 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 the 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 the 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 unanticipated unforeseen expenses is reduced by the County since insurance coverage is obtained through a private insurance company against catastrophic losses to infrastructure or property. The County elected to self-insure its group health insurance and carries individual stop-loss and aggregate claims stop-loss policies on group health insurance claims to minimize risk. 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.

Local Economy

The County currently enjoys a favorable economic environment and local indicators point to economic growth. The region has a varied industrial base that adds to the relative stability of employment. Despite the negative revenue trends for other state and local governments in the nation, Bee County has experienced a stable increase in sales tax, real property tax collections and significant increases in the market value of real property and minerals. The positive impact that various companies of the Eagle Ford Shale production has provided proves to be an indicator of economic growth in Bee County.

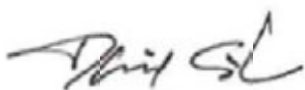
Long-term Financial Planning

In 2012, the County refinanced the obligation debt for a lower interest rate to save tax payer's money under the Combination Tax Revenue Certificates of Obligation, Series 2012. The certificates will be paid back over the next 20 years. We do not currently have plans to issue new debt. 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 well within its debt limits.

Acknowledgements

The presentation of the CAFR 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,



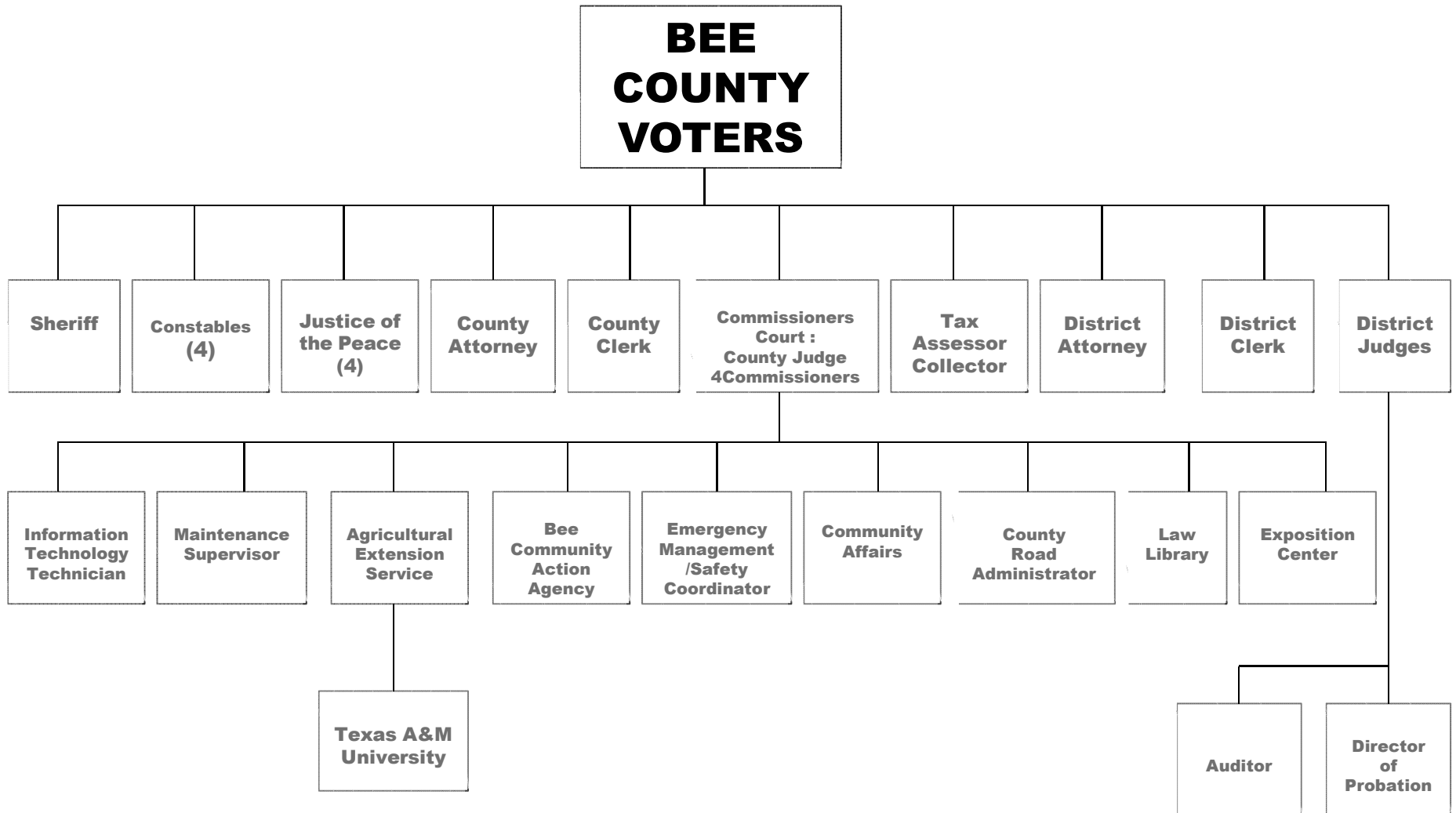
David Silva
Bee County Judge



April A. Cantu
Bee County Auditor

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BEE COUNTY ORGANIZATIONAL CHART



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BEE COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2014

DISTRICT COURT

Starr Bauer
Joel B. Johnson
Janna Whatley
Jose L. Aliseda Jr.
Zenaida Silva

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

COMMISSIONERS' COURT

David Silva
Carlos Salazar Jr.
Dennis DeWitt
Eloy Rodriguez
Ken Haggard

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

OTHER COUNTY OFFICIALS

Carlos Carrizales, Jr.
Mirella E. Davis
Linda Bridge
Mike Knight
April A. Cantu

Sheriff
County Clerk
Tax Assessor-Collector
County Attorney
County Auditor

JUSTICES OF THE PEACE

Raul Casarez
Robert Bridge
Abel Suniga
Joseph Lyvers

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

CONSTABLES

Vacant
Clifford Bagwell
Kirk Delgado
Esquiuel Ortiz

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

OTHER OFFICIALS

Raynaldo Gonzales
Matt Bochat
Johnny Carabajal
Bill Wilson
Marla Ruvalcaba

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

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Honorable County 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, 2014, 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, the aggregate remaining fund information, and budgetary comparisons of the County as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof 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 and schedule of funding progress 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 the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other 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, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section, combining and individual fund financial statements, supplemental schedules, and statistical section 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 financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Singleton, Clark & Company, P.C." The signature is written in black ink on a light-colored background.

Singleton, Clark & Company, P.C.
Cedar Park, Texas

March 3, 2015

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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, 2014. 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 i-iv of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$41,722,756 (*net position*). Of this amount, \$4,391,013 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$1,865,974 primarily because of transfer of Bee County Community Action Agency (BCAA)'s capital assets to new entities taking over grant programs.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$9,750,603, a decrease of \$2,558 in comparison with the prior year. Approximately 43.5% of this amount, or \$4,241,347 is available for spending at the government's discretion (*unassigned fund balance*).
- 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 \$4,241,347, or approximately 50.9% of total general fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here are 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) the notes to financial statements. This report also includes 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).

Both of the government-wide financial statements distinguish functions of the County 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*). The governmental activities of the County include general government, public safety, judicial, highways and streets, public facilities, public works, health and welfare, culture and recreation and conservation and development. The business-type activities of the County include group health insurance and fuel service.

The government-wide financial statements can be found on pages 11-12 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 forty 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, Healthcare Fund I, Healthcare Fund II, and Headstart Fund, which are considered to be major funds. Data from the other thirty-six 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 an annual appropriated budget for the General Fund, Healthcare Fund I, and Healthcare Fund II. A budgetary comparison statement has been provided for the General Fund, Healthcare Fund I, and Healthcare Fund II to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13-21 of this report.

Proprietary Funds. 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. The County is not currently utilizing an enterprise fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among a County's functions. The County is currently utilizing two internal service funds. Because the services provided by internal service funds predominantly benefit governmental rather than business-type functions, they are usually included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the group insurance and fuel service funds.

The basic proprietary fund financial statements can be found on pages 22-24 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 funds. The *Agency Fund* reports resources held by the County in a custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statements can be found on pages 25 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 26-47 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 48 of this report. The combining statements referred to earlier in connection with nonmajor governmental funds and budgetary schedules are presented immediately following the required supplementary information on pensions.

Combining and individual fund statements and schedules can be found on pages 49-80 of this report.

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 \$41,722,756 at the close of the most recent fiscal year.

Bee County, Texas' Net Position

	Governmental Activities 2014	Governmental Activities 2013	Change
Current & other assets	\$ 24,351,514	\$ 25,009,397	\$ (657,883)
Capital assets	37,179,226	39,473,325	(2,294,099)
Total assets	<u>61,530,740</u>	<u>64,482,722</u>	<u>(2,951,982)</u>
Current liabilities	1,320,236	997,757	322,479
Long-term liabilities	6,046,311	6,563,191	(516,880)
Deferred inflows	12,441,437	13,333,044	(891,607)
Total liabilities and deferred inflows	<u>19,807,984</u>	<u>20,893,992</u>	<u>(1,086,008)</u>
Net Position			
Net investment in capital assets	31,354,226	33,193,325	(1,839,099)
Restricted	5,977,517	6,389,880	(412,363)
Unrestricted	4,391,013	4,005,525	385,488
Total net position	<u>\$ 41,722,756</u>	<u>\$ 43,588,730</u>	<u>\$ (1,865,974)</u>

By far, the largest portion of the County's net position (75.1%) 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 (14.3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$4,391,013 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, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The County's overall net position decreased by \$1,865,974 from the prior fiscal year. The reasons for this overall decrease are discussed in the following sections for governmental activities.

Governmental Activities. During the current fiscal year, net position for governmental activities decreased \$1,865,974 from the prior fiscal year for an ending balance of \$41,722,756. The decrease in the overall net position of governmental activities is the result of a transfer of Bee County Community Action Agency (BCAA)'s capital assets to the new entities taking over grant programs.

Bee County, Texas' Changes in Net Position

	Governmental Activities 2014	Governmental Activities 2013	Change
Revenues:			
Program Revenues:			
Charges for services	\$ 3,666,060	\$ 2,154,937	\$ 1,511,123
Operating grants & contributions	5,252,810	6,614,801	(1,361,991)
General Revenues:			
Property taxes	6,055,784	5,254,944	800,840
Other taxes	2,279,263	2,150,977	128,286
Other	546,285	3,538,037	(2,991,752)
Total revenue	17,800,202	19,713,696	(1,913,494)
Expenses:			
General government	3,298,802	3,023,152	275,650
Public safety	4,476,845	4,213,093	263,752
Judicial	1,398,725	1,569,256	(170,531)
Highways and streets	1,545,704	930,165	615,539
Public facilities	492,334	410,416	81,918
Public works	1,104,220	1,102,510	1,710
Health and welfare	4,690,191	7,712,280	(3,022,089)
Culture and recreation	210,951	214,976	(4,025)
Conservation and development	76,877	75,494	1,383
Interest on long-term debt	169,310	208,239	(38,929)
Total expenses	17,463,959	19,459,581	(1,995,622)
Increase (decrease) in net position before special items	336,243	254,115	82,128
Gain (Loss) on sale of capital assets	(374,034)	-	(374,034)
Transfer of BCAA capital assets	(1,828,183)	-	(1,828,183)
Increase (decrease) in net position	(1,865,974)	254,115	(2,120,089)
Net position - beginning	43,588,730	49,720,954	(6,132,224)
Prior period adjustment	-	(6,386,339)	6,386,339
Net position - ending	\$ 41,722,756	\$ 43,588,730	\$ (1,865,974)

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, County 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, 2014, the County's governmental funds reported combined fund balances of \$9,750,603, a decrease of \$2,558 in comparison with the prior year. Approximately 43.5% of this amount, or \$4,241,347, constitutes *unassigned fund balance*, which is available for spending at the government'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 (\$14,869), 2) legally required to be maintained intact (\$0), 3) restricted for particular purposes (\$5,478,280), 4) committed for particular purposes (\$16,107), or 5) assigned for particular purposes (\$0).

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,241,347, while total fund balance decreased to \$4,256,216. 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. Unassigned fund balance represents approximately 50.9% of total general fund expenditures, while total fund balance represents approximately 51.1% of that same amount.

The fund balance of the General Fund increased by \$417,122 during the current fiscal year. As discussed earlier in connection with governmental activities, the increase was due to more revenues than expected, particularly in the general sales and use taxes line item due to the increased economic activity in the County caused by oil production activities.

The Healthcare Fund I, a major fund, had a \$357,788 decrease in fund balance during the current fiscal year which put the overall fund balance at \$3,893,886. The large decrease in fund balance was caused mainly by a hospital improvement project paid for by the County.

The Healthcare Fund II, a major fund, had a \$2,878 decrease in fund balance during the current fiscal year which put the overall fund balance at \$0. The decrease in fund balance was caused mainly by indigent and jail healthcare costs exceeding lease revenue.

The Headstart Fund, a major fund, had a \$17,465 decrease in fund balance during the current fiscal year spending the rest of fund balance. The decrease is due to the grant program closing out and the remaining funds being spent or sent back to the agency.

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

Unrestricted net position of the Fuel Service Fund at the end of the year was \$121,693 and restricted net position for Group Insurance Service Fund was \$410,979. The Fuel Service Fund increased net position by \$31,316 while the Group Insurance Service Fund decreased net position by \$130,429. The increase for the Fuel Service Fund resulted from fuel surcharges charged for fuel to other entities. The decrease for the Group Insurance Service Fund was due to claim expenditures exceeding premiums.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year there was no need for any significant amendments to increase either the original estimated revenues or original budgeted appropriations. However, there was a need to make amendments to reallocate appropriations among departments. Generally, the movement of the appropriations between departments was *not* significant. The exception was the appropriation for the non-departmental department in the general government function was increased \$160,000, the sheriff department in the public safety function was increased by \$155,000, correctional facilities department in the public safety function was increased by \$275,000 and the transfers out line item was increased by \$100,000.

Capital Assets and Debt Administration

Capital assets. The County's investment in capital assets for its governmental activities as of September 30, 2014, amounts to \$37,179,226 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, roads, highways, and bridges. The total decrease in capital assets for the current fiscal year was approximately 5.8%.

Bee County, Texas' Capital Assets

	Governmental Activities 2014	Governmental Activities 2013	Change
Land	\$ 292,638	\$ 292,638	\$ -
Construction in Progress	872,122	-	872,122
Buildings	34,363,866	35,166,919	(803,053)
Furniture and Equipment	3,306,119	6,601,094	(3,294,975)
Infrastructure	25,450,821	25,062,147	388,674
Total	<u>64,285,566</u>	<u>67,122,798</u>	<u>(2,837,232)</u>
Less Accumulated Depreciation	<u>(27,106,340)</u>	<u>(27,649,473)</u>	<u>543,133</u>
Capital assets, net of depreciation	<u>\$ 37,179,226</u>	<u>\$ 39,473,325</u>	<u>\$ (2,294,099)</u>

Additional information on the County's capital assets can be found in Note IV.D on page 38 of this report.

Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$5,825,000. The remainder of County long-term obligations comprises compensated absences.

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Bee County, Texas' Outstanding Debt

	Governmental Activities 2014	Governmental Activities 2013	Change
General Obligation Bonds	\$ 5,825,000	\$ 6,280,000	\$ (455,000)
Compensated Absences	221,311	283,191	(61,880)
Total	<u>\$ 6,046,311</u>	<u>\$ 6,563,191</u>	<u>\$ (516,880)</u>

The County's total debt decreased by \$516,880, or 7.9%, during the current fiscal year. The reason for the decrease was the regularly scheduled principal reductions on the existing outstanding debt.

The County maintains both a "AA" rating from Standard & Poor's and Fitch Ratings and an "AA" rating from Moody's Investors Service for general obligation debt.

Additional information on the County's long-term debt can be found in Note IV.M on pages 44-46 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 2014-2015 fiscal year budget:

- A property tax rate decrease of 3.1% to counteract the property value increase.
- Fuel costs and insurance costs increased resulting in higher budgeted expenses.
- New grant revenue sources increased revenues and expenditures in the budget.
- Higher sales tax revenues were expected increasing revenues.
- Increases in the taxable assessed value as a percentage of estimated actual value and resulting increases in property assessments will continue to affect the County real property tax base.
- Interest rates are expected to remain at record low levels throughout fiscal year 2014-2015.

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 St., 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, 2014

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,263,884
Investments - current	6,171,281
Taxes receivable - delinquent	363,961
Allowance for uncollectible taxes	(36,396)
Accounts receivable, net	13,228,808
Intergovernmental receivable	310,282
Inventories	34,825
Prepaid items	14,869
Capital assets, not being depreciated:	
Land	292,638
Construction in progress	872,122
Capital assets, being depreciated:	
Buildings and improvements	34,363,866
Furniture and equipment	3,306,119
Infrastructure	25,450,821
Accumulated depreciation	(27,106,340)
Total assets	61,530,740
LIABILITIES	
Accounts payable	994,268
Accrued liabilities	164,303
Claims and judgements payable	33,664
Accrued interest payable	20,999
Unearned revenue	63,963
Customer deposits	43,039
Noncurrent liabilities:	
Due within one year	460,000
Due in more than one year	5,586,311
Total liabilities	7,366,547
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources of lease receivable	12,441,437
Total deferred inflows of resources	12,441,437
NET POSITION	
Net investment in capital assets	31,354,226
Restricted for health and welfare	4,307,487
Restricted for debt service	446,720
Restricted for public safety	19,263
Restricted for road/capital projects	552,741
Restricted for specific purposes	651,306
Unrestricted	4,391,013
Total net position	\$ 41,722,756

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, 2014

Functions/Programs:	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Primary Governmental Activities
Primary Government:				
Governmental activities:				
General government	\$ 3,298,802	\$ 703,974	\$ 1,002,535	\$ (1,592,293)
Public safety	4,476,845	807,554	1,360,553	(2,308,738)
Judicial	1,398,725	484,431	425,085	(489,209)
Highway and streets	1,545,704	594,953	497,336	(453,415)
Public facilities	492,334	-	149,625	(342,709)
Public works	1,104,220	43,927	335,582	(724,711)
Health and welfare	4,690,191	891,607	1,394,621	(2,403,963)
Culture and recreation	210,951	84,688	64,110	(62,153)
Conservation and development	76,877	54,926	23,363	1,412
Interest	169,310	-	-	(169,310)
Total governmental activities:	<u>\$ 17,463,959</u>	<u>\$ 3,666,060</u>	<u>\$ 5,252,810</u>	<u>(8,545,089)</u>
General Revenues:				
				6,055,784
				2,093,185
				186,078
				113,228
				(374,034)
				433,057
				<u>8,507,298</u>
Special Items:				
				(1,828,183)
				<u>(1,828,183)</u>
				(1,865,974)
				43,588,730
				<u>\$ 41,722,756</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, 2014

	General Fund	Healthcare Fund I	Healthcare Fund II
ASSETS			
Cash and cash equivalents	\$ 1,982,756	\$ 125,769	\$ 18,734
Investments - current	2,022,105	4,142,186	1,937
Taxes receivable - delinquent	265,897	-	-
Allowance for uncollectible delinquent taxes	(26,590)	-	-
Accounts receivable	699,308	5,472,399	6,979,991
Intergovernmental receivable	-	-	-
Due from other funds	140,093	-	13,343
Prepaid items	14,869	-	-
Total assets	<u>\$ 5,098,438</u>	<u>\$ 9,740,354</u>	<u>\$ 7,014,005</u>
LIABILITIES			
Accounts payable	\$ 339,989	\$ 373,969	\$ 45,067
Accrued liabilities	132,055	-	-
Due to other funds	24,138	-	-
Unearned revenue	63,694	-	-
Customer deposits	43,039	-	-
Total liabilities	<u>602,915</u>	<u>373,969</u>	<u>45,067</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	239,307	-	-
Deferred inflows of resources of lease receivable	-	5,472,499	6,968,938
Total deferred inflows of resources	<u>239,307</u>	<u>5,472,499</u>	<u>6,968,938</u>
FUND BALANCES (DEFICITS)			
Nonspendable for:			
Prepays	14,869	-	-
Restricted for:			
Health and welfare	-	3,893,886	-
Debt service	-	-	-
Public safety	-	-	-
Road/capital projects	-	-	-
Specific purpose	-	-	-
Committed for:			
Election expenditures	-	-	-
Unassigned	4,241,347	-	-
Total fund balances	<u>4,256,216</u>	<u>3,893,886</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 5,098,438</u>	<u>\$ 9,740,354</u>	<u>\$ 7,014,005</u>

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

Headstart	Total Nonmajor Funds	Total Governmental Funds
\$ -	\$ 1,597,350	\$ 3,724,609
-	4,470	6,170,698
-	98,064	363,961
-	(9,806)	(36,396)
-	54,689	13,206,387
-	310,282	310,282
-	3,841	157,277
-	-	14,869
<u>\$ -</u>	<u>\$ 2,058,890</u>	<u>\$ 23,911,687</u>
\$ -	\$ 204,475	\$ 963,500
-	32,248	164,303
-	133,139	157,277
-	269	63,963
-	-	43,039
-	370,131	1,392,082
-	88,258	327,565
-	-	12,441,437
-	88,258	12,769,002
-	-	14,869
-	2,622	3,896,508
-	358,462	358,462
-	19,263	19,263
-	552,741	552,741
-	651,306	651,306
-	-	-
-	16,107	16,107
-	-	4,241,347
-	1,600,501	9,750,603
<u>\$ -</u>	<u>\$ 2,058,890</u>	<u>\$ 23,911,687</u>

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BEE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2014

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

Total fund balances - governmental funds	\$ 9,750,603
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	37,179,226
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 in the statement of net position.	532,672
Other long-term assets, such as uncollected property taxes, are not available to pay for and, therefore, are reported as unavailable revenue in the funds.	327,565
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(6,067,310)
Net position of governmental activities	<u>\$ 41,722,756</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, 2014

	General Fund	Healthcare Fund I	Healthcare Fund II
REVENUES			
Property taxes	\$ 4,524,412	\$ -	\$ -
General sales and use taxes	2,093,185	-	-
Selective sales and use taxes	33,676	-	-
Penalties and interest on taxes	72,974	-	-
Licenses and permits	3,095	-	-
Intergovernmental revenues	267,583	-	-
Charges for services	1,050,374	-	-
Fines	245,929	-	-
Investment earnings	38,029	66,477	590
Rents and royalties	583,430	456,048	441,609
Miscellaneous revenue	242,855	-	-
Total revenues	9,155,542	522,525	442,199
EXPENDITURES			
Current:			
General government	2,423,940	-	-
Public safety	3,433,686	-	-
Judicial	1,223,307	-	-
Highways and streets	-	-	-
Public facilities	430,589	-	-
Public works	194,756	-	-
Health and welfare	237,148	8,191	458,420
Culture and recreation	184,026	-	-
Conservation and development	63,228	-	-
Debt service:			
Bond principal	-	-	-
Interest - bonds	-	-	-
Capital outlay	146,650	872,122	-
Total expenditures	8,337,330	880,313	458,420
Excess (deficiency) of revenues over expenditures	818,212	(357,788)	(16,221)
OTHER FINANCING SOURCES (USES)			
Transfers in	94,588	-	13,343
Transfers out	(496,471)	-	-
Sale of general capital assets	793	-	-
Total other financing sources (uses)	(401,090)	-	13,343
Net change in fund balance	417,122	(357,788)	(2,878)
Fund balance - beginning	3,839,094	4,251,674	2,878
Fund balance - ending	\$ 4,256,216	\$ 3,893,886	\$ -

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

Headstart	Total Nonmajor Funds	Total Governmental Funds
\$ -	\$ 1,435,008	\$ 5,959,420
-	-	2,093,185
-	152,402	186,078
-	10,833	83,807
-	619,788	622,883
1,707,525	3,277,702	5,252,810
-	224,396	1,274,770
-	177,702	423,631
-	8,132	113,228
-	-	1,481,087
12,169	41,722	296,746
<u>1,719,694</u>	<u>5,947,685</u>	<u>17,787,645</u>
-	461,149	2,885,089
-	481,704	3,915,390
-	-	1,223,307
-	1,431,229	1,431,229
-	-	430,589
-	770,980	965,736
1,816,120	1,493,551	4,013,430
-	469	184,495
-	4,007	67,235
-	455,000	455,000
-	169,669	169,669
-	1,028,921	2,047,693
<u>1,816,120</u>	<u>6,296,679</u>	<u>17,788,862</u>
<u>(96,426)</u>	<u>(348,994)</u>	<u>(1,217)</u>
78,961	1,152,638	1,339,530
-	(845,193)	(1,341,664)
-	-	793
<u>78,961</u>	<u>307,445</u>	<u>(1,341)</u>
<u>(17,465)</u>	<u>(41,549)</u>	<u>(2,558)</u>
17,465	1,642,050	9,753,161
<u>\$ -</u>	<u>\$ 1,600,501</u>	<u>\$ 9,750,603</u>

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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, 2014

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

Net change in fund balances - total governmental funds	\$ (2,558)
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. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(91,089)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	12,557
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.	(2,203,010)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	455,000
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.	(99,113)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	62,239
Change in net position- governmental activities	<u><u>\$ (1,865,974)</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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 4,500,971	\$ 4,500,971	\$ 4,524,412	\$ 23,441
General sales and use taxes	1,600,000	1,600,000	2,093,185	493,185
Selective sales and use taxes	28,000	28,000	33,676	5,676
Penalties and interest on taxes	52,000	52,000	72,974	20,974
Licenses and permits	500	500	3,095	2,595
Intergovernmental revenues	231,515	151,313	267,583	116,270
Charges for services	900,134	899,984	1,050,374	150,390
Fines	237,000	237,000	245,929	8,929
Investment earnings	27,600	27,600	38,029	10,429
Rents and royalties	510,000	510,000	583,430	73,430
Miscellaneous revenue	172,000	117,000	242,855	125,855
Total revenues	<u>8,259,720</u>	<u>8,124,368</u>	<u>9,155,542</u>	<u>1,031,174</u>
EXPENDITURES				
Current:				
General government	2,407,086	2,532,541	2,423,940	108,601
Public safety	3,201,620	3,564,424	3,433,686	130,738
Judicial	1,237,986	1,231,791	1,223,307	8,484
Public facilities	386,262	432,710	430,589	2,121
Public works	171,196	204,153	194,756	9,397
Health and welfare	238,659	249,481	237,148	12,333
Culture and recreation	176,820	185,147	184,026	1,121
Conservation and development	83,506	70,047	63,228	6,819
Capital outlay	147,045	147,423	146,650	773
Total expenditures	<u>8,050,180</u>	<u>8,617,717</u>	<u>8,337,330</u>	<u>280,387</u>
Excess (deficiency) of revenues over expenditures	<u>209,540</u>	<u>(493,349)</u>	<u>818,212</u>	<u>1,311,561</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	64,875	56,768	94,588	37,820
Transfers out	(298,972)	(400,705)	(496,471)	(95,766)
Sale of general capital assets	5,000	5,000	793	(4,207)
Insurance recoveries	15,000	-	-	-
Total other financing sources (uses)	<u>(214,097)</u>	<u>(338,937)</u>	<u>(401,090)</u>	<u>(62,153)</u>
Net change in fund balances	(4,557)	(832,286)	417,122	1,249,408
Fund balance - beginning	3,839,094	3,839,094	3,839,094	-
Fund balance - ending	<u>\$ 3,834,537</u>	<u>\$ 3,006,808</u>	<u>\$ 4,256,216</u>	<u>\$ 1,249,408</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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Investment earnings	\$ 60,000	\$ 60,000	\$ 66,477	\$ 6,477
Rents and royalties	456,049	456,049	456,048	(1)
Total revenues	<u>516,049</u>	<u>516,049</u>	<u>522,525</u>	<u>6,476</u>
EXPENDITURES				
Current:				
Health and welfare	4,800	8,200	8,191	9
Capital outlay	843,890	840,490	872,122	(31,632)
Total expenditures	<u>848,690</u>	<u>848,690</u>	<u>880,313</u>	<u>(31,623)</u>
Net change in fund balances	(332,641)	(332,641)	(357,788)	(25,147)
Fund balance - beginning	4,251,674	4,251,674	4,251,674	-
Fund balance - ending	<u>\$ 3,919,033</u>	<u>\$ 3,919,033</u>	<u>\$ 3,893,886</u>	<u>\$ (25,147)</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 II
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Investment earnings	\$ 2,000	\$ 2,000	\$ 590	\$ (1,410)
Rents and royalties	435,558	435,558	441,609	6,051
Total revenues	<u>437,558</u>	<u>437,558</u>	<u>442,199</u>	<u>4,641</u>
EXPENDITURES				
Current:				
Health and welfare	437,558	437,558	458,420	(20,862)
Total expenditures	<u>437,558</u>	<u>437,558</u>	<u>458,420</u>	<u>(20,862)</u>
Net change in fund balances	-	-	(2,878)	(2,878)
Fund balance - beginning	2,878	2,878	2,878	-
Fund balance - ending	<u>\$ 2,878</u>	<u>\$ 2,878</u>	<u>\$ -</u>	<u>\$ (2,878)</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, 2014

	Governmental Activities		
	Fuel Service	Group Insurance Service	Total Internal Service Funds
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 64,782	\$ 474,493	\$ 539,275
Investments - current	24	559	583
Accounts receivable, net	22,421	-	22,421
Inventories	34,825	-	34,825
Total assets	122,052	475,052	597,104
LIABILITIES			
Current liabilities:			
Accounts payable	359	30,409	30,768
Claims payable	-	33,664	33,664
Total liabilities	359	64,073	64,432
NET POSITION			
Restricted for health and welfare	-	410,979	410,979
Unrestricted	121,693	-	121,693
Total net position	\$ 121,693	\$ 410,979	\$ 532,672

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, 2014

	Governmental Activities		
	Fuel Service	Group Insurance Service	Total Internal Service Funds
Operating revenues:			
Charges for services:			
Charges for services	\$ 657,001	\$ -	\$ 657,001
Employer/employee contributions	-	1,087,957	1,087,957
Miscellaneous revenue	480	7,572	8,052
Total operating revenues	<u>657,481</u>	<u>1,095,529</u>	<u>1,753,010</u>
Operating expenses:			
Purchased professional and technical services	-	1,230,593	1,230,593
Other purchased services	626,340	-	626,340
Total operating expenses	<u>626,340</u>	<u>1,230,593</u>	<u>1,856,933</u>
Operating income (loss)	31,141	(135,064)	(103,923)
Nonoperating revenues (expenses):			
Investment earnings	175	2,501	2,676
Total nonoperating revenues (expenses)	<u>175</u>	<u>2,501</u>	<u>2,676</u>
Income before transfers in (out)	31,316	(132,563)	(101,247)
Transfers in	-	2,134	2,134
Change in net position	31,316	(130,429)	(99,113)
Net position-beginning	90,377	541,408	631,785
Net position-ending	<u>\$ 121,693</u>	<u>\$ 410,979</u>	<u>\$ 532,672</u>

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, 2014

	Governmental Activities		
	Fuel Service	Group Insurance Service	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from User Charges	\$ 656,233	\$ 1,187,163	\$ 1,843,396
Cash Payments to Suppliers	(23,552)	18,473	(5,079)
Cash Payments for Other Operating Expenses	(600,806)	(1,230,593)	(1,831,399)
Net cash provided by (used for) operating activities	<u>31,875</u>	<u>(24,957)</u>	<u>6,918</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	175	2,501	2,676
Net cash provided by investing activities	<u>151</u>	<u>1,942</u>	<u>2,093</u>
Net increase (decrease) in cash and cash equivalents	32,026	(20,881)	11,145
Cash and cash equivalents-beginning	32,756	495,374	528,130
Cash and cash equivalents-ending	<u>\$ 64,782</u>	<u>\$ 474,493</u>	<u>\$ 539,275</u>
Reconciliation of operating income (loss) to net cash provided (used for) operating activities:			
Operating income (loss)	\$ 31,141	\$ (135,064)	\$ (103,923)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
(Increase) decrease in accounts receivable	(1,248)	91,634	90,386
(Increase) decrease in due from other funds	25,534	-	25,534
(Increase) decrease in inventories	(4,278)	-	(4,278)
(Decrease) increase in accounts payable	(19,274)	30,409	11,135
(Decrease) increase in accrued liabilities	-	(11,936)	(11,936)
Total adjustments	<u>734</u>	<u>110,107</u>	<u>110,841</u>
Net cash provided by (used for) operating activities	<u>\$ 31,875</u>	<u>\$ (24,957)</u>	<u>\$ 6,918</u>

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

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BEE COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2014

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 2,990,205
Investments	3,262
Total assets	<u>\$ 2,993,467</u>
LIABILITIES	
Due to Others	\$ 2,993,467
Total liabilities	<u>\$ 2,993,467</u>

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, 2014

I. Summary of significant accounting policies

A. 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.

B. Reporting entity

Bee County, Texas (government) is a county corporation governed by an elected county judge and four-member governing court (court). The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the 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.

Blended component unit. The Bee County Community Action Agency is a blended component unit of Bee County, Texas. It was created to provide service to individuals and families of low income, including but not limited to, assistance to elderly and disabled adults, rural transportation, home improvements and weatherization, and educational services for children. The agency is operated under the supervision of the County Commissioners. The Board of Directors consist of the members of the Commissioners and appointed positions and in the event of dissolution, net position, if any after revert back to the granting agency, would revert to the County. Bee County Community Action Agency does not issue separate financial statements.

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise 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. 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 government's funds, including its fiduciary funds. The emphasis of fund financial statements is on major governmental funds.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

The government reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *Healthcare Fund I* is a special revenue fund used to account for the initial hospital renovations. The revenue stems from hospital lease payments established by a 28 year amortization schedule with a 6% interest rate with Christus Spohn. The hospital is county owned and lease payments are used for approved renovations.

The *Healthcare Fund II* is a special revenue fund used to account for the additional facility expansion costs. The revenue stems from hospital lease payments established by a 28 year amortization schedule with a 6% interest rate with Christus Spohn. The hospital is county owned and lease payments are used for approved renovations.

The *Headstart Fund* is a special revenue fund used to account for education expenditures for lower income children. The revenue source is from federal grant 93.600 Headstart.

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.

The *Capital Projects Fund* accounts for the acquisition and construction of the government's major capital facilities, other than those financed by proprietary funds.

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.

The *Agency Fund* accounts for assets held by the County on behalf of individuals and other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The government reports the following proprietary funds:

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 expenses.

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 expenses.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

During the course of operations the government 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 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 government 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, 2014

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.

Agency 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	Farm to Market Lateral Road Fund
Healthcare Fund I	County Records Management Fund
Healthcare Fund II	District Attorney Fund
Road & Bridge Fund	Abandoned Vehicle Fund
District Clerk Records Management Fund	Law Library Fund
County Clerk Records Management Fund	Victims Assistance Program
HAVA/Election Fund	County Hotel Occupancy Tax Fund
Courthouse Security Fund	County Attorney Hot Check Colleciton
Special Road Tax Fund	Debt Service 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 government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the court. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

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.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

2. Excess of expenditures over appropriations

For the year ended September 30, 2014, expenditures exceeded appropriations in the non-departmental department within the general government function of the General Fund by \$8,636 (see department level budget), in the transfers out line item of the General Fund by \$95,766, in the capital outlay line item within the Healthcare Fund I fund by \$31,632, and in the health and welfare department within the Healthcare Fund II by \$20,862.

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

1. Cash and cash equivalents

The government'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 government are reported at fair value (generally based on quoted market prices) except for positions in Local Government Investment Pools (TexPool) 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.

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 government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year.

As the government 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 are recorded at their estimated fair value at the date of donation.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

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 financial 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 position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government currently does not have any financial transactions that qualify for reporting in this category. 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 position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government currently has only two types of items, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, one item, *unavailable revenue*, is reported only in the governmental funds balance sheet. Accordingly, a second item, deferred inflows of lease receivable, is reported in the governmental funds and government-wide balance sheet for the hospital lease. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. *Net position flow assumption*

Sometimes the government 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, 2014

7. Fund balance flow assumptions

Sometimes the government 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 government 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 governing court is the highest level of decision-making authority for the government 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 government 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 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.

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.

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.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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 value of the property tax roll of January 1, 2013, upon which the levy for the 2013-2014 fiscal year was based, was \$1,280,616,464. 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, 2014, to finance General Fund, Road & Bridge Fund, Debt Service Fund, and Farm to Market Lateral Road Fund operations were \$0.34576, \$0.05521, \$0.05452 and \$0.00461, respectively, for a total tax rate of \$0.4601 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 2013-2014 fiscal year was \$5,892,830. Tax collections, including collections of prior year delinquent balances, for the year ended September 30, 2014, were 100.77% of the year end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates for the year of the levy. Allowances for uncollectible taxes within the General, Road & Bridge, Debt Service and Farm to Market Lateral Road Funds are based on historical experience in collecting taxes.

4. Compensated absences

Vacation

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government 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 for 10 working days of vacation leave. Vacation leave accumulates up to 160 hours then is lost. However, any unused vacation days up 10 days per year 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 overtime worked and can be carried forward indefinitely.

Sick Leave

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. Items shown in summary form on that reconciliation are provided in detail below.

One element of that reconciliation explains that “capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this amount are as follows:

Capital assets not being depreciated:	
Land	\$ 292,638
Construction in progress	872,122
Capital assets, being depreciated	
Buildings and improvements	34,363,866
Machinery, equipment, and vehicles	3,306,119
Infrastructure	25,450,821
Accumulated depreciation	<u>(27,106,340)</u>
<i>Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities</i>	<u><u>\$ 37,179,226</u></u>

Another element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this amount are as follows:

Bonds payable	\$ (5,825,000)
Compensated absences	(221,311)
Accrued interest payable	<u>(20,999)</u>
<i>Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities</i>	<u><u>\$ (6,067,310)</u></u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. Items shown in summary form on that reconciliation are provided in detail below.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

One element of that reconciliation explains that “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. This is the amount by which depreciation expense exceeded capital outlays in the current period.” The details of this amount are as follows:

Capital outlay	\$ 2,138,452
Depreciation expense	(2,229,541)
	(91,089)
<i>Net adjustment to increase net changes in fund balance - total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ (91,089)</u>

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.” The details of this amount are as follows:

In the statement of activities, only the loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold.	\$ (347,349)
Donations of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.	(1,855,661)
	(2,203,010)
<i>Net adjustment to increase net changes in governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ (2,203,010)</u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statements of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this amount are as follows:

Principal repayments:	
General obligation debt	\$ 455,000
	455,000
<i>Net adjustment to decrease changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ 455,000</u>

Another element of that reconciliation states that “some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of this amount are as follows:

Change in compensated absences	\$ 61,880
Change in accrued interest on long-term debt	359
	62,239
<i>Net adjustment to increase changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ 62,239</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

III. Stewardship, compliance and accountability

A. Violations of legal or contractual provisions

Note I.F.2, on the *Excess of expenditures over appropriations*, describes a budgetary violation that occurred for the year ended September 30, 2014.

B. Deficit fund equity

For the year ended September 30, 2014 there were no funds reported with deficit fund equity.

IV. 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 government does not have a deposit policy for custodial credit risk. As of September 30, 2014, the government’s bank balance was \$6,777,748 of that amount \$250,000 was covered by FDIC and the remaining \$6,527,748 was covered by pledged collateral.

B. Investments

The state treasurer’s investment pool (the “Pool”) operates in accordance with state law, which requires it to meet all of the requirements of Rule 2a-7 of the Securities and Exchange Commission. See note I.G.2, *Investments*, for a discussion of how the shares in the Pool are valued and ratings. Local government investment pools in this rating category meet the highest standards for credit quality, conservative investment policies, and safety of principal. The Pool invests in a high quality portfolio of debt securities investments legally permissible for municipalities and school districts in the state. The government utilizes a pooled investment concept for all its funds to maximize its investment program. Investment income from this internal pooling is allocated to the respective funds based upon the sources of funds invested. State statutes authorize the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the state treasurer’s investment pool. In addition, the County utilizes Robert W. Baird Investments which are allocated among different investments.

As of September 30, 2014, the government had the following investments:

Investment Type	Maturity Time in Years			
	Less than 1	1-5	6-10	More Than 10
Money Market Accounts	\$ -	\$ 207,603	\$ -	\$ -
Tax-Exempt Bonds	-	277,353	-	-
Taxable Bonds	-	5,677,567	-	-
TexPool Investment Pool	12,020	-	-	-
Total Investments	\$ 12,020	\$ 6,162,523	\$ -	\$ -

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Interest rate risk. In accordance with its investment policy, the government manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than ten months.

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, 2014, 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 government'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 government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

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	Healthcare Fund I	Healthcare Fund II	Nonmajor Governmental Funds	Total Governmental Funds
Property taxes	\$ 265,897	\$ -	\$ -	\$ 98,064	\$ 363,961
Accounts receivable	699,308	5,472,399	6,979,991	54,689	13,206,387
Gross receivables	965,205	5,472,399	6,979,991	152,753	13,570,348
Less: Allowance for uncollectibles	(26,590)	-	-	(9,806)	(36,396)
Net receivables	<u>\$ 938,615</u>	<u>\$ 5,472,399</u>	<u>\$ 6,979,991</u>	<u>\$ 142,947</u>	<u>\$ 13,533,952</u>

Proprietary Funds:

Receivables	Fuel Service
Accounts receivable	\$ 22,421
Net receivables	<u>\$ 22,421</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

D. Capital Assets

Capital assets activity for the year ended September 30, 2014, was as follows:

Governmental Activities:

	Balance 10/1/13	Increases	Decreases	Adjustments	Balance 9/30/14
Capital assets, not being depreciated:					
Land	\$ 292,638	\$ -	\$ -	\$ -	\$ 292,638
Construction-in-progress	-	872,122	-	-	872,122
Total capital assets, not being depreciated	<u>292,638</u>	<u>872,122</u>	<u>-</u>	<u>-</u>	<u>1,164,760</u>
Capital assets, being depreciated:					
Buildings and improvements	35,166,919	-	(778,064)	(24,989)	34,363,866
Furniture and equipment	6,601,094	877,656	(3,291,748)	(880,883)	3,306,119
Infrastructure	25,062,147	388,674	-	-	25,450,821
Total capital assets, being depreciated	<u>66,830,160</u>	<u>1,266,330</u>	<u>(4,069,812)</u>	<u>(905,872)</u>	<u>63,120,806</u>
Less accumulated depreciation for:					
Buildings and improvements	(10,341,464)	(887,898)	241,673	2,860	(10,984,829)
Furniture and equipment	(5,237,969)	(203,311)	1,972,478	555,663	(2,913,139)
Infrastructure	(12,070,040)	(1,138,332)	-	-	(13,208,372)
Total accumulated depreciation	<u>(27,649,473)</u>	<u>(2,229,541)</u>	<u>2,214,151</u>	<u>558,523</u>	<u>(27,106,340)</u>
Total capital assets being depreciated, net	39,180,687	(963,211)	(1,855,661)	(347,349)	36,014,466
Governmental activities capital assets, net	<u>\$ 39,473,325</u>	<u>\$ (91,089)</u>	<u>\$ (1,855,661)</u>	<u>\$ (347,349)</u>	<u>\$ 37,179,226</u>

Bee County Community Action Agency capital assets were transferred to new agents of grant programs and the County changed capitalization policy during the year resulting in large decreases and adjustments.

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

Governmental activities:

General government	\$ 425,523
Public safety	577,483
Judicial	180,426
Highways and streets	211,093
Public facilities	63,508
Public works	142,437
Health and welfare	591,943
Culture and recreation	27,211
Conservation and development	9,917
Total depreciation expense - governmental activities	<u>\$ 2,229,541</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

E. Accrued liabilities

Accrued liabilities reported by governmental and proprietary funds at September 30, 2014, were as follows:

Governmental Funds:

	General Fund	Healthcare Fund I	Healthcare Fund II	Nonmajor Governmental Funds	Total Governmental Funds
Accounts payable	\$ 339,989	\$ 373,969	\$ 45,067	\$ 204,475	\$ 963,500
Accrued liabilities	132,055	-	-	32,248	164,303
Total accrued liabilities	<u>\$ 472,044</u>	<u>\$ 373,969</u>	<u>\$ 45,067</u>	<u>\$ 236,723</u>	<u>\$ 1,127,803</u>

Proprietary Funds:

	Fuel Service	Group Insurance Service	Total Proprietary Funds
Accounts payable	\$ 359	\$ 30,409	\$ 30,768
Claims payable	-	33,664	33,664
Total accrued liabilities	<u>\$ 359</u>	<u>\$ 64,073</u>	<u>\$ 64,432</u>

F. Unearned revenue

Unearned revenue reported by governmental funds at September 30, 2014, were as follows:

Fund	State Grants
General Fund	\$ 63,694
Non-Major Governmental Funds	269
Total	<u>\$ 63,963</u>

G. Intergovernmental receivables

Intergovernmental receivables reported by governmental funds at September 30, 2014, were as follows:

Fund	State Grants	Federal Grants	Total
Non-Major Governmental Funds	114,346	\$ 195,936	\$ 310,282
Total	<u>\$ 114,346</u>	<u>\$ 195,936</u>	<u>\$ 310,282</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

H. 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 in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of 656 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

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.

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.

Funding Policy

The employer has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 7.28% for the months of the accounting year in 2013 and 7.51% for the months of the accounting year in 2014.

The deposit rate payable by the employee members for calendar year 2014 is the rate of 7% as adopted by the governing body of the employer. For calendar year 2013, the employee deposit rate was 7%. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the employer's accounting year ending September 30, 2014, the annual pension costs for the TCDRS plan for its employees was \$453,307 and the actual contributions were \$453,307.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011 and December 31, 2012, the basis for determining the contribution rate for calendar years 2013 and 2012. The December 31, 2013 actuarial valuation is the most recent valuation.

Valuation Date	12/31/2011	12/31/2012	12/31/2013
Actuarial Cost Method	Entry age	Entry age	Entry age
Amortization Method	Level % of Payroll, closed	Level % of Payroll, closed	Level % of Payroll, closed
Amortization Period in years	20.0	20.0	20.0
Asset Valuation Method	SAF:10-year Smoothed Value ESF: Fund Value	SAF:10-year Smoothed Value ESF: Fund Value	SAF:5-year Smoothed Value ESF: Fund Value
Actuarial Assumptions:			
Investment Rate of Return*	8.00%	8.00%	8.00%
Projected Salary Increases*	5.40%	5.40%	4.90%
Inflation	3.5%	3.5%	3.0%
Cost of Living Adjustments	0.0%	0.0%	0.0%

* Includes inflation at the stated rate

Three-Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Actual Contribution Made	Percentage of APC Contributed	Net Pension Obligation/ (Asset)
2012	\$ 463,112	\$ 463,112	100%	\$ -
2013	439,488	439,488	100%	-
2014	453,307	453,307	100%	-

Transition Disclosure. It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at the transition to that statement effective at the beginning of this accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid. There was no previously reported pension liability before the transition and the previously reported pension liability is zero.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(c)	(d)	(e)	(f)
			(a) / (b)	(b) - (a)		(d) / (e)
12/31/2013	\$ 15,371,615	\$ 16,121,766	95.35%	\$ 750,151	\$ 6,485,732	11.57%

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

I. Employee Benefits Plan

The County provides group medical benefits to its employees on a self-funded basis. Stop-loss coverage is provided by an insurance company and an independent company serves as Claim Administrator.

All full-time County employees (regularly scheduled to work at least 40 hours per week) are eligible for coverage under the Plan. Employees can enroll for personal coverage and dependent coverage.

A reconciliation of claims liabilities is shown below.

	2014	2013
Claims liabilities at October 1	\$ 45,600	\$ 120,205
Incurred claims	962,091	741,489
Payment on claims	<u>(974,027)</u>	<u>(816,094)</u>
Claims liabilities at September 30	<u>\$ 33,664</u>	<u>\$ 45,600</u>

All claim liabilities are due within one year of the statement of net position.

J. 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.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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 by Nationwide Retirement Solutions, Inc. 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. It is noted, however, that at September 30, 2014, Nationwide Retirement Solutions, Inc. had \$612,625 (market value) in the plan for County employees.

K. Self-Insurance

The County is partially self-insured against medical costs for its employees. The employees pay a \$500 deductible with a \$2,000 family deductible. Then up to the first \$5,000, the employee pays 30% of the medical costs and the County pays 70% of the medical costs. From \$5,001 to \$125,000, the County pays 100% of the medical costs. After the County has paid \$125,000 the insurance company pays 100% of the costs up to \$1,000,000 lifetime maximum. The \$125,000 is paid once, thereafter the amount reduces to \$75,000.

L. Leases

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 for the hospital building. For these the County has set up the account Hospital Lease Receivable. The County recognized the receivable with a contra account set for deferred inflow lease principal and interest owed. When rents are received the principal and interest of the lease are recognized as revenue. The Bee County Health Care Special Revenue Funds account for the hospital lease payments received.

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

The following is a schedule of the future lease payments to be received and the present value of the lease payments to be received for the Hospital Building Lease as of September 30, 2014:

Year Ending September 30,	Governmental Activities
2015	\$ 456,048
2016	456,048
2017	456,048
2018	456,048
2019	456,048
2020-2024	2,280,240
2025-2029	912,018
Total minimum lease payments	5,472,498
Less: amount representing interest	(1,610,727)
Present value of minimum lease payments	<u>\$ 3,861,771</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

The following is a schedule of the future lease payments to be received and the present value of the lease payments to be received for the Hospital Building Lease I as of September 30, 2014:

Year Ending September 30,	Governmental Activities
2015	\$ 219,266
2016	219,266
2017	219,266
2018	219,266
2019	219,266
2020-2024	1,096,330
2025-2029	1,096,330
2030-2034	221,274
Total minimum lease payments	3,510,264
Less: amount representing interest	(1,274,978)
Present value of minimum lease payments	\$ 2,235,286

The following is a schedule of the future lease payments to be received and the present value of the lease payments to be received for the Hospital Building Lease II as of September 30, 2014:

Year Ending September 30,	Governmental Activities
2015	\$ 216,292
2016	216,292
2017	216,292
2018	216,292
2019	216,292
2020-2024	1,081,460
2025-2029	1,081,460
2030-2034	224,165
Total minimum lease payments	3,468,545
Less: amount representing interest	(1,263,580)
Present value of minimum lease payments	\$ 2,204,965

M. Long-Term Liabilities

General Obligation Bonds

During 2012, the County authorized \$6,350,000 of General Obligation Refunding Bonds to refund the 2003 Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation Bonds. Interest rates range from 0.625% to 3.5% and are payable on February 15 and August 15 of each year.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Details of long-term debt obligations outstanding at September 30, 2014 are as follows:

Governmental Activities:

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/14
Bonds Payable					
General Obligation Refunding Bonds, Series 2012	2012	\$ 6,350,000	.625%-3.500%	2025	\$ 5,825,000
Total Bonds Payable					\$ 5,825,000

Changes in long-term liabilities

Changes in the government's long-term liabilities for the year ended September 30, 2014 are as follows:

Governmental Activities:

Description	Balance 10/1/13	Additions	Deletions	Balance 9/30/14	Due in One Year
Bonds Payable					
General obligation bonds	\$6,280,000	\$ -	\$ (455,000)	\$5,825,000	\$ 460,000
Total bonds payable	6,280,000	-	(455,000)	5,825,000	460,000
Compensated absences	283,191	221,311	(283,191)	221,311	-
Governmental activities long-term liabilities	\$6,563,191	\$ 221,311	\$ (738,191)	\$6,046,311	\$ 460,000

The compensated absences liability will be liquidated from the applicable funds where the expenditure occurs. The general fund and special revenue funds are the applicable funds where expenditures are usually utilized to retire compensated absences.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

The debt service requirements for the government’s bonds are as follows:

Governmental Activities:

Year Ended September 30,	Governmental Activities	
	Bonds Payable	
	Principal	Interest
2015	\$ 460,000	\$ 166,625
2016	475,000	157,425
2017	480,000	147,925
2018	500,000	138,325
2019	500,000	123,325
2020-2024	2,800,000	378,725
2025-2029	610,000	21,350
Totals	\$ 5,825,000	\$ 1,133,700

N. 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.

O. Interfund receivables and payables

The composition of interfund balances as of September 30, 2014 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	General Fund	\$ 6,954
General Fund	Other Governmental Funds	133,139
Healthcare Fund II	General Fund	13,343
Nonmajor Governmental Funds	General Fund	3,841
Total		\$ 157,277

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.

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BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

P. Interfund transfers

The composition of interfund transfers for the year ended September 30, 2014 is as follows:

	Transfer in to:					Total
	Governmental Funds			Proprietary Funds		
	General Fund	Healthcare Fund II	Headstart	Nonmajor gov. funds	Group Insurance Service	
Transfer out from:						
General fund	\$ -	\$ 13,343	\$ 71,329	\$ 411,799	\$ -	\$ 496,471
Nonmajor gov. funds	94,588	-	7,632	740,839	2,134	845,193
Total	\$ 94,588	\$ 13,343	\$ 78,961	\$ 1,152,638	\$ 2,134	\$ 1,341,664

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 reimburse funding issues.

Q. Risk management

The government 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 government 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 (government 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.

R. Contingencies

The government 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 government anticipates such amounts, if any, will be immaterial.

S. Subsequent events

There are no subsequent events that occurred after year end meeting the requirements for disclosure.

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REQUIRED SUPPLEMENTARY INFORMATION

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BEE COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress – Texas County & District Retirement System Plan

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a % of Covered Payroll
	(a)	(b)	(c)	(d)	(e)	(f)
			(a) / (b)	(b) - (a)		(d) / (e)
12/31/2011	\$ 14,514,763	\$ 15,403,072	94.23%	\$ 888,309	\$ 6,432,113	13.81%
12/31/2012	15,084,006	16,015,241	94.19%	931,235	5,979,492	15.57%
12/31/2013	15,371,615	16,121,766	95.35%	750,151	6,485,732	11.57%

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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
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes				
Current ad valorem tax	\$ 4,422,971	\$ 4,422,971	\$ 4,442,540	\$ 19,569
Delinquent ad valorem tax	78,000	78,000	81,872	3,872
Total property taxes	<u>4,500,971</u>	<u>4,500,971</u>	<u>4,524,412</u>	<u>23,441</u>
General sales and use taxes				
County sales tax	1,600,000	1,600,000	2,093,185	493,185
Total general sales and use taxes	<u>1,600,000</u>	<u>1,600,000</u>	<u>2,093,185</u>	<u>493,185</u>
Selective sales and use taxes				
State mixed drink tax	28,000	28,000	33,676	5,676
Total selective sales and use taxes	<u>28,000</u>	<u>28,000</u>	<u>33,676</u>	<u>5,676</u>
Penalties and interest on taxes				
Penalty & interest on current tax	25,000	25,000	44,749	19,749
Penalty & interest on delinquent tax	27,000	27,000	28,225	1,225
Total penalties and interest on taxes	<u>52,000</u>	<u>52,000</u>	<u>72,974</u>	<u>20,974</u>
Licenses and permits				
Alcohol beverage permit	500	500	3,095	2,595
Total licenses and permits	<u>500</u>	<u>500</u>	<u>3,095</u>	<u>2,595</u>
Intergovernmental revenues				
City emergency management	15,938	15,938	15,938	-
City of Bee/health & sanitation	25,000	25,000	14,528	(10,472)
State allocation for county attorney	20,833	20,833	23,333	2,500
State allocation for county judge	15,000	15,000	15,601	601
Jury fees reimbursement	5,000	5,000	10,412	5,412
State emergency management	15,500	15,500	12,792	(2,708)
State indigent defense formula	27,742	27,742	62,118	34,376
State indigent defense discretionary	79,502	-	-	-
State travel reimbursement- co. clerk	700	-	-	-
State alien assistance program	800	800	920	120
TRLA- other county funding	-	-	74,360	74,360
TRLA- mcmullen county funding	-	-	5,141	5,141
City of Bee/jail fee	14,000	14,000	20,910	6,910
13th district appellate court	500	500	880	380
Tobacco settlement	11,000	11,000	10,650	(350)
Total intergovernmental revenues	<u>231,515</u>	<u>151,313</u>	<u>267,583</u>	<u>116,270</u>

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Charges for services				
County judge	300	300	670	370
Sheriff fees	115,000	115,000	200,121	85,121
County attorney	4,000	4,000	2,765	(1,235)
County clerk	225,534	225,534	179,236	(46,298)
Probate judge's training	300	300	450	150
Tax assessor/collector fees	300,000	300,000	385,288	85,288
Tax assessor 10% scoff law	5,000	5,000	11	(4,989)
District clerk	50,000	50,000	60,113	10,113
JP #1	1,200	1,200	3,979	2,779
JP #2	10,000	10,000	7,305	(2,695)
JP #3	15,000	15,000	11,079	(3,921)
JP #4	9,000	9,000	6,642	(2,358)
Constable pct 1	1,000	1,000	3,400	2,400
Constable pct 2	150	150	140	(10)
Constable pct 3	150	-	-	-
Constable pct 4	3,000	3,000	6,650	3,650
Expo operating revenue	50,000	50,000	78,875	28,875
Skidmore/Normanna landfill collections	50,000	50,000	43,927	(6,073)
Expo center reimbursement	-	-	4,289	4,289
Community affairs fees	60,000	60,000	54,926	(5,074)
Estray	500	500	508	8
Total charges for services	<u>900,134</u>	<u>899,984</u>	<u>1,050,374</u>	<u>150,390</u>
Fines				
Fines & forfeitures, JP 1	12,000	12,000	19,192	7,192
Fines & forfeitures, JP 2	50,000	50,000	53,742	3,742
Fines & forfeitures, JP 3	130,000	130,000	123,053	(6,947)
Fines & forfeitures, JP 4	45,000	45,000	49,942	4,942
Total fines	<u>237,000</u>	<u>237,000</u>	<u>245,929</u>	<u>8,929</u>
Investment earnings				
Interest on investments	27,600	27,600	38,029	10,429
Total investment earnings	<u>27,600</u>	<u>27,600</u>	<u>38,029</u>	<u>10,429</u>
Rents and royalties				
Rental of county buildings	10,000	10,000	6,785	(3,215)
Expo rental fees	-	-	1,525	1,525
Rental of correctional facilities	500,000	500,000	575,120	75,120
Total rents and royalties	<u>510,000</u>	<u>510,000</u>	<u>583,430</u>	<u>73,430</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
GENERAL FUND- BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Miscellaneous revenue				
County 10% state agency	60,000	60,000	55,378	(4,622)
Crime Victims fee	-	-	200	200
Reimbursement of software conversion	-	-	8,616	8,616
Refunds & sundries	30,000	30,000	142,188	112,188
General fund/reimburse court	2,000	2,000	11,452	9,452
Commissions inmate telephone	20,000	20,000	22,123	2,123
BCAA LADD utilities reimbursement	5,000	5,000	2,898	(2,102)
Medical center lease	50,000	-	-	-
Medical center lease	5,000	-	-	-
Total miscellaneous revenue	<u>172,000</u>	<u>117,000</u>	<u>242,855</u>	<u>125,855</u>
 Total revenues	 <u>8,259,720</u>	 <u>8,124,368</u>	 <u>9,155,542</u>	 <u>1,031,174</u>

EXPENDITURES

Current:

 General government

Commissioners' court	390,523	408,927	391,822	17,105
County clerk	350,002	360,285	346,294	13,991
Payroll	101,817	133,634	125,978	7,656
IT	103,287	126,035	120,104	5,931
County attorney	158,659	157,169	152,485	4,684
Elections	55,311	53,973	40,093	13,880
County auditor	320,791	300,515	261,141	39,374
Motor vehicle	97,945	111,826	109,096	2,730
Voter registration	92,108	94,743	93,286	1,457
Tax assessor-collector	169,737	152,682	142,252	10,430
Non-departmental	466,556	632,753	641,389	(8,636)
Total general government	<u>2,306,736</u>	<u>2,532,542</u>	<u>2,423,940</u>	<u>108,602</u>

Public safety

Emergency management	50,668	54,453	45,521	8,932
Crime victim coordinator	48,125	-	-	-
Constable precinct 1	12,961	13,324	6,815	6,509
Constable precinct 2	7,075	7,536	7,529	7
Constable precinct 3	13,961	14,467	14,295	172
Constable precinct 4	7,261	12,611	12,590	21
911 addressing	29,590	26,704	23,733	2,971
Sheriff	1,445,139	1,601,844	1,546,625	55,219
Correctional facilities	1,255,618	1,505,742	1,485,466	20,276
Highway patrol	31,559	31,729	31,646	83

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Highway patrol license and weights	5,071	6,571	5,535	1,036
Correction- juvenile board	110,810	102,810	67,299	35,511
Juvenile probation	186,632	186,632	186,632	-
Total public safety	<u>3,204,470</u>	<u>3,564,423</u>	<u>3,433,686</u>	<u>130,737</u>
Judicial				
County court	13,492	19,285	18,968	317
District court	567,700	567,100	566,364	736
District clerk	291,691	278,511	274,151	4,360
Justice of the peace precinct 1	74,512	75,396	75,088	308
Justice of the peace precinct 2	90,874	90,903	90,419	484
Justice of the peace precinct 3	107,279	107,863	107,522	341
Justice of the peace precinct 4	92,438	92,733	90,795	1,938
Total judicial	<u>1,237,986</u>	<u>1,231,791</u>	<u>1,223,307</u>	<u>8,484</u>
Public facilities				
County courthouse	76,000	82,957	82,957	-
Congressional building	5,000	7,017	7,017	-
Probation building	10,200	10,238	10,238	-
Maintenance	253,062	266,943	266,907	36
Tax office building	9,000	10,156	10,156	-
Justice center	13,000	12,397	12,397	-
Dougherty building	5,000	6,803	6,803	-
LADD building	15,000	36,200	34,114	2,086
Total public facilities	<u>386,262</u>	<u>432,711</u>	<u>430,589</u>	<u>2,122</u>
Public works				
Waste management	171,696	204,153	194,756	9,397
Total public works	<u>171,696</u>	<u>204,153</u>	<u>194,756</u>	<u>9,397</u>
Health and welfare				
Environmental public health	146,750	138,728	126,608	12,120
Public assistance	91,409	110,753	110,540	213
Total health and welfare	<u>238,159</u>	<u>249,481</u>	<u>237,148</u>	<u>12,333</u>
Culture and recreation				
County library	70,000	70,000	70,000	-
Bee county coliseum	106,820	115,147	114,026	1,121
Total culture and recreation	<u>176,820</u>	<u>185,147</u>	<u>184,026</u>	<u>1,121</u>

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BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
GENERAL FUND- BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Conservation and development				
Agriculture extension service	83,506	70,047	63,228	6,819
Total conservation and development	83,506	70,047	63,228	6,819
Capital outlay	147,045	147,423	146,650	773
Total expenditures	7,952,680	8,617,718	8,337,330	280,388
Excess (deficiency) of revenues over expenditures	307,040	(493,350)	818,212	750,786
OTHER FINANCING SOURCES (USES)				
Transfers in	64,875	56,768	94,588	37,820
Transfers out	(298,972)	(400,705)	(496,471)	(95,766)
Sale of general capital assets	5,000	5,000	793	(4,207)
Insurance recoveries	15,000	-	-	-
Total other financing sources (uses)	(214,097)	(338,937)	(401,090)	(62,153)
Net change in fund balances	92,943	(832,287)	417,122	1,249,409
Fund balance - beginning	3,839,094	3,839,094	3,839,094	-
Fund balance - ending	\$ 3,932,037	\$ 3,006,807	\$ 4,256,216	\$ 688,633

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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.

HAVA/Election Fund- (Help America Vote Act) 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.

Road & Bridge Fund/Special Road Tax Fund- 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. These funds also account for the motor vehicle license fee and the state lateral road credit allocation revenue.

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 road 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.

Sheriff Special Projects Fund- accounts for grant proceeds used for tobacco age enforcement.

Border Star Program Fund- accounts for grant proceeds used by the Sheriff Department for border security.

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

Border Patrol Initiative Grant Fund- accounts for grant proceeds used by the Sheriff Department for border patrol.

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BCAA Administration Fund- accounts for non-federal share amounts and other administrative costs of the Bee County Community Action Agency.

Child Care Fund- accounts for grant proceeds for child care purposes including meals to children.

Rural Transportation Fund- accounts for transportation services for the general public in the non-urbanized service area.

EFSNBP Fund- (Emergency Food, Shelter, Nutrition Board Program) is used for supplement the work of local agencies to assist people in need of emergency assistance relating to food, shelter, and rent for mortgage payments.

CEAP Fund- (Comprehensive Energy Assistance Program) is used to provide household energy related services for low-income people.

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.

Reliant Energy Fund- used to provide funding for energy assistance payments to Reliant Energy customers under the CARE program.

CSBG Fund- (Community Services Block Grant) used to account for direct services to low-income clients and supplements agency programs.

Victims Assistance Fund- accounts for collections and disbursements for the assistance of victims.

CP&L Neighbor to Neighbor Fund- provides for energy assistance payments to vendors for client payments associated with the N-N program, CPL, Direct Energy, First Choice Power, New Leaf Energy, and WTU Retail Energy.

RPT Purchase of Service Fund- (Rural Public Transportation Fund, Purchase of Service Fund) used for expanded transportation services for elderly and persons with disabilities.

VCR Section 5309 Fund- used to account for grant proceeds for VCR Section 5309 grant.

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

2010 Pettus Water Project #712400 Fund- used to provide funds to improve water system for the Pettus area from the Texas Community Development Program from the Office of Rural Community Affairs.

Local Solicitation Grant Fund- to help combat violence against women, to improve the functioning of the criminal justice system and to assist victims of crime.

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Technology Fund- accounts for grant proceeds for technology enhancements.

Pre-Trial Intervention Fund- accounts for pre-trial intervention expenses.

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.

CDBG Tynan Generator & Housing Rehab Fund- used to account for the Sheriff's Department CDBG Tynan Generator & Housing Rehab Grant.

2014 Pawnee Water Project #713065 Fund- used to account for the Sheriff's Department 2014 Pawnee Water Project Grant.

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 government funds.

Capital Projects Fund

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

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Special Revenue Funds

	District Clerk Records Management	County Clerk Records Management	HAVA/ Election Fund	Courthouse Security Fund	Road & Bridge Fund
ASSETS					
Cash and cash equivalents	\$ 5,177	\$ 174,692	\$ 16,107	\$ 15,924	\$ 482,614
Investments - current	-	129	-	32	3,138
Taxes receivable - delinquent	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Accounts receivable	1,499	7,725	-	2,525	3,153
Intergovernmental receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 6,676</u>	<u>\$ 182,546</u>	<u>\$ 16,107</u>	<u>\$ 18,481</u>	<u>\$ 488,905</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 164	\$ 2,440
Accrued liabilities	-	-	-	1,342	18,104
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,506</u>	<u>20,544</u>
DEF. INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted for:					
Restricted for health and welfare	-	-	-	-	-
Restricted for debt service	-	-	-	-	-
Restricted for public safety	-	-	-	16,975	-
Restricted for road/capital projects	-	-	-	-	468,361
Restricted for specific purposes	6,676	182,546	-	-	-
Committed for:					
Committed for elections	-	-	16,107	-	-
Total fund balances	<u>6,676</u>	<u>182,546</u>	<u>16,107</u>	<u>16,975</u>	<u>468,361</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 6,676</u>	<u>\$ 182,546</u>	<u>\$ 16,107</u>	<u>\$ 18,481</u>	<u>\$ 488,905</u>

Special Revenue Funds

Special Road Tax Fund	Farm to Market Lateral Road	County Records Management	District Attorney Fund	Sheriff Special Projects	Border Star Program	Abandoned Vehicles	Border Patrol Initiative Grant
\$ -	\$ 48,029	\$ 24,295	\$ 98,094	\$ 269	\$ 9,161	\$ 2,297	\$ 903
-	20	502	-	-	-	8	-
45,794	3,117	-	-	-	-	-	-
(4,579)	(312)	-	-	-	-	-	-
-	-	801	2,340	-	-	526	-
-	-	-	-	-	100,699	-	4,831
-	-	-	-	-	-	-	-
<u>\$ 41,215</u>	<u>\$ 50,854</u>	<u>\$ 25,598</u>	<u>\$ 100,434</u>	<u>\$ 269</u>	<u>\$ 109,860</u>	<u>\$ 2,831</u>	<u>\$ 5,734</u>
\$ -	\$ -	\$ -	\$ 2,829	\$ -	\$ -	\$ 543	\$ 61
-	-	-	9,043	-	-	-	394
-	-	-	13,404	-	109,860	-	5,279
-	-	-	-	269	-	-	-
-	-	-	<u>25,276</u>	<u>269</u>	<u>109,860</u>	<u>543</u>	<u>5,734</u>
41,215	2,805	-	-	-	-	-	-
<u>41,215</u>	<u>2,805</u>	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,288	-
-	48,049	-	-	-	-	-	-
-	-	25,598	75,158	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>48,049</u>	<u>25,598</u>	<u>75,158</u>	<u>-</u>	<u>-</u>	<u>2,288</u>	<u>-</u>
<u>\$ 41,215</u>	<u>\$ 50,854</u>	<u>\$ 25,598</u>	<u>\$ 100,434</u>	<u>\$ 269</u>	<u>\$ 109,860</u>	<u>\$ 2,831</u>	<u>\$ 5,734</u>

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds				
	BCAA Admin Fund	Child Care Fund	Rural Transportation Fund	EFSNBP	CEAP Fund
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments - current	-	-	-	-	-
Taxes receivable - delinquent	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ -	\$ -	\$ -	\$ -	\$ -
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEF. INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES (DEFICITS)					
Restricted for:					
Restricted for health and welfare	-	-	-	-	-
Restricted for debt service	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for road/capital projects	-	-	-	-	-
Restricted for specific purposes	-	-	-	-	-
Committed for:					
Committed for elections	-	-	-	-	-
Total fund balances	-	-	-	-	-
Total liabilities, deferred inflows, and fund balances	\$ -	\$ -	\$ -	\$ -	\$ -

Special Revenue Funds

Law Library Fund	Reliant Energy Fund	CSBG Fund	Victims Assistance Fund	CPL/RE N to N Fund	RPT Purchase of Serv Section 5310	VCR Section 5309	County Hotel Occupancy Tax
\$ 105,140	\$ -	\$ -	\$ 3,234	\$ -	\$ -	\$ -	\$ 116,830
223	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,525	-	-	-	-	-	-	32,259
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 106,888</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,234</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,089</u>
\$ -	\$ -	\$ -	\$ 612	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	612	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	2,622	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
106,888	-	-	-	-	-	-	149,089
-	-	-	-	-	-	-	-
<u>106,888</u>	<u>-</u>	<u>-</u>	<u>2,622</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149,089</u>
<u>\$ 106,888</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,234</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,089</u>

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds				
	2010 Pettus Water Project # 712400	Local Solicitation Grant	Technology Fund	Pre Trial Intervention	Border Prosecutor Grant
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 78,199	\$ 18,117	\$ -
Investments - current	-	-	99	-	-
Taxes receivable - delinquent	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Accounts receivable	-	-	1,255	-	-
Intergovernmental receivable	178,522	-	-	-	7,280
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 178,522</u>	<u>\$ -</u>	<u>\$ 79,553</u>	<u>\$ 18,117</u>	<u>\$ 7,280</u>
LIABILITIES					
Accounts payable	\$ 178,522	\$ -	\$ -	\$ -	\$ 323
Accrued liabilities	-	-	-	-	2,361
Due to other funds	-	-	-	-	4,596
Unearned revenue	-	-	-	-	-
Total liabilities	<u>178,522</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,280</u>
DEF. INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted for:					
Restricted for health and welfare	-	-	-	-	-
Restricted for debt service	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for road/capital projects	-	-	-	-	-
Restricted for specific purposes	-	-	79,553	18,117	-
Committed for:					
Committed for elections	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>79,553</u>	<u>18,117</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 178,522</u>	<u>\$ -</u>	<u>\$ 79,553</u>	<u>\$ 18,117</u>	<u>\$ 7,280</u>

Special Revenue Funds			Debt Service Fund	Capital Projects Fund	Total Non-Major Governmental Funds
County Attorney Check Collection	CDBG Tynan Generator & Housing Rehab	2014 Pawnee Water Project # 713065	Debt Service Fund	Capital Projects Fund	
\$ 3,794	\$ -	\$ -	\$ 358,402	\$ 36,072	\$ 1,597,350
-	-	-	60	259	4,470
-	-	-	49,153	-	98,064
-	-	-	(4,915)	-	(9,806)
1,081	-	-	-	-	54,689
-	-	18,950	-	-	310,282
3,841	-	-	-	-	3,841
<u>\$ 8,716</u>	<u>\$ -</u>	<u>\$ 18,950</u>	<u>\$ 402,700</u>	<u>\$ 36,331</u>	<u>\$ 2,058,890</u>
\$ 31	\$ -	\$ 18,950	\$ -	\$ -	\$ 204,475
1,004	-	-	-	-	32,248
-	-	-	-	-	133,139
-	-	-	-	-	269
<u>1,035</u>	<u>-</u>	<u>18,950</u>	<u>-</u>	<u>-</u>	<u>370,131</u>
-	-	-	44,238	-	88,258
-	-	-	44,238	-	88,258
-	-	-	-	-	2,622
-	-	-	358,462	-	358,462
-	-	-	-	-	19,263
-	-	-	-	36,331	552,741
7,681	-	-	-	-	651,306
-	-	-	-	-	16,107
<u>7,681</u>	<u>-</u>	<u>-</u>	<u>358,462</u>	<u>36,331</u>	<u>1,600,501</u>
<u>\$ 8,716</u>	<u>\$ -</u>	<u>\$ 18,950</u>	<u>\$ 402,700</u>	<u>\$ 36,331</u>	<u>\$ 2,058,890</u>

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds				
	District Clerk Records Management	County Clerk Records Management	HAVA/ Election Fund	Courthouse Security Fund	Road & Bridge Fund
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Selective sales and use taxes	-	-	-	-	-
Penalties and interest on taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	594,953
Intergovernmental revenues	-	-	-	-	-
Charges for services	12,483	77,029	-	24,757	-
Fines	-	-	-	-	177,702
Investment earnings	26	540	41	119	2,252
Miscellaneous revenue	-	-	7,621	47	8,805
Total revenues	<u>12,509</u>	<u>77,569</u>	<u>7,662</u>	<u>24,923</u>	<u>783,712</u>
EXPENDITURES					
Current:					
General government	1,494	8,962	-	-	-
Public safety	-	-	-	57,723	-
Highways and streets	-	-	-	-	1,431,229
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Conservation and development	-	-	-	-	-
Debt service:					
Bond principal	-	-	-	-	-
Interest - bonds	-	-	-	-	-
Capital outlay	-	-	-	-	241,054
Total expenditures	<u>1,494</u>	<u>8,962</u>	<u>-</u>	<u>57,723</u>	<u>1,672,283</u>
Excess (deficiency) of revenues over expenditures	<u>11,015</u>	<u>68,607</u>	<u>7,662</u>	<u>(32,800)</u>	<u>(888,571)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	34,164	760,827
Transfers out	(10,000)	-	(1,000)	-	-
Total other financing sources (uses)	<u>(10,000)</u>	<u>-</u>	<u>(1,000)</u>	<u>34,164</u>	<u>760,827</u>
Net change in fund balance	1,015	68,607	6,662	1,364	(127,744)
Fund balance - beginning	5,661	113,939	9,445	15,611	596,105
Fund balance - ending	<u>\$ 6,676</u>	<u>\$ 182,546</u>	<u>\$ 16,107</u>	<u>\$ 16,975</u>	<u>\$ 468,361</u>

Special Revenue Funds

Special Road Tax Fund	Farm to Market Lateral Road	County Records Management	District Attorney Fund	Sheriff Special Projects	Border Star Program	Abandoned Vehicles	Border Patrol Initiative Grant
\$ 619,380	\$ 60,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
10,035	798	-	-	-	-	-	-
-	24,835	-	-	-	-	-	-
-	-	-	150,693	4,255	88,743	-	4,831
-	-	7,227	37,650	-	-	-	-
-	-	-	-	-	-	-	-
990	275	91	297	-	-	107	-
-	-	-	2,176	-	-	6,486	-
630,405	85,973	7,318	190,816	4,255	88,743	6,593	4,831
-	-	3,370	400,348	-	-	6,190	-
-	-	-	-	3,380	88,059	-	5,552
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	94,157	-
-	-	3,370	400,348	3,380	88,059	100,347	5,552
630,405	85,973	3,948	(209,532)	875	684	(93,754)	(721)
-	-	-	214,694	-	-	-	721
(710,838)	(80,000)	-	-	(875)	(12,343)	-	-
(710,838)	(80,000)	-	214,694	(875)	(12,343)	-	721
(80,433)	5,973	3,948	5,162	-	(11,659)	(93,754)	-
80,433	42,076	21,650	69,996	-	11,659	96,042	-
\$ -	\$ 48,049	\$ 25,598	\$ 75,158	\$ -	\$ -	\$ 2,288	\$ -

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds				
	BCAA Admin Fund	Child Care Fund	Rural Transportation Fund	EFSNBP	CEAP Fund
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Selective sales and use taxes	-	-	-	-	-
Penalties and interest on taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	376,451	179,976	394,612	9,378	575,364
Charges for services	-	-	-	-	-
Fines	-	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous revenue	12,620	-	-	-	3,431
Total revenues	<u>389,071</u>	<u>179,976</u>	<u>394,612</u>	<u>9,378</u>	<u>578,795</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Public works	-	-	393,094	-	-
Health and welfare	458,364	179,976	-	9,345	580,729
Culture and recreation	-	-	-	-	-
Conservation and development	-	-	-	-	-
Debt service:					
Bond principal	-	-	-	-	-
Interest - bonds	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>458,364</u>	<u>179,976</u>	<u>393,094</u>	<u>9,345</u>	<u>580,729</u>
Excess (deficiency) of revenues over expenditures	<u>(69,293)</u>	<u>-</u>	<u>1,518</u>	<u>33</u>	<u>(1,934)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	61,694	-	616	-	-
Transfers out	(10,740)	(7,881)	(2,134)	(33)	(6,495)
Total other financing sources (uses)	<u>50,954</u>	<u>(7,881)</u>	<u>(1,518)</u>	<u>(33)</u>	<u>(6,495)</u>
Net change in fund balance	<u>(18,339)</u>	<u>(7,881)</u>	<u>-</u>	<u>-</u>	<u>(8,429)</u>
Fund balance - beginning	18,339	7,881	-	-	8,429
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Special Revenue Funds

Law Library Fund	Reliant Energy Fund	CSBG Fund	Victims Assistance Fund	CPL/RE N to N Fund	RPT Purchase of Serv Section 5310	VCR Section 5309	County Hotel Occupancy Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	152,402
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	111,303	16,500	5,500	56,805	663,974	-
15,764	-	-	-	-	-	-	4,418
-	-	-	-	-	-	-	-
404	-	-	37	-	-	-	190
-	300	-	47	-	-	-	-
16,168	300	111,303	16,584	5,500	56,805	663,974	157,010
10,416	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	26,411	109,435	63,442	7,603	56,805	-	-
-	-	-	-	-	-	-	469
-	-	-	-	-	-	-	4,007
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	663,974	3,445
10,416	26,411	109,435	63,442	7,603	56,805	663,974	7,921
5,752	(26,111)	1,868	(46,858)	(2,103)	-	-	149,089
-	-	-	48,125	518	-	-	-
-	-	(1,868)	-	-	(714)	-	-
-	-	(1,868)	48,125	518	(714)	-	-
5,752	(26,111)	-	1,267	(1,585)	(714)	-	149,089
101,136	26,111	-	1,355	1,585	714	-	-
\$ 106,888	\$ -	\$ -	\$ 2,622	\$ -	\$ -	\$ -	\$ 149,089

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds				
	2010 Pettus Water Project # 712400	Local Solicitation Grant	Technology Fund	Pre Trial Intervention	Border Prosecutor Grant
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Selective sales and use taxes	-	-	-	-	-
Penalties and interest on taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	199,956	-	-	-	49,929
Charges for services	-	-	14,276	5,641	-
Fines	-	-	-	-	-
Investment earnings	-	1	2	64	-
Miscellaneous revenue	-	-	-	-	189
Total revenues	<u>199,956</u>	<u>1</u>	<u>14,278</u>	<u>5,705</u>	<u>50,118</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	199,956	-	22,471	-	104,563
Highways and streets	-	-	-	-	-
Public works	-	954	-	-	-
Health and welfare	-	-	-	1,441	-
Culture and recreation	-	-	-	-	-
Conservation and development	-	-	-	-	-
Debt service:					
Bond principal	-	-	-	-	-
Interest - bonds	-	-	-	-	-
Capital outlay	-	-	879	-	-
Total expenditures	<u>199,956</u>	<u>954</u>	<u>23,350</u>	<u>1,441</u>	<u>104,563</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(953)</u>	<u>(9,072)</u>	<u>4,264</u>	<u>(54,445)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	27,438
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,438</u>
Net change in fund balance	<u>-</u>	<u>(953)</u>	<u>(9,072)</u>	<u>4,264</u>	<u>(27,007)</u>
Fund balance - beginning	<u>-</u>	<u>953</u>	<u>88,625</u>	<u>13,853</u>	<u>27,007</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,553</u>	<u>\$ 18,117</u>	<u>\$ -</u>

Special Revenue Funds			Debt Service Fund	Capital Projects Fund	Total Non-Major Governmental Funds
County Attorney Check Collection	CDBG Tynan Generator & Housing Rehab	2014 Pawnee Water Project # 713065	Debt Service Fund	Capital Projects Fund	
\$ -	\$ -	\$ -	\$ 755,563	\$ -	\$ 1,435,008
-	-	-	-	-	152,402
-	-	-	-	-	10,833
-	-	-	-	-	619,788
-	361,882	27,550	-	-	3,277,702
25,151	-	-	-	-	224,396
-	-	-	-	-	177,702
12	-	-	2,684	-	8,132
-	-	-	-	-	41,722
25,163	361,882	27,550	758,247	-	5,947,685
30,369	-	-	-	-	461,149
-	-	-	-	-	481,704
-	-	-	-	-	1,431,229
-	361,882	15,050	-	-	770,980
-	-	-	-	-	1,493,551
-	-	-	-	-	469
-	-	-	-	-	4,007
-	-	-	455,000	-	455,000
-	-	-	169,669	-	169,669
-	-	12,500	1,700	11,212	1,028,921
30,369	361,882	27,550	626,369	11,212	6,296,679
(5,206)	-	-	131,878	(11,212)	(348,994)
3,841	-	-	-	-	1,152,638
-	-	-	-	(272)	(845,193)
3,841	-	-	-	(272)	307,445
(1,365)	-	-	131,878	(11,484)	(41,549)
9,046	-	-	226,584	47,815	1,642,050
\$ 7,681	\$ -	\$ -	\$ 358,462	\$ 36,331	\$ 1,600,501

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 11,400	\$ 11,400	\$ 12,483	\$ 1,083
Investment earnings	100	100	26	(74)
Total revenues	<u>11,500</u>	<u>11,500</u>	<u>12,509</u>	<u>1,009</u>
EXPENDITURES				
Current:				
General government	1,500	1,500	1,494	6
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>1,494</u>	<u>6</u>
Excess (deficiency) of revenues over expenditures	<u>10,000</u>	<u>10,000</u>	<u>11,015</u>	<u>1,015</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balances	-	-	1,015	1,015
Fund balance - beginning	5,661	5,661	5,661	-
Fund balance - ending	<u>\$ 5,661</u>	<u>\$ 5,661</u>	<u>\$ 6,676</u>	<u>\$ 1,015</u>

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 12,000	\$ 12,000	\$ 77,029	\$ 65,029
Investment earnings	-	-	540	540
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>77,569</u>	<u>65,569</u>
EXPENDITURES				
Current:				
General government	12,000	12,000	8,962	3,038
Total expenditures	<u>94,000</u>	<u>12,000</u>	<u>8,962</u>	<u>3,038</u>
Net change in fund balances	(82,000)	-	68,607	68,607
Fund balance - beginning	113,939	113,939	113,939	-
Fund balance - ending	<u>\$ 31,939</u>	<u>\$ 113,939</u>	<u>\$ 182,546</u>	<u>\$ 68,607</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – HAVA/ELECTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Investment earnings	\$ 100	\$ 100	\$ 41	\$ (59)
Miscellaneous revenues	6,250	6,250	7,621	1,371
Total revenues	<u>6,350</u>	<u>6,350</u>	<u>7,662</u>	<u>1,312</u>
EXPENDITURES				
Current:				
General government	5,350	-	-	-
Total expenditures	<u>5,350</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,000</u>	<u>6,350</u>	<u>7,662</u>	<u>1,312</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,000)	(1,000)	(1,000)	-
Total other financing sources (uses)	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>
Net change in fund balances	-	5,350	6,662	1,312
Fund balance - beginning	9,445	9,445	9,445	-
Fund balance - ending	<u>\$ 9,445</u>	<u>\$ 14,795</u>	<u>\$ 16,107</u>	<u>\$ 1,312</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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 21,900	\$ 21,900	\$ 24,757	\$ 2,857
Investment earnings	200	200	119	(81)
Miscellaneous revenues	-	-	47	47
Total revenues	<u>22,100</u>	<u>22,100</u>	<u>24,923</u>	<u>2,823</u>
EXPENDITURES				
Current:				
Public safety	56,264	61,414	57,723	3,691
Total expenditures	<u>56,264</u>	<u>61,414</u>	<u>57,723</u>	<u>3,691</u>
Excess (deficiency) of revenues over expenditures	<u>(34,164)</u>	<u>(39,314)</u>	<u>(32,800)</u>	<u>6,514</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	34,164	34,164	34,164	-
Total other financing sources (uses)	<u>34,164</u>	<u>34,164</u>	<u>34,164</u>	<u>-</u>
Net change in fund balances	-	(5,150)	1,364	6,514
Fund balance - beginning	15,611	15,611	15,611	-
Fund balance - ending	<u>\$ 15,611</u>	<u>\$ 10,461</u>	<u>\$ 16,975</u>	<u>\$ 6,514</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – ROAD & BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Licenses and permits	\$ 644,000	\$ 644,000	\$ 594,953	\$ (49,047)
Fines	85,000	85,000	177,702	92,702
Investment earnings	2,000	2,000	2,252	252
Miscellaneous revenues	3,300	3,300	8,805	5,505
Total revenues	<u>734,300</u>	<u>734,300</u>	<u>783,712</u>	<u>49,412</u>
EXPENDITURES				
Current:				
Highway and streets	1,493,030	1,471,403	1,431,229	40,174
Capital outlay	37,476	250,600	241,054	9,546
Total expenditures	<u>1,530,506</u>	<u>1,722,003</u>	<u>1,672,283</u>	<u>49,720</u>
Excess (deficiency) of revenues over expenditures	<u>(796,206)</u>	<u>(987,703)</u>	<u>(888,571)</u>	<u>99,132</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	796,706	796,706	760,827	(35,879)
Total other financing sources (uses)	<u>796,706</u>	<u>796,706</u>	<u>760,827</u>	<u>(35,879)</u>
Net change in fund balances	500	(190,997)	(127,744)	63,253
Fund balance - beginning	596,105	596,105	596,105	-
Fund balance - ending	<u>\$ 596,605</u>	<u>\$ 405,108</u>	<u>\$ 468,361</u>	<u>\$ 63,253</u>

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 736,717	\$ 736,717	\$ 619,380	\$ (117,337)
Penalties and interest on taxes	9,000	9,000	10,035	1,035
Investment earnings	1,000	1,000	990	(10)
Total revenues	<u>746,717</u>	<u>746,717</u>	<u>630,405</u>	<u>(116,312)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>746,717</u>	<u>746,717</u>	<u>630,405</u>	<u>(116,312)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(746,717)	(746,717)	(710,838)	35,879
Total other financing sources (uses)	<u>(746,717)</u>	<u>(746,717)</u>	<u>(710,838)</u>	<u>35,879</u>
Net change in fund balances	-	-	(80,433)	(80,433)
Fund balance - beginning	80,433	80,433	80,433	-
Fund balance - ending	<u>\$ 80,433</u>	<u>\$ 80,433</u>	<u>\$ -</u>	<u>\$ (80,433)</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – FARM TO MARKET LATERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 51,450	\$ 51,450	\$ 60,065	\$ 8,615
Penalties and interest on taxes	450	450	798	348
Licenses and permits	27,900	27,900	24,835	(3,065)
Investment earnings	200	200	275	75
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>85,973</u>	<u>5,973</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>80,000</u>	<u>80,000</u>	<u>85,973</u>	<u>5,973</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(80,000)	(80,000)	(80,000)	-
Total other financing sources (uses)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>-</u>
Net change in fund balances	-	-	5,973	5,973
Fund balance - beginning	42,076	42,076	42,076	-
Fund balance - ending	<u>\$ 42,076</u>	<u>\$ 42,076</u>	<u>\$ 48,049</u>	<u>\$ 5,973</u>

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 6,060	\$ 6,060	\$ 7,227	\$ 1,167
Investment earnings	100	100	91	(9)
Total revenues	<u>6,160</u>	<u>6,160</u>	<u>7,318</u>	<u>1,158</u>
EXPENDITURES				
Current:				
General government	2,160	6,160	3,370	2,790
Total expenditures	<u>6,160</u>	<u>6,160</u>	<u>3,370</u>	<u>2,790</u>
Net change in fund balances	-	-	3,948	3,948
Fund balance - beginning	21,650	21,650	21,650	-
Fund balance - ending	<u>\$ 21,650</u>	<u>\$ 21,650</u>	<u>\$ 25,598</u>	<u>\$ 3,948</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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 122,393	\$ 122,393	\$ 150,693	\$ 28,300
Charges for services	110,756	110,756	37,650	(73,106)
Investment earnings	1,000	1,000	297	(703)
Miscellaneous revenues	-	-	2,176	2,176
Total revenues	<u>234,149</u>	<u>234,149</u>	<u>190,816</u>	<u>(43,333)</u>
EXPENDITURES				
Current:				
General government	448,843	448,843	400,348	48,495
Total expenditures	<u>448,843</u>	<u>448,843</u>	<u>400,348</u>	<u>48,495</u>
Excess (deficiency) of revenues over expenditures	<u>(214,694)</u>	<u>(214,694)</u>	<u>(209,532)</u>	<u>5,162</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	214,694	214,694	214,694	-
Total other financing sources (uses)	<u>214,694</u>	<u>214,694</u>	<u>214,694</u>	<u>-</u>
Net change in fund balances	-	-	5,162	5,162
Fund balance - beginning	69,996	69,996	69,996	-
Fund balance - ending	<u>\$ 69,996</u>	<u>\$ 69,996</u>	<u>\$ 75,158</u>	<u>\$ 5,162</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – ABANDONED VEHICLES FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Investment earnings	\$ 260	\$ 260	\$ 107	\$ (153)
Miscellaneous revenues	5,740	5,740	6,486	746
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>6,593</u>	<u>593</u>
EXPENDITURES				
Current:				
General government	3,800	6,500	6,190	310
Capital outlay	94,200	94,200	94,157	43
Total expenditures	<u>98,000</u>	<u>100,700</u>	<u>100,347</u>	<u>353</u>
Net change in fund balances	(92,000)	(94,700)	(93,754)	946
Fund balance - beginning	96,042	96,042	96,042	-
Fund balance - ending	<u>\$ 4,042</u>	<u>\$ 1,342</u>	<u>\$ 2,288</u>	<u>\$ 946</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – LAW LIBRARY FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 9,500	\$ 9,500	\$ 15,764	\$ 6,264
Investment earnings	1,000	1,000	404	(596)
Total revenues	<u>10,500</u>	<u>10,500</u>	<u>16,168</u>	<u>5,668</u>
EXPENDITURES				
Current:				
General government	10,500	10,500	10,416	84
Total expenditures	<u>10,500</u>	<u>10,500</u>	<u>10,416</u>	<u>84</u>
Net change in fund balances	-	-	5,752	5,752
Fund balance - beginning	101,136	101,136	101,136	-
Fund balance - ending	<u>\$ 101,136</u>	<u>\$ 101,136</u>	<u>\$ 106,888</u>	<u>\$ 5,752</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – VICTIMS ASSISTANCE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 16,500	\$ 16,500	\$ 16,500	\$ -
Investment earnings	-	-	37	37
Miscellaneous revenues	-	-	47	47
Total revenues	<u>16,500</u>	<u>16,500</u>	<u>16,584</u>	<u>84</u>
EXPENDITURES				
Current:				
Health and welfare	-	64,625	63,442	1,183
Total expenditures	<u>-</u>	<u>64,625</u>	<u>63,442</u>	<u>1,183</u>
Excess (deficiency) of revenues over expenditures	<u>16,500</u>	<u>(48,125)</u>	<u>(46,858)</u>	<u>1,267</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	48,125	48,125	48,125	-
Total other financing sources (uses)	<u>48,125</u>	<u>48,125</u>	<u>48,125</u>	<u>-</u>
Net change in fund balances	64,625	-	1,267	1,267
Fund balance - beginning	1,355	1,355	1,355	-
Fund balance - ending	<u>\$ 65,980</u>	<u>\$ 1,355</u>	<u>\$ 2,622</u>	<u>\$ 1,267</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – COUNTY HOTEL OCCUPANCY FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Selective sales and use taxes	\$ 100,000	\$ 100,000	\$ 152,402	\$ 52,402
Investment earnings	-	-	190	190
Total revenues	<u>102,000</u>	<u>102,000</u>	<u>157,010</u>	<u>55,010</u>
EXPENDITURES				
Current:				
Conservation and development	50,000	50,000	4,007	45,993
Total expenditures	<u>100,000</u>	<u>54,400</u>	<u>7,921</u>	<u>46,479</u>
Net change in fund balances	2,000	47,600	149,089	101,489
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ 2,000</u>	<u>\$ 47,600</u>	<u>\$ 149,089</u>	<u>\$ 101,489</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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 30,299	\$ 30,299	\$ 25,151	\$ (5,148)
Investment earnings	80	80	12	(68)
Total revenues	<u>30,379</u>	<u>30,379</u>	<u>25,163</u>	<u>(5,216)</u>
EXPENDITURES				
Current:				
General government	27,979	30,726	30,369	357
Total expenditures	<u>30,379</u>	<u>30,726</u>	<u>30,369</u>	<u>357</u>
Excess (deficiency) of revenues over expenditures	-	(347)	(5,206)	(4,859)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	3,841	3,841
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,841</u>	<u>3,841</u>
Net change in fund balances	-	(347)	(1,365)	(1,018)
Fund balance - beginning	9,046	9,046	9,046	-
Fund balance - ending	<u>\$ 9,046</u>	<u>\$ 8,699</u>	<u>\$ 7,681</u>	<u>\$ (1,018)</u>

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BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 629,319	\$ 629,319	\$ 755,563	\$ 126,244
Investment earnings	3,000	3,000	2,684	(316)
Total revenues	<u>632,319</u>	<u>632,319</u>	<u>758,247</u>	<u>125,928</u>
EXPENDITURES				
Current:				
Debt service:				
Bond principal	455,000	455,000	455,000	-
Interest - bonds	169,469	169,669	169,669	-
Interest - other debt	850	-	-	-
Capital outlay	7,000	7,000	1,700	5,300
Total expenditures	<u>632,319</u>	<u>631,669</u>	<u>626,369</u>	<u>5,300</u>
Net change in fund balances	-	650	131,878	131,228
Fund balance - beginning	226,584	226,584	226,584	-
Fund balance - ending	<u>\$ 226,584</u>	<u>\$ 227,234</u>	<u>\$ 358,462</u>	<u>\$ 131,228</u>

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AGENCY FUNDS

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BEE COUNTY, TEXAS
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>STATE AGENCY FUND</u>				
Assets:				
Cash and investments	<u>\$ 66,013</u>	<u>\$ 380,747</u>	<u>\$ 383,831</u>	<u>\$ 62,929</u>
Liabilities:				
Due to others	<u>\$ 66,013</u>	<u>\$ 380,747</u>	<u>\$ 383,831</u>	<u>\$ 62,929</u>
<u>DISTRICT CLERK FUND</u>				
Assets:				
Cash and investments	<u>\$ 613,074</u>	<u>\$ 330,700</u>	<u>\$ 401,515</u>	<u>\$ 542,259</u>
Liabilities:				
Due to others	<u>\$ 613,074</u>	<u>\$ 330,700</u>	<u>\$ 401,515</u>	<u>\$ 542,259</u>
<u>COUNTY CLERK FUND</u>				
Assets:				
Cash and investments	<u>\$ 428,050</u>	<u>\$ 542,006</u>	<u>\$ 413,032</u>	<u>\$ 557,024</u>
Liabilities:				
Due to others	<u>\$ 428,050</u>	<u>\$ 542,006</u>	<u>\$ 413,032</u>	<u>\$ 557,024</u>
<u>COUNTY ATTORNEY FUND</u>				
Assets:				
Cash and investments	<u>\$ 19,889</u>	<u>\$ 111,556</u>	<u>\$ 111,090</u>	<u>\$ 20,355</u>
Liabilities:				
Due to others	<u>\$ 19,889</u>	<u>\$ 111,556</u>	<u>\$ 111,090</u>	<u>\$ 20,355</u>
<u>TAX OFFICE FUND</u>				
Assets:				
Cash and investments	<u>\$ 611,933</u>	<u>\$36,365,329</u>	<u>\$36,266,146</u>	<u>\$ 711,116</u>
Liabilities:				
Due to others	<u>\$ 611,933</u>	<u>\$36,365,329</u>	<u>\$36,266,146</u>	<u>\$ 711,116</u>

BEE COUNTY, TEXAS
 AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>SHERIFF'S OFFICE- REGULAR</u>				
Assets:				
Cash and investments	\$ 17,621	\$ 810,385	\$ 819,488	\$ 8,518
Liabilities:				
Due to others	\$ 17,621	\$ 810,385	\$ 819,488	\$ 8,518
<u>SHERIFF'S OFFICE- INMATES</u>				
Assets:				
Cash and investments	\$ 41,802	\$ 161,903	\$ 134,812	\$ 68,893
Liabilities:				
Due to others	\$ 41,802	\$ 161,903	\$ 134,812	\$ 68,893
<u>SHERIFF'S OFFICE- OTHER</u>				
Assets:				
Cash and investments	\$ 120,065	\$ 19,243	\$ 42,662	\$ 96,646
Liabilities:				
Due to others	\$ 120,065	\$ 19,243	\$ 42,662	\$ 96,646
<u>JUSTICE OF THE PEACE FUND</u>				
Assets:				
Cash and investments	\$ 67,873	\$ 700,027	\$ 716,538	\$ 51,362
Liabilities:				
Due to others	\$ 67,873	\$ 700,027	\$ 716,538	\$ 51,362
<u>DISTRICT ATTORNEY FUND</u>				
Assets:				
Cash and investments	\$ 141	\$ -	\$ -	\$ 141
Liabilities:				
Due to others	\$ 141	\$ -	\$ -	\$ 141

BEE COUNTY, TEXAS
 AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<u>PERMANENT SCHOOL FUND</u>				
Assets:				
Cash and investments	\$ 73,082	\$ 112,826	\$ 105,736	\$ 80,172
Liabilities:				
Due to others	\$ 73,082	\$ 112,826	\$ 105,736	\$ 80,172
<u>D.A. PRE-156TH COURT FUNDS</u>				
Assets:				
Cash and investments	\$ 651,955	\$ 578,708	\$ 436,611	\$ 794,052
Liabilities:				
Due to others	\$ 651,955	\$ 578,708	\$ 436,611	\$ 794,052
<u>TOTAL- ALL AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$2,711,498	\$40,113,430	\$39,831,461	\$2,993,467
Liabilities:				
Due to others	\$2,711,498	\$40,113,430	\$39,831,461	\$2,993,467

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STATISTICAL SECTION

This part of the County's comprehensive annual 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	Pages
Financial Trends	84-91
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	92-103
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	
Debt Capacity	104-108
These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	109-114
These schedules help the reader understand the environment within which the government's financial activities take place.	
Operating Information	115-120
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

BEE COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year			
	2005	2006	2007	2008
Governmental Activities				
Invested in Capital Assets,				
Net of Related Debt	\$ 11,652,967	\$ 18,475,004	\$ 20,169,638	\$ 22,085,406
Restricted	5,688,048	4,094,324	3,429,213	4,297,151
Unrestricted	2,700,174	2,360,871	1,801,310	1,806,465
Total Governmental Activities Net Position	<u>\$ 20,041,189</u>	<u>\$ 24,930,199</u>	<u>\$ 25,400,161</u>	<u>\$ 28,189,022</u>

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 41,822,317	\$ 40,955,239	\$ 41,821,810	\$ 41,322,138	\$ 33,193,325	\$ 31,354,226
3,887,714	4,198,830	4,113,845	4,623,771	6,389,880	5,977,517
1,977,566	1,772,410	2,402,546	3,775,045	4,005,525	4,391,013
<u>\$ 47,687,597</u>	<u>\$ 46,926,479</u>	<u>\$ 48,338,201</u>	<u>\$ 49,720,954</u>	<u>\$ 43,588,730</u>	<u>\$ 41,722,756</u>

BEE COUNTY, TEXAS
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

	Fiscal Year			
	2005	2006	2007	2008
Expenses				
Governmental Activities:				
General government	\$ 4,825,604	\$ 1,603,988	\$ 2,211,452	\$ 2,047,785
Public safety	2,222,083	2,126,595	2,682,681	3,300,359
Public works	834,694	557,547	703,341	543,298
Judicial	1,753,340	1,497,515	1,917,754	956,717
Highway and streets	1,417,779	3,418,844	4,217,505	1,480,245
Public facilities	155,892	88,389	111,502	224,226
Health and welfare	4,591,563	4,425,735	5,583,025	6,326,222
Culture and recreation	70,000	50,000	70,000	70,085
Conservation and development	242,845	267,490	337,436	230,571
Interest on Long-Term Debt	421,198	382,222	353,893	336,511
Total Primary Gov. Expenses	\$ 16,534,998	\$ 14,418,325	\$ 18,188,589	\$ 15,516,019
Program Revenues				
Governmental Activities:				
Charges for Services:				
General government	\$ 1,835,497	\$ 870,629	\$ -	\$ 590,336
Public safety	-	-	-	392,184
Public works	-	-	385,625	-
Judicial	-	-	-	146,726
Highway and streets	-	-	385,625	748,553
Public facilities	-	-	-	38,435
Health and welfare	-	-	915,573	-
Culture and recreation	-	-	-	-
Conservation and development	-	-	-	-
Operating Grants and Contributions	3,201,338	7,048,277	2,388,136	5,817,562
Total Primary Gov. Prog. Revenues	\$ 5,036,835	\$ 7,918,906	\$ 4,074,959	\$ 7,733,796
Net (Expense)/Revenue				
Governmental Activities	\$(11,498,163)	\$ (6,499,419)	\$(14,113,630)	\$ (7,782,223)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
General Revenues:				
Property Taxes	\$ 3,850,798	\$ 4,401,082	\$ 4,248,938	\$ 5,550,390
Other Taxes	869,384	964,612	1,119,503	20,792
Investment Earnings	308,697	299,870	295,228	217,272
Special Items	-	-	-	-
Miscellaneous	5,705,376	5,678,450	6,537,029	2,981,340
Total Primary Gov. Prog. Revenues	10,734,255	11,344,014	12,200,698	8,769,794
Change in Net Position				
Change in Net Position	(763,908)	4,844,595	(1,912,932)	987,571
Total Changes in Net Position	\$ (763,908)	\$ 4,844,595	\$ (1,912,932)	\$ 987,571

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 2,229,012	\$ 2,492,643	\$ 3,215,156	\$ 2,263,799	\$ 3,023,152	\$ 3,298,802
3,505,232	3,742,946	3,764,470	3,676,394	4,213,093	4,476,845
582,863	799,351	758,355	904,515	1,102,510	1,398,725
1,341,834	1,519,379	1,720,670	1,550,319	1,569,256	1,104,220
1,620,073	1,513,871	1,616,665	1,603,858	930,165	1,545,704
214,328	206,153	234,867	399,157	410,416	492,334
6,581,537	8,585,583	7,869,975	6,649,993	7,712,280	4,690,192
75,913	78,568	79,220	65,795	214,976	210,951
285,547	249,224	215,853	197,848	75,494	76,877
346,879	355,397	322,045	412,700	208,239	169,310
<u>\$ 16,783,218</u>	<u>\$ 19,543,115</u>	<u>\$ 19,797,276</u>	<u>\$ 17,724,378</u>	<u>\$ 19,459,581</u>	<u>\$ 17,463,960</u>
\$ 569,370	\$ 629,537	\$ 727,796	\$ 769,712	\$ 1,745,917	\$ 703,974
372,978	360,284	440,294	478,179	228,027	807,554
-	-	-	-	-	43,927
97,076	121,176	117,475	105,591	133,774	484,431
724,251	716,097	699,870	755,244	-	594,953
50,404	49,155	55,391	71,175	-	-
-	-	1,774	6,300	-	891,607
-	-	-	-	47,219	84,688
-	-	-	-	-	54,926
5,363,026	8,278,930	6,890,247	6,101,666	6,614,801	5,252,810
<u>\$ 7,177,105</u>	<u>\$ 10,155,179</u>	<u>\$ 8,932,847</u>	<u>\$ 8,287,867</u>	<u>\$ 8,769,738</u>	<u>\$ 8,918,870</u>
\$ (9,606,113)	\$ (9,387,936)	\$ (10,864,429)	\$ (9,436,511)	\$ (10,689,843)	\$ (8,545,090)
\$ 5,789,426	\$ 5,766,916	\$ 6,499,133	\$ 7,681,657	\$ 5,254,944	\$ 6,055,784
21,782	21,809	24,153	26,481	2,150,977	2,279,263
118,518	107,400	677,719	135,939	116,938	113,228
-	-	-	-	-	(2,202,217)
3,446,296	3,081,915	3,034,046	2,967,703	3,421,099	433,057
<u>9,376,022</u>	<u>8,978,040</u>	<u>10,235,051</u>	<u>10,811,780</u>	<u>10,943,958</u>	<u>6,679,115</u>
(230,091)	(409,896)	(629,378)	1,375,269	254,115	(1,865,975)
<u>\$ (230,091)</u>	<u>\$ (409,896)</u>	<u>\$ (629,378)</u>	<u>\$ 1,375,269</u>	<u>\$ 254,115</u>	<u>\$ (1,865,975)</u>

BEE COUNTY, TEXAS
 FUND BALANCES – GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS

	Fiscal Year			
	2005	2006	2007	2008
General Fund				
Nonpendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Unassigned	2,700,174	2,360,872	1,801,310	1,258,374
Total General Fund	\$ 2,700,174	\$ 2,360,872	\$ 1,801,310	\$ 1,258,374
All Other Governmental Funds				
Restricted for:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	5,682,048	4,094,323	3,429,213	4,297,151
Total All Other Governmental Funds	\$ 5,682,048	\$ 4,094,323	\$ 3,429,213	\$ 4,297,151

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,869
-	-	-	-	-	-
939,304	797,215	1,889,215	3,083,924	3,839,094	4,241,346
<u>\$ 939,304</u>	<u>\$ 797,215</u>	<u>\$ 1,889,215</u>	<u>\$ 3,083,924</u>	<u>\$ 3,839,094</u>	<u>\$ 4,256,215</u>
\$ -	\$ -	\$ -	\$ 47,814	\$ -	\$ -
-	-	-	4,780,440	5,904,622	5,478,280
-	-	-	-	9,445	16,107
-	-	-	45,680	-	-
3,887,714	4,198,830	4,113,845	2,881,887	-	-
<u>\$ 3,887,714</u>	<u>\$ 4,198,830</u>	<u>\$ 4,113,845</u>	<u>\$ 7,755,821</u>	<u>\$ 5,914,067</u>	<u>\$ 5,494,387</u>

BEE COUNTY, TEXAS
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year			
	2005	2006	2007	2008
Revenues				
Property taxes	\$ 3,271,267	\$ 3,868,222	\$ 3,855,922	\$ 4,308,642
General sales and use taxes	869,384	964,612	1,037,831	1,191,141
Selective sales and use taxes	-	-	-	-
Penalties and interest on taxes	67,903	82,073	81,672	105,559
Licenses and permits	781,372	759,110	829,528	643,091
Intergovernmental revenues	3,201,338	7,068,277	2,433,397	7,037,496
Charges for services	794,470	870,629	1,686,823	963,987
Fines	259,655	307,812	275,533	309,156
Investment earnings	308,697	299,870	295,228	215,996
Rents and royalties	-	-	-	-
Miscellaneous income	7,472,970	4,509,455	5,386,707	1,761,406
Total Revenues	17,027,056	18,730,060	15,882,641	16,536,474
Expenditures				
General Government	9,324,884	2,192,226	2,315,697	2,336,447
Public Safety	2,448,746	3,050,501	3,353,078	3,296,343
Public Works	834,694	4,967,048	658,882	610,954
Judicial	1,947,500	1,904,163	1,723,140	955,553
Public facilities	239,938	238,389	250,948	223,953
Health and welfare	4,590,197	6,621,929	5,984,758	6,407,513
Highways and streets	1,417,779	707,547	1,878,176	1,478,444
Culture and recreation	70,000	70,000	70,000	70,000
Conservation and development	242,845	317,490	248,882	230,290
Capital Outlay	-	-	-	46,860
Debt Service				
Principal	250,000	260,000	295,000	295,000
Interest and fiscal charges	384,486	352,686	344,361	334,661
Bond issuance costs	2,350	26,500	1,500	1,850
Total Expenditures	21,753,419	20,708,479	17,124,422	16,287,868
Excess of Revenues				
Over (Under) Expenditures	(4,726,363)	(1,978,419)	(1,241,781)	248,606
Other Financing Sources (Uses)				
Transfers In	1,116,736	6,927,567	1,866,833	1,283,540
Transfers Out	(1,116,736)	(6,925,844)	(1,866,833)	(1,283,540)
Issuance of long-term debt	-	-	-	-
Premium or discount on bonds issued	-	-	-	-
Capital Lease	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Insurance recoveries	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing				
Sources (Uses)	-	1,723	-	-
Net Change in Fund Balances	\$ (4,726,363)	\$ (1,976,696)	\$ (1,241,781)	\$ 248,606
Debt Service as a Percentage of Noncapital Expenditures	3.0%	3.0%	3.9%	4.0%

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 4,637,831	\$ 4,616,863	\$ 6,433,745	\$ 7,725,805	\$ 5,219,886	\$ 5,959,420
1,095,737	1,058,919	-	-	2,119,813	2,093,185
-	-	-	-	31,164	186,078
59,465	74,548	-	-	88,000	83,807
633,467	601,224	609,281	661,335	688,245	622,883
6,759,118	9,455,211	8,412,359	7,072,328	6,614,801	5,252,810
912,172	963,158	1,091,462	1,103,977	1,027,487	1,274,770
268,440	311,867	341,857	420,889	388,943	423,631
117,361	107,399	676,664	131,672	112,501	113,228
-	-	-	-	542,332	583,430
2,050,204	1,843,745	1,387,627	1,962,315	1,704,898	1,194,403
16,533,795	19,032,934	18,952,995	19,078,321	18,538,070	17,787,645
2,450,465	2,749,950	2,283,538	2,372,701	2,530,137	2,885,089
3,232,219	3,400,954	3,326,322	3,235,088	3,609,947	3,915,390
537,465	617,296	670,090	795,939	944,675	965,736
1,237,322	1,353,686	1,520,401	1,386,207	1,344,602	1,223,307
197,635	176,246	207,531	383,211	351,661	430,589
6,067,753	7,884,402	6,953,986	6,808,559	5,678,259	4,013,431
1,493,890	1,351,620	1,428,501	1,442,876	1,339,295	1,431,229
70,000	70,000	70,000	57,897	184,200	184,495
263,307	222,045	190,730	174,099	64,686	67,235
1,166,201	294,142	485,695	49,220	451,798	2,047,693
310,000	405,698	380,000	415,000	450,000	455,000
344,529	353,041	355,785	479,936	186,881	169,669
2,350	2,350	2,350	-	-	-
17,373,136	18,881,430	17,874,929	17,600,733	17,136,141	17,788,863
(839,341)	151,504	1,078,066	1,477,588	1,401,929	(1,218)
1,257,242	1,282,832	1,384,603	941,689	1,180,563	1,339,529
(1,257,242)	(1,282,832)	(1,366,542)	(941,689)	(1,148,263)	(1,341,663)
-	-	-	6,350,000	-	-
-	-	-	407,632	-	-
110,000	-	-	-	-	-
-	-	-	(6,568,608)	-	-
-	-	-	-	14,726	-
-	-	-	-	69,099	793
110,000	-	18,061	189,024	116,125	(1,341)
\$ (729,341)	\$ 151,504	\$ 1,096,127	\$ 1,666,612	\$ 1,518,054	\$ (2,559)
4.2%	4.3%	4.4%	5.4%	4.0%	4.1%

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

Fiscal Year	Tax Year	Property	Less Exempt Property	Total Taxable Assessed Value
2005	2004	1,300,429,995	520,474,120	779,955,875
2006	2005	1,372,867,190	514,841,353	858,025,837
2007	2006	1,536,047,210	611,816,895	924,230,315
2008	2007	1,783,329,570	820,717,265	926,612,305
2009	2008	1,962,721,770	1,000,109,465	962,612,305
2010	2009	2,071,450,120	965,528,151	1,105,921,969
2011	2010	2,001,739,340	961,514,905	1,040,224,435
2012	2011	1,984,037,000	974,991,055	1,009,045,945
2013	2012	2,074,402,370	979,752,970	1,094,649,400
2014	2013	2,295,279,910	989,818,340	1,305,461,570

Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
0.4115	3,319,334	234.97%
0.4494	3,855,594	222.54%
0.4251	3,947,031	234.16%
0.4457	4,284,004	216.30%
0.4143	4,640,231	207.45%
0.4236	4,776,114	231.55%
0.5007	5,068,615	205.23%
0.5484	5,414,185	186.37%
0.4982	5,317,927	205.84%
0.4601	5,892,829	221.53%

BEE COUNTY, TEXAS
 COMPUTATION OF NET DIRECT AND OVERLAPPING DEBT
 (CONSOLIDATED DEBT STATEMENT)
 LAST TEN FISCAL YEARS

Name of Governmental Unit	Fiscal Year			
	2005	2006	2007	2008
Bee County	\$ 8,895,000	\$ 8,635,000	\$ 8,340,000	\$ 8,045,000
Cities:				
Beeville	2,155,000	3,370,057	2,720,855	1,710,000
School Districts:				
Beeville ISD	19,275,000	20,386,539	17,904,686	17,904,686
County-line School Districts:				
Mathis ISD	5,620,000	5,519,930	12,444,690	12,407,727
Pawnee ISD	-	-	-	-
Pettus ISD	-	-	-	-
Skidmore-Tynan ISD	2,065,000	2,065,000	5,809,999	5,877,244
Three Rivers ISD	2,935,000	2,935,000	2,749,998	3,893,448
Refugio ISD	-	-	5,168,000	5,994,169
Special Districts:				
Pettus MUD	-	-	-	-
Coastal Bend College	4,500,000	4,500,000	4,000,000	4,505,000
Beeville Water District	4,347,982	4,347,982	3,080,905	1,925,000
Bee County Fire:				
District No. 70	-	-	-	-
District No. 71	-	-	-	-
District No. 72	-	-	-	-
District No. 73	-	-	-	-
TOTAL OVERLAPPING	40,897,982	43,124,508	53,879,133	54,217,274
GRAND TOTALS	\$49,792,982	\$51,759,508	\$62,219,133	\$62,262,274

Note: The above information was obtained from each entity's finance office

* =Beeville Water District information was merged with City of Beeville in FY2009.

TABLE 6

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 7,735,000	\$ 7,365,000	\$ 6,985,000	\$ 6,730,000	\$ 6,280,000	\$ 6,958,700
3,660,000	2,940,000	4,056,973	3,691,700	2,969,745	3,331,073
27,514,686	27,514,686	36,240,250	30,184,471	31,474,366	28,152,720
13,225,895	15,721,649	28,723,796	47,375,810	548,000	23,481,165
-	7,301,001	6,965,000	6,750,000	5,857,000	13,412,915
-	-	-	472,447	-	-
567,861	6,097,278	11,915,648	12,467,999	11,822,300	30,273,429
3,893,448	2,520,000	3,240,261	37,614,151	12,000,000	33,828,269
5,249,884	5,256,000	6,026,000	4,508,000	38,017,000	2,887,615
-	-	-	22,320	-	-
3,814,409	N/A	N/A	5,327,000	8,413,957	4,674,785
*	*	*	*	-	*
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
57,926,183	67,350,614	97,167,928	148,413,898	111,102,368	140,041,970
\$ 65,661,183	\$ 74,715,614	\$ 104,152,928	\$ 155,143,898	\$ 117,382,368	\$ 147,000,670

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			
		2005	2006	2007	2008
Bee County	100.00%				
General Prop Tax		0.28709	0.32149	0.29495	0.31628
Debt Rate		0.08217	0.06939	0.07168	0.06837
Special Rd Tax		0.05001	0.05650	0.05650	0.05895
Farm-to-Market		0.00188	0.00200	0.00200	0.00209
<u>Cities</u>					
Beeville	100.00%	0.61575	0.64309	0.64309	0.58048
<u>School Districts</u>					
Beeville ISD	100.00%	0.15900	0.15900	1.51429	1.18167
Pawnee ISD	86.78%	1.20937	1.20937	1.19584	1.18103
Skidmore-Tynan ISD	83.89%	1.19700	1.19700	1.37000	1.37284
Pettus ISD	96.77%	1.58500	1.58500	1.37000	1.04005
<u>Colleges</u>					
Coastal Bend College	100.00%	0.17200	0.16189	0.15369	0.16301
<u>Water Districts</u>					
Pettus MUD	100.00%	0.00000	0.00000	0.00000	0.20000
Beeville Water Supply District	100.00%	0.23207	0.20499	0.20499	0.18364
Bee Groundwater Cons. District	100.00%	0.00000	0.00000	0.00000	0.01450
<u>Fire Districts</u>					
Emergency Services District No. 70	100.00%	0.01700	0.01700	0.02000	0.01411
Emergency Services District No. 71	100.00%	0.03000	0.03000	0.03000	0.03000
Emergency Services District No. 72	100.00%	0.03000	0.03000	0.01582	0.03000
Emergency Services District No. 73	100.00%	0.00500	0.00500	0.00500	0.02000

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. Complete information was not available for all entries.

Fiscal Year					
2009	2010	2011	2012	2013	2014
0.30196	0.29886	0.39700	0.36850	0.34576	0.35113
0.05646	0.06750	0.07561	0.05999	0.05452	0.04175
0.05395	0.05524	0.07118	0.06477	0.05521	0.04871
0.00191	0.00195	0.00260	0.00498	0.00461	0.00405
0.57431	0.58105	0.05484	0.49824	0.53270	0.44564
1.31800	1.31806	1.29832	1.26553	1.25423	1.25420
1.21848	1.29102	1.29102	1.26910	1.07577	1.08410
1.27701	1.27839	1.60512	1.55376	1.40225	1.46659
1.04005	1.17009	1.17000	1.07515	1.04000	1.04000
0.16800	0.16800	0.16800	0.17067	1.25423	0.17738
0.18551	0.19000	0.19000	0.00000	0.17000	0.17000
0.17127	0.14000	0.14000	0.19788	0.01702	0.08482
0.01180	0.01180	0.01180	0.00000	0.00400	0.00700
0.01194	0.01275	0.01260	0.01260	0.01121	0.01011
0.03633	0.03728	0.03728	0.03411	0.03411	0.02130
0.03102	0.03102	0.03647	0.03922	0.03791	0.03777
0.01832	0.01832	0.01832	0.01832	0.01832	0.01832

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BEE COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR

2014			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Frio-LaSalle Pipeline LP	\$ 99,741,300	1	7.64%
APL Southtex Processing Co.	82,771,770	2	6.34%
PNR USA Inc.	50,816,200	3	3.89%
Marathon Oil Co.	35,810,000	4	2.74%
Koch Pipeline Co. LP	32,772,560	5	2.51%
Flint Hills Res Corpus Christi	28,116,670	6	2.15%
Burlington Resources Oil & Gas	27,090,310	7	2.07%
AEP Texas Central Company	26,293,470	8	2.00%
Southcross CCNG Gathering	18,072,410	9	1.40%
T2 Gas Utility	17,128,230	10	1.30%
Total	\$ 418,612,920		32.04%

Source: Bee County Tax Assessor/Collector

BEE COUNTY, TEXAS
 PRINCIPAL TAX LEVIES
 LAST TEN FISCAL YEARS

	Fiscal Year			
	2005	2006	2007	2008
Levy for Maintenance and Operations (M&O):				
General Fund	\$ 1,923,902	\$ 2,714,489	\$ 2,763,040	\$ 3,064,452
Road Fund	<u>359,896</u>	<u>501,919</u>	<u>543,131</u>	<u>561,361</u>
Total M & O Levy	<u><u>\$ 2,283,798</u></u>	<u><u>\$ 3,216,408</u></u>	<u><u>\$ 3,306,171</u></u>	<u><u>\$ 3,625,813</u></u>
Levy for LTRD	\$ 16,960	\$ 18,398	\$ 20,071	\$ 21,376
Levy for Debt Service (I&S):				
Debt Service	<u>\$ 636,836</u>	<u>\$ 639,186</u>	<u>\$ 641,711</u>	<u>\$ 632,011</u>
Total I & S Levy	<u>636,836</u>	<u>639,186</u>	<u>641,711</u>	<u>632,011</u>
Total County Levy	<u><u>\$ 2,937,594</u></u>	<u><u>\$ 3,873,992</u></u>	<u><u>\$ 3,967,953</u></u>	<u><u>\$ 4,279,200</u></u>

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 3,244,692	\$ 3,594,002	\$ 3,919,076	\$ 3,932,503	\$ 3,995,798	\$ 5,645,327
<u>609,670</u>	<u>661,949</u>	<u>722,413</u>	<u>691,203</u>	<u>638,038</u>	<u>782,476</u>
<u>\$ 3,854,362</u>	<u>\$ 4,255,951</u>	<u>\$ 4,641,489</u>	<u>\$ 4,623,706</u>	<u>\$ 4,633,836</u>	<u>\$ 6,427,803</u>
\$ 22,078	\$ 23,745	\$ 26,296	\$ 54,027	\$ 59,749	\$ 66,055
\$ 656,879	\$ 761,089	\$ 774,677	\$ 733,413	\$ 630,064	\$ 670,670
<u>656,879</u>	<u>761,089</u>	<u>774,677</u>	<u>733,413</u>	<u>630,064</u>	<u>670,670</u>
<u>\$ 4,533,319</u>	<u>\$ 5,040,785</u>	<u>\$ 5,442,462</u>	<u>\$ 5,411,146</u>	<u>\$ 5,323,649</u>	<u>\$ 7,164,528</u>

BEE COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
GENERAL AND DEBT SERVICE FUNDS
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 ¹
2005	\$ 2,560,738	\$ 2,492,576	97.34%	89,683	\$2,582,259	100.84%
2006	3,353,675	3,272,937	97.59%	79,768	3,352,705	99.97%
2007	3,404,751	3,312,860	97.30%	102,990	3,415,850	100.33%
2008	3,696,463	3,620,185	97.94%	95,557	3,715,742	100.52%
2009	3,901,571	3,900,771	99.98%	58,812	3,959,583	101.49%
2010	4,355,091	3,916,717	89.93%	76,296	3,993,013	91.69%
2011	4,693,753	4,302,466	91.66%	97,375	4,399,841	93.74%
2012	4,665,916	4,588,264	98.34%	110,366	4,698,630	100.70%
2013	4,625,862	4,453,157	96.27%	101,986	4,555,143	98.47%
2014	6,315,997	5,231,865	82.84%	96,181	5,328,046	84.36%

Note: The above figures do not include penalties and interest collected on delinquent taxes. Also, all year end taxes receivable are delinquent.

BEE COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
ROAD AND BRIDGE FUND
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 ¹
2005	\$ 359,851	\$ 350,267	97.34%	12,603	\$ 362,870	100.84%
2006	501,921	489,838	97.59%	11,938	501,776	99.97%
2007	543,112	528,582	97.32%	16,432	545,014	100.35%
2008	561,361	554,816	98.83%	17,878	572,694	102.02%
2009	609,670	594,978	97.59%	9,871	604,849	99.21%
2010	661,949	590,548	89.21%	11,916	602,464	91.01%
2011	722,413	639,465	88.52%	9,348	648,813	89.81%
2012	691,203	648,615	93.84%	16,062	664,677	96.16%
2013	638,038	627,456	98.34%	14,680	642,136	100.64%
2014	848,531	674,016	79.43%	12,095	686,111	80.86%

Note: The above figures do not include penalties and interest collected on delinquent taxes. Also, all year end taxes receivable are delinquent.

BEE COUNTY, TEXAS
 RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED
 DEBT TO TOTAL GOVERNMENTAL EXPENDITURES
 LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest	Fiscal Fees	Total Debt	Total General Government	Ratio of Debt Service to General Total General Government
2005	\$ 250,000	\$ 384,486	\$ 2,350	\$ 634,486	21,753,419	2.54%
2006	260,000	352,686	26,500	612,686	20,708,479	2.36%
2007	295,000	344,361	2,350	639,361	17,124,422	2.17%
2008	295,000	334,661	2,350	629,661	16,287,868	2.13%
2009	310,000	344,529	2,350	654,529	17,373,136	2.11%
2010	370,000	316,486	2,350	686,486	18,881,430	1.86%
2011	380,000	302,833	2,350	682,833	17,874,929	1.80%
2012	415,000	248,012	2,350	663,012	17,602,158	1.60%
2013	450,000	183,981	2,900	633,981	17,128,154	1.41%
2014	455,000	169,669	1,700	624,669	17,463,960	1.37%

(1) Includes principal, interest and fiscal agent fees.

(2) Includes all general, special revenue, and debt service governmental fund types.

BEE COUNTY, TEXAS
 RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
 AND NET BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS

Fiscal Year Ended	Population	Assessed Valuation	Net Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio Net General Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2005	33,018	\$ 790,953,200	\$8,895,000	\$61,177	\$ 8,833,823	0.0112	267.55%
2006	33,018	855,871,535	8,635,000	32,543	8,602,457	0.0101	260.54%
2007	33,018	928,469,572	8,340,000	53,832	8,286,168	0.0089	250.96%
2008	33,415	962,612,305	8,045,000	100,145	7,944,855	0.0083	237.76%
2009	32,487	1,105,921,969	7,735,000	83,783	7,651,217	0.0069	235.52%
2010	32,487	1,040,224,415	7,365,000	124,146	7,240,854	0.0070	222.88%
2011	31,861	1,009,045,945	6,985,000	144,162	6,840,838	0.0068	214.71%
2012	32,095	1,094,649,400	6,730,000	219,943	6,510,057	0.0059	202.84%
2013	32,799	1,305,461,570	6,280,000	226,584	6,053,416	0.0046	184.56%
2014	31,861	1,606,297,200	5,825,000	358,462	5,466,538	0.0034	171.57%

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BEE COUNTY, TEXAS
 COMPUTATION OF NET DIRECT AND OVERLAPPING DEBT
 (CONSOLIDATED DEBT STATEMENT)
 LAST TEN FISCAL YEARS

Name of Governmental Unit	Date	Amount	Percent	Amount
Bee County	09/30/14	\$ 5,825,000	100.00%	\$ 5,825,000
Cities				
Beeville	09/30/14	1,939,000	100.00%	1,939,000
School Districts				
Beeville ISD	08/31/14	19,519,686	100.00%	19,519,686
County-Line School Districts				
Mathis ISD	08/31/14	14,834,999	1.99%	295,216
Pawnee ISD	08/31/14	6,290,000	67.71%	4,258,959
Pettus ISD	08/31/14	-	100.00%	-
Skidmore-Tynan ISD	08/31/14	11,259,465	96.33%	10,846,418
Three Rivers ISD	08/31/14	25,125,000	0.73%	183,413
Refugio ISD	08/31/14	2,700,000	2.01%	54,270
Special Districts				
Pettus MUD	09/30/14	-	100.00%	-
Coastal Bend College	09/30/14	3,835,000	100.00%	3,835,000
Beeville Water District	09/30/14	715,000	100.00%	715,000
Bee County Fire				
District No. 70		-	100.00%	-
District No. 71		-	100.00%	-
District No. 72		-	100.00%	-
District No. 73		-	100.00%	-
TOTAL OVERLAPPING		<u>86,218,150</u>		<u>41,646,962</u>
GRAND TOTALS		<u>\$ 92,043,150</u>		<u>\$ 47,471,962</u>

BEE COUNTY, TEXAS
 COMPUTATION OF LEGAL DEBT MARGIN
 BONDS ISSUED UNDER TEXAS GENERAL LAWS
 LAST TEN FISCAL YEARS

	Fiscal Year			
	2005	2006	2007	2008
Assessed Valuation	\$858,025,495	\$928,469,572	\$930,098,930	\$962,612,305
Limit on Amount Designated for Debt Service:				
\$0.25 per \$100 assessed valuation	x .25	x .25	x .25	x .25
Legal Annual Maximum Debt Payment	<u>\$214,506,374</u>	<u>\$232,117,393</u>	<u>\$232,524,733</u>	<u>\$240,653,076</u>
Actual Amount Expended for General Obligation Debt Service During the Fiscal Year	<u>8,833,823</u>	<u>8,602,457</u>	<u>8,286,168</u>	<u>7,944,855</u>
Legal Debt Margin for Annual Debt Service Requirements	<u><u>\$223,340,197</u></u>	<u><u>\$240,719,850</u></u>	<u><u>\$240,810,901</u></u>	<u><u>\$248,597,931</u></u>
Total Net Debt Applicable to the Limit As a percentage of Debt Limit	4.12%	3.71%	3.56%	3.30%

(government may present either (1) ratio of outstanding net debt to the debt limit for 10 yrs.
 or (2) the ratio of legal debt margin to the debt limit for 10 yrs.

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$1,105,921,969	\$ 1,040,224,415	\$ 1,009,045,945	\$ 1,094,649,400	\$ 1,305,461,570	\$ 1,606,297,200
x .25	x .25	x .25	x .25	x .25	x .25
\$ 276,480,492	\$ 260,056,104	\$ 252,261,486	\$ 273,662,350	\$ 326,365,393	\$ 401,574,300
7,651,217	7,240,854	6,840,838	6,510,057	6,053,416	5,466,538
\$ 284,131,709	\$ 267,296,958	\$ 259,102,324	\$ 280,172,407	\$ 332,418,809	\$ 407,040,838
2.77%	2.78%	2.71%	2.38%	1.85%	1.36%

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BEE COUNTY, TEXAS
 PLEDGED REVENUE COVERAGE
 LAST TEN FISCAL YEARS

Fiscal Year	Solid Waste Fees	Less: Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements- Principal + Interest
2005	-	-	-	609,486
2006	-	-	-	611,836
2007	-	-	-	638,511
2008	-	-	-	629,661
2009	-	-	-	635,198
2010	-	-	-	686,486
2011	-	-	-	682,833
2012	-	-	-	663,012
2013	-	-	-	633,981
2014	-	-	-	624,669

Note: No debt is pledged to the solid waste fees.

BEE COUNTY, TEXAS
 DEMOGRAPHIC STATISTICS
 LAST TEN FISCAL YEARS

	Fiscal Year			
	2005	2006	2007	2008
% of Taxable Assessed Valuation	0.72%	0.68%	0.67%	0.67%
Population	33,018	33,018	33,018	33,415
Personal Income (thousands)	\$ 28	\$ 28	\$ 28	\$ 28
Per Capita Income	\$ 17,564	\$ 18,755	\$ 18,755	\$ 15,257
Median Age	-	-	-	-
Education Level in Years of Schooling	-	-	-	-
School Enrollment	4,969	4,954	4,954	4,804
Unemployment Rate	7.1%	6.4%	6.0%	6.3%

Fiscal Year				
2009	2010	2012	2013	2014
0.67%	0.67%	0.67%	0.67%	0.67%
32,487	32,487	32,095	32,799	31,861
\$ 28	\$ 30	\$ 36	\$ 36	\$ 44
\$ 15,274	\$ 21,642	\$ 26,697	\$ 26,697	\$ 26,019
-	-	35.1	35.1	35.0
-	-	-	-	-
4,667	4,759	4,790	4,780	4,796
9.3%	9.3%	6.5%	7.0%	3.8%

BEE COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR

Employer	2014		
	Employees	Rank	Percentage of Total County Employment
TDCJ- Garza	890	1	8.8%
TDCJ- McConnell	542	2	5.3%
Beeville ISD	528	3	5.2%
Coastal Bend College	354	4	3.5%
County of Bee	293	5	2.9%
Mathis ISD	265	6	2.6%
WalMart	235	7	2.3%
City of Beeville	125	8	1.2%
Three Rivers ISD	120	9	1.2%
Skidmore-Tynan ISD	115	10	1.1%
Total	<u>3,467</u>		<u>34.1%</u>

Mathis ISD - 265

Three Rivers ISD - 120

BEE COUNTY, TEXAS
CONSTRUCTION AND PROPERTY VALUES
LAST TEN FISCAL YEARS

Fiscal Year	Residential			Commercial		
	Dwelling Units	Permits	Valuation	Dwelling Units	Permits	Valuation
2005	547	11	513,075	547	13	2,744,593
2006	577	17	1,112,168	577	27	17,455,645
2007	521	7	580,675	521	18	6,178,388
2008	184	6	425,000	184	0	5,468,624
2009	393	0	7,159,710	116	0	3,743,390
2010	9	9	1,039,000	0	0	-
2011	8	8	856,000	146	2	8,681,244
2012	16	16	5,540,252	10	10	8,322,275
2013	3	3	240,000	4	4	8,215,000
2014	17	17	1,709,170	6	10	3,451,000

Fiscal Year	Property Value		
	Actual Value	Exempt	Assessed Valuation
2005	1,372,867,170	516,995,655	855,871,515
2006	1,540,154,870	611,685,298	928,469,572
2007	1,783,329,570	853,230,640	930,098,930
2008	1,962,721,770	1,000,109,465	962,612,305
2009	2,071,450,120	965,528,151	1,105,921,969
2010	2,001,739,340	961,514,925	1,040,224,415
2011	1,984,037,000	974,991,055	1,009,045,945
2012	2,074,402,370	979,752,970	1,094,649,400
2013	2,295,279,910	989,818,340	1,305,461,570
2014	2,823,613,390	1,217,216,190	1,606,397,200

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

Function/Program	<u>Full-Time Equivalent Employees as of Year End</u>			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Government	35	35	37	36
Public Safety	53	53	52	49
Judicial	13	11	14	15
Public Facilities	4	4	4	4
Public Works	24	22	22	19
Health and Welfare	93	89	82	97
Culture and Recreation	7	11	9	6
Conservation and development	3	3	3	3
Total	<u>232</u>	<u>228</u>	<u>223</u>	<u>229</u>

Full-Time Equivalent Employees as of Year End					
2009	2010	2011	2012	2013	2014
42	49	48	46	55	74
46	48	44	42	34	36
14	13	18	23	26	37
4	5	6	7	10	17
20	22	22	20	18	19
105	96	96	100	89	0
4	2	2	2	1	1
2	2	1	1	1	0
237	237	237	241	234	184

BEE COUNTY, TEXAS
 OPERATING INDICATORS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS

	Fical Year			
	2005	2006	2007	2008
Administration of Justice				
JP Courts:				
Cases Filed	4,928	3,407	3,307	5,184
Cased Disposed	4,503	2,620	2,922	2,004
Cased Appealed	15	5	4	2
County Courts at Law:				
Civil:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-
Criminal:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-
District Courts:				
Civil:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-
Criminal:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-
Juvenile:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-

Fiscal Year					
2009	2010	2011	2012	2013	2014
3,704	4,501	5,274	8,621	4,815	3,879
403	2,146	3,857	3,864	2,033	3,251
2	7	3	13	18	3
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	284
-	-	-	-	-	163
-	-	-	-	-	206
-	-	-	-	-	85
-	-	-	-	-	48
-	-	-	-	-	20

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

<u>Department</u>	<u>2013</u>			<u>2014</u>		
	<u>Vehicles</u> <u>Authorized</u>	<u>Vehicles</u> <u>Inventory</u>	<u>Radios</u>	<u>Vehicles</u> <u>Authorized</u>	<u>Vehicles</u> <u>Inventory</u>	<u>Radios</u>
<u>Law Enforcement</u>						
Sheriff	32	32	51	28	28	42
Constable 1	-	-	-	-	-	-
Constable 2	-	-	1	-	-	1
Constable 3	-	-	-	-	-	1
Constable 4	-	-	1	-	-	2
Road & Bridge	27	27	-	30	30	22
General Government	13	13	8	6	6	11
Social Services	-	-	-	-	-	-
Health and Welfare	2	2	-	-	-	-
Agriculture	1	1	-	1	1	-

BEE COUNTY, TEXAS
SALARIES AND SURETY BONDS OF ELECTED OFFICIALS
CURRENT YEAR

<u>Official Title</u>	<u>Incumbent</u>	<u>Budget Salary</u>	<u>Surety Bond</u>	<u>Term Ending Dates</u>
<u>District Court</u>				
Judge, 36th Judicial County	Starr Bauer	\$ -	\$ -	12/31/2018
Judge, 156th Judicial County	Joel B. Johnson	-	-	12/31/2014
Judge, 343rd Judicial County	Janna Whatley	-	-	12/31/2016
District Attorney	Jose L. Aliseda, Jr.	-	5,000	12/31/2016
District Clerk	Zenaida Silva	45,352	5,000	12/31/2014
<u>Commissioner's Court</u>				
County Judge	David Silva	61,332	1,000	12/31/2014
Commissioner, Precinct No. 1	Carlos Salazar Jr.	40,781	3,000	12/31/2016
Commissioner, Precinct No. 2	Dennis DeWitt	40,781	3,000	12/31/2014
Commissioner, Precinct No. 3	Eloy Rodriguez	40,781	3,000	12/31/2016
Commissioner, Precinct No. 4	Ken Haggard	40,781	3,000	12/31/2014
<u>Other County Officials</u>				
Sheriff	Carlos Carrizales Jr.	45,352	10,000	12/31/2016
County Clerk	Mirella E. Davis	45,352	5,000	12/31/2014
Tax-Assessor-Collector	Linda Bridge	45,352	100,000	12/31/2016
County Attorney	Michael Knight	65,273	2,500	12/31/2016
<u>Justice of the Peace</u>				
Precinct No. 1	Raul Casarez	24,781	1,000	12/31/2014
Precinct No. 2	Robert Bridge	23,601	1,000	12/31/2014
Precinct No. 3	Abelardo Suniga	24,781	1,000	12/31/2014
Precinct No. 4	Joseph Lyvers	24,781	1,000	12/31/2014
<u>Constables</u>				
Precinct No. 1	Ralph Arizmendez	3,401	1,500	6/27/2016
Precinct No. 2	Clifford Bagwell	3,239	1,500	12/31/2016
Precinct No. 3	Kirk Delgado	3,401	1,500	12/31/2018
Precinct No. 4	Esequiel Ortiz, Jr.	3,401	1,500	12/31/2014

BEE COUNTY, TEXAS
SUMMARY OF INSURANCE COVERAGE
CURRENT AND PRIOR YEAR

<u>Type of Coverage</u>	<u>Expiration Date</u>	<u>Agency</u>	<u>Coverage Limits</u>	<u>Deductible</u>	<u>Premiums Paid FY 2013</u>	<u>Premiums Paid FY 2014</u>
<u>County Buildings</u>						
Property	1/1/2013	St. Paul	\$28,524,900	\$ -	\$ 71,828	\$ 85,197
Auto	1/1/2013	St. Paul	1,000,000	2,500	136,244	176,046
General Liability	1/1/2013	St. Paul	3,000,000	1,000	39,956	45,062
Public Officials	1/1/2013	St. Paul	2,000,000	5,000	50,994	29,577
Law Enforcement	1/1/2013	St. Paul	1,000,000	10,000	47,205	59,078
Equipment	1/1/2013	St. Paul	-	-	-	10,150
Cyber Liability	1/1/2013	St. Paul	1,000,000	1,000	1,800	2,025

BEE COUNTY, TEXAS
GENERAL INFORMATION
CURRENT YEAR

Organized in 1858, Bee County, Texas was created from Karnes, Live Oak, Goliad, Refugio, and San Patricio Counties. The County was named after General Bernard Bee. Situated close to the Gulf of Mexico, Bee County is sea level to rolling, containing black, sandy, and loam soils, with mesquite and live oak trees. The County is a recreational paradise having many hunting, camping, and historical sites.

Bee County contains 842 square miles with an estimated population of 31,861. The County has an average annual rainfall of 28.9 inches and a growing season of 285 days. There is a considerable amount of oil and gas production in the County. Beeville, the County seat and main city, has a County Hospital leased to Christus Spohn, and is an agribusiness center. As one enters the City, the Statue of Miss Justice can be seen standing majestically on top of the clock over the courthouse dome, giving the County an added air of dignity and stateliness.

Source: Texas Almanac published by Dallas Morning News, Dallas, Texas.