

BEE COUNTY, TEXAS
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019

ISSUED BY:
BEE COUNTY AUDITOR'S OFFICE

BEE COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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INTRODUCTORY SECTION

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



COUNTY OF BEE

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

March 1, 2020

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

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

The Citizens of Bee County

Ladies, Gentlemen, and Citizens:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, the Comprehensive Annual Financial Report of Bee County for fiscal year ending September 30, 2019 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, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; testing the compliance of self-imposed policies, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Bee County's financial statements for the fiscal year ended September 30, 2019, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

Profile of Bee County

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

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

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

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

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

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

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

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

The Commissioners' Court may levy taxes only in accordance with the budget. After final approval of the budget, the Commissioners' Court may spend County funds only in strict compliance with the budget, except in any emergency. The Commissioners' Court may authorize an emergency expenditure as an amendment to the original budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonable diligent thought and attention. If the court amends the original budget to meet an emergency, the court must file a copy of its order amending the budget with the County Clerk and the clerk shall attach the copy to the original budget. Only the Commissioners' Court may amend the budget and shift funds from one budget account to another.

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

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

Factors Affecting Financial Condition

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

Local Economy

Bee County experienced a slight increase to property values in 2018, resulting in a slight tax increase for the fiscal 2019-2020 budget. Sales tax revenue also increased during the 2018-2019 fiscal year. The local economy had slight growth, with most industry remaining in farming and ranching.

The County currently has seen some economic development in the area with a new wind farm being constructed, pipelines being laid and new businesses opening their doors. Bee County on the up side is still reaping an increase of real property tax collections and still some increase in the market value of real property. The region does have a varied industrial base which assists in the stability of employment here in Bee County.

Long-term Financial Planning

Bee County, in partnership with the City of Beeville, Coastal Bend College, and the Bee Development Authority, along with private business interests, invested in an economic development strategy by creating a public private partnership, the Bee Area Partnership, whose purpose is to focus all entities in Bee County around the same goals of business retention and development while providing the business community a vote on the board.

Bee County also approved a tax abatement to Pacific Wind Development, LLC. The abatement will contribute to the economic development of the county and provide new property values, jobs, and increased sales taxes to the region beginning in 2020.

In 2017, the County issued Certificates of Obligation, Series 2017 with no opposition in the amount of \$25,000,000 for the purpose of building a new law enforcement center. This law enforcement center will consist of a new sheriff's office to be named "Carlos Carrizales Law Enforcement Center" and a new jail that will retain the same name of "Bob Horn Jail". Through a couple of years of research and studies of the existing sheriff's office and jail it was deemed by the Commissioners Court to move forward with building a new facility. The Carlos Carrizales Law Enforcement Center and Bob Horn Jail opening has been extended and slated to open later this year. The existing Combination Tax and Revenue Certificates of Obligation, Series 2012 and the new C.O's, Series 2017 have been combined and amortized with the help of the County's financial advisor Victor Quiroga, Jr through Specialized Public Finance Inc.. The certificates will be paid back over the next 30 years. State statutes limit the amount of debt a governmental entity may issue at 25 percent of its total assessment valuation of real property. The County is within its debt limits.

Awards and Acknowledgements

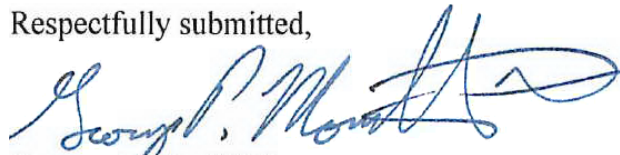
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bee County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County has received a Certificate of Achievement for the last twenty-eight years (fiscal year ended 1991 through 2018). We believe the current report continues to conform to the Certificate of Achievement program requirements and will be submitted to the GFOA for consideration for another Certificate of Achievement.

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,



George P. Morrill III
Bee County Judge



April A. Cantu
Bee County Auditor

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Bee County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

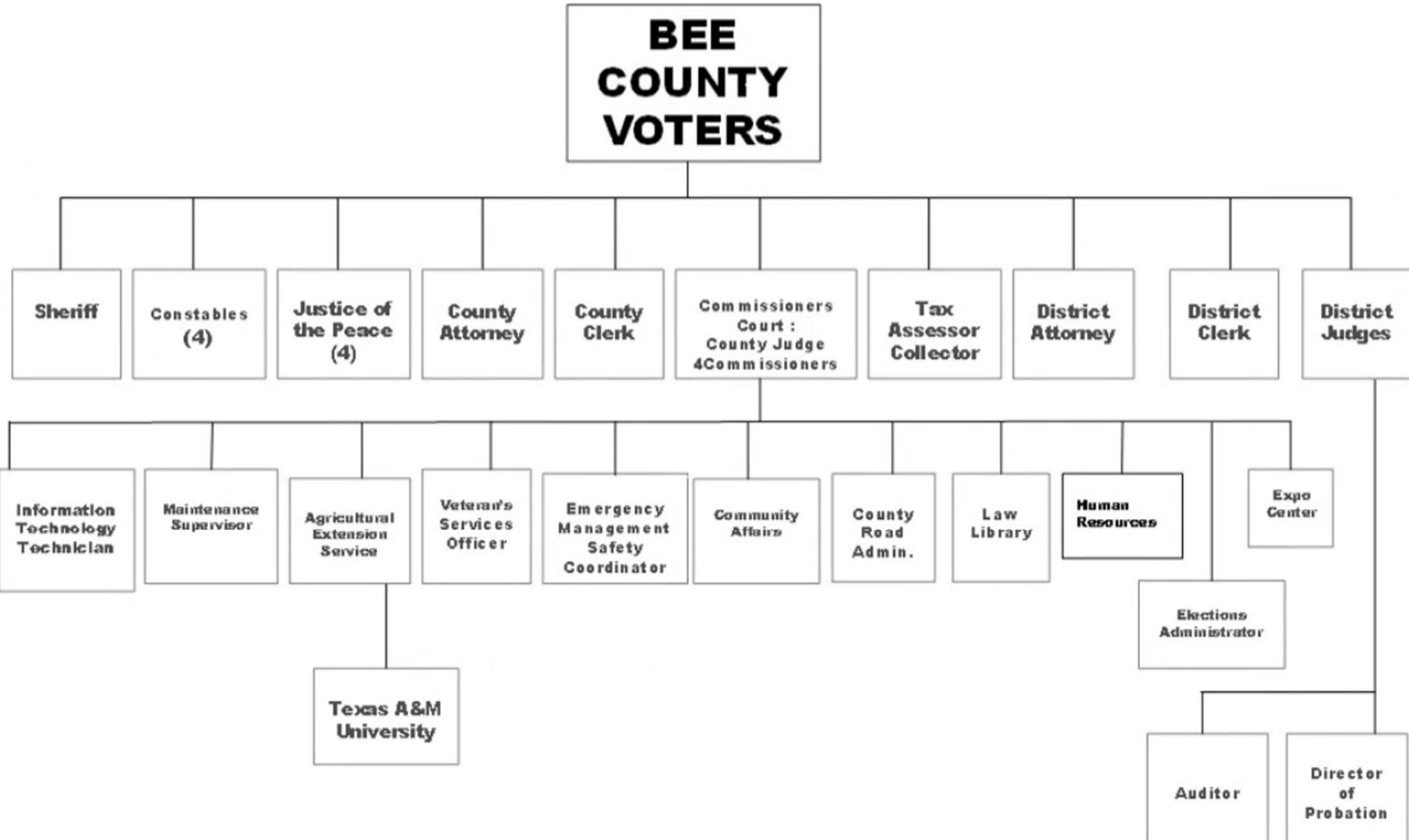
September 30, 2018

Christopher P. Morill

Executive Director/CEO

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BEE COUNTY ORGANIZATIONAL CHART



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BEE COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
SEPTEMBER 30, 2019

DISTRICT COURT

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

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

COMMISSIONERS COURT

Stephanie Moreno
Carlos Salazar Jr.
Dennis DeWitt
Samuel Farias
Ken Haggard

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

OTHER COUNTY OFFICIALS

Alden Southmayd
Nickelle Gonzales
Linda Bridge
Michael Knight
April A. Cantu

Sheriff
County Clerk
Tax Assessor-Collector
County Attorney
County Auditor

JUSTICES OF THE PEACE

Susana Contreras
Amy Shanklin
Abel Suniga
Esther Castro

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

CONSTABLES

Johnny Saucedo
Micaela Ochoa
Kirk Delgado
Ronnie Olivares

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

OTHER OFFICIALS

Raynaldo Gonzales
Robbin Reininger
Johnny Carabajal
Edward Salazar
Jaime Coronado

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

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bee County, Texas (the "County") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Bee County, Texas as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General Fund and each major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

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

Other Supplementary Information

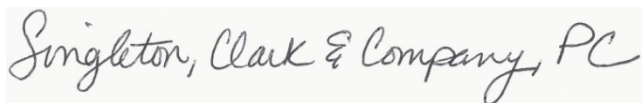
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting.



Singleton, Clark & Company, PC
Cedar Park, Texas
February 7, 2020

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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, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages iii-vii of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$42,842,718 (*net position*). Of this amount, \$7,490,362 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$153,901 as a result of current year activities. This increase was expected due to the planned budget surplus within the originally adopted budget in the General Fund.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$15,526,240, a decrease of \$13,581,912 in comparison to the prior year, primarily due to the ongoing construction expenditures for the new jail from the Capital Projects Fund. Of the ending fund balance amount, \$5,218,295 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 \$5,218,295, which represents 45% of total General Fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

The County maintains 32 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Bridge Fund, Healthcare Fund I, Healthcare Fund II, Jail Construction Fund, and Debt Service Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

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

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

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

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

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

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

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

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

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

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

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

The fiduciary fund financial statement can be found on page 41 of this report.

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

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

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's participation in the Texas County and District Retirement System pension program and Group Term Life Insurance program for its employees and retirees. The required supplementary information can be found on pages 74-77 of this report.

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

Combining and individual fund statements and schedules can be found on pages 88-121 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 \$42,842,718 at the close of the most recent fiscal year.

Bee County, Texas Net Position

	Governmental Activities 2019	Governmental Activities 2018	Change
ASSETS			
Current & Other Assets	\$ 24,413,678	\$ 39,165,826	\$ (14,752,148)
Capital Assets	54,502,445	41,028,468	13,473,977
Total Assets	78,916,123	80,194,294	(1,278,171)
DEFERRED OUTFLOWS			
Deferred Outflows	1,956,757	328,997	1,627,760
LIABILITIES			
Current Liabilities	2,561,814	902,461	1,659,353
Long-term Liabilities	29,393,866	29,422,834	(28,968)
Total Liabilities	31,955,680	30,325,295	1,630,385
DEFERRED INFLOWS			
Deferred Inflows	6,074,482	7,509,179	(1,434,697)
NET POSITION			
Net Investment in Capital Assets, net of Related Debt	29,946,568	30,467,154	(520,586)
Restricted	5,405,788	6,734,878	(1,329,090)
Unrestricted	7,490,362	5,486,785	2,003,577
Total Net Position	\$ 42,842,718	\$ 42,688,817	\$ 153,901

By far, the largest portion of the County's net position, \$29,946,568 reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$5,405,788 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$7,490,362 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors. At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position. The same situation held true for the prior fiscal year.

Governmental Activities. During the current fiscal year, net position for governmental activities increased by \$153,901 to end the year with a net position of \$42,842,718. This increase was expected due to planned budget surplus with the originally adopted budget in the General Fund.

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

	Governmental Activities 2019	Governmental Activities 2018	Change
Revenues:			
Program Revenues:			
Charges for Services	\$ 3,351,349	\$ 3,268,520	\$ 82,829
Operating Grants & Contributions	1,644,617	1,790,381	(145,764)
Capital Grants and Contributions	307,025	70,550	236,475
General Revenues:			
Property Taxes	10,635,750	10,504,790	130,960
General Sales and Use Taxes	1,966,068	1,635,661	330,407
Investment Earnings	934,540	927,827	6,713
Intergovernmental	27,509	-	27,509
Miscellaneous	457,710	508,178	(50,468)
Total Revenue	<u>19,324,568</u>	<u>18,705,907</u>	<u>618,661</u>
Expenses:			
General Government	4,398,667	3,967,079	431,588
Public Safety	4,670,609	4,402,166	268,443
Judicial System	4,048,116	4,003,755	44,361
Highways and Streets	1,521,747	1,482,465	39,282
Public Facilities	880,571	635,449	245,122
Health and Welfare	1,571,481	1,576,252	(4,771)
Culture and Recreation	109,343	100,956	8,387
Conservation and Development	943,057	387,895	555,162
Interest on Long-Term Debt	1,027,076	1,035,595	(8,519)
Total Expenses	<u>19,170,667</u>	<u>17,591,612</u>	<u>1,579,055</u>
Increase (Decrease) in Net Position	153,901	1,114,295	(960,394)
Net Position - Beginning	42,688,817	41,574,522	1,114,295
Net Position - Ending	<u>\$ 42,842,718</u>	<u>\$ 42,688,817</u>	<u>\$ 153,901</u>

Financial Analysis of Governmental Funds

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

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

At September 30, 2019, the County's governmental funds reported combined fund balances of \$15,526,240, a decrease of \$13,581,912 in comparison with the prior year. Approximately 34% of this amount, or \$5,220,655, constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned* to indicate that it is 1) not in spendable form \$19,656, 2) restricted for particular purposes \$10,218,998, 3) committed for particular purposes \$69,291, or 4) assigned for particular purposes \$0.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$5,218,295, while total fund balance increased to \$5,237,951. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. As of year end both categories approximated 45% of total General Fund expenditures.

The fund balance of the General Fund increased by \$1,109,571 during the current fiscal year. The increase was primarily due to the General Fund reporting higher than expected sales tax and fines, fees and permits revenue during the year.

The Road and Bridge Fund, a major fund, experienced a \$57,314 decrease in fund balance during the current fiscal year to end at \$171,783. The decrease in fund balance was mainly due to lower than expected revenues than originally budgeted for the year. In addition, in the current and recent years, purchases of needed heavy equipment and work trucks have been made utilizing fund balance.

The Healthcare Fund I, a major fund, reported a \$340,847 increase in fund balance during the current fiscal year to end at \$4,638,854. The increase in fund balance was due to the Healthcare Fund I fund originally budgeting \$350,000 in capital outlay for the year which did not ultimately occur.

The Healthcare Fund II, a major fund, reported a decrease in fund balance of \$36,189 which left the ending fund balance at zero. This fund receives subsidies from the General Fund each year to assist in the payments of indigent and inmate medical expenses as well as emergency services for County residents. The fund was subsidized just enough to ensure the fund balance did not end in a negative position.

The Jail Construction Fund, a major fund, reported a \$14,611,238 decrease in fund balance during the current fiscal year to end at \$3,556,518. The decrease in fund balance was the result of ongoing construction on the new County jail.

The Debt Service Fund, a major fund, reported a fund balance decrease of \$273,828, to end the year with a fund balance of \$507,989. This decrease was expected due to decrease in the debt services tax rate from \$.15043 to \$.10927 in the current year.

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

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

The net position of the Fuel Service Fund at the end of the year was \$78,698, reflecting an increase of \$11,949. The Group Insurance Service Fund increased net position by \$7,309 to end at \$37,399. The moderate net position fluctuations in these funds were simply the results of operations.

General Fund Budgetary Highlights

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

The majority were the County Auditor certifying the additional revenues to help in the mirrored expense line items. The General Fund saw an unusual circumstance for an amendment in a reimbursement request for the Tax Office due to prior years payment dispute under litigation for a compressor taxation. Per the court order served to our Tax Assessor Collector, Bee County had to pay back \$43,257. There was also unforeseen increases in the Juvenile Detention line item of \$8K, Autopsy Fee's line of \$35K and the Community projects line that has our safety lights project increase of \$20K.

Capital Assets and Debt Administration

Capital assets. The County’s investment in capital assets for its governmental activities as of September 30, 2019, amounted to \$54,502,445 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, roads, highways, and bridges. Capital assets for the current fiscal year increased by approximately 33%, primarily due to construction in progress on the new jail.

Capital Assets of Bee County, Texas

	Governmental Activities 2019	Governmental Activities 2018	Change
Land	\$ 312,892	\$ 312,892	\$ -
Construction in Progress	22,298,215	7,900,026	14,398,189
Buildings	36,607,050	36,392,744	214,306
Furniture and Equipment	5,982,938	4,441,203	1,541,735
Infrastructure	27,959,557	27,977,238	(17,681)
Total	<u>93,160,652</u>	<u>77,024,103</u>	<u>16,136,549</u>
Less Accumulated Depreciation	<u>(38,658,207)</u>	<u>(35,995,635)</u>	<u>(2,662,572)</u>
Capital assets, net of depreciation	<u><u>\$ 54,502,445</u></u>	<u><u>\$ 41,028,468</u></u>	<u><u>\$ 13,473,977</u></u>

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

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Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$27,634,067. The remainder of County long-term debt obligations consisted of capital leases and compensated absences.

Outstanding Debt of Bee County, Texas

	Governmental Activities 2019	Governmental Activities 2018	Change
General Obligation Bonds	\$ 3,410,000	\$ 3,910,000	\$ (500,000)
Certificates of Obligation Bonds	24,224,067	24,723,319	(499,252)
Capital Leases Payable	478,328	95,751	382,577
Compensated Absences	243,793	228,634	15,159
Total	<u>\$ 28,356,188</u>	<u>\$ 28,957,704</u>	<u>\$ (601,516)</u>

Long-term debt decreased overall by approximately 2% as a result of the County making scheduled debt payments during the year.

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

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

Economic Factors and Next Year’s Budgets and Rates

The following economic factors currently affect the County and were considered in developing the 2019-2020 fiscal year budget:

- Property tax rate increase of 10.08% resulting in increased revenue of \$72,860.
- The Bee County Law Enforcement Center has seen a delay in the doors opening. The new projection to open doors was moved to the Spring of 2020. The increase in facility size increases the staff size and those extra 16 jailers as well as 3 dispatch positions were added into our 2020 budget.
- Sales tax increased this last year which has led to the increase in that revenue line.
- Unfunded mandates imposed by the State Legislature continue to impact the local tax rate.

Requests for Information

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

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

BEE COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Primary Government Governmental Activities
ASSETS	
Cash and Temporary Investments	\$ 10,688,764
Investments	6,478,044
Property Taxes Receivable	641,474
Allowance for Uncollectible Taxes	(64,146)
Accounts Receivable	837,301
Notes Receivable	5,782,046
Due from Others	10,791
Inventories	19,748
Deferred Expenditures	19,656
Capital Assets not Being Depreciated:	
Land	312,892
Construction in Progress	22,298,215
Capital Assets, Being Depreciated	
Buildings and Improvements	36,607,050
Infrastructure	27,959,557
Machinery, Equipment, and Vehicles	5,982,938
Accumulated Depreciation	(38,658,207)
Total Assets	78,916,123
DEFERRED OUTFLOWS OF RESOURCES	
Pension Plan Items	1,935,965
Other Post-Employment Benefit Items	20,792
Total Deferred Outflows of Resources	1,956,757
LIABILITIES	
Accounts Payable	711,530
Interest Payable	149,847
Accrued Salaries and Wages	306,605
Due to Others	927,848
Unearned Revenues	465,984
Long-Term Liabilities:	
Current Portion of Long-Term Debt	1,225,457
Bonds Payable	26,684,067
Capital Leases Payable	324,768
Other Long-Term Debt	121,896
Net Pension Liability	606,040
Other Post-Employment Benefits Liability	431,638
Total Liabilities	31,955,680
DEFERRED INFLOWS OF RESOURCES	
Long-Term Lease Receivable	5,782,046
Pension Plan Items	229,249
Other Post-Employment Benefit Items	63,187
Total Deferred Inflows of Resources	6,074,482
NET POSITION	
Net Investment in Capital Assets	29,946,568
Restricted for Health and Welfare	4,638,854
Restricted for Capital Projects	2,310
Restricted for Debt Service	592,841
Restricted for Roads and Bridges	171,783
Unrestricted	7,490,362
Total Net Position	\$ 42,842,718

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, 2019

Functions/Programs:	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Primary Government:					
Governmental Activities:					
General Government	\$ 4,398,667	\$ 917,792	\$ 72,662	\$ -	\$ (3,408,213)
Public Safety	4,670,609	704,244	421,595	-	(3,544,770)
Judicial System	4,048,116	416,608	1,126,387	-	(2,505,121)
Highways and Streets	1,521,747	673,256	23,973	-	(824,518)
Public Facilities	880,571	25,638	-	-	(854,933)
Health and Welfare	1,571,481	505,940	-	-	(1,065,541)
Culture and Recreation	109,343	50,508	-	-	(58,835)
Conservation and Development	943,057	57,363	-	307,025	(578,669)
Debt Interest	1,027,076	-	-	-	(1,027,076)
Total Governmental Activities:	<u>\$ 19,170,667</u>	<u>\$ 3,351,349</u>	<u>\$ 1,644,617</u>	<u>\$ 307,025</u>	<u>(13,867,676)</u>
General Revenues:					
					10,635,750
					1,966,068
					934,540
					27,509
					457,710
					<u>14,021,577</u>
					153,901
					42,688,817
					<u>\$ 42,842,718</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, 2019

	<u>012</u>	<u>020</u>	<u>023</u>	<u>083</u>
	General Fund	Road & Bridge Fund	Healthcare Fund - I	Healthcare Fund - II
ASSETS				
Cash and Temporary Investments	\$ 2,326,820	\$ 142,271	\$ 1,053,395	\$ 291,978
Investments	2,874,999	3,296	3,595,704	2,032
Property Taxes Receivable	475,171	-	-	-
Allowance for Uncollectible Taxes	(47,517)	-	-	-
Accounts Receivable	644,922	57,764	-	-
Due from Other funds	339,470	-	217,779	155,376
Notes Receivable	-	-	2,424,972	3,357,074
Due from Others	10,791	-	-	-
Deferred Expenditures	19,656	-	-	-
Total Assets	<u>\$ 6,644,312</u>	<u>\$ 203,331</u>	<u>\$ 7,291,850</u>	<u>\$ 3,806,460</u>
LIABILITIES				
Accounts Payable	\$ 374,593	\$ 4,006	\$ -	\$ 13,829
Accrued Salaries and Wages	263,201	27,542	-	-
Due to Other Funds	305,001	-	-	217,779
Due to Others	15,730	-	-	-
Unearned Revenues	20,182	-	228,024	217,778
Total Liabilities	<u>978,707</u>	<u>31,548</u>	<u>228,024</u>	<u>449,386</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Property Taxes	427,654	-	-	-
Deferred Inflows - Unavailable Revenue	-	-	2,424,972	3,357,074
Total Deferred Inflows of Resources	<u>427,654</u>	<u>-</u>	<u>2,424,972</u>	<u>3,357,074</u>
FUND BALANCES (DEFICITS)				
Nonspendable:				
Deferred Expenditures	19,656	-	-	-
Restricted for:				
Health and Welfare	-	-	4,638,854	-
Roads and Bridges	-	171,783	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Other Purposes	-	-	-	-
Committed for:				
Other Purposes	-	-	-	-
Unassigned	5,218,295	-	-	-
Total Fund Balances	<u>5,237,951</u>	<u>171,783</u>	<u>4,638,854</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 6,644,312</u>	<u>\$ 203,331</u>	<u>\$ 7,291,850</u>	<u>\$ 3,806,460</u>

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

<i>071</i>		<i>060</i>		
Jail Construction Fund	Debt Service Fund	Total Non- Major Funds	Total Governmental Funds	
\$ 4,748,602	\$ 496,715	\$ 1,518,736	\$ 10,578,517	
-	63	1,337	6,477,431	
-	94,279	72,024	641,474	
-	(9,427)	(7,202)	(64,146)	
-	-	116,322	819,008	
-	18,253	-	730,878	
-	-	-	5,782,046	
-	-	-	10,791	
-	-	-	19,656	
<u>\$ 4,748,602</u>	<u>\$ 599,883</u>	<u>\$ 1,701,217</u>	<u>\$ 24,995,655</u>	
\$ 280,065	\$ -	\$ 6,233	\$ 678,726	
-	-	15,862	306,605	
-	7,042	201,056	730,878	
912,019	-	99	927,848	
-	-	-	465,984	
<u>1,192,084</u>	<u>7,042</u>	<u>223,250</u>	<u>3,110,041</u>	
-	84,852	64,822	577,328	
-	-	-	5,782,046	
-	<u>84,852</u>	<u>64,822</u>	<u>6,359,374</u>	
-	-	-	19,656	
-	-	-	4,638,854	
-	-	-	171,783	
-	507,989	-	507,989	
3,556,518	-	2,310	3,558,828	
-	-	1,341,544	1,341,544	
-	-	69,291	69,291	
-	-	-	5,218,295	
<u>3,556,518</u>	<u>507,989</u>	<u>1,413,145</u>	<u>15,526,240</u>	
<u>\$ 4,748,602</u>	<u>\$ 599,883</u>	<u>\$ 1,701,217</u>	<u>\$ 24,995,655</u>	

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BEE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

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

Total Fund Balances - Governmental Funds		\$ 15,526,240
<p>Internal service funds are used by management to charge the costs of health insurance and fuel to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities column on the Statement of Net Position.</p>		
		116,097
<p>Capital assets and related accumulated depreciation used in governmental activities are not current financial resources, and therefore not reported in the funds. These are detailed as follows:</p>		
Governmental activities capital assets	\$ 93,160,652	
Less accumulated depreciation	<u>(38,658,207)</u>	54,502,445
<p>Net pension and other post-employment assets or liabilities as well as related deferred inflows and outflows are not reported in the governmental funds, but are reported on the Statement of Net Position. These amounts are detailed as follows:</p>		
Current pension funding asset	(606,040)	
Deferred outflows related to pensions	1,935,965	
Deferred inflows related to pensions	(229,249)	
Other post-employment benefits liability	(431,638)	
Deferred outflows related to other post-employment benefits	20,792	
Deferred inflows related to other post-employment benefits	<u>(63,187)</u>	626,643
<p>Uncollected property taxes are not available to pay for current operations and are therefore not recorded within the fund balance of the governmental funds. These amounts are however recorded in the statement of net position, net of an allowance for uncollectible amounts.</p>		
		577,328
<p>Long-term liabilities, such as bonds and notes payable, are not due and payable in the current period, and therefore not reported as liabilities in the governmental funds. These are detailed as follows:</p>		
Bonds payable	(27,909,524)	
Capital leases	(324,768)	
Compensated absences	<u>(121,896)</u>	(28,356,188)
<p>Accrued interest on long-term debt related to governmental activities is not due and payable in the current period and therefore not reported in the governmental funds but is reported on the Statement of Net Position</p>		
		<u>(149,847)</u>
Net Position of Governmental Activities		<u><u>\$ 42,842,718</u></u>

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

BEE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	<u>012</u>	<u>020</u>	<u>023</u>
	General Fund	Road & Bridge Fund	Healthcare Fund - I
REVENUES			
Property Taxes	\$ 7,752,675	\$ -	\$ -
General Sales and Use Taxes	1,728,958	-	-
Fines, Fees, and Permits	301,614	717,315	-
Charges for Services	1,029,517	6,449	-
Rent and Lease Revenue	602,381	-	288,460
Investment Income	130,070	5,041	259,479
Intergovernmental Revenues	1,139,430	-	-
Other Revenue	164,221	40,197	-
Total Revenues	<u>12,848,866</u>	<u>769,002</u>	<u>547,939</u>
EXPENDITURES			
Current:			
General Government	3,431,151	-	-
Public Safety	3,719,198	-	-
Judicial System	2,448,055	-	-
Highways and Streets	-	1,250,590	-
Public Facilities	440,939	-	-
Health and Welfare	582,461	-	7,092
Culture and Recreation	85,000	-	-
Conservation and Development	431,610	-	-
Debt Service:			
Principal	47,090	47,359	-
Interest	3,203	595	-
Fees	-	-	-
Capital Outlay	281,453	764,274	-
Total Expenditures	<u>11,470,160</u>	<u>2,062,818</u>	<u>7,092</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>1,378,706</u>	<u>(1,293,816)</u>	<u>540,847</u>
OTHER FINANCING SOURCES (USES)			
Capital Leases Issued	-	138,643	-
Transfers In	261,137	1,097,859	-
Transfers Out	(530,272)	-	(200,000)
Total Other Financing Sources (Uses)	<u>(269,135)</u>	<u>1,236,502</u>	<u>(200,000)</u>
Net Change in Fund Balance	1,109,571	(57,314)	340,847
Fund Balance - Beginning	4,128,380	229,097	4,298,007
Fund Balance - Ending	<u>\$ 5,237,951</u>	<u>\$ 171,783</u>	<u>\$ 4,638,854</u>

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

<i>083</i>	<i>071</i>	<i>060</i>		Total
Healthcare Fund - II	Jail Construction Fund	Debt Service Fund	Total Non- Major Funds	Governmental Funds
\$ -	\$ -	\$ 1,722,853	\$ 1,071,519	\$ 10,547,047
-	-	-	237,110	1,966,068
-	-	-	-	1,018,929
-	-	-	188,133	1,224,099
217,480	-	-	-	1,108,321
219,916	290,953	13,194	15,887	934,540
-	-	-	839,721	1,979,151
7,663	-	-	245,629	457,710
<u>445,059</u>	<u>290,953</u>	<u>1,736,047</u>	<u>2,597,999</u>	<u>19,235,865</u>
-	-	-	97,891	3,529,042
-	-	-	145,545	3,864,743
-	-	-	855,425	3,303,480
-	-	-	-	1,250,590
-	178,480	-	113,324	732,743
740,524	-	-	-	1,330,077
-	-	-	-	85,000
-	-	-	363,238	794,848
-	-	915,000	-	1,009,449
-	-	1,091,575	-	1,095,373
-	-	3,300	-	3,300
-	14,723,711	-	443,320	16,212,758
<u>740,524</u>	<u>14,902,191</u>	<u>2,009,875</u>	<u>2,018,743</u>	<u>33,211,403</u>
<u>(295,465)</u>	<u>(14,611,238)</u>	<u>(273,828)</u>	<u>579,256</u>	<u>(13,975,538)</u>
-	-	-	338,383	477,026
259,276	-	-	348,595	1,966,867
-	-	-	(1,319,995)	(2,050,267)
<u>259,276</u>	<u>-</u>	<u>-</u>	<u>(633,017)</u>	<u>393,626</u>
(36,189)	(14,611,238)	(273,828)	(53,761)	(13,581,912)
36,189	18,167,756	781,817	1,466,906	29,108,152
<u>\$ -</u>	<u>\$ 3,556,518</u>	<u>\$ 507,989</u>	<u>\$ 1,413,145</u>	<u>\$ 15,526,240</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, 2019

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

Net Change in Fund Balances - Total Governmental Funds \$ (13,581,912)

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. 19,258

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. In addition, depreciation expense is only reported on the Statement of Activities.

Expenditures for capitalized assets	\$ 16,212,758	
Less current year depreciation	(2,662,559)	
Less current year related adjustments	<u>(76,222)</u>	13,473,977

Long-term liabilities, such as bonds and notes payable, are not recorded within the governmental funds due to them not representing current liabilities. When principal repayments are made on these obligations, they represent expenditures in the governmental funds and reduce long-term liabilities in the statement of activities.

Payments on long-term debt	1,009,449	
Issuance of new long-term debt	(477,026)	
Amortization of premiums on long-term debt	84,252	
Change in long-term liabilities for compensated absences	<u>(15,159)</u>	601,516

Accrued interest on long-term debt is not recognized in the governmental funds until paid. However, it is recognized in the Statement of Activities as it accrues. (12,655)

Revenues in the statements of activities for property taxes are recognized in the period levied, not collected. Therefore the uncollected property taxes of the current period increase the change in net position 88,703

Governmental funds report pension and other post-employment benefit contributions as current year expenditures. However, these costs are measured actuarially in the statement of activities. These differences in recognition between the governmental funds and Statement of Activities for these items is as follows:

Current year pension expense	(429,587)	
Current year other post-employment benefits expense	<u>(5,399)</u>	<u>(434,986)</u>

Change in Net Position- Governmental Activities \$ 153,901

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, 2019

	Budgeted Amounts		012 General Fund	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Property Taxes	\$ 7,811,000	\$ 7,811,000	\$ 7,752,675	\$ (58,325)
General Sales and Use Taxes	1,370,000	1,398,000	1,728,958	330,958
Fines, Fees, and Permits	187,500	188,993	301,614	112,621
Charges for Services	891,950	959,793	1,029,517	69,724
Rent and Lease Revenue	534,253	536,653	602,381	65,728
Investment Income	65,000	65,000	130,070	65,070
Intergovernmental Revenues	1,153,860	1,129,845	1,139,430	9,585
Other Revenue	124,443	137,576	164,221	26,645
Total Revenues	12,138,006	12,226,860	12,848,866	622,006
EXPENDITURES				
Current:				
General Government	3,556,893	3,666,366	3,431,151	235,215
Public Safety	4,022,881	3,904,424	3,719,198	185,226
Judicial System	2,475,532	2,482,177	2,448,055	34,122
Public Facilities	464,548	453,169	440,939	12,230
Health and Welfare	541,021	592,221	582,461	9,760
Culture and Recreation	85,000	85,000	85,000	-
Conservation and Development	339,444	457,360	431,610	25,750
Debt Service:				
Principal	-	47,090	47,090	-
Interest	-	3,203	3,203	-
Capital Outlay	259,890	319,400	281,453	37,947
Total Expenditures	11,745,209	12,010,410	11,470,160	540,250
Excess (Deficiency) of Revenue Over Expenditures	392,797	216,450	1,378,706	1,162,256
OTHER FINANCING SOURCES (USES)				
Transfers In	224,593	261,136	261,137	1
Transfers Out	(583,548)	(534,895)	(530,272)	4,623
Total Other Financing Sources (Uses)	(358,955)	(273,759)	(269,135)	4,624
Net Change in Fund Balance	33,842	(57,309)	1,109,571	1,166,880
Fund Balance - Beginning	4,128,380	4,128,380	4,128,380	-
Fund Balance - Ending	\$ 4,162,222	\$ 4,071,071	\$ 5,237,951	\$ 1,166,880

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

BEE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – ROAD & BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		020 Road & Bridge Fund	Variance with Final Budget
	Original	Final	Actual	
	REVENUES			
Fines, Fees, and Permits	\$ 688,500	\$ 688,500	\$ 717,315	\$ 28,815
Charges for Services	-	7,100	6,449	(651)
Investment Income	4,500	4,500	5,041	541
Other Revenue	153,302	9,445	40,197	30,752
Total Revenues	<u>846,302</u>	<u>709,545</u>	<u>769,002</u>	<u>59,457</u>
EXPENDITURES				
Current:				
Highways and Streets	1,800,872	1,293,817	1,250,590	43,227
Debt Service:				
Principal	139,350	76,686	47,359	29,327
Interest	5,353	5,353	595	4,758
Capital Outlay	58,234	764,274	764,274	-
Total Expenditures	<u>2,003,809</u>	<u>2,140,130</u>	<u>2,062,818</u>	<u>77,312</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(1,157,507)</u>	<u>(1,430,585)</u>	<u>(1,293,816)</u>	<u>136,769</u>
OTHER FINANCING SOURCES (USES)				
Capital Leases	-	144,702	138,643	(6,059)
Transfers In	1,097,859	1,097,859	1,097,859	-
Total Other Financing Sources (Uses)	<u>1,097,859</u>	<u>1,242,561</u>	<u>1,236,502</u>	<u>(6,059)</u>
Net Change in Fund Balance	(59,648)	(188,024)	(57,314)	130,710
Fund Balance - Beginning	229,097	229,097	229,097	-
Fund Balance - Ending	<u>\$ 169,449</u>	<u>\$ 41,073</u>	<u>\$ 171,783</u>	<u>\$ 130,710</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, 2019

	Budgeted Amounts		023 Healthcare Fund - I	Variance with Final Budget
	Original	Final	Actual	
	REVENUES			
Rent and Lease Revenue	\$ 456,048	\$ 288,460	\$ 288,460	\$ -
Investment Income	35,000	202,588	259,479	56,891
Total Revenues	<u>491,048</u>	<u>491,048</u>	<u>547,939</u>	<u>56,891</u>
EXPENDITURES				
Current:				
Health and Welfare	7,200	7,200	7,092	108
Capital Outlay	350,000	-	-	-
Total Expenditures	<u>357,200</u>	<u>7,200</u>	<u>7,092</u>	<u>108</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>133,848</u>	<u>483,848</u>	<u>540,847</u>	<u>56,999</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(200,000)	(200,000)	(200,000)	-
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Net Change in Fund Balance	(66,152)	283,848	340,847	56,999
Fund Balance - Beginning	4,298,007	4,298,007	4,298,007	-
Fund Balance - Ending	<u>\$ 4,231,855</u>	<u>\$ 4,581,855</u>	<u>\$ 4,638,854</u>	<u>\$ 56,999</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 – HEALTHCARE FUND II
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		083 Healthcare Fund - II	Variance with Final Budget
	Original	Final	Actual	
	REVENUES			
Rent and Lease Revenue	\$ 435,559	\$ 217,480	\$ 217,480	\$ -
Investment Income	541	218,620	219,916	1,296
Other Revenue	-	-	7,663	7,663
Total Revenues	436,100	436,100	445,059	8,959
EXPENDITURES				
Current:				
Health and Welfare	790,000	790,000	740,524	49,476
Total Expenditures	790,000	790,000	740,524	49,476
Excess (Deficiency) of Revenue Over Expenditures	(353,900)	(353,900)	(295,465)	58,435
OTHER FINANCING SOURCES (USES)				
Transfers In	353,900	353,900	259,276	(94,624)
Total Other Financing Sources (Uses)	353,900	353,900	259,276	(94,624)
Net Change in Fund Balance	-	-	(36,189)	(36,189)
Fund Balance - Beginning	36,189	36,189	36,189	-
Fund Balance - Ending	\$ 36,189	\$ 36,189	\$ -	\$ (36,189)

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

BEE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2019

	Governmental Activities
	Internal Service Funds
ASSETS	
Cash and Temporary Investments	\$ 110,247
Investments	613
Accounts Receivable	18,293
Inventory	19,748
Total Assets	148,901
 LIABILITIES	
Accounts Payable	32,804
Total Liabilities	32,804
 NET POSITION (DEFICITS)	
Restricted for Participants	37,399
Unrestricted	78,698
Total Net Position	\$ 116,097

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, 2019

	Governmental Activities
	Internal Service Funds
OPERATING REVENUES	
Charges for Services	\$ 191,555
Other Revenue	1,550,659
Total Revenues	1,742,214
OPERATING EXPENSES	
Purchased Insurance	1,428,857
Supplies	375,302
Other Operating	3,225
Total Expenses	1,807,384
Operating Income/(Loss)	(65,170)
NON-OPERATING REVENUES/(EXPENSES)	
Investment Earnings	1,028
Transfers In	83,400
Total Non-Operating Revenues/(Expenses)	84,428
Change in Net Position	19,258
Net Position - Beginning	96,839
Net Position - Ending	\$ 116,097

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, 2019

	Governmental Activities
	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from User Charges	\$ 1,738,657
Cash Payments to Suppliers	(1,779,992)
Cash Payments for Other Operating Expenses	(3,225)
Net Cash Provided by (used for) Operating Activities	(44,560)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from Other Funds	83,400
Net Cash Provided by (Used for) Capital and Financing Activities	83,400
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Investments	(14)
Interest on Investments	1,028
Net Cash Provided by Investing Activities	1,014
Net Increase (Decrease) in Cash and Cash Equivalents	39,854
Cash and Cash Equivalents - Beginning	70,393
Cash and Cash Equivalents - Ending	\$ 110,247
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:	
Operating Income (Loss)	\$ (65,171)
Adjustments to Reconcile to Cash Provided by (Used for) Operating Activities:	
(Increase) Decrease in Accounts Receivable	(3,556)
(Increase) Decrease in Inventories	(2,406)
(Decrease) Increase in Accounts Payable	26,573
Total Adjustments	20,611
Net Cash Provided by (Used for) Operating Activities	\$ (44,560)

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

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BEE COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2019

	Fiduciary Funds
	Agency Funds
ASSETS	
Cash and Cash Equivalents	\$ 2,485,453
Total Assets	2,485,453
 LIABILITIES	
Accounts Payable	
Due to Other Funds	
Due to Others	2,485,453
Other Liabilities	
Total Liabilities	\$ 2,485,453

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, 2019

I. Summary of significant accounting policies

A. Reporting entity

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

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

B. Description of government-wide financial statements

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

C. Basis of presentation – government-wide financial statements

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

D. Basis of presentation – fund financial statements

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

The County reports the following major governmental funds:

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

I. Summary of significant accounting policies (continued)

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

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

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

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

The *Jail Construction Fund* is a capital projects fund used to account for the construction of the new jail facility financed by the issuance of the Certificates of Obligation, Series 2017.

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

Additionally, the government reports the following fund types:

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

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

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

The County reports the following proprietary funds:

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

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.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

I. Summary of significant accounting policies (continued)

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

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

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

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

E. Measurement focus and basis of accounting

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

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

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

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

I. Summary of significant accounting policies (continued)

E. Measurement focus and basis of accounting (continued)

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

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

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

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

I. Summary of significant accounting policies (continued)

F. Budgetary information (continued)

1. Budgetary basis of accounting (continued)

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

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

1. Cash and cash equivalents

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

2. Investments

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

3. Inventories and prepaid items

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

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

4. Capital assets

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

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

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

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

5. Deferred outflows/inflows of resources

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

6. Net position flow assumptions

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

7. Fund balance flow assumptions

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

8. Fund balance policies

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

H. Revenues and expenditures/expenses

1. Program revenues

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

H. Revenues and expenditures/expenses (continued)

2. Proprietary funds operating and nonoperating revenues and expenses

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

3. Property taxes

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed taxable value of the property tax roll of January 1, 2018, upon which the levy for the 2018-2019 fiscal year was based, was \$1,573,583,402. 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, 2019, to finance the General Fund, Road & Bridge Fund, Debt Service Fund, and Farm to Market Lateral Road Fund operations were \$0.49423, \$0.06284, \$0.10927, and \$0.00471, respectively, for a total tax rate of \$0.67105 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 2018-2019 fiscal year was \$10,559,531. Tax collections on the current levy for the year ended September 30, 2019, were 97% of the year end adjusted tax levy. Delinquent tax collections are prorated between the four taxing activities based on the rates in effect for the year of the levy. Allowances for uncollectible taxes within the General Fund, Road & Bridge, Debt Service and Farm to Market Lateral Road Funds are estimates based on historical experience in collecting taxes.

4. Compensated absences

Vacation

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

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

H. Revenues and expenditures/expenses (continued)

4. Compensated absences (continued)

Sick Leave

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

5. Pensions and other post-employment benefits

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

II. Stewardship, compliance and accountability

A. Deficit fund equity

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

III. Detailed notes on all activities and funds

A. Cash deposits with financial institutions

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. However, State law requires governmental entity deposits to be completely insured with FDIC and pledged securities coverage at all times. As of September 30, 2019, the County's combined bank balances were \$14,058,257, and of that amount \$250,000 was covered by FDIC insurance and the remaining amount was covered by pledged collateral. In addition, FDIC and pledged securities coverage was adequate at all times during the year.

B. Investments

As of September 30, 2019, the County had the following investments:

Investment Type	Maturity Time in Years				Totals
	Less than 1	1-5	6-10	More Than 10	
Cash and Cash Alternatives	\$ 396,033	\$ 250,372	\$ -	\$ -	\$ 646,405
Taxable Bonds	-	5,822,442	-	-	5,822,442
TexPool Investment Pool	12,619	-	-	-	12,619
Total Investments	\$ 408,652	\$ 6,072,814	\$ -	\$ -	\$ 6,481,466

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

B. Investments (continued)

TexPool operates in a manner consistent with the criteria set forth in Governmental Accounting Standards Board Statement No. 79 (GASB 79) and therefore uses amortized cost to report net assets to compute share prices. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. TexPool does not have any restrictions or limitations on withdrawals. TexPool maintains a Net Asset Value of approximately \$1 per share and, as allowed by GASB 79, uses amortized cost to report net assets. TexPool does not have any restrictions or limitations on withdrawals. The Standard and Poor's investment rating for TexPool as of September 30, 2019 was AAAM.

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 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, 2019, the government's investment in the State Treasurer's investment pool was rated AAAM by Standard & Poor's, Taxable Bonds were rated AA+ by Standard & Poor's, and Tax-Exempt Bonds were rated AA- to AAA by Standard & Poor's.

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

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

C. Receivables

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

Governmental Funds:

Receivables	General Fund	Road & Bridge	Healthcare Fund - I	Healthcare Fund - II	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Property Taxes	\$ 475,171	\$ -	\$ -	\$ -	\$ 94,279	\$ 72,024	\$ 641,474
Accounts Receivable	644,922	57,764	-	-	-	116,322	819,008
Notes Receivable	-	-	2,424,972	3,357,074	-	-	5,782,046
Gross receivables	1,120,093	57,764	2,424,972	3,357,074	94,279	188,346	7,242,528
Allowance for Uncoll.	(47,517)	-	-	-	(9,427)	(7,202)	(64,146)
Net receivables	<u>\$1,072,576</u>	<u>\$ 57,764</u>	<u>\$2,424,972</u>	<u>\$3,357,074</u>	<u>\$ 84,852</u>	<u>\$ 181,144</u>	<u>\$ 7,178,382</u>

Proprietary Funds:

Receivables	Fuel Service
Accounts Receivable	\$ 18,293
Net Receivables	<u>\$ 18,293</u>

D. Capital assets

Capital assets activity for the year ended September 30, 2019, was as follows:

Governmental Activities:

	Balance 10/1/18	Increases	Decreases	Adjustments	Balance 9/30/19
Capital assets, not being depreciated:					
Land	\$ 312,892	\$ -	\$ -	\$ -	\$ 312,892
Construction-in-progress	7,900,026	14,712,824	-	(314,635)	22,298,215
Total capital assets, not being depreciated	<u>8,212,918</u>	<u>14,712,824</u>	<u>-</u>	<u>(314,635)</u>	<u>22,611,107</u>
Capital assets, being depreciated:					
Buildings and improvements	36,392,744	121,478	-	92,828	36,607,050
Machinery and equipment	4,441,203	941,197	(37,274)	637,812	5,982,938
Infrastructure	27,977,238	437,259	-	(454,940)	27,959,557
Total capital assets, being depreciated	<u>68,811,185</u>	<u>1,499,934</u>	<u>(37,274)</u>	<u>275,700</u>	<u>70,549,545</u>
Less accumulated depreciation for:					
Buildings and improvements	(14,566,683)	(982,292)	-	(13)	(15,548,988)
Machinery and equipment	(3,423,440)	(317,555)	37,274	3,076	(3,700,645)
Infrastructure	(18,005,512)	(1,362,712)	-	(40,350)	(19,408,574)
Total accumulated depreciation	<u>(35,995,635)</u>	<u>(2,662,559)</u>	<u>37,274</u>	<u>(37,287)</u>	<u>(38,658,207)</u>
Total capital assets being depreciated, net	<u>32,815,550</u>	<u>(1,162,625)</u>	<u>-</u>	<u>238,413</u>	<u>31,891,338</u>
Governmental activities capital assets, net	<u>\$ 41,028,468</u>	<u>\$ 13,550,199</u>	<u>\$ -</u>	<u>\$ (76,222)</u>	<u>\$ 54,502,445</u>

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

D. Capital assets (continued)

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

General Government	\$	631,023
Public Safety		691,051
Judicial System		590,692
Highways and Streets		223,617
Public Facilities		131,021
Health and Welfare		237,830
Culture and Recreation		15,199
Conservation and Development		142,126
Total Depreciation Expense - Governmental Activities	<u>\$</u>	<u>2,662,559</u>

E. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities reported by governmental and proprietary funds at September 30, 2019, were as follows:

Governmental Funds:

	General Fund	Road & Bridge	Healthcare Fund II	Jail Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
Accounts Payable	\$ 374,593	\$ 4,006	\$ 13,829	\$ 280,065	\$ 6,233	\$ 678,726
Accrued Liabilities	263,201	27,542	-	-	15,862	306,605
Total	<u>\$ 637,794</u>	<u>\$ 31,548</u>	<u>\$ 13,829</u>	<u>\$ 280,065</u>	<u>\$ 22,095</u>	<u>\$ 985,331</u>

Proprietary Funds:

	Fuel Service Fund
Accounts Payable	<u>\$ 32,804</u>
Total	<u>\$ 32,804</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

F. Pension obligations

Texas County and District Retirement System (TCDRS)

Plan Description

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

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

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

Benefits Provided

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

Membership Information

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2017	12/31/2018
Number of inactive employees entitled to but not yet receiving benefits:	353	364
Number of active employees	179	170
Average monthly salary:*	\$ 2,603	\$ 2,665
Average age:*	47.20	48.18
Average length of service in years:*	9.25	10.10
<hr/>		
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of benefit recipients:	120	127
Average monthly benefit:	\$ 814	\$ 827

*Averages reported for active employees.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

F. Pension obligations (continued)

Funding Policy

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

1. Employee Deposits

The governing body of the employers has the option of adopting a deposit rate in the plan for employees of 4%, 5%, 6%, or 7% of compensation. Bee County had an adopted deposit rate for employees of 7% in effect for the years ended September 30, 2018 and 2019.

2. Employer Contributions

Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees. Bee County had required employer deposit rates in effect of 7.0% for the years ended September 30, 2018 and 2019.

3. Investment Income

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

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

Net Pension Liability/(Asset)

The County's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

F. Pension obligations (continued)

Actuarial Methods and Assumptions Used for Calculations

The TPL in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal (1)
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight -Line amortization over expected working life
Recognition of assumptions changes or inputs	Straight -Line amortization over expected working life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary Increases	3.25%
Investment Rate of Return	8.1% (Gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Bee County are not considered to be substantively automatic under GASB-68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Bee County specific table
Turnover	Bee County specific table
Mortality	RP-2014 Mortality Table

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

F. Pension obligations (continued)

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

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return
US Equities	Dow Jones U.S. Total Stock Market Index	10.5%	5.40%
Private Equity	Cambridge Assoc. Global Priv. Eq. & Venture Cap. Index	18.0%	8.40%
Global Equities	MSCI World (net) Index	2.5%	5.70%
Int'l Equities-Developed Mkts	MSCI World Ex USA (net)	10.0%	5.40%
Int'l Equities-Emerging Mkts	MSCI Emerging Markets (net) Index	7.0%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.0%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.0%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.0%	7.95%
Distressed Debt	Cambridge Assoc. Distressed Securities Index	2.0%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.0%	4.15%
Master Limited Partnerships	Alerian MLP Index	3.0%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.0%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Composite Index	13.0%	3.90%
		100%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

F. Pension obligations (continued)

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

The following presents the NPL of the County, calculated using the discount rate of 8.1%, as well as what the County's NPL would be if it were calculated using a discount rate that is 1-percentage-point lower, 7.1%, or 1-percentage-point higher, 9.1%, than the current rate:

	Discount Rate (7.1%)	Discount Rate 8.1%	Discount Rate (9.1%)
Total Pension Liability	\$ 30,199,130	\$ 26,951,288	\$ 24,207,100
Fiduciary Net Position	26,345,248	26,345,248	26,345,248
Net Pension Liability/(Asset)	\$ 3,853,882	\$ 606,040	\$ (2,138,148)

Pension Plan Fiduciary Net Position

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

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
Balances as of December 31, 2016	\$ 25,893,034	\$ 27,601,777	\$ (1,708,743)
Changes for the year:			
Service cost	697,372	-	697,372
Interest on total pension liability	2,097,065	-	2,097,065
Effect of plan changes	-	-	-
Effect of economic/demographic gains/losses	(306,933)	-	(306,933)
Effect of assump. changes or inputs	-	-	-
Refund of contributions	(209,760)	(209,760)	-
Benefit payments	(1,219,490)	(1,219,490)	-
Administrative expenses	-	(21,161)	21,161
Member contributions	-	401,305	(401,305)
Net investment income	-	(521,983)	521,983
Employer contributions	-	332,507	(332,507)
Other	-	(17,947)	17,947
Balances as of December 31, 2017	<u>\$ 26,951,288</u>	<u>\$ 26,345,248</u>	<u>\$ 606,040</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

F. Pension obligations (continued)

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

For the year ended September 30, 2019, the County recognized pension expense of (\$429,587).

At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 229,249
Changes of assumptions	32,077	-
Net Difference between projected and actual investment earnings	1,675,260	-
Contributions made subsequent to the measurement date	228,628	-
Total	\$ 1,935,965	\$ 229,249

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

Measurement Year Ended December 31,	Pension Expense Amount
2019	\$ 461,191
2020	249,831
2021	221,353
2022	545,713
2023	-
Thereafter	-

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

Plan Description

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

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

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

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

Benefits Provided

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

Membership Information

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2017	12/31/2018
Number of inactive employees entitled to but not yet receiving benefits (1):	66	67
Number of active employees:	179	170
Average age of active employees:	47.20	48.18
Average length of service in years for active employees:	9.25	10.10
Inactive Employees Receiving Benefits (1)	-	-
Number of benefit recipients (1):	92	94

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

Funding Policy

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

The following shows a breakdown of the employer's contributions to the GTL program for the calendar year 2017. Contributions for retiree GTL coverage are assigned to the OPEB plan under GASB-75. Contributions for active coverage are not considered an OPEB benefit under GASB-75.

Coverage Type	2018	
	GTL Rate	Amount
Active Member GTL Benefit	0.26%	\$ 14,906
Retiree GTL Benefit	0.19%	10,893

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

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

Total OPEB Liability

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

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

	<u>12/31/2017</u>	<u>12/31/2018</u>
Total OPEB Liability	\$465,130	\$431,638

Actuarial Methods and Assumptions Used for Calculations

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight -Line amortization over expected working life
Recognition of assumptions changes or inputs	Straight -Line amortization over expected working life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return	4.10%
	20-year Bond GO Index published by bondbuyer.com as of 12/31/18
Cost-of-Living Adjustments	Does not apply
Disability	Bee County specific table
Mortality	Bee County specific table
Retireemnet	Bee County specific table
Other Termination of Employment	Bee County specific table

Discount Rate

The TCDRS GTL program is treated as an unfunded OPEB plan because the GTL trust covers both actives and retirees and the assets are not segregated for these groups. Under GASB 75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 4.10% based on the 20 Year Bond GO Index published by bondbuyer.com is used as of the measurement date of December 31, 2018.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

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

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

The following presents the net pension liability of the County, calculated using the discount rate of 4.10%, as well as what the County’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower, 3.10%, or 1-percentage-point higher, 5.10%, than the current rate:

	1% Decrease	Current	1% Increase
Discount Rate	3.10%	4.10%	5.10%
Total OPEB Liability	\$ 514,721	\$ 431,638	\$ 367,351

Changes in the Total OPEB Liability

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

	<u>Changes in Total OPEB Liability</u>
Balances as of December 31, 2017	\$ 465,130
Changes for the year:	
Service cost	16,468
Interest on total OPEB liability (1)	16,381
Changes in benefit terms (2)	-
Effect of economic/demographic experience	(3,118)
Effect of assumptions changes or inputs (3)	(52,330)
Benefit payments	(10,893)
Balances as of December 31, 2018	<u>\$ 431,638</u>

OPEB Expense and Deferred Inflows and Outflows of Resources

For the year ended September 30, 2019, the County recognized OPEB expense of (\$5,399).

At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 23,940
Changes of assumptions	13,225	39,247
Net Difference between projected and actual investment earnings	-	-
Contributions made subsequent to the measurement date	7,567	-
Total	\$ 20,792	\$ 63,187

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

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

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

Measurement Year Ended December 31,	OPEB Expense
2019	\$ (16,655)
2020	(16,655)
2021	(16,652)
2022	-
2023	-
Thereafter	-

H. Deferred Compensation Plan

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

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

I. Lease Receivables

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

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

I. Lease Receivables (continued)

The following is a schedule of the future lease payments to be received by the County for each lease as of September 30, 2019.

Year Ending September 30,	Hospital Building Lease	Hospital Improvement Lease-I	Hospital Improvement Lease-II	Total
2020	\$ 155,274	\$ 58,934	\$ 58,133	\$ 272,341
2021	324,664	123,223	121,552	569,439
2022	344,436	130,728	128,955	604,119
2023	365,412	138,689	136,808	640,909
2024	387,666	147,135	145,139	679,940
2025-2029	847,520	881,511	869,553	2,598,584
2030	-	209,780	206,934	416,714
	<u>\$ 2,424,972</u>	<u>\$ 1,690,000</u>	<u>\$ 1,667,074</u>	<u>\$ 5,782,046</u>

J. Long-Term Liabilities

General Obligation Bonds

In fiscal year 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. Remaining principal installments range from \$525,000 to \$610,000 each year with interest rates from 0.625% to 3.5%. Amounts are payable semi-annually on February 15 and August 15 of each year.

In fiscal year 2017, the County authorized \$22,800,000 in Certificates of Obligation, Series 2017, for the construction of a new County jail. Remaining principal installments range from \$425,000 to \$1,315,000 each year with interest rates ranging from 4.0% to 5.0%. Amounts are payable on February 15 and August 15 of each year.

Details of long-term debt obligations outstanding at September 30, 2019 are as follows:

Governmental Activities:

Type	Fiscal Year Issue	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/19
Bonds Payable					
Gen. Obligation Refunding Bonds, Series 2012	2012	\$ 6,350,000	0.625%-3.05%	2025	\$ 3,410,000
Certificates of Obligation, Series 2017	2017	22,800,000	4.0%-5.0%	2047	21,865,000
Total Bonds Payable					<u>\$ 25,275,000</u>
Capital Leases Payable					
Capital Lease - Welch State Bank	2018	\$ 146,044	3.33%	2020	\$ 48,661
Capital Lease - Southside Bank	2019	138,643	3.36%	2021	91,284
Capital Lease - Government Capital Corp.	2019	338,383	4.25%	2024	338,383
Total Capital Leases Payable					<u>\$ 478,328</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

J. Long-Term Liabilities (continued)

Changes in long-term liabilities

Changes in the government's long-term liabilities for the year ended September 30, 2019 are as follows:

Governmental Activities:

Description	Balance 10/1/18	Additions	Deletions	Balance 9/30/19	Due in One Year
Bonds Payable					
General Oblig. Ref. Bonds, Series 2012	\$ 3,910,000	\$ -	\$ (500,000)	\$ 3,410,000	\$ 525,000
Certificates of Obligation, Series 2017	22,280,000	-	(415,000)	21,865,000	425,000
Premium on Issuance, Series 2017 Bonds	2,443,319	-	(84,252)	2,359,067	-
Total Bonds Payable	28,633,319	-	(999,252)	27,634,067	950,000
Capital Leases Payable					
Capital Lease - Welch State Bank	95,751	-	(47,090)	48,661	48,661
Capital Lease - Southside Bank	-	138,643	(47,359)	91,284	44,888
Capital Lease - Government Capital Corp.	-	338,383	-	338,383	60,011
Total Capital Leases	95,751	477,026	(94,449)	478,328	153,560
Other Long-Term Debt					
Compensated Absences	228,634	243,793	(228,634)	243,793	121,897
Total Other Long-Term Debt	228,634	243,793	(228,634)	243,793	121,897
Gov. Activities Long-term Liabilities	\$ 28,957,704	\$ 720,819	\$ (1,322,335)	\$ 28,356,188	\$ 1,225,457

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

J. Long-Term Liabilities (continued)

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

Year Ended September 30,	Governmental Activities				Total Governmental Activities	
	Bonds Payable		Capital Leases		Principal	Interest
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 950,000	\$ 1,064,125	\$ 153,560	\$ 21,830	\$ 1,103,560	\$ 1,085,955
2021	990,000	1,031,375	111,706	13,390	1,101,706	1,044,765
2022	1,020,000	997,225	68,086	9,055	1,088,086	1,006,280
2023	1,060,000	957,425	70,980	6,161	1,130,980	963,586
2024	1,100,000	920,775	73,996	3,145	1,173,996	923,920
2025-2029	3,455,000	4,094,750	-	-	3,455,000	4,094,750
2030-2034	3,460,000	3,456,800	-	-	3,460,000	3,456,800
2035-2039	4,215,000	2,698,850	-	-	4,215,000	2,698,850
2040-2044	5,260,000	1,656,500	-	-	5,260,000	1,656,500
2045-2047	3,765,000	382,500	-	-	3,765,000	382,500
Totals	\$25,275,000	\$17,260,325	\$ 478,328	\$ 53,581	\$25,753,328	\$17,313,906

K. Fund Balance

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

L. Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2019 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	General Fund-Claims	\$ 49,624
	Border Star Fund	29,003
	Border Patrol Initiative Fund	26,450
	Sheriff Office Equipment Grant Fund	100,000
	Border Prosecution Fund	81,854
	Special Road Tax Fund	50,323
	Market and Lateral Road Fund	2,215
Total General Fund		<u>339,469</u>
Healthcare Fund - I	Healthcare Fund - II	217,780
Healthcare Fund - II	General Fund	155,376
Debt Service Fund	Road and Bridge Fund	<u>18,253</u>
Total		<u><u>\$ 730,878</u></u>

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

M. Interfund Transfers

The composition of interfund transfers for the year ended September 30, 2019 is as follows:

	Transfer in to:					Total
	<u>Governmental Funds</u>			<u>Proprietary</u>		
	General Fund	Road & Bridge	Healthcare Fund - II	Nonmaj. Gov. funds	Internal Svc. Funds	
Transfer out from:						
General Fund	\$ -	\$ 39,000	\$ 59,276	\$ 348,596	\$ 83,400	\$ 530,272
Healthcare Fund - I	-	-	200,000	-	-	200,000
Nonmajor Gov. Funds	261,136	1,058,859	-	-	-	1,319,995
Total	<u>\$ 261,136</u>	<u>\$ 1,097,859</u>	<u>\$ 259,276</u>	<u>\$ 348,596</u>	<u>\$ 83,400</u>	<u>\$2,050,267</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

M. Interfund Transfers (continued)

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

N. Risk Management

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

O. Contingencies

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

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REQUIRED SUPPLEMENTARY INFORMATION

BEE COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Measurement Date				
	2014	2015	2016	2017	2018
Total Pension Liability					
Service Cost	\$ 789,550	\$ 634,623	\$ 795,927	\$ 736,472	\$ 697,372
Interest on Total Pension Liability	1,767,325	1,806,467	1,873,652	2,002,795	2,097,065
Effect of Plan Changes	-	(98,151)	-	-	-
Effect of Assumption Changes or Inputs	-	(449,565)	-	(227,347)	-
Effect of Economic/Demographic (Gains)/Losses	(771,138)	232,713	(122,722)	96,232	(306,933)
Benefit Payments/Refunds of Contributions	(1,191,612)	(1,397,431)	(1,218,583)	(1,382,117)	(1,429,250)
Net Change in Total Pension Liability	594,125	728,656	1,328,274	1,226,035	1,058,254
Total Pension Liability, Beginning	22,015,944	22,610,069	23,338,725	24,666,999	25,893,034
Total Pension Liability, Ending (a)	22,610,069	23,338,725	24,666,999	25,893,034	26,951,288
Fiduciary Net Position					
Employer Contributions	\$ 434,656	\$ 381,493	\$ 322,317	\$ 315,105	\$ 332,507
Member Contributions	405,139	405,671	383,063	397,431	401,305
Investment Income Net of Investment Expenses	1,545,239	(92,077)	1,739,024	3,595,115	521,983
Benefit Payments/Refunds of Contributions	(1,191,612)	(1,397,431)	(1,218,583)	(1,382,117)	(1,429,250)
Administrative Expenses	(18,192)	(17,146)	(18,889)	(18,356)	(21,161)
Other	(46,992)	43,836	16,805	(9,147)	(17,946)
Net Change in Fiduciary Net Position	1,128,238	(675,654)	1,223,737	2,898,031	(212,562)
Fiduciary Net Position, Beginning	23,027,425	24,155,663	23,480,009	24,703,746	27,601,777
Fiduciary Net Position, Ending (b)	\$ 24,155,663	\$ 23,480,009	\$ 24,703,746	\$ 27,601,777	\$ 27,389,215
Net Pension Liability/(Asset), Ending = (a) - (b)	<u>\$ (1,545,594)</u>	<u>\$ (141,284)</u>	<u>\$ (36,747)</u>	<u>\$ (1,708,743)</u>	<u>\$ (437,927)</u>
Fiduciary Net Position as a % of Total Pension Liab.	106.84%	100.61%	100.15%	106.60%	101.62%
Pension Covered Payroll	\$ 5,787,594	\$ 5,536,927	\$ 5,472,325	\$ 5,677,579	\$ 5,732,922
Net Pension Liability as a % of Covered Payroll	-26.71%	-2.55%	-0.67%	-30.1%	-7.6%

BEE COUNTY, TEXAS
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Fiscal Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2013	\$ 439,488	\$ 439,488	\$ -	\$ 5,979,492	7.3%
2014	453,307	453,307	-	6,485,732	7.0%
2015	367,839	367,839	-	5,787,694	6.4%
2016	336,705	336,705	-	5,536,927	6.1%
2017	316,065	316,065	-	7,374,329	4.3%
2018	327,475	327,475	-	7,999,124	4.1%
2019	321,591	321,591	-	7,396,175	4.3%

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

Notes to the Schedule:

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amort. Period	18.3 years (based on contribution rate calculated in 12/31/2018 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8.00%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Health Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule 2016: No changes in plan provisions were reflected in the Schedule 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017 2018: No changes in plan provisions were reflected in the Schedule

BEE COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
RETIREE GROUP TERM LIFE PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Measurement Year Ending <u>12/31/2017</u>	Measurement Year Ending <u>12/31/2018</u>
Total OPEB Liability		
Service Cost	\$ 16,111	\$ 16,468
Interest on Total OPEB Liability	17,638	16,381
Effect of Assumption Changes or Inputs	22,041	(52,330)
Effect of Economic/Demographic (Gains)/Losses	(36,002)	(3,118)
Benefit Payments	(10,220)	(10,893)
Net Change in Total OPEB Liability	<u>9,568</u>	<u>(33,492)</u>
Total OPEB Liability, Beginning	455,562	465,130
Total OPEB Liability, Ending (a)	<u>\$ 465,130</u>	<u>\$ 431,638</u>
Pensionable Covered Payroll	\$ 5,677,579	\$ 5,732,922
Net OPEB Liability as a % of Covered Payroll	8.19%	7.53%

BEE COUNTY, TEXAS
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 RETIREE GROUP TERM LIFE PROGRAM
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

Fiscal Year Ending September 30,	Employer Contribution Rate Applicable to Retirees	Contributions	Pensionable Covered Payroll
2018	0.18%	\$ 10,724	\$ 7,999,124
2019	0.19%	10,597	7,396,175

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

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COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
GENERAL FUND- BUDGET AND ACTUAL – DETAILED EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	012 General Fund			Variance With Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Property Taxes	\$ 7,811,000	\$ 7,811,000	\$ 7,752,675	\$ (58,325)
General Sales and Use Taxes	1,370,000	1,398,000	1,728,958	330,958
Fines, Fees, and Permits	187,500	188,993	301,614	112,621
Charges for Services	891,950	959,793	1,029,517	69,724
Rent and Lease Revenue	534,253	536,653	602,381	65,728
Investment Income	65,000	65,000	130,070	65,070
Intergovernmental Revenues	1,153,860	1,129,845	1,139,430	9,585
Other Revenue	124,443	137,576	164,221	26,645
Total Revenues	<u>12,138,006</u>	<u>12,226,860</u>	<u>12,848,866</u>	<u>622,006</u>
EXPENDITURES				
Current:				
General Government:				
Commissioners Court	450,546	452,886	451,918	968
County Clerk	340,462	340,462	328,339	12,123
Veterans Service	50,244	49,884	49,034	850
Risk Management	19,641	15,653	15,542	111
Non-Departmental	580,065	625,653	541,285	84,368
Human Resources	119,871	117,830	116,065	1,765
Information Technology	136,114	205,689	152,102	53,587
District Clerk	346,362	346,362	333,957	12,405
County Attorney	270,259	266,759	253,421	13,338
Elections Administrator	146,168	146,023	140,939	5,084
County Auditor	425,625	425,375	420,173	5,202
Motor Vehicle Registration	210,999	208,199	189,863	18,336
Tax Assessor/Collector	229,774	232,574	213,205	19,369
Appraisal District	230,763	233,017	225,308	7,709
Total General Government	<u>3,556,893</u>	<u>3,666,366</u>	<u>3,431,151</u>	<u>235,215</u>
Public Safety:				
Emergency Management	101,572	104,957	99,053	5,904
Constable - Pct. #1	21,115	22,090	21,468	622
Constable - Pct. #2	21,055	21,657	21,481	176
Constable - Pct. #3	21,061	20,044	20,049	(5)
Constable - Pct. #4	21,100	14,418	14,381	37
911 Addressing	32,010	32,010	31,526	484
Sheriff's Department	1,808,949	1,798,968	1,715,745	83,223
Correctional Facility	1,947,658	1,839,719	1,746,766	92,953
Highway Patrol	39,561	39,447	38,736	711
Highway Patrol License and Weight	8,800	11,114	9,993	1,121
Total Public Safety	<u>4,022,881</u>	<u>3,904,424</u>	<u>3,719,198</u>	<u>185,226</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 GENERAL FUND- BUDGET AND ACTUAL - DETAILED
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Judicial System:				
County Court	63,046	62,581	55,441	7,140
District Court	1,579,679	1,557,349	1,546,703	10,646
Justice of the Peace - Pct. #3	136,533	136,533	135,038	1,495
Justice of the Peace - Pct. #1	108,927	108,927	107,326	1,601
Justice of the Peace - Pct. #2	109,449	108,999	100,517	8,482
Justice of the Peace - Pct. #4	113,682	113,532	108,159	5,373
Victims Assistance	71,290	70,340	70,253	87
Juvenile Board	57,409	65,409	66,111	(702)
Probation	235,517	258,507	258,507	-
Total Judicial System	2,475,532	2,482,177	2,448,055	34,122
Public Facilities:				
County Courthouse	79,500	82,600	86,155	(3,555)
Elections Building	4,500	4,500	3,482	1,018
Probation Buildings	24,000	24,000	22,329	1,671
Maintenance and Custodial	292,448	306,899	289,650	17,249
Courthouse Annex	39,000	9,220	10,375	(1,155)
Justice Center	14,800	15,650	18,212	(2,562)
Dougherty Building	6,300	6,300	6,993	(693)
Old Jail	4,000	4,000	3,743	257
Total Public Facilities	464,548	453,169	440,939	12,230
Health and Welfare:				
Community Affairs	117,989	116,989	114,012	2,977
Waste Management	216,298	215,898	224,240	(8,342)
Public Assistance	206,734	259,334	244,209	15,125
Total Health and Welfare	541,021	592,221	582,461	9,760
Culture and Recreation:				
County Library	85,000	85,000	85,000	-
Total Culture and Recreation	85,000	85,000	85,000	-
Conservation and Development:				
Economic Development	50,000	140,836	137,606	3,230
AgriLife Extension Office	91,825	91,745	75,233	16,512
Bee County Expo Center	197,619	224,779	218,771	6,008
Total Conservation and Dev.	339,444	457,360	431,610	25,750

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BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 GENERAL FUND- BUDGET AND ACTUAL - DETAILED
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Debt Service:				
Principal	-	47,090	47,090	-
Interest	-	3,203	3,203	-
Total Debt Service	-	50,293	50,293	-
Capital Outlay:				
Buildings and Improvements	59,197	45,540	42,960	2,580
Equipment	200,693	273,860	230,693	43,167
Construction in Progress	-	7,800	7,800	-
Total Capital Outlay	259,890	319,400	281,453	37,947
Total Expenditures	11,745,209	12,010,410	11,470,160	540,250
Excess (Deficiency) of Revenues Over Expenditures	392,797	216,450	1,378,706	81,756
OTHER FINANCING SOURCES (USES)				
Other Sources:				
Transfers In	224,593	261,136	261,137	1
Other Uses:				
Transfers Out	(583,548)	(534,895)	(530,272)	(4,623)
Total Other Financing Sources (Uses)	(358,955)	(273,759)	(269,135)	542,894
Net Change in Fund Balances	33,842	(57,309)	1,109,571	1,166,880
Fund Balance - Beginning	4,128,380	4,128,380	4,128,380	-
Fund Balance - Ending	\$ 4,162,222	\$ 4,071,071	\$ 5,237,951	\$ 1,166,880

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Description of Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Technology Fund - accounts for grant proceeds for technology enhancements.

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

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

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

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

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

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

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

Debt Service Fund

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

Capital Projects Funds

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

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

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

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<i>013</i>	<i>014</i>	<i>015</i>	<i>017</i>	<i>021</i>	<i>024</i>
	SPECIAL REVENUE FUNDS					
	District Clerk Records Management	County Clerk Records Management	Election Equipment	Courthouse Security	Special Road Tax Fund	Court Reporting Service
ASSETS						
Cash and Temporary Investments	\$ 23,495	\$ 332,665	\$ 29,388	\$ 27,314	\$ 61,534	\$ 15,592
Investments	-	135	-	34	-	-
Property Taxes Receivable	-	-	-	-	67,161	-
Allowance for Uncollectible Taxes	-	-	-	-	(6,716)	-
Accounts Receivable	471	14,983	-	3,633	-	277
Total Assets	<u>\$ 23,966</u>	<u>\$ 347,783</u>	<u>\$ 29,388</u>	<u>\$ 30,981</u>	<u>\$ 121,979</u>	<u>\$ 15,869</u>
LIABILITIES						
Accounts Payable	\$ -	\$ 3,182	\$ -	\$ (63)	\$ -	\$ -
Accrued Salaries and Wages	-	658	-	4,003	-	-
Due to Other Funds	-	-	-	-	61,534	-
Due to Others	-	-	-	99	-	-
Total Liabilities	<u>-</u>	<u>3,840</u>	<u>-</u>	<u>4,039</u>	<u>61,534</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows - Property Taxes	-	-	-	-	60,445	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,445</u>	<u>-</u>
FUND BALANCES						
Restricted for:						
Capital Projects	-	-	-	-	-	-
Other Purposes	23,966	343,943	29,388	26,942	-	-
Committed for:						
Other Purposes	-	-	-	-	-	15,869
Total Fund Balances	<u>23,966</u>	<u>343,943</u>	<u>29,388</u>	<u>26,942</u>	<u>-</u>	<u>15,869</u>
Total Liabilities and Fund Balances	<u>\$ 23,966</u>	<u>\$ 347,783</u>	<u>\$ 29,388</u>	<u>\$ 30,981</u>	<u>\$ 121,979</u>	<u>\$ 15,869</u>

<i>025</i>	<i>026</i>	<i>027</i>	<i>069</i>	<i>029</i>	<i>030</i>	<i>031</i>	<i>047</i>
SPECIAL REVENUE FUNDS							
Farm to Market Lateral Road	County Records Management	District Attorney Fund	Tax Increment Fund	Border Star Fund	Abandoned Vehicles Fund	Border Star Initiative	Law Library Fund
\$ 2,194	\$ 15,147	\$ 178,131	\$ 46,957	\$ 29,003	\$ 51,874	\$ 19,950	\$ 95,073
21	527	-	-	-	9	-	235
4,863	-	-	-	-	-	-	-
(486)	-	-	-	-	-	-	-
-	368	2,942	-	-	1,745	26,450	1,440
<u>\$ 6,592</u>	<u>\$ 16,042</u>	<u>\$ 181,073</u>	<u>\$ 46,957</u>	<u>\$ 29,003</u>	<u>\$ 53,628</u>	<u>\$ 46,400</u>	<u>\$ 96,748</u>
\$ -	\$ -	\$ 1,366	\$ -	\$ -	\$ 206	\$ -	\$ -
-	-	10,555	-	-	-	-	-
2,215	-	-	-	29,003	-	26,450	-
-	-	-	-	-	-	-	-
<u>2,215</u>	<u>-</u>	<u>11,921</u>	<u>-</u>	<u>29,003</u>	<u>206</u>	<u>26,450</u>	<u>-</u>
4,377	-	-	-	-	-	-	-
<u>4,377</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	16,042	169,152	-	-	-	19,950	96,748
-	-	-	-	-	53,422	-	-
<u>-</u>	<u>16,042</u>	<u>169,152</u>	<u>46,957</u>	<u>-</u>	<u>53,422</u>	<u>19,950</u>	<u>96,748</u>
<u>\$ 6,592</u>	<u>\$ 16,042</u>	<u>\$ 181,073</u>	<u>\$ 46,957</u>	<u>\$ 29,003</u>	<u>\$ 53,628</u>	<u>\$ 46,400</u>	<u>\$ 96,748</u>

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<i>070</i>	<i>072</i>	<i>082</i>	<i>087</i>	<i>093</i>	<i>088</i>
	SPECIAL REVENUE FUNDS					
	County HOT Tax Fund	Jail Restoration Fund	Technology Fund	Pre-Trial Intervention Fund	Pre-Trial Supervision Fund	Border Prosecution Fund
ASSETS						
Cash and Temporary Investments	\$ 29,936	\$ 85	\$ 23,025	\$ 30,324	\$ 25,136	\$ 46,492
Investments	-	-	104	-	-	-
Property Taxes Receivable	-	-	-	-	-	-
Allowance for Uncollectible Taxes	-	-	-	-	-	-
Accounts Receivable	26,097	-	2,469	-	-	35,404
Total Assets	<u>\$ 56,033</u>	<u>\$ 85</u>	<u>\$ 25,598</u>	<u>\$ 30,324</u>	<u>\$ 25,136</u>	<u>\$ 81,896</u>
LIABILITIES						
Accounts Payable	\$ 1,000	\$ -	\$ -	\$ -	\$ 500	\$ 42
Accrued Salaries and Wages	-	-	-	-	646	-
Due to Other Funds	-	-	-	-	-	81,854
Due to Others	-	-	-	-	-	-
Total Liabilities	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,146</u>	<u>81,896</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows - Property Taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Restricted for:						
Capital Projects	-	-	-	-	-	-
Other Purposes	101,990	85	25,598	30,324	23,990	-
Committed for:						
Other Purposes	-	-	-	-	-	-
Total Fund Balances	<u>55,033</u>	<u>85</u>	<u>25,598</u>	<u>30,324</u>	<u>23,990</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 56,033</u>	<u>\$ 85</u>	<u>\$ 25,598</u>	<u>\$ 30,324</u>	<u>\$ 25,136</u>	<u>\$ 81,896</u>

<i>091</i>				<i>092</i>		<i>098</i>		<i>106</i>		<i>073</i>		<i>101</i>	
SPECIAL REVENUE FUNDS								CAPITAL PROJ. FUNDS					
County	Atty Check	Sheriff's	Sheriff's	DA	Right of	Colonia	Total Non-						
Collection	Forfeiture	Forfeiture	Forfeiture	Forfeiture	Way	CDBG	Major Funds						
\$	5,793	\$	131,714	\$	51,663	\$	244,213	\$	72	\$	1,966	\$	1,518,736
	-		-		-		-		272		-		1,337
	-		-		-		-		-		-		72,024
	-		-		-		-		-		-		(7,202)
	43		-		-		-		-		-		116,322
<u>\$</u>	<u>5,836</u>	<u>\$</u>	<u>131,714</u>	<u>\$</u>	<u>51,663</u>	<u>\$</u>	<u>244,213</u>	<u>\$</u>	<u>344</u>	<u>\$</u>	<u>1,966</u>	<u>\$</u>	<u>1,701,217</u>
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,233
	-		-		-		-		-		-		15,862
	-		-		-		-		-		-		201,056
	-		-		-		-		-		-		99
	-		-		-		-		-		-		223,250
	-		-		-		-		-		-		64,822
	-		-		-		-		-		-		64,822
	-		-		-		-		344		1,966		2,310
	5,836		131,714		51,663		244,213		-		-		1,341,544
	-		-		-		-		-		-		69,291
	5,836		131,714		51,663		244,213		344		1,966		1,413,145
<u>\$</u>	<u>5,836</u>	<u>\$</u>	<u>131,714</u>	<u>\$</u>	<u>51,663</u>	<u>\$</u>	<u>244,213</u>	<u>\$</u>	<u>344</u>	<u>\$</u>	<u>1,966</u>	<u>\$</u>	<u>1,701,217</u>

BEE COUNTY, TEXAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<i>013</i>	<i>014</i>	<i>015</i>	<i>017</i>	<i>021</i>	<i>024</i>
	SPECIAL REVENUE FUNDS					
	District Clerk Records Management	County Clerk Records Management	Election Equipment	Courthouse Security	Special Road Tax Fund	Court Reporting Service
REVENUES						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 997,456	\$ -
General Sales and Use Taxes	-	-	-	-	-	-
Charges for Services	14,101	79,359	-	25,636	-	5,535
Investment Income	174	3,224	342	570	2,044	-
Intergovernmental Revenues	-	-	23,137	-	-	-
Other Revenue	-	-	850	-	-	-
Total Revenues	14,275	82,583	24,329	26,206	999,500	5,535
EXPENDITURES						
Current:						
General Government	1,866	63,029	24,648	-	-	-
Public Safety	-	-	-	-	-	-
Judicial System	-	-	-	-	-	4,474
Public Facilities	-	-	-	112,099	-	-
Conservation and Development	-	-	-	-	-	-
Capital Outlay	-	-	338,383	-	-	-
Total Expenditures	1,866	63,029	363,031	112,099	-	4,474
Excess (Deficiency) of Revenue Over Expenditures	12,409	19,554	(338,702)	(85,893)	999,500	1,061
OTHER FINANCING SOURCES (USES)						
Capital Leases	-	-	338,383	-	-	-
Transfers In	-	-	-	78,937	-	-
Transfers Out	(23,083)	(18,165)	-	-	(999,500)	-
Total Other Financing Sources (Uses)	(23,083)	(18,165)	338,383	78,937	(999,500)	-
Net Change in Fund Balance	(10,674)	1,389	(319)	(6,956)	-	1,061
Fund Balance-Beginning (restated)	34,640	342,554	29,707	33,898	-	14,808
Fund Balance-Ending	\$ 23,966	\$ 343,943	\$ 29,388	\$ 26,942	\$ -	\$ 15,869

<i>025</i>	<i>026</i>	<i>027</i>	<i>069</i>	<i>029</i>	<i>030</i>	<i>031</i>	<i>047</i>
SPECIAL REVENUE FUNDS							
Farm to Market Lateral Road	County Records Management	District Attorney Fund	Tax Increment Fund	Border Star Fund	Abandoned Vehicles Fund	Border Star Initiative	Law Library Fund
\$ 74,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	144,257	-	-	-	-
-	6,088	-	-	-	-	-	17,613
323	200	2,258	-	-	570	-	935
23,973	-	189,878	-	69,542	-	1,225	-
-	-	1,769	-	-	45,157	-	-
98,359	6,288	193,905	144,257	69,542	45,727	1,225	18,548
-	4,000	-	-	-	-	-	-
-	-	-	-	69,542	28,217	-	-
-	-	404,633	-	-	-	-	10,684
-	-	-	-	-	-	1,225	-
-	-	-	-	-	-	-	-
-	-	-	-	-	26,419	-	-
-	4,000	404,633	-	69,542	54,636	1,225	10,684
98,359	2,288	(210,728)	144,257	-	(8,909)	-	7,864
-	-	-	-	-	-	-	-
-	-	241,012	-	-	-	19,950	-
(98,359)	(13,085)	-	(97,300)	-	-	-	(10,000)
(98,359)	(13,085)	241,012	(97,300)	-	-	19,950	(10,000)
-	(10,797)	30,284	46,957	-	(8,909)	19,950	(2,136)
-	26,839	138,868	-	-	62,331	-	98,884
\$ -	\$ 16,042	\$ 169,152	\$ 46,957	\$ -	\$ 53,422	\$ 19,950	\$ 96,748

BEE COUNTY, TEXAS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	070	072	082	087	093	088
	SPECIAL REVENUE FUNDS					
	County HOT Tax Fund	Jail Restoration Fund	Technology Fund	Pre-Trial Intervention Fund	Pre-Trial Supervision Fund	Border Prosecution Fund
REVENUES						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales and Use Taxes	92,853	-	-	-	-	-
Charges for Services	-	-	15,966	4,600	15,775	-
Investment Income	267	-	73	274	222	-
Intergovernmental Revenues	-	-	-	-	-	224,941
Other Revenue	140	6	-	-	-	-
Total Revenues	93,260	6	16,039	4,874	15,997	224,941
EXPENDITURES						
Current:						
General Government	-	-	-	-	2,693	-
Public Safety	-	-	-	-	-	-
Judicial System	-	-	-	9	-	224,941
Public Facilities	-	-	-	-	-	-
Conservation and Development	47,000	-	-	-	-	-
Capital Outlay	78,518	-	-	-	-	-
Total Expenditures	125,518	-	-	9	2,693	224,941
Excess (Deficiency) of Revenue Over Expenditures	(32,258)	6	16,039	4,865	13,304	-
OTHER FINANCING SOURCES (USES)						
Capital Leases	-	-	-	-	-	-
Transfers In	2,518	-	-	-	-	-
Transfers Out	-	-	(48,003)	-	(12,500)	-
Total Other Financing Sources (Uses)	2,518	-	(48,003)	-	(12,500)	-
Net Change in Fund Balance	(29,740)	6	(31,964)	4,865	804	-
Fund Balance-Beginning (restated)	84,773	79	57,562	25,459	23,186	-
Fund Balance-Ending	\$ 55,033	\$ 85	\$ 25,598	\$ 30,324	\$ 23,990	\$ -

<i>091</i>		<i>092</i>		<i>098</i>		<i>106</i>		<i>073</i>		<i>101</i>	
SPECIAL REVENUE FUNDS						CAPITAL PROJ. FUNDS					
County	Atty Check	Sheriff's	Sheriff's	DA	Right of	Colonia	Total Non-				
	Collection	Forfeiture	Federal Drug	Forfeiture	Way	CDBG	Major Funds				
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,071,519				
	-	-	-	-	-	-	237,110				
	3,460	-	-	-	-	-	188,133				
	49	1,359	484	2,513	6	-	15,887				
	-	-	-	-	-	307,025	839,721				
	-	12,755	2,255	177,696	-	5,001	245,629				
	3,509	14,114	2,739	180,209	6	312,026	2,597,999				
	1,655	-	-	-	-	-	97,891				
	-	42,161	5,625	-	-	-	145,545				
	-	-	-	210,684	-	-	855,425				
	-	-	-	-	-	-	113,324				
	-	-	-	-	-	316,238	363,238				
	-	-	-	-	-	-	443,320				
	1,655	42,161	5,625	210,684	-	316,238	2,018,743				
	1,854	(28,047)	(2,886)	(30,475)	6	(4,212)	579,256				
	-	-	-	-	-	-	338,383				
	-	-	-	-	-	6,178	348,595				
	-	-	-	-	-	-	(1,319,995)				
	-	-	-	-	-	6,178	(633,017)				
	1,854	(28,047)	(2,886)	(30,475)	6	1,966	(53,761)				
	3,982	159,761	54,549	274,688	338	-	1,466,906				
	\$ 5,836	\$ 131,714	\$ 51,663	\$ 244,213	\$ 344	\$ 1,966	\$ 1,413,145				

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BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DISTRICT CLERK RECORDS MANAGEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>013</u>	Variance with Final Budget
	Original	Final	District Clerk Records Management Actual	
REVENUES				
Charges for Services	\$ 4,000	\$ 4,000	\$ 14,101	\$ 10,101
Investment Income	400	400	174	(226)
Total Revenues	<u>4,400</u>	<u>4,400</u>	<u>14,275</u>	<u>9,875</u>
EXPENDITURES				
Current:				
General Government	2,000	2,000	1,866	134
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,866</u>	<u>134</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>2,400</u>	<u>2,400</u>	<u>12,409</u>	<u>10,009</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(23,083)	(23,083)	(23,083)	-
Total Other Financing Sources (Uses)	<u>(23,083)</u>	<u>(23,083)</u>	<u>(23,083)</u>	<u>-</u>
Net Change in Fund Balance	(20,683)	(20,683)	(10,674)	10,009
Fund Balance - Beginning	34,640	34,640	34,640	-
Fund Balance - Ending	<u>\$ 13,957</u>	<u>\$ 13,957</u>	<u>\$ 23,966</u>	<u>\$ 10,009</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, 2019

	<u>Budgeted Amounts</u>		<u>014</u> County Clerk Records Management	Variance with Final Budget
	Original	Final	Actual	
	REVENUES			
Charges for Services	\$ 66,000	\$ 66,000	\$ 79,359	\$ 13,359
Investment Income	1,998	1,998	3,224	1,226
Total Revenues	<u>67,998</u>	<u>67,998</u>	<u>82,583</u>	<u>14,585</u>
EXPENDITURES				
Current:				
General Government	67,998	72,150	63,029	9,121
Total Expenditures	<u>67,998</u>	<u>72,150</u>	<u>63,029</u>	<u>9,121</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>(4,152)</u>	<u>19,554</u>	<u>23,706</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(18,165)	(18,165)	(18,165)	-
Total Other Financing Sources (Uses)	<u>(18,165)</u>	<u>(18,165)</u>	<u>(18,165)</u>	<u>-</u>
Net Change in Fund Balance	(18,165)	(22,317)	1,389	23,706
Fund Balance - Beginning	342,554	342,554	342,554	-
Fund Balance - Ending	<u>\$ 324,389</u>	<u>\$ 320,237</u>	<u>\$ 343,943</u>	<u>\$ 23,706</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – ELECTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<i>015</i>			
	Budgeted Amounts		Election Equipment	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Investment Income	\$ 100	\$ 100	\$ 342	\$ 242
Intergovernmental Revenues	-	32,338	23,137	(9,201)
Other Revenue	338,383	850	850	-
Total Revenues	338,483	33,288	24,329	(8,959)
EXPENDITURES				
Current:				
General Government	100	31,203	24,648	6,555
Capital Outlay	338,383	338,383	338,383	-
Total Expenditures	338,483	369,586	363,031	6,555
Excess (Deficiency) of Revenue Over Expenditures	-	(336,298)	(338,702)	(2,404)
OTHER FINANCING SOURCES (USES)				
Capital Leases	338,383	338,383	338,383	-
Total Other Financing Sources (Uses)	338,383	338,383	338,383	-
Net Change in Fund Balance	338,383	2,085	(319)	(2,404)
Fund Balance - Beginning	29,707	29,707	29,707	-
Fund Balance - Ending	\$ 368,090	\$ 31,792	\$ 29,388	\$ (2,404)

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – COURTHOUSE SECURITY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>017</u>			
	<u>Budgeted Amounts</u>		<u>Courthouse</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Security</u>	
			<u>Actual</u>	<u>Final Budget</u>
REVENUES				
Charges for Services	\$ 20,600	\$ 20,600	\$ 25,636	\$ 5,036
Investment Income	600	600	570	(30)
Total Revenues	<u>21,200</u>	<u>21,200</u>	<u>26,206</u>	<u>5,006</u>
EXPENDITURES				
Current:				
Public Facilities	111,101	111,506	112,099	(593)
Total Expenditures	<u>111,101</u>	<u>111,506</u>	<u>112,099</u>	<u>(593)</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(89,901)</u>	<u>(90,306)</u>	<u>(85,893)</u>	<u>4,413</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	77,382	78,937	78,937	-
Total Other Financing Sources (Uses)	<u>77,382</u>	<u>78,937</u>	<u>78,937</u>	<u>-</u>
Net Change in Fund Balance	(12,519)	(11,369)	(6,956)	4,413
Fund Balance - Beginning	33,898	33,898	33,898	-
Fund Balance - Ending	<u>\$ 21,379</u>	<u>\$ 22,529</u>	<u>\$ 26,942</u>	<u>\$ 4,413</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, 2019

	<u>021</u>			
	<u>Budgeted Amounts</u>		<u>Special Road</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Tax Fund</u>	
			<u>Actual</u>	<u>Final Budget</u>
REVENUES				
Property Taxes	\$ 997,000	\$ 997,000	\$ 997,456	\$ 456
Investment Income	2,500	2,500	2,044	(456)
Total Revenues	<u>999,500</u>	<u>999,500</u>	<u>999,500</u>	<u>-</u>
EXPENDITURES				
Current:				
Highways and Streets	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>999,500</u>	<u>999,500</u>	<u>999,500</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(999,500)	(999,500)	(999,500)	-
Total Other Financing Sources (Uses)	<u>(999,500)</u>	<u>(999,500)</u>	<u>(999,500)</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – COURT REPORTER SERVICE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>024</u>	Variance with Final Budget
	Original	Final	Court Reporting Service Actual	
	REVENUES			
Charges for Services	\$ 4,500	\$ 4,500	\$ 5,535	\$ 1,035
Total Revenues	<u>4,500</u>	<u>4,500</u>	<u>5,535</u>	<u>1,035</u>
EXPENDITURES				
Current:				
Judicial System	4,500	4,500	4,474	26
Total Expenditures	<u>4,500</u>	<u>4,500</u>	<u>4,474</u>	<u>26</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>-</u>	<u>1,061</u>	<u>1,061</u>
Net Change in Fund Balance	-	-	1,061	1,061
Fund Balance - Beginning	14,808	14,808	14,808	-
Fund Balance - Ending	<u>\$ 14,808</u>	<u>\$ 14,808</u>	<u>\$ 15,869</u>	<u>\$ 1,061</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – FARM TO MARKET LATERAL ROAD
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		<u>025</u>	Variance with Final Budget
	Original	Final	Farm to Market Lateral Road	
			Actual	
REVENUES				
Property Taxes	\$ 73,850	\$ 73,850	\$ 74,063	\$ 213
Investment Income	500	500	323	(177)
Intergovernmental Revenues	24,009	24,009	23,973	(36)
Total Revenues	98,359	98,359	98,359	-
EXPENDITURES				
Current:				
Highways and Streets	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	98,359	98,359	98,359	-
OTHER FINANCING SOURCES (USES)				
Transfers Out	(98,359)	(98,359)	(98,359)	-
Total Other Financing Sources (Uses)	(98,359)	(98,359)	(98,359)	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

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, 2019

	Budgeted Amounts		<i>026</i>	Variance with Final Budget
	Original	Final	County Records Management	
			Actual	
REVENUES				
Charges for Services	\$ 6,500	\$ 6,500	\$ 6,088	\$ (412)
Investment Income	200	200	200	-
Total Revenues	6,700	6,700	6,288	(412)
EXPENDITURES				
Current:				
General Government	6,700	6,700	4,000	2,700
Total Expenditures	6,700	6,700	4,000	2,700
Excess (Deficiency) of Revenue Over Expenditures	-	-	2,288	2,288
OTHER FINANCING SOURCES (USES)				
Transfers Out	(10,000)	(13,085)	(13,085)	-
Total Other Financing Sources (Uses)	(10,000)	(13,085)	(13,085)	-
Net Change in Fund Balance	(10,000)	(13,085)	(10,797)	2,288
Fund Balance - Beginning	26,839	26,839	26,839	-
Fund Balance - Ending	\$ 16,839	\$ 13,754	\$ 16,042	\$ 2,288

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DISTRICT ATTORNEY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		<u>027</u>	Variance with Final Budget
	Original	Final	District Attorney Fund	
			Actual	
REVENUES				
Investment Income	\$ 1,600	\$ 1,600	\$ 2,258	\$ 658
Intergovernmental Revenues	163,055	163,055	189,878	26,823
Other Revenue	-	-	1,769	1,769
Total Revenues	164,655	164,655	193,905	29,250
EXPENDITURES				
Current:				
Judicial System	405,667	418,167	404,633	13,534
Total Expenditures	405,667	418,167	404,633	13,534
Excess (Deficiency) of Revenue Over Expenditures	(241,012)	(253,512)	(210,728)	42,784
OTHER FINANCING SOURCES (USES)				
Transfers In	241,012	241,012	241,012	-
Total Other Financing Sources (Uses)	241,012	241,012	241,012	-
Net Change in Fund Balance	-	(12,500)	30,284	42,784
Fund Balance - Beginning	138,868	138,868	138,868	-
Fund Balance - Ending	\$ 138,868	\$ 126,368	\$ 169,152	\$ 42,784

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – ABANDONED VEHICLE FUND
FOR THE YEAR ENDED SEPTEMBER 30,2019

	<u>Budgeted Amounts</u>		<u>Abandoned Vehicles Fund</u>	Variance with
	Original	Final	Actual	Final Budget
<u>030</u>				
REVENUES				
Investment Income	\$ 300	\$ 300	\$ 570	\$ 270
Other Revenue	8,000	12,430	45,157	32,727
Total Revenues	8,300	12,730	45,727	32,997
EXPENDITURES				
Current:				
Public Safety	28,300	31,640	28,217	3,423
Total Expenditures	28,300	58,221	54,636	3,585
Excess (Deficiency) of Revenue Over Expenditures	(20,000)	(45,491)	(8,909)	36,582
Net Change in Fund Balance	(20,000)	(45,491)	(8,909)	36,582
Fund Balance - Beginning	62,331	62,331	62,331	-
Fund Balance - Ending	\$ 42,331	\$ 16,840	\$ 53,422	\$ 36,582

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – LAW LIBRARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		<u>047</u> Law Library Fund	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 14,600	\$ -	\$ 17,613	\$ 17,613
Investment Income	900	900	935	35
Total Revenues	15,500	900	18,548	17,648
EXPENDITURES				
Current:				
Judicial System	14,000	14,000	10,684	3,316
Total Expenditures	14,000	14,000	10,684	3,316
Excess (Deficiency) of Revenue Over Expenditures	1,500	(13,100)	7,864	20,964
OTHER FINANCING SOURCES (USES)				
Transfers Out	(10,000)	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	(10,000)	(10,000)	(10,000)	-
Net Change in Fund Balance	(8,500)	(23,100)	(2,136)	20,964
Fund Balance - Beginning	98,884	98,884	98,884	-
Fund Balance - Ending	\$ 90,384	\$ 75,784	\$ 96,748	\$ 20,964

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – COUNTY HOTEL OCCUPANCY TAX FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>070</u>			
	<u>Budgeted Amounts</u>		County HOT Tax Fund	Variance with
	Original	Final	Actual	Final Budget
REVENUES				
General Sales and Use Taxes	\$ 71,000	\$ 71,000	\$ 92,853	\$ 21,853
Investment Income	300	300	267	(33)
Other Revenue	-	-	140	140
Total Revenues	<u>71,300</u>	<u>71,300</u>	<u>93,260</u>	<u>21,960</u>
EXPENDITURES				
Current:				
Conservation and Development	123,000	47,000	47,000	-
Capital Outlay	-	78,518	78,518	-
Total Expenditures	<u>123,000</u>	<u>125,518</u>	<u>125,518</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(51,700)</u>	<u>(54,218)</u>	<u>(32,258)</u>	<u>21,960</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	2,518	2,518	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,518</u>	<u>2,518</u>	<u>-</u>
Net Change in Fund Balance	(51,700)	(51,700)	(29,740)	21,960
Fund Balance - Beginning	84,773	84,773	84,773	-
Fund Balance - Ending	<u>\$ 33,073</u>	<u>\$ 33,073</u>	<u>\$ 55,033</u>	<u>\$ 21,960</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – PRE-TRIAL INTERVENTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		<u>087</u>	Variance with Final Budget
	Original	Final	Pre-Trial Intervention Fund	
			Actual	
REVENUES				
Charges for Services	\$ 3,005	\$ 3,005	\$ 4,600	\$ 1,595
Investment Income	60	60	274	214
Total Revenues	3,065	3,065	4,874	1,809
EXPENDITURES				
Current:				
Judicial System	3,065	12	9	3
Total Expenditures	3,065	12	9	3
Excess (Deficiency) of Revenue Over Expenditures	-	3,053	4,865	1,812
Net Change in Fund Balance	-	3,053	4,865	1,812
Fund Balance - Beginning	25,459	25,459	25,459	-
Fund Balance - Ending	\$ 25,459	\$ 28,512	\$ 30,324	\$ 1,812

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, 2019

	Budgeted Amounts		<u>091</u> County Atty Check Collection	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Charges for Services	\$ 5,000	\$ 5,000	\$ 3,460	\$ (1,540)
Investment Income	30	30	49	19
Total Revenues	5,030	5,030	3,509	(1,521)
EXPENDITURES				
Current:				
General Government	5,030	5,000	1,655	3,345
Total Expenditures	5,030	5,000	1,655	3,345
Excess (Deficiency) of Revenue Over Expenditures	-	30	1,854	1,824
Net Change in Fund Balance	-	30	1,854	1,824
Fund Balance - Beginning	3,982	3,982	3,982	-
Fund Balance - Ending	\$ 3,982	\$ 4,012	\$ 5,836	\$ 1,824

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>060</u>			
	Budgeted Amounts		Debt Service Fund	Variance with Final Budget
	Original	Final	Actual	
REVENUES				
Property Taxes	\$ 1,725,200	\$ 1,725,200	\$ 1,722,853	\$ (2,347)
Investment Income	9,000	9,100	13,194	4,094
Total Revenues	<u>1,734,200</u>	<u>1,734,300</u>	<u>1,736,047</u>	<u>1,747</u>
EXPENDITURES				
Current:				
Debt Service:				
Principal	915,000	915,000	915,000	-
Interest	1,091,595	1,091,595	1,091,575	20
Fees	3,200	3,300	3,300	-
Total Expenditures	<u>2,009,795</u>	<u>2,009,895</u>	<u>2,009,875</u>	<u>20</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(275,595)</u>	<u>(275,595)</u>	<u>(273,828)</u>	<u>1,767</u>
Net Change in Fund Balance	(275,595)	(275,595)	(273,828)	1,767
Fund Balance - Beginning	781,817	781,817	781,817	-
Fund Balance - Ending	<u>\$ 506,222</u>	<u>\$ 506,222</u>	<u>\$ 507,989</u>	<u>\$ 1,767</u>

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BEE COUNTY, TEXAS
 COMBINING STATEMENT OF NET POSITION -
 PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2019

	Governmental Activities		
	<i>022</i>	<i>095</i>	
	Fuel Service	Group Health Insurance Fund	Total Internal Service Funds
ASSETS			
Cash and Temporary Investments	\$ 73,435	\$ 36,812	\$ 110,247
Investments	26	587	613
Accounts Receivable	18,293	-	18,293
Inventory	19,748	-	19,748
Total Assets	<u>\$ 111,502</u>	<u>\$ 37,399</u>	<u>\$ 148,901</u>
LIABILITIES			
Accounts Payable	\$ 32,804	\$ -	\$ 32,804
Total Liabilities	<u>32,804</u>	<u>-</u>	<u>32,804</u>
NET POSITION (DEFICITS)			
Restricted for Participants	-	37,399	37,399
Unrestricted	78,698	-	78,698
Total Net Position	<u>\$ 78,698</u>	<u>\$ 37,399</u>	<u>\$ 116,097</u>

BEE COUNTY, TEXAS
 COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Governmental Activities		
	<i>022</i>	<i>095</i>	
	Fuel Service	Group Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES:			
Charges for Services	\$ 191,555	\$ -	\$ 191,555
Other Revenue	198,565	1,352,094	1,550,659
Total Revenues	<u>390,120</u>	<u>1,352,094</u>	<u>1,742,214</u>
OPERATING EXPENSES:			
Purchased Insurance	-	1,428,857	1,428,857
Supplies	375,302	-	375,302
Other Operating	3,225	-	3,225
Total Expenses	<u>378,527</u>	<u>1,428,857</u>	<u>1,807,384</u>
Operating Income/(Loss)	11,593	(76,763)	(65,170)
NON-OPERATING REVENUES			
Investment Earnings	356	672	1,028
Transfers In	-	83,400	83,400
Total Non-Operating Revenues/(Expenses)	<u>356</u>	<u>84,072</u>	<u>84,428</u>
Change in Net Position	11,949	7,309	19,258
Net Position - Beginning	66,749	30,090	96,839
Net Position - Ending	<u>\$ 78,698</u>	<u>\$ 37,399</u>	<u>\$ 116,097</u>

BEE COUNTY, TEXAS
 COMBINING SCHEDULE OF CASH FLOWS
 PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Governmental Activities		
	022	095	
	Fuel Service	Group Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from User Charges	\$ 386,563	\$ 1,352,094	\$ 1,738,657
Cash Payments to Suppliers	(351,135)	(1,428,857)	(1,779,992)
Cash Payments for Other Operating Expenses	(3,225)	-	(3,225)
Net Cash Provided by (used for) Operating Activities	<u>32,203</u>	<u>(76,763)</u>	<u>(44,560)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	-	83,400	83,400
Net Cash Provided by (Used for) Capital and Financing Activities	<u>-</u>	<u>83,400</u>	<u>83,400</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of Investments	(1)	(13)	(14)
Interest on Investments	356	672	1,028
Net Cash Provided by Investing Activities	<u>355</u>	<u>659</u>	<u>1,014</u>
Net Increase (Decrease) in Cash and Cash Equivalents	32,558	7,296	39,854
Cash and Cash Equivalents - Beginning	40,877	29,516	70,393
Cash and Cash Equivalents - Ending	<u>\$ 73,435</u>	<u>\$ 36,812</u>	<u>\$ 110,247</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:			
Operating Income (Loss)	\$ 11,592	\$ (76,763)	\$ (65,171)
Adjustments to Reconcile to Cash Provided by (Used for) Operating Activities:			
(Increase) Decrease in Accounts Receivable	(3,556)	-	(3,556)
(Increase) Decrease in Inventories	(2,406)	-	(2,406)
(Decrease) Increase in Accounts Payable	26,573	-	26,573
Total Adjustments	<u>20,611</u>	<u>-</u>	<u>20,611</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 32,203</u>	<u>\$ (76,763)</u>	<u>\$ (44,560)</u>

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AGENCY FUNDS

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS – COUNTY OFFICES
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Balance Beginning of Year	Additions	Deductions	Adjustments	Balance End of Year
FLEXIBLE SPENDING ACCT - 033					
Assets:					
Cash and Investments	\$ 9,068	\$ 53,129	\$ 46,363	\$ -	\$ 15,834
Liabilities:					
Due to Others	\$ 9,068	\$ 53,129	\$ 46,363	\$ -	\$ 15,834
JP-1 ADMIN. ACCOUNT - 051					
Assets:					
Cash and Investments	\$ 6,735	\$ 123,440	\$ 120,561	\$ (2)	\$ 9,612
Liabilities:					
Due to Others	\$ 6,735	\$ 123,440	\$ 120,561	\$ (2)	\$ 9,612
JP-2 ADMIN. ACCOUNT - 052					
Assets:					
Cash and Investments	\$ 7,741	\$ 147,927	\$ 142,618	\$ -	\$ 13,050
Liabilities:					
Due to Others	\$ 7,741	\$ 147,927	\$ 142,618	\$ -	\$ 13,050
JP-3 ADMIN. ACCOUNT - 053					
Assets:					
Cash and Investments	\$ 23,756	\$ 388,149	\$ 377,089	\$ -	\$ 34,816
Liabilities:					
Due to Others	\$ 23,756	\$ 388,149	\$ 377,089	\$ -	\$ 34,816
JP-4 ADMIN. ACCOUNT - 054					
Assets:					
Cash and Investments	\$ 11,332	\$ 147,053	\$ 145,458	\$ -	\$ 12,927
Liabilities:					
Due to Others	\$ 11,332	\$ 147,053	\$ 145,458	\$ -	\$ 12,927
PERMANENT SCHOOL FUND - 080					
Assets:					
Cash and Investments	\$ 50,145	\$ 44,745	\$ 44,444	\$ -	\$ 50,446
Liabilities:					
Due to Others	\$ 50,145	\$ 44,745	\$ 44,444	\$ -	\$ 50,446
STATE AGENCY FUND - 081					
Assets:					
Cash and Investments	\$ 66,946	\$ 402,796	\$ 422,104	\$ -	\$ 47,638
Liabilities:					
Due to Others	\$ 66,946	\$ 402,796	\$ 422,104	\$ -	\$ 47,638

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS – COUNTY OFFICES
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Balance Beginning of Year	Additions	Deductions	Adjustments	Balance End of Year
COUNTY CLERK BONDS - 084					
Assets:					
Cash and Investments	\$ 258,690	\$ 117,143	\$ 122,627	\$ -	\$ 253,206
Liabilities:					
Due to Others	\$ 258,690	\$ 117,143	\$ 122,627	\$ -	\$ 253,206
DISTRICT CLERK BONDS - 085					
Assets:					
Cash and Investments	\$ 28,378	\$ 1,611	\$ 3,111	\$ -	\$ 26,878
Liabilities:					
Due to Others	\$ 28,378	\$ 1,611	\$ 3,111	\$ -	\$ 26,878
CHILD ABUSE PREVENTION - 089					
Assets:					
Cash and Investments	\$ 17,061	\$ 232	\$ -	\$ -	\$ 17,293
Liabilities:					
Due to Others	\$ 17,061	\$ 232	\$ -	\$ -	\$ 17,293
DISTRICT CLERK FUND - 090					
Assets:					
Cash and Investments	\$ 3,432	\$ 1,805	\$ 2,023	\$ -	\$ 3,214
Liabilities:					
Due to Others	\$ 3,432	\$ 1,805	\$ 2,023	\$ -	\$ 3,214
DA HOT CHECK FUND - 107					
Assets:					
Cash and Investments	\$ 163	\$ 1	\$ -	\$ -	\$ 164
Liabilities:					
Due to Others	\$ 163	\$ 1	\$ -	\$ -	\$ 164
DISTRICT CLERK FUND - A01					
Assets:					
Cash and Investments	\$ 339,687	\$ 1,046,256	\$ 388,825	\$ -	\$ 997,118
Liabilities:					
Due to Others	\$ 339,687	\$ 1,046,256	\$ 388,825	\$ -	\$ 997,118
COUNTY CLERK FUND - A02					
Assets:					
Cash and Investments	\$ 59,111	\$ 80,662	\$ 137,377	\$ -	\$ 2,396
Liabilities:					
Due to Others	\$ 59,111	\$ 80,662	\$ 137,377	\$ -	\$ 2,396

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BEE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS – COUNTY OFFICES
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Balance Beginning of Year	Additions	Deductions	Adjustments	Balance End of Year
COUNTY ATTORNEY FUND - A03					
Cash and Investments	\$ 4,058	\$ 4,512	\$ 2,778	\$ -	\$ 5,792
Liabilities:					
Due to Others	\$ 4,058	\$ 4,512	\$ 2,778	\$ -	\$ 5,792
TAX OFFICE FUND - A04					
Assets:					
Cash and Investments	\$ 489,426	\$47,346,822	\$47,097,778	\$ 999	\$ 739,469
Liabilities:					
Due to Others	\$ 489,426	\$47,346,822	\$47,097,778	\$ 999	\$ 739,469
SHERIFF'S OFFICE - REGULAR - A05					
Assets:					
Cash and Investments	\$ 228,817	\$ 1,027,178	\$ 1,074,002	\$ 1	\$ 181,994
Liabilities:					
Due to Others	\$ 228,817	\$ 1,027,178	\$ 1,074,002	\$ 1	\$ 181,994
DISTRICT ATTORNEY FUND - A06					
Assets:					
Cash and Investments	\$ 102,236	\$ 120,990	\$ 149,619	\$ (1)	\$ 73,606
Liabilities:					
Due to Others	\$ 102,236	\$ 120,990	\$ 149,619	\$ (1)	\$ 73,606
TOTAL - ALL AGENCY FUNDS					
Assets:					
Cash and Investments	\$ 1,706,782	\$51,054,451	\$50,276,777	\$ 997	\$ 2,485,453
Liabilities:					
Due to Others	\$ 1,706,782	\$51,054,451	\$50,276,777	\$ 997	\$ 2,485,453

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STATISTICAL SECTION

This part of Bee 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:

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

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

	Fiscal Year			
	2010	2011	2012	2013
Governmental Activities				
Net investment in capital assets	\$ 40,955,239	\$ 41,821,810	\$ 41,322,138	\$ 33,193,325
Restricted	4,198,830	4,113,845	4,623,771	6,389,880
Unrestricted	1,772,410	2,402,546	3,775,045	4,005,525
Total Governmental Activities Net Position	<u>\$ 46,926,479</u>	<u>\$ 48,338,201</u>	<u>\$ 49,720,954</u>	<u>\$ 43,588,730</u>

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 31,354,226	\$ 32,216,144	\$ 31,859,432	\$ 30,384,160	\$ 30,467,154	\$ 29,946,568
5,977,517	5,184,696	5,577,056	5,739,380	6,734,878	5,405,788
4,391,013	6,455,433	5,619,620	5,138,511	5,486,785	7,490,362
<u>\$ 41,722,756</u>	<u>\$ 43,856,273</u>	<u>\$ 43,056,108</u>	<u>\$ 41,262,051</u>	<u>\$ 42,688,817</u>	<u>\$ 42,842,718</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Expenses				
Governmental Activities:				
General government	\$ 2,492,643	\$ 3,215,156	\$ 2,263,799	\$ 3,023,152
Public safety	3,742,946	3,764,470	3,676,394	4,213,093
Judicial	1,519,379	1,720,670	1,550,319	1,569,256
Highway and streets	2,313,222	2,375,020	2,508,373	2,032,675
Public facilities	206,153	234,867	399,157	410,416
Health and welfare	8,585,583	7,869,975	6,649,993	7,712,280
Culture and recreation	78,568	79,220	65,795	214,976
Conservation and development	249,224	215,853	197,848	75,494
Interest on Long-Term Debt	355,397	322,045	412,700	208,239
Total Primary Gov. Expenses	\$ 19,543,115	\$ 19,797,276	\$ 17,724,378	\$ 19,459,581
Program Revenues				
Governmental Activities:				
General government	\$ 629,537	\$ 727,796	\$ 769,712	\$ 1,745,917
Public safety	360,284	440,294	478,179	228,027
Judicial	121,176	117,475	105,591	133,774
Highway and streets	716,097	699,870	755,244	-
Public facilities	49,155	55,391	71,175	-
Health and welfare	-	1,774	6,300	-
Culture and recreation	-	-	-	47,219
Conservation and development	-	-	-	-
Interest on Long-Term Debt	-	-	-	-
Operating Grants and Contributions	8,278,930	6,890,247	6,101,666	6,614,801
Capital Grants and Contributions	-	-	-	-
Total Gov. Activities Program Revenues	10,155,179	8,932,847	8,287,867	8,769,738
Total Primary Gov. Prog. Revenues	10,155,179	8,932,847	8,287,867	8,769,738
Net (Expense)/Revenue				
Governmental Activities	(9,387,936)	(10,864,429)	(9,436,511)	(10,689,843)
General Revenues and Other Changes				
In Net Position				
Governmental Activities				
General Revenues:				
Property taxes	5,766,916	6,499,133	7,681,657	5,254,944
Other taxes	21,809	24,153	26,481	2,150,977
Investment earnings	107,400	677,719	135,939	116,938
Miscellaneous	3,081,915	3,034,046	2,967,703	3,421,099
Special items	-	-	-	-
Total Gov. Activities Program Revenues and Other Changes in Net Position	8,978,040	10,235,051	10,811,780	10,943,958
Total Changes in Net Position	\$ (409,896)	\$ (629,378)	\$ 1,375,269	\$ 254,115

TABLE 2

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 3,298,802	\$ 3,842,471	\$ 4,224,032	\$ 4,042,224	\$ 3,967,079	\$ 4,398,667
4,476,845	4,735,086	4,694,869	5,175,650	4,402,166	4,670,609
1,104,220	1,955,130	2,183,595	2,091,733	4,003,755	4,048,116
2,944,429	1,751,228	2,179,780	2,983,313	1,482,465	1,521,747
492,334	540,409	357,556	267,915	635,449	880,571
4,690,192	1,339,563	1,295,769	1,249,401	1,576,252	1,571,481
210,951	233,215	201,929	335,554	100,956	109,343
76,877	100,705	823,343	151,664	387,895	943,057
169,310	165,866	157,938	484,000	1,035,595	1,027,076
<u>\$ 17,463,960</u>	<u>\$ 14,663,673</u>	<u>\$ 16,118,811</u>	<u>\$ 16,781,454</u>	<u>\$ 17,591,612</u>	<u>\$ 19,170,667</u>
\$ 703,974	\$ 1,809,406	\$ 1,678,918	\$ 2,564,171	\$ 988,432	\$ 990,454
807,554	191,863	353,004	579,311	1,247,401	1,125,839
484,431	398,395	1,007,261	509,293	1,465,242	1,542,995
638,880	572,182	715,008	703,037	739,094	697,229
-	1,136	841	1,461	25,054	25,638
891,607	-	190,849	1,535	476,897	505,940
84,688	-	-	-	53,343	50,508
54,926	-	398,756	-	133,988	364,387
-	-	-	-	-	-
5,252,810	1,123,524	-	-	-	-
-	1,100,115	-	-	-	-
<u>8,918,870</u>	<u>5,196,621</u>	<u>4,344,637</u>	<u>4,358,808</u>	<u>5,129,451</u>	<u>5,302,990</u>
<u>8,918,870</u>	<u>5,196,621</u>	<u>4,344,637</u>	<u>4,358,808</u>	<u>5,129,451</u>	<u>5,302,990</u>
(8,545,090)	(9,467,052)	(11,774,174)	(12,422,646)	(12,462,161)	(13,867,677)
6,055,784	7,159,576	8,081,447	8,462,780	10,504,790	10,635,751
2,279,263	1,911,716	1,579,603	1,477,416	1,635,661	1,966,068
113,228	578,445	377,317	323,367	927,827	934,540
433,058	594,320	935,642	365,026	508,178	27,509
(2,202,217)	-	-	-	-	457,710
<u>6,679,116</u>	<u>10,244,057</u>	<u>10,974,009</u>	<u>10,628,589</u>	<u>13,576,456</u>	<u>14,021,578</u>
<u>\$ (1,865,974)</u>	<u>\$ 777,005</u>	<u>\$ (800,165)</u>	<u>\$ (1,794,057)</u>	<u>\$ 1,114,295</u>	<u>\$ 153,901</u>

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

	<u>Fiscal Year</u>			
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Fund				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Unassigned	797,215	1,889,215	3,083,924	3,839,094
Total General Fund	<u>\$ 797,215</u>	<u>\$ 1,889,215</u>	<u>\$ 3,083,924</u>	<u>\$ 3,839,094</u>
All Other Governmental Funds				
Restricted for:				
Nonspendable	\$ -	\$ -	\$ 47,814	\$ -
Restricted	-	-	4,780,440	5,904,622
Committed	-	-	-	9,445
Assigned	-	-	45,680	-
Unassigned	4,198,830	4,113,845	2,881,887	-
Total All Other Governmental Funds	<u>\$ 4,198,830</u>	<u>\$ 4,113,845</u>	<u>\$ 7,755,821</u>	<u>\$ 5,914,067</u>

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 14,869	\$ 14,040	\$ 14,771	\$ 16,843	\$ 17,296	\$ 19,656
4,241,346	4,002,692	3,224,000	3,150,616	4,111,084	5,218,295
<u>\$ 4,256,215</u>	<u>\$ 4,016,732</u>	<u>\$ 3,238,771</u>	<u>\$ 3,167,459</u>	<u>\$ 4,128,380</u>	<u>\$ 5,237,951</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,478,280	5,595,447	5,577,056	29,299,317	24,902,633	10,218,998
16,107	43,156	56,645	51,964	77,139	69,291
-	-	-	-	-	-
-	-	(854)	-	-	-
<u>\$ 5,494,387</u>	<u>\$ 5,638,603</u>	<u>\$ 5,632,847</u>	<u>\$ 29,351,281</u>	<u>\$ 24,979,772</u>	<u>\$ 10,288,289</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Revenues				
Property taxes	\$ 4,691,411	\$ 6,433,745	\$ 7,725,805	\$ 5,307,886
General sales and use taxes	1,058,919	-	-	2,150,977
Fines, fees, and permits	913,091	951,138	1,082,224	1,077,188
Charges for services	963,158	1,091,462	1,103,977	1,027,487
Rents and lease revenue	-	-	-	542,332
Investment earnings	107,399	676,664	131,672	112,501
Intergovernmental revenues	9,455,211	8,412,359	7,072,328	6,614,801
Miscellaneous income	1,843,745	1,387,627	1,962,315	1,704,898
Total Revenues	57,064,250	38,031,316	19,078,321	18,538,070
Expenditures				
General government	2,749,950	2,283,538	2,372,701	2,530,137
Public safety	3,400,954	3,326,322	3,235,088	3,609,947
Judicial	1,353,686	1,520,401	1,386,207	1,344,602
Highways and streets	1,968,916	2,098,591	2,238,815	2,283,970
Public facilities	176,246	207,531	383,211	351,661
Health and welfare	7,884,402	6,953,986	6,808,559	5,678,259
Culture and recreation	70,000	70,000	57,897	184,200
Conservation and development	222,045	190,730	174,099	64,686
Capital outlay	294,142	485,695	49,220	451,798
Debt Service				
Principal	405,698	380,000	415,000	450,000
Interest	353,041	355,785	479,936	186,881
Issuance costs and fees	2,350	2,350	-	-
Total Expenditures	18,881,430	17,874,929	17,600,733	17,136,141
Excess of Revenues				
Over (Under) Expenditures	38,182,820	20,156,387	1,477,588	1,401,929
Other Financing Sources (Uses)				
Transfers in	1,282,832	1,384,603	941,689	1,180,563
Transfers out	(1,282,832)	(1,366,542)	(941,689)	(1,148,263)
Issuance of long-term debt	-	-	6,350,000	-
Premium or discount on bonds issued	-	-	407,632	-
Capital lease	-	-	-	-
Payment to refunded bond escrow agent	-	-	(6,568,608)	-
Insurance recoveries	-	-	-	14,726
Sale of capital assets	-	-	-	69,099
Total Other Financing				
Sources (Uses)	-	18,061	189,024	116,125
Net Change in Fund Balances	\$ 38,182,820	\$ 20,174,448	\$ 1,666,612	\$ 1,518,054
Debt Service as a Percentage of Noncapital Expenditures	4.1%	4.2%	5.1%	3.8%

TABLE 4

		Fiscal Year									
		2014	2015	2016	2017	2018	2019				
\$	6,043,227	\$	7,142,971	\$	8,021,859	\$	8,402,610	\$	10,480,093	\$	10,547,047
	2,279,263		1,911,716		1,579,603		1,477,416		1,635,661		1,966,068
	1,046,514		1,051,116		896,361		860,309		974,583		1,018,929
	1,274,770		1,369,102		1,330,273		1,328,442		1,222,111		1,224,099
	583,430		769,193		939,415		1,022,607		1,071,826		1,108,321
	113,228		578,445		377,317		323,367		927,827		934,540
	5,252,810		1,988,636		1,763,347		1,297,300		1,860,931		1,979,151
	1,194,403		612,894		182,910		193,927		508,178		457,710
	<u>17,787,645</u>		<u>15,424,073</u>		<u>15,091,085</u>		<u>14,905,978</u>		<u>37,917,075</u>		<u>19,235,865</u>
	2,885,089		3,214,050		3,698,752		3,285,626		3,272,074		3,529,042
	3,915,390		3,971,776		4,291,961		4,189,055		3,655,398		3,864,743
	1,223,307		1,640,327		1,894,539		1,698,918		3,309,606		3,303,480
	2,396,965		1,461,251		1,925,060		3,072,785		1,232,562		1,250,590
	430,589		449,830		477,395		410,875		529,767		732,743
	4,013,431		1,099,452		1,097,987		221,963		1,324,185		1,330,077
	184,495		192,110		496,994		278,408		85,000		85,000
	67,235		83,614		700,789		125,463		324,549		794,848
	<u>2,047,693</u>		<u>2,817,878</u>		<u>812,729</u>		<u>2,287,039</u>		<u>7,061,143</u>		<u>16,212,758</u>
	455,000		492,702		542,829		546,635		1,105,953		1,009,449
	169,669		167,025		159,135		149,957		1,001,058		1,095,373
	-		-		-		331,183		3,100		3,300
	<u>17,788,863</u>		<u>15,590,015</u>		<u>16,098,170</u>		<u>16,597,907</u>		<u>22,904,395</u>		<u>33,211,403</u>
	(1,218)		(165,942)		(1,007,085)		(1,691,929)		15,012,680		(13,975,538)
	1,339,529		1,480,625		2,086,032		1,781,361		1,988,180		1,966,866
	(1,341,663)		(1,505,777)		(2,179,465)		(1,811,361)		(2,081,995)		(2,052,521)
	-		-		-		22,800,000		-		-
	-		-		-		2,527,571		-		-
	-		95,826		107,000		-		146,044		477,026
	-		-		-		-		-		-
	-		-		-		34,437		-		-
	<u>793</u>		<u>-</u>		<u>209,801</u>		<u>7,043</u>		<u>-</u>		<u>-</u>
	(1,341)		70,674		223,368		25,339,051		52,229		391,371
\$	<u>(2,559)</u>	\$	<u>(95,268)</u>	\$	<u>(783,717)</u>	\$	<u>23,647,122</u>	\$	<u>15,064,909</u>	\$	<u>(13,584,167)</u>
	4.0%		5.2%		4.9%		4.9%		13.3%		12.4%

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

Tax Year	Fiscal Year	Total Assessed Property Value	Less Exemptions	Net Taxable Assessed Property Value
2009	2010	\$ 2,071,450,120	\$ 965,528,151	\$ 1,105,921,969
2010	2011	2,001,739,340	961,514,905	1,040,224,435
2011	2012	1,984,037,000	974,991,055	1,009,045,945
2012	2013	2,074,402,370	979,752,970	1,094,649,400
2013	2014	2,295,279,910	989,818,340	1,305,461,570
2014	2015	2,823,613,390	1,217,216,190	1,606,397,200
2015	2016	2,956,559,820	1,291,972,980	1,664,586,840
2016	2017	2,922,479,910	1,252,043,840	1,670,436,070
2017	2018	2,839,130,440	1,271,606,520	1,567,523,920
2018	2019	2,904,658,560	1,312,804,260	1,591,854,300

	Estimated Net Actual Taxable Value	Total Direct Tax Rate	Taxable Assessed Value as a Percentage of Actual Taxable Value
\$	1,105,921,969	0.42355	100.00%
	1,040,224,435	0.50065	100.00%
	1,009,045,945	0.54839	100.00%
	1,094,649,400	0.49824	100.00%
	1,305,461,570	0.46010	100.00%
	1,606,397,200	0.44564	100.00%
	1,664,586,840	0.47207	100.00%
	1,670,439,070	0.51792	100.00%
	1,567,523,920	0.68751	100.00%
	1,591,854,300	0.67105	100.00%

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			
		2010	2011	2012	2013
Bee County	100.00%				
General Prop Tax		\$0.29886	\$0.35503	\$0.39700	\$ 0.36850
Debt Rate		0.06750	0.07793	0.07561	0.05999
Special Rd Tax		0.05524	0.06539	0.07318	0.06477
Farm-to-Market		0.00195	0.00230	0.00260	0.00498
Total Direct		<u>\$0.42355</u>	<u>\$0.50065</u>	<u>\$0.54839</u>	<u>\$ 0.49824</u>
<u>Overlapping Governments</u>					
<u>Cities</u>					
City of Beeville	100.00%	\$0.58105	\$0.05484	\$0.49824	\$ 0.53270
<u>School Districts</u>					
Beeville ISD	100.00%	1.31806	1.29832	1.26553	1.25423
Pawnee ISD	86.78%	1.29102	1.29102	1.26910	1.07577
Skidmore-Tynan ISD	83.89%	1.27839	1.60512	1.55376	1.40225
Pettus ISD	96.77%	1.17009	1.17000	1.07515	1.04000
<u>Colleges</u>					
Coastal Bend College	100.00%	0.16800	0.16800	0.17067	1.25423
<u>Water Districts</u>					
Pettus MUD	100.00%	0.19000	0.19000	-	0.17000
Beeville Water Supply District	100.00%	0.14000	0.14000	0.19788	0.01702
Bee Groundwater Cons. District	100.00%	0.01180	0.01180	-	0.00400
<u>Fire Districts</u>					
Emergency Services District No. 1	100.00%	0.01275	0.01260	0.01260	0.01121
Emergency Services District No. 2	100.00%	0.03728	0.03728	0.03411	0.03411
Emergency Services District No. 3	100.00%	0.03102	0.03647	0.03922	0.03791
Emergency Services District No. 4	100.00%	0.01832	0.01832	0.01832	0.01832
Total Overlapping		<u>\$6.24778</u>	<u>\$6.03377</u>	<u>\$6.13458</u>	<u>\$ 6.85175</u>

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

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 0.34576	\$ 0.35113	\$ 0.37563	\$ 0.41451	\$ 0.47065	\$ 0.49423
0.05452	0.04175	0.04091	0.04086	0.15043	0.10927
0.05521	0.04871	0.05128	0.05779	0.06101	0.06284
0.00461	0.00405	0.00425	0.00476	0.00542	0.00471
<u>\$ 0.46010</u>	<u>\$ 0.44564</u>	<u>\$ 0.47207</u>	<u>\$ 0.51792</u>	<u>\$ 0.68751</u>	<u>\$ 0.67105</u>
\$ 0.44564	\$ 0.47207	\$ 0.51792	\$ 0.68751	\$ 0.62200	\$ 0.61284
1.25420	1.20540	1.20540	1.20540	1.20540	1.20540
1.08410	1.09410	1.18260	1.27200	1.24950	1.24950
1.46659	1.46070	1.48300	1.51880	1.51880	1.50880
1.04000	1.13560	1.23840	1.38500	1.38500	1.38500
0.17738	0.17738	0.18524	0.19570	0.19570	0.19194
0.17000	0.21000	0.17000	0.18500	0.18500	0.20190
0.08482	0.08190	-	-	-	-
0.00700	0.00600	0.00500	0.00500	0.00500	0.00475
0.01011	0.01130	0.01152	0.01238	0.01238	0.01262
0.02130	0.01751	0.01744	0.01919	0.01919	0.02075
0.03777	0.04134	0.04760	0.05000	0.02577	0.05390
0.01832	0.01922	0.02577	0.02577	0.05028	0.02378
<u>\$ 5.81723</u>	<u>\$ 5.93252</u>	<u>\$ 6.08989</u>	<u>\$ 6.56175</u>	<u>\$ 6.47402</u>	<u>\$ 6.47118</u>

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

Taxpayer	2019		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
TPL Southtex Processing Co.	\$ 122,525,330	1	11.08%
FL Rich Gas Services LP	77,623,060	2	7.02%
Marathon Oil Co.	61,711,570	3	5.58%
AEP Texas Central Company	46,772,000	4	4.23%
Pro Oilfield Services	45,309,980	5	4.10%
T2 Gas Utility	44,441,450	6	4.02%
Koch Pipeline Co. LP (Gathering)	33,216,070	7	3.00%
T-2 Gas Utility	25,246,220	8	2.28%
Pioneer Natural Resources	21,314,500	9	1.93%
Flint Hills Res. Corpus Christ	21,031,020	10	1.90%
Total	\$ 499,191,200		45.14%

Source: Bee County Tax Assessor/Collector

2010			
<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Walmart Stores Texas, LP	\$ 48,592,580	1	3.05%
Walmart Stores	26,321,840	2	1.65%
Beeville Investment Partners	25,562,590	3	1.61%
H. E. Butt Grocery Co.	21,206,110	4	1.33%
Enduring Resources LLC	14,718,780	5	0.92%
First National Bank of Beeville	14,513,930	6	0.91%
Dunn Howard L. Estates	13,069,210	7	0.82%
Aztec Chevrolet LLC	12,069,430	8	0.76%
Beeville Properties LLC	10,416,490	9	0.65%
SOTX Lodging Inc.	7,766,020	10	0.49%
Total	<u>\$ 194,236,980</u>		<u>12.20%</u>

BEE COUNTY, TEXAS
PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

	Fiscal Year			
	2010	2011	2012	2013
Levy for Maintenance and Operations (M&O):				
General Fund	\$ 3,594,002	\$ 3,919,076	\$ 3,932,503	\$ 3,995,798
Road Fund	661,949	722,413	691,203	638,038
Total M & O Levy	<u>\$ 4,255,951</u>	<u>\$ 4,641,489</u>	<u>\$ 4,623,706</u>	<u>\$ 4,633,836</u>
 Levy for LTRD	 \$ 23,745	 \$ 26,296	 \$ 54,027	 \$ 59,749
Levy for Debt Service (I&S):				
Debt Service	<u>761,089</u>	<u>774,677</u>	<u>733,413</u>	<u>630,064</u>
Total I & S Levy	<u>761,089</u>	<u>774,677</u>	<u>733,413</u>	<u>630,064</u>
 Total County Levy	 <u>\$ 5,040,785</u>	 <u>\$ 5,442,462</u>	 <u>\$ 5,411,146</u>	 <u>\$ 5,323,649</u>

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 5,645,327	\$ 6,214,793	\$ 6,289,131	\$ 6,733,643	\$ 7,275,231	\$ 7,777,121
782,476	853,600	858,575	938,789	849,005	988,840
<u>\$ 6,427,803</u>	<u>\$ 7,068,393</u>	<u>\$ 7,147,706</u>	<u>\$ 7,672,432</u>	<u>\$ 8,124,236</u>	<u>\$ 8,765,961</u>
\$ 66,055	\$ 72,815	\$ 71,157	\$ 77,325	\$ 83,944	\$ 74,116
670,670	680,982	684,952	663,764	2,214,883	1,719,455
<u>670,670</u>	<u>680,982</u>	<u>684,952</u>	<u>663,764</u>	<u>2,214,883</u>	<u>1,719,455</u>
<u>\$ 7,164,528</u>	<u>\$ 7,822,190</u>	<u>\$ 7,903,815</u>	<u>\$ 8,413,521</u>	<u>\$ 10,423,063</u>	<u>\$ 10,559,531</u>

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

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year*	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2010	\$ 5,040,785	\$ 4,950,051	98.2%	\$ 73,254	\$5,023,305	99.7%
2011	5,442,462	5,300,958	97.4%	123,799	5,424,757	99.7%
2012	5,411,146	5,319,157	98.3%	70,236	5,389,393	99.6%
2013	5,323,649	5,126,674	96.3%	178,413	5,305,087	99.7%
2014	7,164,528	6,906,605	96.4%	223,182	7,129,787	99.5%
2015	7,822,190	7,540,591	96.4%	245,008	7,785,599	99.5%
2016	7,903,815	7,666,701	97.0%	168,388	7,835,089	99.1%
2017	8,413,521	8,178,842	97.2%	179,790	8,358,632	99.3%
2018	10,423,063	10,119,895	97.1%	203,828	10,323,723	99.0%
2019	10,559,531	10,237,258	96.9%	-	10,237,258	96.9%

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

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

Fiscal Year	General Obligation Bonds	Capital Leases Payable	Total Gov. Act. Debt	Net Property Valuation	Ratio of Total Debt to Property Value	County Pop.	Total Debt per Capita	Total Debt to Personal Income
2010	\$7,365,000	\$ -	\$7,365,000	\$1,105,921,969	0.67%	32,487	227	1.5%
2011	6,985,000	-	6,985,000	1,040,224,435	0.67%	31,861	219	1.3%
2012	6,730,000	-	6,730,000	1,009,045,945	0.67%	32,095	210	1.2%
2013	6,280,000	-	6,280,000	1,094,649,400	0.57%	32,799	191	1.1%
2014	5,825,000	-	5,825,000	1,305,461,570	0.45%	31,861	183	1.1%
2015	5,365,000	63,124	5,428,124	1,606,397,200	0.34%	32,399	168	1.0%
2016	4,890,000	102,295	4,992,295	1,664,586,840	0.30%	31,921	156	0.9%
2017	29,737,571	35,660	29,773,231	1,670,436,070	1.78%	32,706	910	0.1%
2018	28,633,319	95,751	28,729,070	1,567,523,920	1.83%	32,563	882	0.1%
2019	27,634,067	478,328	28,112,395	1,591,854,300	1.77%	32,587	863	0.0%

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

Fiscal Year	General Obligation Bonds	Less Debt Service Funds	Net Bonded Debt	Estimated Actual Net Taxable Prop. Value	Ratio of Net Gen. Bonded Debt to Est. Prop. Value	Population	Net General Bonded Debt per Capita
2010	\$ 7,365,000	\$ 124,146	\$7,240,854	\$ 1,105,921,969	0.7%	32,487	223
2011	6,985,000	144,162	6,840,838	1,040,224,435	0.7%	31,861	215
2012	6,730,000	219,943	6,510,057	1,009,045,945	0.6%	32,631	200
2013	6,280,000	226,584	6,053,416	1,094,649,400	0.6%	32,799	185
2014	5,825,000	358,462	5,466,538	1,305,461,570	0.4%	31,861	172
2015	5,365,000	399,010	4,965,990	1,606,397,200	0.3%	32,399	153
2016	4,890,000	448,045	4,441,955	1,664,586,840	0.3%	31,921	139
2017	29,737,571	490,265	29,247,306	1,670,439,070	1.75%	32,706	894
2018	28,633,319	781,817	27,851,502	1,567,523,920	1.78%	32,563	855
2019	27,634,067	507,989	27,126,078	1,591,854,300	1.70%	32,587	832

BEE COUNTY, TEXAS
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
AS OF SEPTEMBER 30, 2019

Name of Governmental Unit	Fiscal Year End	General Obligation Debt Outstanding	Estimated Percent to Bee County	County Overlapping Tax Supported Debt
Bee County	09/30/19			
Governmental Activities:				
General Obligation Bonds		\$ 27,634,067	100.00%	\$ 27,634,067
Capital Leases		478,328	100.00%	478,328
Total Governmental Activities Debt		<u>28,112,395</u>	100.00%	<u>28,112,395</u>
Total Direct Debt		<u>28,112,395</u>		<u>28,112,395</u>
<u>Other Taxing Jurisdictions:</u>				
Cities				
Beeville	09/30/19	9,289,000	100.00%	9,289,000
School Districts				
Beeville ISD	09/30/19	12,949,686	100.00%	12,949,686
County-Line School Districts				
Mathis ISD	09/30/19	26,090,887	1.73%	383,536
Pawnee ISD	09/30/19	344,000	65.83%	1,777,792
Pettus ISD	09/30/19	27,715,000	79.35%	19,048,520
Skidmore-Tynan ISD	09/30/19	10,302,187	95.45%	9,999,303
Three Rivers ISD	09/30/19	25,355,000	96.00%	111,562
Refugio ISD	09/30/19	19,941,255	3.66%	448,678
Special Districts				
Coastal Bend College	09/30/19	<u>2,969,000</u>	100.00%	<u>2,969,000</u>
Total Overlapping Debt		<u>134,956,015</u>		<u>56,977,077</u>
Total Direct and Overlapping Debt		<u>\$ 163,068,410</u>		<u>\$ 85,089,472</u>

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

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

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

	Fiscal Year			
	2010	2011	2012	2013
Taxable Assessed Valuation	\$ 1,105,921,969	\$ 1,040,224,435	\$ 1,009,045,945	\$ 1,094,649,400
Limit on Amount Designated for Debt Service:				
25% of Taxable Assessed Valuation	x .25	x .25	x .25	x .25
Legal Maximum Debt Level	<u>\$ 276,480,492</u>	<u>\$ 260,056,109</u>	<u>\$ 252,261,486</u>	<u>\$ 273,662,350</u>
Amount of Debt Applicable to Limit	<u>\$ 7,365,000</u>	<u>\$ 6,985,000</u>	<u>\$ 6,730,000</u>	<u>\$ 6,280,000</u>
Legal Debt Margin	<u>\$ 269,115,492</u>	<u>\$ 253,071,109</u>	<u>\$ 245,531,486</u>	<u>\$ 267,382,350</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	2.66%	2.69%	2.67%	2.29%

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 1,305,461,570	\$ 1,606,397,200	\$ 1,664,586,840	\$ 1,670,439,070	\$ 1,567,523,920	\$ 1,591,854,300
x .25	x .25	x .25	x .25	x .25	x .25
<u>\$ 326,365,393</u>	<u>\$ 401,599,300</u>	<u>\$ 416,146,710</u>	<u>\$ 417,609,767.50</u>	<u>\$ 391,880,980</u>	<u>\$ 397,963,575</u>
<u>\$ 5,825,000</u>	<u>\$ 5,428,124</u>	<u>\$ 4,992,295</u>	<u>\$ 27,245,660</u>	<u>\$ 26,285,751</u>	<u>\$ 28,112,395</u>
<u>\$ 320,540,393</u>	<u>\$ 396,171,176</u>	<u>\$ 411,154,415</u>	<u>\$ 390,364,108</u>	<u>\$ 365,595,229</u>	<u>\$ 369,851,180</u>
1.78%	1.35%	1.20%	6.52%	6.71%	7.06%

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

	Fiscal Year			
	2010	2011	2012	2013
Population	32,487	31,861	32,631	32,799
Personal Income (millions)	\$ 495,654,159	\$ 548,295,949	\$ 561,546,879	\$ 564,437,991
Per Capita Personal Income	\$ 15,257	\$ 17,209	\$ 17,209	\$ 17,209
School Enrollment	4,759	4,896	4,790	4,780
Unemployment Rate	9.3%	9.1%	8.5%	7.0%

Source: bestplaces.net

Fiscal Year					
2014	2015	2016	2017	2018	2019
31,861	32,399	31,921	32,706	32,563	32,587
\$ 548,295,949	\$ 557,554,391	\$ 549,328,489	\$ 572,485,824	\$ 593,284,932	\$ 936,517,793
\$ 17,209	\$ 17,209	\$ 17,209	\$ 17,504	\$ 17,826	\$ 28,739
4,796	5,704	7,631	8,295	12,174	13,262
3.8%	4.0%	8.3%	6.1%	6.3%	6.4%

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

Employer	2019		
	Employees	Rank	Percentage of Total County Employment
TDCJ - Garza	1,536	1	15.77%
TDCJ - McConnell	602	2	6.18%
Beeville ISD	585	3	6.01%
Coastal Bend College	577	4	5.92%
Mathis ISD	301	5	3.09%
Refugio ISD	184	6	1.89%
Bee County	131	7	1.34%
Skidmore-Tynan ISD	129	8	1.32%
City of Beeville	122	9	1.25%
Three Rivers ISD	110	10	1.13%
Total	4,277		43.9%

Employer	2010		
	Employees	Rank	Percentage of Total County Employment
TDCJ - McConnell/Garza	1,610	1	Information not available
Beeville ISD	536	2	Information not available
Christus Spohn Hospital	297	3	Information not available
U. S. Army Aviation	296	4	Information not available
Walmart	250	5	Information not available
Coastal Bend College	250	6	Information not available
H. E. B. Grocery	175	7	Information not available
County of Bee	165	8	Information not available
Skidmore-Tynan ISD	150	9	Information not available
City of Beeville	118	10	Information not available
Total	3,847		

Source: Local employers

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

Function/Program	Full-Time Equivalent Employees as of Year End				
	2010	2011	2012	2013	2014
General Government	49	49	46	55	74
Public Safety	48	48	42	34	36
Judicial System	13	13	23	26	37
Highways and Streets	22	22	20	18	19
Public Facilities	5	5	7	10	17
Health and Welfare	96	96	100	89	0
Culture and Recreation	2	2	2	1	1
Conservation and development	2	2	1	1	0
Total	237	237	241	234	184

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

Full-Time Equivalent Employees as of Year End					
2015	2016	2017	2018	2019	
74	66	67	15	16	
57	62	56	68	78	
22	12	10	43	37	
18	23	30	32	28	
4	10	3	16	20	
3	1	0	1	2	
0	0	0	0	0	
1	3	2	3	3	
179	177	168	178	184	

BEE COUNTY, TEXAS
COURT OPERATING INDICATORS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2010	2011	2012	2013	2014
Administration of Justice					
JP Courts:					
Cases Filed	4,501	4,501	8,621	4,815	3,879
Cased Disposed	2,146	2,146	3,864	2,033	3,251
Cased Appealed	7	7	13	18	3
County Courts at Law:					
Civil:					
Cases Filed	-	-	-	-	-
Cased Disposed	-	-	-	-	-
Criminal:					
Cases Filed	-	-	-	-	-
Cased Disposed	-	-	-	-	-
District Courts:					
Civil:					
Cases Filed	-	-	-	-	284
Cased Disposed	-	-	-	-	163
Criminal:					
Cases Filed	-	-	-	-	206
Cased Disposed	-	-	-	-	85
Juvenile:					
Cases Filed	-	-	-	-	48
Cased Disposed	-	-	-	-	20

Source: JP Courts and District Clerk

Fiscal Year				
2015	2016	2017	2018	2019
4,181	5,096	9,078	10,168	9,262
2,607	3,628	2,981	3,399	3,304
8	9	2	6	4
-	-	-	-	408
-	-	-	-	5
-	-	-	-	2,740
-	-	-	-	589
363	243	788	1,086	692
308	182	688	340	739
232	235	799	883	841
198	128	228	297	247
37	29	240	212	378
2	-	21	17	-

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

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

Source: County Capital Assets Records

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