

BEE COUNTY, TEXAS  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2020

ISSUED BY:  
BEE COUNTY AUDITOR'S OFFICE



BEE COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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# **INTRODUCTORY SECTION**

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



## COUNTY OF BEE

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

March 22, 2021

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, 2020 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, 2020, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; testing the compliance of self-imposed policies, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Bee County's financial statements for the fiscal year ended September 30, 2020, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

### **Profile of Bee County**

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

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

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

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

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

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

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

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

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

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

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

## **Factors Affecting Financial Condition**

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

## **Local Economy**

Bee County experienced a slight increase to property values in 2019, resulting in a slight tax increase for the fiscal 2020-2021 budget in the I&S portion of our tax rate. Sales tax revenue decreased during the 2019-2020 fiscal year compared to the previous year. The local economy had slight growth, with most industry remaining in farming and ranching.

Beginning in March 2020, the County, like the rest of the world, began reacting to the spread of the novel coronavirus COVID-19, a global pandemic not experienced in recent times. The County implemented several measures tailored to respond to the pandemic, including the hiring of additional staff to disinfect County buildings and to conduct temperature checks at the entrances to certain County buildings. COVID-19 also impacted the County in the form of alternative working arrangements in several County offices, including those offices such as the Tax Office and the County Clerk's Office that routinely generate revenue for the County. Due to COVID-19 precautions the County jail also amended its procedures leading to the decrease in inmates for much of the second half of FY'20. COVID-19 also required additional technological expenditures to address alternative work processes as well as acquisition of personal protective equipment (PPE) for County employees. COVID-19 also impacted the completion of the new Law Enforcement Center, delaying progress to such degree that the project remains incomplete as the date of this letter. These COVID-19 delays, along with other business delays and cost overruns, have increased the cost of the new Law Enforcement Center which impacted our budget and reserve funds to some degree. COVID-19 also led to revisions in County policies with respect to employee leaves related to COVID-19 diagnoses; the County expanded its policies to allow greater coverage and flexibility to its employees battling the virus and during the last quarter of FY'20, numerous County employees had to take advantage of these more favorable leave policies due to contracting the virus, which increased costs to the County that the County would not have incurred but for such policy revisions.

Even in the midst of a pandemic, however, the County currently has seen some economic development in the area with multiple green energy projects kicking off and/or in process, 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 increases 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 declined to approve tax abatement in FY'20 to a green energy project by Dutch company Orsted. Bee County did approve a road use agreement with the company which will protect the quality and condition of county roads in the northwest quadrant of the County. Orsted is moving forward with development of the wind farm, which will increase the County tax rolls by several hundred million dollars, marginally reducing each county taxpayer's tax liability as a result.

In 2017, the County purchased Certificates of Obligation, Series 2017 with no opposition in the amount of \$25,000,000 for the purpose of building a new law enforcement center. This law enforcement center 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 was extended and did finally open early summer 2020. The existing Combination Tax and Revenue Certificates of Obligation, Series 2012 were refinanced and are now labeled Series 2020. Both the C.O's, Series 2017 and the new 2020 have been combined and amortized with the help of the County's financial advisor Victor Quiroga, Jr through Specialized Public Finance Inc. The certificates will be paid back over the next 30 years. State statutes limit the amount of debt a governmental entity may issue at 25 percent of its total assessment valuation of real property. The County is within its debt limits.

## Awards and Acknowledgements

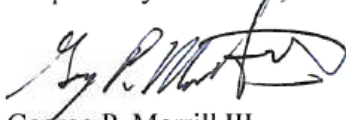
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bee County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2019. The Certificate of Achievement is a prestigious 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 Comprehensive Annual Financial Report, whose contents conform to program standards. The Comprehensive Annual Financial Report also 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-nine years (fiscal year ended 1991 through 2019). We believe the current report continues to conform to the Certificate of Achievement program requirements and is submitted to the GFOA.

The presentation of the Comprehensive Annual Financial Report 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  
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Presented to

**Bee County  
Texas**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

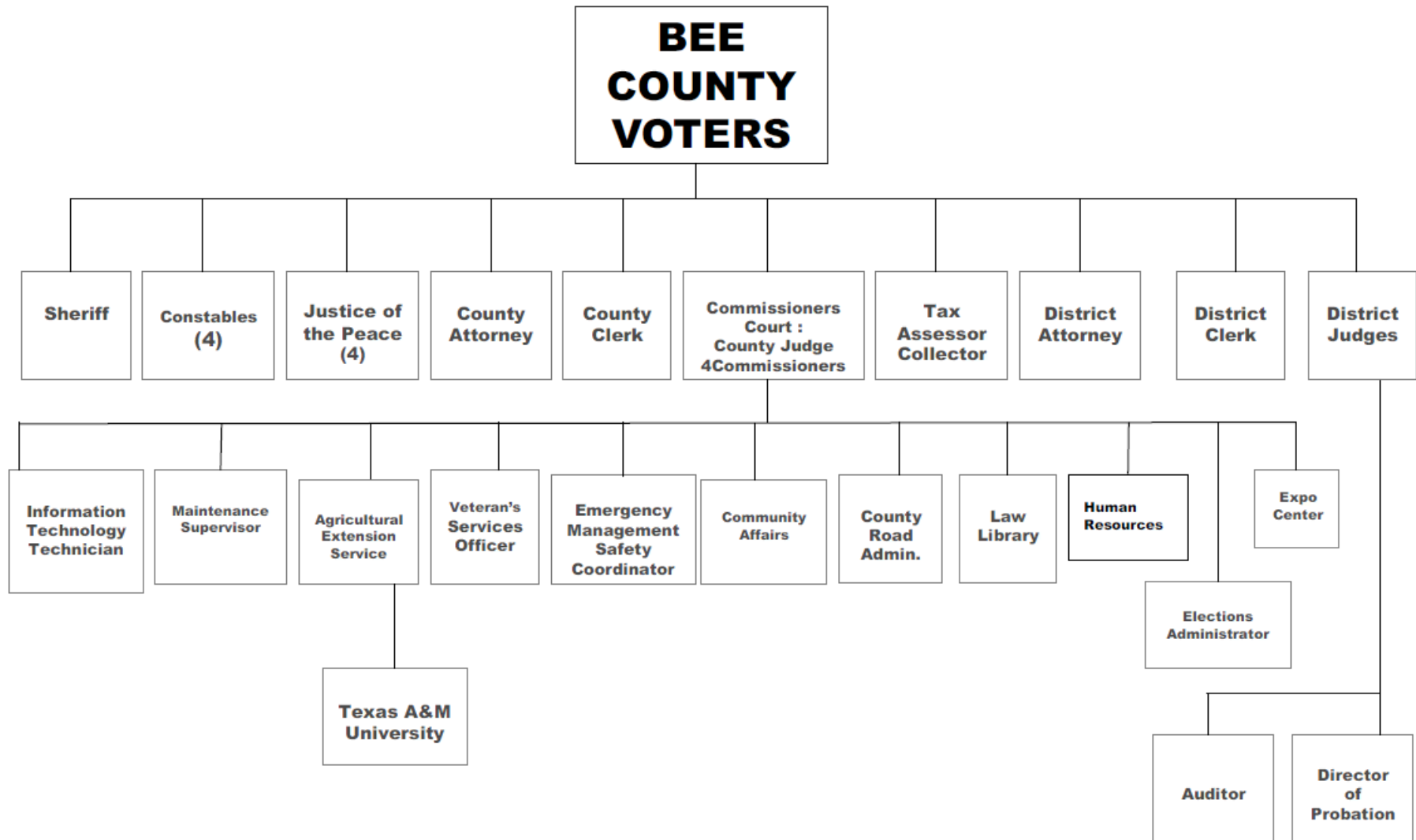
September 30, 2019

*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, 2020

DISTRICT COURT

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

Judge, 36<sup>th</sup> Judicial County  
Judge, 156<sup>th</sup> Judicial County  
Judge, 343<sup>rd</sup> Judicial County  
District Attorney  
District Clerk

COMMISSIONERS COURT

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

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

OTHER COUNTY OFFICIALS

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

Sheriff  
County Clerk  
Tax Assessor-Collector  
County Attorney  
County Auditor

JUSTICES OF THE PEACE

Susana Contreras  
Milton Showalter  
Abel Suniga  
Leticia Cantu

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

CONSTABLES

Johnny Saucedo  
Micaela Ochoa  
Kirk Delgado  
Ronnie Olivares

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

OTHER OFFICIALS

Raynaldo Gonzales  
Landen Gulick  
Johnny Carabajal  
Jason Woods  
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, 2020, 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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General Fund and each major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## ***Other Matters***

### *Required Supplementary Information*

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

### *Other Supplementary Information*

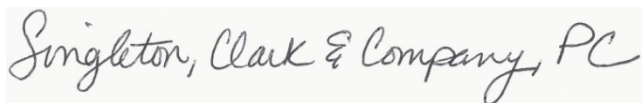
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of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

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

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

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting.



Singleton, Clark & Company, PC  
Cedar Park, Texas  
February 4, 2021

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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, 2020. 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 \$42,835,772 (*net position*). Of this amount, \$8,209,503 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 decreased by \$6,946 as a result of current year activities.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$11,820,809, a decrease of \$3,705,431 in comparison to the prior year. This decrease was primarily due to construction expenditures for the new jail from the Capital Projects Fund.
- 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 \$5,342,871 which represents 44% 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 36 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Bridge Fund, Healthcare Fund I, Healthcare Fund II, 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 \$42,835,772 at the close of the most recent fiscal year.

### Bee County, Texas Net Position

	Governmental Activities 2020	Governmental Activities 2019	Change
<b>ASSETS</b>			
Current & Other Assets	\$ 21,968,209	\$ 24,413,678	\$ (2,445,469)
Capital Assets	57,210,079	54,502,445	2,707,634
Total Assets	79,178,288	78,916,123	262,165
<b>DEFERRED OUTFLOWS</b>			
Deferred Outflows	440,650	1,956,757	(1,516,107)
<b>LIABILITIES</b>			
Current Liabilities	2,370,483	2,561,814	(191,331)
Long-term Liabilities	28,097,637	29,393,866	(1,296,229)
Total Liabilities	30,468,120	31,955,680	(1,487,560)
<b>DEFERRED INFLOWS</b>			
Deferred Inflows	6,315,046	6,074,482	240,564
<b>NET POSITION</b>			
Net Investment in Capital Assets, net of Related Debt	29,985,917	29,946,568	39,349
Restricted	4,640,352	5,405,788	(765,436)
Unrestricted	8,209,503	7,490,362	719,141
Total Net Position	\$ 42,835,772	\$ 42,842,718	\$ (6,946)

By far, the largest portion of the County's net position, \$29,985,917 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, \$4,640,352 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$8,209,503 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 decreased by \$6,946 to end the year with a net position of \$42,835,772. A summary of the changes in net position is shown below.

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

	Governmental Activities 2020	Governmental Activities 2019	Change
Revenues:			
Program Revenues:			
Charges for Services	\$ 3,159,147	\$ 3,351,349	\$ (192,202)
Operating Grants & Contributions	2,467,392	1,644,617	822,775
Capital Grants and Contributions	32,890	307,025	(274,135)
General Revenues:			
Property Taxes	11,475,609	10,635,750	839,859
General Sales and Use Taxes	1,642,748	1,966,068	(323,320)
Investment Earnings	697,094	934,540	(237,446)
Intergovernmental	-	27,509	(27,509)
Miscellaneous	816,930	457,710	359,220
Total Revenue	20,291,810	19,324,568	967,242
Expenses:			
General Government	4,475,293	4,398,667	76,626
Public Safety	5,201,657	4,670,609	531,048
Judicial System	4,391,196	4,048,116	343,080
Highways and Streets	1,495,271	1,521,747	(26,476)
Public Facilities	755,545	880,571	(125,026)
Health and Welfare	2,413,209	1,571,481	841,728
Culture and Recreation	99,307	109,343	(10,036)
Conservation and Development	468,286	943,057	(474,771)
Interest on Long-Term Debt	998,992	1,027,076	(28,084)
Total Expenses	20,298,756	19,170,667	1,128,089
Increase (Decrease) in Net Position	(6,946)	153,901	(160,847)
Net Position - Beginning	42,842,718	42,688,817	153,901
Net Position - Ending	\$ 42,835,772	\$ 42,842,718	\$ (6,946)

## 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, 2020, the County's governmental funds reported combined fund balances of \$11,820,809, a decrease of \$3,705,431 in comparison with the prior year. Approximately 45% of this amount, or \$5,342,871, 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 \$399,956, 2) restricted for particular purposes \$6,005,996, and 3) committed for particular purposes \$71,986.

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 \$5,342,871, while total fund balance increased to \$5,671,968. 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 46% of total General Fund expenditures.

The fund balance of the General Fund increased by \$434,017 during the current fiscal year. The increase was primarily due to the General Fund reporting higher than expected sales tax revenue and lower than expected expenditures during the year caused by some degree by decreased activities resulting from Covid-19 shutdowns.

The Road and Bridge Fund, a major fund, experienced a \$22,459 decrease in fund balance during the current fiscal year to end at \$149,324. The decrease in fund balance was mainly due to an initially budgeted deficit in the fund for the year of approximately \$100k but then ultimate savings through sales of assets.

The Healthcare Fund I, a major fund, reported a \$203,054 decrease in fund balance during the current fiscal year to end at \$4,435,800. The decrease in fund balance was mainly due to the Healthcare Fund I experiencing higher expenditures than were anticipated in the originally adopted budget.

The Healthcare Fund II, a major fund, reported an increase in fund balance of \$6,265 during the current fiscal year to end at \$6,265. 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 \$3,556,518 decrease in fund balance during the current fiscal year to end at \$0. The decrease in fund balance was the result of the usage of all remaining funds available for the project.

The Debt Service Fund, a major fund, reported a fund balance decrease of \$414,954, to end the year with a fund balance of \$93,035. This decrease was expected due to the adoption of a deficit budget for the year due to a decrease in the debt services tax rate from \$.10927 to \$.09581 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 \$77,767, reflecting an decrease of \$931. The Group Insurance Service Fund net position increased by \$102,302 to end at \$139,701. The moderate net position fluctuations in these funds were simply the result of operations.

### General Fund Budgetary Highlights

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

The original budget had to be amended for the close out of the New Jail Construction project. There were change orders submitted to the Commissioners Court from the construction side as well as the design side in the amount of \$540k. The other amendment that Bee County, along with the rest of the world had to navigate through financially, was the COVID-19 pandemic. We had to push forward about \$400k in expenses awaiting reimbursement from the State(TDEM).

### Capital Assets and Debt Administration

**Capital assets.** The County’s investment in capital assets for its governmental activities as of September 30, 2020, amounted to \$57,210,079 (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 5%.

### Capital Assets of Bee County, Texas

	Governmental Activities 2020	Governmental Activities 2019	Change
Land	\$ 312,892	\$ 312,892	\$ -
Construction in Progress	26,125,506	22,298,215	3,827,291
Buildings	36,760,135	36,607,050	153,085
Furniture and Equipment	6,567,093	5,982,938	584,155
Infrastructure	28,482,988	27,959,557	523,431
Total	98,248,614	93,160,652	5,087,962
Less Accumulated Depreciation	(41,038,535)	(38,658,207)	(2,380,328)
Capital assets, net of depreciation	\$ 57,210,079	\$ 54,502,445	\$ 2,707,634

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

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**Long-term Debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$26,672,724. The remainder of County long-term debt obligations consisted of capital leases and compensated absences.

**Outstanding Debt of Bee County, Texas**

	Governmental Activities 2020	Governmental Activities 2019	Change
General Obligation Bonds	\$ 2,690,000	\$ 3,410,000	\$ (720,000)
Certificates of Obligation Bonds	23,982,724	24,224,067	(241,343)
Capital Leases Payable	551,439	478,328	73,111
Compensated Absences	289,329	243,793	45,536
Total	<u>\$ 27,513,492</u>	<u>\$ 28,356,188</u>	<u>\$ (842,696)</u>

Long-term debt decreased overall by approximately 3% as a result of the County making scheduled debt payments during the year.

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

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

**Economic Factors and Next Year’s Budgets and Rates**

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

- The Commissioners Court did not want to raise taxes to help out our taxpayers that were already going to see increases by our other county entities. In order to stay at about the same tax rate M&O had to be decreased to raise the I&S rate. In FY'20 the I&S fund balance was used to help generate more for M&O to the tune of \$400k. In FY'21 the reverse had to happen to properly fund I&S.
- The Bee County Law Enforcement Center was officially opened with all inmates occupying the new facility. There are still issues plaguing the facility that mostly have to do with the HVAC system that is currently being remedied by our Construction Manager at Risk (CMR). There had to be a contingency dollar amount budgeted that the Commissioners Court agreed upon that ultimately had to come from our fund balance. This was added to our budget for the unforeseen expenses incurred for any additional work that would need to go into fixing these issues.
- The current COVID-19 pandemic that is still raging played a great part in our FY'21 budget. The vaccine rollout is an additional component that went into these plans as well. The Commissioners Court agreed on an amount for this purpose that had to dip into our fund balance, fortunately most of these expenses should be recovered through federal CARES money that pass through the state agency, Texas Department of Emergency Management (TDEM).
- 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, 2020

	Primary Governmental Activities
<b>ASSETS</b>	
Cash and Temporary Investments	\$ 6,046,343
Investments	6,659,472
Property Taxes Receivable	822,029
Allowance for Uncollectible Taxes	(82,203)
Accounts Receivable	1,104,527
Notes Receivable	5,509,705
Inventories	25,044
Deferred Expenses	428,872
Net Pension Asset	1,454,420
Capital Assets not Being Depreciated:	
Land	312,892
Construction in Progress	26,125,506
Capital Assets, Being Depreciated	
Buildings and Improvements	36,760,135
Infrastructure	28,482,988
Machinery, Equipment, and Vehicles	6,567,093
Accumulated Depreciation	(41,038,535)
Total Assets	79,178,288
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Plan Items	320,184
Other Post-Employment Benefit Items	120,466
Total Deferred Outflows of Resources	440,650
<b>LIABILITIES</b>	
Accounts Payable	739,442
Interest Payable	144,503
Accrued Salaries and Wages	252,160
Due to Others	1,195,943
Unearned Revenues	38,435
Long-Term Liabilities:	
Due within One Year	1,245,660
Due in more than One Year	26,267,832
Other Post-Employment Benefits Liability	584,145
Total Liabilities	30,468,120
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Long-Term Lease Receivable	5,509,705
Pension Plan Items	763,217
Other Post-Employment Benefit Items	42,124
Total Deferred Inflows of Resources	6,315,046
<b>NET POSITION</b>	
Net Investment in Capital Assets	29,985,917
Restricted for Health and Welfare	4,442,065
Restricted for Capital Projects	344
Restricted for Debt Service	93,035
Restricted for Roads and Bridges	104,908
Unrestricted	8,209,503
Total Net Position	\$ 42,835,772

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, 2020

Functions/Programs:	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
<b>Primary Government:</b>					
Governmental Activities:					
General Government	\$ 4,475,293	\$ 914,470	\$ 133,953	\$ -	\$ (3,426,870)
Public Safety	5,201,657	642,006	841,343	-	(3,718,308)
Judicial System	4,391,196	357,406	1,382,727	-	(2,651,063)
Highways and Streets	1,495,271	584,459	109,369	-	(801,443)
Public Facilities	755,545	19,720	-	-	(735,825)
Health and Welfare	2,413,209	574,252	-	-	(1,838,957)
Culture and Recreation	99,307	43,357	-	-	(55,950)
Conservation and Development	468,286	23,477	-	32,890	(411,919)
Debt Interest	998,992	-	-	-	(998,992)
Total Governmental Activities:	<u>\$ 20,298,756</u>	<u>\$ 3,159,147</u>	<u>\$ 2,467,392</u>	<u>\$ 32,890</u>	<u>(14,639,327)</u>
General Revenues:					
Property Taxes					11,475,609
General Sales and Use Taxes					1,642,748
Investment Income					697,094
Other Revenue					816,930
Total General Revenues					<u>14,632,381</u>
Change in Net Position					<u>(6,946)</u>
Net Position - Beginning					<u>42,842,718</u>
Net Position - Ending					<u>\$ 42,835,772</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, 2020

	<u>012</u>	<u>020</u>	<u>023</u>	<u>083</u>
	General Fund	Road & Bridge Fund	Healthcare Fund - I	Healthcare Fund - II
<b>ASSETS</b>				
Cash and Temporary Investments	\$ 2,238,811	\$ 246,848	\$ 544,967	\$ 124,933
Investments	2,951,994	3,326	3,700,070	2,050
Property Taxes Receivable	608,451	-	-	-
Allowance for Uncollectible Taxes	(60,845)	-	-	-
Accounts Receivable	836,238	44,530	-	-
Due from Other funds	380,895	-	217,779	105,376
Notes Receivable	-	-	2,269,698	3,240,007
Deferred Expenditures	329,097	44,416	-	-
<b>Total Assets</b>	<b>\$ 7,284,641</b>	<b>\$ 339,120</b>	<b>\$ 6,732,514</b>	<b>\$ 3,472,366</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 535,625	\$ 11,172	\$ 27,016	\$ 8,315
Accrued Salaries and Wages	206,796	28,624	-	-
Due to Other Funds	274,639	-	-	217,779
Due to Others	19,356	150,000	-	-
Unearned Revenues	28,651	-	-	-
<b>Total Liabilities</b>	<b>1,065,067</b>	<b>189,796</b>	<b>27,016</b>	<b>226,094</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows - Property Taxes	547,606	-	-	-
Deferred Inflows - Unavailable Revenue	-	-	2,269,698	3,240,007
<b>Total Deferred Inflows of Resources</b>	<b>547,606</b>	<b>-</b>	<b>2,269,698</b>	<b>3,240,007</b>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable:				
Deferred Expenditures	329,097	44,416	-	-
Restricted for:				
Health and Welfare	-	-	4,435,800	6,265
Roads and Bridges	-	104,908	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Other Purposes	-	-	-	-
Committed for:				
Other Purposes	-	-	-	-
Unassigned	5,342,871	-	-	-
<b>Total Fund Balances</b>	<b>5,671,968</b>	<b>149,324</b>	<b>4,435,800</b>	<b>6,265</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 7,284,641</b>	<b>\$ 339,120</b>	<b>\$ 6,732,514</b>	<b>\$ 3,472,366</b>

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
\$ 957,986	\$ 92,971	\$ 1,636,166	\$ 5,842,682
-	64	1,350	6,658,854
-	124,631	88,947	822,029
-	(12,463)	(8,895)	(82,203)
-	-	213,441	1,094,209
118,683	-	-	822,733
-	-	-	5,509,705
-	-	55,359	428,872
<u>\$ 1,076,669</u>	<u>\$ 205,203</u>	<u>\$ 1,986,368</u>	<u>\$ 21,096,881</u>
\$ 38,058	\$ -	\$ 97,083	\$ 717,269
-	-	16,740	252,160
-	-	318,291	810,709
1,038,611	-	-	1,207,967
-	-	9,784	38,435
<u>1,076,669</u>	<u>-</u>	<u>441,898</u>	<u>3,026,540</u>
-	112,168	80,053	739,827
-	-	-	5,509,705
<u>-</u>	<u>112,168</u>	<u>80,053</u>	<u>6,249,532</u>
-	-	26,443	399,956
-	-	-	4,442,065
-	-	-	104,908
-	93,035	-	93,035
-	-	344	344
-	-	1,365,644	1,365,644
-	-	71,986	71,986
-	-	-	5,342,871
<u>-</u>	<u>93,035</u>	<u>1,464,417</u>	<u>11,820,809</u>
<u>\$ 1,076,669</u>	<u>\$ 205,203</u>	<u>\$ 1,986,368</u>	<u>\$ 21,096,881</u>

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BEE COUNTY, TEXAS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020

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

Total Fund Balances - Governmental Funds	\$ 11,820,809
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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.	217,468
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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:

Governmental activities capital assets	\$ 98,248,614	
Less accumulated depreciation	(41,038,535)	57,210,079

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:

Current pension funding asset	1,454,420	
Deferred outflows related to pensions	320,184	
Deferred inflows related to pensions	(763,217)	
Other post-employment benefits liability	(584,145)	
Deferred outflows related to other post-employment benefits	120,466	
Deferred inflows related to other post-employment benefits	(42,124)	505,584

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.	739,827
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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:

Bonds payable	(26,983,384)	
Capital leases	(385,444)	
Compensated absences	(144,664)	(27,513,492)

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.	(144,503)
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Net Position of Governmental Activities	\$ 42,835,772
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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, 2020

	<u>012</u>	<u>020</u>	<u>023</u>	<u>083</u>
	General Fund	Road & Bridge Fund	Healthcare Fund - I	Healthcare Fund - II
<b>REVENUES</b>				
Property Taxes	\$ 8,556,986	\$ -	\$ -	\$ -
General Sales and Use Taxes	1,574,295	-	-	-
Fines, Fees, and Permits	242,259	592,421	-	-
Charges for Services	1,052,092	35,396	-	-
Rent and Lease Revenue	546,039	-	306,027	230,724
Investment Income	151,908	3,519	269,457	206,991
Intergovernmental Revenues	1,349,004	85,357	-	-
Other Revenue	189,240	5,068	-	7,439
Total Revenues	<u>13,661,823</u>	<u>721,761</u>	<u>575,484</u>	<u>445,154</u>
<b>EXPENDITURES</b>				
Current:				
General Government	3,501,163	-	-	-
Public Safety	4,175,564	-	-	-
Judicial System	2,582,480	-	-	-
Highways and Streets	-	1,268,385	-	-
Public Facilities	429,982	-	-	-
Health and Welfare	776,559	-	578,538	708,889
Culture and Recreation	85,000	-	-	-
Conservation and Development	366,124	-	-	-
Debt Service:				
Principal	48,661	44,888	-	-
Interest	1,574	3,067	-	-
Fees	-	-	-	-
Capital Outlay	97,097	882,884	-	-
Total Expenditures	<u>12,064,204</u>	<u>2,199,224</u>	<u>578,538</u>	<u>708,889</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>1,597,619</u>	<u>(1,477,463)</u>	<u>(3,054)</u>	<u>(263,735)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Bonds	-	-	-	-
Capital Leases Issued	-	226,670	-	-
Transfers In	353,319	1,166,828	-	270,000
Premium/Discount on Bonds	-	-	-	-
Sale of Capital Assets	-	61,506	-	-
Transfers Out	(1,516,921)	-	(200,000)	-
Other Uses	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,163,602)</u>	<u>1,455,004</u>	<u>(200,000)</u>	<u>270,000</u>
Net Change in Fund Balance	434,017	(22,459)	(203,054)	6,265
Fund Balance - Beginning	5,237,951	171,783	4,638,854	-
Fund Balance - Ending	<u>\$ 5,671,968</u>	<u>\$ 149,324</u>	<u>\$ 4,435,800</u>	<u>\$ 6,265</u>

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



<u>071</u>	<u>060</u>		
Jail Construction Fund	Debt Service Fund	Total Non- Major Funds	Total Governmental Funds
\$ -	\$ 1,588,081	\$ 1,168,043	\$ 11,313,110
-	-	68,453	1,642,748
-	-	-	834,680
-	-	154,189	1,241,677
-	-	-	1,082,790
37,439	11,188	16,592	697,094
-	-	1,065,921	2,500,282
-	-	553,677	755,424
<u>37,439</u>	<u>1,599,269</u>	<u>3,026,875</u>	<u>20,067,805</u>
-	70,316	215,754	3,787,233
-	-	244,042	4,419,606
-	-	1,139,247	3,721,727
-	-	-	1,268,385
104,293	-	109,765	644,040
-	-	-	2,063,986
-	-	-	85,000
-	-	32,889	399,013
-	950,000	60,011	1,103,560
-	1,017,838	17,130	1,039,609
-	2,690	-	2,690
4,108,862	-	384,341	5,473,184
<u>4,213,155</u>	<u>2,040,844</u>	<u>2,203,179</u>	<u>24,008,033</u>
<u>(4,175,716)</u>	<u>(441,575)</u>	<u>823,696</u>	<u>(3,940,228)</u>
-	2,690,000	-	2,690,000
-	-	-	226,670
619,198	-	534,507	2,943,852
-	267,909	-	267,909
-	-	-	61,506
-	-	(1,306,931)	(3,023,852)
-	(2,931,288)	-	(2,931,288)
<u>619,198</u>	<u>26,621</u>	<u>(772,424)</u>	<u>234,797</u>
(3,556,518)	(414,954)	51,272	(3,705,431)
<u>3,556,518</u>	<u>507,989</u>	<u>1,413,145</u>	<u>15,526,240</u>
<u>\$ -</u>	<u>\$ 93,035</u>	<u>\$ 1,464,417</u>	<u>\$ 11,820,809</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, 2020

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

Net Change in Fund Balances - Total Governmental Funds \$ (3,705,431)

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. 101,371

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	\$ 5,473,184	
Less current year depreciation	(2,758,589)	
Less current year related adjustments	64,670	2,779,265

Since capital assets are not recorded and depreciated in the governmental funds, any related gains or losses on disposals are also not recorded in the governmental funds. (71,631)

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	3,988,559	
Issuance of new long-term debt	(3,184,579)	
Amortization of premiums on long-term debt	84,252	
Change in long-term liabilities for compensated absences	(45,536)	842,696

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. 5,344

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 162,499

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	(89,289)	
Current year other post-employment benefits expense	(31,770)	(121,059)

Change in Net Position- Governmental Activities \$ (6,946)

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, 2020

	Budgeted Amounts		012 General Fund	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 8,772,000	\$ 8,772,000	\$ 8,556,986	\$ (215,014)
General Sales and Use Taxes	1,400,000	1,432,000	1,574,295	142,295
Fines, Fees, and Permits	260,500	257,500	242,259	(15,241)
Charges for Services	904,450	1,012,393	1,052,092	39,699
Rent and Lease Revenue	603,253	602,003	546,039	(55,964)
Investment Income	90,000	90,000	151,908	61,908
Intergovernmental Revenues	1,362,649	1,348,649	1,349,004	355
Other Revenue	188,543	159,378	189,240	29,862
Total Revenues	<u>13,581,395</u>	<u>13,673,923</u>	<u>13,661,823</u>	<u>(12,100)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	3,672,866	3,635,360	3,501,163	134,197
Public Safety	4,949,912	4,897,925	4,175,564	722,361
Judicial System	2,743,652	2,729,759	2,582,480	147,279
Public Facilities	442,111	463,619	429,982	33,637
Health and Welfare	587,752	804,552	776,559	27,993
Culture and Recreation	85,000	85,000	85,000	-
Conservation and Development	404,142	410,286	366,124	44,162
Debt Service:				
Principal	48,661	48,661	48,661	-
Interest	1,632	1,632	1,574	58
Capital Outlay	427,206	119,396	97,097	22,299
Total Expenditures	<u>13,362,934</u>	<u>13,196,190</u>	<u>12,064,204</u>	<u>1,131,986</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>218,461</u>	<u>477,733</u>	<u>1,597,619</u>	<u>1,119,886</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	351,353	351,353	353,319	1,966
Transfers Out	(869,814)	(1,505,886)	(1,516,921)	(11,035)
Total Other Financing Sources (Uses)	<u>(518,461)</u>	<u>(1,154,533)</u>	<u>(1,163,602)</u>	<u>(9,069)</u>
Net Change in Fund Balance	(300,000)	(676,800)	434,017	1,110,817
Fund Balance - Beginning	5,237,951	5,237,951	5,237,951	-
Fund Balance - Ending	<u>\$ 4,937,951</u>	<u>\$ 4,561,151</u>	<u>\$ 5,671,968</u>	<u>\$ 1,110,817</u>

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

BEE COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – ROAD & BRIDGE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		020 Road & Bridge Fund	Variance with Final Budget
	Original	Final	Actual	
	<b>REVENUES</b>			
Fines, Fees, and Permits	\$ 688,500	\$ 598,000	\$ 592,421	\$ (5,579)
Charges for Services	-	30,223	35,396	5,173
Investment Income	4,100	4,100	3,519	(581)
Other Revenue	6,700	4,886	5,068	182
Total Revenues	699,300	727,209	721,761	(5,448)
<b>EXPENDITURES</b>				
Current:				
Highways and Streets	1,829,191	1,318,420	1,268,385	50,035
Debt Service:				
Principal	109,790	101,290	44,888	56,402
Interest	3,067	3,067	3,067	-
Capital Outlay	253,751	881,875	882,884	(1,009)
Total Expenditures	2,195,799	2,304,652	2,199,224	105,428
Excess (Deficiency) of Revenue Over Expenditures	(1,496,499)	(1,577,443)	(1,477,463)	99,980
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Leases	246,251	246,251	226,670	(19,581)
Transfers In	1,147,500	1,166,738	1,166,828	90
Special Items	-	-	61,506	61,506
Total Other Financing Sources (Uses)	1,393,751	1,412,989	1,455,004	42,015
Net Change in Fund Balance	(102,748)	(164,454)	(22,459)	141,995
Fund Balance - Beginning	171,783	171,783	171,783	-
Fund Balance - Ending	\$ 69,035	\$ 7,329	\$ 149,324	\$ 141,995

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, 2020

	Budgeted Amounts		023 Healthcare Fund - I	Variance with Final Budget
	Original	Final	Actual	
	<b>REVENUES</b>			
Rent and Lease Revenue	\$ 306,027	\$ 306,027	\$ 306,027	\$ -
Investment Income	220,021	220,021	269,457	49,436
Total Revenues	<u>526,048</u>	<u>526,048</u>	<u>575,484</u>	<u>49,436</u>
<b>EXPENDITURES</b>				
Current:				
Health and Welfare	407,500	637,500	578,538	58,962
Total Expenditures	<u>407,500</u>	<u>637,500</u>	<u>578,538</u>	<u>58,962</u>
Excess (Deficiency) of Rev. Over Expenditures	<u>118,548</u>	<u>(111,452)</u>	<u>(3,054)</u>	<u>108,398</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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	(81,452)	(311,452)	(203,054)	108,398
Fund Balance - Beginning	4,638,854	4,638,854	4,638,854	-
Fund Balance - Ending	<u>\$ 4,557,402</u>	<u>\$ 4,327,402</u>	<u>\$ 4,435,800</u>	<u>\$ 108,398</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, 2020

	Budgeted Amounts		083 Healthcare Fund - II	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Rent and Lease Revenue	\$ 230,724	\$ 230,724	\$ 230,724	\$ -
Investment Income	205,834	205,834	206,991	1,157
Other Revenue	-	-	7,439	7,439
Total Revenues	<u>436,558</u>	<u>436,558</u>	<u>445,154</u>	<u>8,596</u>
<b>EXPENDITURES</b>				
Current:				
Health and Welfare	744,000	744,000	708,889	35,111
Total Expenditures	<u>744,000</u>	<u>744,000</u>	<u>708,889</u>	<u>35,111</u>
Excess (Deficiency) of Rev. Over Expenditures	<u>(307,442)</u>	<u>(307,442)</u>	<u>(263,735)</u>	<u>43,707</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	307,442	307,442	270,000	(37,442)
Total Other Financing Sources (Uses)	<u>307,442</u>	<u>307,442</u>	<u>270,000</u>	<u>(37,442)</u>
Net Change in Fund Balance	-	-	6,265	6,265
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,265</u>	<u>\$ 6,265</u>

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

BEE COUNTY, TEXAS  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2020

	Governmental Activities
	Internal Service Funds
<b>ASSETS</b>	
Cash and Temporary Investments	\$ 203,661
Investments	618
Accounts Receivable	10,318
Inventory	25,044
Total Assets	239,641
 <b>LIABILITIES</b>	
Accounts Payable	22,173
Total Liabilities	22,173
 <b>NET POSITION (DEFICITS)</b>	
Restricted for Participants	139,701
Unrestricted	77,767
Total Net Position	\$ 217,468

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, 2020

	Governmental Activities
	Internal Service Funds
<b>OPERATING REVENUES</b>	
Charges for Services	\$ 137,784
Other Revenue	1,860,258
Total Revenues	1,998,042
<b>OPERATING EXPENSES</b>	
Purchased Insurance	1,673,485
Supplies	300,948
Other Operating	3,579
Total Expenses	1,978,012
Operating Income/(Loss)	20,030
<b>NON-OPERATING REVENUES/(EXPENSES)</b>	
Investment Earnings	1,341
Transfers In	80,000
Total Non-Operating Revenues/(Expenses)	81,341
Change in Net Position	101,371
Net Position - Beginning	116,097
Net Position - Ending	\$ 217,468

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, 2020

	Governmental Activities
	Total
	Internal
	Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Received from User Charges	\$ 2,006,017
Cash Payments to Suppliers	(1,990,360)
Cash Payments for Other Operating Expenses	(3,579)
Net Cash Provided by (used for) Operating Activities	12,078
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers from Other Funds	80,000
Net Cash Provided by (Used for) Capital and Financing Activities	80,000
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of Investments	(5)
Interest on Investments	1,341
Net Cash Provided by Investing Activities	1,336
Net Increase (Decrease) in Cash and Cash Equivalents	93,414
Cash and Cash Equivalents - Beginning	110,247
Cash and Cash Equivalents - Ending	\$ 203,661
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:</b>	
Operating Income (Loss)	\$ 20,030
Adjustments to Reconcile to Cash Provided by (Used for) Operating Activities:	
(Increase) Decrease in Accounts Receivable	7,975
(Increase) Decrease in Inventories	(5,296)
(Decrease) Increase in Accounts Payable	(10,631)
Total Adjustments	(7,952)
Net Cash Provided by (Used for) Operating Activities	\$ 12,078

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, 2020

		<u>Fiduciary Funds</u>
		<u>Agency Funds</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$	2,263,567
Total Assets		<u>2,263,567</u>
 <b>LIABILITIES</b>		
Due to Others		<u>2,263,567</u>
Total Liabilities	\$	<u><u>2,263,567</u></u>

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

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NOTES TO THE FINANCIAL STATEMENTS

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BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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, 2020

**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 purchases.

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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, 2020

**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 Reporter Service Fund
Road & Bridge Operating Fund	Farm to Market Lateral Road Fund
Healthcare Fund I	County Clerk Records Management Fund
Healthcare Fund II	District Attorney Fund
Debt Service Fund	Abandoned Vehicle Fund
District Clerk Records & Preservation Fund	Law Library Fund
County Records Management Fund	County Hotel Occupancy Tax Fund
Election Equipment Fund	DA Pre-Trial Intervention Services Fund
Courthouse Security Fund	Technology Fund
Special Road Tax Fund	Child Abuse Prevention Fund
Fuel Farm Fund	County Attorney PTS/PTD Fund
Flexible Spending Fund	1874 Jail Restoration Project Fund
Capital Projects/New Jail	DA Pre-Trial Intervention Fund
District Clerk/AOG Child Support Fund	County Attorney Hotel Occupancy Check Fund
Group Health Insurance 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, 2020

**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, 2020

**I. Summary of significant accounting policies (continued)**

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

**4. Capital assets**

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

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

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

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

**5. Deferred outflows/inflows of resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net 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, 2020

**I. Summary of significant accounting policies (continued)**

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

**7. Fund balance flow assumptions**

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

**8. Fund balance policies**

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

**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, 2020

**I. Summary of significant accounting policies (continued)**

**H. Revenues and expenditures/expenses (continued)**

**2. Proprietary funds operating and nonoperating revenues and expenses**

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

**3. Property taxes**

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed taxable value of the property tax roll of January 1, 2019, upon which the levy for the 2019-2020 fiscal year was based, was \$1,671,612,441. 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, 2020, to finance the General Fund, Road & Bridge Fund, Debt Service Fund, and Farm to Market Lateral Road Fund operations were \$0.51625, \$0.06124, \$0.09581, and \$0.00452, respectively, for a total tax rate of \$0.67782 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 2019-2020 fiscal year was \$11,330,523. Tax collections on the current levy for the year ended September 30, 2020, 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, 2020

**I. Summary of significant accounting policies (continued)**

**H. Revenues and expenditures/expenses (continued)**

**4. Compensated absences (continued)**

Sick Leave

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

**5. Pensions and other post-employment benefits**

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

**II. Stewardship, compliance and accountability**

**A. Deficit fund equity**

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

**III. Detailed notes on all activities and funds**

**A. Cash deposits with financial institutions**

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. However, State law requires governmental entity deposits to be completely insured with FDIC and pledged securities coverage at all times. As of September 30, 2020, the County's combined bank balances were \$8,884,858, 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, 2020, 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	\$ 45,739	\$ 198,355	\$ -	\$ -	\$ 244,094
Taxable Bonds	-	6,406,097	-	-	6,406,097
TexPool Investment Pool	12,733	-	-	-	12,733
Total Investments	\$ 58,472	\$ 6,604,452	\$ -	\$ -	\$ 6,662,924

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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, 2020 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, 2020, 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, 2020

**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	\$ 608,451	\$ -	\$ -	\$ -	\$ 124,631	\$ 88,947	\$ 822,029
Accounts Receivable	836,238	44,530	-	-	-	213,441	1,094,209
Notes Receivable	-	-	2,269,698	3,240,007	-	-	5,509,705
Gross receivables	1,444,689	44,530	2,269,698	3,240,007	124,631	302,388	7,425,943
Allowance for Uncoll.	(60,845)	-	-	-	(12,463)	(8,895)	(82,203)
Net receivables	<u>\$ 1,383,844</u>	<u>\$ 44,530</u>	<u>\$ 2,269,698</u>	<u>\$ 3,240,007</u>	<u>\$ 112,168</u>	<u>\$ 293,493</u>	<u>\$ 7,343,740</u>

Proprietary Funds:

Receivables	Fuel Service
Accounts Receivable	\$ 10,318
Net Receivables	<u>\$ 10,318</u>

**D. Capital assets**

Capital assets activity for the year ended September 30, 2020, was as follows:

Governmental Activities:

	Balance 10/1/19	Increases	Decreases	Adjustments	Balance 9/30/20
Capital assets, not being depreciated:					
Land	\$ 312,892	\$ -	\$ -	\$ -	\$ 312,892
Construction-in-progress	22,298,215	3,827,291	-	-	26,125,506
Total capital assets, not being depreciated	<u>22,611,107</u>	<u>3,827,291</u>	<u>-</u>	<u>-</u>	<u>26,438,398</u>
Capital assets, being depreciated:					
Buildings and improvements	36,607,050	153,085	-	-	36,760,135
Machinery and equipment	5,982,938	969,376	(106,349)	(278,872)	6,567,093
Infrastructure	27,959,557	523,431	-	-	28,482,988
Total capital assets, being depreciated	<u>70,549,545</u>	<u>1,645,892</u>	<u>(106,349)</u>	<u>(278,872)</u>	<u>71,810,216</u>
Less accumulated depreciation for:					
Buildings and improvements	(15,548,988)	(913,695)	-	-	(16,462,683)
Machinery and equipment	(3,700,645)	(434,735)	34,718	343,543	(3,757,119)
Infrastructure	(19,408,574)	(1,410,159)	-	-	(20,818,733)
Total accumulated depreciation	<u>(38,658,207)</u>	<u>(2,758,589)</u>	<u>34,718</u>	<u>343,543</u>	<u>(41,038,535)</u>
Total capital assets being depreciated, net	<u>31,891,338</u>	<u>(1,112,697)</u>	<u>(71,631)</u>	<u>64,671</u>	<u>30,771,681</u>
Governmental activities capital assets, net	<u>\$ 54,502,445</u>	<u>\$ 2,714,594</u>	<u>\$ (71,631)</u>	<u>\$ 64,671</u>	<u>\$ 57,210,079</u>

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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	\$	637,465
Public Safety		743,907
Judicial System		626,440
Highways and Streets		213,494
Public Facilities		108,405
Health and Welfare		347,409
Culture and Recreation		14,307
Conservation and Development		67,162
Total Depreciation Expense - Governmental Activities	\$	<u>2,758,589</u>

**E. Accounts payable and accrued liabilities**

Accounts payable and accrued liabilities reported by governmental and proprietary funds at September 30, 2020, were as follows:

Governmental Funds:

	General Fund	Road & Bridge	Healthcare Fund I	Healthcare Fund II	Jail Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
Accounts Payable	\$ 535,625	\$ 11,172	\$ 27,016	\$ 8,315	\$ 38,058	\$ 97,083	\$ 717,269
Accrued Liabilities	206,796	28,624	-	-	-	16,740	252,160
Total	<u>\$ 742,421</u>	<u>\$ 39,796</u>	<u>\$ 27,016</u>	<u>\$ 8,315</u>	<u>\$ 38,058</u>	<u>\$ 113,823</u>	<u>\$ 969,429</u>

Proprietary Funds:

	Fuel Service Fund
Accounts Payable	<u>\$ 22,173</u>
Total	<u>\$ 22,173</u>

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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](http://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, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2018	12/31/2019
Number of inactive employees entitled to but not yet receiving benefits:	364	360
Number of active employees	170	189
Average monthly salary:*	\$ 2,665	\$ 2,719
Average age:*	48.18	47.17
Average length of service in years:*	10.10	9.50
<hr/>		
<b>Inactive Employees (or their Beneficiaries) Receiving Benefits</b>		
Number of benefit recipients:	127	135
Average monthly benefit:	\$ 827	\$ 865

\*Averages reported for active employees.

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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, 2019 and 2020.

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, 2019 and 2020.

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, 2019, 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, 2020

**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, 2019 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	8.10% (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	Bee County specific 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, 2020

**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	14.5%	5.20%
Private Equity	Cambridge Assoc. Global Priv. Eq. & Venture Cap. Index	20.0%	8.20%
Global Equities	MSCI World (net) Index	2.5%	5.50%
Int'l Equities-Developed Mkts	MSCI World Ex USA (net)	7.0%	5.20%
Int'l Equities-Emerging Mkts	MSCI Emerging Markets (net) Index	7.0%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.0%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.0%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.0%	7.16%
Distressed Debt	Cambridge Assoc. Distressed Securities Index	4.0%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.0%	4.50%
Master Limited Partnerships	Alerian MLP Index	2.0%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.0%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Composite Index	8.0%	2.30%
		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, 2020

**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	\$ 31,779,790	\$ 28,414,178	\$ 25,565,189
Fiduciary Net Position	29,868,598	29,868,598	29,868,598
Net Pension Liability/(Asset)	\$ 1,911,192	\$ (1,454,420)	\$ (4,303,409)

*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, 2018	\$ 26,951,288	\$ 26,345,248	\$ 606,040
Changes for the year:			
Service cost	677,484	-	677,484
Interest on total pension liability	2,178,140	-	2,178,140
Effect of plan changes	-	-	-
Effect of economic/demographic gains/losses	112,901	-	112,901
Effect of assump. changes or inputs	-	-	-
Refund of contributions	(173,327)	(173,327)	-
Benefit payments	(1,332,308)	(1,332,308)	-
Administrative expenses	-	(22,761)	22,761
Member contributions	-	423,743	(423,743)
Net investment income	-	4,327,186	(4,327,186)
Employer contributions	-	322,651	(322,651)
Other	-	(21,834)	21,834
Balances as of December 31, 2019	<u>\$ 28,414,178</u>	<u>\$ 29,868,598</u>	<u>\$ (1,454,420)</u>

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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, 2020, the County recognized pension expense of (\$89,289).

At September 30, 2020, 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	\$ 56,451	\$ -
Changes of assumptions	-	-
Net Difference between projected and actual investment earnings	-	763,217
Contributions made subsequent to the measurement date	263,733	-
Total	\$ 320,184	\$ 763,217

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
2020	\$ (138,747)
2021	(223,676)
2022	100,684
2023	(445,027)
2024	-
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, 2020

**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, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2018	12/31/2019
Number of inactive employees entitled to but not yet receiving benefits (1):	67	66
Number of active employees:	170	189
Average age of active employees:	48.18	47.17
Average length of service in years for active employees:	10.10	9.50
Inactive Employees Receiving Benefits (1)	-	-
Number of benefit recipients (1):	94	101

(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 2019. 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	2019	
	GTL Rate	Amount
Active Member GTL Benefit	0.21%	\$ 12,712
Retiree GTL Benefit	0.21%	12,712

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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>12/31/2018</u>	<u>12/31/2019</u>
Total OPEB Liability	\$431,638	\$584,145

*Actuarial Methods and Assumptions Used for Calculations*

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/demographic gains or losses	Straight -Line amortization over expected working life
Recognition of assumptions changes or inputs	Straight -Line amortization over expected working life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return	2.74%
	20-year Bond GO Index published by bondbuyer.com as of 12/26/19
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 TCERS GTL program is treated as an unfunded OPEB plan because the GTL trust covers both actives and retirees and the assets are not segregated for these groups. Under GASB 75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 2.74% based on the 20 Year Bond GO Index published by bondbuyer.com is used as of the measurement date of December 31, 2019.

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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 2.74%, 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, 1.74%, or 1-percentage-point higher, 3.74%, than the current rate:

	1% Decrease	Current	1% Increase
Discount Rate	1.74%	2.74%	3.74%
Total OPEB Liability	\$ 710,121	\$ 584,145	\$ 488,538

*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, 2018	\$ 431,638
Changes for the year:	
Service cost	14,296
Interest on total OPEB liability (1)	18,025
Changes in benefit terms (2)	-
Effect of economic/demographic experience	8,567
Effect of assumptions changes or inputs (3)	124,331
Benefit payments	(12,712)
Balances as of December 31, 2019	<u>\$ 584,145</u>

*OPEB Expense and Deferred Inflows and Outflows of Resources*

For the year ended September 30, 2020, the County recognized OPEB expense of (\$31,770).

At September 30, 2020, 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	\$ 6,425	\$ 15,960
Changes of assumptions	102,065	26,164
Net Difference between projected and actual investment earnings	-	-
Contributions made subsequent to the measurement date	11,976	-
Total	\$ 120,466	\$ 42,124

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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
2020	\$ 16,570
2021	16,573
2022	33,223
2023	-
2024	-
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, 2020

**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, 2020.

Year Ending September 30,	Hospital Building Lease	Hospital Improvement Lease-I	Hospital Improvement Lease-II	Total
2021	\$ 324,665	\$ 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	411,274	156,096	153,978	2,598,584
2026-2030	436,245	935,194	922,510	416,714
	<u>\$ 2,269,698</u>	<u>\$ 1,631,065</u>	<u>\$ 1,608,942</u>	<u>\$ 5,509,705</u>

**J. Long-Term Liabilities**

General Obligation Bonds

In fiscal year 2017, the County authorized \$22,800,000 in Certificates of Obligation, Series 2017, for the construction of a new County jail. Remaining principal installments range from \$445,000 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.

During the year the District issued \$2,690,000 of General Obligation Refunding Bonds, Series 2020, and received premium on the issue in the amount of \$267,909. The refunding was undertaken to obtain a more favorable average interest rate and as a result reduce overall future debt service payments. The transaction resulted in a net present value savings of \$174,721.

Details of long-term debt obligations outstanding at September 30, 2020 are as follows:

Governmental Activities:

Type	Fiscal Year Issue	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/20
<b>Bonds Payable</b>					
Certificates of Obligation, Series 2017	2017	22,800,000	4.0%-5.0%	2047	\$ 21,440,000
Gen. Obligation Refunding Bonds, Series 2020	2020	2,690,000	2.0%-5.0%	2025	2,690,000
Total Bonds Payable					<u>\$ 24,130,000</u>
<b>Capital Leases Payable</b>					
Capital Lease - Southside Bank	2019	138,643	3.36%	2021	\$ 46,396
Capital Lease - Government Capital Corp.	2019	338,383	4.25%	2024	278,373
Capital Lease - Spirit of Texas Bank	2020	226,670	2.75%	2024	226,670
Total Capital Leases Payable					<u>\$ 551,439</u>

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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, 2020 are as follows:

Governmental Activities:

Description	Balance 10/1/19	Additions	Deletions	Balance 9/30/20	Due in One Year
<b>Bonds Payable</b>					
General Oblig. Ref. Bonds, Series 2012	\$ 3,410,000	\$ -	\$ (3,410,000)	\$ -	\$ -
Certificates of Obligation, Series 2017	21,865,000	-	(425,000)	21,440,000	445,000
General Oblig. Ref. Bonds, Series 2020	-	2,690,000	-	2,690,000	490,000
Premium on Issuance of Bonds	2,359,067	267,909	(84,252)	2,542,724	-
<b>Total Bonds Payable</b>	<b>27,634,067</b>	<b>2,957,909</b>	<b>(3,919,252)</b>	<b>26,672,724</b>	<b>935,000</b>
<b>Capital Leases Payable</b>					
Capital Lease - Welch State Bank	48,661	-	(48,661)	-	-
Capital Lease - Southside Bank	91,284	-	(44,888)	46,396	46,396
Capital Lease - Government Capital Corp.	338,383	-	(60,010)	278,373	65,310
Capital Lease - Spirit of Texas Bank	-	226,670	-	226,670	54,289
<b>Total Capital Leases</b>	<b>478,328</b>	<b>226,670</b>	<b>(153,559)</b>	<b>551,439</b>	<b>165,995</b>
<b>Other Long-Term Debt</b>					
Compensated Absences	243,793	289,329	(243,793)	289,329	144,665
<b>Total Other Long-Term Debt</b>	<b>243,793</b>	<b>289,329</b>	<b>(243,793)</b>	<b>289,329</b>	<b>144,665</b>
<b>Gov. Activities Long-term Liabilities</b>	<b>\$ 28,356,188</b>	<b>\$ 3,473,908</b>	<b>\$ (4,316,604)</b>	<b>\$ 27,513,492</b>	<b>\$ 1,245,660</b>

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, 2020

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

**J. Long-Term Liabilities (continued)**

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

Year Ended September 30,	Governmental Activities				Total	
	Bonds Payable		Capital Leases		Governmental Activities	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 935,000	\$ 1,053,192	\$ 165,995	\$ 19,796	\$ 1,100,995	\$ 1,072,988
2022	975,000	1,007,800	123,975	13,861	1,098,975	1,021,661
2023	1,020,000	959,050	128,427	9,409	1,148,427	968,459
2024	1,070,000	912,900	133,041	4,796	1,203,041	917,696
2025	1,110,000	870,100	-	-	1,110,000	870,100
2026-2030	2,960,000	3,959,600	-	-	2,960,000	3,959,600
2031-2035	3,595,000	3,318,400	-	-	3,595,000	3,318,400
2036-2040	4,405,000	2,512,350	-	-	4,405,000	2,512,350
2041-2045	5,490,000	1,425,050	-	-	5,490,000	1,425,050
2046-2047	2,570,000	194,250	-	-	2,570,000	194,250
Totals	\$24,130,000	\$16,212,692	\$ 551,438	\$ 47,862	\$24,681,438	\$16,260,554

**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, 2020

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

**L. Interfund Receivables and Payables**

The composition of interfund balances as of September 30, 2020 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	General Fund-Claims	\$ 50,580
	Border Star Fund	70,014
	Border Patrol Initiative Fund	85,463
	Sheriff Office Equipment Grant Fund	85,910
	Border Prosecution Fund	71,854
	Flexible Spending Fund	12,025
	Election Equipment Fund	5,050
Total General Fund		<u>380,896</u>
Healthcare Fund - I	Healthcare Fund - II	217,779
New Jail Fund	General Fund	118,683
Healthcare Fund - II	General Fund	105,376
Total		<u><u>\$ 822,734</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, 2020 is as follows:

	Transfer in to:					Proprietary	Total
	Governmental Funds						
Transfer out from:	General Fund	Road & Bridge	Healthcare Fund - II	Jail Const. Fund	Nonmaj. Gov. funds	Internal Svc. Funds	
General Fund	\$ -	\$ 36,328	\$ 270,000	\$ 619,198	\$ 523,412	\$ 80,000	\$ 1,528,938
Nonmajor Gov. Funds	353,319	1,130,500	-	-	11,095	-	1,494,914
Total	<u>\$ 353,319</u>	<u>\$ 1,166,828</u>	<u>\$ 270,000</u>	<u>\$ 619,198</u>	<u>\$ 534,507</u>	<u>\$ 80,000</u>	<u>\$ 3,023,852</u>

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**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, 2020**

	Measurement Date					
	2014	2015	2016	2017	2018	2019
<b>Total Pension Liability</b>						
Service Cost	\$ 789,550	\$ 634,623	\$ 795,927	\$ 736,472	\$ 697,372	\$ 677,484
Interest on Total Pension Liability	1,767,325	1,806,467	1,873,652	2,002,795	2,097,065	2,178,140
Effect of Plan Changes	-	(98,151)	-	-	-	-
Effect of Assumption Changes or Inputs	-	(449,565)	-	(227,347)	-	-
Effect of Economic/Dem. (Gains)/Losses	(771,138)	232,713	(122,722)	96,232	(306,933)	112,902
Benefit Payments/Refunds of Contri.	(1,191,612)	(1,397,431)	(1,218,583)	(1,382,117)	(1,429,250)	(1,505,636)
<b>Net Change in Total Pension Liability</b>	<b>594,125</b>	<b>728,656</b>	<b>1,328,274</b>	<b>1,226,035</b>	<b>1,058,254</b>	<b>1,462,890</b>
Total Pension Liability, Beginning	22,015,944	22,610,069	23,338,725	24,666,999	25,893,034	26,951,288
Total Pension Liability, Ending (a)	22,610,069	23,338,725	24,666,999	25,893,034	26,951,288	28,414,178
<b>Fiduciary Net Position</b>						
Employer Contributions	\$ 434,656	\$ 381,493	\$ 322,317	\$ 315,105	\$ 332,507	\$ 322,651
Member Contributions	405,139	405,671	383,063	397,431	401,305	423,743
Investment Income Net of Investment Exp.	1,545,239	(92,077)	1,739,024	3,595,115	521,983	4,327,186
Benefit Payments/Refunds of Contributions	(1,191,612)	(1,397,431)	(1,218,583)	(1,382,117)	(1,429,250)	(1,505,635)
Administrative Expenses	(18,192)	(17,146)	(18,889)	(18,356)	(21,161)	(22,761)
Other	(46,992)	43,836	16,805	(9,147)	(17,946)	(21,833)
<b>Net Change in Fiduciary Net Position</b>	<b>1,128,238</b>	<b>(675,654)</b>	<b>1,223,737</b>	<b>2,898,031</b>	<b>(212,562)</b>	<b>3,523,350</b>
Fiduciary Net Position, Beginning	23,027,425	24,155,663	23,480,009	24,703,746	27,601,777	26,345,248
Fiduciary Net Position, Ending (b)	\$ 24,155,663	\$ 23,480,009	\$ 24,703,746	\$ 27,601,777	\$ 27,389,215	\$ 29,868,598
<b>Net Pension Liability/(Asset), Ending = (a) - (b)</b>	<b>\$ (1,545,594)</b>	<b>\$ (141,284)</b>	<b>\$ (36,747)</b>	<b>\$ (1,708,743)</b>	<b>\$ (437,927)</b>	<b>\$ (1,454,420)</b>
Fiduciary Net Position as a % of Total Pension Liab.	106.84%	100.61%	100.15%	106.60%	101.62%	105.12%
Pension Covered Payroll	\$ 5,787,594	\$ 5,536,927	\$ 5,472,325	\$ 5,677,579	\$ 5,732,922	\$ 6,053,468
Net Pension Liability as a % of Covered Payroll	-26.71%	-2.55%	-0.67%	-30.1%	-7.6%	-24.0%



BEE COUNTY, TEXAS  
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS  
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

*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	17.5 years (based on contribution rate calculated in 12/31/2019 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 2019: 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, 2020

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

BEE COUNTY, TEXAS  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 RETIREE GROUP TERM LIFE PROGRAM  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

*Only three 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, 2020

	012			Variance With Final Budget
	General Fund		Actual	
	Budgeted Amounts	Final		
	Original	Final	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 8,772,000	\$ 8,772,000	\$ 8,556,986	\$ (215,014)
General Sales and Use Taxes	1,400,000	1,432,000	1,574,295	142,295
Fines, Fees, and Permits	260,500	257,500	242,259	(15,241)
Charges for Services	904,450	1,012,393	1,052,092	39,699
Rent and Lease Revenue	603,253	602,003	546,039	(55,964)
Investment Income	90,000	90,000	151,908	61,908
Intergovernmental Revenues	1,362,649	1,348,649	1,349,004	355
Other Revenue	188,543	159,378	189,240	29,862
Total Revenues	<u>13,581,395</u>	<u>13,673,923</u>	<u>13,661,823</u>	<u>(12,100)</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Commissioners Court	456,453	456,453	452,997	3,456
County Clerk	346,007	339,750	335,597	4,153
Veterans Service	50,894	50,794	49,289	1,505
Risk Management	16,676	11,179	9,915	1,264
Non-Departmental	601,131	568,575	582,900	(14,325)
Human Resources	122,319	122,069	117,367	4,702
Information Technology	145,475	144,475	135,375	9,100
District Clerk	360,396	359,896	345,653	14,243
County Attorney	282,420	280,420	267,303	13,117
Elections Administrator	169,349	180,666	160,494	20,172
County Auditor	431,890	431,890	414,153	17,737
Motor Vehicle Registration	215,876	214,116	196,293	17,823
Tax Assessor/Collector	236,620	237,717	217,630	20,087
Appraisal District	237,360	237,360	216,197	21,163
Total General Government	<u>3,672,866</u>	<u>3,635,360</u>	<u>3,501,163</u>	<u>134,197</u>
Public Safety:				
Emergency Management	105,045	394,824	85,735	309,089
Constable - Pct. #1	19,284	19,066	18,496	570
Constable - Pct. #2	21,708	24,180	24,029	151
Constable - Pct. #3	23,923	20,752	20,555	197
Constable - Pct. #4	21,608	13,073	12,615	458
911 Addressing	32,305	32,305	31,830	475
Sheriff's Department	1,986,165	1,861,247	1,807,791	53,456
Correctional Facility	2,687,365	2,480,198	2,127,251	352,947
Highway Patrol	40,209	39,980	38,584	1,396
Highway Patrol License and Weight	12,300	12,300	8,678	3,622
Total Public Safety	<u>4,949,912</u>	<u>4,897,925</u>	<u>4,175,564</u>	<u>722,361</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, 2020

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Judicial System:</b>				
County Court	66,516	65,516	56,858	8,658
District Court	1,810,463	1,795,163	1,697,186	97,977
Justice of the Peace - Pct. #3	139,483	139,483	136,703	2,780
Justice of the Peace - Pct. #1	111,261	111,261	108,804	2,457
Justice of the Peace - Pct. #2	112,268	113,401	97,541	15,860
Justice of the Peace - Pct. #4	115,612	115,612	109,579	6,033
Victims Assistance	71,943	73,217	72,336	881
Juvenile Board	62,436	62,436	49,803	12,633
Probation	253,670	253,670	253,670	-
Total Judicial System	2,743,652	2,729,759	2,582,480	147,279
<b>Public Facilities:</b>				
County Courthouse	79,000	90,445	87,792	2,653
Elections Building	4,300	4,300	3,610	690
Probation Buildings	24,000	26,000	20,173	5,827
Maintenance and Custodial	305,511	304,352	282,179	22,173
Courthouse Annex	9,000	10,922	10,655	267
Justice Center	16,300	16,300	15,243	1,057
Dougherty Building	-	7,300	7,054	246
Old Jail	4,000	4,000	3,276	724
Total Public Facilities	442,111	463,619	429,982	33,637
<b>Health and Welfare:</b>				
Community Affairs	119,440	153,440	147,252	6,188
Waste Management	269,669	389,469	373,983	15,486
Public Assistance	198,643	261,643	255,324	6,319
Total Health and Welfare	587,752	804,552	776,559	27,993
<b>Culture and Recreation:</b>				
County Library	85,000	85,000	85,000	-
Total Culture and Recreation	85,000	85,000	85,000	-
<b>Conservation and Development:</b>				
Economic Development	55,000	54,000	50,814	3,186
AgriLife Extension Office	90,827	90,827	76,192	14,635
Bee County Expo Center	258,315	265,459	239,118	26,341
Total Conservation and Dev.	404,142	410,286	366,124	44,162

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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, 2020

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Debt Service:				
Principal	48,661	48,661	48,661	-
Interest	1,632	1,632	1,574	58
Total Debt Service	<u>50,293</u>	<u>50,293</u>	<u>50,235</u>	<u>58</u>
Capital Outlay:				
Buildings and Improvements	427,206	26,567	26,567	-
Equipment	-	92,829	70,530	22,299
Total Capital Outlay	<u>427,206</u>	<u>119,396</u>	<u>97,097</u>	<u>22,299</u>
Total Expenditures	<u>13,362,934</u>	<u>13,196,190</u>	<u>12,064,204</u>	<u>1,131,986</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>218,461</u>	<u>477,733</u>	<u>1,597,619</u>	<u>(1,144,086)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Other Sources:				
Transfers In	351,353	351,353	353,319	1,966
Other Uses:				
Transfers Out	(869,814)	(1,505,886)	(1,516,921)	11,035
Total Other Financing Sources (Uses)	<u>(518,461)</u>	<u>(1,154,533)</u>	<u>(1,163,602)</u>	<u>2,318,135</u>
Net Change in Fund Balances	<u>(300,000)</u>	<u>(676,800)</u>	<u>434,017</u>	<u>1,110,817</u>
Fund Balance - Beginning	<u>5,237,951</u>	<u>5,237,951</u>	<u>5,237,951</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 4,937,951</u>	<u>\$ 4,561,151</u>	<u>\$ 5,671,968</u>	<u>\$ 1,110,817</u>

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## Description of Nonmajor Governmental Funds

### Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Technology Fund - accounts for grant proceeds for technology enhancements.

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

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

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

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

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

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

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

### **Debt Service Fund**

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

### **Capital Projects Funds**

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

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

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

BEE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

	<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
<b>ASSETS</b>						
Cash and Temporary Investments	\$ 18,241	\$ 272,825	\$ 30,050	\$ 10,995	\$ 35,786	\$ 15,265
Investments	-	137	-	34	-	-
Property Taxes Receivable	-	-	-	-	83,168	-
Allowance for Uncollectible Taxes	-	-	-	-	(8,317)	-
Accounts Receivable	473	5,918	-	1,245	-	267
Deferred Expenditures	-	659	149	4,473	-	-
Total Assets	<u>\$ 18,714</u>	<u>\$ 279,539</u>	<u>\$ 30,199</u>	<u>\$ 16,747</u>	<u>\$ 110,637</u>	<u>\$ 15,532</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ -	\$ 3,722	\$ 4,404	\$ 36	\$ -	\$ -
Accrued Salaries and Wages	-	659	-	2,968	-	-
Due to Other Funds	-	-	5,050	-	-	-
Unearned Revenues	-	-	3,000	-	-	-
Total Liabilities	<u>-</u>	<u>4,381</u>	<u>12,454</u>	<u>3,004</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Inflows - Property Taxes	-	-	-	-	74,852	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,852</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Deferred Expenditures	-	659	149	4,473	-	-
Restricted for:						
Capital Projects	-	-	-	-	-	-
Other Purposes	18,714	274,499	17,596	9,270	35,785	-
Committed for:						
Other Purposes	-	-	-	-	-	15,532
Total Fund Balances	<u>18,714</u>	<u>275,158</u>	<u>17,745</u>	<u>13,743</u>	<u>35,785</u>	<u>15,532</u>
Total Liabilities and Fund Balances	<u>\$ 18,714</u>	<u>\$ 279,539</u>	<u>\$ 30,199</u>	<u>\$ 16,747</u>	<u>\$ 110,637</u>	<u>\$ 15,532</u>

025	026	027	069	029	030	031	032	047
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	Operation Stonegarden Grant	Law Library Fund
\$ 587	\$ 10,345	\$ 177,387	\$ 8,520	\$ 62,528	\$ 28,007	\$ 35,717	\$ 30,440	\$ 90,070
21	532	-	-	-	9	-	-	237
5,779	-	-	-	-	-	-	-	-
(578)	-	-	-	-	-	-	-	-
-	397	27,500	-	7,486	29,511	49,746	35,910	953
-	-	16,127	-	-	-	-	19,560	-
<u>\$ 5,809</u>	<u>\$ 11,274</u>	<u>\$ 221,014</u>	<u>\$ 8,520</u>	<u>\$ 70,014</u>	<u>\$ 57,527</u>	<u>\$ 85,463</u>	<u>\$ 85,910</u>	<u>\$ 91,260</u>
\$ -	\$ -	\$ 737	\$ -	\$ -	\$ 1,073	\$ -	\$ -	\$ -
-	-	13,113	-	-	-	-	-	-
-	-	-	-	70,014	-	85,463	85,910	-
-	-	-	-	-	-	-	-	-
-	-	13,850	-	70,014	1,073	85,463	85,910	-
5,201	-	-	-	-	-	-	-	-
<u>5,201</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	16,127	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
608	11,274	191,037	8,520	-	-	-	-	91,260
-	-	-	-	-	56,454	-	-	-
<u>608</u>	<u>11,274</u>	<u>207,164</u>	<u>8,520</u>	<u>-</u>	<u>56,454</u>	<u>-</u>	<u>-</u>	<u>91,260</u>
<u>\$ 5,809</u>	<u>\$ 11,274</u>	<u>\$ 221,014</u>	<u>\$ 8,520</u>	<u>\$ 70,014</u>	<u>\$ 57,527</u>	<u>\$ 85,463</u>	<u>\$ 85,910</u>	<u>\$ 91,260</u>

BEE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2020

	<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
<b>ASSETS</b>						
Cash and Temporary Investments	\$ 33,738	\$ 103	\$ 18,573	\$ 34,785	\$ 14,768	\$ 26,505
Investments	-	-	105	-	-	-
Property Taxes Receivable	-	-	-	-	-	-
Allowance for Uncollectible Taxes	-	-	-	-	-	-
Accounts Receivable	17,556	-	481	-	-	35,998
Deferred Expenditures	-	-	-	-	-	9,356
Total Assets	<u>\$ 51,294</u>	<u>\$ 103</u>	<u>\$ 19,159</u>	<u>\$ 34,785</u>	<u>\$ 14,768</u>	<u>\$ 71,859</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Salaries and Wages	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	71,854
Unearned Revenues	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,854</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Inflows - Property Taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Deferred Expenditures	-	-	-	-	-	-
Restricted for:						
Capital Projects	-	-	-	-	-	-
Other Purposes	51,294	103	19,159	34,785	14,768	5
Committed for:						
Other Purposes	-	-	-	-	-	-
Total Fund Balances	<u>51,294</u>	<u>103</u>	<u>19,159</u>	<u>34,785</u>	<u>14,768</u>	<u>5</u>
Total Liabilities and Fund Balances	<u>\$ 51,294</u>	<u>\$ 103</u>	<u>\$ 19,159</u>	<u>\$ 34,785</u>	<u>\$ 14,768</u>	<u>\$ 71,859</u>



<i>091</i>	<i>092</i>	<i>098</i>	<i>100</i>	<i>106</i>	<i>035</i>	<i>077</i>	<i>073</i>	<i>101</i>	
SPECIAL REVENUE FUNDS							CAPITAL PROJ. FUNDS		
County Atty Check Collection	Sheriff's Forfeiture	Sheriff's Federal Drug Forfeiture	TX GLO - CBDG	DA Forfeiture	Election Services Contract	Coronavirus Relief Fund	Right of Way	Colonia CDBG	Total Non- Major Funds
\$ 7,633	\$ 152,051	\$ 47,341	\$ 6,784	\$ 322,898	\$ 12,885	\$ 131,270	\$ 69	\$ -	\$ 1,636,166
-	-	-	-	-	-	-	275	-	1,350
-	-	-	-	-	-	-	-	-	88,947
-	-	-	-	-	-	-	-	-	(8,895)
-	-	-	-	-	-	-	-	-	213,441
-	-	-	-	-	-	5,035	-	-	55,359
<u>\$ 7,633</u>	<u>\$ 152,051</u>	<u>\$ 47,341</u>	<u>\$ 6,784</u>	<u>\$ 322,898</u>	<u>\$ 12,885</u>	<u>\$ 136,305</u>	<u>\$ 344</u>	<u>\$ -</u>	<u>\$ 1,986,368</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,111	\$ -	\$ -	\$ 97,083
-	-	-	-	-	-	-	-	-	16,740
-	-	-	-	-	-	-	-	-	318,291
-	-	-	6,784	-	-	-	-	-	9,784
-	-	-	6,784	-	-	87,111	-	-	441,898
-	-	-	-	-	-	-	-	-	80,053
-	-	-	-	-	-	-	-	-	80,053
-	-	-	-	-	-	5,035	-	-	26,443
-	-	-	-	-	-	-	344	-	344
7,633	152,051	47,341	-	322,898	12,885	44,159	-	-	1,365,644
-	-	-	-	-	-	-	-	-	71,986
<u>7,633</u>	<u>152,051</u>	<u>47,341</u>	<u>-</u>	<u>322,898</u>	<u>12,885</u>	<u>49,194</u>	<u>344</u>	<u>-</u>	<u>1,464,417</u>
<u>\$ 7,633</u>	<u>\$ 152,051</u>	<u>\$ 47,341</u>	<u>\$ 6,784</u>	<u>\$ 322,898</u>	<u>\$ 12,885</u>	<u>\$ 136,305</u>	<u>\$ 344</u>	<u>\$ -</u>	<u>\$ 1,986,368</u>

BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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
<b>REVENUES</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,090,272	\$ -
General Sales and Use Taxes	-	-	-	-	-	-
Charges for Services	14,293	71,544	-	19,718	-	4,401
Investment Income	150	3,351	266	465	1,513	-
Intergovernmental Revenues	-	-	81,531	-	-	-
Other Revenue	-	-	-	-	-	-
Total Revenues	14,443	74,895	81,797	20,183	1,091,785	4,401
<b>EXPENDITURES</b>						
Current:						
General Government	995	121,570	66,423	-	-	-
Public Safety	-	-	-	-	-	-
Judicial System	-	-	-	-	-	4,738
Public Facilities	-	-	-	109,442	-	-
Conservation and Development	-	-	-	-	-	-
Debt Service:						
Principal	-	-	60,011	-	-	-
Interest	-	-	17,130	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	995	121,570	143,564	109,442	-	4,738
Excess (Deficiency) of Revenue Over Expenditures	13,448	(46,675)	(61,767)	(89,259)	1,091,785	(337)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	-	62,141	76,060	-	-
Transfers Out	(18,700)	(22,110)	(12,017)	-	(1,056,000)	-
Total Other Financing Sources (Uses)	(18,700)	(22,110)	50,124	76,060	(1,056,000)	-
Net Change in Fund Balance	(5,252)	(68,785)	(11,643)	(13,199)	35,785	(337)
Fund Balance-Beginning	23,966	343,943	29,388	26,942	-	15,869
Fund Balance-Ending	\$ 18,714	\$ 275,158	\$ 17,745	\$ 13,743	\$ 35,785	\$ 15,532

<i>025</i>	<i>026</i>	<i>027</i>	<i>069</i>	<i>029</i>	<i>030</i>	<i>031</i>	<i>032</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	Operation Stonegarden Grant	Law Library Fund
\$ 77,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,306	-	-	-	-	-
-	4,073	-	-	-	-	-	-	14,073
325	132	2,768	-	-	430	-	-	949
24,012	-	185,503	-	63,342	-	49,746	183,946	-
-	-	-	-	-	53,579	-	-	-
102,108	4,205	188,271	1,306	63,342	54,009	49,746	183,946	15,022
-	3,973	-	-	-	-	-	-	-
-	-	-	-	-	15,069	-	115,025	-
-	-	439,395	-	63,342	-	-	-	10,510
-	-	-	-	-	-	323	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	35,908	86,569	69,470	-
-	3,973	439,395	-	63,342	50,977	86,892	184,495	10,510
102,108	232	(251,124)	1,306	-	3,032	(37,146)	(549)	4,512
-	-	300,231	-	-	-	17,196	549	-
(101,500)	(5,000)	(11,095)	(39,743)	-	-	-	-	(10,000)
(101,500)	(5,000)	289,136	(39,743)	-	-	17,196	549	(10,000)
608	(4,768)	38,012	(38,437)	-	3,032	(19,950)	-	(5,488)
-	16,042	169,152	46,957	-	53,422	19,950	-	96,748
\$ 608	\$ 11,274	\$ 207,164	\$ 8,520	\$ -	\$ 56,454	\$ -	\$ -	\$ 91,260

BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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-Trail Supervision Fund	Border Prosecution Fund
<b>REVENUES</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales and Use Taxes	67,147	-	-	-	-	-
Charges for Services	-	-	9,064	4,120	9,247	-
Investment Income	414	-	197	350	160	-
Intergovernmental Revenues	-	-	-	-	-	218,428
Other Revenue	-	18	-	-	-	-
Total Revenues	67,561	18	9,261	4,470	9,407	218,428
<b>EXPENDITURES</b>						
Current:						
General Government	-	-	-	-	5,529	-
Public Safety	-	-	-	-	-	-
Judicial System	-	-	-	9	-	229,518
Public Facilities	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay	126,518	-	-	-	-	-
Total Expenditures	126,518	-	-	9	5,529	229,518
Excess (Deficiency) of Revenue Over Expenditures	(58,957)	18	9,261	4,461	3,878	(11,090)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	55,218	-	-	-	-	11,095
Transfers Out	-	-	(15,700)	-	(13,100)	-
Total Other Financing Sources (Uses)	55,218	-	(15,700)	-	(13,100)	11,095
Net Change in Fund Balance	(3,739)	18	(6,439)	4,461	(9,222)	5
Fund Balance-Beginning	55,033	85	25,598	30,324	23,990	-
Fund Balance-Ending	\$ 51,294	\$ 103	\$ 19,159	\$ 34,785	\$ 14,768	\$ 5

<i>091</i>	<i>092</i>	<i>098</i>	<i>100</i>	<i>106</i>	<i>035</i>	<i>077</i>	<i>073</i>	<i>101</i>	
SPECIAL REVENUE FUNDS					CAPITAL PROJ. FUNDS				
County Atty Check Collection	Sheriff's Forfeiture	Sheriff's Federal Drug Forfeiture	TX GLO - CBDG	DA Forfeiture	Election Services Contract	Coronavirus Relief Fund	Right of Way	Colonia CDBG	Total Non- Major Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,168,043
-	-	-	-	-	-	-	-	-	68,453
3,656	-	-	-	-	-	-	-	-	154,189
66	1,252	456	-	3,048	14	286	-	-	16,592
-	-	-	6,428	-	9,765	210,331	-	32,889	1,065,921
-	23,763	(2,255)	-	467,372	-	11,200	-	-	553,677
3,722	25,015	(1,799)	6,428	470,420	9,779	221,817	-	32,889	3,026,875
1,925	-	-	6,428	-	8,911	-	-	-	215,754
-	4,678	2,523	-	-	-	106,747	-	-	244,042
-	-	-	-	391,735	-	-	-	-	1,139,247
-	-	-	-	-	-	-	-	-	109,765
-	-	-	-	-	-	-	-	32,889	32,889
-	-	-	-	-	-	-	-	-	60,011
-	-	-	-	-	-	-	-	-	17,130
-	-	-	-	-	-	65,876	-	-	384,341
1,925	4,678	2,523	6,428	391,735	8,911	172,623	-	32,889	2,203,179
1,797	20,337	(4,322)	-	78,685	868	49,194	-	-	823,696
-	-	-	-	-	12,017	-	-	-	534,507
-	-	-	-	-	-	-	-	(1,966)	(1,306,931)
-	-	-	-	-	12,017	-	-	(1,966)	(772,424)
1,797	20,337	(4,322)	-	78,685	12,885	49,194	-	(1,966)	51,272
5,836	131,714	51,663	-	244,213	-	-	344	1,966	1,413,145
\$ 7,633	\$ 152,051	\$ 47,341	\$ -	\$ 322,898	\$ 12,885	\$ 49,194	\$ 344	\$ -	\$ 1,464,417

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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, 2020

	<u>Budgeted Amounts</u>		<u>013</u>	Variance with Final Budget
	Original	Final	District Clerk Records Management	
			Actual	
<b>REVENUES</b>				
Charges for Services	\$ 19,500	\$ 19,500	\$ 14,293	\$ (5,207)
Investment Income	200	200	150	(50)
Total Revenues	<u>19,700</u>	<u>19,700</u>	<u>14,443</u>	<u>(5,257)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	1,000	1,000	995	5
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>995</u>	<u>5</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>18,700</u>	<u>18,700</u>	<u>13,448</u>	<u>(5,252)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(18,700)	(18,700)	(18,700)	-
Total Other Financing Sources (Uses)	<u>(18,700)</u>	<u>(18,700)</u>	<u>(18,700)</u>	<u>-</u>
Net Change in Fund Balance	-	-	(5,252)	(5,252)
Fund Balance - Beginning	23,966	23,966	23,966	-
Fund Balance - Ending	<u>\$ 23,966</u>	<u>\$ 23,966</u>	<u>\$ 18,714</u>	<u>\$ (5,252)</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, 2020

	Budgeted Amounts		<u>014</u>	Variance with Final Budget
	Original	Final	County Clerk Records Management	
			Actual	
<b>REVENUES</b>				
Charges for Services	\$ 70,500	\$ 70,500	\$ 71,544	\$ 1,044
Investment Income	2,500	2,500	3,351	851
Total Revenues	73,000	73,000	74,895	1,895
<b>EXPENDITURES</b>				
Current:				
General Government	124,797	124,797	121,570	3,227
Total Expenditures	124,797	124,797	121,570	3,227
Excess (Deficiency) of Revenue Over Expenditures	(51,797)	(51,797)	(46,675)	5,122
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(22,110)	(22,110)	(22,110)	-
Total Other Financing Sources (Uses)	(22,110)	(22,110)	(22,110)	-
Net Change in Fund Balance	(73,907)	(73,907)	(68,785)	5,122
Fund Balance - Beginning	343,943	343,943	343,943	-
Fund Balance - Ending	\$ 270,036	\$ 270,036	\$ 275,158	\$ 5,122



BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – ELECTION EQUIPMENT FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>015</u> Election Equipment	Variance with
	Original	Final	Actual	Final Budget
<b>REVENUES</b>				
Investment Income	\$ 100	\$ 100	\$ 266	\$ 166
Intergovernmental Revenues	-	82,531	81,531	(1,000)
Total Revenues	100	82,631	81,797	(834)
<b>EXPENDITURES</b>				
Current:				
General Government	100	96,630	66,423	30,207
Debt Service:				
Principal	60,011	60,011	60,011	-
Interest	17,130	17,130	17,130	-
Total Expenditures	77,241	173,771	143,564	30,207
Excess (Deficiency) of Revenue Over Expenditures	(77,141)	(91,140)	(61,767)	29,373
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	62,141	62,141	62,141	-
Transfers Out	-	(12,017)	(12,017)	-
Total Other Financing Sources (Uses)	62,141	50,124	50,124	-
Net Change in Fund Balance	(15,000)	(41,016)	(11,643)	29,373
Fund Balance - Beginning	29,388	29,388	29,388	-
Fund Balance - Ending	\$ 14,388	\$ (11,628)	\$ 17,745	\$ 29,373

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – COURTHOUSE SECURITY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>017</u> Courthouse Security	Variance with
	Original	Final	Actual	Final Budget
<b>REVENUES</b>				
Charges for Services	\$ 21,800	\$ 21,800	\$ 19,718	\$ (2,082)
Investment Income	600	600	465	(135)
Total Revenues	22,400	22,400	20,183	(2,217)
<b>EXPENDITURES</b>				
Current:				
Public Facilities	116,879	117,309	109,442	7,867
Total Expenditures	116,879	117,309	109,442	7,867
Excess (Deficiency) of Revenue Over Expenditures	(94,479)	(94,909)	(89,259)	5,650
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	75,000	76,060	76,060	-
Total Other Financing Sources (Uses)	75,000	76,060	76,060	-
Net Change in Fund Balance	(19,479)	(18,849)	(13,199)	5,650
Fund Balance - Beginning	26,942	26,942	26,942	-
Fund Balance - Ending	\$ 7,463	\$ 8,093	\$ 13,743	\$ 5,650

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, 2020

	<u>021</u>			
	<u>Budgeted Amounts</u>		<u>Special Road</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Tax Fund</u>	
			<u>Actual</u>	<u>Final Budget</u>
<b>REVENUES</b>				
Property Taxes	\$ 1,044,000	\$ 1,044,000	\$ 1,090,272	\$ 46,272
Investment Income	2,000	2,000	1,513	(487)
Total Revenues	<u>1,046,000</u>	<u>1,046,000</u>	<u>1,091,785</u>	<u>45,785</u>
<b>EXPENDITURES</b>				
Current:				
Highways and Streets	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>1,046,000</u>	<u>1,046,000</u>	<u>1,091,785</u>	<u>45,785</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	(1,046,000)	(1,056,000)	(1,056,000)	-
Total Other Financing Sources (Uses)	<u>(1,046,000)</u>	<u>(1,056,000)</u>	<u>(1,056,000)</u>	<u>-</u>
Net Change in Fund Balance	-	(10,000)	35,785	45,785
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ 35,785</u>	<u>\$ 45,785</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, 2020

	Budgeted Amounts		<i>024</i>	Variance with Final Budget
	Original	Final	Court Reporting Service Actual	
	<b>REVENUES</b>			
Charges for Services	\$ 5,000	\$ 5,000	\$ 4,401	\$ (599)
Total Revenues	5,000	5,000	4,401	(599)
<b>EXPENDITURES</b>				
Current:				
Judicial System	5,000	5,000	4,738	262
Total Expenditures	5,000	5,000	4,738	262
Excess (Deficiency) of Revenue Over Expenditures	-	-	(337)	(337)
Net Change in Fund Balance	-	-	(337)	(337)
Fund Balance - Beginning	15,869	15,869	15,869	-
Fund Balance - Ending	\$ 15,869	\$ 15,869	\$ 15,532	\$ (337)

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, 2020

	Budgeted Amounts		025	Variance with Final Budget
	Original	Final	Farm to Market Lateral Road Actual	
	<b>REVENUES</b>			
Property Taxes	\$ 77,000	\$ 77,000	\$ 77,771	\$ 771
Investment Income	500	500	325	(175)
Intergovernmental Revenues	24,000	24,000	24,012	12
Total Revenues	101,500	101,500	102,108	608
<b>EXPENDITURES</b>				
Current:				
Highways and Streets	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	101,500	101,500	102,108	608
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(101,500)	(101,500)	(101,500)	-
Total Other Financing Sources (Uses)	(101,500)	(101,500)	(101,500)	-
Net Change in Fund Balance	-	-	608	608
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ 608	\$ 608

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, 2020

	Budgeted Amounts		026	Variance with Final Budget
	Original	Final	County Records Management	
			Actual	
<b>REVENUES</b>				
Charges for Services	\$ 6,500	\$ 6,500	\$ 4,073	\$ (2,427)
Investment Income	200	200	132	(68)
Total Revenues	6,700	6,700	4,205	(2,495)
<b>EXPENDITURES</b>				
Current:				
General Government	4,000	4,000	3,973	27
Total Expenditures	4,000	4,000	3,973	27
Excess (Deficiency) of Revenue Over Expenditures	2,700	2,700	232	(2,468)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(5,000)	(5,000)	(5,000)	-
Total Other Financing Sources (Uses)	(5,000)	(5,000)	(5,000)	-
Net Change in Fund Balance	(2,300)	(2,300)	(4,768)	(2,468)
Fund Balance - Beginning	16,042	16,042	16,042	-
Fund Balance - Ending	\$ 13,742	\$ 13,742	\$ 11,274	\$ (2,468)

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – DISTRICT ATTORNEY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		<u>027</u>	Variance with Final Budget
	Original	Final	District Attorney Fund	
			Actual	
<b>REVENUES</b>				
Investment Income	\$ 2,000	\$ 2,000	\$ 2,768	\$ 768
Intergovernmental Revenues	187,903	187,903	185,503	(2,400)
Total Revenues	<u>189,903</u>	<u>189,903</u>	<u>188,271</u>	<u>(1,632)</u>
<b>EXPENDITURES</b>				
Current:				
Judicial System	515,135	503,145	439,395	63,750
Total Expenditures	<u>515,135</u>	<u>503,145</u>	<u>439,395</u>	<u>63,750</u>
Excess (Deficiency) of Rev. Over Exp.	<u>(325,232)</u>	<u>(313,242)</u>	<u>(251,124)</u>	<u>62,118</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	300,231	300,231	300,231	-
Total Other Financing Sources (Uses)	<u>300,231</u>	<u>289,136</u>	<u>289,136</u>	<u>-</u>
Net Change in Fund Balance	(25,001)	(24,106)	38,012	62,118
Fund Balance - Beginning	169,152	169,152	169,152	-
Fund Balance - Ending	<u>\$ 144,151</u>	<u>\$ 145,046</u>	<u>\$ 207,164</u>	<u>\$ 62,118</u>

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – ABANDONED VEHICLE FUND  
FOR THE YEAR ENDED SEPTEMBER 30,2020

	<u>Budgeted Amounts</u>		<u>030</u> Abandoned Vehicles Fund	Variance with
	Original	Final	Actual	Final Budget
<b>REVENUES</b>				
Investment Income	\$ 300	\$ 300	\$ 430	\$ 130
Other Revenue	8,000	8,000	53,579	45,579
Total Revenues	8,300	8,300	54,009	45,709
<b>EXPENDITURES</b>				
Current:				
Public Safety	16,250	15,500	15,069	431
Capital Outlay	27,750	35,908	35,908	-
Total Expenditures	44,000	51,408	50,977	431
Excess (Deficiency) of Revenue Over Expenditures	(35,700)	(43,108)	3,032	46,140
Net Change in Fund Balance	(35,700)	(43,108)	3,032	46,140
Fund Balance - Beginning	53,422	53,422	53,422	-
Fund Balance - Ending	\$ 17,722	\$ 10,314	\$ 56,454	\$ 46,140



BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – LAW LIBRARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		<u>047</u> Law Library Fund	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Charges for Services	\$ 14,600	\$ -	\$ 14,073	\$ 14,073
Investment Income	900	900	949	49
Total Revenues	15,500	900	15,022	14,122
<b>EXPENDITURES</b>				
Current:				
Judicial System	14,000	14,000	10,510	3,490
Total Expenditures	14,000	14,000	10,510	3,490
Excess (Deficiency) of Revenue Over Expenditures	1,500	(13,100)	4,512	17,612
<b>OTHER FINANCING SOURCES (USES)</b>				
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)	(5,488)	17,612
Fund Balance - Beginning	96,748	96,748	96,748	-
Fund Balance - Ending	\$ 88,248	\$ 73,648	\$ 91,260	\$ 17,612

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, 2020

	<u>Budgeted Amounts</u>		<u>070</u>	
	<u>Original</u>	<u>Final</u>	<u>County HOT Tax Fund Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES</b>				
General Sales and Use Taxes	\$ 71,000	\$ 71,000	\$ 67,147	\$ (3,853)
Investment Income	300	300	414	114
Total Revenues	<u>71,300</u>	<u>71,300</u>	<u>67,561</u>	<u>(3,739)</u>
<b>EXPENDITURES</b>				
Current:				
Capital Outlay	71,300	126,518	126,518	-
Total Expenditures	<u>71,300</u>	<u>126,518</u>	<u>126,518</u>	<u>-</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>-</u>	<u>(55,218)</u>	<u>(58,957)</u>	<u>(3,739)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	55,218	55,218	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>55,218</u>	<u>55,218</u>	<u>-</u>
Net Change in Fund Balance	-	-	(3,739)	(3,739)
Fund Balance - Beginning	55,033	55,033	55,033	-
Fund Balance - Ending	<u>\$ 55,033</u>	<u>\$ 55,033</u>	<u>\$ 51,294</u>	<u>\$ (3,739)</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, 2020

	Budgeted Amounts		<i>087</i>	Variance with Final Budget
	Original	Final	Pre-Trial Intervention Fund	
			Actual	
<b>REVENUES</b>				
Charges for Services	\$ 5,000	\$ 5,000	\$ 4,120	\$ (880)
Investment Income	200	200	350	150
Total Revenues	5,200	5,200	4,470	(730)
<b>EXPENDITURES</b>				
Current:				
Judicial System	5,200	9	9	-
Total Expenditures	5,200	9	9	-
Excess (Deficiency) of Revenue Over Expenditures	-	5,191	4,461	(730)
Net Change in Fund Balance	-	5,191	4,461	(730)
Fund Balance - Beginning	30,324	30,324	30,324	-
Fund Balance - Ending	\$ 30,324	\$ 35,515	\$ 34,785	\$ (730)

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, 2020

	Budgeted Amounts		<i>091</i>	Variance with Final Budget
	Original	Final	County Atty Check Collection Actual	
<b>REVENUES</b>				
Charges for Services	\$ 5,000	\$ 5,000	\$ 3,656	\$ (1,344)
Investment Income	30	30	66	36
Total Revenues	5,030	5,030	3,722	(1,308)
<b>EXPENDITURES</b>				
Current:				
General Government	5,030	5,000	1,925	3,075
Total Expenditures	5,030	5,000	1,925	3,075
Excess (Deficiency) of Revenue Over Expenditures	-	30	1,797	1,767
Net Change in Fund Balance	-	30	1,797	1,767
Fund Balance - Beginning	5,836	5,836	5,836	-
Fund Balance - Ending	\$ 5,836	\$ 5,866	\$ 7,633	\$ 1,767

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – DEBT SERVICE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<i>060</i>			
	Budgeted Amounts		Debt Service Fund	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 1,640,000	\$ 1,640,000	\$ 1,588,081	\$ (51,919)
Investment Income	12,000	12,000	11,188	(812)
Total Revenues	1,652,000	1,652,000	1,599,269	(52,731)
<b>EXPENDITURES</b>				
Current:				
General Government	3,300	50,197	70,316	(20,119)
Debt Service:				
Principal	950,000	950,000	950,000	-
Interest	1,064,325	1,017,838	1,017,838	-
Fees	3,300	2,690	2,690	-
Total Expenditures	2,020,925	2,020,725	2,040,844	(20,119)
Excess (Deficiency) of Revenue Over Expenditures	(368,925)	(368,725)	(441,575)	(72,850)
Net Change in Fund Balance	(368,925)	(347,796)	(414,954)	(67,158)
Fund Balance - Beginning	507,989	507,989	507,989	-
Fund Balance - Ending	\$ 139,064	\$ 160,193	\$ 93,035	\$ (67,158)

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BEE COUNTY, TEXAS  
 COMBINING STATEMENT OF NET POSITION -  
 INTERNAL SERVICE FUNDS  
 SEPTEMBER 30, 2020

	Governmental Activities		
	<i>022</i>	<i>095</i>	
	Fuel Service	Group Health Insurance Fund	Total Internal Service Funds
<b>ASSETS</b>			
Cash and Temporary Investments	\$ 64,552	\$ 139,109	\$ 203,661
Investments	26	592	618
Accounts Receivable	10,318	-	10,318
Inventory	25,044	-	25,044
Total Assets	<u>\$ 99,940</u>	<u>\$ 139,701</u>	<u>\$ 239,641</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 22,173	\$ -	\$ 22,173
Total Liabilities	<u>22,173</u>	<u>-</u>	<u>22,173</u>
<b>NET POSITION (DEFICITS)</b>			
Restricted for Participants	-	139,701	139,701
Unrestricted	<u>77,767</u>	<u>-</u>	<u>77,767</u>
Total Net Position	<u>\$ 77,767</u>	<u>\$ 139,701</u>	<u>\$ 217,468</u>

BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Governmental Activities		
	<i>022</i>	<i>095</i>	
	Fuel Service	Group Health Insurance Fund	Total Internal Service Funds
<b>OPERATING REVENUES:</b>			
Charges for Services	\$ 137,784	\$ -	\$ 137,784
Other Revenue	165,260	1,694,998	1,860,258
Total Revenues	<u>303,044</u>	<u>1,694,998</u>	<u>1,998,042</u>
<b>OPERATING EXPENSES:</b>			
Purchased Insurance	-	1,673,485	1,673,485
Supplies	300,948	-	300,948
Other Operating	3,579	-	3,579
Total Expenses	<u>304,527</u>	<u>1,673,485</u>	<u>1,978,012</u>
Operating Income/(Loss)	(1,483)	21,513	20,030
<b>NON-OPERATING REVENUES</b>			
Investment Earnings	552	789	1,341
Transfers In	-	80,000	80,000
Total Non-Operating Revenues/(Expenses)	<u>552</u>	<u>80,789</u>	<u>81,341</u>
Change in Net Position	(931)	102,302	101,371
Net Position - Beginning	78,698	37,399	116,097
Net Position - Ending	<u>\$ 77,767</u>	<u>\$ 139,701</u>	<u>\$ 217,468</u>



BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Governmental Activities		
	022	095	
	Fuel Service	Group Insurance Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from User Charges	\$ 311,019	\$ 1,694,998	\$ 2,006,017
Cash Payments to Suppliers	(316,875)	(1,673,485)	(1,990,360)
Cash Payments for Other Operating Expenses	(3,579)	-	(3,579)
Net Cash Provided by (used for) Operating Activities	<u>(9,435)</u>	<u>21,513</u>	<u>12,078</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from Other Funds	-	80,000	80,000
Net Cash Provided by (Used for) Capital and Financing Activities	<u>-</u>	<u>80,000</u>	<u>80,000</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of Investments	-	(5)	(5)
Interest on Investments	552	789	1,341
Net Cash Provided by Investing Activities	<u>552</u>	<u>784</u>	<u>1,336</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(8,883)	102,297	93,414
Cash and Cash Equivalents - Beginning	73,435	36,812	110,247
Cash and Cash Equivalents - Ending	<u>\$ 64,552</u>	<u>\$ 139,109</u>	<u>\$ 203,661</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:</b>			
Operating Income (Loss)	\$ (1,483)	\$ 21,513	\$ 20,030
Adjustments to Reconcile to Cash Provided by (Used for) Operating Activities:			
(Increase) Decrease in Accounts Receivable	7,975	-	7,975
(Increase) Decrease in Inventories	(5,296)	-	(5,296)
(Decrease) Increase in Accounts Payable	(10,631)	-	(10,631)
Total Adjustments	<u>(7,952)</u>	<u>-</u>	<u>(7,952)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (9,435)</u>	<u>\$ 21,513</u>	<u>\$ 12,078</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, 2020

	Balance Beginning of Year	Additions	Deductions	Adjustments	Balance End of Year
<b>FLEXIBLE SPENDING ACCT - 033</b>					
Assets:					
Cash and Investments	\$ 15,834	\$ 53,357	\$ 52,610	\$ -	\$ 16,581
Liabilities:					
Due to Others	\$ 15,834	\$ 53,357	\$ 52,610	\$ -	\$ 16,581
<b>JP-1 ADMIN. ACCOUNT - 051</b>					
Assets:					
Cash and Investments	\$ 9,612	\$ 296,005	\$ 301,303	\$ -	\$ 4,314
Liabilities:					
Due to Others	\$ 9,612	\$ 296,005	\$ 301,303	\$ -	\$ 4,314
<b>JP-2 ADMIN. ACCOUNT - 052</b>					
Assets:					
Cash and Investments	\$ 13,050	\$ 134,427	\$ 139,782	\$ (1)	\$ 7,694
Liabilities:					
Due to Others	\$ 13,050	\$ 134,427	\$ 139,782	\$ (1)	\$ 7,694
<b>JP-3 ADMIN. ACCOUNT - 053</b>					
Assets:					
Cash and Investments	\$ 34,816	\$ 295,998	\$ 310,600	\$ 1	\$ 20,215
Liabilities:					
Due to Others	\$ 34,816	\$ 295,998	\$ 310,600	\$ 1	\$ 20,215
<b>JP-4 ADMIN. ACCOUNT - 054</b>					
Assets:					
Cash and Investments	\$ 12,927	\$ 126,206	\$ 131,570	\$ -	\$ 7,563
Liabilities:					
Due to Others	\$ 12,927	\$ 126,206	\$ 131,570	\$ -	\$ 7,563
<b>PERMANENT SCHOOL FUND - 080</b>					
Assets:					
Cash and Investments	\$ 50,446	\$ 25,468	\$ 45,710	\$ (1)	\$ 30,203
Liabilities:					
Due to Others	\$ 50,446	\$ 25,468	\$ 45,710	\$ (1)	\$ 30,203
<b>STATE AGENCY FUND - 081</b>					
Assets:					
Cash and Investments	\$ 47,638	\$ 380,478	\$ 390,433	\$ -	\$ 37,683
Liabilities:					
Due to Others	\$ 47,638	\$ 380,478	\$ 390,433	\$ -	\$ 37,683

BEE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS – COUNTY OFFICES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance Beginning of Year	Additions	Deductions	Adjustments	Balance End of Year
<b>COUNTY CLERK BONDS - 084</b>					
Assets:					
Cash and Investments	\$ 253,206	\$ 33,590	\$ 144,877	\$ -	\$ 141,919
Liabilities:					
Due to Others	\$ 253,206	\$ 33,590	\$ 144,877	\$ -	\$ 141,919
<b>DISTRICT CLERK BONDS - 085</b>					
Assets:					
Cash and Investments	\$ 26,878	\$ 15,981	\$ 1,420	\$ -	\$ 41,439
Liabilities:					
Due to Others	\$ 26,878	\$ 15,981	\$ 1,420	\$ -	\$ 41,439
<b>CHILD ABUSE PREVENTION - 089</b>					
Assets:					
Cash and Investments	\$ 17,293	\$ 108	\$ -	\$ -	\$ 17,401
Liabilities:					
Due to Others	\$ 17,293	\$ 108	\$ -	\$ -	\$ 17,401
<b>DISTRICT CLERK FUND - 090</b>					
Assets:					
Cash and Investments	\$ 3,214	\$ 2,157	\$ 1,825	\$ -	\$ 3,546
Liabilities:					
Due to Others	\$ 3,214	\$ 2,157	\$ 1,825	\$ -	\$ 3,546
<b>DA HOT CHECK FUND - 107</b>					
Assets:					
Cash and Investments	\$ 164	\$ 2	\$ -	\$ -	\$ 166
Liabilities:					
Due to Others	\$ 164	\$ 2	\$ -	\$ -	\$ 166
<b>DISTRICT CLERK FUND - A01</b>					
Assets:					
Cash and Investments	\$ 997,118	\$ 276,531	\$ 651,343	\$ (1)	\$ 622,305
Liabilities:					
Due to Others	\$ 997,118	\$ 276,531	\$ 651,343	\$ (1)	\$ 622,305
<b>COUNTY CLERK FUND - A02</b>					
Assets:					
Cash and Investments	\$ 2,396	\$ 713,652	\$ 314,254	\$ (1)	\$ 401,793
Liabilities:					
Due to Others	\$ 2,396	\$ 713,652	\$ 314,254	\$ (1)	\$ 401,793

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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, 2020

	Balance Beginning of Year	Additions	Deductions	Adjustments	Balance End of Year
<b>COUNTY ATTORNEY FUND - A03</b>					
Cash and Investments	\$ 5,792	\$ 5,381	\$ 3,542	\$ 1	\$ 7,632
Liabilities:					
Due to Others	\$ 5,792	\$ 5,381	\$ 3,542	\$ 1	\$ 7,632
<b>TAX OFFICE FUND - A04</b>					
Assets:					
Cash and Investments	\$ 739,469	\$ 49,992,248	\$ 50,132,599	\$ -	\$ 599,118
Liabilities:					
Due to Others	\$ 739,469	\$ 49,992,248	\$ 50,132,599	\$ -	\$ 599,118
<b>SHERIFF'S OFFICE - REGULAR - A05</b>					
Assets:					
Cash and Investments	\$ 181,994	\$ 1,001,395	\$ 996,627	\$ 1	\$ 186,763
Liabilities:					
Due to Others	\$ 181,994	\$ 1,001,395	\$ 996,627	\$ 1	\$ 186,763
<b>DISTRICT ATTORNEY FUND - A06</b>					
Assets:					
Cash and Investments	\$ 73,606	\$ 845,677	\$ 802,051	\$ -	\$ 117,232
Liabilities:					
Due to Others	\$ 73,606	\$ 845,677	\$ 802,051	\$ -	\$ 117,232
<b>TOTAL - ALL AGENCY FUNDS</b>					
Assets:					
Cash and Investments	\$ 2,485,453	\$ 54,198,661	\$ 54,420,546	\$ (1)	\$ 2,263,567
Liabilities:					
Due to Others	\$ 2,485,453	\$ 54,198,661	\$ 54,420,546	\$ (1)	\$ 2,263,567

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# STATISTICAL SECTION

## Table of Contents

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)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Governmental Activities				
Net investment in capital assets	\$ 41,821,810	\$ 41,322,138	\$ 33,193,325	\$ 31,354,226
Restricted	4,113,845	4,623,771	6,389,880	5,977,517
Unrestricted	2,402,546	3,775,045	4,005,525	4,391,013
Total Governmental Activities				
Net Position	<u>\$ 48,338,201</u>	<u>\$ 49,720,954</u>	<u>\$ 43,588,730</u>	<u>\$ 41,722,756</u>

<b>Fiscal Year</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 32,216,144	\$ 31,859,432	\$ 30,384,160	\$ 30,467,154	\$ 29,946,568	\$ 29,985,917
5,184,696	5,577,056	5,739,380	6,734,878	5,405,788	4,640,352
6,455,433	5,619,620	5,138,511	5,486,785	7,490,362	8,209,503
<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>	<u>\$ 42,835,772</u>

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

	Fiscal Year			
	2011	2012	2013	2014
Expenses				
Governmental Activities:				
General government	\$ 3,215,156	\$ 2,263,799	\$ 3,023,152	\$ 3,298,802
Public safety	3,764,470	3,676,394	4,213,093	4,476,845
Judicial	1,720,670	1,550,319	1,569,256	1,104,220
Highway and streets	2,375,020	2,508,373	2,032,675	2,944,429
Public facilities	234,867	399,157	410,416	492,334
Health and welfare	7,869,975	6,649,993	7,712,280	4,690,192
Culture and recreation	79,220	65,795	214,976	210,951
Conservation and development	215,853	197,848	75,494	76,877
Interest on Long-Term Debt	322,045	412,700	208,239	169,310
Total Primary Gov. Expenses	<u>\$ 19,797,276</u>	<u>\$ 17,724,378</u>	<u>\$ 19,459,581</u>	<u>\$ 17,463,960</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	\$ 727,796	\$ 769,712	\$ 1,745,917	\$ 703,974
Public safety	440,294	478,179	228,027	807,554
Judicial	117,475	105,591	133,774	484,431
Highway and streets	699,870	755,244	-	638,880
Public facilities	55,391	71,175	-	-
Health and welfare	1,774	6,300	-	891,607
Culture and recreation	-	-	47,219	84,688
Conservation and development	-	-	-	54,926
Operating Grants and Contributions	6,890,247	6,101,666	6,614,801	5,252,810
Capital Grants and Contributions	-	-	-	-
Total Gov. Activities Program Revenues	<u>8,932,847</u>	<u>8,287,867</u>	<u>8,769,738</u>	<u>8,918,870</u>
Total Primary Gov. Prog. Revenues	<u>8,932,847</u>	<u>8,287,867</u>	<u>8,769,738</u>	<u>8,918,870</u>
Net (Expense)/Revenue				
Governmental Activities	(10,864,429)	(9,436,511)	(10,689,843)	(8,545,090)
General Revenues and Other Changes				
In Net Position				
Governmental Activities				
General Revenues:				
Property taxes	6,499,133	7,681,657	5,254,944	6,055,784
Other taxes	24,153	26,481	2,150,977	2,279,263
Investment earnings	677,719	135,939	116,938	113,228
Miscellaneous	3,034,046	2,967,703	3,421,099	433,058
Special items	-	-	-	(2,202,217)
Total Gov. Activities Program Revenues and Other Changes in Net Position	<u>10,235,051</u>	<u>10,811,780</u>	<u>10,943,958</u>	<u>6,679,116</u>
Total Changes in Net Position	<u>\$ (629,378)</u>	<u>\$ 1,375,269</u>	<u>\$ 254,115</u>	<u>\$ (1,865,974)</u>

TABLE 2

<b>Fiscal Year</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 3,842,471	\$ 4,224,032	\$ 4,042,224	\$ 3,967,079	\$ 4,398,667	\$ 4,475,294
4,735,086	4,694,869	5,175,650	4,402,166	4,670,609	5,201,657
1,955,130	2,183,595	2,091,733	4,003,755	4,048,116	4,391,196
1,751,228	2,179,780	2,983,313	1,482,465	1,521,747	1,495,271
540,409	357,556	267,915	635,449	880,571	755,545
1,339,563	1,295,769	1,249,401	1,576,252	1,571,481	2,413,209
233,215	201,929	335,554	100,956	109,343	99,307
100,705	823,343	151,664	387,895	943,057	468,285
165,866	157,938	484,000	1,035,595	1,027,076	998,992
<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>	<u>\$ 20,298,756</u>
\$ 1,809,406	\$ 1,548,354	\$ 1,616,777	\$ 906,098	\$ 917,792	\$ 914,470
191,863	190,692	209,182	714,313	704,244	642,006
398,395	345,542	497,767	368,525	416,608	357,406
572,182	579,212	639,103	660,852	673,256	584,459
1,136	841	1,461	25,054	25,638	19,720
-	-	-	476,897	505,940	574,252
-	-	-	53,343	50,508	43,357
-	-	-	63,438	57,363	23,477
1,123,524	1,086,237	1,354,593	1,790,381	1,644,617	2,467,392
1,100,115	593,759	39,925	70,550	307,024	32,890
<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>5,659,429</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>5,659,429</u>
(9,467,052)	(11,774,174)	(12,422,646)	(12,462,161)	(13,867,677)	(14,639,327)
7,159,576	8,081,447	8,462,780	10,504,790	10,635,751	11,475,609
1,911,716	1,579,603	1,477,416	1,635,661	1,966,068	1,642,748
578,445	377,317	323,367	927,827	934,540	697,094
594,320	935,642	365,026	508,178	27,509	816,930
-	-	-	-	457,710	-
<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>14,632,381</u>
<u>\$ 777,005</u>	<u>\$ (800,165)</u>	<u>\$ (1,794,057)</u>	<u>\$ 1,114,295</u>	<u>\$ 153,901</u>	<u>\$ (6,946)</u>

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

	<b>Fiscal Year</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>General Fund</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ 14,869
Unassigned	1,889,215	3,083,924	3,839,094	4,241,346
<b>Total General Fund</b>	<b>\$ 1,889,215</b>	<b>\$ 3,083,924</b>	<b>\$ 3,839,094</b>	<b>\$ 4,256,215</b>
<b>All Other Governmental Funds</b>				
<b>Restricted for:</b>				
Nonspendable	\$ -	\$ 47,814	\$ -	\$ -
Restricted	-	4,780,440	5,904,622	5,478,280
Committed	-	-	9,445	16,107
Assigned	-	45,680	-	-
Unassigned	4,113,845	2,881,887	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 4,113,845</b>	<b>\$ 7,755,821</b>	<b>\$ 5,914,067</b>	<b>\$ 5,494,387</b>

<b>Fiscal Year</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 14,040	\$ 14,771	\$ 16,843	\$ 17,296	\$ 19,656	\$ 329,097
4,002,692	3,224,000	3,150,616	4,111,084	5,218,295	5,342,871
<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>	<u>\$ 5,671,968</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,859
5,595,447	5,577,056	29,299,317	24,902,633	10,218,998	6,005,996
43,156	56,645	51,964	77,139	69,291	71,986
-	-	-	-	-	-
-	(854)	-	-	-	-
<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>	<u>\$ 6,148,841</u>

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

	Fiscal Year			
	2011	2012	2013	2014
<b>Revenues</b>				
Property taxes	\$ 6,433,745	\$ 7,725,805	\$ 5,307,886	\$ 6,043,227
General sales and use taxes	-	-	2,150,977	2,279,263
Fines, fees, and permits	951,138	1,082,224	1,077,188	1,046,514
Charges for services	1,091,462	1,103,977	1,027,487	1,274,770
Rents and lease revenue	-	-	542,332	583,430
Investment earnings	676,664	131,672	112,501	113,228
Intergovernmental revenues	8,412,359	7,072,328	6,614,801	5,252,810
Miscellaneous income	1,387,627	1,962,315	1,704,898	1,194,403
<b>Total Revenues</b>	<b>18,952,995</b>	<b>19,078,321</b>	<b>18,538,070</b>	<b>17,787,645</b>
<b>Expenditures</b>				
General government	2,283,538	2,372,701	2,530,137	2,885,089
Public safety	3,326,322	3,235,088	3,609,947	3,915,390
Judicial	1,520,401	1,386,207	1,344,602	1,223,307
Highways and streets	2,098,591	2,238,815	2,283,970	2,396,965
Public facilities	207,531	383,211	351,661	430,589
Health and welfare	6,953,986	6,808,559	5,678,259	4,013,431
Culture and recreation	70,000	57,897	184,200	184,495
Conservation and development	190,730	174,099	64,686	67,235
Capital outlay	485,695	49,220	451,798	2,047,693
Debt Service				
Principal	380,000	415,000	450,000	455,000
Interest	355,785	479,936	186,881	169,669
Issuance costs and fees	2,350	-	-	-
<b>Total Expenditures</b>	<b>17,874,929</b>	<b>17,600,733</b>	<b>17,136,141</b>	<b>17,788,863</b>
Excess of Revenues				
Over (Under) Expenditures	1,078,066	1,477,588	1,401,929	(1,218)
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,384,603	941,689	1,180,563	1,339,529
Transfers out	(1,366,542)	(941,689)	(1,148,263)	(1,341,663)
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	793
<b>Total Other Financing</b>				
Sources (Uses)	18,061	189,024	116,125	(1,341)
<b>Net Change in Fund Balances</b>	<b>\$ 1,096,127</b>	<b>\$ 1,666,612</b>	<b>\$ 1,518,054</b>	<b>\$ (2,559)</b>
Debt Service as a Percentage of Noncapital Expenditures	4.2%	5.1%	3.8%	4.0%



TABLE 4

		<b>Fiscal Year</b>									
		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>				
\$	7,142,971	\$	8,021,859	\$	8,402,610	\$	10,480,093	\$	10,547,047	\$	11,313,110
	1,911,716		1,579,603		1,477,416		1,635,661		1,966,068		1,642,748
	1,051,116		896,361		860,309		974,583		1,018,929		834,680
	1,369,102		1,330,273		1,328,442		1,222,111		1,224,099		1,241,677
	769,193		939,415		1,022,607		1,071,826		1,108,321		1,082,790
	578,445		377,317		323,367		927,827		934,540		697,094
	1,988,636		1,763,347		1,297,300		1,860,931		1,979,151		2,500,282
	612,894		182,910		193,927		508,178		457,710		755,424
	15,424,073		15,091,085		14,905,978		18,681,210		19,235,865		20,067,805
	3,214,050		3,698,752		3,285,626		3,272,074		3,529,042		3,787,233
	3,971,776		4,291,961		4,189,055		3,655,398		3,864,743		4,419,606
	1,640,327		1,894,539		1,698,918		3,309,606		3,303,480		3,721,727
	1,461,251		1,925,060		3,072,785		1,232,562		1,250,590		1,268,385
	449,830		477,395		410,875		529,767		732,743		644,040
	1,099,452		1,097,987		221,963		1,324,185		1,330,077		2,063,986
	192,110		496,994		278,408		85,000		85,000		85,000
	83,614		700,789		125,463		324,549		794,848		399,013
	2,817,878		812,729		2,287,039		7,061,143		16,212,758		5,473,184
	492,702		542,829		546,635		1,105,953		1,009,449		1,103,560
	167,025		159,135		149,957		1,001,058		1,095,373		1,039,609
	-		-		331,183		3,100		3,300		2,690
	15,590,015		16,098,170		16,597,907		22,904,395		33,211,403		24,008,033
	(165,942)		(1,007,085)		(1,691,929)		(4,223,185)		(13,975,538)		(3,940,228)
	1,480,625		2,086,032		1,781,361		1,988,180		1,966,866		2,943,852
	(1,505,777)		(2,179,465)		(1,811,361)		(2,081,995)		(2,052,521)		(3,023,852)
	-		-		22,800,000		-		-		267,909
	-		-		2,527,571		-		-		2,690,000
	95,826		107,000		-		146,044		477,026		226,670
	-		-		-		-		-		(2,931,288)
	-		-		34,437		-		-		-
	-		209,801		7,043		-		-		61,506
	70,674		223,368		25,339,051		52,229		391,371		234,797
\$	(95,268)	\$	(783,717)	\$	23,647,122	\$	(4,170,956)	\$	(13,584,167)	\$	(3,705,431)
	5.2%		4.6%		4.9%		13.3%		12.4%		11.6%

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
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
2019	2020	2,007,208,255	266,286,591	1,740,921,664

Estimated Net Actual Taxable Value	Total Direct Tax Rate	Taxable Assessed Value as a Percentage of Actual Taxable Value
\$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%
1,740,921,664	0.67782	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			
		2011	2012	2013	2014
<u>Bee County</u>					
Bee County	100.00%				
General Prop Tax		\$0.35503	\$0.39700	\$ 0.36850	\$ 0.34576
Debt Rate		0.07793	0.07561	0.05999	0.05452
Special Rd Tax		0.06539	0.07318	0.06477	0.05521
Farm-to-Market		0.00230	0.00260	0.00498	0.00461
Total Direct		<u>\$0.50065</u>	<u>\$0.54839</u>	<u>\$ 0.49824</u>	<u>\$ 0.46010</u>
<u>Overlapping Governments</u>					
<u>Cities</u>					
City of Beeville	100.00%	\$0.05484	\$0.49824	\$ 0.53270	\$ 0.44564
<u>School Districts</u>					
Beeville ISD	100.00%	1.29832	1.26553	1.25423	1.25420
Pawnee ISD	86.78%	1.29102	1.26910	1.07577	1.08410
Skidmore-Tynan ISD	83.89%	1.60512	1.55376	1.40225	1.46659
Pettus ISD	96.77%	1.17000	1.07515	1.04000	1.04000
<u>Colleges</u>					
Coastal Bend College	100.00%	0.16800	0.17067	1.25423	0.17738
<u>Water Districts</u>					
Pettus MUD	100.00%	0.19000	-	0.17000	0.17000
Beeville Water Supply District	100.00%	0.14000	0.19788	0.01702	0.08482
Bee Groundwater Cons. District	100.00%	0.01180	-	0.00400	0.00700
<u>Fire Districts</u>					
Emergency Services District No. 1	100.00%	0.01260	0.01260	0.01121	0.01011
Emergency Services District No. 2	100.00%	0.03728	0.03411	0.03411	0.02130
Emergency Services District No. 3	100.00%	0.03647	0.03922	0.03791	0.03777
Emergency Services District No. 4	100.00%	0.01832	0.01832	0.01832	0.01832
Total Overlapping		<u>\$6.03377</u>	<u>\$6.13458</u>	<u>\$ 6.85175</u>	<u>\$ 5.81723</u>

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

TABLE 6

<b>Fiscal Year</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 0.35113	\$ 0.37563	\$ 0.41451	\$ 0.47065	\$ 0.49423	\$ 0.51625
0.04175	0.04091	0.04086	0.15043	0.10927	0.09581
0.04871	0.05128	0.05779	0.06101	0.06284	0.06124
0.00405	0.00425	0.00476	0.00542	0.00471	0.00452
<u>\$ 0.44564</u>	<u>\$ 0.47207</u>	<u>\$ 0.51792</u>	<u>\$ 0.68751</u>	<u>\$ 0.67105</u>	<u>\$ 0.67782</u>
\$ 0.47207	\$ 0.51792	\$ 0.68751	\$ 0.62200	\$ 0.61284	\$ 0.59799
1.20540	1.20540	1.20540	1.20540	1.20540	1.20540
1.09410	1.18260	1.27200	1.24950	1.24950	1.17418
1.46070	1.48300	1.51880	1.51880	1.50880	1.38710
1.13560	1.23840	1.38500	1.38500	1.38500	1.33542
0.17738	0.18524	0.19570	0.19570	0.19194	0.17687
0.21000	0.17000	0.18500	0.18500	0.20190	0.20190
0.08190	-	-	-	-	0.14113
0.00600	0.00500	0.00500	0.00500	0.00475	0.00435
0.01130	0.01152	0.01238	0.01238	0.01262	0.01237
0.01751	0.01744	0.01919	0.01919	0.02075	0.01982
0.04134	0.04760	0.05000	0.02577	0.05390	0.02123
0.01922	0.02577	0.02577	0.05028	0.02378	0.05233
<u>\$ 5.93252</u>	<u>\$ 6.08989</u>	<u>\$ 6.56175</u>	<u>\$ 6.47402</u>	<u>\$ 6.47118</u>	<u>\$ 6.33009</u>

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

Taxpayer	<b>2020</b>		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
FL Rich Gas Services LP	\$ 121,369,840	1	10.97%
Carnero Processing LLC	76,694,750	2	6.93%
Karankawa Wind Project	79,310,670	3	7.17%
TPL Southtex Processing Co.	54,084,940	4	4.89%
AEP Texas Inc.	50,803,040	5	4.59%
DCP Sand Hill Pipeline	52,327,130	6	4.73%
Marathon Oil Co LP	36,173,370	7	3.27%
Koch Pipeline Co. LP	36,173,370	8	3.27%
T-2 Gas Utility	22,313,190	9	2.02%
Esign Operating LLC	21,463,960	10	1.94%
<b>Total</b>	<b>\$ 550,714,260</b>		<b>49.80%</b>

Source: Bee County Tax Assessor/Collector

<b>2011</b>			
<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Pioneer Natural Resources	\$ 45,575,300	1	2.86%
Flint Hills Resources LP	25,453,690	2	1.60%
AEP Texas Central Company	18,019,070	3	1.13%
Welder Exploration & Prod Inc.	15,356,900	4	0.96%
Dan A. Hughes Company	12,407,850	5	0.78%
Legend Natural Gas II LP	11,704,040	6	0.74%
PNR USA, Inc.	11,249,170	7	0.71%
Enco Exploration Company	9,903,160	8	0.62%
Beeville Investment Partners	8,427,470	9	0.53%
Walmart Stores Texas LP	7,662,630	10	0.48%
<b>Total</b>	<b>\$ 165,759,280</b>		<b>10.41%</b>

BEE COUNTY, TEXAS  
PROPERTY TAX LEVIES  
LAST TEN FISCAL YEARS

	<b>Fiscal Year</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Levy for Maintenance and Operations (M&amp;O):</b>				
General Fund	\$ 3,919,076	\$ 3,932,503	\$ 3,995,798	\$ 5,645,327
Road Fund	722,413	691,203	638,038	782,476
Total M & O Levy	<u>\$ 4,641,489</u>	<u>\$ 4,623,706</u>	<u>\$ 4,633,836</u>	<u>\$ 6,427,803</u>
 Levy for LTRD	 \$ 26,296	 \$ 54,027	 \$ 59,749	 \$ 66,055
 <b>Levy for Debt Service (I&amp;S):</b>				
Debt Service	774,677	733,413	630,064	670,670
Total I & S Levy	<u>774,677</u>	<u>733,413</u>	<u>630,064</u>	<u>670,670</u>
 Total County Levy	 <u>\$ 5,442,462</u>	 <u>\$ 5,411,146</u>	 <u>\$ 5,323,649</u>	 <u>\$ 7,164,528</u>



<b>Fiscal Year</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 6,214,793	\$ 6,289,131	\$ 6,733,643	\$ 7,275,231	\$ 7,777,121	\$ 8,230,625
853,600	858,575	938,789	849,005	988,840	1,001,205
<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>	<u>\$ 9,231,830</u>
\$ 72,815	\$ 71,157	\$ 77,325	\$ 83,944	\$ 74,116	\$ 77,768
680,982	684,952	663,764	2,214,883	1,719,455	2,020,925
<u>680,982</u>	<u>684,952</u>	<u>663,764</u>	<u>2,214,883</u>	<u>1,719,455</u>	<u>2,020,925</u>
<u>\$ 7,822,190</u>	<u>\$ 7,903,815</u>	<u>\$ 8,413,521</u>	<u>\$ 10,423,063</u>	<u>\$ 10,559,531</u>	<u>\$ 11,330,523</u>

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
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%
2020	11,330,523	10,999,508	97.1%	13,359	11,012,867	97.2%

\*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

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Capital Leases Payable</b>	<b>Total Gov. Act. Debt</b>	<b>Net Property Valuation</b>	<b>Ratio of Total Debt to Property Value</b>	<b>County Pop.</b>	<b>Total Debt per Capita</b>	<b>Total Debt to Personal Income</b>
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	0.1%
2020	26,672,724	551,439	27,224,163	1,740,921,664	1.56%	32,565	836	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
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
2020	26,672,724	93,035	26,579,689	1,740,921,664	1.53%	32,565	816

BEE COUNTY, TEXAS  
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT  
AS OF SEPTEMBER 30, 2020

Name of Governmental Unit	Fiscal Year End	General Obligation Debt Outstanding	Estimated Percent to Bee County	County Overlapping Tax Supported Debt
Bee County	09/30/20			
Governmental Activities:				
General Obligation Bonds		26,672,724	100.00%	\$ 26,672,724
Capital Leases		551,439	100.00%	551,439
Total Governmental Activities Debt		<u>27,224,163</u>	100.00%	<u>27,224,163</u>
Total Direct Debt		<u>27,224,163</u>		<u>27,224,163</u>
<u>Other Taxing Jurisdictions:</u>				
Cities				
Beeville	09/30/20	11,385,000	100.00%	11,385,000
School Districts				
Beeville ISD	09/30/20	12,306,261	100.00%	12,306,261
County-Line School Districts				
Mathis ISD	09/30/20	24,699,596	1.54%	380,374
Pawnee ISD	09/30/20	2,733,000	55.11%	1,506,156
Pettus ISD	09/30/20	27,140,000	69.80%	18,943,720
Skidmore-Tynan ISD	09/30/20	9,556,000	95.86%	9,160,382
Three Rivers ISD	09/30/20	21,400,000	0.69%	147,660
Refugio ISD	09/30/20	19,520,000	3.61%	704,672
Special Districts				
Coastal Bend College	09/30/20	<u>2,454,000</u>	100.00%	<u>2,454,000</u>
Total Overlapping Debt		<u>131,193,857</u>		<u>56,988,225</u>
Total Direct and Overlapping Debt		<u>\$ 158,418,020</u>		<u>\$ 84,212,388</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			
	2011	2012	2013	2014
Taxable Assessed Valuation	\$ 1,040,224,435	\$ 1,009,045,945	\$ 1,094,649,400	\$ 1,305,461,570
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>\$ 260,056,109</u>	<u>\$ 252,261,486</u>	<u>\$ 273,662,350</u>	<u>\$ 326,365,393</u>
Amount of Debt Applicable to Limit	<u>\$ 6,985,000</u>	<u>\$ 6,730,000</u>	<u>\$ 6,280,000</u>	<u>\$ 5,825,000</u>
Legal Debt Margin	<u>\$ 253,071,109</u>	<u>\$ 245,531,486</u>	<u>\$ 267,382,350</u>	<u>\$ 320,540,393</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	2.69%	2.67%	2.29%	1.78%

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 1,606,397,200	\$ 1,664,586,840	\$ 1,670,439,070	\$ 1,567,523,920	\$ 1,591,854,300	\$ 1,740,921,664
x .25	x .25	x .25	x .25	x .25	x .25
\$ 401,599,300	\$ 416,146,710	\$ 417,609,768	\$ 391,880,980	\$ 397,963,575	\$ 435,230,416
\$ 5,428,124	\$ 4,992,295	\$ 27,245,660	\$ 26,285,751	\$ 28,112,395	\$ 27,224,163
\$ 396,171,176	\$ 411,154,415	\$ 390,364,108	\$ 365,595,229	\$ 369,851,180	\$ 408,006,253
1.35%	1.20%	6.52%	6.71%	7.06%	6.26%

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

	<b>Fiscal Year</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Population	31,861	32,631	32,799	31,861
Personal Income (millions)	\$ 548,295,949	\$ 561,546,879	\$ 564,437,991	\$ 548,295,949
Per Capita Personal Income	\$ 17,209	\$ 17,209	\$ 17,209	\$ 17,209
School Enrollment	4,896	4,790	4,780	4,796
Unemployment Rate	9.1%	8.5%	7.0%	3.8%

Source: bestplaces.net



<b>Fiscal Year</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
32,399	31,921	32,706	32,563	32,587	32,565
\$ 557,554,391	\$ 549,328,489	\$ 572,485,824	\$ 593,284,932	\$ 936,517,793	\$ 907,173,000
\$ 17,209	\$ 17,209	\$ 17,504	\$ 17,826	\$ 28,739	\$ 29,792
5,704	7,631	8,295	12,174	13,262	11,880
4.0%	8.3%	6.1%	6.3%	6.4%	11.7%

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

Employer	2020		
	Employees	Rank	Percentage of Total County Employment
TDCJ - Garza	696	1	8.31%
TDCJ - McConnell	567	2	6.77%
Beeville ISD	456	3	5.45%
Coastal Bend College	419	4	5.00%
Mathis ISD	255	5	3.05%
Refugio ISD	201	6	2.40%
Bee County	137	7	1.64%
Skidmore-Tynan ISD	130	8	1.55%
City of Beeville	113	9	1.35%
Three Rivers ISD	106	10	1.27%
Total	3,080		36.8%

Employer	2011		
	Employees	Rank	Percentage of Total County Employment
TDCJ - McConnell/Garza	1,353	1	Information not available
Beeville ISD	525	2	Information not available
Christus Spohn Hospital	290	3	Information not available
U. S. Army Aviation	275	4	Information not available
Walmart	269	5	Information not available
Coastal Bend College	250	6	Information not available
H. E. B. Grocery	200	7	Information not available
County of Bee	175	8	Information not available
Skidmore-Tynan ISD	120	9	Information not available
City of Beeville	113	10	Information not available
Total	3,570		

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				
	2011	2012	2013	2014	2015
General Government	49	46	55	74	74
Public Safety	48	42	34	36	57
Judicial System	13	23	26	37	22
Highways and Streets	22	20	18	19	18
Public Facilities	5	7	10	17	4
Health and Welfare	96	100	89	0	3
Culture and Recreation	2	2	1	1	0
Conservation and development	2	1	1	0	1
<b>Total</b>	<b>237</b>	<b>241</b>	<b>234</b>	<b>184</b>	<b>179</b>

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

<b>Full-Time Equivalent Employees as of Year End</b>				
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
66	67	15	16	16
62	56	68	78	94
12	10	43	37	36
23	30	32	28	32
10	3	16	20	19
1	0	1	2	2
0	0	0	0	0
3	2	3	3	2
<b>177</b>	<b>168</b>	<b>178</b>	<b>184</b>	<b>201</b>

BEE COUNTY, TEXAS  
COURT OPERATING INDICATORS  
LAST TEN FISCAL YEARS

	Fiscal Year				
	2011	2012	2013	2014	2015
<b>Administration of Justice</b>					
<b>JP Courts:</b>					
Cases Filed	4,501	8,621	4,815	3,879	4,181
Cased Disposed	2,146	3,864	2,033	3,251	2,607
Cased Appealed	7	13	18	3	8
<b>County Courts at Law:</b>					
<b>Civil:</b>					
Cases Filed	-	-	-	-	-
Cased Disposed	-	-	-	-	-
<b>Criminal:</b>					
Cases Filed	-	-	-	-	-
Cased Disposed	-	-	-	-	-
<b>District Courts:</b>					
<b>Civil:</b>					
Cases Filed	-	-	-	284	363
Cased Disposed	-	-	-	163	308
<b>Criminal:</b>					
Cases Filed	-	-	-	206	232
Cased Disposed	-	-	-	85	198
<b>Juvenile:</b>					
Cases Filed	-	-	-	48	37
Cased Disposed	-	-	-	20	2

Source: JP Courts and District Clerk

<b>Fiscal Year</b>				
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
5,096	9,078	10,168	9,262	8,895
3,628	2,981	3,399	3,304	3,080
9	2	6	4	5
-	-	-	408	-
-	-	-	5	-
-	-	-	2,740	-
-	-	-	589	-
243	788	1,086	692	552
182	688	340	739	560
235	799	883	841	179
128	228	297	247	176
29	240	212	378	30
-	21	17	-	-

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

Department	2017			2018			2019			2020		
	Vehicles			Vehicles			Vehicles			Vehicles		
	Authorized	Inventory	Radios	Authorized	Inventory	Radios	Authorized	Inventory	Radios	Authorized	Inventory	Radios
<u>Law Enforcement</u>												
Sheriff	34	34	34	30	30	30	36	36	36	36	36	36
Constable 1	-	-	-	-	-	1	-	-	1	-	-	1
Constable 2	-	-	1	-	-	1	-	-	1	-	-	1
Constable 3	-	-	1	-	-	1	-	-	1	-	-	-
Constable 4	-	-	-	-	-	1	-	-	1	-	-	-
Road & Bridge	-	-	16	25	25	16	26	26	16	24	24	16
General Government	-	-	9	11	11	4	14	14	5	14	14	6
Social Services	-	-	-	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture	-	-	-	1	1	-	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.