

BEE COUNTY, TEXAS  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2016

ISSUED BY:  
COUNTY AUDITOR'S OFFICE



SINGLETON, CLARK  
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS

BEE COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

TABLE OF CONTENTS

	Page
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal ·····	i
GFOA Certificate of Achievement ·····	vi
Organizational Chart ·····	vii
List of Elected and Appointed Officials ·····	viii
 <b>FINANCIAL SECTION</b>	
Independent Auditor’s Report ·····	1
Management’s Discussion and Analysis ·····	3
 <b>Basic Financial Statements:</b>	
Government-wide Financial Statements:	
Statement of Net Position ·····	11
Statement of Activities ·····	12
Fund Financial Statements:	
Balance Sheet – Governmental Funds ·····	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position ·····	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds ·····	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities ·····	18
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund ·····	19
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Road & Bridge Fund ·····	20
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Healthcare Fund I ·····	21
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Healthcare Fund II ·····	22
Statement of Net Position – Proprietary Funds ·····	23
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds ·····	24
Statement of Cash Flows – Proprietary Funds ·····	25
Statement of Fiduciary Net Position – Fiduciary Funds ·····	26
Notes to the Financial Statements ·····	27
 <b>Required Supplementary Information:</b>	
Schedule of Changes in Net Pension Liability and Related Ratios ·····	49
Schedule of Employer Pension Contributions ·····	50

BEE COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

TABLE OF CONTENTS  
 (Continued)

<b>Combining and Individual Fund Financial Statements and Schedules:</b>	
Schedule of Revenues, Expenditures, and Changes in	
Fund Balances – General Fund - Budget and Actual – Detailed . . . . .	51
Combining Balance Sheet – Nonmajor Governmental Funds . . . . .	56
Combining Schedule of Revenues, Expenditures, and Changes in Fund	
Balance – Nonmajor Governmental Funds . . . . .	60
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – District Clerk Records Management Fund . . . . .	64
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – County Clerk Records Management Fund . . . . .	65
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – HAVA/Election Fund . . . . .	66
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – Courthouse Security Fund . . . . .	67
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – Special Road Tax Fund . . . . .	68
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – Court Reporter Service Fund . . . . .	69
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – Farm to Market Lateral Road Fund . . . . .	70
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – County Records Management Fund . . . . .	71
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – District Attorney Fund . . . . .	72
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – Abandoned Vehicle Fund . . . . .	73
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – Law Library Fund . . . . .	74
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – County Hotel Occupancy Tax Fund . . . . .	75
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – Pre Trial Intervention Fund . . . . .	76
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – County Attorney Check Collections Fund . . . . .	77
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual – Debt Service Fund . . . . .	78
<b>Proprietary Funds:</b>	
Combining Balance Sheet – Internal Service Funds . . . . .	79
Combining Statement of Revenues, Expenses, and Changes in Net Position –	
Internal Service Funds . . . . .	80
Combining Statement of Cash Flows – Internal Service Funds . . . . .	81
<b>Agency Funds:</b>	
Combining Schedule of Changes in Assets and Liabilities . . . . .	82

BEE COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

TABLE OF CONTENTS  
(Continued)

**STATISTICAL SECTION**

Financial Trends:	
Net Position by Component . . . . .	84
Changes in Net Position . . . . .	86
Fund Balances – Governmental Funds . . . . .	88
Changes in Fund Balances – Governmental Funds . . . . .	90
Revenue Capacity:	
Assessed and Estimated Actual Value of Taxable Property . . . . .	92
Property Tax Rates – All Direct and Overlapping Governments . . . . .	94
Principal Property Taxpayers . . . . .	96
Property Tax Levies . . . . .	98
Property Tax Levies and Collections . . . . .	100
Debt Capacity:	
Ratios of Outstanding Debt by Type . . . . .	101
Ratios of Net General Bonded Debt . . . . .	102
Computation of Direct and Estimated Overlapping Debt . . . . .	103
Legal Debt Margin Information . . . . .	104
Demographic and Economic Information:	
Demographic and Economic Statistics . . . . .	106
Principal Employers . . . . .	108
Operating Information:	
Full-Time Equivalent Employees by Function/Program . . . . .	109
Court Operating Indicators . . . . .	111
Capital Asset Statistics by Function/Program . . . . .	113

# **INTRODUCTORY SECTION**

**COUNTY JUDGE:**  
*Stephanie A. Moreno*  
**COUNTY CLERK:**  
*Mirella Escamilla Davis*  
**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*

February 20, 2017

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

The Honorable Commissioners' Court, Bee County, Texas  
Stephanie A. Moreno, 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, 2016 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, 2016, 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, 2016, 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 year staggered terms, two members elected every two years. The county judge is elected at large to serve a four-year term. Therefore, the Court makes decisions and imposes policies to benefit the entire County of Bee and the citizens therein.

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

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

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

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation to the county auditor on or before May 31<sup>st</sup> of each year. The county auditor uses these requests as the starting point for developing a base line budget, without any tax increases. The County Auditor then presents this base line budget to the Commissioners' Court for review prior to July. The Commissioners' Court holds several budget workshops to discuss priorities or meet with department heads. A copy of the proposed budget is filed with the county clerk, county auditor, and posted on the official county website. The Commissioners' Court then must hold a public hearing on a day within seven calendar days after the date the proposed budget is filed, but before September 30<sup>th</sup> 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. She 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 County has also changed up the way it handles inmate medical and inmate food expenses which have increased in recent years. In 2016 Bee County went out for bids for these services and the Commissioners Court awarded those contracts accordingly in an effort to save taxpayer dollars. A new cyber liability insurance policy was added due to unpredictable internet liability. The County elected to provide employee group medical and prescription coverage with a fully insured plan. 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. Another, beneficial financial forecasting tool is the utilization of the Texas County and District Retirement System (TCDRS) pension plan. The County provides retirement, disability, and death benefits for all of its regular employees through a nontraditional defined benefit pension plan with high returns (over 7%) for retirees.

## **Local Economy**

The County currently has seen some decline in our economic environment with the negative impact of the lack of federal funding for drilling in the Eagle Ford Shale region, with this our sales tax has seen a decrease as well. Bee County on the up side is still reaping an increase of real property tax collections and still some increase in the market value of real property. The region does have a varied industrial base which assists in the stability of employment here in Bee County.

## **Long-term Financial Planning**

In 2012, the County refinanced the general obligation debt for a lower interest rate to save tax payer's money under the Combination Tax and Revenue Certificates of Obligation, Series 2012. The certificates will be paid back over the next 20 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 well within its debt limits.

## **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bee County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County has received a Certificate of Achievement for the last twenty-five years (fiscal year ended 1991 through 2015). 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 CAFR could not have been accomplished without the efficient and dedicated services of the staff at the County Auditor's office. Appreciation is extended to the Commissioners' Court, county officials, and all county employees who have given their support in planning and conducting the financial operations of the County. Also, much appreciation is extended to the District Judges for their continued support and guidance.

Respectfully submitted,



Stephanie A. Moreno  
Bee County Judge



April A. Cantu  
Bee County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Bee County  
Texas**

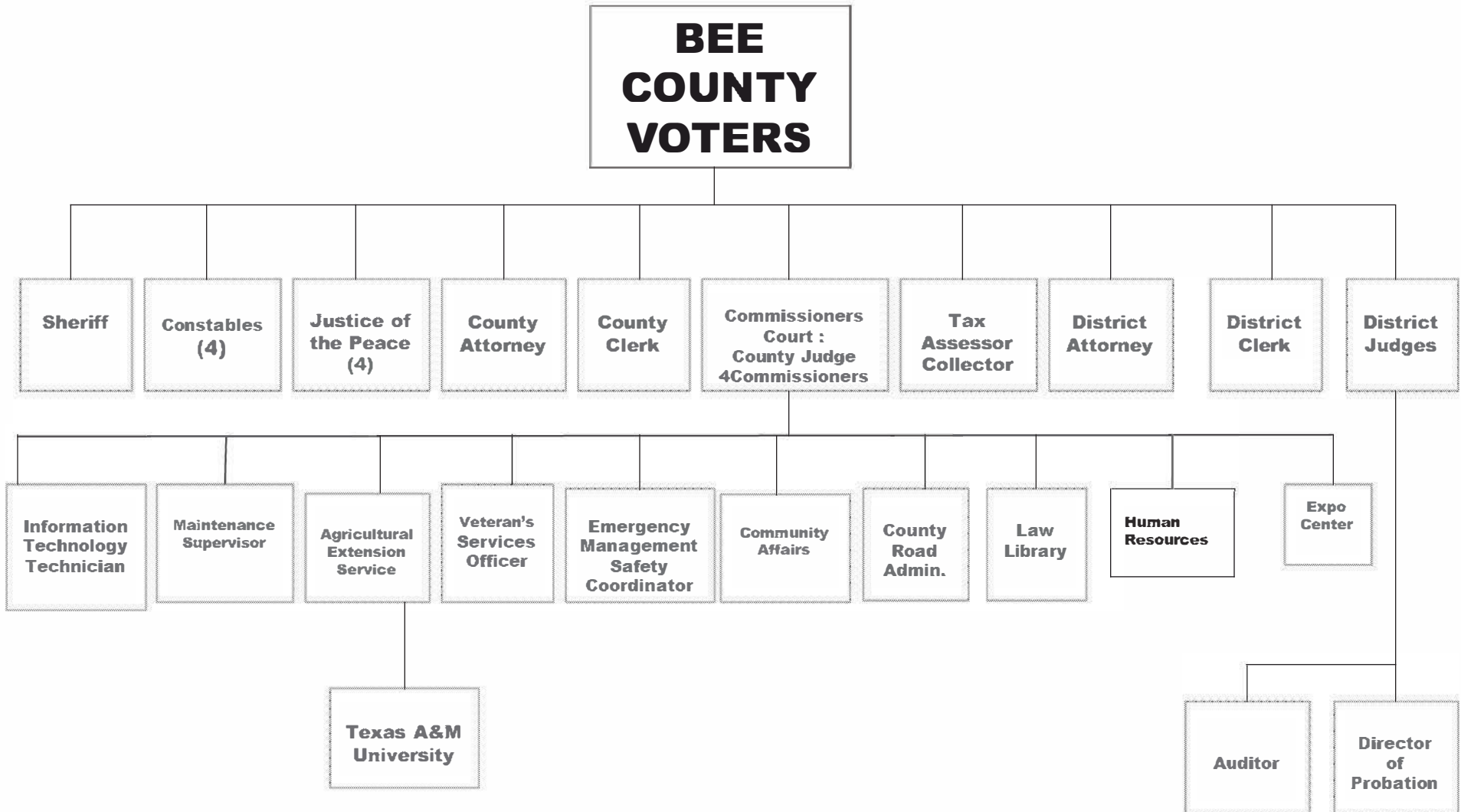
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2015**



Executive Director/CEO

# BEE COUNTY ORGANIZATIONAL CHART



BEE COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
SEPTEMBER 30, 2016

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

Stephanie A. Moreno  
Carlos Salazar Jr.  
Dennis DeWitt  
Eloy Rodriguez  
Ken Haggard

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

OTHER COUNTY OFFICIALS

Alden Southmayd  
Mirella E. Davis  
Linda Bridge  
Michael Knight  
April A. Cantu

Sheriff  
County Clerk  
Tax Assessor-Collector  
County Attorney  
County Auditor

JUSTICES OF THE PEACE

Susana Contreras  
Robert Bridge  
Abel Suniga  
Joseph Lyvers

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

CONSTABLES

Johnny Saucedo  
Clifford Bagwell  
Kirk Delgado  
Esquiél Ortiz

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

OTHER OFFICIALS

Raynaldo Gonzales  
Robbin Reininger  
Johnny Carabajal  
Edward Salazar  
Jaime Coronado

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

## **FINANCIAL SECTION**



## **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, 2016, 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 the County as of September 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for each major fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***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 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 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 20, 2017 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 20, 2017



## 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, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

### Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$43,056,108 (*net position*). Of this amount, \$5,619,620 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 \$800,165 as a result of current year activities. This decrease was primarily the result of an originally adopted deficit budget for the year.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$8,871,618, a decrease of \$783,717 in comparison to the prior year. Of this amount, \$3,223,146 is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed*, *assigned*, and *unassigned* components of *fund balance*) for the General Fund was \$3,224,000, which represents approximately 30% 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 Bee County currently only engages in governmental activities.

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

The government-wide financial statements can be found on pages 11-12 of this report.

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

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

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

The County maintains 29 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, and Healthcare Fund II, 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 all of the major funds as well as several others. Budgetary comparisons have been provided for each of the major funds as part of the basic financial statements and later within the report for the other nonmajor governmental funds to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 13-22 of this report.

**Proprietary Funds.** The County has the option of maintaining two different types of proprietary funds.

*Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. 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. Because the services provided by internal service funds predominantly benefit governmental rather than business-type functions, they are usually included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Group Insurance and Fuel Service Funds.

The basic proprietary fund financial statements can be found on pages 23-25 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, an agency fund. The *Agency Fund* reports resources held by the County in a custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statement can be found on page 26 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 27-48 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's participation in a pension program for its employees. Required supplementary information can be found on pages 49-50 of this report.

The combining and individual fund 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 51-81 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 \$43,056,108 at the close of the most recent fiscal year.

**Bee County, Texas**  
**Net Position**

	Governmental Activities 2016	Governmental Activities 2015	Change
Current & other assets	\$ 17,754,794	\$ 21,246,608	\$ (3,491,814)
Capital assets	36,851,727	37,644,268	(792,541)
Deferred outflows	2,176,878	535,507	1,641,371
Total assets and deferred outflows	<u>56,783,399</u>	<u>59,426,383</u>	<u>(2,642,984)</u>
Current liabilities	764,576	1,602,909	(838,333)
Long-term liabilities	5,259,118	5,679,102	(419,984)
Deferred inflows	7,703,597	8,288,099	(584,502)
Total liabilities and deferred inflows	<u>13,727,291</u>	<u>15,570,110</u>	<u>(1,842,819)</u>
Net Position			
Net investment in capital assets	31,859,432	32,216,144	(356,712)
Restricted	5,577,056	5,184,696	392,360
Unrestricted	5,619,620	6,455,433	(835,813)
Total net position	<u>\$ 43,056,108</u>	<u>\$ 43,856,273</u>	<u>\$ (800,165)</u>

By far, the largest portion of the County's net position, \$31,859,432 reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$5,577,056, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$5,619,620 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 \$800,165 from the prior fiscal year ending amount of \$43,856,273 for an ending balance of \$43,056,108. The decrease in the overall net position of governmental activities was primarily the result of the County adopting a deficit original budget for the current year.

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

	Governmental Activities 2016	Governmental Activities 2015	Change
Revenues:			
Program Revenues:			
Charges for services	\$ 2,664,641	\$ 2,972,982	\$ (308,341)
Operating grants & contributions	1,086,237	1,123,524	(37,287)
Capital grants and contributions	593,759	1,100,115	(506,356)
General Revenues:			
Property taxes	8,081,447	7,159,576	921,871
Other taxes	1,579,603	1,911,716	(332,113)
Other	1,312,959	1,172,765	140,194
Total revenue	<u>15,318,646</u>	<u>15,440,678</u>	<u>(122,032)</u>
Expenses:			
General government	4,224,032	3,842,471	381,561
Public safety	4,694,869	4,735,086	(40,217)
Judicial	2,183,595	1,955,130	228,465
Highways and streets	1,919,540	1,482,907	436,633
Public facilities	357,556	540,409	(182,853)
Public works	260,240	268,321	(8,081)
Health and welfare	1,295,769	1,339,563	(43,794)
Culture and recreation	201,929	233,215	(31,286)
Conservation and development	823,343	100,705	722,638
Interest on long-term debt	157,938	165,866	(7,928)
Total expenses	<u>16,118,811</u>	<u>14,663,673</u>	<u>1,455,138</u>
Increase (decrease) in net position	<u>(800,165)</u>	<u>777,005</u>	<u>(1,577,170)</u>
Net position - beginning	<u>43,856,273</u>	<u>43,079,268</u>	<u>777,005</u>
Net position - ending	<u>\$ 43,056,108</u>	<u>\$ 43,856,273</u>	<u>\$ (800,165)</u>

## Financial Analysis of Governmental Funds

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

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

At September 30, 2016, the County's governmental funds reported combined fund balances of \$8,871,618, a decrease of \$783,717 in comparison with the prior year. Approximately 36% of this amount, or \$3,223,146, 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 (\$14,771), 2) restricted for particular purposes (\$5,577,056), 3) committed for particular purposes (\$56,645), or 5) assigned for particular purposes (\$0).

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$3,224,000, while total fund balance decreased to \$3,238,771. 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 30% of total General Fund expenditures.

The fund balance of the General Fund decreased by \$777,961 during the current fiscal year. The decrease was primarily due to the General Fund adopting a deficit operating budget at the beginning of the year.

The Road and Bridge Fund, a major fund, experienced a \$55,746 decrease in fund balance during the current fiscal year to end at \$441,401. The decrease in fund balance was mainly the result of some heavy equipment purchased for that department's daily use.

The Healthcare Fund I, a major fund, reported a \$358,405 increase in fund balance during the current fiscal year to end at \$3,993,416. The increase in fund balance was caused by having lower than expected expenditures for the year.

The Healthcare Fund II, a major fund, reported no fund balance at both the end of the prior year and current year. This fund was subsidized during the year by the General Fund to assist with repair costs at the local hospital building facility which is owned by the County but leased to a private company.

**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 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 \$34,042, reflecting a decrease of \$68,741. The Group Insurance Service Fund decreased net position by \$33,783 to end at \$79,345. This fund is winding down as the County began purchasing health insurance from the Texas Association of Counties in 2015.

### 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 was adopted with a list of “one time projects” that took the expenditures over the projected revenues. The expenditure that was the majority of the \$1,013,305 was an electric audit to replace lighting in all county buildings as well a new chiller for the courthouse. This put the General Fund expenditures over by \$727K. These “one time” projects also consisted of a salary study (\$35K), TxDot property for our waste management department (\$20K), a few new vehicles (\$100k) and a new portable building for JP#4 (\$10K). Another budget amendment was for the increase in inmate medical expenses that had to be funded by a transfer from the General Fund (\$217K).

### Capital Assets and Debt Administration

**Capital assets.** The County’s investment in capital assets for its governmental activities as of September 30, 2016, amounted to \$36,851,727 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, roads, highways, and bridges. Capital assets for the current fiscal year decreased by 2.1%.

### Capital Assets of Bee County, Texas

	Governmental Activities 2016	Governmental Activities 2015	Change
Land	\$ 312,892	\$ 292,638	\$ 20,254
Construction in Progress	1,753,976	1,616,475	137,501
Buildings	34,694,863	34,774,443	(79,580)
Furniture and Equipment	4,147,318	3,406,155	741,163
Infrastructure	27,026,178	26,806,805	219,373
Total	<u>67,935,227</u>	<u>66,896,516</u>	<u>1,038,711</u>
Less Accumulated Depreciation	<u>(31,083,500)</u>	<u>(29,252,248)</u>	<u>(1,831,252)</u>
Capital assets, net of depreciation	<u>\$ 36,851,727</u>	<u>\$ 37,644,268</u>	<u>\$ (792,541)</u>

Additional information on the County’s capital assets can be found in Note III.D on page 37 of this report.

**Long-term Debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$4,890,000. The remainder of County long-term debt obligations consisted of capital leases and compensated absences.

**Outstanding Debt of Bee County, Texas**

	Governmental Activities 2016	Governmental Activities 2015	Change
General Obligation Bonds	\$ 4,890,000	\$ 5,365,000	\$ (475,000)
Capital Leases Payable	102,295	63,124	39,171
Compensated Absences	266,823	250,978	15,845
Total	<u>\$ 5,259,118</u>	<u>\$ 5,679,102</u>	<u>\$ (419,984)</u>

The County’s total debt decreased by \$419,984, or 7.4%, during the current fiscal year. The primary reason for the decrease was the regularly scheduled principal payment made on the existing outstanding amount 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.I on pages 46-47 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 2016-2017 fiscal year budget:

- A property tax rate increase of 5.71% resulting in additional revenue of \$429,974.
- The County has been in talks to build a new Jail and it looks like it might be breaking ground in the next year or so and those expenses associated with starting a project of this nature will be incurred.
- The Old Jail will start the renovation process and incur fees for asbestos, abatement and architecture/engineering services. This building will be used for new office space and storage.
- Higher ad-valorem collections were expected to increase revenues
- Increases in the taxable assessed value as a percentage of estimated actual value and resulting increases in property assessments will continue to affect the County real property tax base.
- New Inmate Medical and Food contracts implemented for the Jail will save money in those areas. Budgets will remain similar to last year because those savings amounts are not known.

**Requests for Information**

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



GOVERNMENT-WIDE FINANCIAL STATEMENTS

BEE COUNTY, TEXAS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2016

	<b>Primary Government Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,999,005
Investments	6,024,958
Taxes receivable - delinquent	448,621
Allowance for uncollectible taxes	(44,862)
Accounts receivable, net	596,862
Intergovernmental receivable	86,554
Notes receivable, net	7,478,814
Inventories	8,787
Prepaid items	14,771
Net pension asset	141,284
Capital assets, not being depreciated:	
Land	312,892
Construction in progress	1,753,976
Capital assets, being depreciated:	
Buildings and improvements	34,694,863
Furniture and equipment	4,147,318
Infrastructure	27,026,178
Accumulated depreciation	(31,083,500)
Total assets	54,606,521
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension plan items	2,176,878
<b>LIABILITIES</b>	
Accounts payable	513,499
Accrued liabilities	184,827
Intergovernmental payable	662
Accrued interest payable	18,643
Unearned revenue	46,945
Noncurrent liabilities:	
Due within one year	680,047
Due in more than one year	4,579,071
Total liabilities	6,023,694
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension plan items	224,783
Long-term lease receivable	7,478,814
Total deferred inflows of resources	7,703,597
<b>NET POSITION</b>	
Net investment in capital assets	31,859,432
Restricted for health and welfare	3,993,416
Restricted for debt service	448,045
Restricted for public safety	9,292
Restricted for roads and bridges	444,810
Restricted for capital outlay	332
Restricted for specific purposes	681,161
Unrestricted	5,619,620
Total net position	\$ 43,056,108

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, 2016

Functions/Programs:	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Gov. Governmental Activities
<b>Primary Government:</b>					
Governmental activities:					
General government	\$ 4,224,032	\$ 1,548,354	\$ 130,564	\$ -	\$ (2,545,114)
Public safety	4,694,869	190,692	162,312	-	(4,341,865)
Judicial	2,183,595	345,542	661,719	-	(1,176,334)
Highway and streets	1,919,540	579,212	116,296	-	(1,224,032)
Public facilities	357,556	841	-	-	(356,715)
Public works	260,240	-	-	19,500	(240,740)
Health and welfare	1,295,769	-	15,346	175,503	(1,104,920)
Culture and recreation	201,929	-	-	-	(201,929)
Conservation and development	823,343	-	-	398,756	(424,587)
Interest	157,938	-	-	-	(157,938)
Total governmental activities	<u>\$ 16,118,811</u>	<u>\$ 2,664,641</u>	<u>\$ 1,086,237</u>	<u>\$ 593,759</u>	<u>(11,774,174)</u>
General Revenues:					
					8,081,447
					1,499,199
					80,404
					8,076
					377,317
					927,566
					<u>10,974,009</u>
					(800,165)
					<u>43,856,273</u>
					<u>\$ 43,056,108</u>

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

FUND BASIS FINANCIAL STATEMENTS

BEE COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2016

	General Fund	Road & Bridge Fund	Healthcare Fund I
<b>ASSETS</b>			
Cash and cash equivalents	\$ 705,757	\$ 736,121	\$ 346,979
Investments	2,589,288	3,149	3,428,658
Taxes receivable - delinquent	344,401	-	-
Allowance for uncollectible delinquent taxes	(34,440)	-	-
Accounts receivable	491,596	53,112	-
Intergovernmental receivable	-	-	-
Notes receivable	-	-	3,392,379
Due from other funds	247,293	-	217,779
Prepaid items	14,771	-	-
Total assets	<u>\$ 4,358,666</u>	<u>\$ 792,382</u>	<u>\$ 7,385,795</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 339,139	\$ 11,075	\$ -
Accrued liabilities	153,123	21,476	-
Intergovernmental payable	662	-	-
Due to other funds	270,065	318,430	-
Unearned revenue	46,945	-	-
Total liabilities	<u>809,934</u>	<u>350,981</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	309,961	-	-
Unavailable revenue - lease receivable	-	-	3,392,379
Total deferred inflows of resources	<u>309,961</u>	<u>-</u>	<u>3,392,379</u>
<b>FUND BALANCES (DEFICITS)</b>			
<b>Nonspendable for:</b>			
Prepays	14,771	-	-
<b>Restricted for:</b>			
Health and welfare	-	-	3,993,416
Debt service	-	-	-
Public safety	-	-	-
Roads and bridges	-	441,401	-
Capital projects	-	-	-
Specific purposes	-	-	-
<b>Committed for:</b>			
Specific purposes	-	-	-
<b>Unassigned</b>	3,224,000	-	-
Total fund balances	<u>3,238,771</u>	<u>441,401</u>	<u>3,993,416</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 4,358,666</u>	<u>\$ 792,382</u>	<u>\$ 7,385,795</u>

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

Healthcare Fund II	Total Nonmajor Funds	Total Governmental Funds
\$ 46,263	\$ 1,072,959	\$ 2,908,079
1,942	1,336	6,024,373
-	104,220	448,621
-	(10,422)	(44,862)
-	38,704	583,412
-	86,554	86,554
4,086,435	-	7,478,814
217,096	255,392	937,560
-	-	14,771
<u>\$ 4,351,736</u>	<u>\$ 1,548,743</u>	<u>\$ 18,437,322</u>
\$ 47,522	\$ 115,402	\$ 513,138
-	10,228	184,827
-	-	662
217,779	131,286	937,560
-	-	46,945
<u>265,301</u>	<u>256,916</u>	<u>1,683,132</u>
-	93,797	403,758
4,086,435	-	7,478,814
<u>4,086,435</u>	<u>93,797</u>	<u>7,882,572</u>
-	-	14,771
-	-	3,993,416
-	448,045	448,045
-	9,292	9,292
-	3,409	444,810
-	332	332
-	681,161	681,161
-	56,645	56,645
-	(854)	3,223,146
<u>-</u>	<u>1,198,030</u>	<u>8,871,618</u>
<u>\$ 4,351,736</u>	<u>\$ 1,548,743</u>	<u>\$ 18,437,322</u>

BEE COUNTY, TEXAS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2016

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

Total fund balances - governmental funds	\$	8,871,618
<p>Internal service funds are used by management to charge the costs of health insurance and fuel to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities column on the Statement of Net Position.</p>		
		113,387
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</p>		
Governmental activities capital assets	39,355,550	
Less accumulated depreciation	<u>(2,503,823)</u>	36,851,727
<p>The current estimated amount by which pension assets exceed pension liabilities is not reported in the funds.</p>		
		141,284
<p>Other long-term assets, such as uncollected property taxes, are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.</p>		
		403,758
<p>Long-term liabilities, including bonds payable and pension liabilities are not due and payable in the current period and therefore are not reported in the funds.</p>		
Bonds payable	(4,890,000)	
Capital leases	(102,295)	
Compensated absences	<u>(266,823)</u>	(5,259,118)
<p>Deferred outflows and inflows of resources related to pensions are applicable to future periods and therefore not reported in the funds.</p>		
Deferred outflows related to pensions	2,176,878	
Deferred inflows related to pensions	<u>(224,783)</u>	1,952,095
<p>Accrued interest on long-term debt related to governmental activities is not due and payable in the current period and therefore not reported in the governmental funds.</p>		
		<u>(18,643)</u>
Net position of governmental activities		<u><u>\$ 43,056,108</u></u>

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

BEE COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General Fund	Road & Bridge Fund	Healthcare Fund I
<b>REVENUES</b>			
Property taxes	\$ 6,314,902	\$ -	\$ -
General sales and use taxes	1,499,199	-	-
Selective sales and use taxes	27,565	-	-
Penalties and interest on taxes	90,951	-	-
Licenses and permits	-	579,212	-
Intergovernmental revenues	792,891	-	-
Charges for services	1,090,135	-	-
Fines and forfeitures	168,961	148,188	-
Investment earnings	67,342	3,024	46,658
Rents and royalties	301,231	-	456,048
Contributions and donations, private sources	-	-	-
Miscellaneous revenue	127,463	5,116	-
Total revenues	10,480,640	735,540	502,706
<b>EXPENDITURES</b>			
Current:			
General government	3,229,485	-	-
Public safety	3,955,892	-	-
Judicial	1,894,539	-	-
Highways and streets	-	1,655,818	-
Public facilities	477,395	-	-
Public works	269,242	-	-
Health and welfare	274,448	-	6,800
Culture and recreation	496,994	-	-
Conservation and development	84,715	-	-
Debt service:			
Bond principal	-	-	-
Other debt principal	8,715	59,114	-
Interest	-	-	-
Interest - other debt	423	1,087	-
Capital outlay	118,408	353,520	137,501
Total expenditures	10,810,256	2,069,539	144,301
Excess (deficiency) of revenues over expenditures	(329,616)	(1,333,999)	358,405
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	192,821	1,171,253	-
Transfers out	(850,967)	-	-
Sale of general capital assets	209,801	-	-
Capital leases	-	107,000	-
Total other financing sources (uses)	(448,345)	1,278,253	-
Net change in fund balance	(777,961)	(55,746)	358,405
Fund balance - beginning	4,016,732	497,147	3,635,011
Fund balance - ending	\$ 3,238,771	\$ 441,401	\$ 3,993,416

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



Healthcare Fund II	Total Nonmajor Funds	Total Governmental Funds
\$ -	\$ 1,597,137	\$ 7,912,039
-	-	1,499,199
-	52,839	80,404
-	18,869	109,820
-	-	579,212
-	970,456	1,763,347
-	240,138	1,330,273
-	-	317,149
254,141	6,152	377,317
182,136	-	939,415
-	67	67
15,216	35,048	182,843
<u>451,493</u>	<u>2,920,706</u>	<u>15,091,085</u>
-	469,267	3,698,752
-	336,069	4,291,961
-	-	1,894,539
-	-	1,655,818
-	-	477,395
-	-	269,242
816,739	-	1,097,987
-	-	496,994
-	616,074	700,789
-	475,000	475,000
-	-	67,829
-	157,425	157,425
-	200	1,710
-	203,300	812,729
<u>816,739</u>	<u>2,257,335</u>	<u>16,098,170</u>
<u>(365,246)</u>	<u>663,371</u>	<u>(1,007,085)</u>
365,246	356,712	2,086,032
-	(1,328,498)	(2,179,465)
-	-	209,801
-	-	107,000
<u>365,246</u>	<u>(971,786)</u>	<u>223,368</u>
-	(308,415)	(783,717)
-	1,506,445	9,655,335
<u>\$ -</u>	<u>\$ 1,198,030</u>	<u>\$ 8,871,618</u>

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, 2016

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

Net change in fund balances - total governmental funds \$ (783,717)

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. (102,524)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.

Expenditures for capitalized assets	1,697,957	
Less current year depreciation	<u>(2,448,670)</u>	(750,713)

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

Issuance of new capital leases	(107,000)	
Payments on long-term debt	542,829	
Change in accrued interest on long-term debt	1,197	
Changes in other long-term liabilities	<u>(15,845)</u>	421,181

Revenues in the statement 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. 59,588

Governmental funds report pension contributions as expenditures. However, pension contributions are reported as deferred outflows of resources on the Statement of Net Position if made after the net pension liability measurement date. In addition, the change in the net pension liability, adjusted for changes in deferred pension items, is reported as pension expense in the Statement of Activities. 397,848

Sales of capital assets are reported a revenue within the fund statements. However, in the Statement of Activities revenues are only reported to the extent that proceeds exceed the net book value of the assets. (41,828)

Change in net position- governmental activities \$ (800,165)

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 – GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 5,967,985	\$ 5,967,985	\$ 6,314,902	\$ 346,917
General sales and use taxes	1,750,000	1,750,000	1,499,199	(250,801)
Selective sales and use taxes	-	31,000	27,565	(3,435)
Penalties and interest on taxes	67,000	67,000	90,951	23,951
Licenses and permits	2,500	2,500	-	(2,500)
Intergovernmental revenues	663,418	909,621	792,891	(116,730)
Charges for services	1,002,100	1,108,350	1,090,135	(18,215)
Fines and forfeitures	218,000	218,000	168,961	(49,039)
Investment earnings	33,000	33,000	67,342	34,342
Rents and royalties	400,000	402,250	301,231	(101,019)
Miscellaneous revenue	217,500	170,454	127,463	(42,991)
Total revenues	<u>10,321,503</u>	<u>10,660,160</u>	<u>10,480,640</u>	<u>(179,520)</u>
<b>EXPENDITURES</b>				
Current:				
General government	3,282,842	3,376,881	3,229,485	147,396
Public safety	4,202,752	4,234,437	3,955,892	278,545
Judicial	1,864,440	2,046,094	1,894,539	151,555
Public facilities	515,086	486,272	477,395	8,877
Public works	241,320	280,657	269,242	11,415
Health and welfare	288,404	309,707	274,448	35,259
Culture and recreation	514,666	517,476	496,994	20,482
Conservation and development	90,675	90,675	84,715	5,960
Debt service:				
Capital lease principal	8,715	8,715	8,715	-
Interest - other debt	423	423	423	-
Capital outlay	-	132,254	118,408	13,846
Total expenditures	<u>11,009,323</u>	<u>11,483,591</u>	<u>10,810,256</u>	<u>673,335</u>
Excess (deficiency) of revenues over expenditures	<u>(687,820)</u>	<u>(823,431)</u>	<u>(329,616)</u>	<u>493,815</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	192,705	192,705	192,821	116
Transfers out	-	(868,871)	(850,967)	17,904
Sale of general capital assets	-	500	209,801	209,301
Total other financing sources (uses)	<u>192,705</u>	<u>(675,666)</u>	<u>(448,345)</u>	<u>(227,321)</u>
Net change in fund balances	(495,115)	(1,499,097)	(777,961)	721,136
Fund balance - beginning	4,016,732	4,016,732	4,016,732	-
Fund balance - ending	<u>\$ 3,521,617</u>	<u>\$ 2,517,635</u>	<u>\$ 3,238,771</u>	<u>\$ 721,136</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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Licenses and permits	\$ 670,000	\$ 565,500	\$ 579,212	\$ 13,712
Fines & forfeitures	72,500	177,000	148,188	(28,812)
Investment earnings	-	1,800	3,024	1,224
Miscellaneous	6,700	4,900	5,116	216
Total revenues	<u>749,200</u>	<u>749,200</u>	<u>735,540</u>	<u>(13,660)</u>
<b>EXPENDITURES</b>				
Current:				
Highway and streets	1,791,568	1,718,992	1,655,818	63,174
Capital lease principal	59,114	59,114	59,114	-
Capital lease interest	1,087	1,087	1,087	-
Capital outlay	145,882	413,791	353,520	60,271
Total expenditures	<u>1,997,651</u>	<u>2,192,984</u>	<u>2,069,539</u>	<u>123,445</u>
Excess (deficiency) of revenues over expenditures	<u>(1,248,451)</u>	<u>(1,443,784)</u>	<u>(1,333,999)</u>	<u>109,785</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,401,350	-	1,171,253	1,171,253
Capital leases	-	107,000	107,000	-
Total Other Financing Sources (Uses)	<u>1,401,350</u>	<u>107,000</u>	<u>1,278,253</u>	<u>1,171,253</u>
Net change in fund balances	152,899	(1,336,784)	(55,746)	1,281,038
Fund balance - beginning	497,147	497,147	497,147	-
Fund balance - ending	<u>\$ 650,046</u>	<u>\$ (839,637)</u>	<u>\$ 441,401</u>	<u>\$ 1,281,038</u>

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

BEE COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – HEALTHCARE FUND I  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment earnings	\$ 55,000	\$ 55,000	\$ 46,658	\$ (8,342)
Rents and royalties	456,048	456,048	456,048	-
Total revenues	<u>511,048</u>	<u>511,048</u>	<u>502,706</u>	<u>(8,342)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	7,500	7,500	6,800	700
Capital outlay	503,548	503,548	137,501	366,047
Total expenditures	<u>511,048</u>	<u>511,048</u>	<u>144,301</u>	<u>366,747</u>
Net change in fund balances	-	-	358,405	358,405
Fund balance - beginning	<u>3,635,011</u>	<u>3,635,011</u>	<u>3,635,011</u>	-
Fund balance - ending	<u>\$ 3,635,011</u>	<u>\$ 3,635,011</u>	<u>\$ 3,993,416</u>	<u>\$ 358,405</u>

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

BEE COUNTY, TEXAS  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL – HEALTHCARE FUND II  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Investment earnings	550	\$ 253,973	\$ 254,141	\$ 168
Rents and royalties	435,559	182,136	182,136	-
Miscellaneous revenue	-	-	15,216	15,216
Total revenues	436,109	436,109	451,493	15,384
<b>EXPENDITURES</b>				
Current:				
Health and welfare	584,259	819,259	816,739	2,520
Total Expenditures	584,259	819,259	816,739	2,520
Excess (deficiency) of revenues over expenditures	(148,150)	(383,150)	(365,246)	17,904
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	148,150	383,150	365,246	(17,904)
Total Other Financing Sources (Uses)	148,150	383,150	365,246	(17,904)
Net Change in Fund Balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

BEE COUNTY, TEXAS  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2016

	<u>Governmental  Activities  Internal  Service Funds</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 90,926
Investments	585
Accounts receivable, net	13,450
Inventories	8,787
Total assets	113,748
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	361
Total liabilities	361
<b>NET POSITION</b>	
Restricted for insurance	79,345
Unrestricted	34,042
Total net position	\$ 113,387

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, 2016

	Governmental Activities
	Internal Service Funds
Operating revenues:	
Charges for services:	
Charges for services	\$ 273,930
Employer/employee contributions	1,140,754
Miscellaneous revenue	14,155
Total operating revenues	1,428,839
Operating expenses:	
Purchased professional and technical services	1,282,493
Other purchased services	342,822
Total operating expenses	1,625,315
Operating income (loss)	(196,476)
Nonoperating revenues (expenses):	
Investment earnings	519
Total nonoperating revenues (expenses)	519
Income before transfers in (out)	(195,957)
Transfers in	93,433
Change in net position	(102,524)
Net position-beginning	215,911
Net position-ending	\$ 113,387

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



BEE COUNTY, TEXAS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Governmental Activities
	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Received from User Charges	\$ 1,431,545
Cash Payments to Suppliers	(1,633,635)
Net cash provided by (used for) operating activities	(202,090)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers from other funds	93,433
Net cash provided by (used for) capital and financing activities	93,433
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of investments	(2)
Interest on investments	519
Net cash provided by investing activities	517
Net increase (decrease) in cash and cash equivalents	(108,140)
Cash and cash equivalents-beginning	199,066
Cash and cash equivalents-ending	\$ 90,926
<b>Reconciliation of operating income (loss) to net cash provided (used for) operating activities:</b>	
Operating income (loss)	\$ (196,476)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
(Increase) decrease in accounts receivable	2,706
(Increase) decrease in inventories	13,041
(Decrease) increase in accounts payable	(11,972)
(Decrease) increase in accrued liabilities	(9,389)
Total adjustments	(5,614)
Net cash provided by (used for) operating activities	\$ (202,090)

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

BEE COUNTY, TEXAS  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2016

	Agency Funds
	County Offices
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,541,108
Total assets	\$ 2,541,108
<b>LIABILITIES</b>	
Due to others	\$ 2,541,108
Total liabilities	\$ 2,541,108

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

NOTES TO THE FINANCIAL STATEMENTS

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

**I. Summary of significant accounting policies**

**A. Description of government-wide financial statements**

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

**B. Reporting entity**

Bee County, Texas (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.

**C. Basis of presentation – government-wide financial statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government’s enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**D. Basis of presentation – fund financial statements**

The fund financial statements provide information about the County’s funds, including its fiduciary funds. 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 accounted for in another fund.

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

**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 initial hospital renovations. The revenue stems from hospital lease payments established by a 30 year amortization schedule with a 6% interest rate with Christus Spohn. The hospital is county owned and lease payments are used for approved renovations.

The *Healthcare Fund II* is a special revenue fund used to account for the additional facility expansion costs. The revenue stems from hospital lease payments established by a 30 year amortization schedule with a 6% interest rate with Christus Spohn. The hospital is county owned and lease payments are used for approved renovations.

Additionally, the government reports the following fund types:

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

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

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

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

The County reports the following proprietary funds:

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

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

**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 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, 2016

**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	Farm to Market Lateral Road Fund
Road & Bridge Fund	County Records Management Fund
Healthcare Fund I	District Attorney Fund
Healthcare Fund II	Abandoned Vehicle Fund
District Clerk Records Management Fund	Law Library Fund
County Clerk Records Management Fund	County Hotel Occupancy Tax Fund
HAVA/Election Fund	Pre-Trial Intervention - District Attorney
Courthouse Security Fund	County Attorney Hot Check Colleciton
Special Road Tax Fund	Debt Service Fund
Court Reporter 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 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, 2016

**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.

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

***3. Inventories and prepaid items***

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

***4. Capital assets***

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



BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

**4. Capital assets (continued)**

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

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

Capital asset classes	Lives
Buildings	40
Machinery and equipment	7-15
Vehicles	6
Improvements	20
Infrastructure	20

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

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

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, 2016

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

***7. Fund balance flow assumptions***

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

***8. Fund balance policies***

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The 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 governing 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 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, 2016

**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, 2015, upon which the levy for the 2015-2016 fiscal year was based, was \$1,664,586,840. 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, 2016, to finance the General Fund, Road & Bridge Fund, Debt Service Fund, and Farm to Market Lateral Road Fund operations were \$0.37563, \$0.04091, \$0.05128 and \$0.00425, respectively, for a total tax rate of \$0.47207 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 2015-2016 fiscal year was \$7,903,815. Tax collections on the current levy for the year ended September 30, 2016, 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 for 10 working days of vacation leave. Vacation leave accumulates up to 160 hours then is lost. However, any unused vacation days up 10 days per year is paid to an employee upon separation from service. Compensatory time is granted at the rate of one and one-half hour time off for every hour of overtime worked and can be carried forward indefinitely.

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

**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**

For purposes of measuring the net pension liability, 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, pension 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**

For the year ended September 30, 2016 the Border Patrol Initiative fund and the County Attorney Check Collection Fund reported deficit fund equity amounts of \$76 and \$778, respectively. These amounts are considered trivial and will be remedied in the subsequent fiscal year through the normal activities of these funds.

**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. As of September 30, 2016, the County's bank balance was \$5,738,257 and of that amount \$250,000 was covered by FDIC and the remaining amount was covered by pledged collateral.

**B. Investments**

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

**B. Investments (continued)**

As of September 30, 2016, the County had the following investments:

Investment Type	Maturity Time in Years				Totals
	Less than 1	1-5	6-10	More Than 10	
Money Market Accounts	\$ 181,149	\$ -	\$ -	\$ -	\$ 181,149
Tax-Exempt Bonds	-	257,457	-	-	257,457
Taxable Bonds	-	5,577,566	-	-	5,577,566
TexPool Investment Pool	8,786	-	-	-	8,786
<b>Total Investments</b>	<b>\$ 189,935</b>	<b>\$ 5,835,023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,024,958</b>

*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, 2016, 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, 2016

**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	Nonmajor Governmental Funds	Total Governmental Funds
Property taxes, net	\$ 344,401	\$ -	\$ 104,220	\$ 448,621
Accounts receivable	491,596	53,112	38,704	583,412
Gross receivables	835,997	53,112	142,924	1,032,033
Less: Allowance for uncollectible	(34,440)	-	(10,422)	(44,862)
Net receivables	<u>\$ 801,557</u>	<u>\$ 53,112</u>	<u>\$ 132,502</u>	<u>\$ 987,171</u>

Proprietary Funds:

Receivables	Fuel Service
Accounts receivable	\$ 13,450
Net receivables	<u>\$ 13,450</u>

**D. Capital Assets**

Capital assets activity for the year ended September 30, 2016, was as follows:

	Balance 10/1/15	Increases	Decreases	Adjustments	Balance 9/30/16
Capital assets, not being depreciated:					
Land	\$ 292,638	\$ 20,254	\$ -	\$ -	\$ 312,892
Construction-in-progress	1,616,475	137,501	-	-	1,753,976
Total capital assets, not being depreciated	<u>1,909,113</u>	<u>157,755</u>	<u>-</u>	<u>-</u>	<u>2,066,868</u>
Capital assets, being depreciated:					
Buildings and improvements	34,774,443	870,180	(104,198)	(845,562)	34,694,863
Machinery and equipment	3,406,155	450,649	(126,390)	416,904	4,147,318
Infrastructure	26,806,805	219,373	-	-	27,026,178
Total capital assets, being depreciated	<u>64,987,403</u>	<u>1,540,202</u>	<u>(230,588)</u>	<u>(428,658)</u>	<u>65,868,359</u>
Less accumulated depreciation for:					
Buildings and improvements	(11,872,799)	(913,434)	62,369	-	(12,723,864)
Machinery and equipment	(2,899,395)	(247,450)	126,390	849	(3,019,606)
Infrastructure	(14,480,054)	(1,342,939)	-	482,963	(15,340,030)
Total accumulated depreciation	<u>(29,252,248)</u>	<u>(2,503,823)</u>	<u>188,759</u>	<u>483,812</u>	<u>(31,083,500)</u>
Total capital assets being depreciated, net	<u>35,735,155</u>	<u>(963,621)</u>	<u>(41,829)</u>	<u>55,154</u>	<u>34,784,859</u>
Governmental activities capital assets, net	<u>\$ 37,644,268</u>	<u>\$ (805,866)</u>	<u>\$ (41,829)</u>	<u>\$ 55,154</u>	<u>\$ 36,851,727</u>

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

**D. Capital Assets (continued)**

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

**Governmental activities:**

General government	\$ 635,035
Public safety	736,883
Judicial	325,272
Highways and streets	284,286
Public facilities	81,963
Public works	46,226
Health and welfare	188,512
Culture and recreation	85,328
Conservation and development	120,318
Total depreciation expense - governmental activities	<u>\$ 2,503,823</u>

**E. Accrued liabilities**

Accrued liabilities reported by governmental and proprietary funds at September 30, 2016, were as follows:

Governmental Funds:

	General Fund	Road & Bridge	Healthcare Fund II	Nonmajor Governmental Funds	Total Governmental Funds
Accounts payable	\$ 339,139	\$ 11,075	\$ 47,522	\$ 115,402	\$ 513,138
Accrued liabilities	153,123	21,476	-	10,228	184,827
Intergovernmental payable	662	-	-	-	662
Total accrued liabilities	<u>\$ 492,924</u>	<u>\$ 32,551</u>	<u>\$ 47,522</u>	<u>\$ 125,630</u>	<u>\$ 698,627</u>

Proprietary Funds:

	Fuel Service Fund
Accounts payable	<u>\$ 361</u>
Total accrued liabilities	<u>\$ 361</u>

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

**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 in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of 701 nontraditional defined benefit pension plans. 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/TCDRS%20Publications/2015CAFR.pdf](http://www.tcdrs.org/TCDRS%20Publications/2015CAFR.pdf)

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.

*Employees covered by benefit terms*

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2014	12/31/2015
Number of inactive employees entitled to but not receiving benefits	361	352
Number of active employees	172	179
Average monthly salary*	\$ 2,361	\$ 2,669
Average age*	43.16	43.55
Average length of service in years*	5.93	5.87
Inactive Employees (or their Beneficiaries) Receiving Benefits	12/31/2014	12/31/2015
Number of benefit recipients	110	118
Average monthly benefit	\$ 764	\$ 774

\*Averages reported for all active and inactive employees. Average service includes all proportionate service.



BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

**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, 2014 and 2015.

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 for the years ended September 30, 2014 and 2015 of 7.51% and 6.89%, respectively.

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*

The County's Net Pension Liability (NPL) was measured as of December 31, 2015, 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, 2016

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

**F. Pension obligations (continued)**

*Actuarial assumptions*

The TPL in the December 31, 2015 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
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	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.0%
Salary Increases	3.5%
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Bee County are not considered to be substantively automatic under GASB-68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Bee County specific table
Turnover	Bee County specific table
Mortality	RP-2000 Mortality Tables

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

**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	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	14.5%	5.35%
Private Equity	14.0%	8.35%
Global Equities	1.5%	5.65%
International Equities-Developed	10.0%	5.35%
International Equities-Emerging	8.0%	6.35%
Investment-Grade Bonds	3.0%	0.55%
High-Yield Bonds	3.0%	3.75%
Opportunistic Credit	2.0%	5.54%
Direct Lending	5.0%	5.80%
Distressed Debt	3.0%	6.75%
REIT Equities	3.0%	4.00%
Master Limited Partnerships (MLPs)	3.0%	5.30%
Private Real Estate Partnerships	5.0%	7.20%
Hedge Funds	25.0%	5.15%
	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, 2016

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

**F. Pension obligations (continued)**

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, 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 (7.1%) or 1-percentage-point higher (9.1%) than the current rate:

	1% Decrease in Discount Rate (7.1%)	Discount Rate 8.1%	1% Increase in Discount Rate (9.1%)
Total pension liability	\$ 26,186,849	\$ 23,338,725	\$ 20,960,060
Fiduciary net position	23,480,009	23,480,009	23,480,009
Net pension liability/(asset)	\$ 2,706,840	\$ (141,284)	\$ (2,519,949)

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at [www.tmrs.com](http://www.tmrs.com).

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, 2014	\$ 22,610,069	\$ 24,155,662	\$ (1,545,593)
Changes for the year:			
Service cost	634,623	-	634,623
Interest on total pension liability	1,806,467	-	1,806,467
Effect of plan changes	(98,151)	-	(98,151)
Effect of economic/demographic gains/losses	(449,565)	-	(449,565)
Effect of assumptions changes or inputs	232,713	-	232,713
Refund of contributions	(341,867)	(341,867)	-
Benefit payments	(1,055,564)	(1,055,564)	-
Administrative expenses	-	(17,146)	17,146
Member contributions	-	405,671	(405,671)
Net investment income	-	(92,077)	92,077
Employer contributions	-	381,493	(381,493)
Other	-	43,837	(43,837)
Balances as of December 31, 2015	<u>\$ 23,338,725</u>	<u>\$ 23,480,009</u>	<u>\$ (141,284)</u>

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

**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, 2016, the County recognized pension expense of-\$397,848.

At September 30, 2016, 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	\$ -	\$ 224,783
Changes of assumptions	116,357	-
Net difference between projected and actual earnings	1,827,094	-
Contributions subsequent to the measurement date	233,427	-
<b>Total</b>	<b>\$ 2,176,878</b>	<b>\$ 224,783</b>

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in the pension plan year as follows:

Year Ended December 31,	Pension Expense Amount
2016	\$ 364,428
2017	472,854
2018	472,854
2019	408,532
<b>Total</b>	<b>\$ 1,718,668</b>

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

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

**H. Leases**

The County has entered into three direct financing leases with Spohn Health System of Corpus Christi, Texas. The County is the lessor in the contracts. The three leases are for 30 years and related to the hospital building. 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 account for the hospital lease payments received.

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

The following is a schedule of the future lease payments to be received by the County for each lease as of September 30, 2016.

Year Ending September 30,	Governmental Activities		
	Hospital Building Lease	Hospital Imp. Lease-I	Hospital Imp. Lease-II
2017	256,293	97,274	95,954
2018	271,901	103,198	101,798
2019	288,459	109,483	107,997
2020	306,027	116,150	114,574
2021	324,664	123,223	121,552
2022-2026	1,945,035	738,250	728,236
2027-2031	-	769,591	759,154
Total	<u>\$ 3,392,379</u>	<u>\$ 2,057,169</u>	<u>\$ 2,029,265</u>

**I. Long-Term Liabilities**

General Obligation Bonds

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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

Details of long-term debt obligations outstanding at September 30, 2016 are as follows:

Governmental Activities:

Type	Issue Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/16
<b>Bonds Payable</b>					
Gen. Obligation Refunding Bonds, Series 2012	2012	\$ 6,350,000	.625%-3.500%	2025	\$ 4,890,000
Total Bonds Payable					<u>\$ 4,890,000</u>
<b>Capital Leases</b>					
Capital Lease - Back Hoe	2015	69,050	2.38%	2017	\$ 23,008
Capital Lease - Chevy Silverado (2015)	2015	26,776	2.38%	2017	8,923
Capital Lease - Truck	2016	107,000	2.73%	2018	70,364
Total Notes Payable					<u>\$ 102,295</u>

Changes in long-term liabilities

Changes in the government's long-term liabilities for the year ended September 30, 2016 are as follows:

Governmental Activities:

Description	Balance 10/1/15	Additions	Deletions	Balance 9/30/16	Due in One Year
<b>Bonds Payable</b>					
General Oblig. Ref. Bonds, Series 2012	\$ 5,365,000	\$ -	\$ (475,000)	\$ 4,890,000	\$ 480,000
Total bonds payable	<u>5,365,000</u>	<u>-</u>	<u>(475,000)</u>	<u>4,890,000</u>	<u>480,000</u>
<b>Notes and Leases Payable</b>					
Capital Lease - Back Hoe	45,486	-	(22,478)	23,008	23,008
Capital Lease - 2015 Chevy Silverado	17,638	-	(8,715)	8,923	8,923
Capital Lease - Truck	-	107,000	(36,636)	70,364	34,704
Total Note and Leases Payable	<u>63,124</u>	<u>107,000</u>	<u>(67,829)</u>	<u>102,295</u>	<u>66,635</u>
<b>Other Long-Term Debt</b>					
Compensated absences	250,978	266,823	(250,978)	266,823	133,412
Gov. activities long-term liabilities	<u>\$ 5,679,102</u>	<u>\$ 373,823</u>	<u>\$ (793,807)</u>	<u>\$ 5,259,118</u>	<u>\$ 680,047</u>

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

**I. 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
2017	480,000	147,925	66,636	2,703	546,636	150,628
2018	500,000	138,325	35,660	977	535,660	139,302
2019	500,000	123,325	-	-	500,000	123,325
2020	525,000	108,325	-	-	525,000	108,325
2021	545,000	92,575	-	-	545,000	92,575
2022-2025	2,340,000	199,175	-	-	2,340,000	199,175
Totals	\$ 4,890,000	\$ 809,650	\$ 102,296	\$ 3,680	\$ 4,992,296	\$ 813,330

**J. 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.

**K. Interfund receivables and payables**

The composition of interfund balances as of September 30, 2016 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	General Fund	\$ 52,969
General Fund	Non-Major Governmental Funds	194,323
Healthcare Fund I	Healthcare Fund II	217,779
Healthcare Fund II	General Fund	217,096
Nonmajor Governmental Funds	Nonmajor Governmental Funds	255,393
Total		\$ 937,560

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.



BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

**L. Interfund transfers**

The composition of interfund transfers for the year ended September 30, 2016 is as follows:

	<b>Transfer in to:</b>					Total
	Governmental Funds				Proprietary Funds	
	General Fund	Road & Bridge Fund	Healthcare Fund II	Nonmajor Gov. funds	Group Ins. Service Fund	
<b>Transfer out from:</b>						
General fund	\$ -	\$ 36,000	\$ 365,246	\$ 356,288	\$ 93,433	\$ 850,967
Nonmajor gov. funds	192,821	1,135,253	-	424	-	1,328,498
<b>Total</b>	<b>\$ 192,821</b>	<b>\$ 1,171,253</b>	<b>\$ 365,246</b>	<b>\$ 356,712</b>	<b>\$ 93,433</b>	<b>\$ 2,179,465</b>

During the year, recurring transfers are used to 1) move revenues from a fund with collection authority to another fund with related expenditure requirements, 2) move general fund resources to provide subsidies to other funds as needs arise, and 3) move resources to the internal service funds from the governmental funds to reimburse funding issues.

**M. 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.

**N. 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.

REQUIRED SUPPLEMENTARY INFORMATION

BEE COUNTY, TEXAS  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Measurement Date	
	12/31/2014	12/31/2015
Total Pension Liability		
Service cost	\$ 789,550	\$ 634,623
Interest on total pension liability	1,767,325	1,806,467
Effect of plan changes	-	(98,151)
Effect of assumption changes or inputs	-	(449,565)
Effect of economic/demographic (gains) or losses	(771,138)	232,713
Benefit payments/refunds of contributions	(1,191,612)	(1,397,431)
Net change in total pension liability	594,125	728,656
Total pension liability, beginning	22,015,944	22,610,069
Total pension liability, ending (a)	\$ 22,610,069	\$ 23,338,725
Fiduciary Net Position		
Employer contributions	434,656	381,493
Member contributions	405,139	405,671
Net investment income	1,545,239	(92,077)
Benefit payments/refunds of contributions	(1,191,612)	(1,397,431)
Administrative expenses	(18,192)	(17,146)
Other	(46,992)	43,836
Net change in fiduciary net position	1,128,238	(675,654)
Fiduciary net position, beginning	23,027,425	24,155,663
Fiduciary net position, ending (b)	24,155,663	23,480,009
Net pension liability / (asset), ending = (a) - (b)	(1,545,594)	(141,284)
Fiduciary net position as a % of total pension liability	106.84%	100.61%
Pension covered payroll	\$ 5,787,594	\$ 5,536,927
Net pension liability as a % of covered payroll	-26.7%	-2.6%

BEE COUNTY, TEXAS  
 SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2013	439,488	439,488	-	5,979,492	7.3%
2014	453,307	453,307	-	6,485,732	7.0%
2015	367,839	367,839	-	5,787,694	6.4%
2016	336,705	336,705	-	5,536,927	6.1%

Notes to the Schedule of Employer Contributions:

Only four years of information are currently available. The County will build this schedule over the next six year period.

Valuation Timing	Actuarially determined contribution rates are calculated 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
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3%
Salary Increases	3.5%
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Bee County are not considered to be substantially automatic under GASB-68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations.
Retirement Age	Expected retirement ages of general employees were based on a table which reflects actual experience.
Mortality	Assumed life expectancies were determining through usage of the RP-2000 Healthy Annuitant Mortality Table.
Other Information:	There were no benefit changes during the year.

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  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes				
Current ad valorem tax	\$ 5,907,985	\$ 5,907,985	\$ 6,232,171	\$ 324,186
Delinquent ad valorem tax	60,000	60,000	82,731	22,731
Total property taxes	<u>5,967,985</u>	<u>5,967,985</u>	<u>6,314,902</u>	<u>346,917</u>
General sales and use taxes				
County sales tax	1,750,000	1,750,000	1,499,199	(250,801)
Total general sales and use taxes	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,499,199</u>	<u>(250,801)</u>
Selective sales and use taxes				
State mixed drink tax	31,000	31,000	27,565	(3,435)
Total selective sales and use taxes	<u>31,000</u>	<u>31,000</u>	<u>27,565</u>	<u>(3,435)</u>
Penalties and interest on taxes				
Penalty & interest on current tax	45,000	45,000	60,569	15,569
Penalty & interest on delinquent tax	22,000	22,000	30,382	8,382
Total penalties and interest on taxes	<u>67,000</u>	<u>67,000</u>	<u>90,951</u>	<u>23,951</u>
Licenses and permits				
Alcohol beverage permit	2,500	2,500	-	(2,500)
Total licenses and permits	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
Intergovernmental revenues				
City emergency management	-	33,450	27,875	(5,575)
CBCOG Repeater Grant	10,200	19,500	19,500	-
Vine program funds	16,500	16,500	16,500	-
ST Sheriff Training Fees	-	8,077	8,076	(1)
State constable training fees	1,500	7,607	6,107	(1,500)
City of Bee/health & sanitation	-	18,415	15,346	(3,069)
State allocation for county attorney	23,333	23,333	23,333	-
State allocation for county judge	25,200	25,200	25,200	-
Jury fees reimbursement	9,000	9,000	8,874	(126)
State emergency management	23,881	23,881	22,349	(1,532)
State indigent defense formula	32,000	32,000	30,611	(1,389)
State indigent defense discretionary	250,000	406,654	310,697	(95,957)
TRLA- Live Oak County funding	60,500	85,500	85,500	-
TRLA- McMullen County funding	6,000	6,000	6,000	-
TRLA-Willacy County funding	156,654	156,654	156,654	-
City of Bee/jail fee	17,000	17,000	15,580	(1,420)
13th district appellate court	650	650	580	(70)
Tobacco settlement	10,000	10,000	14,109	4,109
Total intergovernmental revenues	<u>642,418</u>	<u>899,421</u>	<u>792,891</u>	<u>(106,530)</u>

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Charges for services</b>				
County judge	500	500	369	(131)
Sheriff fees	171,000	171,000	168,173	(2,827)
County attorney	3,000	3,000	3,041	41
County clerk	180,000	180,000	145,182	(34,818)
Probate judge's training	350	350	355	5
Tax assessor/collector fees	444,000	444,000	442,563	(1,437)
Tax assessor 10% scoff law	500	500	0	(500)
District clerk	58,000	58,000	54,049	(3,951)
JP #1	5,000	5,000	4,357	(643)
JP #2	6,000	6,000	8,931	2,931
JP #3	10,000	10,000	9,217	(783)
JP #4	4,000	4,000	4,860	860
Constable pct 1	500	500	2,475	1,975
Constable pct 2	100	100	1,510	1,410
Constable pct 3	50	50	270	220
Constable pct 4	4,000	4,000	6,250	2,250
Expo operating revenue	60,000	60,000	95,870	35,870
Skidmore/Normanna landfill collections	44,000	44,000	49,528	5,528
Expo center oil reimbursement	2,000	2,000	841	(1,159)
Community affairs fees	52,000	52,000	52,985	985
County 10% state agency	63,000	63,000	39,183	(23,817)
Crime victims fee	100	100	126	26
Estray	750	750	-	(750)
Total charges for services	<u>1,108,850</u>	<u>1,108,850</u>	<u>1,090,135</u>	<u>(18,715)</u>
<b>Fines</b>				
Fines & forfeitures, JP 1	23,000	23,000	22,774	(226)
Fines & forfeitures, JP 2	50,000	50,000	28,688	(21,312)
Fines & forfeitures, JP 3	100,000	100,000	74,790	(25,210)
Fines & forfeitures, JP 4	45,000	45,000	42,709	(2,291)
Total fines	<u>218,000</u>	<u>218,000</u>	<u>168,961</u>	<u>(49,039)</u>
<b>Investment earnings</b>				
Interest on investments	33,000	33,000	67,342	34,342
Total investment earnings	<u>33,000</u>	<u>33,000</u>	<u>67,342</u>	<u>34,342</u>
<b>Rents and royalties</b>				
Rental of county buildings	-	-	3	3
Billboard rental fees	750	750	750	-
Expo rental fees	1,500	1,500	32,158	30,658
Rental of correctional facilities	400,000	400,000	268,320	(131,680)
Total rents and royalties	<u>402,250</u>	<u>402,250</u>	<u>301,231</u>	<u>(101,019)</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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Miscellaneous revenue				
Refunds & sundries	70,000	141,954	107,432	(34,522)
General fund/reimburse court	8,000	8,000	3,474	(4,526)
IT Reimb. Agri-life Office	-	-	443	443
Commissions inmate telephone	20,000	20,000	16,114	(3,886)
Total miscellaneous revenue	<u>98,000</u>	<u>169,954</u>	<u>127,463</u>	<u>(42,491)</u>
Total revenues	<u>10,321,003</u>	<u>10,649,960</u>	<u>10,480,640</u>	<u>(169,320)</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Commissioners' court	434,958	428,846	419,040	9,806
County clerk	396,986	396,986	394,603	2,383
Payroll	151,980	151,980	145,964	6,016
IT	134,385	129,709	127,491	2,218
Risk management	16,400	6,349	6,349	-
County attorney	167,790	169,065	167,361	1,704
Elections	74,564	74,564	72,107	2,457
County auditor	353,813	353,813	341,789	12,024
Motor vehicle	126,372	127,227	122,343	4,884
Voter registration	125,336	122,493	119,494	2,999
Veterans office	48,871	48,871	47,858	1,013
Appraisal district	136,763	139,288	139,288	-
Tax assessor-collector	175,454	177,442	175,829	1,613
Non-departmental	939,170	1,048,533	948,419	100,114
Total general government	<u>3,282,842</u>	<u>3,375,166</u>	<u>3,227,935</u>	<u>147,231</u>
Public safety				
Emergency management	77,144	102,395	93,333	9,062
Crime victim coordinator	68,321	68,321	67,763	558
Constable precinct 1	17,408	18,416	12,768	5,648
Constable precinct 2	10,208	11,091	10,981	110
Constable precinct 3	17,408	19,090	18,982	108
Constable precinct 4	17,408	19,941	19,777	164
911 addressing	31,171	31,171	31,013	158
Sheriff	1,763,834	1,796,488	1,683,241	113,247
Correctional facilities	1,877,729	1,845,402	1,723,679	121,723
Highway patrol	35,742	35,742	35,353	389
Highway patrol license and weights	5,830	5,830	3,947	1,883
Correction- juvenile board	77,551	77,551	52,057	25,494
Juvenile probation	202,998	202,998	202,998	-
Total public safety	<u>4,202,752</u>	<u>4,234,436</u>	<u>3,955,892</u>	<u>278,544</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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Judicial</b>				
County court	28,642	28,642	10,205	18,437
District court	1,063,358	1,245,012	1,141,657	103,355
District clerk	320,173	320,173	307,208	12,965
Justice of the peace precinct 1	103,166	103,166	99,902	3,264
Justice of the peace precinct 2	100,724	100,724	95,387	5,337
Justice of the peace precinct 3	122,634	122,634	120,496	2,138
Justice of the peace precinct 4	125,743	125,743	119,684	6,059
Total judicial	<u>1,864,440</u>	<u>2,046,094</u>	<u>1,894,539</u>	<u>151,555</u>
<b>Public facilities</b>				
County courthouse	310,153	316,465	310,841	5,624
AG extension office	17,436	17,436	16,085	1,351
Probation building	20,000	17,644	16,546	1,098
Courthouse annex	20,571	9,414	9,414	-
Justice center	77,896	78,212	77,766	446
Dougherty building	52,030	42,755	42,755	-
LADD building	17,000	4,346	3,988	358
Total public facilities	<u>515,086</u>	<u>486,272</u>	<u>477,395</u>	<u>8,877</u>
<b>Public works</b>				
Waste management	241,320	280,657	269,242	11,415
Total public works	<u>241,320</u>	<u>280,657</u>	<u>269,242</u>	<u>11,415</u>
<b>Health and welfare</b>				
Community affairs	146,011	146,011	122,240	23,771
Public assistance	142,393	154,558	152,208	2,350
Total health and welfare	<u>288,404</u>	<u>300,569</u>	<u>274,448</u>	<u>26,121</u>
<b>Culture and recreation</b>				
County library	85,000	85,000	85,000	-
Bee County Expo Center	429,666	432,476	411,994	20,482
Total culture and recreation	<u>514,666</u>	<u>517,476</u>	<u>496,994</u>	<u>20,482</u>
<b>Conservation and development</b>				
Texas Coop. extension	90,675	90,675	84,715	5,960
Total conservation and development	<u>90,675</u>	<u>90,675</u>	<u>84,715</u>	<u>5,960</u>
Debt Service - Other Debt Principal	8,715	8,715	8,715	-
Debt Service - Other Debt Interest	423	423	423	-
Total debt service	<u>9,138</u>	<u>9,138</u>	<u>9,138</u>	<u>-</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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Capital outlay		132,254	118,408	13,846
Total expenditures	11,009,323	11,472,737	10,808,706	664,454
Excess (deficiency) of revenues over expenditures	(688,320)	(822,777)	(328,066)	(833,774)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	192,705	192,705	192,821	116
Transfers out		(870,586)	(852,517)	18,069
Sale of general capital assets	500	500	209,801	209,301
Total other financing sources (uses)	193,205	(677,381)	(449,895)	227,486
Net change in fund balances	(495,115)	(1,500,158)	(777,961)	722,197
Fund balance - beginning		4,016,732	4,016,732	-
Fund balance - ending	\$ (495,115)	\$ 2,516,574	\$ 3,238,771	\$ (606,288)

## Nonmajor Governmental Funds

### Special Revenue Funds

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

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

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

HAVA/Election Fund- (Help America Vote Act) Accounts for the County Clerk and Tax Collector elections equipment, training, and voting accessibility.

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

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

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

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

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

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

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

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

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

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 Hotel Occupancy 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 pre-trial intervention expenses.

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

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

### **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.

Home RSP Grant – Established to account for the revenues and expenditures related to the federal Home RSP Grant program.

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

Pawnee 065 Fund – Established to account for grant funds from the Texas Community Development Program through the Office of Rural Community Affairs and related expenditures to improve water system infrastructure for the Pawnee area.

Pettus CDBG Fund – Established to account for grant funds from the Texas Community Development Program through the Office of Rural Community Affairs and related expenditures to improve water system infrastructure for the Pettus area.

BEE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

<b>Special Revenue Funds</b>					
	District Clerk Records Management	County Clerk Records Management	HAVA/ Election Fund	Courthouse Security Fund	Special Road Tax Fund
<b>ASSETS</b>					
Cash and cash equivalents	\$ 34,935	\$ 221,132	\$ 24,228	\$ 9,917	\$ 34,756
Investments - current	-	129	-	32	-
Taxes receivable - delinquent	-	-	-	-	52,308
Allowance for uncollectible taxes	-	-	-	-	(5,231)
Accounts receivable	3,159	13,503	-	1,950	-
Intergovernmental receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 38,094</u>	<u>\$ 234,764</u>	<u>\$ 24,228</u>	<u>\$ 11,899</u>	<u>\$ 81,833</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 331	\$ -
Accrued liabilities	-	-	-	2,276	-
Due to other funds	-	-	-	-	34,756
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,607</u>	<u>34,756</u>
<b>DEF. INFLOWS OF RESOURCES</b>					
Unavailable revenue	-	-	-	-	47,077
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,077</u>
<b>FUND BALANCES (DEFICITS)</b>					
<b>Restricted for:</b>					
Debt service	-	-	-	-	-
Public safety	-	-	-	9,292	-
Roads and bridges	-	-	-	-	-
Capital projects	-	-	-	-	-
Other specific purposes	38,094	234,764	24,228	-	-
<b>Committed for:</b>					
Other specific purposes	-	-	-	-	-
<b>Unassigned</b>					
Total fund balances	<u>38,094</u>	<u>234,764</u>	<u>24,228</u>	<u>9,292</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 38,094</u>	<u>\$ 234,764</u>	<u>\$ 24,228</u>	<u>\$ 11,899</u>	<u>\$ 81,833</u>

**Special Revenue Funds**

Court Reporting Service	Farm to Market Lateral Road	County Records Management	District Attorney Fund	Sheriff Special Projects	Border Star Program	Abandoned Vehicles	Border Star Initiative Grant Fund
\$ 3,955	\$ 5,161	\$ 31,775	\$ 133,178	\$ 4,124	\$ 43,457	\$ 45,335	\$ -
-	20	503	-	-	-	8	-
-	3,709	-	-	-	-	-	-
-	(371)	-	-	-	-	-	-
425	-	933	1,200	-	-	3,080	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 4,380</u>	<u>\$ 8,519</u>	<u>\$ 33,211</u>	<u>\$ 134,378</u>	<u>\$ 4,124</u>	<u>\$ 43,457</u>	<u>\$ 48,423</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ 13,498	\$ 2	\$ -	\$ 280	\$ -
-	-	-	7,634	-	-	-	-
-	1,772	-	-	-	43,457	-	76
-	1,772	-	21,132	2	43,457	280	76
-	3,338	-	-	-	-	-	-
-	3,338	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,409	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	33,211	113,246	-	-	-	-
4,380	-	-	-	4,122	-	48,143	-
-	-	-	-	-	-	-	(76)
<u>4,380</u>	<u>3,409</u>	<u>33,211</u>	<u>113,246</u>	<u>4,122</u>	<u>-</u>	<u>48,143</u>	<u>(76)</u>
<u>\$ 4,380</u>	<u>\$ 8,519</u>	<u>\$ 33,211</u>	<u>\$ 134,378</u>	<u>\$ 4,124</u>	<u>\$ 43,457</u>	<u>\$ 48,423</u>	<u>\$ -</u>

BEE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

<b>Special Revenue Funds</b>					
	Law Library Fund	County Hotel Occupancy Tax	Jail Restoration Fund	Technology Fund	Pre Trial Intervention
<b>ASSETS</b>					
Cash and cash equivalents	\$ 103,698	\$ 70,254	\$ 67	\$ 85,568	\$ 16,240
Investments - current	224	-	-	99	-
Taxes receivable - delinquent	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Accounts receivable	1,715	12,143	-	596	-
Intergovernmental receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 105,637</u>	<u>\$ 82,397</u>	<u>\$ 67</u>	<u>\$ 86,263</u>	<u>\$ 16,240</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 52,964	\$ -	\$ 22	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>52,964</u>	<u>-</u>	<u>22</u>	<u>-</u>
<b>DEF. INFLOWS OF RESOURCES</b>					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>					
<b>Restricted for:</b>					
Debt service	-	-	-	-	-
Public safety	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Capital projects	-	-	-	-	-
Other specific purposes	105,637	29,433	67	86,241	16,240
<b>Committed for:</b>					
Other specific purposes	-	-	-	-	-
<b>Unassigned</b>	-	-	-	-	-
Total fund balances	<u>105,637</u>	<u>29,433</u>	<u>67</u>	<u>86,241</u>	<u>16,240</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 105,637</u>	<u>\$ 82,397</u>	<u>\$ 67</u>	<u>\$ 86,263</u>	<u>\$ 16,240</u>

		<b>Debt Service Fund</b>		<b>Capital Projects Funds</b>			
Border Prosecutor Grant	County Attorney Check Collection	Debt Service Fund	Home RSP Grant	Right of Way Fund	Pawnee CDBG Fund	Pettus CDBG Fund	Total Non-Major Governmental Funds
\$ 5,185	\$ 366	\$ 192,591	\$ -	\$ 72	\$ 6,965	\$ -	\$ 1,072,959
-	-	61	-	260	-	-	1,336
-	-	48,203	-	-	-	-	104,220
-	-	(4,820)	-	-	-	-	(10,422)
-	-	-	-	-	-	-	38,704
26,874	-	-	48,090	-	11,590	-	86,554
-	-	255,392	-	-	-	-	255,392
<b>\$ 32,059</b>	<b>\$ 366</b>	<b>\$ 491,427</b>	<b>\$ 48,090</b>	<b>\$ 332</b>	<b>\$ 18,555</b>	<b>\$ -</b>	<b>\$ 1,548,743</b>
\$ 200	\$ 15	\$ -	\$ 48,090	\$ -	\$ -	\$ -	\$ 115,402
-	318	-	-	-	-	-	10,228
31,859	811	-	-	-	18,555	-	131,286
<b>32,059</b>	<b>1,144</b>	<b>-</b>	<b>48,090</b>	<b>-</b>	<b>18,555</b>	<b>-</b>	<b>256,916</b>
-	-	43,382	-	-	-	-	93,797
-	-	43,382	-	-	-	-	93,797
-	-	448,045	-	-	-	-	448,045
-	-	-	-	-	-	-	9,292
-	-	-	-	-	-	-	3,409
-	-	-	-	332	-	-	332
-	-	-	-	-	-	-	681,161
-	-	-	-	-	-	-	56,645
-	(778)	-	-	-	-	-	(854)
-	(778)	448,045	-	332	-	-	1,198,030
<b>\$ 32,059</b>	<b>\$ 366</b>	<b>\$ 491,427</b>	<b>\$ 48,090</b>	<b>\$ 332</b>	<b>\$ 18,555</b>	<b>\$ -</b>	<b>\$ 1,548,743</b>



BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<b>Special Revenue Funds</b>				
	District Clerk Records Management	County Clerk Records Management	HAVA/ Election Fund	Courthouse Security Fund	Special Road Tax Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 845,145
Selective sales and use taxes	-	-	-	-	-
Penalties and interest on taxes	-	-	-	-	17,746
Intergovernmental revenues	-	-	14,419	-	-
Charges for services	27,811	76,844	-	19,934	-
Investment earnings	84	646	52	130	1,035
Contributions from private sources	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Total revenues	<u>27,895</u>	<u>77,490</u>	<u>14,471</u>	<u>20,064</u>	<u>863,926</u>
<b>EXPENDITURES</b>					
Current:					
General government	3,470	-	-	-	-
Public safety	-	-	-	109,711	-
Conservation and development	-	-	-	-	-
Debt service:					
Bond principal	-	-	-	-	-
Interest - bonds	-	-	-	-	-
Interest - other debt	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>3,470</u>	<u>-</u>	<u>-</u>	<u>109,711</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>24,425</u>	<u>77,490</u>	<u>14,471</u>	<u>(89,647)</u>	<u>863,926</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	81,298	-
Transfers out	(7,500)	(12,000)	(11,701)	-	(1,138,738)
Total other financing sources (uses)	<u>(7,500)</u>	<u>(12,000)</u>	<u>(11,701)</u>	<u>81,298</u>	<u>(1,138,738)</u>
Net change in fund balance	16,925	65,490	2,770	(8,349)	(274,812)
Fund balance - beginning	21,169	169,274	21,458	17,641	274,812
Fund balance - ending	<u>\$ 38,094</u>	<u>\$ 234,764</u>	<u>\$ 24,228</u>	<u>\$ 9,292</u>	<u>\$ -</u>

## Special Revenue Funds

Court Reporting Service	Farm to Market Lateral Road	County Records Management	District Attorney Fund	Sheriff Special Projects	Border Star Program	Abandoned Vehicles	Border Star Initiative Grant Fund
\$ -	\$ 69,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	1,123	-	-	-	-	-	-
-	24,009	-	136,137	3,375	80,008	-	-
4,380	-	6,889	64,039	-	-	-	-
-	159	103	545	-	-	141	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	35,048	-
4,380	95,246	6,992	200,721	3,375	80,008	35,189	-
-	-	(45)	422,115	-	-	6,337	76
-	-	-	-	1,660	79,918	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(45)	422,115	1,660	79,918	6,337	76
4,380	95,246	7,037	(221,394)	1,715	90	28,852	(76)
-	-	-	254,225	-	-	-	-
-	(96,515)	-	(424)	-	(90)	-	(26)
-	(96,515)	-	253,801	-	(90)	-	(26)
4,380	(1,269)	7,037	32,407	1,715	-	28,852	(102)
-	4,678	26,174	80,839	2,407	-	19,291	26
\$ 4,380	\$ 3,409	\$ 33,211	\$ 113,246	\$ 4,122	\$ -	\$ 48,143	\$ (76)

<b>Special Revenue Funds</b>					
	Law Library Fund	County Hotel Occupancy Tax	Jail Restoration Fund	Technology Fund	Pre-Trial Intervention Fund
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Selective sales and use taxes	-	52,839	-	-	-
Penalties and interest on taxes	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	14,442	-	-	9,267	5,200
Investment earnings	376	496	-	-	51
Contributions from private sources	-	-	67	-	-
Miscellaneous revenue	-	-	-	-	-
Total revenues	<u>14,818</u>	<u>53,335</u>	<u>67</u>	<u>9,267</u>	<u>5,251</u>
<b>EXPENDITURES</b>					
Current:					
General government	10,920	-	-	-	-
Public safety	-	-	-	6,107	-
Conservation and development	-	217,318	-	-	-
Debt service:					
Bond principal	-	-	-	-	-
Interest - bonds	-	-	-	-	-
Interest - other debt	-	-	-	-	-
Capital outlay	-	18,132	-	-	-
Total expenditures	<u>10,920</u>	<u>235,450</u>	<u>-</u>	<u>6,107</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>3,898</u>	<u>(182,115)</u>	<u>67</u>	<u>3,160</u>	<u>5,251</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	(10,000)	(15,504)	-	-	-
Total other financing sources (uses)	<u>(10,000)</u>	<u>(15,504)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(6,102)</u>	<u>(197,619)</u>	<u>67</u>	<u>3,160</u>	<u>5,251</u>
Fund balance - beginning	111,739	227,052	-	83,081	10,989
Fund balance - ending	<u>\$ 105,637</u>	<u>\$ 29,433</u>	<u>\$ 67</u>	<u>\$ 86,241</u>	<u>\$ 16,240</u>

Special Revenue Funds		Debt Service Fund	Capital Projects Funds				Total Non-Major Governmental Funds
Border Prosecutor Grant	County Attorney Check Collection	Debt Service Fund	Home RSP Grant	Right of Way Fund	Pawnee CDBG Fund	Pettus CDBG Fund	
\$ -	\$ -	\$ 682,037	\$ -	\$ -	\$ -	\$ -	\$ 1,597,137
-	-	-	-	-	-	-	52,839
-	-	-	-	-	-	-	18,869
138,249	-	-	398,756	-	21,079	154,424	970,456
-	11,332	-	-	-	-	-	240,138
-	10	2,323	-	1	-	-	6,152
-	-	-	-	-	-	-	67
-	-	-	-	-	-	-	35,048
138,249	11,342	684,360	398,756	1	21,079	154,424	2,920,706
-	26,394	-	-	-	-	-	469,267
138,673	-	-	-	-	-	-	336,069
-	-	-	398,756	-	-	-	616,074
-	-	475,000	-	-	-	-	475,000
-	-	157,425	-	-	-	-	157,425
-	-	200	-	-	-	-	200
-	-	2,700	-	-	28,044	154,424	203,300
138,673	26,394	635,325	398,756	-	28,044	154,424	2,257,335
(424)	(15,052)	49,035	-	1	(6,965)	-	663,371
424	13,800	-	-	-	6,965	-	356,712
-	-	-	-	(36,000)	-	-	(1,328,498)
424	13,800	-	-	(36,000)	6,965	-	(971,786)
-	(1,252)	49,035	-	(35,999)	-	-	(308,415)
-	474	399,010	-	36,331	-	-	1,506,445
\$ -	\$ (778)	\$ 448,045	\$ -	\$ 332	\$ -	\$ -	\$ 1,198,030

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 11,000	\$ 11,000	\$ 27,811	\$ 16,811
Investment earnings	50	50	84	34
Total revenues	<u>11,050</u>	<u>11,050</u>	<u>27,895</u>	<u>16,845</u>
<b>EXPENDITURES</b>				
Current:				
General government	11,050	3,550	3,470	80
Total expenditures	<u>11,050</u>	<u>3,550</u>	<u>3,470</u>	<u>80</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>7,500</u>	<u>24,425</u>	<u>16,925</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(7,500)	(7,500)	-
Total other financing sources (uses)	<u>-</u>	<u>(7,500)</u>	<u>(7,500)</u>	<u>-</u>
Net change in fund balances	-	-	16,925	16,925
Fund balance - beginning	21,169	21,169	21,169	-
Fund balance - ending	<u>\$ 21,169</u>	<u>\$ 21,169</u>	<u>\$ 38,094</u>	<u>\$ 16,925</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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 44,500	\$ 44,500	\$ 76,844	\$ 32,344
Investment earnings	500	500	647	147
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>77,491</u>	<u>32,491</u>
<b>EXPENDITURES</b>				
Current:				
General government	5,000	5,000	-	5,000
Capital outlay	28,000	28,000	-	28,000
Total expenditures	<u>33,000</u>	<u>33,000</u>	<u>-</u>	<u>33,000</u>
Excess (deficiency) of revenues over expenditures	<u>12,000</u>	<u>12,000</u>	<u>77,491</u>	<u>65,491</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(12,000)	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balances	-	-	65,491	65,491
Fund balance - beginning	169,274	169,274	169,274	-
Fund balance - ending	<u>\$ 169,274</u>	<u>\$ 169,274</u>	<u>\$ 234,765</u>	<u>\$ 65,491</u>

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – HAVA/ELECTION FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 6,000	\$ 6,000	\$ 14,419	\$ 8,419
Investment earnings	45	45	52	7
Total revenues	<u>6,045</u>	<u>6,045</u>	<u>14,471</u>	<u>8,426</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>6,045</u>	<u>6,045</u>	<u>14,471</u>	<u>8,426</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(11,701)	(11,701)	(11,701)	-
Total other financing sources (uses)	<u>(11,701)</u>	<u>(11,701)</u>	<u>(11,701)</u>	<u>-</u>
Net change in fund balances	(5,656)	(5,656)	2,770	8,426
Fund balance - beginning	21,458	21,458	21,458	-
Fund balance - ending	<u>\$ 15,802</u>	<u>\$ 15,802</u>	<u>\$ 24,228</u>	<u>\$ 8,426</u>

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – COURTHOUSE SECURITY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 23,800	\$ 23,800	\$ 19,934	\$ (3,866)
Investment earnings	110	110	130	20
Total revenues	<u>23,910</u>	<u>23,910</u>	<u>20,064</u>	<u>(3,846)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	103,725	115,758	109,711	6,047
Total expenditures	<u>103,725</u>	<u>115,758</u>	<u>109,711</u>	<u>6,047</u>
Excess (deficiency) of revenues over expenditures	<u>(79,815)</u>	<u>(91,848)</u>	<u>(89,647)</u>	<u>2,201</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	79,815	81,298	81,298	-
Total other financing sources (uses)	<u>79,815</u>	<u>81,298</u>	<u>81,298</u>	<u>-</u>
Net change in fund balances	-	(10,550)	(8,349)	2,201
Fund balance - beginning	17,641	17,641	17,641	-
Fund balance - ending	<u>\$ 17,641</u>	<u>\$ 7,091</u>	<u>\$ 9,292</u>	<u>\$ 2,201</u>



BEE COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 BUDGET AND ACTUAL – SPECIAL ROAD TAX FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 1,157,050	\$ 1,190,224	\$ 845,145	\$ (345,079)
Penalties and interest on taxes	13,000	15,944	17,746	1,802
Investment earnings	1,000	1,000	1,035	35
Total revenues	<u>1,171,050</u>	<u>1,207,168</u>	<u>863,926</u>	<u>(343,242)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,421,050)	(1,457,168)	(1,138,738)	318,430
Total other financing sources (uses)	<u>(1,421,050)</u>	<u>(1,457,168)</u>	<u>(1,138,738)</u>	<u>318,430</u>
Net change in fund balances	(250,000)	(250,000)	(274,812)	(24,812)
Fund balance - beginning	274,812	274,812	274,812	-
Fund balance - ending	<u>\$ 24,812</u>	<u>\$ 24,812</u>	<u>\$ -</u>	<u>\$ (24,812)</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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 4,680	\$ 4,680	\$ 4,380	\$ (300)
Investment earnings	30	30	-	(30)
Total revenues	4,710	4,710	4,380	(330)
<b>EXPENDITURES</b>				
Current:				
General government	4,710	4,710	-	4,710
Total expenditures	4,710	4,710	-	4,710
Excess (deficiency) of revenues over expenditures	-	-	4,380	4,380
Net change in fund balances	-	-	4,380	4,380
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 4,380	\$ 4,380

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 19,650	\$ 71,243	\$ 69,955	\$ (1,288)
Penalties and interest on taxes	400	1,013	1,123	110
Intergovernmental revenues	24,000	24,009	24,009	-
Investment earnings	250	250	159	(91)
Total revenues	<u>44,300</u>	<u>96,515</u>	<u>95,246</u>	<u>(1,269)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(44,300)	96,515	(96,515)	(193,030)
Total Other Financing Sources (Uses)	<u>(44,300)</u>	<u>96,515</u>	<u>(96,515)</u>	<u>(193,030)</u>
Net change in fund balances	-	193,030	(1,269)	(194,299)
Fund balance - beginning	4,678	4,678	4,678	-
Fund balance - ending	<u>\$ 4,678</u>	<u>\$ 197,708</u>	<u>\$ 3,409</u>	<u>\$ (194,299)</u>

BEE COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 BUDGET AND ACTUAL – COUNTY RECORDS MANAGEMENT FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 6,900	\$ 6,900	\$ 6,889	\$ (11)
Investment earnings	90	90	103	13
Total revenues	6,990	6,990	6,992	2
<b>EXPENDITURES</b>				
Current:				
General government	6,990	6,990	(45)	7,035
Total expenditures	6,990	6,990	(45)	7,035
Excess (deficiency) of revenues over expenditures	-	-	7,037	7,037
Net change in fund balances	-	-	7,037	7,037
Fund balance - beginning	26,174	26,174	26,174	-
Fund balance - ending	\$ 26,174	\$ 26,174	\$ 33,211	\$ 7,037

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – DISTRICT ATTORNEY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 222,876	\$ 140,337	\$ 136,137	\$ (4,200)
Charges for services	-	88,776	64,039	(24,737)
Investment earnings	550	550	543	(7)
Miscellaneous revenues	-	-	1	1
Total revenues	<u>223,426</u>	<u>229,663</u>	<u>200,720</u>	<u>(28,943)</u>
<b>EXPENDITURES</b>				
Current:				
General government	487,818	495,523	422,114	73,409
Total expenditures	<u>487,818</u>	<u>495,523</u>	<u>422,114</u>	<u>73,409</u>
Excess (deficiency) of revenues over expenditures	<u>(264,392)</u>	<u>(265,860)</u>	<u>(221,394)</u>	<u>44,466</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	254,225	254,225	254,225	-
Transfers out	-	-	(424)	(424)
Total Other Financing Sources (Uses)	<u>254,225</u>	<u>254,225</u>	<u>253,801</u>	<u>(424)</u>
Net change in fund balances	(10,167)	(11,635)	32,407	44,042
Fund balance - beginning	80,839	80,839	80,839	-
Fund balance - ending	<u>\$ 70,672</u>	<u>\$ 69,204</u>	<u>\$ 113,246</u>	<u>\$ 44,042</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment earnings	\$ 50	\$ 50	\$ 141	\$ 91
Miscellaneous revenues	4,000	7,000	35,048	28,048
Total revenues	<u>4,050</u>	<u>7,050</u>	<u>35,189</u>	<u>28,139</u>
<b>EXPENDITURES</b>				
Current:				
General government	4,050	7,050	6,337	713
Total expenditures	<u>4,050</u>	<u>7,050</u>	<u>6,337</u>	<u>713</u>
Net change in fund balances	-	-	28,852	28,852
Fund balance - beginning	19,291	19,291	19,291	-
Fund balance - ending	<u>\$ 19,291</u>	<u>\$ 19,291</u>	<u>\$ 48,143</u>	<u>\$ 28,852</u>

BEE COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 BUDGET AND ACTUAL – LAW LIBRARY FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 14,000	\$ 14,000	\$ 14,442	\$ 442
Investment earnings	400	400	376	(24)
Total revenues	<u>14,400</u>	<u>14,400</u>	<u>14,818</u>	<u>418</u>
<b>EXPENDITURES</b>				
Current:				
General government	11,000	11,000	10,920	80
Total expenditures	<u>11,000</u>	<u>11,000</u>	<u>10,920</u>	<u>80</u>
Excess (deficiency) of revenues over expenditures	<u>3,400</u>	<u>3,400</u>	<u>3,898</u>	<u>498</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(10,000)	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balances	(6,600)	(6,600)	(6,102)	498
Fund balance - beginning	111,739	111,739	111,739	-
Fund balance - ending	<u>\$ 105,139</u>	<u>\$ 105,139</u>	<u>\$ 105,637</u>	<u>\$ 498</u>

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Selective sales and use taxes	\$ 90,000	\$ 90,000	\$ 52,839	\$ (37,161)
Investment earnings	500	500	496	(4)
Total revenues	<u>90,500</u>	<u>90,500</u>	<u>53,335</u>	<u>(37,165)</u>
<b>EXPENDITURES</b>				
Current:				
Conservation and development	44,500	228,368	217,318	11,050
Capital outlay	31,000	18,132	18,132	-
Total expenditures	<u>75,500</u>	<u>246,500</u>	<u>235,450</u>	<u>11,050</u>
Excess (deficiency) of revenues over expenditures	<u>15,000</u>	<u>(156,000)</u>	<u>(182,115)</u>	<u>(26,115)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(15,504)	(15,504)	(15,504)	-
Total Other Financing Sources (Uses)	<u>(15,504)</u>	<u>(15,504)</u>	<u>(15,504)</u>	<u>-</u>
Net change in fund balances	(504)	(171,504)	(197,619)	(26,115)
Fund balance - beginning	237,052	237,052	227,052	(10,000)
Fund balance - ending	<u>\$ 236,548</u>	<u>\$ 65,548</u>	<u>\$ 29,433</u>	<u>\$ (36,115)</u>



BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – PRE-TRIAL SERVICES FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 2,500	\$ 2,500	\$ 5,200	\$ 2,700
Investment earnings	64	64	51	(13)
Total revenues	2,564	2,564	5,251	2,687
<b>EXPENDITURES</b>				
Current:				
Health and welfare	2,564	2,564	-	2,564
Total expenditures	2,564	2,564	-	2,564
Excess (deficiency) of revenues over expenditures	-	-	5,251	5,251
Net change in fund balances	-	-	5,251	5,251
Fund balance - beginning	10,989	10,989	10,989	-
Fund balance - ending	\$ 10,989	\$ 10,989	\$ 16,240	\$ 5,251

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 27,308	\$ 27,288	\$ 11,332	\$ (15,956)
Investment earnings	-	20	10	(10)
Total revenues	<u>27,308</u>	<u>27,308</u>	<u>11,342</u>	<u>(15,966)</u>
<b>EXPENDITURES</b>				
Current:				
General government	27,308	27,308	26,394	914
Total expenditures	<u>27,308</u>	<u>27,308</u>	<u>26,394</u>	<u>914</u>
Excess (deficiency) of revenues over expenditures	-	-	(15,052)	(15,052)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	(13,800)	13,800	27,600
Total Other Financing Sources (Uses)	<u>-</u>	<u>(13,800)</u>	<u>13,800</u>	<u>27,600</u>
Net change in fund balances	-	(13,800)	(1,252)	12,548
Fund balance - beginning	474	474	474	-
Fund balance - ending	<u>\$ 474</u>	<u>\$ (13,326)</u>	<u>\$ (778)</u>	<u>\$ 12,548</u>

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – DEBT SERVICE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 417,298	\$ 417,298	\$ 682,037	\$ 264,739
Investment earnings	2,500	2,500	2,322	(178)
Total revenues	<u>419,798</u>	<u>419,798</u>	<u>684,359</u>	<u>264,561</u>
<b>EXPENDITURES</b>				
Debt service:				
Bond principal	475,000	475,000	475,000	-
Interest - bonds	157,425	157,425	157,425	-
Interest - other debt	400	400	200	200
Capital outlay	3,000	3,000	2,700	300
Total expenditures	<u>635,825</u>	<u>635,825</u>	<u>635,325</u>	<u>500</u>
Excess (deficiency) of revenues over expenditures	<u>(216,027)</u>	<u>(216,027)</u>	<u>49,034</u>	<u>265,061</u>
Net change in fund balances	(216,027)	(216,027)	49,034	265,061
Fund balance - beginning	448,045	448,045	399,010	(49,035)
Fund balance - ending	<u>\$ 232,018</u>	<u>\$ 232,018</u>	<u>\$ 448,044</u>	<u>\$ 216,026</u>

BEE COUNTY, TEXAS  
 COMBINING BALANCE SHEET -  
 INTERNAL SERVICE FUNDS  
 SEPTEMBER 30, 2016

	Governmental Activities		
	Fuel Service	Group Insurance Service	Total Internal Service Funds
<b>ASSETS</b>			
Current Assets:			
Cash and cash equivalents	\$ 12,142	\$ 78,784	\$ 90,926
Investments	24	561	585
Accounts receivable, net	13,450	-	13,450
Inventories	8,787	-	8,787
Total assets	34,403	79,345	113,748
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	361	-	361
Total liabilities	361	-	361
<b>NET POSITION</b>			
Restricted for health and welfare	-	79,345	79,345
Unrestricted	34,042	-	34,042
Total net position	\$ 34,042	\$ 79,345	\$ 113,387

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

BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Governmental Activities		
	Fuel Service	Group Insurance Service	Total Internal Service Funds
Operating revenues:			
Charges for services:			
Charges for services	\$ 273,930	\$ -	\$ 273,930
Employer/employee contributions	-	1,140,754	1,140,754
Miscellaneous revenue	-	14,155	14,155
Total operating revenues	<u>273,930</u>	<u>1,154,909</u>	<u>1,428,839</u>
Operating expenses:			
Purchased professional and technical services	-	1,282,493	1,282,493
Other purchased services	342,822	-	342,822
Total operating expenses	<u>342,822</u>	<u>1,282,493</u>	<u>1,625,315</u>
Operating income (loss)	(68,892)	(127,584)	(196,476)
Nonoperating revenues (expenses):			
Investment earnings	151	368	519
Total nonoperating revenues (expenses)	<u>151</u>	<u>368</u>	<u>519</u>
Income before transfers in (out)	(68,741)	(127,216)	(195,957)
Transfers in	-	93,433	93,433
Change in net position	(68,741)	(33,783)	(102,524)
Net position-beginning	102,783	113,128	215,911
Net position-ending	<u>\$ 34,042</u>	<u>\$ 79,345</u>	<u>\$ 113,387</u>

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

BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Governmental Activities		
	Fuel Service	Group Insurance Service	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from User Charges	\$ 276,423	\$ 1,155,122	\$ 1,431,545
Cash Payments to Suppliers	(341,753)	(1,291,882)	(1,633,635)
Net cash provided by (used for) operating activities	<u>(65,330)</u>	<u>(136,760)</u>	<u>(202,090)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from other funds	-	93,433	93,433
Net cash provided by (used for) capital and financing activities	<u>-</u>	<u>93,433</u>	<u>93,433</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of investments	-	(2)	(2)
Interest on investments	151	368	519
Net cash provided by investing activities	<u>151</u>	<u>366</u>	<u>517</u>
Net increase (decrease) in cash and cash equivalents	(65,179)	(42,961)	(108,140)
Cash and cash equivalents-beginning	<u>77,321</u>	<u>121,745</u>	<u>199,066</u>
Cash and cash equivalents-ending	<u>\$ 12,142</u>	<u>\$ 78,784</u>	<u>\$ 90,926</u>
<b>Reconciliation of operating income (loss) to net cash provided (used for) operating activities:</b>			
Operating income (loss)	\$ (68,892)	\$ (127,584)	\$ (196,476)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
(Increase) decrease in accounts receivable	2,493	213	2,706
(Increase) decrease in inventories	13,041	-	13,041
(Decrease) increase in accounts payable	(11,972)	-	(11,972)
(Decrease) increase in accrued liabilities	-	(9,389)	(9,389)
Total adjustments	<u>3,562</u>	<u>(9,176)</u>	<u>(5,614)</u>
Net cash provided by (used for) operating activities	<u>\$ (65,330)</u>	<u>\$ (136,760)</u>	<u>\$ (202,090)</u>

**Schedule of non-cash capital and related financing activities:**

Contributions of capital assets

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

## AGENCY FUNDS

BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS – COUNTY OFFICES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<b><u>STATE AGENCY FUND</u></b>				
Assets:				
Cash and investments	\$ 28,709	\$ 316,576	\$ 302,508	\$ 42,777
Liabilities:				
Due to others	\$ 28,709	\$ 316,576	\$ 302,508	\$ 42,777
<b><u>DISTRICT CLERK FUND</u></b>				
Assets:				
Cash and investments	\$ 725,191	\$ 481,750	\$ 668,107	\$ 538,834
Liabilities:				
Due to others	\$ 725,191	\$ 481,750	\$ 668,107	\$ 538,834
<b><u>COUNTY CLERK FUND</u></b>				
Assets:				
Cash and investments	\$ 539,758	\$ 464,766	\$ 502,134	\$ 502,390
Liabilities:				
Due to others	\$ 539,758	\$ 464,766	\$ 502,134	\$ 502,390
<b><u>COUNTY ATTORNEY FUND</u></b>				
Assets:				
Cash and investments	\$ 13,481	\$ 68,261	\$ 81,571	\$ 171
Liabilities:				
Due to others	\$ 13,481	\$ 68,261	\$ 81,571	\$ 171
<b><u>TAX OFFICE FUND</u></b>				
Assets:				
Cash and investments	\$ 560,065	\$44,454,001	\$44,527,033	\$ 487,033
Liabilities:				
Due to others	\$ 560,065	\$44,454,001	\$44,527,033	\$ 487,033



BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS – COUNTY OFFICES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<b><u>SHERIFF'S OFFICE- REGULAR</u></b>				
Assets:				
Cash and investments	<u>\$ 240,052</u>	<u>\$ 650,596</u>	<u>\$ 631,445</u>	<u>\$ 259,203</u>
Liabilities:				
Due to others	<u>\$ 240,052</u>	<u>\$ 650,596</u>	<u>\$ 631,445</u>	<u>\$ 259,203</u>
<b><u>JUSTICE OF THE PEACE FUND</u></b>				
Assets:				
Cash and investments	<u>\$ 35,259</u>	<u>\$ 533,222</u>	<u>\$ 529,546</u>	<u>\$ 38,935</u>
Liabilities:				
Due to others	<u>\$ 35,259</u>	<u>\$ 533,222</u>	<u>\$ 529,546</u>	<u>\$ 38,935</u>
<b><u>DISTRICT ATTORNEY FUND</u></b>				
Assets:				
Cash and investments	<u>\$ 464,432</u>	<u>\$ 454,608</u>	<u>\$ 288,242</u>	<u>\$ 630,798</u>
Liabilities:				
Due to others	<u>\$ 464,432</u>	<u>\$ 454,608</u>	<u>\$ 288,242</u>	<u>\$ 630,798</u>
<b><u>PERMANENT SCHOOL FUND</u></b>				
Assets:				
Cash and investments	<u>\$ 54,480</u>	<u>\$ 36,333</u>	<u>\$ 49,846</u>	<u>\$ 40,967</u>
Liabilities:				
Due to others	<u>\$ 54,480</u>	<u>\$ 36,333</u>	<u>\$ 49,846</u>	<u>\$ 40,967</u>
<b><u>TOTAL- ALL AGENCY FUNDS</u></b>				
Assets:				
Cash and investments	<u>\$2,661,427</u>	<u>\$47,460,113</u>	<u>\$47,580,432</u>	<u>\$2,541,108</u>
Liabilities:				
Due to others	<u>\$2,661,427</u>	<u>\$47,460,113</u>	<u>\$47,580,432</u>	<u>\$2,541,108</u>

# STATISTICAL SECTION

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

## **Contents:**

### **Financial Trends**

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

### **Revenue Capacity**

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

### **Debt Capacity**

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

### **Demographic and Economic Information**

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

### **Operating Information**

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

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

	<b>Fiscal Year</b>			
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Governmental Activities				
Net investment in capital assets	\$ 20,169,638	\$ 22,085,406	\$ 41,822,317	\$ 40,955,239
Restricted	3,429,213	4,297,151	3,887,714	4,198,830
Unrestricted	1,801,310	1,806,465	1,977,566	1,772,410
Total Governmental Activities Net Position	<u>\$ 25,400,161</u>	<u>\$ 28,189,022</u>	<u>\$ 47,687,597</u>	<u>\$ 46,926,479</u>

<b>Fiscal Year</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$ 41,821,810	\$ 41,322,138	\$ 33,193,325	\$ 31,354,226	\$ 32,216,144	\$ 31,859,432
4,113,845	4,623,771	6,389,880	5,977,517	5,184,696	5,577,056
2,402,546	3,775,045	4,005,525	4,391,013	6,455,433	5,619,620
<u>\$ 48,338,201</u>	<u>\$ 49,720,954</u>	<u>\$ 43,588,730</u>	<u>\$ 41,722,756</u>	<u>\$ 43,856,273</u>	<u>\$ 43,056,108</u>

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

	<b>Fiscal Year</b>			
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Expenses</b>				
<b>Governmental Activities:</b>				
General government	\$ 2,211,452	\$ 2,047,785	\$ 2,229,012	\$ 2,492,643
Public safety	2,682,681	3,300,359	3,505,232	3,742,946
Public works	703,341	543,298	582,863	799,351
Judicial	1,917,754	956,717	1,341,834	1,519,379
Highway and streets	4,217,505	1,480,245	1,620,073	1,513,871
Public facilities	111,502	224,226	214,328	206,153
Health and welfare	5,583,025	6,326,222	6,581,537	8,585,583
Culture and recreation	70,000	70,085	75,913	78,568
Conservation and development	337,436	230,571	285,547	249,224
Interest on Long-Term Debt	353,893	336,511	346,879	355,397
<b>Total Primary Gov. Expenses</b>	<b>\$ 18,188,589</b>	<b>\$ 15,516,019</b>	<b>\$ 16,783,218</b>	<b>\$ 19,543,115</b>
<b>Program Revenues</b>				
<b>Governmental Activities:</b>				
General government	\$ -	\$ 590,336	\$ 569,370	\$ 629,537
Public safety	-	392,184	372,978	360,284
Judicial	-	146,726	97,076	121,176
Highway and streets	385,625	748,553	724,251	716,097
Public facilities	-	38,435	50,404	49,155
Public works	385,625	-	-	-
Health and welfare	915,573	-	-	-
Culture and recreation	-	-	-	-
Conservation and development	-	-	-	-
Interest on Long-Term Debt	-	-	-	-
Operating Grants and Contributions	2,388,136	5,817,562	5,363,026	8,278,930
Capital Grants and Contributions	-	-	-	-
<b>Total Gov. Activities Program Revenues</b>	<b>4,074,959</b>	<b>7,733,796</b>	<b>7,177,105</b>	<b>10,155,179</b>
<b>Total Primary Gov. Prog. Revenues</b>	<b>4,074,959</b>	<b>7,733,796</b>	<b>7,177,105</b>	<b>10,155,179</b>
<b>Net (Expense)/Revenue</b>				
<b>Governmental Activities</b>	<b>(14,113,630)</b>	<b>(7,782,223)</b>	<b>(9,606,113)</b>	<b>(9,387,936)</b>
<b>General Revenues and Other Changes</b>				
<b>In Net Position</b>				
<b>Governmental Activities</b>				
<b>General Revenues:</b>				
Property taxes	4,248,938	5,550,390	5,789,426	5,766,916
Other taxes	1,119,503	20,792	21,782	21,809
Investment earnings	295,228	217,272	118,518	107,400
Miscellaneous	6,537,029	2,981,340	3,446,296	3,081,915
Special items	-	-	-	-
<b>Total Gov. Activities Program Revenues and Other Changes in Net Position</b>	<b>12,200,698</b>	<b>8,769,794</b>	<b>9,376,022</b>	<b>8,978,040</b>
<b>Total Changes in Net Position</b>	<b>\$ (1,912,932)</b>	<b>\$ 987,571</b>	<b>\$ (230,091)</b>	<b>\$ (409,896)</b>

TABLE 2

<b>Fiscal Year</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$ 3,215,156	\$ 2,263,799	\$ 3,023,152	\$ 3,298,802	\$ 3,842,471	\$ 4,224,032
3,764,470	3,676,394	4,213,093	4,476,845	4,735,086	4,694,869
758,355	904,515	1,102,510	1,398,725	268,321	260,240
1,720,670	1,550,319	1,569,256	1,104,220	1,955,130	2,183,595
1,616,665	1,603,858	930,165	1,545,704	1,482,907	1,919,540
234,867	399,157	410,416	492,334	540,409	357,556
7,869,975	6,649,993	7,712,280	4,690,192	1,339,563	1,295,769
79,220	65,795	214,976	210,951	233,215	201,929
215,853	197,848	75,494	76,877	100,705	823,343
322,045	412,700	208,239	169,310	165,866	157,938
<u>\$ 19,797,276</u>	<u>\$ 17,724,378</u>	<u>\$ 19,459,581</u>	<u>\$ 17,463,960</u>	<u>\$ 14,663,673</u>	<u>\$ 16,118,811</u>
\$ 727,796	\$ 769,712	\$ 1,745,917	\$ 703,974	\$ 1,809,406	\$ 1,678,918
440,294	478,179	228,027	807,554	191,863	353,004
117,475	105,591	133,774	484,431	398,395	1,007,261
699,870	755,244	-	594,953	572,182	695,508
55,391	71,175	-	-	1,136	841
-	-	-	43,927	-	19,500
1,774	6,300	-	891,607	-	190,849
-	-	47,219	84,688	-	-
-	-	-	54,926	-	398,756
-	-	-	-	-	-
6,890,247	6,101,666	6,614,801	5,252,810	1,123,524	-
-	-	-	-	1,100,115	-
<u>8,932,847</u>	<u>8,287,867</u>	<u>8,769,738</u>	<u>8,918,870</u>	<u>5,196,621</u>	<u>4,344,637</u>
<u>8,932,847</u>	<u>8,287,867</u>	<u>8,769,738</u>	<u>8,918,870</u>	<u>5,196,621</u>	<u>4,344,637</u>
(10,864,429)	(9,436,511)	(10,689,843)	(8,545,090)	(9,467,052)	(11,774,174)
6,499,133	7,681,657	5,254,944	6,055,784	7,159,576	8,081,447
24,153	26,481	2,150,977	2,279,263	1,911,716	1,579,603
677,719	135,939	116,938	113,228	578,445	377,317
3,034,046	2,967,703	3,421,099	433,058	594,320	935,642
-	-	-	(2,202,217)	-	-
<u>10,235,051</u>	<u>10,811,780</u>	<u>10,943,958</u>	<u>6,679,116</u>	<u>10,244,057</u>	<u>10,974,009</u>
<u>\$ (629,378)</u>	<u>\$ 1,375,269</u>	<u>\$ 254,115</u>	<u>\$ (1,865,974)</u>	<u>\$ 777,005</u>	<u>\$ (800,165)</u>

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

	<b>Fiscal Year</b>			
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>General Fund</b>				
Nonpendable	\$ -	\$ -	\$ -	\$ -
Unassigned	1,801,310	1,258,374	939,304	797,215
<b>Total General Fund</b>	<b>\$ 1,801,310</b>	<b>\$ 1,258,374</b>	<b>\$ 939,304</b>	<b>\$ 797,215</b>
 <b>All Other Governmental Funds</b>				
<b>Restricted for:</b>				
Nonpendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	3,429,213	4,297,151	3,887,714	4,198,830
<b>Total All Other Governmental Funds</b>	<b>\$ 3,429,213</b>	<b>\$ 4,297,151</b>	<b>\$ 3,887,714</b>	<b>\$ 4,198,830</b>

<b>Fiscal Year</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$ -	\$ -	\$ -	\$ 14,869	\$ 14,040	\$ 14,771
1,889,215	3,083,924	3,839,094	4,241,346	4,002,692	3,224,000
<u>\$ 1,889,215</u>	<u>\$ 3,083,924</u>	<u>\$ 3,839,094</u>	<u>\$ 4,256,215</u>	<u>\$ 4,016,732</u>	<u>\$ 3,238,771</u>
\$ -	\$ 47,814	\$ -	\$ -	\$ -	\$ -
-	4,780,440	5,904,622	5,478,280	5,595,447	5,577,056
-	-	9,445	16,107	43,156	56,645
-	45,680	-	-	-	-
4,113,845	2,881,887	-	-	-	(854)
<u>\$ 4,113,845</u>	<u>\$ 7,755,821</u>	<u>\$ 5,914,067</u>	<u>\$ 5,494,387</u>	<u>\$ 5,638,603</u>	<u>\$ 5,632,847</u>



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

	Fiscal Year			
	2007	2008	2009	2010
<b>Revenues</b>				
Property taxes	\$ 3,855,922	\$ 4,308,642	\$ 4,637,831	\$ 4,616,863
General sales and use taxes	1,037,831	1,191,141	1,095,737	1,058,919
Selective sales and use taxes	-	-	-	-
Penalties and interest on taxes	81,672	105,559	59,465	74,548
Licenses and permits	829,528	643,091	633,467	601,224
Intergovernmental revenues	2,433,397	7,037,496	6,759,118	9,455,211
Charges for services	1,686,823	963,987	912,172	963,158
Fines	275,533	309,156	268,440	311,867
Investment earnings	295,228	215,996	117,361	107,399
Rents and royalties	-	-	-	-
Miscellaneous income	5,386,707	1,761,406	2,050,204	1,843,745
<b>Total Revenues</b>	<b>15,882,641</b>	<b>16,536,474</b>	<b>16,533,795</b>	<b>19,032,934</b>
<b>Expenditures</b>				
General Government	2,315,697	2,336,447	2,450,465	2,749,950
Public Safety	3,353,078	3,296,343	3,232,219	3,400,954
Public Works	658,882	610,954	537,465	617,296
Judicial	1,723,140	955,553	1,237,322	1,353,686
Public facilities	250,948	223,953	197,635	176,246
Health and welfare	5,984,758	6,407,513	6,067,753	7,884,402
Highways and streets	1,878,176	1,478,444	1,493,890	1,351,620
Culture and recreation	70,000	70,000	70,000	70,000
Conservation and development	248,882	230,290	263,307	222,045
Capital Outlay	-	46,860	1,166,201	294,142
Debt Service				
Principal	295,000	295,000	310,000	405,698
Interest and fiscal charges	344,361	334,661	344,529	353,041
Bond issuance costs	1,500	1,850	2,350	2,350
<b>Total Expenditures</b>	<b>17,124,422</b>	<b>16,287,868</b>	<b>17,373,136</b>	<b>18,881,430</b>
Excess of Revenues				
Over (Under) Expenditures	(1,241,781)	248,606	(839,341)	151,504
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,866,833	1,283,540	1,257,242	1,282,832
Transfers Out	(1,866,833)	(1,283,540)	(1,257,242)	(1,282,832)
Issuance of long-term debt	-	-	-	-
Premium or discount on bonds issued	-	-	-	-
Capital Lease	-	-	110,000	-
Payment to refunded bond escrow agent	-	-	-	-
Insurance recoveries	-	-	-	-
Sale of capital assets	-	-	-	-
<b>Total Other Financing</b>				
Sources (Uses)	-	-	110,000	-
<b>Net Change in Fund Balances</b>	<b>\$ (1,241,781)</b>	<b>\$ 248,606</b>	<b>\$ (729,341)</b>	<b>\$ 151,504</b>
Debt Service as a Percentage of Noncapital Expenditures	3.7%	3.9%	4.0%	4.1%

TABLE 4

<b>Fiscal Year</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$ 6,433,745	\$ 7,725,805	\$ 5,219,886	\$ 5,959,420	\$ 7,049,240	\$ 7,912,039
-	-	2,119,813	2,093,185	1,771,037	1,499,199
-	-	31,164	186,078	140,679	80,404
-	-	88,000	83,807	93,731	109,820
609,281	661,335	688,245	622,883	596,319	579,212
8,412,359	7,072,328	6,614,801	5,252,810	1,988,636	1,763,347
1,091,462	1,103,977	1,027,487	1,274,770	1,369,102	1,330,273
341,857	420,889	388,943	423,631	454,797	317,149
676,664	131,672	112,501	113,228	578,445	377,317
-	-	542,332	583,430	769,193	939,415
1,387,627	1,962,315	1,704,898	1,194,403	612,894	182,910
<u>18,952,995</u>	<u>19,078,321</u>	<u>18,538,070</u>	<u>17,787,645</u>	<u>15,424,073</u>	<u>15,091,085</u>
2,283,538	2,372,701	2,530,137	2,885,089	3,214,050	3,698,752
3,326,322	3,235,088	3,609,947	3,915,390	3,971,776	4,291,961
670,090	795,939	944,675	965,736	221,395	269,242
1,520,401	1,386,207	1,344,602	1,223,307	1,640,327	1,894,539
207,531	383,211	351,661	430,589	449,830	477,395
6,953,986	6,808,559	5,678,259	4,013,431	1,099,452	1,097,987
1,428,501	1,442,876	1,339,295	1,431,229	1,239,856	1,655,818
70,000	57,897	184,200	184,495	192,110	496,994
190,730	174,099	64,686	67,235	83,614	700,789
485,695	49,220	451,798	2,047,693	2,817,878	812,729
380,000	415,000	450,000	455,000	492,702	542,829
355,785	479,936	186,881	169,669	167,025	159,135
2,350	-	-	-	-	-
<u>17,874,929</u>	<u>17,600,733</u>	<u>17,136,141</u>	<u>17,788,863</u>	<u>15,590,015</u>	<u>16,098,170</u>
1,078,066	1,477,588	1,401,929	(1,218)	(165,942)	(1,007,085)
1,384,603	941,689	1,180,563	1,339,529	1,480,625	2,086,032
(1,366,542)	(941,689)	(1,148,263)	(1,341,663)	(1,505,777)	(2,179,465)
-	6,350,000	-	-	-	-
-	407,632	-	-	-	-
-	-	-	-	95,826	107,000
-	(6,568,608)	-	-	-	-
-	-	14,726	-	-	-
-	-	69,099	793	-	209,801
18,061	189,024	116,125	(1,341)	70,674	223,368
<u>\$ 1,096,127</u>	<u>\$ 1,666,612</u>	<u>\$ 1,518,054</u>	<u>\$ (2,559)</u>	<u>\$ (95,268)</u>	<u>\$ (783,717)</u>
4.2%	5.1%	3.8%	4.0%	5.2%	4.6%

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
2006	2007	1,536,047,210	611,816,895	924,230,315
2007	2008	1,783,329,570	820,717,265	926,612,305
2008	2009	1,962,721,770	1,000,109,465	962,612,305
2009	2010	2,071,450,120	965,528,151	1,105,921,969
2010	2011	2,001,739,340	961,514,905	1,040,224,435
2011	2012	1,984,037,000	974,991,055	1,009,045,945
2012	2013	2,074,402,370	979,752,970	1,094,649,400
2013	2014	2,295,279,910	989,818,340	1,305,461,570
2014	2015	2,823,613,390	1,217,216,190	1,606,397,200
2015	2016	2,956,559,820	1,291,972,980	1,664,586,840

Estimated Net Actual Taxable Value	Total Direct Tax Rate	Taxable Assessed Value as a Percentage of Actual Taxable Value
924,230,315	0.42513	100.00%
926,612,305	0.44569	100.00%
962,612,305	0.41428	100.00%
1,105,921,969	0.42355	100.00%
1,040,224,435	0.50065	100.00%
1,009,045,945	0.54839	100.00%
1,094,649,400	0.49824	100.00%
1,305,461,570	0.46010	100.00%
1,606,397,200	0.44564	100.00%
1,664,586,840	0.47207	100.00%

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			
		2007	2008	2009	2010
Bee County	100.00%				
General Prop Tax		\$0.29495	\$0.31628	\$0.30196	\$0.29886
Debt Rate		0.07168	0.06837	0.05646	0.06750
Special Rd Tax		0.05650	0.05895	0.05395	0.05524
Farm-to-Market		0.00200	0.00209	0.00191	0.00195
Total Direct		<u>\$0.42513</u>	<u>\$0.44569</u>	<u>\$0.41428</u>	<u>\$0.42355</u>
<u>Overlapping Governments</u>					
<u>Cities</u>					
City of Beeville	100.00%	\$0.64309	\$0.58048	\$0.57431	\$0.58105
<u>School Districts</u>					
Beeville ISD	100.00%	1.51429	1.18167	1.31800	1.31806
Pawnee ISD	86.78%	1.19584	1.18103	1.21848	1.29102
Skidmore-Tynan ISD	83.89%	1.37000	1.37284	1.27701	1.27839
Pettus ISD	96.77%	1.37000	1.04005	1.04005	1.17009
<u>Colleges</u>					
Coastal Bend College	100.00%	0.15369	0.16301	0.16800	0.16800
<u>Water Districts</u>					
Pettus MUD	100.00%	-	0.20000	0.18551	0.19000
Beeville Water Supply District	100.00%	0.20499	0.18364	0.17127	0.14000
Bee Groundwater Cons. District	100.00%	-	0.01450	0.01180	0.01180
<u>Fire Districts</u>					
Emergency Services District No. 70	100.00%	0.02000	0.01411	0.01194	0.01275
Emergency Services District No. 71	100.00%	0.03000	0.03000	0.03633	0.03728
Emergency Services District No. 72	100.00%	0.01582	0.03000	0.03102	0.03102
Emergency Services District No. 73	100.00%	0.00500	0.02000	0.01832	0.01832
Total Overlapping		<u>\$6.52272</u>	<u>\$6.01133</u>	<u>\$6.06204</u>	<u>\$6.24778</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>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$0.35503	\$0.39700	\$0.36850	\$0.34576	\$0.35113	\$0.37563
0.07793	0.07561	0.05999	0.05452	0.04175	0.04091
0.06539	0.07318	0.06477	0.05521	0.04871	0.05128
0.00230	0.00260	0.00498	0.00461	0.00405	0.00425
<u>\$0.50065</u>	<u>\$0.54839</u>	<u>\$0.49824</u>	<u>\$0.46010</u>	<u>\$0.44564</u>	<u>\$0.47207</u>
\$0.05484	\$0.49824	\$0.53270	\$0.44564	\$0.47207	\$0.51792
1.29832	1.26553	1.25423	1.25420	1.20540	1.20540
1.29102	1.26910	1.07577	1.08410	1.09410	1.18260
1.60512	1.55376	1.40225	1.46659	1.46070	1.48300
1.17000	1.07515	1.04000	1.04000	1.13560	1.23840
0.16800	0.17067	1.25423	0.17738	0.17738	0.18524
0.19000	-	0.17000	0.17000	0.21000	0.17000
0.14000	0.19788	0.01702	0.08482	0.08190	-
0.01180	-	0.00400	0.00700	0.00600	0.00500
0.01260	0.01260	0.01121	0.01011	0.01130	0.01152
0.03728	0.03411	0.03411	0.02130	0.01751	0.01744
0.03647	0.03922	0.03791	0.03777	0.04134	0.04760
0.01832	0.01832	0.01832	0.01832	0.01922	0.02577
<u>\$6.03377</u>	<u>\$6.13458</u>	<u>\$6.85175</u>	<u>\$5.81723</u>	<u>\$5.93252</u>	<u>\$6.08989</u>

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

	<b>2016</b>		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
FL Rich Gas Services, LP	\$ 137,702,530	1	8.27%
TPL SouthTex Processing Co.	131,264,830	2	7.88%
Marathon Oil Co.	37,588,800	3	2.26%
Boardwalk Field Services	37,288,800	4	2.24%
AEP Texas Central Company	31,924,290	5	1.92%
Koch Pipeline Co.	29,964,250	6	1.80%
T2 EF Co Generation LLC	27,711,590	7	1.66%
Flint Hills Res Corpus Christi	26,034,660	8	1.56%
T2 Gas Utility	25,257,510	9	1.52%
PNR USA Inc., WI & OR	22,687,760	10	1.36%
<b>Total</b>	<b>\$ 507,425,020</b>		<b>30.47%</b>

Source: Bee County Tax Assessor/Collector

<b>2007</b>			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Pioneer Natural Resources	\$ 78,628,870	1	8.45%
FNR USA, Inc.	30,195,980	2	3.25%
Flint Hills Resources, LP	29,564,820	3	3.18%
Dan A. Hughes Company	28,492,170	4	3.06%
Legend Natural Gas, II, LP	18,147,230	5	1.95%
AEP Central Texas Company	15,881,530	6	1.71%
Southwestern Bell Telephone Co.	10,512,760	7	1.13%
Wal-Mart Stores Texas LP	8,443,200	8	0.91%
Beeville Investment Partners	7,690,640	9	0.83%
H.E. Butt Grocery Co.	6,733,520	10	0.72%
<b>Total</b>	<b>\$ 234,290,720</b>		<b>25.19%</b>



BEE COUNTY, TEXAS  
PROPERTY TAX LEVIES  
LAST TEN FISCAL YEARS

	<b>Fiscal Year</b>			
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Levy for Maintenance and Operations (M&amp;O):</b>				
General Fund	\$ 2,763,040	\$ 3,064,452	\$ 3,244,692	\$ 3,594,002
Road Fund	543,131	561,361	609,670	661,949
Total M & O Levy	<u>\$ 3,306,171</u>	<u>\$ 3,625,813</u>	<u>\$ 3,854,362</u>	<u>\$ 4,255,951</u>
Levy for LTRD	\$ 20,071	\$ 21,376	\$ 22,078	\$ 23,745
<b>Levy for Debt Service (I&amp;S):</b>				
Debt Service	\$ 641,711	\$ 632,011	\$ 656,879	\$ 761,089
Total I & S Levy	<u>641,711</u>	<u>632,011</u>	<u>656,879</u>	<u>761,089</u>
Total County Levy	<u>\$ 3,967,953</u>	<u>\$ 4,279,200</u>	<u>\$ 4,533,319</u>	<u>\$ 5,040,785</u>

<b>Fiscal Year</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$ 3,919,076	\$ 3,932,503	\$ 3,995,798	\$ 5,645,327	\$ 6,214,793	\$ 6,289,131
722,413	691,203	638,038	782,476	853,600	858,575
<u>\$ 4,641,489</u>	<u>\$ 4,623,706</u>	<u>\$ 4,633,836</u>	<u>\$ 6,427,803</u>	<u>\$ 7,068,393</u>	<u>\$ 7,147,706</u>
\$ 26,296	\$ 54,027	\$ 59,749	\$ 66,055	\$ 72,815	\$ 71,157
\$ 774,677	\$ 733,413	\$ 630,064	\$ 670,670	\$ 680,982	\$ 684,952
<u>774,677</u>	<u>733,413</u>	<u>630,064</u>	<u>670,670</u>	<u>680,982</u>	<u>684,952</u>
<u>\$ 5,442,462</u>	<u>\$ 5,411,146</u>	<u>\$ 5,323,649</u>	<u>\$ 7,164,528</u>	<u>\$ 7,822,190</u>	<u>\$ 7,903,815</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
2007	3,967,953	3,861,612	97.3%	99,592	3,961,204	99.8%
2008	4,279,200	4,191,048	97.9%	79,456	4,270,504	99.8%
2009	4,533,319	4,487,986	99.0%	35,742	4,523,728	99.8%
2010	5,040,785	4,950,051	98.2%	70,697	5,020,748	99.6%
2011	5,442,462	5,300,958	97.4%	119,839	5,420,797	99.6%
2012	5,411,146	5,319,157	98.3%	53,609	5,372,766	99.3%
2013	5,323,649	5,126,674	96.3%	164,092	5,290,766	99.4%
2014	7,164,528	6,906,605	96.4%	206,376	7,112,981	99.3%
2015	7,822,190	7,540,591	96.4%	205,802	7,746,393	99.0%
2016	7,903,815	7,666,701	97.0%	45,785	7,712,486	97.6%

\*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>
2007	\$8,340,000	\$ -	\$8,340,000	\$ 924,230,315	0.90%	33,018	\$ 253	1.7%
2008	8,045,000	-	8,045,000	926,612,305	0.87%	33,415	241	1.6%
2009	7,735,000	-	7,735,000	962,612,305	0.80%	32,487	238	1.6%
2010	7,365,000	-	7,365,000	1,105,921,969	0.67%	32,487	227	1.5%
2011	6,985,000	-	6,985,000	1,040,224,435	0.67%	31,861	219	1.3%
2012	6,730,000	-	6,730,000	1,009,045,945	0.67%	32,095	210	1.2%
2013	6,280,000	-	6,280,000	1,094,649,400	0.57%	32,799	191	1.1%
2014	5,825,000	-	5,825,000	1,305,461,570	0.45%	31,861	183	1.1%
2015	5,365,000	63,124	5,428,124	1,606,397,200	0.34%	32,399	168	1.0%
2016	4,890,000	102,295	4,992,295	1,664,586,840	0.30%	32,874	152	0.9%

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
2007	\$ 8,340,000	\$ 53,832	\$8,286,168	\$ 924,230,315	0.9%	33,018	\$ 251
2008	8,045,000	100,145	7,944,855	926,612,305	0.9%	33,415	238
2009	7,735,000	83,783	7,651,217	962,612,305	0.8%	32,487	236
2010	7,365,000	124,146	7,240,854	1,105,921,969	0.7%	32,487	223
2011	6,985,000	144,162	6,840,838	1,040,224,435	0.7%	31,861	215
2012	6,730,000	219,943	6,510,057	1,009,045,945	0.6%	32,631	200
2013	6,280,000	226,584	6,053,416	1,094,649,400	0.6%	32,799	185
2014	5,825,000	358,462	5,466,538	1,305,461,570	0.4%	31,861	172
2015	5,365,000	399,010	4,965,990	1,606,397,200	0.3%	32,399	153
2016	4,890,000	448,045	4,441,955	1,664,586,840	0.3%	31,921	139

BEE COUNTY, TEXAS  
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT  
AS OF SEPTEMBER 30, 2016

Name of Governmental Unit	Fiscal Year End	General Obligation Debt Outstanding	Estimated Percent to Bee County	County Overlapping Tax Supported Debt
Bee County	09/30/16			
Governmental Activities:				
General Obligation Bonds		\$ 4,890,000	100.00%	\$ 4,890,000
Capital Leases		<u>102,295</u>	100.00%	<u>102,295</u>
Total Governmental Activities Debt		<u>4,992,295</u>	100.00%	<u>4,992,295</u>
Total Direct Debt		<u>4,992,295</u>		<u>4,992,295</u>
<u>Other Taxing Jurisdictions:</u>				
Cities				
Beeville	09/30/16	11,144,000	100.00%	11,144,000
School Districts				
Beeville ISD	08/31/16	16,144,686	100.00%	16,144,686
County-Line School Districts				
Mathis ISD	09/30/16	15,120,578	1.73%	261,586
Pawnee ISD	09/30/16	5,414,998	48.81%	2,643,061
Pettus ISD	09/30/16	17,550,000	78.29%	13,739,895
Skidmore-Tynan ISD	09/30/16	11,803,193	95.91%	11,320,442
Three Rivers ISD	09/30/16	28,695,000	.69%	197,996
Refugio ISD	09/30/16	21,283,623	4.41%	938,608
Special Districts				
Coastal Bend College	12/31/16	<u>4,426,000</u>	100.00%	<u>4,426,000</u>
Total Overlapping Debt		<u>131,582,078</u>		<u>60,816,274</u>
Total Direct and Overlapping Debt		<u>\$ 136,574,373</u>		<u>\$ 65,808,569</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			
	2007	2008	2009	2010
Taxable Assessed Valuation	\$ 924,230,315	\$ 962,612,305	\$ 962,612,305	\$1,105,921,969
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>\$ 231,057,579</u>	<u>\$ 240,653,076</u>	<u>\$ 240,653,076</u>	<u>\$ 276,480,492</u>
Amount of Debt Applicable to Limit	<u>8,340,000</u>	<u>8,045,000</u>	<u>7,735,000</u>	<u>7,365,000</u>
Legal Debt Margin	<u>\$ 222,717,579</u>	<u>\$ 248,698,076</u>	<u>\$ 248,388,076</u>	<u>\$ 283,845,492</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	3.61%	3.34%	3.21%	2.66%

<b>Fiscal Year</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
\$1,040,224,435	\$1,009,045,945	\$1,094,649,400	\$1,305,461,570	\$1,606,397,200	\$1,664,586,840
x .25	x .25	x .25	x .25	x .25	x .25
\$ 260,056,109	\$ 252,261,486	\$ 273,662,350	\$ 326,365,393	\$ 401,599,300	\$ 416,146,710
6,985,000	6,730,000	6,280,000	5,825,000	5,428,124	4,992,295
<u>\$ 267,041,109</u>	<u>\$ 258,991,486</u>	<u>\$ 279,942,350</u>	<u>\$ 332,190,393</u>	<u>\$ 407,027,424</u>	<u>\$ 421,139,005</u>
2.69%	2.67%	2.29%	1.78%	1.35%	1.20%



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

	<b>Fiscal Year</b>			
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Population	33,018	33,415	32,487	32,487
Personal Income	\$ 503,755,626	\$ 509,812,655	\$ 495,654,159	\$ 495,654,159
Per Capita Personal Income	\$ 15,257	\$ 15,257	\$ 15,257	\$ 15,257
School Enrollment	4,954	4,804	4,667	4,759
Unemployment Rate	6.0%	6.3%	9.3%	9.3%

Source: bestplaces.net

<b>Fiscal Year</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
31,861	32,631	32,799	31,861	32,399	31,921
\$ 548,295,949	\$ 561,546,879	\$ 564,437,991	\$ 548,295,949	\$ 557,554,391	\$ 549,328,489
\$ 17,209	\$ 17,209	\$ 17,209	\$ 17,209	\$ 17,209	\$ 17,209
4,896	4,790	4,780	4,796	5,704	7,631
9.1%	8.5%	7.0%	3.8%	4.0%	8.3%

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

Employer	<b>2016</b>		
	Employees	Rank	Percentage of Total County Employment
TDCJ- Garza	1,262	1	12.44%
TDCJ- McConnell	668	2	6.50%
Beeville ISD	531	3	5.20%
Mathis ISD	275	4	2.70%
Coastal Bend College	210	5	2.07%
Bee County	177	6	1.70%
H E Butt Grocery	151	9	1.48%
City of Beeville	131	7	1.30%
Skidmore-Tynan ISD	130	8	1.28%
Three Rivers ISD	113	10	1.11%
Total	<u>3,648</u>		<u>35.8%</u>

Employer	<b>2007</b>		
	Employees	Rank	Percentage of Total County Employment
TDCJ - McConnell/Garza	1,628	1	Info. Not Available
Beeville ISD	550	2	Info. Not Available
Christus Spohn Hospital	290	3	Info. Not Available
Coastal Bend College	244	4	Info. Not Available
H E Butt Grocery	180	5	Info. Not Available
Wal-Mart	140	6	Info. Not Available
City of Beeville	125	7	Info. Not Available
Skidmore-Tynan ISD	110	8	Info. Not Available
Bee County	94	9	Info. Not Available
Waste Equipment/May	94	10	Info. Not Available
Total	<u>3,455</u>		<u>Info. Not Available</u>

Source: Local employers

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

Function/Program	<b>Full-Time Equivalent Employees as of Year End</b>			
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
General Government	37	36	42	49
Public Safety	52	49	46	48
Judicial	14	15	14	13
Public Facilities	4	4	4	5
Public Works	22	19	20	22
Health and Welfare	82	97	105	96
Culture and Recreation	9	6	4	2
Conservation and development	3	3	2	2
<b>Total</b>	<b>223</b>	<b>229</b>	<b>237</b>	<b>237</b>

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

<b>Full-Time Equivalent Employees as of Year End</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
48	46	55	74	74	66
44	42	34	36	57	62
18	23	26	37	22	12
6	7	10	17	4	10
22	20	18	19	18	23
96	100	89	0	3	1
2	2	1	1	0	0
1	1	1	0	1	3
<b>237</b>	<b>241</b>	<b>234</b>	<b>184</b>	<b>179</b>	<b>177</b>

BEE COUNTY, TEXAS  
 COURT OPERATING INDICATORS  
 LAST TEN FISCAL YEARS

	Fical Year			
	2007	2008	2009	2010
<b>Administration of Justice</b>				
<b>JP Courts:</b>				
Cases Filed	3,307	5,184	3,704	4,501
Cased Disposed	2,922	2,004	403	2,146
Cased Appealed	4	2	2	7
<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	-	-	-	-
Cased Disposed	-	-	-	-
<b>    Criminal:</b>				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-
<b>    Juvenile:</b>				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-

Source: JP Courts and District Clerk

<b>Fiscal Year</b>					
<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
5,274	8,621	4,815	3,879	4,181	5,096
3,857	3,864	2,033	3,251	2,607	3,628
3	13	18	3	8	9
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	284	363	243
-	-	-	163	308	182
-	-	-	206	232	235
-	-	-	85	198	128
-	-	-	48	37	29
-	-	-	20	2	-

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

<u>Department</u>	<u>2015</u>			<u>2016</u>		
	<u>Vehicles Authorized</u>	<u>Vehicles Inventory</u>	<u>Radios</u>	<u>Vehicles Authorized</u>	<u>Vehicles Inventory</u>	<u>Radios</u>
<u>Law Enforcement</u>						
Sheriff	30	30	42	38	38	35
Constable 1	-	-	-	-	-	1
Constable 2	-	-	1	-	-	1
Constable 3	-	-	1	-	-	1
Constable 4	-	-	2	-	-	1
Road & Bridge	21	21	16	23	23	16
General Government	10	10	12	13	13	9
Social Services	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Agriculture	1	1	-	1	1	-

Source: County Capital Assets Records