

BEE COUNTY, TEXAS
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2015

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, 2015

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INTRODUCTORY SECTION

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



COUNTY OF BEE

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

February 22, 2016

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

The Honorable Commissioners' Court, Bee County, Texas
Stephanie Silvas, County Judge
Carlos Salazar, County Commissioner, Precinct 1
Dennis DeWitt, County Commissioner, Precinct 2
Eloy Rodriguez, County Commissioner, Precinct 3
Ken Haggard, County Commissioner, Precinct 4

The Citizens of Bee County

Ladies, Gentlemen, and Citizens:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, the Comprehensive Annual Financial Report of Bee County for fiscal year ending September 30, 2015 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, 2015, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; testing the compliance of self imposed policies, and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Bee County's financial statements for the fiscal year ended September 30, 2015, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

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

Profile of Bee County

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

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

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

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

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

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

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

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

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

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

The County Judge is, by statute, the Budget Officer of the County. 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. 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, 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 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

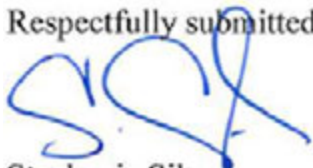
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bee County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2014. The Certificate of Achievement 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-four years (fiscal year ended 1991 through 2014). 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,

A handwritten signature in blue ink, appearing to read 'Stephanie Silvas', with a stylized flourish at the end.

Stephanie Silvas
Bee County Judge

A handwritten signature in blue ink, appearing to read 'April A. Cantu', with a stylized flourish at the end.

April A. Cantu
Bee County Auditor



Government Finance Officers Association

Certificate of
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in Financial
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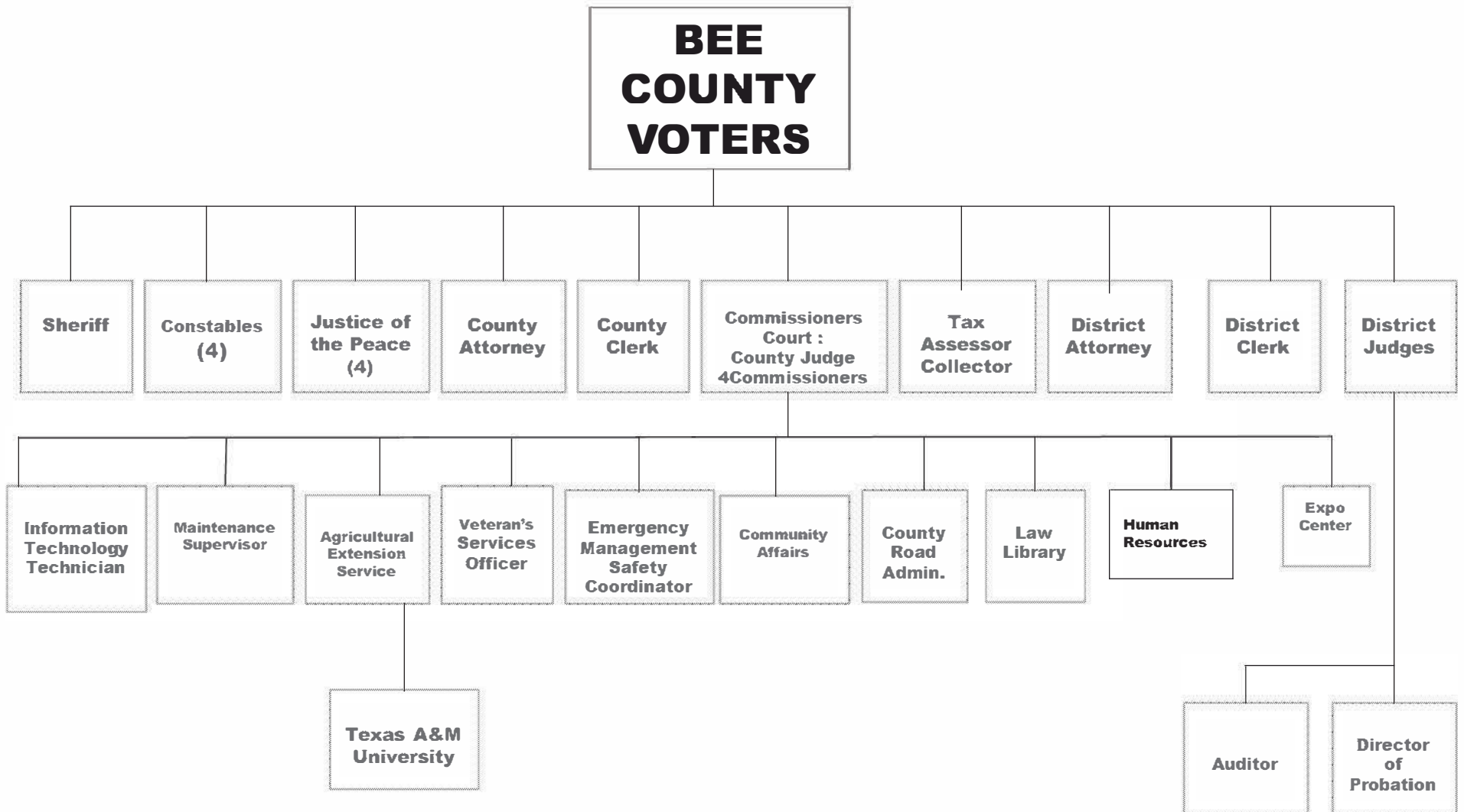
Bee County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO

BEE COUNTY ORGANIZATIONAL CHART



BEE COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 30, 2015

DISTRICT COURT

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

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

COMMISSIONERS' COURT

Stephanie Silvas
Carlos Salazar Jr.
Dennis DeWitt
Eloy Rodriguez
Ken Haggard

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

OTHER COUNTY OFFICIALS

Carlos Carrizales, Jr.
Mirella E. Davis
Linda Bridge
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

Ralph Arismendez
Clifford Bagwell
Kirk Delgado
Esquiuel 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 AUDITORS' 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, 2015, 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, 2015, 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 22, 2016 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 22, 2016

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, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iv of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$43,856,273 (*net position*). Of this amount, \$6,455,433 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$777,005 as a result of current year activities. In addition, implementation of a new accounting standard related to pensions retroactively increased beginning of the year net position by \$1,356,512 as a result of this change in accounting principle.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$9,655,335, a decrease of \$95,268 in comparison with the prior year. Of this amount, \$4,002,692 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 also \$4,002,692, or approximately 41% 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 27-52 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 53-54 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 55-86 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 \$43,856,273 at the close of the most recent fiscal year.

Bee County, Texas
Net Position

	Governmental Activities 2015	Governmental Activities 2014	Change
Current & other assets	\$ 21,246,608	\$ 24,351,514	\$ (3,104,906)
Capital assets	37,644,268	37,179,226	465,042
Deferred outflows	535,507	-	535,507
Total assets and deferred outflows	59,426,383	61,530,740	(2,104,357)
Current liabilities	1,602,909	1,320,236	282,673
Long-term liabilities	5,679,102	6,046,311	(367,209)
Deferred inflows	8,288,099	12,441,437	(4,153,338)
Total liabilities and deferred inflows	15,570,110	19,807,984	(4,237,874)
Net Position			
Net investment in capital assets	32,216,144	31,354,226	861,918
Restricted	5,184,696	5,977,517	(792,821)
Unrestricted	6,455,433	4,391,013	2,064,420
Total net position	\$ 43,856,273	\$ 41,722,756	\$ 2,133,517

By far, the largest portion of the County's net position, \$32,216,144 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 \$5,184,696 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$6,455,433 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors. At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position. The same situation held true for the prior fiscal year.

Governmental Activities. During the current fiscal year, net position for governmental activities increased by \$777,005 from the prior fiscal year ending amount of \$43,079,268 (as restated) for an ending balance of \$43,856,273. The increase in the overall net position of governmental activities was primarily the result of the County receiving and capitalizing approximately \$677 thousand in federal grant funds during the year for bridge replacement project within the County.

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

	Governmental Activities 2015	Governmental Activities 2014	Change
Revenues:			
Program Revenues:			
Charges for services	\$ 2,972,982	\$ 3,666,060	\$ (693,078)
Operating grants & contributions	1,123,524	5,252,810	(4,129,286)
Capital grants and contributions	1,100,115	-	1,100,115
General Revenues:			
Property taxes	7,159,576	6,055,784	1,103,792
Other taxes	1,911,716	2,279,263	(367,547)
Other	1,172,765	546,285	626,480
Total revenue	<u>15,440,678</u>	<u>17,800,202</u>	<u>(2,359,524)</u>
Expenses:			
General government	3,842,471	3,298,802	543,669
Public safety	4,735,086	4,476,845	258,241
Judicial	1,955,130	1,398,725	556,405
Highways and streets	1,482,907	1,545,704	(62,797)
Public facilities	540,409	492,334	48,075
Public works	268,321	1,104,220	(835,899)
Health and welfare	1,339,563	4,690,191	(3,350,628)
Culture and recreation	233,215	210,951	22,264
Conservation and development	100,705	76,877	23,828
Interest on long-term debt	165,866	169,310	(3,444)
Total expenses	<u>14,663,673</u>	<u>17,463,959</u>	<u>(2,800,286)</u>
Increase (decrease) in net position before special items	<u>777,005</u>	<u>336,243</u>	<u>440,762</u>
Gain (Loss) on sale of capital assets	-	(374,034)	374,034
Transfer of BCAA capital assets	-	(1,828,183)	1,828,183
Increase (decrease) in net position	<u>777,005</u>	<u>(1,865,974)</u>	<u>2,642,979</u>
Net position - beginning (as restated)	<u>43,079,268</u>	<u>43,588,730</u>	<u>(509,462)</u>
Net position - ending	<u>\$ 43,856,273</u>	<u>\$ 41,722,756</u>	<u>\$ 2,133,517</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, 2015, the County's governmental funds reported combined fund balances of \$9,655,335, a decrease of \$95,268 in comparison with the prior year. Approximately 41% of this amount, or \$4,002,692, 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 (\$14,040), 2) legally required to be maintained intact (\$0), 3) restricted for particular purposes (\$5,595,447), 4) committed for particular purposes (\$43,156), 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 \$4,002,692, while total fund balance decreased to \$4,016,732. 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 41% of total General Fund expenditures.

The fund balance of the General Fund decreased by \$239,484 during the current fiscal year. The decrease was due to transfers out to the Healthcare Fund II for indigent medical and group medical to close out our self-funding insurance status for outstanding claims. There was also a big decrease due to the increase of civil cases worked by appointed attorneys in the district court department.

The Road and Bridge Fund, a major fund, experienced a \$28,786 increase in fund balance during the current fiscal year to end at \$497,147. The moderate increase in fund balance was mainly the result of a higher percentage of collection of ad valorem taxes for our Special Road & Bridge allocation.

The Healthcare Fund I, 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.

The Healthcare Fund II, a major fund, had a \$258,875 decrease in fund balance during the current fiscal year to end at \$3,635,011. The decrease in fund balance was caused mainly by increased costs in inmate medical, indigent care & transports.

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 \$102,783 and the net position for Group Insurance Service Fund was \$113,128. The Fuel Service Fund net position decreased by \$18,910. Moderate fluctuations in net position in this fund are expected from year to year.

The Group Insurance Service Fund decreased net position by \$113,128. The fund is winding down as the County began purchasing health insurance from the Texas Association of Counties in May of 2015. It is expected that this fund will be liquated in fiscal year 2016.

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 main budget amendments were for the increase inmate medical expenses that had to be funded by a transfer from the General Fund (\$245K). An increase in the district court for court appointed civil cases, Bee County has seen a steady increase of CPS cases causing this spike (\$70K). The Bee County Commissioners Court approved a telecommunications audit on our local, long and cell phone bills that were at an all-time high and we were billed the first year savings up front (\$50K). Bee County has also seen a huge deficit billing from unemployment since the closure of our BCAA department and that required us to amend the budget for this unforeseen expense (\$43K). The Bee County Waste Management department also saw an increase in hauling expense which warranted a \$30K budget amendment.

Capital Assets and Debt Administration

Capital assets. The County’s investment in capital assets for its governmental activities as of September 30, 2015, amounted to \$37,644,268 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, roads, highways, and bridges. The total increase in capital assets for the current fiscal year was just over 1%.

Bee County, Texas’ Capital Assets

	Governmental Activities 2015	Governmental Activities 2014	Change
Land	\$ 292,638	\$ 292,638	\$ -
Construction in Progress	1,616,475	872,122	744,353
Buildings	34,774,443	34,363,866	410,577
Furniture and Equipment	3,406,155	3,306,119	100,036
Infrastructure	26,806,805	25,450,821	1,355,984
Total	<u>66,896,516</u>	<u>64,285,566</u>	<u>2,610,950</u>
Less Accumulated Depreciation	<u>(29,252,248)</u>	<u>(27,106,340)</u>	<u>(2,145,908)</u>
Capital assets, net of depreciation	<u>\$ 37,644,268</u>	<u>\$ 37,179,226</u>	<u>\$ 465,042</u>

Additional information on the County’s capital assets can be found in Note IV.D on page 41 of this report.

Long-term Debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$5,365,000. The remainder of County long-term obligations comprises compensated absences.

Bee County, Texas’ Outstanding Debt

	Governmental Activities 2015	Governmental Activities 2014	Change
General Obligation Bonds	\$ 5,365,000	\$ 5,825,000	\$ (460,000)
Compensated Absences	250,978	221,311	29,667
Total	<u>\$ 5,679,102</u>	<u>\$ 6,046,311</u>	<u>\$ (367,209)</u>

The County’s total debt decreased by \$367,209, or 6.1%, 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 IV.J on pages 48-49 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 2015-2016 fiscal year budget:

- A property tax rate increase of 9.05% resulting in additional revenue of \$605,988.
- Travel costs and an electric replacement project implementation resulted in higher budgeted expenditures.
- New grant revenue sources increased revenues and expenditures in the budget
- 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.
- Group medical insurance has been changed from a self-funded program to an inter-local Health & Benefits Pool with the Texas Association of Counties.

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, 2015

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,445,083
Investments	5,938,383
Taxes receivable - delinquent	382,410
Allowance for uncollectible taxes	(38,242)
Accounts receivable, net	867,135
Intergovernmental receivable	167,848
Notes receivable, net	7,902,530
Inventories	21,828
Prepaid items	14,040
Net pension asset	1,545,593
Capital assets, not being depreciated:	
Land	292,638
Construction in progress	1,616,475
Capital assets, being depreciated:	
Buildings and improvements	34,774,443
Furniture and equipment	3,406,155
Infrastructure	26,806,805
Accumulated depreciation	(29,252,248)
Total assets	58,890,876
DEFERRED OUTFLOWS OF RESOURCES	
Pension plan items	535,507
LIABILITIES	
Accounts payable	1,274,354
Accrued liabilities	182,870
Claims and judgements payable	9,389
Accrued interest payable	19,840
Unearned revenue	73,417
Customer deposits	43,039
Noncurrent liabilities:	
Due within one year	589,016
Due in more than one year	5,090,086
Total liabilities	7,282,011
DEFERRED INFLOWS OF RESOURCES	
Pension plan items	385,569
Lease receivable	7,902,530
Total deferred inflows of resources	8,288,099
NET POSITION	
Net investment in capital assets	32,216,144
Restricted for health and welfare	3,635,011
Restricted for debt service	440,928
Restricted for public safety	17,667
Restricted for roads and bridges	323,968
Restricted for capital outlay	36,331
Restricted for specific purposes	730,791
Unrestricted	6,455,433
Total net position	\$ 43,856,273

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, 2015

Functions/Programs:	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Primary Government:					
Governmental activities:					
General government	\$ 3,842,471	\$ 1,809,406	\$ 27,982	\$ -	\$ (2,005,083)
Public safety	4,735,086	191,863	393,566	-	(4,149,657)
Judicial	1,955,130	398,395	470,857	-	(1,085,878)
Highway and streets	1,482,907	572,182	216,591	676,971	(17,163)
Public facilities	540,409	1,136	-	-	(539,273)
Public works	268,321	-	-	423,144	154,823
Health and welfare	1,339,563	-	14,528	-	(1,325,035)
Culture and recreation	233,215	-	-	-	(233,215)
Conservation and development	100,705	-	-	-	(100,705)
Interest	165,866	-	-	-	(165,866)
Total governmental activities	<u>\$ 14,663,673</u>	<u>\$ 2,972,982</u>	<u>\$ 1,123,524</u>	<u>1,100,115</u>	<u>(9,467,052)</u>
General Revenues:					
Property taxes					7,159,576
General sales and use taxes					1,771,037
Selective sales and use taxes					140,679
Investment earnings					578,445
Miscellaneous					594,320
Total general revenues					<u>10,244,057</u>
Change in net position					777,005
Net position -- beginning of year, as restated					<u>43,079,268</u>
Net position-- end of year					<u>\$ 43,856,273</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, 2015

	General Fund	Road & Bridge Fund	Healthcare Fund I
ASSETS			
Cash and cash equivalents	\$ 1,286,649	\$ 440,526	\$ 771,910
Investments	2,541,714	3,141	3,389,675
Taxes receivable - delinquent	286,415	-	-
Allowance for uncollectible delinquent taxes	(28,642)	-	-
Accounts receivable	677,839	80,243	-
Intergovernmental receivable	-	-	-
Notes receivable	-	-	3,633,959
Due from other funds	183,144	-	217,779
Prepaid items	14,040	-	-
Total assets	<u>\$ 4,961,159</u>	<u>\$ 523,910</u>	<u>\$ 8,013,323</u>
LIABILITIES			
Accounts payable	\$ 357,475	\$ 6,988	\$ 744,353
Accrued liabilities	148,723	19,775	-
Due to other funds	63,999	-	-
Unearned revenue	73,417	-	-
Customer deposits	43,039	-	-
Total liabilities	<u>686,653</u>	<u>26,763</u>	<u>744,353</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	257,774	-	-
Deferred inflows of resources of lease receivable	-	-	3,633,959
Total deferred inflows of resources	<u>257,774</u>	<u>-</u>	<u>3,633,959</u>
FUND BALANCES (DEFICITS)			
Nonspendable for:			
Prepays	14,040	-	-
Restricted for:			
Health and welfare	-	-	3,635,011
Debt service	-	-	-
Public safety	-	-	-
Roads and Bridges	-	497,147	-
Capital projects	-	-	-
Specific purposes	-	-	-
Committed for:			
Specific purposes	-	-	-
Unassigned	4,002,692	-	-
Total fund balances	<u>4,016,732</u>	<u>497,147</u>	<u>3,635,011</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 4,961,159</u>	<u>\$ 523,910</u>	<u>\$ 8,013,323</u>

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

Healthcare Fund II	Total Nonmajor Funds	Total Governmental Funds
\$ 239,968	\$ 1,506,964	\$ 4,246,017
1,937	1,333	5,937,800
-	95,995	382,410
-	(9,600)	(38,242)
776	92,121	850,979
-	167,848	167,848
4,268,571	-	7,902,530
13,343	-	414,266
-	-	14,040
<u>\$ 4,524,595</u>	<u>\$ 1,854,661</u>	<u>\$ 19,877,648</u>
\$ 38,245	\$ 114,960	\$ 1,262,021
-	14,372	182,870
217,779	132,488	414,266
-	-	73,417
-	-	43,039
<u>256,024</u>	<u>261,820</u>	<u>1,975,613</u>
-	86,396	344,170
4,268,571	-	7,902,530
<u>4,268,571</u>	<u>86,396</u>	<u>8,246,700</u>
-	-	14,040
-	-	3,635,011
-	399,010	399,010
-	17,667	17,667
-	279,490	776,637
-	36,331	36,331
-	730,791	730,791
-	43,156	43,156
-	-	4,002,692
-	1,506,445	9,655,335
<u>\$ 4,524,595</u>	<u>\$ 1,854,661</u>	<u>\$ 19,877,648</u>

BEE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

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

Total fund balances - governmental funds	\$ 9,655,335
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	37,644,268
Internal service funds are used by management to charge the costs of health insurance and fuel to individual funds. The assets and liabilities of the internal service funds, are included in the governmental activities in the statement of net position.	215,911
The current estimated amount by which pension assets and related items exceed liabilities is not reported in the funds.	1,695,531
Other long-term assets, such as uncollected property taxes, are not available to pay for and, therefore, are reported as unavailable revenue in the funds.	344,170
Long-term liabilities, including bonds payable and pension liabilities are not due and period and, therefore, are not reported in the funds.	(5,698,942)
Net position of governmental activities	<u>\$ 43,856,273</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, 2015

	General Fund	Road & Bridge Fund	Healthcare Fund I
REVENUES			
Property taxes	\$ 5,404,890	\$ -	\$ -
General sales and use taxes	1,771,037	-	-
Selective sales and use taxes	32,236	-	-
Penalties and interest on taxes	79,444	-	-
Licenses and permits	120	572,182	-
Intergovernmental revenues	526,315	676,971	-
Charges for services	1,079,164	-	-
Fines	184,851	269,946	-
Investment earnings	40,076	2,349	264,984
Rents and royalties	369,799	-	227,713
Miscellaneous revenue	533,483	5,105	-
Total revenues	10,021,415	1,526,553	492,697
EXPENDITURES			
Current:			
General government	2,669,324	-	-
Public safety	3,657,550	-	-
Judicial	1,640,327	-	-
Highways and streets	-	1,239,856	-
Public facilities	449,830	-	-
Public works	200,677	-	-
Health and welfare	320,178	-	7,219
Culture and recreation	192,110	-	-
Conservation and development	65,806	-	-
Debt service:			
Bond principal	-	-	-
Other debt principal	9,138	23,564	-
Interest	-	-	-
Capital outlay	499,638	1,082,208	744,353
Total expenditures	9,704,578	2,345,628	751,572
Excess (deficiency) of revenues over expenditures	316,837	(819,075)	(258,875)
OTHER FINANCING SOURCES (USES)			
Transfers in	93,840	778,811	-
Transfers out	(676,937)	-	-
Capital leases	26,776	69,050	-
Total other financing sources (uses)	(556,321)	847,861	-
Net change in fund balance	(239,484)	28,786	(258,875)
Fund balance - beginning	4,256,216	468,361	3,893,886
Fund balance - ending	\$ 4,016,732	\$ 497,147	\$ 3,635,011

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

Healthcare Fund II	Total Nonmajor Funds	Total Governmental Funds
\$ -	\$ 1,644,350	\$ 7,049,240
-	-	1,771,037
-	108,443	140,679
-	14,287	93,731
-	24,017	596,319
-	785,350	1,988,636
-	289,938	1,369,102
-	-	454,797
264,345	6,691	578,445
171,681	-	769,193
22,360	51,946	612,894
<u>458,386</u>	<u>2,925,022</u>	<u>15,424,073</u>
-	544,726	3,214,050
-	314,226	3,971,776
-	-	1,640,327
-	-	1,239,856
-	-	449,830
-	20,718	221,395
762,055	10,000	1,099,452
-	-	192,110
-	17,808	83,614
-	460,000	460,000
-	-	32,702
-	167,025	167,025
-	491,679	2,817,878
<u>762,055</u>	<u>2,026,182</u>	<u>15,590,015</u>
<u>(303,669)</u>	<u>898,840</u>	<u>(165,942)</u>
303,669	304,305	1,480,625
-	(828,840)	(1,505,777)
-	-	95,826
<u>303,669</u>	<u>(524,535)</u>	<u>70,674</u>
-	374,305	(95,268)
-	1,132,140	9,750,603
<u>\$ -</u>	<u>\$ 1,506,445</u>	<u>\$ 9,655,335</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, 2015

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

Net change in fund balances - total governmental funds	\$ (95,268)
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.	465,042
Revenues in the statement of activities for property taxes are recognized in the period levied, not collected. This difference resulted in an increase in net position.	16,605
Since the value that net pension assets and related items exceed net pension liabilities is not reported in the funds, the related period pension expense is also not reported in the funds. In the current period this related pension expense was negative and resulted in an increase in net position.	339,019
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.	396,876
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.	(316,761)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(28,508)
Change in net position- governmental activities	<hr style="border: 0.5px solid black;"/> <u>\$ 777,005</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 – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 5,294,627	\$ 5,294,627	\$ 5,404,890	\$ 110,263
General sales and use taxes	1,950,000	1,950,000	1,771,037	(178,963)
Selective sales and use taxes	-	30,000	32,236	2,236
Penalties and interest on taxes	55,000	55,000	79,444	24,444
Licenses and permits	2,500	2,500	120	(2,380)
Intergovernmental revenues	257,466	498,767	526,315	27,548
Charges for services	928,300	976,119	1,079,164	103,045
Fines	245,000	245,000	184,851	(60,149)
Investment earnings	29,000	29,000	40,076	11,076
Rents and royalties	550,000	551,000	369,799	(181,201)
Miscellaneous revenue	202,200	467,942	533,483	65,541
Total revenues	<u>9,514,093</u>	<u>10,099,955</u>	<u>10,021,415</u>	<u>(78,540)</u>
EXPENDITURES				
Current:				
General government	2,792,995	2,779,093	2,669,324	109,769
Public safety	3,894,225	3,909,176	3,657,550	251,626
Judicial	1,339,833	1,663,161	1,640,327	22,834
Public facilities	446,907	467,017	449,830	17,187
Public works	187,482	218,982	200,677	18,305
Health and welfare	267,006	307,840	320,178	(12,338)
Culture and recreation	200,105	200,981	192,110	8,871
Conservation and development	91,717	91,717	65,806	25,911
Debt service:	-	-		
Other debt principal	-	-	9,138	(9,138)
Capital outlay	163,829	516,523	499,638	16,885
Total expenditures	<u>9,384,099</u>	<u>10,154,490</u>	<u>9,704,578</u>	<u>449,912</u>
Excess (deficiency) of revenues over expenditures	<u>129,994</u>	<u>(54,535)</u>	<u>316,837</u>	<u>371,372</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	68,089	91,795	93,840	2,045
Transfers out	(348,090)	(618,268)	(676,937)	(58,669)
Sale of general capital assets	-	700	-	(700)
Insurance recoveries	10,000	10,000	-	(10,000)
Capital leases	-	-	26,776	26,776
Total other financing sources (uses)	<u>(270,001)</u>	<u>(515,773)</u>	<u>(556,321)</u>	<u>40,548</u>
Net change in fund balances	<u>(140,007)</u>	<u>(570,308)</u>	<u>(239,484)</u>	<u>330,824</u>
Fund balance - beginning	4,256,216	4,256,216	4,256,216	-
Fund balance - ending	<u>\$ 4,116,209</u>	<u>\$ 3,685,908</u>	<u>\$ 4,016,732</u>	<u>\$ 330,824</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Licenses and permits	\$ 675,000	\$ 582,200	\$ 572,182	\$ (10,018)
Intergovernmental revenues	778,811	-	676,971	676,971
Fines	72,200	165,000	269,946	104,946
Investment earnings	2,000	2,000	2,349	349
Miscellaneous	6,400	6,400	5,105	(1,295)
Total revenues	<u>1,534,411</u>	<u>755,600</u>	<u>1,526,553</u>	<u>770,953</u>
EXPENDITURES				
Current:				
Highway and streets	1,581,447	1,597,483	1,239,856	357,627
Debt service:	-	-		
Other debt principal	-	-	23,564	(23,564)
Capital outlay	178,146	178,146	1,082,208	(904,062)
Total expenditures	<u>1,759,593</u>	<u>1,775,629</u>	<u>2,345,628</u>	<u>(569,999)</u>
Excess (deficiency) of revenues over expenditures	<u>(225,182)</u>	<u>(1,020,029)</u>	<u>(819,075)</u>	<u>200,954</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	778,811	778,811	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>778,811</u>	<u>847,861</u>	<u>69,050</u>
Net change in fund balances	(225,182)	(241,218)	28,786	270,004
Fund balance - beginning	468,361	468,361	468,361	-
Fund balance - ending	<u>\$ 243,179</u>	<u>\$ 227,143</u>	<u>\$ 497,147</u>	<u>\$ 270,004</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Investment earnings	\$ 50,000	\$ 50,000	\$ 264,984	\$ 214,984
Rents and royalties	456,048	456,048	227,713	(228,335)
Total revenues	<u>506,048</u>	<u>506,048</u>	<u>492,697</u>	<u>(13,351)</u>
EXPENDITURES				
Current:				
Health and welfare	12,000	12,000	7,219	4,781
Capital outlay	1,800,000	1,800,000	744,353	1,055,647
Total expenditures	<u>1,812,000</u>	<u>1,812,000</u>	<u>751,572</u>	<u>1,060,428</u>
Net change in fund balances	(1,305,952)	(1,305,952)	(258,875)	1,047,077
Fund balance - beginning	3,893,886	3,893,886	3,893,886	-
Fund balance - ending	<u>\$ 2,587,934</u>	<u>\$ 2,587,934</u>	<u>\$ 3,635,011</u>	<u>\$ 1,047,077</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Investment earnings	700	\$ 700	\$ 264,345	\$ 263,645
Rents and royalties	-	435,559	171,681	(263,878)
Miscellaneous revenue	438,559	12,618	22,360	9,742
Total revenues	<u>439,259</u>	<u>448,877</u>	<u>458,386</u>	<u>9,509</u>
EXPENDITURES				
Current:				
Health and welfare	439,259	735,259	762,055	(26,796)
Total Expenditures	<u>439,259</u>	<u>735,259</u>	<u>762,055</u>	<u>(26,796)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(286,382)</u>	<u>(303,669)</u>	<u>(17,287)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	245,000	303,669	58,669
Total Other Financing Sources (Uses)	<u>-</u>	<u>245,000</u>	<u>303,669</u>	<u>58,669</u>
Net Change in Fund Balances	-	(41,382)	-	41,382
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ (41,382)</u>	<u>\$ -</u>	<u>\$ 41,382</u>

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

BEE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2015

	Activities
	Internal
	Service Funds
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 199,066
Investments	583
Accounts receivable, net	16,156
Inventories	21,828
Total assets	237,633
LIABILITIES	
Current liabilities:	
Accounts payable	12,333
Claims payable	9,389
Total liabilities	21,722
NET POSITION	
Unrestricted	215,911
Total net position	\$ 215,911

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, 2015

	Governmental Activities
	Internal Service Funds
<hr/>	
Operating revenues:	
Charges for services:	
Charges for services	\$ 389,787
Employer/employee contributions	859,044
Miscellaneous revenue	49,189
Total operating revenues	1,298,020
Operating expenses:	
Purchased professional and technical services	1,232,959
Other purchased services	409,012
Total operating expenses	1,641,971
Operating income (loss)	(343,951)
Nonoperating revenues (expenses):	
Investment earnings	2,038
Total nonoperating revenues (expenses)	2,038
Income before transfers in (out)	(341,913)
Transfers in	25,152
Change in net position	(316,761)
Net position-beginning	532,672
Net position-ending	\$ 215,911

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, 2015

	Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from User Charges	\$ 1,304,285
Cash Payments to Suppliers	(29,713)
Cash Payments for Other Operating Expenses	(1,641,971)
Net cash provided by (used for) operating activities	(367,399)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other funds	25,152
Net cash provided by (used for) capital and financing activities	25,152
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	2,038
Net cash provided by investing activities	2,038
Net increase (decrease) in cash and cash equivalents	(340,209)
Cash and cash equivalents-beginning	539,275
Cash and cash equivalents-ending	\$ 199,066
Reconciliation of operating income (loss) to net cash provided (used for) operating activities:	
Operating income (loss)	\$ (343,951)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
(Increase) decrease in accounts receivable	6,265
(Increase) decrease in inventories	12,997
(Decrease) increase in accounts payable	(18,435)
(Decrease) increase in accrued liabilities	(24,275)
Total adjustments	(23,448)
Net cash provided by (used for) operating activities	\$ (367,399)

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

BEE COUNTY, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 2,661,427
Total assets	<u>\$ 2,661,427</u>
LIABILITIES	
Due to Others	\$ 2,661,427
Total liabilities	<u>\$ 2,661,427</u>

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, 2015

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, 2015

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, 2015

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, 2015

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

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

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

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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.

2. Excess of expenditures over appropriations

For the year ended September 30, 2015, expenditures exceeded appropriations in the General Fund in the Motor Vehicle line within the General Government function by \$24,070, in the Crime Victim Coordinator line of the Public Safety function by \$1,045, in the Probation Building line of the Public Facilities function by \$1,192, in the Environmental Public Health line of the Health and Welfare function by \$21,476, and in the Transfers Out line by \$58,669 (see department level budget).

In the Road & Bridge Fund, expenditures exceeded appropriations in the Capital Outlay line by \$904,062. This was the result of recording during the audit process grant funds received from the state of Texas in an on-behalf nature.

In the Healthcare Fund II, expenditures exceeded appropriations in the Health and Welfare line by \$26,796.

Finally, in the Abandoned Vehicle Fund, expenditures exceeded appropriations by \$2,010 in the General Government line item.

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.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

I. Summary of significant accounting policies (continued)

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

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.

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.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

I. Summary of significant accounting policies (continued)

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

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

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

5. Deferred outflows/inflows of resources

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

6. Net position flow assumption

Sometimes the 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, 2015

I. Summary of significant accounting policies (continued)

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

7. Fund balance flow assumptions

Sometimes the 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, 2015

I. Summary of significant accounting policies (continued)

H. Revenues and expenditures/expenses (continued)

2. Proprietary funds operating and nonoperating revenues and expenses

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

3. Property taxes

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed value of the property tax roll of January 1, 2014, upon which the levy for the 2014-2015 fiscal year was based, was \$1,614,767,092. 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, 2015, to finance General Fund, Road & Bridge Fund, Debt Service Fund, and Farm to Market Lateral Road Fund operations were \$0.35113, \$0.04871, \$0.04175 and \$0.00405, respectively, for a total tax rate of \$0.44564 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 2014-2015 fiscal year was \$7,130,650. Tax collections, including collections of prior year delinquent balances, for the year ended September 30, 2015, were 97.72% of the year end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates for the year of the levy. Allowances for uncollectible taxes within the General, Road & Bridge, Debt Service and Farm to Market Lateral Road Funds are based on historical experience in collecting taxes.

4. Compensated absences

Vacation

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from 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.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

I. Summary of significant accounting policies (continued)

H. Revenues and expenditures/expenses (continued)

4. Compensated absences (continued)

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 to 10 days per year is paid to an employee upon separation from service. Compensatory time is granted at the rate of one and one-half hour time off for every hour overtime worked and can be carried forward indefinitely.

Sick Leave

Accumulated sick leave lapses when employees leave the employment of the 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. Reconciliation of government-wide and fund financial statements

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

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

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

Capital assets not being depreciated:	
Land	\$ 292,638
Construction in progress	1,616,475
Capital assets, being depreciated	
Buildings and improvements	34,774,443
Machinery, equipment, and vehicles	3,406,155
Infrastructure	26,806,805
Accumulated depreciation	(29,252,248)
	<u>37,644,268</u>
<i>Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities</i>	<u>\$ 37,644,268</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

II. Reconciliation of government-wide and fund financial statements (continued)

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

Another element of that reconciliation explains that “the current estimated amount by which pension assets exceed liabilities is not reported in the funds”. The details of that amount are as follows:

Net pension asset	\$ 1,545,593
Deferred outflow for pension related items	535,507
Deferred inflows for pension related items	(385,569)

<i>Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities</i>	<u><u>\$ 1,695,531</u></u>

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

Bonds payable	\$ (5,365,000)
Capital leases	(63,124)
Compensated absences	(250,978)
Accrued interest payable	(19,840)

<i>Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities</i>	<u><u>\$ (5,698,942)</u></u>

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

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

One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.” The details of this amount are as follows:

Capital outlay	\$ 2,829,814
Depreciation expense	(2,364,772)

<i>Net adjustment to increase net changes in fund balance - total governmental funds to arrive at changes in net position of governmental activities</i>	<u><u>\$ 465,042</u></u>

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

II. Reconciliation of government-wide and fund financial statements (continued)

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

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

Debt issued or incurred:	
Capital lease financing	\$ (95,826)
General obligation debt	492,702
	492,702
<i>Net adjustment to decrease changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities</i>	<i>\$ 396,876</i>

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

Change in compensated absences	\$ (29,667)
Change in accrued interest on long-term debt	1,159
	1,159
<i>Net adjustment to increase changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities</i>	<i>\$ (28,508)</i>

III. Stewardship, compliance and accountability

A. Violations of legal or contractual provisions

Note I.F.2, on the *Excess of expenditures over appropriations*, describes budgetary violations that occurred for the year ended September 30, 2015.

B. Deficit fund equity

For the year ended September 30, 2015 there were no funds reported with deficit fund equity.

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

IV. Detailed notes on all activities and funds

A. Cash deposits with financial institutions

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of September 30, 2015, the County’s bank balance was \$4,847,698 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 investments.

As of September 30, 2015, the County had the following investments:

Investment Type	Maturity Time in Years			
	Less than 1	1-5	6-10	More Than 10
Money Market Accounts	\$ -	\$ -	\$ -	\$ -
Tax-Exempt Bonds	-	-	-	-
Taxable Bonds	-	5,929,619	-	-
TexPool Investment Pool	12,027	-	-	-
Total Investments	\$ 12,027	\$ 5,929,619	\$ -	\$ -

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, 2014, the government’s investment in the State Treasurer’s investment pool was rated AAAM by Standard & Poor’s, Taxable Bonds were rated AA+ by Standard & Poor’s, and Tax-Exempt Bonds were rated AA- to AAA by Standard & Poor’s.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

B. Investments (continued)

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.

C. Receivables

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

Governmental Funds:

Receivables	General Fund	Road & Bridge	Healthcare Fund I	Healthcare Fund II	Nonmajor Governmental Funds	Total Governmental Funds
Property taxes, net	\$ 286,415	\$ -	\$ -	\$ -	\$ 95,995	\$ 382,410
Accounts receivable	677,839	80,243	-	776	92,121	851,755
Gross receivables	964,254	80,243	-	776	188,116	1,234,165
Less: Allowance for uncoll.	(28,642)	-	-	-	(9,600)	(38,242)
Net receivables	<u>\$ 935,612</u>	<u>\$ 80,243</u>	<u>\$ -</u>	<u>\$ 776</u>	<u>\$ 178,516</u>	<u>\$ 1,195,923</u>

Proprietary Funds:

Receivables	Fuel Service
Accounts receivable	\$ 16,156
Net receivables	<u>\$ 16,156</u>

BEE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

D. Capital Assets

Capital assets activity for the year ended September 30, 2015, was as follows:

Governmental Activities:

	Balance 10/1/14	Increases	Decreases	Balance 9/30/15
Capital assets, not being depreciated:				
Land	\$ 292,638	\$ -	\$ -	\$ 292,638
Construction-in-progress	872,122	744,353	-	1,616,475
Total capital assets, not being depreciated	<u>1,164,760</u>	<u>744,353</u>	<u>-</u>	<u>1,909,113</u>
Capital assets, being depreciated:				
Buildings and improvements	34,363,866	410,577	-	34,774,443
Furniture and equipment	3,306,119	318,900	(218,864)	3,406,155
Infrastructure	25,450,821	1,355,984	-	26,806,805
Total capital assets, being depreciated	<u>63,120,806</u>	<u>2,085,461</u>	<u>(218,864)</u>	<u>64,987,403</u>
Less accumulated depreciation for:				
Buildings and improvements	(10,984,829)	(887,970)	-	(11,872,799)
Furniture and equipment	(2,913,139)	(205,120)	218,864	(2,899,395)
Infrastructure	(13,208,372)	(1,271,682)	-	(14,480,054)
Total accumulated depreciation	<u>(27,106,340)</u>	<u>(2,364,772)</u>	<u>218,864</u>	<u>(29,252,248)</u>
Total capital assets being depreciated, net	<u>36,014,466</u>	<u>(279,311)</u>	<u>-</u>	<u>35,735,155</u>
Governmental activities capital assets, net	<u>\$ 37,179,226</u>	<u>\$ 465,042</u>	<u>\$ -</u>	<u>\$ 37,644,268</u>

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

Governmental activities:

General government	\$ 627,496
Public safety	775,432
Judicial	320,250
Highways and streets	242,064
Public facilities	87,823
Public works	43,224
Health and welfare	214,652
Culture and recreation	37,507
Conservation and development	16,324
Total depreciation expense - governmental activities	<u>\$ 2,364,772</u>

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

E. Accrued liabilities

Accrued liabilities reported by governmental and proprietary funds at September 30, 2015, were as follows:

Governmental Funds:

	General Fund	Road & Bridge	Healthcare Fund I	Healthcare Fund II	Nonmajor Governmental Funds	Total Governmental Funds
Accounts payable	\$ 357,475	\$ 6,988	\$ 744,353	\$ 38,245	\$ 114,960	\$ 1,262,021
Accrued liabilities	148,723	19,775	-	-	14,372	182,870
Total accrued liabilities	\$ 506,198	\$ 26,763	\$ 744,353	\$ 38,245	\$ 129,332	\$ 1,444,891

Proprietary Funds:

	Fuel Service	Group Insurance Service	Total Proprietary Funds
Accounts payable	\$ 12,333	\$ -	\$ 12,333
Claims payable	-	9,389	9,389
Total accrued liabilities	\$ 12,333	\$ 9,389	\$ 21,722

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 677 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 <https://www.tcdrs.org/TCDRS%20Publications/2014CAFR.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.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

F. Pension obligations (continued)

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, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	110
Inactive employees entitled to but not yet receiving benefits	361
Active employees	172
	643
	643

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.

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

F. Pension obligations (continued)

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 City's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The TPL in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions:

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	3.0%
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, 2015

IV. 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	16.5%	5.35%
Private Equity	12.0%	8.35%
Global Equities	1.5%	5.65%
International Equities-Developed	11.0%	5.35%
International Equities-Emerging	9.0%	6.35%
Investment-Grade Bonds	3.0%	0.55%
High-Yield Bonds	3.0%	3.75%
Opportunistic Credit	5.0%	5.54%
Direct Lending	2.0%	5.80%
Distressed Debt	3.0%	6.75%
REIT Equities	2.0%	4.00%
Commodities	2.0%	-0.20%
Master Limited Partnerships (MLPs)	2.0%	5.30%
Private Real Estate Partnerships	3.0%	7.20%
Hedge Funds	25.0%	5.15%
	<u>100%</u>	

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, 2015

IV. 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%)
Net pension liability (asset)	\$ 1,156,816	\$ (1,545,593)	\$ (3,776,613)

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.

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, 2013	\$ 22,015,944	\$ 23,027,425	\$ (1,011,481)
Changes for the year:			
Service cost	789,550	-	789,550
Interest on total pension liability	1,767,325	-	1,767,325
Effect of plan changes	-	-	-
Effect of economic/demographic gains/losses	(771,138)	-	(771,138)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(250,321)	(250,321)	-
Benefit payments	(941,291)	(941,291)	-
Administrative expenses	-	(18,192)	18,192
Member contributions	-	405,138	(405,138)
Net investment income	-	1,545,239	(1,545,239)
Employer contributions	-	434,656	(434,656)
Other	-	(46,992)	46,992
Balances as of December 31, 2014	<u>\$ 22,610,069</u>	<u>\$ 24,155,662</u>	<u>\$ (1,545,593)</u>

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

IV. 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, 2015, the County recognized pension expense of-\$321,246.

At September 30, 2015, 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	\$ -	\$ 385,569
Difference between projected and actual investment earnings	257,292	257,292
Contributions subsequent to the measurement date	278,215	-
Total	\$ 535,507	\$ 642,861

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
2015	\$ (321,246)
2016	64,323
2017	64,323
2018	64,323
2019	-
Thereafter	-

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, 2015

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

H. Medical Self-Insurance Discontinuation

In May 2015, the County ended its self-insured program for medical coverage for its employees. The County is now part of the Texas Association of Counties pool for group medical insurance through which insurance is purchased. The previous self-insured program was accounted for in the Group Insurance Service internal service fund. The residual funds remaining within this fund will be liquidated at a future date. At year end the remaining claims payable liability in the fund was \$9,389.

I. 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, 2015.

Year Ending September 30,	Governmental Activities		
	Hospital Building Lease	Hospital Imp. Lease-I	Hospital Imp. Lease-II
2016	\$ 241,580	\$ 91,690	\$ 90,446
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
2021-2025	1,833,453	695,871	686,433
2026-2030	436,246	935,194	922,509
Total	<u>\$ 3,633,959</u>	<u>\$ 2,148,860</u>	<u>\$ 2,119,711</u>

J. 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, 2015

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

J. Long-Term Liabilities (continued)

Details of long-term debt obligations outstanding at September 30, 2015 are as follows:

Governmental Activities:

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/15
Bonds Payable					
Gen. Obligation Refunding Bonds, Series 2012	2012	\$ 6,350,000	.625%-3.500%	2025	\$ 5,365,000
Total Bonds Payable					\$ 5,365,000

Changes in long-term liabilities

Changes in the government's long-term liabilities for the year ended September 30, 2015 are as follows:

Governmental Activities:

Description	Balance 10/1/14	Additions	Deletions	Balance 9/30/15	Due in One Year
Bonds Payable					
General obligation bonds	\$ 5,825,000	\$ -	\$ (460,000)	\$ 5,365,000	\$ 475,000
Total bonds payable	5,825,000	-	(460,000)	5,365,000	475,000
Notes and Leases Payable					
Capital leases	-	95,826	(32,702)	63,124	31,193
Total Note and Leases Payable	-	95,826	(32,702)	63,124	31,193
Other Long-Term Debt					
Compensated absences	221,311	250,978	(221,311)	250,978	82,823
Gov. activities long-term liabilities	\$ 6,046,311	\$ 346,804	\$ (714,013)	\$ 5,679,102	\$ 589,016

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.

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
2016	\$ 475,000	\$ 157,425	\$ 31,193	\$ 1,509	\$ 506,193	\$ 158,934
2017	480,000	147,925	31,931	770	511,931	148,695
2018	500,000	138,325	-	-	500,000	138,325
2019	500,000	123,325	-	-	500,000	123,325
2020	525,000	108,325	-	-	525,000	108,325
2021-2025	2,885,000	291,750	-	-	2,885,000	291,750
Totals	\$ 5,365,000	\$ 967,075	\$ 63,124	\$ 2,279	\$ 5,428,124	\$ 969,354

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

K. Fund balance

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

L. Interfund receivables and payables

The composition of interfund balances as of September 30, 2015 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	General Fund	\$ 50,000
General Fund	Non-Major Governmental Funds	133,144
Healthcare Fund I	Healthcare Fund II	217,779
Healthcare Fund II	General Fund	13,343
Total		<u>\$ 414,266</u>

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

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

M. Interfund transfers

The composition of interfund transfers for the year ended September 30, 2015 is as follows:

	Transfer in to:					Total
	Governmental Funds				Proprietary Funds	
	General Fund	Road & Bridge Fund	Healthcare Fund II	Nonmajor Gov. funds	Group Insurance Service	
Transfer out from:						
General fund	\$ -	\$ 43,811	\$ 303,669	\$ 304,305	\$ 25,152	\$ 676,937
Nonmajor gov. funds	93,840	735,000	-	-	-	828,840
Total	\$ 93,840	\$ 778,811	\$ 303,669	\$ 304,305	\$ 25,152	\$ 1,505,777

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.

N. Risk management

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

O. Contingencies

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

BEE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

P. Prior Period Adjustment

The implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, as amended by GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, represents a change in accounting principle. Net position as of October 1, 2014, has been restated as follows for this change in accounting principle:

	Governmental Activities
Net position as previously reported at September 30, 2014	\$ 41,722,756
Cumulative effect of change in accounting principle related to implementation of GASB-68	1,356,512
Net position as restated at September 30, 2014	\$ 43,079,268

REQUIRED SUPPLEMENTARY INFORMATION

BEE COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2014
Total Pension Liability	
Service cost	\$ 789,550
Interest on total pension liability	1767325
Effect of plan changes	-
Effect of assumption changes or inputs	-
Effect of economic/demographic (gains) or losses	(771,138)
Benefit payments/refunds of contributions	(1,191,612)
Net change in total pension liability	594,125
Total pension liability, beginning	22,015,944
Total pension liability, ending (a)	\$ 22,610,069
 Fiduciary Net Position	
Employer contributions	434,656
Member contributions	405,139
Investment income net of investment expenses	1,545,239
Benefit payments/refunds of contributions	(1,191,612)
Administrative expenses	(18,192)
Other	(46,992)
Net change in fiduciary net position	1,128,238
 Fiduciary net position, beginning	23,027,425
Fiduciary net position, ending (b)	24,155,663
 Net pension liability / (asset), ending = (a) - (b)	(1,545,594)
 Fiduciary net position as a % of total pension liability	106.84%
 Pension covered payroll	\$ 5,787,594
 Net pension liability as a % of covered payroll	-26.7%

BEE COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Year Ending December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2005	Not Available	Not Available	Not Available	Not Available	Not Available
2006	\$ 345,748	\$ 345,748	\$ -	\$ 5,270,549	6.6%
2007	384,250	384,250	-	5,617,690	6.8%
2008	343,660	343,660	-	5,542,909	6.2%
2009	352,816	352,816	-	5,793,959	6.1%
2010	426,418	426,418	-	5,997,444	7.1%
2011	463,034	463,034	-	6,432,113	7.2%
2012	429,801	429,801	-	5,979,492	7.2%
2013	472,159	472,159	-	6,485,732	7.3%
2014	434,656	434,656	-	5,787,694	7.5%

Notes to the Schedule of Employer Contributions:

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.

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes				
Current ad valorem tax	\$ 5,214,627	\$ 5,214,627	\$ 5,329,386	\$ 114,759
Delinquent ad valorem tax	80,000	80,000	75,504	(4,496)
Total property taxes	<u>5,294,627</u>	<u>5,294,627</u>	<u>5,404,890</u>	<u>110,263</u>
General sales and use taxes				
County sales tax	1,950,000	1,950,000	1,771,037	(178,963)
Total general sales and use taxes	<u>1,950,000</u>	<u>1,950,000</u>	<u>1,771,037</u>	<u>(178,963)</u>
Selective sales and use taxes				
State mixed drink tax	30,000	30,000	32,236	2,236
Total selective sales and use taxes	<u>30,000</u>	<u>30,000</u>	<u>32,236</u>	<u>2,236</u>
Penalties and interest on taxes				
Penalty & interest on current tax	32,000	32,000	53,526	21,526
Penalty & interest on delinquent tax	23,000	23,000	25,918	2,918
Total penalties and interest on taxes	<u>55,000</u>	<u>55,000</u>	<u>79,444</u>	<u>24,444</u>
Licenses and permits				
Alcohol beverage permit	2,500	2,500	120	(2,380)
Total licenses and permits	<u>2,500</u>	<u>2,500</u>	<u>120</u>	<u>(2,380)</u>
Intergovernmental revenues				
City emergency management	15,938	15,938	15,938	-
Homeland security grant	0	0	4,284	4,284
Solid waste grant 15-20-G01	0	4,101	4,101	-
Vine program funds	16,500	16,500	16,500	-
State constable training fees	0	1,977	659	(1,318)
City of Bee/health & sanitation	14,528	14,528	14,528	-
State allocation for county attorney	21,950	21,950	23,333	1,383
State allocation for county judge	15,000	19,224	17,738	(1,486)
Jury fees reimbursement	8,000	8,000	11,798	3,798
State emergency management	15,000	15,000	21,935	6,935
State indigent defense formula	25,000	25,000	50,766	25,766
State indigent defense discretionary	0	250,000	250,000	-
State alien assistance program	800	800	0	(800)
TRLA- other county funding	70,000	70,000	60,500	(9,500)
TRLA- mcmullen county funding	7,000	7,000	6,000	(1,000)
City of Bee/jail fee	17,000	17,000	17,070	70
13th district appellate court	750	750	615	(135)
Tobacco settlement	11,000	11,000	10,550	(450)
Total intergovernmental revenues	<u>238,466</u>	<u>498,768</u>	<u>526,315</u>	<u>27,547</u>

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Charges for services				
County judge	600	600	427	(173)
Sheriff fees	155,000	155,000	172,538	17,538
County attorney	2,500	2,500	2,464	(36)
County clerk	190,000	190,000	165,900	(24,100)
Probate judge's training	350	350	400	50
Tax assessor/collector fees	375,000	375,000	464,764	89,764
Tax assessor 10% scoff law	1,000	1,000	0	(1,000)
District clerk	55,000	55,000	64,761	9,761
JP #1	3,000	3,000	6,155	3,155
JP #2	5,000	5,000	6,912	1,912
JP #3	11,000	11,000	7,919	(3,081)
JP #4	8,000	8,000	4,487	(3,513)
Constable pct 1	4,500	4,500	1,151	(3,349)
Constable pct 2	150	150	0	(150)
Constable pct 3	100	100	0	(100)
Constable pct 4	4,000	4,000	7,550	3,550
Expo operating revenue	62,000	62,000	63,523	1,523
Skidmore/Normanna landfill collections	44,000	44,000	49,465	5,465
Expo center reimbursement	4,000	4,000	1,136	(2,864)
Community affairs fees	50,000	50,000	58,693	8,693
Estray	500	919	919	-
Total charges for services	<u>975,700</u>	<u>976,119</u>	<u>1,079,164</u>	<u>103,045</u>
Fines				
Fines & forfeitures, JP 1	15,000	15,000	26,016	11,016
Fines & forfeitures, JP 2	50,000	50,000	40,835	(9,165)
Fines & forfeitures, JP 3	132,000	132,000	74,569	(57,431)
Fines & forfeitures, JP 4	48,000	48,000	43,431	(4,569)
Total fines	<u>245,000</u>	<u>245,000</u>	<u>184,851</u>	<u>(60,149)</u>
Investment earnings				
Interest on investments	29,000	29,000	40,076	11,076
Total investment earnings	<u>29,000</u>	<u>29,000</u>	<u>40,076</u>	<u>11,076</u>
Rents and royalties				
Rental of county buildings	0	0	1,204	1,204
Billboard rental fees	0	0	3,375	3,375
Expo rental fees	1,000	1,000	1,500	500
Rental of correctional facilities	550,000	550,000	363,720	(186,280)
Total rents and royalties	<u>551,000</u>	<u>551,000</u>	<u>369,799</u>	<u>(181,201)</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
GENERAL FUND- BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Miscellaneous revenue				
County 10% state agency	63,000	63,000	51,158	(11,842)
Crime Victims fee	100	100	207	107
BCSO conoco phillips	0	2,000	2,000	-
TAG management project	0	323,842	323,842	-
Refunds & sundries	50,000	50,000	129,637	79,637
General fund/reimburse court	10,000	10,000	5,994	(4,006)
Commissions inmate telephone	19,000	19,000	20,639	1,639
Medical center lease	0	0	4	4
Medical center lease	0	0	2	2
Total miscellaneous revenue	<u>142,100</u>	<u>467,942</u>	<u>533,483</u>	<u>65,541</u>
Total revenues	<u>9,513,393</u>	<u>10,099,956</u>	<u>10,021,415</u>	<u>(78,541)</u>
EXPENDITURES				
Current:				
General government				
Commissioners' court	402,116	410,385	398,363	12,022
County clerk	377,511	391,672	365,461	26,211
Payroll	149,553	149,552	144,319	5,233
IT	111,034	130,970	130,090	880
County attorney	161,696	171,887	163,826	8,061
Elections	57,394	66,869	62,112	4,757
County auditor	336,313	335,705	318,064	17,641
Motor vehicle	104,059	104,092	128,162	(24,070)
Voter registration	94,001	92,187	78,169	14,018
Tax assessor-collector	181,848	183,631	158,359	25,272
Non-departmental	544,297	742,143	722,399	19,744
Total general government	<u>2,519,822</u>	<u>2,779,093</u>	<u>2,669,324</u>	<u>109,769</u>
Public safety				
Emergency management	73,304	73,305	65,350	7,955
Crime victim coordinator	66,702	66,637	67,682	(1,045)
Constable precinct 1	15,882	15,882	10,774	5,108
Constable precinct 2	9,980	10,750	9,975	775
Constable precinct 3	15,882	16,645	15,868	777
Constable precinct 4	15,882	16,706	16,669	37
911 addressing	30,663	31,045	30,864	181
Sheriff	1,691,781	1,631,381	1,545,450	85,931
Correctional facilities	1,696,780	1,700,955	1,601,029	99,926
Highway patrol	35,992	35,993	35,789	204

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Highway patrol license and weights	6,070	6,070	4,618	1,452
Correction- juvenile board	107,729	107,729	57,404	50,325
Juvenile probation	194,078	194,078	194,078	-
Sheriff vehicles & equipment replacement	0	2,000	2,000	-
Total public safety	<u>3,960,725</u>	<u>3,909,176</u>	<u>3,657,550</u>	<u>251,626</u>
Judicial				
County court	29,342	24,342	18,182	6,160
District court	585,100	912,140	912,141	(1)
District clerk	309,178	310,465	307,585	2,880
Justice of the peace precinct 1	97,884	97,885	94,007	3,878
Justice of the peace precinct 2	98,634	98,634	94,825	3,809
Justice of the peace precinct 3	118,973	118,973	113,870	5,103
Justice of the peace precinct 4	100,722	100,722	99,717	1,005
Total judicial	<u>1,339,833</u>	<u>1,663,161</u>	<u>1,640,327</u>	<u>22,834</u>
Public facilities				
County courthouse	78,000	84,296	83,994	302
Congressional building	6,300	6,300	5,059	1,241
Probation building	10,000	17,380	18,572	(1,192)
Maintenance	299,607	309,750	296,556	13,194
Tax office building	9,300	9,155	8,939	216
Justice center	12,500	13,238	13,238	-
Dougherty building	6,200	6,942	6,942	-
LADD building	25,000	19,956	16,530	3,426
Total public facilities	<u>446,907</u>	<u>467,017</u>	<u>449,830</u>	<u>17,187</u>
Public works				
Waste management	187,482	218,982	200,677	18,305
Total public works	<u>187,482</u>	<u>218,982</u>	<u>200,677</u>	<u>18,305</u>
Health and welfare				
Environmental public health	150,513	163,966	176,304	(12,338)
Public assistance	116,493	143,874	143,874	-
Total health and welfare	<u>267,006</u>	<u>307,840</u>	<u>320,178</u>	<u>(12,338)</u>
Culture and recreation				
County library	75,000	75,000	75,000	-
Bee county coliseum	132,105	125,981	117,110	8,871
Total culture and recreation	<u>207,105</u>	<u>200,981</u>	<u>192,110</u>	<u>8,871</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
GENERAL FUND- BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Conservation and development				
Agriculture extension service	91,717	91,717	65,806	25,911
Total conservation and development	91,717	91,717	65,806	25,911
Debt Service - Other Debt Principal	-	-	9,138	(9,138)
Capital outlay	90,329	516,523	499,638	16,885
Total expenditures	9,110,926	10,154,490	9,704,578	449,912
Excess (deficiency) of revenues over expenditures	402,467	(54,534)	316,837	(528,453)
OTHER FINANCING SOURCES (USES)				
Transfers in	61,875	91,795	93,840	2,045
Transfers out	(348,090)	(618,268)	(676,937)	(58,669)
Sale of general capital assets	700	700	-	(700)
Insurance recoveries	10,000	10,000	-	(10,000)
Capital leases	-	-	26,776	26,776
Total other financing sources (uses)	(275,515)	(515,773)	(556,321)	(40,548)
Net change in fund balances	126,952	(570,307)	(239,484)	330,823
Fund balance - beginning	4,256,216	4,256,216	4,256,216	-
Fund balance - ending	\$ 4,383,168	\$ 3,685,909	\$ 4,016,732	\$ (569,001)

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.

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.

Sheriff's Office Equipment Grant fund- accounts for grant proceeds used by the Sheriff Department for office equipment.

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.

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

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

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.

Courthouse Renovation Fund – accounts for the receipt and usage of funds restricted or committed for expenditure on the County courthouse renovation project.

Pawnee Water Project #713065 Fund- used to account for the receipt and usage of grant funds related to the Pawnee Water Project CCBG Grant.

CDBG Tynan Generator & Housing Rehab Fund- used to account for the receipt and usage of grant funds related to the CDBG Tynan Generator & Housing Rehab Grant.

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

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

Special Revenue Funds					
	District Clerk Records Management	County Clerk Records Management	HAVA/ Election Fund	Courthouse Security Fund	Special Road Tax Fund
ASSETS					
Cash and cash equivalents	\$ 16,609	\$ 145,198	\$ 21,458	\$ 15,398	\$ 274,812
Investments - current	-	129	-	32	-
Taxes receivable - delinquent	-	-	-	-	46,421
Allowance for uncollectible taxes	-	-	-	-	(4,642)
Accounts receivable	4,560	23,947	-	3,506	-
Intergovernmental receivable	-	-	-	-	-
Total assets	<u>\$ 21,169</u>	<u>\$ 169,274</u>	<u>\$ 21,458</u>	<u>\$ 18,936</u>	<u>\$ 316,591</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 36	\$ -
Accrued liabilities	-	-	-	1,259	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,295</u>	<u>-</u>
DEF. INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	41,779
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,779</u>
FUND BALANCES (DEFICITS)					
Restricted for:					
Debt service	-	-	-	-	-
Public safety	-	-	-	17,641	-
Roads and bridges	-	-	-	-	274,812
Capital projects	-	-	-	-	-
Specific purposes	21,169	169,274	-	-	-
Committed for:					
Committed for specific purposes	-	-	21,458	-	-
Total fund balances	<u>21,169</u>	<u>169,274</u>	<u>21,458</u>	<u>17,641</u>	<u>274,812</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 21,169</u>	<u>\$ 169,274</u>	<u>\$ 21,458</u>	<u>\$ 18,936</u>	<u>\$ 316,591</u>

Special Revenue Funds

Farm to Market Lateral Road	County Records Management	District Attorney Fund	Sheriff Special Projects	Border Star Program	Abandoned Vehicles	Border Patrol Initiative Grant	Sheriff's Office Equipment Grant
\$ 4,659	\$ 24,079	\$ 66,288	\$ 1,657	\$ 75,655	\$ 18,588	\$ 26	\$ -
20	502	-	-	-	8	-	-
2,998	-	-	-	-	-	-	-
(300)	-	-	-	-	-	-	-
-	1,593	29,810	-	-	1,350	-	-
-	-	-	750	49,864	-	-	-
<u>\$ 7,377</u>	<u>\$ 26,174</u>	<u>\$ 96,098</u>	<u>\$ 2,407</u>	<u>\$ 125,519</u>	<u>\$ 19,946</u>	<u>\$ 26</u>	<u>\$ -</u>
\$ -	\$ -	\$ 2,798	\$ -	\$ 948	\$ 655	\$ -	\$ -
-	-	12,461	-	-	-	-	-
-	-	-	-	124,571	-	-	-
-	-	15,259	-	125,519	655	-	-
2,699	-	-	-	-	-	-	-
<u>2,699</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	26	-
4,678	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	26,174	80,839	-	-	-	-	-
-	-	-	2,407	-	19,291	-	-
<u>4,678</u>	<u>26,174</u>	<u>80,839</u>	<u>2,407</u>	<u>-</u>	<u>19,291</u>	<u>26</u>	<u>-</u>
<u>\$ 7,377</u>	<u>\$ 26,174</u>	<u>\$ 96,098</u>	<u>\$ 2,407</u>	<u>\$ 125,519</u>	<u>\$ 19,946</u>	<u>\$ 26</u>	<u>\$ -</u>

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Special Revenue Funds				
	Law Library Fund	Victims Assistance Fund	County Hotel Occupancy Tax	Technology Fund	Pre-Trial Intervention
ASSETS					
Cash and cash equivalents	\$ 108,064	\$ -	\$ 206,026	\$ 82,431	\$ 10,989
Investments - current	224	-	-	99	-
Taxes receivable - delinquent	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Accounts receivable	3,451	-	21,026	607	-
Intergovernmental receivable	-	-	-	-	-
Total assets	<u>\$ 111,739</u>	<u>\$ -</u>	<u>\$ 227,052</u>	<u>\$ 83,137</u>	<u>\$ 10,989</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 56	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>56</u>	<u>-</u>
DEF. INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted for:					
Debt service	-	-	-	-	-
Public safety	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Capital projects	-	-	-	-	-
Specific purposes	111,739	-	227,052	83,081	10,989
Committed for:					
Specific purposes	-	-	-	-	-
Total fund balances	<u>111,739</u>	<u>-</u>	<u>227,052</u>	<u>83,081</u>	<u>10,989</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 111,739</u>	<u>\$ -</u>	<u>\$ 227,052</u>	<u>\$ 83,137</u>	<u>\$ 10,989</u>

Special Revenue Funds		Debt Service Fund	Capital Projects Funds				Total Non-Major Governmental Funds
Border Prosecutor Grant	Check Collection Fund	Debt Service Fund	Courthouse Renovation	Pawnee CDBG Project	Tynan CDBG Project	Pettus CDBG Project	
\$ 5	\$ -	\$ 398,950	\$ 36,072	\$ -	\$ -	\$ -	\$ 1,506,964
-	-	60	259	-	-	-	1,333
-	-	46,576	-	-	-	-	95,995
-	-	(4,658)	-	-	-	-	(9,600)
-	2,271	-	-	-	-	-	92,121
7,018	-	-	-	-	-	110,216	167,848
\$ 7,023	\$ 2,271	\$ 440,928	\$ 36,331	\$ -	\$ -	\$ 110,216	\$ 1,854,661
\$ 251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,216	\$ 114,960
-	652	-	-	-	-	-	14,372
6,772	1,145	-	-	-	-	-	132,488
7,023	1,797	-	-	-	-	110,216	261,820
-	-	41,918	-	-	-	-	86,396
-	-	41,918	-	-	-	-	86,396
-	-	399,010	-	-	-	-	399,010
-	-	-	-	-	-	-	17,667
-	-	-	-	-	-	-	279,490
-	-	-	36,331	-	-	-	36,331
-	474	-	-	-	-	-	730,791
-	-	-	-	-	-	-	43,156
-	474	399,010	36,331	-	-	-	1,506,445
\$ 7,023	\$ 2,271	\$ 440,928	\$ 36,331	\$ -	\$ -	\$ 110,216	\$ 1,854,661

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Special Revenue Funds				
	District Clerk	County Clerk	HAVA/ Election Fund	Courthouse Security Fund	Special Road Tax Fund
	Records Management	Records Management			
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 912,348
Selective sales and use taxes	-	-	-	-	-
Penalties and interest on taxes	-	-	-	-	13,449
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	37,967	86,352	-	21,559	-
Investment earnings	85	617	64	121	1,015
Miscellaneous revenue	-	-	17,433	-	-
Total revenues	<u>38,052</u>	<u>86,969</u>	<u>17,497</u>	<u>21,680</u>	<u>926,812</u>
EXPENDITURES					
Current:					
General government	18,559	192	-	-	-
Public safety	-	-	-	60,405	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	-
Conservation and development	-	-	-	-	-
Debt service:					
Bond principal	-	-	-	-	-
Interest - bonds	-	-	-	-	-
Capital outlay	-	88,049	-	-	-
Total expenditures	<u>18,559</u>	<u>88,241</u>	<u>-</u>	<u>60,405</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>19,493</u>	<u>(1,272)</u>	<u>17,497</u>	<u>(38,725)</u>	<u>926,812</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	39,391	-
Transfers out	(5,000)	(12,000)	(12,146)	-	(652,000)
Total other financing sources (uses)	<u>(5,000)</u>	<u>(12,000)</u>	<u>(12,146)</u>	<u>39,391</u>	<u>(652,000)</u>
Net change in fund balance	14,493	(13,272)	5,351	666	274,812
Fund balance - beginning	6,676	182,546	16,107	16,975	-
Fund balance - ending	<u>\$ 21,169</u>	<u>\$ 169,274</u>	<u>\$ 21,458</u>	<u>\$ 17,641</u>	<u>\$ 274,812</u>

Special Revenue Funds

Farm to Market Lateral Road	County Records Management	District Attorney Fund	Sheriff Special Projects	Border Star Program	Abandoned Vehicles	Border Patrol Initiative Grant	Sheriff's Office Equipment Grant
\$ 64,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
838	-	-	-	-	-	-	-
24,017	-	-	-	-	-	-	-
-	-	125,367	4,619	120,990	-	-	29,872
-	6,964	81,548	-	-	-	-	-
178	101	636	-	-	43	-	-
-	-	-	13	-	24,070	-	-
89,629	7,065	207,551	4,632	120,990	24,113	-	29,872
-	6,489	466,758	-	-	7,110	-	-
-	-	-	2,225	120,990	-	-	24,849
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	6,489	466,758	2,225	120,990	7,110	-	24,849
89,629	576	(259,207)	2,407	-	17,003	-	5,023
-	-	264,888	-	-	-	26	-
(133,000)	-	-	-	-	-	-	(5,023)
(133,000)	-	264,888	-	-	-	26	(5,023)
(43,371)	576	5,681	2,407	-	17,003	26	-
48,049	25,598	75,158	-	-	2,288	-	-
\$ 4,678	\$ 26,174	\$ 80,839	\$ 2,407	\$ -	\$ 19,291	\$ 26	\$ -

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Special Revenue Funds				
	Law Library Fund	Victims Assistance Fund	County Hotel Occupancy Tax	Technology Fund	Pre-Trial Intervention Fund
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Selective sales and use taxes	-	-	108,443	-	-
Penalties and interest on taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	15,369	-	-	9,917	2,800
Investment earnings	414	4	658	(1)	72
Miscellaneous revenue	-	-	-	30	-
Total revenues	<u>15,783</u>	<u>4</u>	<u>109,101</u>	<u>9,946</u>	<u>2,872</u>
EXPENDITURES					
Current:					
General government	10,932	-	-	-	-
Public safety	-	-	-	6,418	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	10,000
Conservation and development	-	-	17,808	-	-
Debt service:					
Bond principal	-	-	-	-	-
Interest - bonds	-	-	-	-	-
Capital outlay	-	-	8,330	-	-
Total expenditures	<u>10,932</u>	<u>-</u>	<u>26,138</u>	<u>6,418</u>	<u>10,000</u>
Excess (deficiency) of revenues over expenditures	<u>4,851</u>	<u>4</u>	<u>82,963</u>	<u>3,528</u>	<u>(7,128)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	(2,626)	(5,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(2,626)</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	4,851	(2,622)	77,963	3,528	(7,128)
Fund balance - beginning	106,888	2,622	149,089	79,553	18,117
Fund balance - ending	<u>\$ 111,739</u>	<u>\$ -</u>	<u>\$ 227,052</u>	<u>\$ 83,081</u>	<u>\$ 10,989</u>

Special Revenue Funds		Debt Service Fund	Capital Projects Funds				Total Non-Major Governmental Funds
Border Prosecutor Grant	Check Collection Fund	Debt Service Fund	Courthouse Renovation	Pawnee CDBG	Tynan CDBG	Pettus CDBG	
\$ -	\$ -	\$ 667,406	\$ -	\$ -	\$ -	\$ -	\$ 1,644,350
-	-	-	-	-	-	-	108,443
-	-	-	-	-	-	-	14,287
-	-	-	-	-	-	-	24,017
101,384	-	-	-	59,407	20,718	322,993	785,350
-	27,462	-	-	-	-	-	289,938
-	17	2,667	-	-	-	-	6,691
-	-	-	-	10,400	-	-	51,946
101,384	27,479	670,073	-	69,807	20,718	322,993	2,925,022
-	34,686	-	-	-	-	-	544,726
99,339	-	-	-	-	-	-	314,226
-	-	-	-	-	20,718	-	20,718
-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	17,808
-	-	460,000	-	-	-	-	460,000
-	-	167,025	-	-	-	-	167,025
-	-	2,500	-	69,807	-	322,993	491,679
99,339	34,686	629,525	-	69,807	20,718	322,993	2,026,182
2,045	(7,207)	40,548	-	-	-	-	898,840
-	-	-	-	-	-	-	304,305
(2,045)	-	-	-	-	-	-	(828,840)
(2,045)	-	-	-	-	-	-	(524,535)
-	(7,207)	40,548	-	-	-	-	374,305
-	7,681	358,462	36,331	-	-	-	1,132,140
\$ -	\$ 474	\$ 399,010	\$ 36,331	\$ -	\$ -	\$ -	\$ 1,506,445

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 8,700	\$ 8,700	\$ 37,967	\$ 29,267
Investment earnings	50	50	85	35
Total revenues	<u>8,750</u>	<u>8,750</u>	<u>38,052</u>	<u>29,302</u>
EXPENDITURES				
Current:				
General government	3,750	18,559	18,559	-
Total expenditures	<u>3,750</u>	<u>18,559</u>	<u>18,559</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,000</u>	<u>(9,809)</u>	<u>19,493</u>	<u>29,302</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(5,000)	(5,000)	(5,000)	-
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net change in fund balances	-	(14,809)	14,493	29,302
Fund balance - beginning	6,676	6,676	6,676	-
Fund balance - ending	<u>\$ 6,676</u>	<u>\$ (8,133)</u>	<u>\$ 21,169</u>	<u>\$ 29,302</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 47,000	\$ 47,000	\$ 86,352	\$ 39,352
Investment earnings	500	500	617	117
Total revenues	<u>47,500</u>	<u>47,500</u>	<u>86,969</u>	<u>39,469</u>
EXPENDITURES				
Current:				
General government	12,000	12,000	192	11,808
Capital outlay	35,500	88,050	88,049	1
Total expenditures	<u>47,500</u>	<u>100,050</u>	<u>88,241</u>	<u>11,809</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(52,550)</u>	<u>(1,272)</u>	<u>51,278</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balances	-	(64,550)	(13,272)	51,278
Fund balance - beginning	182,546	182,546	182,546	-
Fund balance - ending	<u>\$ 182,546</u>	<u>\$ 117,996</u>	<u>\$ 169,274</u>	<u>\$ 51,278</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Investment earnings	\$ 35	\$ 35	\$ 64	\$ 29
Miscellaneous revenues	8,089	8,089	17,433	9,344
Total revenues	<u>8,124</u>	<u>8,124</u>	<u>17,497</u>	<u>9,373</u>
EXPENDITURES				
Current:				
General government	35	35	-	35
Total expenditures	<u>35</u>	<u>35</u>	<u>-</u>	<u>35</u>
Excess (deficiency) of revenues over expenditures	<u>8,089</u>	<u>8,089</u>	<u>17,497</u>	<u>9,408</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(8,089)	(12,146)	(12,146)	-
Total other financing sources (uses)	<u>(8,089)</u>	<u>(12,146)</u>	<u>(12,146)</u>	<u>-</u>
Net change in fund balances	-	(4,057)	5,351	9,408
Fund balance - beginning	16,107	16,107	16,107	-
Fund balance - ending	<u>\$ 16,107</u>	<u>\$ 12,050</u>	<u>\$ 21,458</u>	<u>\$ 9,408</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 23,600	\$ 23,600	\$ 21,559	\$ (2,041)
Investment earnings	100	100	121	21
Total revenues	<u>23,700</u>	<u>23,700</u>	<u>21,680</u>	<u>(2,020)</u>
EXPENDITURES				
Current:				
Public safety	-	63,091	60,405	2,686
Total expenditures	<u>-</u>	<u>63,091</u>	<u>60,405</u>	<u>2,686</u>
Excess (deficiency) of revenues over expenditures	<u>23,700</u>	<u>(39,391)</u>	<u>(38,725)</u>	<u>666</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	39,391	39,391	39,391	-
Total other financing sources (uses)	<u>39,391</u>	<u>39,391</u>	<u>39,391</u>	<u>-</u>
Net change in fund balances	63,091	-	666	666
Fund balance - beginning	16,975	16,975	16,975	-
Fund balance - ending	<u>\$ 80,066</u>	<u>\$ 16,975</u>	<u>\$ 17,641</u>	<u>\$ 666</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 643,575	\$ 643,575	\$ 912,348	\$ 268,773
Penalties and interest on taxes	7,425	7,425	13,449	6,024
Investment earnings	1,000	1,000	1,015	15
Total revenues	<u>652,000</u>	<u>652,000</u>	<u>926,812</u>	<u>274,812</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>652,000</u>	<u>652,000</u>	<u>926,812</u>	<u>274,812</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(652,000)	(652,000)	(652,000)	-
Total other financing sources (uses)	<u>(652,000)</u>	<u>(652,000)</u>	<u>(652,000)</u>	<u>-</u>
Net change in fund balances	-	-	274,812	274,812
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,812</u>	<u>\$ 274,812</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – FARM TO MARKET LATERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 68,200	\$ 68,200	\$ 64,596	\$ (3,604)
Penalties and interest on taxes	600	600	838	238
Licenses and permits	24,000	24,000	24,017	17
Investment earnings	200	200	178	(22)
Total revenues	<u>93,000</u>	<u>93,000</u>	<u>89,629</u>	<u>(3,371)</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>93,000</u>	<u>93,000</u>	<u>89,629</u>	<u>(3,371)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(133,000)	(133,000)	(133,000)	-
Total other financing sources (uses)	<u>(133,000)</u>	<u>(133,000)</u>	<u>(133,000)</u>	<u>-</u>
Net change in fund balances	(40,000)	(40,000)	(43,371)	(3,371)
Fund balance - beginning	48,049	48,049	48,049	-
Fund balance - ending	<u>\$ 8,049</u>	<u>\$ 8,049</u>	<u>\$ 4,678</u>	<u>\$ (3,371)</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 6,500	\$ 6,500	\$ 6,964	\$ 464
Investment earnings	80	80	101	21
Total revenues	<u>6,580</u>	<u>6,580</u>	<u>7,065</u>	<u>485</u>
EXPENDITURES				
Current:				
General government	6,580	6,580	6,489	91
Total expenditures	<u>6,580</u>	<u>6,580</u>	<u>6,489</u>	<u>91</u>
Net change in fund balances	-	-	576	576
Fund balance - beginning	25,598	25,598	25,598	-
Fund balance - ending	<u>\$ 25,598</u>	<u>\$ 25,598</u>	<u>\$ 26,174</u>	<u>\$ 576</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DISTRICT ATTORNEY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 147,214	\$ 147,214	\$ 125,367	\$ (21,847)
Charges for services	81,548	81,548	81,548	-
Investment earnings	400	400	636	236
Total revenues	<u>229,162</u>	<u>229,162</u>	<u>207,551</u>	<u>(21,611)</u>
EXPENDITURES				
Current:				
General government	472,050	489,152	466,758	22,394
Total expenditures	<u>472,050</u>	<u>489,152</u>	<u>466,758</u>	<u>22,394</u>
Excess (deficiency) of revenues over expenditures	<u>(242,888)</u>	<u>(259,990)</u>	<u>(259,207)</u>	<u>783</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	264,888	264,888	264,888	-
Total other financing sources (uses)	<u>264,888</u>	<u>264,888</u>	<u>264,888</u>	<u>-</u>
Net change in fund balances	22,000	4,898	5,681	783
Fund balance - beginning	75,158	75,158	75,158	-
Fund balance - ending	<u>\$ 97,158</u>	<u>\$ 80,056</u>	<u>\$ 80,839</u>	<u>\$ 783</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – ABANDONED VEHICLES FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Investment earnings	\$ 100	\$ 100	\$ 43	\$ (57)
Miscellaneous revenues	5,000	5,000	24,070	19,070
Total revenues	<u>5,100</u>	<u>5,100</u>	<u>24,113</u>	<u>19,013</u>
EXPENDITURES				
Current:				
General government	5,100	5,100	7,110	(2,010)
Total expenditures	<u>5,100</u>	<u>5,100</u>	<u>7,110</u>	<u>(2,010)</u>
Net change in fund balances	-	-	17,003	17,003
Fund balance - beginning	2,288	2,288	2,288	-
Fund balance - ending	<u>\$ 2,288</u>	<u>\$ 2,288</u>	<u>\$ 19,291</u>	<u>\$ 17,003</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 13,000	\$ 13,000	\$ 15,369	\$ 2,369
Investment earnings	500	500	414	(86)
Total revenues	<u>13,500</u>	<u>13,500</u>	<u>15,783</u>	<u>2,283</u>
EXPENDITURES				
Current:				
General government	13,500	13,500	10,932	2,568
Total expenditures	<u>13,500</u>	<u>13,500</u>	<u>10,932</u>	<u>2,568</u>
Net change in fund balances	-	-	4,851	4,851
Fund balance - beginning	106,888	106,888	106,888	-
Fund balance - ending	<u>\$ 106,888</u>	<u>\$ 106,888</u>	<u>\$ 111,739</u>	<u>\$ 4,851</u>

BEE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – COUNTY HOTEL OCCUPANCY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Selective sales and use taxes	\$ 100,000	\$ 100,000	\$ 108,443	\$ 8,443
Investment earnings	200	200	657	457
Total revenues	<u>100,200</u>	<u>100,200</u>	<u>109,100</u>	<u>8,900</u>
EXPENDITURES				
Current:				
Conservation and development	50,200	45,200	17,807	27,393
Capital outlay	50,000	50,000	8,330	41,670
Total expenditures	<u>100,200</u>	<u>95,200</u>	<u>26,137</u>	<u>69,063</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>5,000</u>	<u>82,963</u>	<u>77,963</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	5,000	5,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balances	-	10,000	87,963	77,963
Fund balance - beginning	149,089	149,089	149,089	-
Fund balance - ending	<u>\$ 149,089</u>	<u>\$ 159,089</u>	<u>\$ 237,052</u>	<u>\$ 77,963</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – PRE TRIAL INTERVENTION
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 3,404	\$ 3,404	\$ 2,800	\$ (604)
Investment earnings	50	50	72	22
Total revenues	<u>3,454</u>	<u>3,454</u>	<u>2,872</u>	<u>(582)</u>
EXPENDITURES				
Current:				
Health and welfare	3,454	13,454	10,000	3,454
Total expenditures	<u>3,454</u>	<u>13,454</u>	<u>10,000</u>	<u>3,454</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(10,000)</u>	<u>(7,128)</u>	<u>2,872</u>
Net change in fund balances	-	(10,000)	(7,128)	2,872
Fund balance - beginning	18,117	18,117	18,117	-
Fund balance - ending	<u>\$ 18,117</u>	<u>\$ 8,117</u>	<u>\$ 10,989</u>	<u>\$ 2,872</u>

BEE COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 BUDGET AND ACTUAL – COUNTY ATTORNEY CHECK COLLECTION FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 27,836	\$ 27,836	\$ 27,462	\$ (374)
Investment earnings	60	60	17	(43)
Total revenues	<u>27,896</u>	<u>27,896</u>	<u>27,479</u>	<u>(417)</u>
EXPENDITURES				
Current:				
General government	27,896	38,022	34,686	3,336
Total expenditures	<u>27,896</u>	<u>38,022</u>	<u>34,686</u>	<u>3,336</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(10,126)</u>	<u>(7,207)</u>	<u>2,919</u>
Net change in fund balances	-	(10,126)	(7,207)	2,919
Fund balance - beginning	7,681	7,681	7,681	-
Fund balance - ending	<u>\$ 7,681</u>	<u>\$ (2,445)</u>	<u>\$ 474</u>	<u>\$ 2,919</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 632,575	\$ 632,575	\$ 667,406	\$ 34,831
Investment earnings	2,000	2,000	2,667	667
Total revenues	634,575	634,575	670,073	35,498
EXPENDITURES				
Current:				
Debt service:				
Bond principal	460,000	460,000	460,000	-
Interest - bonds	166,625	166,625	166,625	-
Interest - other debt	850	850	400	450
Capital outlay	7,100	7,100	2,500	4,600
Total expenditures	634,575	634,575	629,525	5,050
Net change in fund balances	-	-	40,548	40,548
Fund balance - beginning	358,462	358,462	358,462	-
Fund balance - ending	\$ 358,462	\$ 358,462	\$ 399,010	\$ 40,548

BEE COUNTY, TEXAS
 COMBINING BALANCE SHEET -
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2015

	Governmental Activities		
	Fuel Service	Group Insurance Service	Total Internal Service Funds
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 77,321	\$ 121,745	\$ 199,066
Investments	24	559	583
Accounts receivable, net	15,943	213	16,156
Inventories	21,828	-	21,828
Total assets	<u>115,116</u>	<u>122,517</u>	<u>237,633</u>
LIABILITIES			
Current liabilities:			
Accounts payable	12,333	-	12,333
Claims payable	-	9,389	9,389
Total liabilities	<u>12,333</u>	<u>9,389</u>	<u>21,722</u>
NET POSITION			
Unrestricted	102,783	113,128	215,911
Total net position	<u>\$ 102,783</u>	<u>\$ 113,128</u>	<u>\$ 215,911</u>

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

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Governmental Activities		
	Fuel Service	Group Insurance Service	Total Internal Service Funds
Operating revenues:			
Charges for services:			
Charges for services	\$ 389,787	\$ -	\$ 389,787
Employer/employee contributions	-	859,044	859,044
Miscellaneous revenue	-	49,189	49,189
Total operating revenues	<u>389,787</u>	<u>908,233</u>	<u>1,298,020</u>
Operating expenses:			
Purchased professional and technical services	-	1,232,959	1,232,959
Other purchased services	409,012	-	409,012
Total operating expenses	<u>409,012</u>	<u>1,232,959</u>	<u>1,641,971</u>
Operating income (loss)	(19,225)	(324,726)	(343,951)
Nonoperating revenues (expenses):			
Investment earnings	315	1,723	2,038
Total nonoperating revenues (expenses)	<u>315</u>	<u>1,723</u>	<u>2,038</u>
Income before transfers in (out)	(18,910)	(323,003)	(341,913)
Transfers in	-	25,152	25,152
Change in net position	(18,910)	(297,851)	(316,761)
Net position-beginning	121,693	410,979	532,672
Net position-ending	<u>\$ 102,783</u>	<u>\$ 113,128</u>	<u>\$ 215,911</u>

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

BEE COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Governmental Activities		
	Fuel Service	Group Insurance Service	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from User Charges	\$ 396,265	\$ 908,020	\$ 1,304,285
Cash Payments to Suppliers	24,971	(54,684)	(29,713)
Cash Payments for Other Operating Expenses	(409,012)	(1,232,959)	(1,641,971)
Net cash provided by (used for) operating activities	<u>12,224</u>	<u>(379,623)</u>	<u>(367,399)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	-	25,152	25,152
Net cash provided by (used for) capital and financing activities	<u>-</u>	<u>25,152</u>	<u>25,152</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	315	1,723	2,038
Net cash provided by investing activities	<u>315</u>	<u>1,723</u>	<u>2,038</u>
Net increase (decrease) in cash and cash equivalents	12,539	(352,748)	(340,209)
Cash and cash equivalents-beginning	64,782	474,493	539,275
Cash and cash equivalents-ending	<u>\$ 77,321</u>	<u>\$ 121,745</u>	<u>\$ 199,066</u>
Reconciliation of operating income (loss) to net cash provided (used for) operating activities:			
Operating income (loss)	\$ (19,225)	\$ (324,726)	\$ (343,951)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
(Increase) decrease in accounts receivable	6,478	(213)	6,265
(Increase) decrease in inventories	12,997	-	12,997
(Decrease) increase in accounts payable	11,974	(30,409)	(18,435)
(Decrease) increase in accrued liabilities	-	(24,275)	(24,275)
Total adjustments	<u>31,449</u>	<u>(54,897)</u>	<u>(23,448)</u>
Net cash provided by (used for) operating activities	<u>\$ 12,224</u>	<u>\$ (379,623)</u>	<u>\$ (367,399)</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
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>STATE AGENCY FUND</u>				
Assets:				
Cash and investments	<u>\$ 62,929</u>	<u>\$ 329,096</u>	<u>\$ 363,316</u>	<u>\$ 28,709</u>
Liabilities:				
Due to others	<u>\$ 62,929</u>	<u>\$ 329,096</u>	<u>\$ 363,316</u>	<u>\$ 28,709</u>
<u>DISTRICT CLERK FUND</u>				
Assets:				
Cash and investments	<u>\$ 542,259</u>	<u>\$ 570,683</u>	<u>\$ 387,751</u>	<u>\$ 725,191</u>
Liabilities:				
Due to others	<u>\$ 542,259</u>	<u>\$ 570,683</u>	<u>\$ 387,751</u>	<u>\$ 725,191</u>
<u>COUNTY CLERK FUND</u>				
Assets:				
Cash and investments	<u>\$ 557,024</u>	<u>\$ 403,550</u>	<u>\$ 420,816</u>	<u>\$ 539,758</u>
Liabilities:				
Due to others	<u>\$ 557,024</u>	<u>\$ 403,550</u>	<u>\$ 420,816</u>	<u>\$ 539,758</u>
<u>COUNTY ATTORNEY FUND</u>				
Assets:				
Cash and investments	<u>\$ 20,355</u>	<u>\$ 100,620</u>	<u>\$ 107,494</u>	<u>\$ 13,481</u>
Liabilities:				
Due to others	<u>\$ 20,355</u>	<u>\$ 100,620</u>	<u>\$ 107,494</u>	<u>\$ 13,481</u>
<u>TAX OFFICE FUND</u>				
Assets:				
Cash and investments	<u>\$ 711,116</u>	<u>\$42,582,627</u>	<u>\$42,733,678</u>	<u>\$ 560,065</u>
Liabilities:				
Due to others	<u>\$ 711,116</u>	<u>\$42,582,627</u>	<u>\$42,733,678</u>	<u>\$ 560,065</u>

BEE COUNTY, TEXAS
 AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
<u>SHERIFF'S OFFICE- REGULAR</u>				
Assets:				
Cash and investments	<u>\$ 174,057</u>	<u>\$ 839,450</u>	<u>\$ 773,455</u>	<u>\$ 240,052</u>
Liabilities:				
Due to others	<u>\$ 174,057</u>	<u>\$ 839,450</u>	<u>\$ 773,455</u>	<u>\$ 240,052</u>
<u>JUSTICE OF THE PEACE FUND</u>				
Assets:				
Cash and investments	<u>\$ 51,362</u>	<u>\$ 522,326</u>	<u>\$ 538,429</u>	<u>\$ 35,259</u>
Liabilities:				
Due to others	<u>\$ 51,362</u>	<u>\$ 522,326</u>	<u>\$ 538,429</u>	<u>\$ 35,259</u>
<u>DISTRICT ATTORNEY FUND</u>				
Assets:				
Cash and investments	<u>\$ 794,193</u>	<u>\$ 364,398</u>	<u>\$ 694,159</u>	<u>\$ 464,432</u>
Liabilities:				
Due to others	<u>\$ 794,193</u>	<u>\$ 364,398</u>	<u>\$ 694,159</u>	<u>\$ 464,432</u>
<u>PERMANENT SCHOOL FUND</u>				
Assets:				
Cash and investments	<u>\$ 80,172</u>	<u>\$ 59,281</u>	<u>\$ 84,973</u>	<u>\$ 54,480</u>
Liabilities:				
Due to others	<u>\$ 80,172</u>	<u>\$ 59,281</u>	<u>\$ 84,973</u>	<u>\$ 54,480</u>
<u>TOTAL- ALL AGENCY FUNDS</u>				
Assets:				
Cash and investments	<u>\$2,993,467</u>	<u>\$45,772,031</u>	<u>\$46,104,071</u>	<u>\$2,661,427</u>
Liabilities:				
Due to others	<u>\$2,993,467</u>	<u>\$45,772,031</u>	<u>\$46,104,071</u>	<u>\$2,661,427</u>

STATISTICAL SECTION

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

Contents	Pages
Financial Trends	87-94
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	95-106
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	
Debt Capacity	107-111
These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	112-117
These schedules help the reader understand the environment within which the government's financial activities take place.	
Operating Information	118-123
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the County provides and the activities it performs.	

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

	Fiscal Year			
	2006	2007	2008	2009
Governmental Activities				
Net investment in capital assets	\$ 18,475,004	\$ 20,169,638	\$ 22,085,406	\$ 41,822,317
Restricted	4,094,324	3,429,213	4,297,151	3,887,714
Unrestricted	2,360,871	1,801,310	1,806,465	1,977,566
Total Governmental Activities Net Position	<u>\$ 24,930,199</u>	<u>\$ 25,400,161</u>	<u>\$ 28,189,022</u>	<u>\$ 47,687,597</u>

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 40,955,239	\$ 41,821,810	\$ 41,322,138	\$ 33,193,325	\$ 31,354,226	\$ 32,216,144
4,198,830	4,113,845	4,623,771	6,389,880	5,977,517	5,184,696
1,772,410	2,402,546	3,775,045	4,005,525	4,391,013	6,455,433
<u>\$ 46,926,479</u>	<u>\$ 48,338,201</u>	<u>\$ 49,720,954</u>	<u>\$ 43,588,730</u>	<u>\$ 41,722,756</u>	<u>\$ 43,856,273</u>

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

	Fiscal Year			
	2006	2007	2008	2009
Expenses				
Governmental Activities:				
General government	\$ 1,603,988	\$ 2,211,452	\$ 2,047,785	\$ 2,229,012
Public safety	2,126,595	2,682,681	3,300,359	3,505,232
Public works	557,547	703,341	543,298	582,863
Judicial	1,497,515	1,917,754	956,717	1,341,834
Highway and streets	3,418,844	4,217,505	1,480,245	1,620,073
Public facilities	88,389	111,502	224,226	214,328
Health and welfare	4,425,735	5,583,025	6,326,222	6,581,537
Culture and recreation	50,000	70,000	70,085	75,913
Conservation and development	267,490	337,436	230,571	285,547
Interest on Long-Term Debt	382,222	353,893	336,511	346,879
Total Primary Gov. Expenses	<u>\$ 14,418,325</u>	<u>\$ 18,188,589</u>	<u>\$ 15,516,019</u>	<u>\$ 16,783,218</u>
Program Revenues				
Governmental Activities:				
General government	\$ 870,629	\$ -	\$ 590,336	\$ 569,370
Public safety	-	-	392,184	372,978
Public works	-	385,625	-	-
Judicial	-	-	146,726	97,076
Highway and streets	-	385,625	748,553	724,251
Public facilities	-	-	38,435	50,404
Health and welfare	-	915,573	-	-
Culture and recreation	-	-	-	-
Conservation and development	-	-	-	-
Operating Grants and Contributions	7,048,277	2,388,136	5,817,562	5,363,026
Total Primary Gov. Prog. Revenues	<u>\$ 7,918,906</u>	<u>\$ 4,074,959</u>	<u>\$ 7,733,796</u>	<u>\$ 7,177,105</u>
Net (Expense)/Revenue				
Governmental Activities	\$ (6,499,419)	\$ (14,113,630)	\$ (7,782,223)	\$ (9,606,113)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
General Revenues:				
Property Taxes	\$ 4,401,082	\$ 4,248,938	\$ 5,550,390	\$ 5,789,426
Other Taxes	964,612	1,119,503	20,792	21,782
Investment Earnings	299,870	295,228	217,272	118,518
Miscellaneous	5,678,450	6,537,029	2,981,340	3,446,296
Total Primary Gov. Prog. Revenues	<u>11,344,014</u>	<u>12,200,698</u>	<u>8,769,794</u>	<u>9,376,022</u>
Special Items	-	-	-	-
Change in Net Position				
Change in Net Position	4,844,595	(1,912,932)	987,571	(230,091)
Total Change in Net Position	<u>\$ 4,844,595</u>	<u>\$ (1,912,932)</u>	<u>\$ 987,571</u>	<u>\$ (230,091)</u>

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 2,492,643	\$ 3,215,156	\$ 2,263,799	\$ 3,023,152	\$ 3,298,802	\$ 3,842,471
3,742,946	3,764,470	3,676,394	4,213,093	4,476,845	4,735,086
799,351	758,355	904,515	1,102,510	1,398,725	268,321
1,519,379	1,720,670	1,550,319	1,569,256	1,104,220	1,955,130
1,513,871	1,616,665	1,603,858	930,165	1,545,704	1,482,907
206,153	234,867	399,157	410,416	492,334	540,409
8,585,583	7,869,975	6,649,993	7,712,280	4,690,192	1,339,563
78,568	79,220	65,795	214,976	210,951	233,215
249,224	215,853	197,848	75,494	76,877	100,705
355,397	322,045	412,700	208,239	169,310	165,866
<u>\$ 19,543,115</u>	<u>\$ 19,797,276</u>	<u>\$ 17,724,378</u>	<u>\$ 19,459,581</u>	<u>\$ 17,463,960</u>	<u>\$ 14,663,673</u>
\$ 629,537	\$ 727,796	\$ 769,712	\$ 1,745,917	\$ 703,974	\$ 1,837,388
360,284	440,294	478,179	228,027	807,554	585,429
-	-	-	-	43,927	423,144
121,176	117,475	105,591	133,774	484,431	869,252
716,097	699,870	755,244	-	594,953	1,465,744
49,155	55,391	71,175	-	-	1,136
-	1,774	6,300	-	891,607	14,528
-	-	-	47,219	84,688	-
-	-	-	-	54,926	-
8,278,930	6,890,247	6,101,666	6,614,801	5,252,810	-
<u>\$ 10,155,179</u>	<u>\$ 8,932,847</u>	<u>\$ 8,287,867</u>	<u>\$ 8,769,738</u>	<u>\$ 8,918,870</u>	<u>\$ 5,196,621</u>
\$ (9,387,936)	\$ (10,864,429)	\$ (9,436,511)	\$ (10,689,843)	\$ (8,545,090)	\$ (9,467,052)
\$ 5,766,916	\$ 6,499,133	\$ 7,681,657	\$ 5,254,944	\$ 6,055,784	\$ 7,159,576
21,809	24,153	26,481	2,150,977	2,279,263	1,911,716
107,400	677,719	135,939	116,938	113,228	578,445
3,081,915	3,034,046	2,967,703	3,421,099	433,058	594,320
<u>8,978,040</u>	<u>10,235,051</u>	<u>10,811,780</u>	<u>10,943,958</u>	<u>8,881,333</u>	<u>10,244,057</u>
-	-	-	-	(2,202,217)	-
(409,896)	(629,378)	1,375,269	254,115	(1,865,974)	777,005
<u>\$ (409,896)</u>	<u>\$ (629,378)</u>	<u>\$ 1,375,269</u>	<u>\$ 254,115</u>	<u>\$ (1,865,974)</u>	<u>\$ 777,005</u>

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

	Fiscal Year			
	2006	2007	2008	2009
General Fund				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Unassigned	2,360,872	1,801,310	1,258,374	939,304
Total General Fund	\$ 2,360,872	\$ 1,801,310	\$ 1,258,374	\$ 939,304
All Other Governmental Funds				
Restricted for:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	4,094,323	3,429,213	4,297,151	3,887,714
Total All Other Governmental Funds	\$ 4,094,323	\$ 3,429,213	\$ 4,297,151	\$ 3,887,714

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ -	\$ -	\$ -	\$ -	\$ 14,869	\$ 14,040
797,215	1,889,215	3,083,924	3,839,094	4,241,346	4,002,692
<u>\$ 797,215</u>	<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>
\$ -	\$ -	\$ 47,814	\$ -	\$ -	\$ -
-	-	4,780,440	5,904,622	5,478,280	5,595,447
-	-	-	9,445	16,107	43,156
-	-	45,680	-	-	-
4,198,830	4,113,845	2,881,887	-	-	-
<u>\$ 4,198,830</u>	<u>\$ 4,113,845</u>	<u>\$ 7,755,821</u>	<u>\$ 5,914,067</u>	<u>\$ 5,494,387</u>	<u>\$ 5,638,603</u>

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

	Fiscal Year			
	2006	2007	2008	2009
Revenues				
Property taxes	\$ 3,868,222	\$ 3,855,922	\$ 4,308,642	\$ 4,637,831
General sales and use taxes	964,612	1,037,831	1,191,141	1,095,737
Selective sales and use taxes	-	-	-	-
Penalties and interest on taxes	82,073	81,672	105,559	59,465
Licenses and permits	759,110	829,528	643,091	633,467
Intergovernmental revenues	7,068,277	2,433,397	7,037,496	6,759,118
Charges for services	870,629	1,686,823	963,987	912,172
Fines	307,812	275,533	309,156	268,440
Investment earnings	299,870	295,228	215,996	117,361
Rents and royalties	-	-	-	-
Miscellaneous income	4,509,455	5,386,707	1,761,406	2,050,204
Total Revenues	18,730,060	15,882,641	16,536,474	16,533,795
Expenditures				
General Government	2,192,226	2,315,697	2,336,447	2,450,465
Public Safety	3,050,501	3,353,078	3,296,343	3,232,219
Public Works	4,967,048	658,882	610,954	537,465
Judicial	1,904,163	1,723,140	955,553	1,237,322
Public facilities	238,389	250,948	223,953	197,635
Health and welfare	6,621,929	5,984,758	6,407,513	6,067,753
Highways and streets	707,547	1,878,176	1,478,444	1,493,890
Culture and recreation	70,000	70,000	70,000	70,000
Conservation and development	317,490	248,882	230,290	263,307
Capital Outlay	-	-	46,860	1,166,201
Debt Service				
Principal	260,000	295,000	295,000	310,000
Interest and fiscal charges	352,686	344,361	334,661	344,529
Bond issuance costs	26,500	1,500	1,850	2,350
Total Expenditures	20,708,479	17,124,422	16,287,868	17,373,136
Excess of Revenues				
Over (Under) Expenditures	(1,978,419)	(1,241,781)	248,606	(839,341)
Other Financing Sources (Uses)				
Transfers In	6,927,567	1,866,833	1,283,540	1,257,242
Transfers Out	(6,925,844)	(1,866,833)	(1,283,540)	(1,257,242)
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	-	-	-	-
Total Other Financing				
Sources (Uses)	1,723	-	-	110,000
Net Change in Fund Balances	\$ (1,976,696)	\$ (1,241,781)	\$ 248,606	\$ (729,341)
Debt Service as a Percentage of Noncapital Expenditures	3.0%	3.9%	4.0%	4.2%

		Fiscal Year									
		2010	2011	2012	2013	2014	2015				
\$	4,616,863	\$	6,433,745	\$	7,725,805	\$	5,219,886	\$	5,959,420	\$	7,049,240
	1,058,919		-		-		2,119,813		2,093,185		1,771,037
	-		-		-		31,164		186,078		140,679
	74,548		-		-		88,000		83,807		93,731
	601,224		609,281		661,335		688,245		622,883		596,319
	9,455,211		8,412,359		7,072,328		6,614,801		5,252,810		1,988,636
	963,158		1,091,462		1,103,977		1,027,487		1,274,770		1,369,102
	311,867		341,857		420,889		388,943		423,631		454,797
	107,399		676,664		131,672		112,501		113,228		578,445
	-		-		-		542,332		583,430		769,193
	1,843,745		1,387,627		1,962,315		1,704,898		1,194,403		612,894
	19,032,934		18,952,995		19,078,321		18,538,070		17,787,645		15,424,073
	2,749,950		2,283,538		2,372,701		2,530,137		2,885,089		3,214,050
	3,400,954		3,326,322		3,235,088		3,609,947		3,915,390		3,971,776
	617,296		670,090		795,939		944,675		965,736		221,395
	1,353,686		1,520,401		1,386,207		1,344,602		1,223,307		1,640,327
	176,246		207,531		383,211		351,661		430,589		449,830
	7,884,402		6,953,986		6,808,559		5,678,259		4,013,431		1,099,452
	1,351,620		1,428,501		1,442,876		1,339,295		1,431,229		1,239,856
	70,000		70,000		57,897		184,200		184,495		192,110
	222,045		190,730		174,099		64,686		67,235		83,614
	294,142		485,695		49,220		451,798		2,047,693		2,817,878
	405,698		380,000		415,000		450,000		455,000		492,702
	353,041		355,785		479,936		186,881		169,669		167,025
	2,350		2,350		-		-		-		-
	18,881,430		17,874,929		17,600,733		17,136,141		17,788,863		15,590,015
	151,504		1,078,066		1,477,588		1,401,929		(1,218)		(165,942)
	1,282,832		1,384,603		941,689		1,180,563		1,339,529		1,480,625
	(1,282,832)		(1,366,542)		(941,689)		(1,148,263)		(1,341,663)		(1,505,777)
	-		-		6,350,000		-		-		-
	-		-		407,632		-		-		-
	-		-		-		-		-		95,826
	-		-		(6,568,608)		-		-		-
	-		-		-		14,726		-		-
	-		-		-		69,099		793		-
	-		18,061		189,024		116,125		(1,341)		70,674
\$	151,504	\$	1,096,127	\$	1,666,612	\$	1,518,054	\$	(2,559)	\$	(95,268)
	4.3%		4.4%		5.4%		4.0%		4.1%		5.4%

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

Fiscal Year	Tax Year	Property	Less Exempt Property	Total Taxable Assessed Value
2006	2005	1,372,867,190	514,841,353	858,025,837
2007	2006	1,536,047,210	611,816,895	924,230,315
2008	2007	1,783,329,570	820,717,265	926,612,305
2009	2008	1,962,721,770	1,000,109,465	962,612,305
2010	2009	2,071,450,120	965,528,151	1,105,921,969
2011	2010	2,001,739,340	961,514,905	1,040,224,435
2012	2011	1,984,037,000	974,991,055	1,009,045,945
2013	2012	2,074,402,370	979,752,970	1,094,649,400
2014	2013	2,295,279,910	989,818,340	1,305,461,570
2015	2014	2,823,613,390	1,217,216,190	1,606,397,200

Total Direct Tax Rate	Estimated Actual Levy	Taxable Assessed Value as a Percentage of Estimated Actual Levy
0.4494	3,855,594	222.54%
0.4251	3,947,031	234.16%
0.4457	4,284,004	216.30%
0.4143	4,640,231	207.45%
0.4236	4,776,114	231.55%
0.5007	5,068,615	205.23%
0.5484	5,414,185	186.37%
0.4982	5,317,927	205.84%
0.4601	5,892,829	221.53%
0.4456	7,196,706	223.21%

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

Name of Governmental Unit	Fiscal Year			
	2006	2007	2008	2009
Bee County	\$ 8,635,000	\$ 8,340,000	\$ 8,045,000	\$ 7,735,000
Cities:				
Beeville	3,370,057	2,720,855	1,710,000	3,660,000
School Districts:				
Beeville ISD	20,386,539	17,904,686	17,904,686	27,514,686
County-line School Districts:				
Mathis ISD	5,519,930	12,444,690	12,407,727	13,225,895
Pawnee ISD	-	-	-	-
Pettus ISD	-	-	-	-
Skidmore-Tynan ISD	2,065,000	5,809,999	5,877,244	567,861
Three Rivers ISD	2,935,000	2,749,998	3,893,448	3,893,448
Refugio ISD	-	5,168,000	5,994,169	5,249,884
Special Districts:				
Pettus MUD	-	-	-	-
Coastal Bend College	4,500,000	4,000,000	4,505,000	3,814,409
Beeville Water District	4,347,982	3,080,905	1,925,000	*
Bee County Fire:				
District No. 70	-	-	-	-
District No. 71	-	-	-	-
District No. 72	-	-	-	-
District No. 73	-	-	-	-
TOTAL OVERLAPPING	43,124,508	53,879,133	54,217,274	57,926,183
GRAND TOTALS	\$ 51,759,508	\$ 62,219,133	\$ 62,262,274	\$ 65,661,183

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

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

TABLE 6

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 7,365,000	\$ 6,985,000	\$ 6,730,000	\$ 6,280,000	\$ 6,958,700	\$ 5,365,000
2,940,000	4,056,973	3,691,700	2,969,745	3,331,073	3,357,000
27,514,686	36,240,250	30,184,471	31,474,366	28,152,720	17,780,686
15,721,649	28,723,796	47,375,810	548,000	23,481,165	329,104
7,301,001	6,965,000	6,750,000	5,857,000	13,412,915	4,065,986
-	-	472,447	-	-	8,905,000
6,097,278	11,915,648	12,467,999	11,822,300	30,273,429	11,850,577
2,520,000	3,240,261	37,614,151	12,000,000	33,828,269	224,550
5,256,000	6,026,000	4,508,000	38,017,000	2,887,615	345,451
-	-	22,320	-	-	-
N/A	N/A	5,327,000	8,413,957	4,674,785	4,886,000
*	*	*	-	*	*
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
67,350,614	97,167,928	148,413,898	111,102,368	140,041,970	51,744,354
\$ 74,715,614	\$ 104,152,928	\$ 155,143,898	\$ 117,382,368	\$ 147,000,670	\$ 57,109,354

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			
		2006	2007	2008	2009
Bee County	100.00%				
General Prop Tax		0.32149	0.29495	0.31628	0.30196
Debt Rate		0.06939	0.07168	0.06837	0.05646
Special Rd Tax		0.05650	0.05650	0.05895	0.05395
Farm-to-Market		0.00200	0.00200	0.00209	0.00191
<u>Cities</u>					
Beeville	100.00%	0.64309	0.64309	0.58048	0.57431
<u>School Districts</u>					
Beeville ISD	100.00%	0.15900	1.51429	1.18167	1.31800
Pawnee ISD	86.78%	1.20937	1.19584	1.18103	1.21848
Skidmore-Tynan ISD	83.89%	1.19700	1.37000	1.37284	1.27701
Pettus ISD	96.77%	1.58500	1.37000	1.04005	1.04005
<u>Colleges</u>					
Coastal Bend College	100.00%	0.16189	0.15369	0.16301	0.16800
<u>Water Districts</u>					
Pettus MUD	100.00%	0.00000	0.00000	0.20000	0.18551
Beeville Water Supply District	100.00%	0.20499	0.20499	0.18364	0.17127
Bee Groundwater Cons. District	100.00%	0.00000	0.00000	0.01450	0.01180
<u>Fire Districts</u>					
Emergency Services District No. 70	100.00%	0.01700	0.02000	0.01411	0.01194
Emergency Services District No. 71	100.00%	0.03000	0.03000	0.03000	0.03633
Emergency Services District No. 72	100.00%	0.03000	0.01582	0.03000	0.03102
Emergency Services District No. 73	100.00%	0.00500	0.00500	0.02000	0.01832

Note: The information above was obtained from each entity's financial office and the Texas Municipal Reports compiled and published by the Municipal Advisory Council of Texas. Complete information was not available for all entries.

Fiscal Year					
2010	2011	2012	2013	2014	2015
0.29886	0.39700	0.36850	0.34576	0.35113	0.37563
0.06750	0.07561	0.05999	0.05452	0.04175	0.04091
0.05524	0.07118	0.06477	0.05521	0.04871	0.05128
0.00195	0.00260	0.00498	0.00461	0.00405	0.00425
0.58105	0.05484	0.49824	0.53270	0.44564	0.47207
1.31806	1.29832	1.26553	1.25423	1.25420	1.20540
1.29102	1.29102	1.26910	1.07577	1.08410	1.09410
1.27839	1.60512	1.55376	1.40225	1.46659	1.46070
1.17009	1.17000	1.07515	1.04000	1.04000	1.13560
0.16800	0.16800	0.17067	1.25423	0.17738	0.17738
0.19000	0.19000	0.00000	0.17000	0.17000	0.21000
0.14000	0.14000	0.19788	0.01702	0.08482	0.08190
0.01180	0.01180	0.00000	0.00400	0.00700	0.00600
0.01275	0.01260	0.01260	0.01121	0.01011	0.01130
0.03728	0.03728	0.03411	0.03411	0.02130	0.01751
0.03102	0.03647	0.03922	0.03791	0.03777	0.04134
0.01832	0.01832	0.01832	0.01832	0.01832	0.01922

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

Taxpayer	2015		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
APL Southtexas Processing Co.	\$ 143,061,130	1	8.59%
FL Rich Gas Services LP	130,717,210	2	7.85%
PNR USA Inc.	39,503,600	3	2.37%
Marathon Oil Co.	35,912,770	4	2.15%
Koch Pipeline Co. LP	34,412,130	5	2.06%
T2 EF Co. Generation LLC	31,712,460	6	1.90%
Burlington Resources Oil & Gas	29,926,460	7	1.79%
AEP Texas Central Company	29,412,400	8	1.76%
Flint Hills Res-Corpus Chrisit	27,967,020	9	1.68%
T2 Gas Utility	24,947,930	10	1.49%
Total	\$ 527,573,110		31.64%

Source: Bee County Tax Assessor/Collector

2005			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Pioneer Nat'l Resoures	\$ 93,988,820	1	11.88%
Dan A. Hughes Company	29,390,260	2	3.72%
Devpn Energy Production Co.	21,301,350	3	2.69%
AEP Texas Central Company	19,086,550	4	2.41%
Flint Hills Res Corpus Christi	13,012,710	5	1.65%
Southwestern Bell Telephone	9,756,200	6	1.23%
Beeville Investment Partners	7,475,920	7	0.95%
C & E Operating Inc.	5,333,420	8	0.67%
H. E. Butt Company	5,263,800	9	0.67%
Helmerich & Payne, Inc.	4,880,210	10	0.62%
Total	\$ 209,489,240		26.49%

BEE COUNTY, TEXAS
PROPERTY TAX LEVIES
LAST TEN FISCAL YEARS

	Fiscal Year			
	2006	2007	2008	2009
Levy for Maintenance and Operations (M&O):				
General Fund	\$ 2,714,489	\$ 2,763,040	\$ 3,064,452	\$ 3,244,692
Road Fund	<u>501,919</u>	<u>543,131</u>	<u>561,361</u>	<u>609,670</u>
Total M & O Levy	<u>\$ 3,216,408</u>	<u>\$ 3,306,171</u>	<u>\$ 3,625,813</u>	<u>\$ 3,854,362</u>
Levy for LTRD	\$ 18,398	\$ 20,071	\$ 21,376	\$ 22,078
Levy for Debt Service (I&S):				
Debt Service	<u>\$ 639,186</u>	<u>\$ 641,711</u>	<u>\$ 632,011</u>	<u>\$ 656,879</u>
Total I & S Levy	<u>639,186</u>	<u>641,711</u>	<u>632,011</u>	<u>656,879</u>
Total County Levy	<u>\$ 3,873,992</u>	<u>\$ 3,967,953</u>	<u>\$ 4,279,200</u>	<u>\$ 4,533,319</u>

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 3,594,002	\$ 3,919,076	\$ 3,932,503	\$ 3,995,798	\$ 5,645,327	\$ 6,214,793
<u>661,949</u>	<u>722,413</u>	<u>691,203</u>	<u>638,038</u>	<u>782,476</u>	<u>853,600</u>
<u>\$ 4,255,951</u>	<u>\$ 4,641,489</u>	<u>\$ 4,623,706</u>	<u>\$ 4,633,836</u>	<u>\$ 6,427,803</u>	<u>\$ 7,068,393</u>
\$ 23,745	\$ 26,296	\$ 54,027	\$ 59,749	\$ 66,055	\$ 72,815
<u>\$ 761,089</u>	<u>\$ 774,677</u>	<u>\$ 733,413</u>	<u>\$ 630,064</u>	<u>\$ 670,670</u>	<u>\$ 680,982</u>
<u>761,089</u>	<u>774,677</u>	<u>733,413</u>	<u>630,064</u>	<u>670,670</u>	<u>680,982</u>
<u>\$ 5,040,785</u>	<u>\$ 5,442,462</u>	<u>\$ 5,411,146</u>	<u>\$ 5,323,649</u>	<u>\$ 7,164,528</u>	<u>\$ 7,822,190</u>

BEE COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
GENERAL AND DEBT SERVICE FUNDS
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy *
2006	\$ 3,353,675	\$ 3,272,937	97.59%	79,768	\$3,352,705	99.97%
2007	3,404,751	3,312,860	97.30%	102,990	3,415,850	100.33%
2008	3,696,463	3,620,185	97.94%	95,557	3,715,742	100.52%
2009	3,901,571	3,900,771	99.98%	58,812	3,959,583	101.49%
2010	4,355,091	3,916,717	89.93%	76,296	3,993,013	91.69%
2011	4,693,753	4,302,466	91.66%	97,375	4,399,841	93.74%
2012	4,665,916	4,588,264	98.34%	110,366	4,698,630	100.70%
2013	4,625,862	4,453,157	96.27%	101,986	4,555,143	98.47%
2014	6,315,997	5,231,865	82.84%	96,181	5,328,046	84.36%
2015	6,895,775	6,041,656	87.61%	85,568	6,127,224	88.85%

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

*Percentage of levy is calculated end of year delinquents therefore some percentages are over 100% collected.

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

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy *
2006	\$ 501,921	\$ 489,838	97.59%	11,938	\$ 501,776	99.97%
2007	543,112	528,582	97.32%	16,432	545,014	100.35%
2008	561,361	554,816	98.83%	17,878	572,694	102.02%
2009	609,670	594,978	97.59%	9,871	604,849	99.21%
2010	661,949	590,548	89.21%	11,916	602,464	91.01%
2011	722,413	639,465	88.52%	9,348	648,813	89.81%
2012	691,203	648,615	93.84%	16,062	664,677	96.16%
2013	638,038	627,456	98.34%	14,680	642,136	100.64%
2014	848,531	674,016	79.43%	12,095	686,111	80.86%
2015	926,415	972,870	105.01%	13,645	986,515	106.49%

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

*Percentage of levy is calculated end of year delinquents therefore some percentages are over 100% collected.

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

Fiscal Year	Principal	Interest	Fiscal Fees	Total Debt	Total General Government	Ratio of Debt Service to General Total General Government
2006	\$ 260,000	\$ 352,686	\$ 26,500	\$ 612,686	20,708,479	2.36%
2007	295,000	344,361	2,350	639,361	17,124,422	2.17%
2008	295,000	334,661	2,350	629,661	16,287,868	2.13%
2009	310,000	344,529	2,350	654,529	17,373,136	2.11%
2010	370,000	316,486	2,350	686,486	18,881,430	1.86%
2011	380,000	302,833	2,350	682,833	17,874,929	1.80%
2012	415,000	248,012	2,350	663,012	17,602,158	1.60%
2013	450,000	183,981	2,900	633,981	17,136,141	1.41%
2014	455,000	169,669	1,700	624,669	17,788,862	1.37%
2015	460,000	166,625	2,500	626,625	15,590,015	1.36%

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

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

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

Fiscal Year Ended	Population	Assessed Valuation	Net Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio Net General Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2006	33,018	855,871,535	8,635,000	32,543	8,602,457	0.0101	260.54%
2007	33,018	928,469,572	8,340,000	53,832	8,286,168	0.0089	250.96%
2008	33,415	962,612,305	8,045,000	100,145	7,944,855	0.0083	237.76%
2009	32,487	1,105,921,969	7,735,000	83,783	7,651,217	0.0069	235.52%
2010	32,487	1,040,224,415	7,365,000	124,146	7,240,854	0.0070	222.88%
2011	31,861	1,009,045,945	6,985,000	144,162	6,840,838	0.0068	214.71%
2012	32,095	1,094,649,400	6,730,000	219,943	6,510,057	0.0059	202.84%
2013	32,799	1,305,461,570	6,280,000	226,584	6,053,416	0.0046	184.56%
2014	31,861	1,606,297,200	5,825,000	358,462	5,466,538	0.0034	171.57%
2015	32,399	1,664,586,840	5,365,000	399,010	4,965,990	0.0030	153.28%

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

Name of Governmental Unit	Date	Amount	Percent	Amount
Bee County	09/30/15	\$ 5,365,000	100.00%	\$ 5,365,000
Cities				
Beeville	09/30/15	3,357,000	100.00%	3,357,000
School Districts				
Beeville ISD	09/30/15	17,780,686	100.00%	17,780,686
County-Line School Districts				
Mathis ISD	09/30/15	15,975,917	2.06%	329,104
Pawnee ISD	09/30/15	6,005,000	67.71%	4,065,986
Pettus ISD	09/30/15	8,905,000	100.00%	8,905,000
Skidmore-Tynan ISD	09/30/15	12,227,174	96.92%	11,850,577
Three Rivers ISD	09/30/15	29,940,000	75.00%	224,550
Refugio ISD	09/30/15	15,019,623	2.30%	345,451
Special Districts				
Pettus MUD	09/30/15	-	100.00%	-
Coastal Bend College	09/30/15	4,886,000	100.00%	4,886,000
Beeville Water District	09/30/15	360,000	100.00%	360,000
Bee County Fire				
District No. 70		-	100.00%	-
District No. 71		-	100.00%	-
District No. 72		-	100.00%	-
District No. 73		-	100.00%	-
TOTAL OVERLAPPING*		<u>114,456,400</u>		<u>52,104,354</u>
GRAND TOTALS		<u><u>\$119,821,400</u></u>		<u><u>\$ 57,469,354</u></u>

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

	Fiscal Year			
	2006	2007	2008	2009
Assessed Valuation	\$928,469,572	\$930,098,930	\$962,612,305	\$1,105,921,969
Limit on Amount Designated for Debt Service:				
\$0.25 per \$100 assessed valuation	x .25	x .25	x .25	x .25
Legal Annual Maximum Debt Payment	<u>\$232,117,393</u>	<u>\$232,524,733</u>	<u>\$240,653,076</u>	<u>\$ 276,480,492</u>
Actual Amount Expended for General Obligation Debt Service During the Fiscal Year	<u>8,602,457</u>	<u>8,286,168</u>	<u>7,944,855</u>	<u>7,651,217</u>
Legal Debt Margin for Annual Debt Service Requirements	<u>\$240,719,850</u>	<u>\$240,810,901</u>	<u>\$248,597,931</u>	<u>\$ 284,131,709</u>
Total Net Debt Applicable to the Limit				
As a percentage of Debt Limit	3.71%	3.56%	3.30%	2.77%

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

Fiscal Year											
2010		2011		2012		2013		2014		2015	
\$1,040,224,415		\$ 1,009,045,945		\$ 1,094,649,400		\$ 1,305,461,570		\$ 1,606,297,200		\$ 1,664,586,840	
x	.25	x	.25	x	.25	x	.25	x	.25	x	.25
\$ 260,056,104		\$ 252,261,486		\$ 273,662,350		\$ 326,365,393		\$ 401,574,300		\$ 416,146,710	
7,240,854		6,840,838		6,510,057		6,053,416		5,466,538		4,965,990	
\$ 267,296,958		\$ 259,102,324		\$ 280,172,407		\$ 332,418,809		\$ 407,040,838		\$ 421,112,700	
2.78%		2.71%		2.38%		1.85%		1.36%		1.19%	

BEE COUNTY, TEXAS
 PLEDGED REVENUE COVERAGE
 LAST TEN FISCAL YEARS

Fiscal Year	Solid Waste Fees	Less: Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements- Principal + Interest
2006	-	-	-	611,836
2007	-	-	-	638,511
2008	-	-	-	629,661
2009	-	-	-	635,198
2010	-	-	-	686,486
2011	-	-	-	682,833
2012	-	-	-	663,012
2013	-	-	-	633,981
2014	-	-	-	624,669
2015	-	-	-	626,625

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

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

	Fiscal Year			
	2006	2007	2008	2009
% of Taxable Assessed Valuation	0.68%	0.67%	0.67%	0.67%
Population	33,018	33,018	33,415	32,487
Personal Income (thousands)	\$ 28	\$ 28	\$ 28	\$ 28
Per Capita Income	\$ 18,755	\$ 18,755	\$ 15,257	\$ 15,274
Median Age	-	-	-	-
Education Level in Years of Schooling	-	-	-	-
School Enrollment	4,954	4,954	4,804	4,667
Unemployment Rate	6.4%	6.0%	6.3%	9.3%

Fiscal Year				
2010	2011	2013	2014	2015
0.67%	0.67%	0.67%	0.67%	0.00%
32,487	31,861	32,799	31,861	32,399
\$ 30	\$ 30	\$ 36	\$ 44	\$ 42
\$ 21,642	\$ 23,397	\$ 26,697	\$ 26,019	\$ 26,509
-	35.4	35.1	35.0	35.0
-	-	-	-	-
4,759	4,896	4,780	4,796	5,704
9.3%	9.1%	7.0%	3.8%	4.0%

BEE COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR

Employer	2015		
	Employees	Rank	Percentage of Total County Employment
TDCJ- Garza	843	1	8.2%
TDCJ- McConnell	542	2	5.3%
Beeville ISD	528	3	5.1%
Coastal Bend College	312	4	3.0%
Mathis ISD	263	5	2.5%
City of Beeville	191	6	1.8%
County of Bee	179	7	1.7%
H E Butt Grocery	151	8	1.4%
Three Rivers ISD	116	9	1.1%
Skidmore-Tynan ISD	109	10	1.0%
Total	3,234		31.1%

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

Fiscal Year	Residential			Commercial		
	Dwelling Units	Permits	Valuation	Dwelling Units	Permits	Valuation
2006	577	17	1,112,168	577	27	17,455,645
2007	521	7	580,675	521	18	6,178,388
2008	184	6	425,000	184	0	5,468,624
2009	393	0	7,159,710	116	0	3,743,390
2010	9	9	1,039,000	0	0	-
2011	8	8	856,000	146	2	8,681,244
2012	16	16	5,540,252	10	10	8,322,275
2013	3	3	240,000	4	4	8,215,000
2014	17	17	1,709,170	6	10	3,451,000
2015	6	6	410,636	5	5	437,500

Fiscal Year	Property Value		
	Actual Value	Exempt	Assessed Valuation
2006	1,540,154,870	611,685,298	928,469,572
2007	1,783,329,570	853,230,640	930,098,930
2008	1,962,721,770	1,000,109,465	962,612,305
2009	2,071,450,120	965,528,151	1,105,921,969
2010	2,001,739,340	961,514,925	1,040,224,415
2011	1,984,037,000	974,991,055	1,009,045,945
2012	2,074,402,370	979,752,970	1,094,649,400
2013	2,295,279,910	989,818,340	1,305,461,570
2014	2,823,613,390	1,217,216,190	1,606,397,200
2015	2,956,559,820	1,291,972,980	1,664,586,840

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

Function/Program	Full-Time Equivalent Employees as of Year End			
	2006	2007	2008	2009
General Government	35	37	36	42
Public Safety	53	52	49	46
Judicial	11	14	15	14
Public Facilities	4	4	4	4
Public Works	22	22	19	20
Health and Welfare	89	82	97	105
Culture and Recreation	11	9	6	4
Conservation and development	3	3	3	2
Total	228	223	229	237

Full-Time Equivalent Employees as of Year End					
2010	2011	2012	2013	2014	2015
49	48	46	55	74	74
48	44	42	34	36	57
13	18	23	26	37	22
5	6	7	10	17	4
22	22	20	18	19	18
96	96	100	89	0	3
2	2	2	1	1	0
2	1	1	1	0	1
237	237	241	234	184	179

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

	Fical Year			
	2006	2007	2008	2009
Administration of Justice				
JP Courts:				
Cases Filed	3,407	3,307	5,184	3,704
Cased Disposed	2,620	2,922	2,004	403
Cased Appealed	5	4	2	2
County Courts at Law:				
Civil:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-
Criminal:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-
District Courts:				
Civil:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-
Criminal:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-
Juvenile:				
Cases Filed	-	-	-	-
Cased Disposed	-	-	-	-

Fiscal Year					
2010	2011	2012	2013	2014	2015
4,501	5,274	8,621	4,815	3,879	4,181
2,146	3,857	3,864	2,033	3,251	2,607
7	3	13	18	3	8
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	284	363
-	-	-	-	163	308
-	-	-	-	206	232
-	-	-	-	85	198
-	-	-	-	48	37
-	-	-	-	20	2

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

<u>Department</u>	<u>2014</u>			<u>2015</u>		
	<u>Vehicles</u> <u>Authorized</u>	<u>Vehicles</u> <u>Inventory</u>	<u>Radios</u>	<u>Vehicles</u> <u>Authorized</u>	<u>Vehicles</u> <u>Inventory</u>	<u>Radios</u>
<u>Law Enforcement</u>						
Sheriff	28	28	42	30	30	42
Constable 1	-	-	-	-	-	-
Constable 2	-	-	1	-	-	1
Constable 3	-	-	1	-	-	1
Constable 4	-	-	2	-	-	2
Road & Bridge	30	30	22	21	21	16
General Government	6	6	11	10	10	12
Social Services	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Agriculture	1	1	-	1	1	-

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

<u>Official Title</u>	<u>Incumbent</u>	<u>Budget Salary</u>	<u>Surety Bond</u>	<u>Term Ending Dates</u>
<u>District Court</u>				
Judge, 36th Judicial County	Starr Bauer	\$ -	\$ -	12/31/2018
Judge, 156th Judicial County	Patrick L. Flanigan	-	-	12/31/2018
Judge, 343rd Judicial County	Janna Whatley	-	-	12/31/2016
District Attorney	Jose L. Aliseda, Jr.	82,728	5,000	12/31/2016
District Clerk	Zenaida Silva	47,620	5,000	12/31/2018
<u>Commissioner's Court</u>				
County Judge	Stephanie A. Silvas	80,000	1,000	12/31/2016
Commissioner, Precinct No. 1	Carlos Salazar Jr.	43,865	3,000	12/31/2016
Commissioner, Precinct No. 2	Dennis DeWitt	43,865	3,000	12/31/2018
Commissioner, Precinct No. 3	Eloy Rodriguez	43,865	3,000	12/31/2016
Commissioner, Precinct No. 4	Ken Haggard	43,865	3,000	12/31/2018
<u>Other County Officials</u>				
Sheriff	Carlos Carrizales Jr.	47,620	10,000	12/31/2016
County Clerk	Mirella E. Davis	47,620	5,000	12/31/2018
Tax-Assessor-Collector	Linda Bridge	47,620	100,000	12/31/2016
County Attorney	Michael Knight	66,588	2,500	12/31/2016
<u>Justice of the Peace</u>				
Precinct No. 1	Susana S. Contreras	28,040	1,000	12/31/2018
Precinct No. 2	Robert Bridge	28,040	1,000	12/31/2018
Precinct No. 3	Abelardo Suniga	28,040	1,000	12/31/2018
Precinct No. 4	Joseph Lyvers	28,040	1,000	12/31/2018
<u>Constables</u>				
Precinct No. 1	Juan L. Saucedo	4,871	1,500	10/26/2017
Precinct No. 2	Clifford Bagwell	4,871	1,500	12/31/2016
Precinct No. 3	Kirk Delgado	4,871	1,500	12/31/2018
Precinct No. 4	Esequiel Ortiz, Jr.	4,871	1,500	12/31/2018

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

<u>Type of Coverage</u>	<u>Expiration Date</u>	<u>Agency</u>	<u>Coverage Limits</u>	<u>Deductible</u>	<u>Premiums Paid FY 2014</u>	<u>Premiums Paid FY 2015</u>
<u>County Buildings</u>						
Property	12/31/2016	Travelers	\$28,524,900	\$ -	\$ 85,197	\$ 82,730
Auto	12/31/2016	Travelers	1,000,000	2,500	176,046	89,022
General Liability	12/31/2016	Travelers	3,000,000	1,000	45,062	48,924
Public Officials	12/31/2016	Travelers	2,000,000	5,000	29,577	26,566
Law Enforcement	12/31/2016	Travelers	1,000,000	2,500	59,078	67,087
Equipment	12/31/2016	Travelers	-	-	10,150	11,680
Cyber Liability	12/31/2016	Travelers	1,000,000	1,000	2,025	1,301

BEE COUNTY, TEXAS
GENERAL INFORMATION
CURRENT YEAR

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

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

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