

BEE COUNTY, TEXAS  
ANNUAL COMPREHENSIVE  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2022

ISSUED BY:  
BEE COUNTY AUDITOR'S OFFICE



BEE COUNTY, TEXAS  
 ANNUAL COMPREHENSIVE FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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# **INTRODUCTORY SECTION**

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**COUNTY JUDGE:**  
*George P. Morrill III*  
**COUNTY CLERK:**  
*Michele Bridge*  
**DISTRICT CLERK:**  
*Zenaida R. Silva*  
**COUNTY ATTORNEY:**  
*Mike Knight*  
**SHERIFF:**  
*Alden E. Southmayd*  
**TAX ASSESSOR-COLLECTOR:**  
*Michelle Matus*



## COUNTY OF BEE

**COMMISSIONER PRECINCT 1:**  
*Kristopher Linney*  
**COMMISSIONER PRECINCT 2:**  
*Dennis DeWitt*  
**COMMISSIONER PRECINCT 3:**  
*Sammy G. Farias*  
**COMMISSIONER PRECINCT 4:**  
*Tino Olivares*  
**COUNTY AUDITOR:**  
*April A. Cantu*

March 8, 2023

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

The Honorable Commissioners' Court, Bee County, Texas  
George P. Morrill III, County Judge  
Kristopher Linney, County Commissioner, Precinct 1  
Dennis DeWitt, County Commissioner, Precinct 2  
Sammy Farias, County Commissioner, Precinct 3  
Tino Olivares, 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 Annual Comprehensive Financial Report of Bee County for fiscal year ending September 30, 2022 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, 2022, 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 their audit opinions that Bee County's financial statements for the year ended September 30, 2022, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

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

## Profile of Bee County

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

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

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

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

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

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

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

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

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

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

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

## **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates. The risk of large unfunded unforeseen expenses is reduced by the County since insurance coverage is obtained through a risk pool against catastrophic losses to infrastructure or property. The Texas Association of Counties Health and Employee Benefits Pool program is owned by county entities that have chosen the Pool to provide health coverage for their employees. This includes a Law Enforcement policy that backs up our Sheriff's Office and Jail as well as a Cyber Liability coverage which gives the county added protection for such unpredictable breaches that often occur in that environment. Inmate Medical, Indigent Medical and Mental Health is also a factor in the county's responsibility with unfunded mandates, these expenses vary from year to year. Another, beneficial financial forecasting tool is the utilization of the Texas County and District Retirement System (TCDRS) pension plan. The County provides retirement, disability, and death benefits for all of its regular employees through a nontraditional defined benefit pension plan with high returns (over 7%) for retirees. The addition of a New Law Enforcement Center and the foreseen & unforeseen financial challenges that the County may encounter will defiantly affect the County's ongoing financial condition.

## **Local Economy**

Bee County experienced a slight increase to property values in 2022, resulting in a slight tax increase for the fiscal 2022-2023 budget in the I&S portion of our tax rate. Sales tax revenue increased during the 2021-2022 fiscal year compared to the previous year. The local economy had slight growth, with most industry remaining in farming and ranching.

This past fiscal year also saw the continued scaling back of COVID-19 related measures across the state, nation and world and a steady economic recovery. The County managed its COVID-19 response aggressively but with an eye to maintaining availability of all County services; this led the County to remain open to the public throughout the pandemic and minimized the attendant costs of re-emerging from the pandemic. The COVID-19 pandemic, nevertheless, negatively impacted several revenue sources the County enjoys, which losses will likely be cured by federal funding through the American Rescue Plan Act of 2021 ("ARP"), provided that such funding ultimately vests with the County.

Funds from ARP and from CARES Act have helped the County substantially in blunting the economic effect of COVID-19, recovering from the impact of COVID-19, and in financing necessary maintenance and improvements to utilities and other services in the County. Such expenditures include substantial improvements to local water development entities, maintenance and repair of certain county buildings, the provision equipment and materials for our Sheriff's Office, County Jail and Office of Emergency Management, new technological solutions for operating in a pandemic, safety solutions for county employees at work, additional pay for employees, and several future planned expenditures to improve the County's ability to operate during a pandemic in the future.

## **Long-term Financial Planning**

As expected, alternative energy companies continue to develop projects on private property situated in Bee County even though no tax abatements are awarded for such development. These developments will increase the County tax rolls by nearly a billion dollars as quickly as the calendar year 2023.

As stated in previous Annual Comprehensive Financial Report transmittal letters, in 2017, the County purchased Certificates of Obligation, Series 2017 with no opposition in the amount of 25,000,000 for the purpose of building a new law enforcement center. This law enforcement center consists of a new sheriff's office and jail. The Carlos Carrizales Law Enforcement Center and Bob Horn Jail opened early summer 2020. The existing Combination Tax and Revenue Certificates of Obligation, Series 2012 were refinanced and are now labeled Series 2020. Both the C.O's, Series 2017 and the new 2020 have been combined and amortized with the help of the County's financial advisor Victor Quiroga, Jr through Specialized Public Finance Inc.. The certificates will be paid back over the next 25 years. State statutes limit the amount of debt a governmental entity may issue at 25 percent of its total assessment valuation of real property. The County is within its debt limits.

#### Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bee County for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2021. 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 ACFR, whose contents conform to program standards. The ACFR 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 thirty-one years (fiscal year ended 1991 through 2021). The current report continues to conform to the Certificate of Achievement program requirements and is submitted to the GFOA.

The presentation of the ACFR could not have been accomplished without the efficient and dedicated services of the staff at the County Auditor's office. Appreciation is extended to the Commissioners' Court, county officials, and all county employees who have given their support in planning and conducting the financial operations of the County. Also, much appreciation is extended to the District Judges for their continued support and guidance.

Respectfully submitted,



George P. Morrill III  
Bee County Judge



April A. Cantu  
Bee County Auditor

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Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Bee County  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

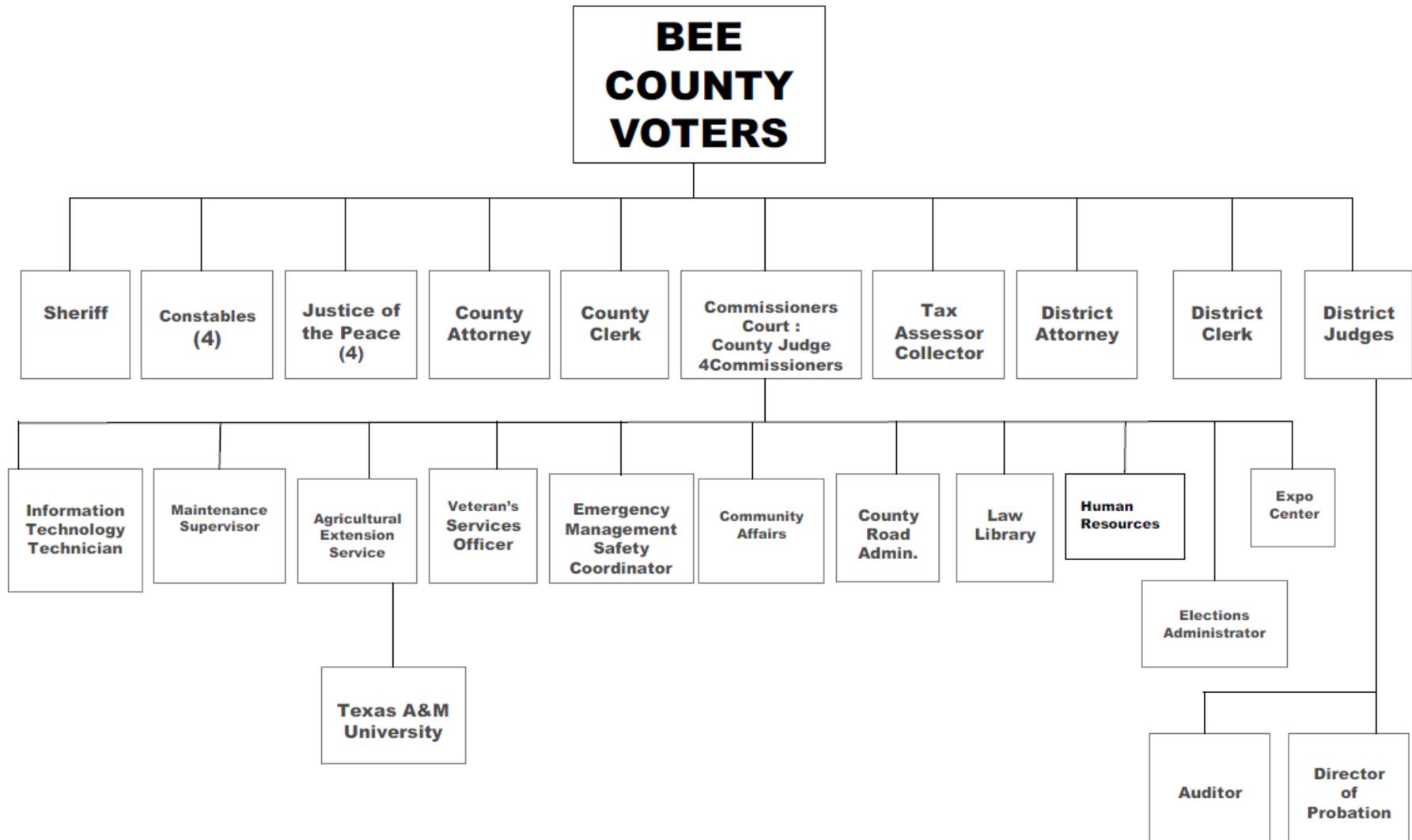
September 30, 2021

*Christopher P. Morill*

Executive Director/CEO

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# BEE COUNTY ORGANIZATIONAL CHART



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BEE COUNTY, TEXAS  
LIST OF ELECTED AND APPOINTED OFFICIALS  
SEPTEMBER 30, 2022

DISTRICT COURT

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

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

COMMISSIONERS COURT

George Morrill III  
Kristopher Linney  
Dennis DeWitt  
Samuel Farias  
Tino Olivares

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

OTHER COUNTY OFFICIALS

Alden Southmayd  
Michele Bridge  
Michelle Matus  
Michael Knight  
April A. Cantu

Sheriff  
County Clerk  
Tax Assessor-Collector  
County Attorney  
County Auditor

JUSTICES OF THE PEACE

Susana Contreras  
Milton Showalter  
Abel Suniga  
Leticia Cantu

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

CONSTABLES

Gabriel Aleman  
Mickie Trevino  
Stephen Phipps  
Ronnie Olivares

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

OTHER OFFICIALS

Raynaldo Gonzales  
Landen Gulick  
Robert Guerrero  
Jason Woods  
Charity Franco

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

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## **FINANCIAL SECTION**

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## **INDEPENDENT AUDITOR’S REPORT**

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

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, 2022, and the related notes to the financial statements, which collectively comprise Bee County, Texas’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Bee County, Texas, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bee County, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Bee County, Texas’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Bee County, Texas's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bee County, Texas's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bee County, Texas's basic financial statements. The accompanying combining schedules of non-major governmental funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedules of non-major governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2023 on our consideration of Bee County, Texas'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 solely 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 effectiveness of Bee County, Texas's 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 Bee County, Texas's internal control over financial reporting and compliance.



Singleton, Clark & Company, PC  
Cedar Park, Texas  
March 3, 2023

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BEE COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

## **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, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages iii-vii of this report.

### **Financial Highlights**

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$43,915,730 (*net position*). Of this amount, \$8,158,339 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 \$467,810 as a result of current year activities.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$13,563,862, an increase of \$1,024,489 in comparison to the prior year. This increase was primarily due to higher than expected General Sales and Use Tax revenue and lower than expected General Government, Public Safety, and Judicial System expenditures in the General Fund in the current year, as well as accounting treatment differences at the government-wide financial statement level.
- 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 \$6,426,815 which represents 52% 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).

BEE COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

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

The government-wide financial statements can be found on pages 16-17 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 45 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Bridge Fund, Healthcare Fund I, Healthcare Fund II, American Rescue Plan Fund, and Debt Service Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

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

The basic governmental fund financial statements can be found on pages 20-33 of this report.

BEE COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

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

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

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

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

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

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

The basic proprietary fund financial statements can be found on pages 34-37 of this report.

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

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

The fiduciary fund financial statements can be found on page 38-39 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 43-71 of this report.

**Required Supplementary Information.** In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's participation in the Texas County and District Retirement System pension program and Group Term Life Insurance program for its employees and retirees. The required supplementary information can be found on pages 74-79 of this report.

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

Combining and individual fund statements and schedules can be found on pages 82-131 of this report.

BEE COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

**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 and deferred outflows exceeded liabilities and deferred inflows by \$43,915,730 at the close of the most recent fiscal year.

**Bee County, Texas  
Net Position**

	Governmental Activities 2022	Governmental Activities 2021	Change
<b>ASSETS</b>			
Current & Other Assets	\$ 31,078,510	\$ 23,577,845	\$ 7,500,665
Capital Assets	53,567,186	56,183,475	(2,616,289)
<b>Total Assets</b>	<b>84,645,696</b>	<b>79,761,320</b>	<b>4,884,376</b>
<b>DEFERRED OUTFLOWS</b>			
Deferred Outflows	493,483	1,217,297	(723,814)
<b>LIABILITIES</b>			
Current Liabilities	6,339,123	4,164,998	2,174,125
Long-term Liabilities	25,905,378	27,156,427	(1,251,049)
<b>Total Liabilities</b>	<b>32,244,501</b>	<b>31,321,425</b>	<b>923,076</b>
<b>DEFERRED INFLOWS</b>			
Deferred Inflows	8,978,948	6,211,251	2,767,697
<b>NET POSITION</b>			
Net Investment in Capital Assets, net of Related Debt	28,620,784	29,954,066	(1,333,282)
Restricted	7,136,607	5,023,254	2,113,353
Unrestricted	8,158,339	8,468,621	(310,282)
<b>Total Net Position</b>	<b>\$ 43,915,730</b>	<b>\$ 43,445,941</b>	<b>\$ 469,789</b>

By far, the largest portion of the County's net position, \$28,620,784 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, \$7,136,607 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$8,158,339 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.

BEE COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

**Governmental Activities.** During the current fiscal year, net position for governmental activities increased by \$467,810 to end the year with a net position of \$43,915,730. A summary of the changes in net position is shown below.

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

	Governmental Activities 2022	Governmental Activities 2021	Change
Revenues:			
Program Revenues:			
Charges for Services	\$ 2,921,870	\$ 3,159,240	\$ (237,370)
Operating Grants & Contributions	4,372,484	3,481,073	891,411
Capital Grants and Contributions	291,629	20,172	271,457
General Revenues:			
Property Taxes	12,357,816	11,952,626	405,190
General Sales and Use Taxes	2,712,135	1,957,685	754,450
Investment Earnings	62,755	415,846	(353,091)
Miscellaneous	242,241	446,385	(204,144)
Total Revenue	22,960,930	21,433,027	1,527,903
Expenses:			
General Government	5,132,061	5,073,325	58,736
Public Safety	6,933,393	5,571,438	1,361,955
Judicial System	4,194,895	4,286,014	(91,119)
Highways and Streets	1,617,626	1,719,593	(101,967)
Public Facilities	1,512,918	1,009,195	503,723
Health and Welfare	1,649,055	1,698,569	(49,514)
Culture and Recreation	105,387	99,461	5,926
Conservation and Development	469,006	439,686	29,320
Interest on Long-Term Debt	878,779	925,577	(46,798)
Total Expenses	22,493,120	20,822,858	1,670,262
Increase (Decrease) in Net Position	467,810	610,169	(142,359)
Net Position - Beginning (as restated)	43,447,920	42,835,772	612,148
Net Position - Ending	\$ 43,915,730	\$ 43,445,941	\$ 469,789

BEE COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

**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, 2022, the County's governmental funds reported combined fund balances of \$13,563,862, an increase of \$1,024,489 in comparison with the prior year. Approximately 47% of this amount, or \$6,426,815, 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 \$22,640, 2) restricted for particular purposes \$7,005,283, and 3) committed for particular purposes \$109,124.

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 \$6,426,815, while total fund balance increased to \$6,449,455. 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 were approximately 52% of total General Fund expenditures.

The fund balance of the General Fund increased by \$299,425 during the current fiscal year. The increase was primarily due to the General Fund reporting higher than expected sales tax revenue and lower than expected expenditures in the General Government, Public Safety, and Judicial System budget line items during the year.

The Road and Bridge Fund, a major fund, experienced a \$90,038 increase in fund balance during the current fiscal year to end at \$374,060. The increase in fund balance was mainly due to lower than expected expenditures in the Highways and Streets budget line item.

The Healthcare Fund I, a major fund, reported a \$44,895 increase in fund balance during the current fiscal year to end at \$4,739,191. The increase in fund balance was mainly due to the Healthcare Fund I experiencing lower expenditures than were anticipated in the originally adopted budget that were offset by investment losses in the current year.

The Healthcare Fund II, a major fund, reported total expenditures of \$729,305 that were offset by various revenue sources and a transfer from the General Fund during the current fiscal year to end at \$-0-. This fund receives subsidies from the General Fund each year to assist in the payments of indigent and inmate medical expenses as well as emergency services for County residents. The fund was subsidized just enough to ensure the fund balance did not end in a negative position.

The American Rescue Plan, a major fund, reported revenues and expenditures each totaling \$1,453,280 during the current fiscal year, resulting in an ending fund balance of \$-0-.

BEE COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

The Debt Service Fund, a major fund, reported a fund balance decrease of \$22,483, to end the year with a fund balance of \$6,723. This decrease in fund balance was mainly due to the lower than expected local revenues collected during the fiscal year.

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

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

The net position of the Fuel Service Fund at the end of the year was \$149,648, reflecting an increase of \$79,359. The Group Health Insurance Service Fund net position increased by \$12,424 to end at \$12,424. The moderate net position fluctuations in these funds were simply the result of operations.

### General Fund Budgetary Highlights

**Original budget compared to final budget.** During the year, budget amendments made to the Public Safety and Capital Outlay budget line items were considered significant.

### Capital Assets and Debt Administration

**Capital assets.** The County's investment in capital assets for its governmental activities as of September 30, 2022, amounted to \$53,567,186 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, roads, highways, and bridges. Capital assets for the current fiscal year decreased by approximately 5%.

### Capital Assets of Bee County, Texas

	Governmental Activities 2022	Governmental Activities 2021	Change
Land	\$ 312,892	\$ 312,892	\$ -
Construction in Progress	387,333	122,605	264,728
Buildings	63,530,885	63,450,315	80,570
Furniture and Equipment	6,513,001	6,713,222	(200,221)
Infrastructure	29,622,538	29,087,751	534,787
Right to Use Leased Assets	779,512	-	779,512
Total	101,146,161	99,686,785	1,459,376
Less Accumulated Depreciation	(47,578,975)	(43,503,310)	(4,075,665)
Capital assets, net of depreciation	\$ 53,567,186	\$ 56,183,475	\$ (2,616,289)

Additional information on the County's capital assets can be found in Note III.D on page 53-54 of this report.

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BEE COUNTY, TEXAS  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

**Long-term Debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$24,487,056. The remainder of County long-term debt obligations consisted of notes payable, financing leases payable, and compensated absences for an overall grand total of \$25,191,914.

**Outstanding Debt of Bee County, Texas**

	Governmental Activities 2022	Governmental Activities 2021	Change
General Obligation Bonds	\$ 1,685,000	\$ 2,200,000	\$ (515,000)
Certificates of Obligation Bonds	22,802,056	23,399,890	(597,834)
Notes Payable	122,038	244,075	(122,037)
Financing Leases Payable	337,308	385,443	(48,135)
Compensated Absences	245,512	240,735	4,777
Total	<u>\$ 25,191,914</u>	<u>\$ 26,470,143</u>	<u>\$ (1,278,229)</u>

Long-term debt decreased overall by approximately 5% as a result of the County making scheduled debt payments during the year.

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

Additional information on the County’s long-term debt can be found in Note III.J on pages 65-68 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 2022-2023 fiscal year budget:

- Bee County saw huge increases in property valuations that came down from the appraisal district certifications. Although the Commissioners Court saw the decrease of the tax rate due to these increases, they were still able to give across the board 5% raises, as well as increases in supply and travel line items because of high inflation seen across the board.
- The Bee County Law Enforcement Center goes into its third year under the continued HVAC issues. However, a settlement in fiscal year 2023 that will help cover the new equipment needed to efficiently cool/heat our BCLEC going forward.
- Bee County continues to thoughtfully spend and allocate federal ARPA funds. These funds are helping all corners of our community from our Municipal Utility Districts, Fire Departments, Sheriff’s Office, and Emergency Management Department. The strategic planning and use of these funds will continue into 2026.
- Unfunded mandates imposed by the State Legislature continue to impact the local tax rate as well as budgeted expenses throughout our departments.

**Requests for Information**

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

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

BEE COUNTY, TEXAS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022

	Primary Governmental Activities
<b>ASSETS</b>	
Cash and Temporary Investments	\$ 11,463,425
Investments	6,797,783
Property Taxes Receivable	984,538
Allowance for Uncollectible Taxes	(98,454)
Accounts Receivable	1,644,278
Due from Fiduciary Funds	2,025
Notes Receivable	4,336,149
Inventories	34,899
Prepaid Expenditures	22,640
Net Pension Asset	5,891,227
Capital Assets not Being Depreciated:	
Land	312,892
Construction in Progress	387,333
Capital Assets, Being Depreciated	
Buildings and Improvements	63,530,885
Infrastructure	29,622,538
Machinery, Equipment, and Vehicles	6,513,001
Right to Use Leased Assets	779,512
Accumulated Depreciation	(47,578,975)
Total Assets	84,645,696
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Plan Items	397,764
Other Post-Employment Benefit Items	95,719
Total Deferred Outflows of Resources	493,483
<b>LIABILITIES</b>	
Accounts Payable	1,082,813
Interest Payable	126,247
Accrued Salaries and Wages	122,446
Due to Others	93,581
Unearned Revenues	4,914,036
Noncurrent Liabilities:	
Due Within One Year	1,433,932
Due in More Than One Year	23,757,982
Other Post-Employment Benefits Liability	713,464
Total Liabilities	32,244,501
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Long-Term Lease Receivable	4,362,388
Pension Plan Items	4,606,077
Other Post-Employment Benefit Items	10,483
Total Deferred Inflows of Resources	8,978,948
<b>NET POSITION</b>	
Net Investment in Capital Assets	28,620,784
Restricted for Health and Welfare	4,739,191
Restricted for Capital Projects	730,398
Restricted for Debt Service	137,623
Restricted for Roads and Bridges	374,060
Restricted for Other Purposes	1,155,335
Unrestricted	8,158,339
Total Net Position	\$ 43,915,730

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, 2022

Functions/Programs:	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
<b>Primary Government:</b>					
Governmental Activities:					
General Government	\$ 5,132,061	\$ 941,930	\$ 320,796	\$ -	\$ (3,869,335)
Public Safety	6,933,393	451,596	2,509,828	-	(3,971,969)
Judicial System	4,194,895	282,165	1,381,798	-	(2,530,932)
Highways and Streets	1,617,626	545,017	160,062	-	(912,547)
Public Facilities	1,512,918	19,185	-	-	(1,493,733)
Health and Welfare	1,649,055	604,118	-	-	(1,044,937)
Culture and Recreation	105,387	38,041	-	-	(67,346)
Conservation and Development	469,006	39,818	-	291,629	(137,559)
Debt Interest	878,779	-	-	-	(878,779)
Total Governmental Activities:	<u>\$ 22,493,120</u>	<u>\$ 2,921,870</u>	<u>\$ 4,372,484</u>	<u>\$ 291,629</u>	<u>(14,907,137)</u>
General Revenues:					
					12,357,816
					2,712,135
					62,755
					242,241
					<u>15,374,947</u>
					<u>467,810</u>
					<u>43,447,920</u>
					<u>\$ 43,915,730</u>

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

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FUND BASIS FINANCIAL STATEMENTS

BEE COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022

	<u>012</u>	<u>020</u>	<u>023</u>	<u>083</u>
	General Fund	Road & Bridge Fund	Healthcare Fund - I	Healthcare Fund - II
<b>ASSETS</b>				
Cash and Temporary Investments	\$ 2,716,006	\$ 501,963	\$ 1,044,799	\$ 148,858
Investments	3,315,754	3,351	3,476,613	2,065
Property Taxes Receivable	764,658	-	-	-
Allowance for Uncollectible Taxes	(76,466)	-	-	-
Accounts Receivable	1,031,349	48,548	-	-
Due from Other funds	272,286	-	217,779	90,498
Notes Receivable	-	-	1,600,597	2,735,552
Prepaid Expenditures	22,640	-	-	-
Total Assets	<u>\$ 8,046,227</u>	<u>\$ 553,862</u>	<u>\$ 6,339,788</u>	<u>\$ 2,976,973</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 611,159	\$ 34,947	\$ -	\$ 23,642
Accrued Salaries and Wages	99,671	13,269	-	-
Due to Other Funds	141,224	-	-	217,779
Due to Others	15,281	78,300	-	-
Unearned Revenues	15,005	53,286	-	-
Total Liabilities	<u>882,340</u>	<u>179,802</u>	<u>-</u>	<u>241,421</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows - Property Taxes	688,193	-	-	-
Deferred Inflows - Unavailable Revenue	26,239	-	1,600,597	2,735,552
Total Deferred Inflows of Resources	<u>714,432</u>	<u>-</u>	<u>1,600,597</u>	<u>2,735,552</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable:				
Prepaid Expenditures	22,640	-	-	-
Restricted for:				
Health and Welfare	-	-	4,739,191	-
Roads and Bridges	-	374,060	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Other Purposes	-	-	-	-
Committed for:				
Other Purposes	-	-	-	-
Unassigned	6,426,815	-	-	-
Total Fund Balances	<u>6,449,455</u>	<u>374,060</u>	<u>4,739,191</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 8,046,227</u>	<u>\$ 553,862</u>	<u>\$ 6,339,788</u>	<u>\$ 2,976,973</u>

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

<i>078</i>		<i>060</i>		
American Rescue Plan Fund	Debt Service Fund	Total Non- Major Funds	Total Governmental Funds	
\$ 4,895,023	\$ 15,075	\$ 2,030,124	\$ 11,351,848	
-	-	-	6,797,783	
-	145,445	74,435	984,538	
-	(14,544)	(7,444)	(98,454)	
-	-	509,905	1,589,802	
-	-	-	580,563	
-	-	-	4,336,149	
-	-	-	22,640	
<u>\$ 4,895,023</u>	<u>\$ 145,976</u>	<u>\$ 2,607,020</u>	<u>\$ 25,564,869</u>	
\$ 52,279	\$ -	\$ 321,906	\$ 1,043,933	
-	-	9,506	122,446	
-	8,353	211,182	578,538	
-	-	-	93,581	
4,842,744	-	3,001	4,914,036	
<u>4,895,023</u>	<u>8,353</u>	<u>545,595</u>	<u>6,752,534</u>	
-	130,900	66,992	886,085	
-	-	-	4,362,388	
-	<u>130,900</u>	<u>66,992</u>	<u>5,248,473</u>	
-	-	-	22,640	
-	-	-	4,739,191	
-	-	-	374,060	
-	6,723	-	6,723	
-	-	730,398	730,398	
-	-	1,154,911	1,154,911	
-	-	109,124	109,124	
-	-	-	6,426,815	
-	6,723	1,994,433	13,563,862	
<u>\$ 4,895,023</u>	<u>\$ 145,976</u>	<u>\$ 2,607,020</u>	<u>\$ 25,564,869</u>	

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BEE COUNTY, TEXAS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022

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

Total Fund Balances - Governmental Funds		\$ 13,563,862
<p>Internal service funds are used by management to charge the costs of health insurance and fuel to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities column on the Statement of Net Position.</p>		
		162,072
<p>Capital assets and related accumulated depreciation used in governmental activities are not current financial resources, and therefore not reported in the funds. These are detailed as follows:</p>		
Governmental activities capital assets	\$ 101,146,161	
Less accumulated depreciation	<u>(47,578,975)</u>	53,567,186
<p>Net pension and other post-employment assets or liabilities as well as related deferred inflows and outflows are not reported in the governmental funds, but are reported on the Statement of Net Position. These amounts are detailed as follows:</p>		
Current pension funding asset	5,891,227	
Deferred outflows related to pensions	397,764	
Deferred inflows related to pensions	(4,606,077)	
Other post-employment benefits liability	(713,464)	
Deferred outflows related to other post-employment benefits	95,719	
Deferred inflows related to other post-employment benefits	<u>(10,483)</u>	1,054,686
<p>Uncollected property taxes are not available to pay for current operations and are therefore not recorded within the fund balance of the governmental funds. These amounts are however recorded in the statement of net position, net of an allowance for uncollectible amounts.</p>		
		886,085
<p>Long-term liabilities, such as bonds and notes payable, are not due and payable in the current period, and therefore not reported as liabilities in the governmental funds. These are detailed as follows:</p>		
Bonds payable	(24,900,988)	
Capital leases	(168,172)	
Compensated absences	<u>(122,754)</u>	(25,191,914)
<p>Accrued interest on long-term debt related to governmental activities is not due and payable in the current period and therefore not reported in the governmental funds but is reported on the Statement of Net Position.</p>		
		<u>(126,247)</u>
Net Position of Governmental Activities		<u><u>\$ 43,915,730</u></u>

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

BEE COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>012</u>	<u>020</u>	<u>023</u>	<u>083</u>
	General Fund	Road & Bridge Fund	Healthcare Fund - I	Healthcare Fund - II
<b>REVENUES</b>				
Property Taxes	\$ 10,519,444	\$ -	\$ -	\$ -
General Sales and Use Taxes	2,605,232	-	-	-
Fines, Fees, and Permits	188,373	589,756	-	-
Charges for Services	1,011,811	(6,698)	-	-
Rent and Lease Revenue	348,223	-	344,436	259,682
Investment Income	(52,359)	3,965	(92,110)	177,751
Intergovernmental Revenues	1,336,441	131,821	-	-
Other Revenue	114,043	42,886	-	11,653
Total Revenues	<u>16,071,208</u>	<u>761,730</u>	<u>252,326</u>	<u>449,086</u>
<b>EXPENDITURES</b>				
Current:				
General Government	3,742,899	-	-	-
Public Safety	4,171,712	-	-	-
Judicial System	2,624,873	-	-	-
Highways and Streets	-	1,371,330	-	-
Public Facilities	492,488	-	-	-
Health and Welfare	607,687	-	7,431	729,305
Culture and Recreation	85,000	-	-	-
Conservation and Development	389,174	-	-	-
Debt Service:				
Principal	32,815	57,779	-	-
Interest	3,092	4,989	-	-
Capital Outlay	159,668	576,281	-	-
Total Expenditures	<u>12,309,408</u>	<u>2,010,379</u>	<u>7,431</u>	<u>729,305</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>3,761,800</u>	<u>(1,248,649)</u>	<u>244,895</u>	<u>(280,219)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	286,429	1,338,687	-	280,219
Transfers Out	(3,748,804)	-	(200,000)	-
Total Other Financing Sources (Uses)	<u>(3,462,375)</u>	<u>1,338,687</u>	<u>(200,000)</u>	<u>280,219</u>
Net Change in Fund Balance	299,425	90,038	44,895	-
Fund Balance - Beginning	6,150,030	284,022	4,694,296	-
Fund Balance - Ending	<u>\$ 6,449,455</u>	<u>\$ 374,060</u>	<u>\$ 4,739,191</u>	<u>\$ -</u>

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

<u>078</u>	<u>060</u>		Total
American Rescue Plan Fund	Debt Service Fund	Total Non- Major Funds	Governmental Funds
\$ -	\$ 1,956,058	\$ 124,649	\$ 12,600,151
-	-	106,903	2,712,135
-	-	-	778,129
-	-	186,287	1,191,400
-	-	-	952,341
-	7,559	17,949	62,755
1,453,280	-	1,742,571	4,664,113
-	-	73,659	242,241
<u>1,453,280</u>	<u>1,963,617</u>	<u>2,252,018</u>	<u>23,203,265</u>
-	3,300	574,613	4,320,812
1,222,186	-	408,182	5,802,080
-	-	941,970	3,566,843
-	-	-	1,371,330
-	-	745,861	1,238,349
-	-	-	1,344,423
-	-	-	85,000
-	-	-	389,174
-	975,000	194,527	1,260,121
-	1,007,800	9,470	1,025,351
231,094	-	645,362	1,612,405
<u>1,453,280</u>	<u>1,986,100</u>	<u>3,519,985</u>	<u>22,015,888</u>
-	(22,483)	(1,267,967)	1,187,377
-	-	2,112,010	4,017,345
-	-	(231,429)	(4,180,233)
<u>-</u>	<u>-</u>	<u>1,880,581</u>	<u>(162,888)</u>
-	(22,483)	612,614	1,024,489
-	29,206	1,381,819	12,539,373
<u>\$ -</u>	<u>\$ 6,723</u>	<u>\$ 1,994,433</u>	<u>\$ 13,563,862</u>

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BEE COUNTY, TEXAS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

Net Change in Fund Balances - Total Governmental Funds		\$ 1,024,489
<p>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.</p>		
		91,783
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. In addition, depreciation expense is only reported on the Statement of Activities.</p>		
Expenditures for capitalized assets	\$ 1,612,405	
Less current year depreciation	<u>(4,345,620)</u>	(2,733,215)
<p>Long-term liabilities, such as bonds and notes payable, are not recorded within the governmental funds due to them not representing current liabilities. When principal repayments are made on these obligations, they represent expenditures in the governmental funds and reduce long-term liabilities in the statement of activities.</p>		
Payments on long-term debt	1,260,121	
Amortization of premiums on long-term debt	137,834	
Change in long-term liabilities for compensated absences	<u>(4,777)</u>	1,393,178
<p>Accrued interest on long-term debt is not recognized in the governmental funds until paid. However, it is recognized in the Statement of Activities as it accrues.</p>		
		8,738
<p>Revenues in the statements of activities for property taxes are recognized in the period levied, not collected. Therefore the uncollected property taxes of the current period increase the change in net position.</p>		
		(242,335)
<p>Governmental funds report pension and other post-employment benefit contributions as current year expenditures. However, these costs are measured actuarially in the statement of activities. These differences in recognition between the governmental funds and Statement of Activities for these items is as follows:</p>		
Current year pension expense	984,981	
Current year other post-employment benefits expense	<u>(59,809)</u>	925,172
Change in Net Position- Governmental Activities		<u><u>\$ 467,810</u></u>

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

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BEE COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		012 General Fund	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Property Taxes	\$ 10,593,000	\$ 10,593,000	\$ 10,519,444	\$ (73,556)
General Sales and Use Taxes	1,450,000	1,482,000	2,605,232	1,123,232
Fines, Fees, and Permits	255,500	254,055	188,373	(65,682)
Charges for Services	922,850	1,027,293	1,011,811	(15,482)
Rent and Lease Revenue	903	602,903	348,223	(254,680)
Investment Income	80,000	80,000	(52,359)	(132,359)
Intergovernmental Revenues	1,360,007	1,345,007	1,336,441	(8,566)
Other Revenue	789,243	117,158	114,043	(3,115)
Total Revenues	15,451,503	15,501,416	16,071,208	569,792
<b>EXPENDITURES</b>				
Current:				
General Government	3,865,905	3,906,357	3,742,899	163,458
Public Safety	5,227,727	4,861,568	4,171,712	689,856
Judicial System	2,762,780	2,779,388	2,624,873	154,515
Public Facilities	450,785	531,723	492,488	39,235
Health and Welfare	697,872	698,569	607,687	90,882
Culture and Recreation	85,000	85,000	85,000	-
Conservation and Development	409,505	414,120	389,174	24,946
Debt Service:				
Principal	-	32,815	32,815	-
Interest	-	3,092	3,092	-
Capital Outlay	-	167,014	159,668	7,346
Total Expenditures	13,499,574	13,479,646	12,309,408	1,170,238
Excess (Deficiency) of Revenue Over Expenditures	1,951,929	2,021,770	3,761,800	1,740,030
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	259,600	286,401	286,429	28
Transfers Out	(2,211,529)	(3,688,813)	(3,748,804)	(59,991)
Total Other Financing Sources (Uses)	(1,951,929)	(3,402,412)	(3,462,375)	(59,963)
Net Change in Fund Balance	-	(1,380,642)	299,425	1,680,067
Fund Balance - Beginning	6,150,030	6,150,030	6,150,030	-
Fund Balance - Ending	\$ 6,150,030	\$ 4,769,388	\$ 6,449,455	\$ 1,680,067

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, 2022

	Budgeted Amounts		Road & Bridge Fund	Variance with Final Budget
	Original	Final	Actual	
			020	
<b>REVENUES</b>				
Fines, Fees, and Permits	\$ 671,500	\$ 591,500	\$ 589,756	\$ (1,744)
Charges for Services	-	35,446	(6,698)	(42,144)
Investment Income	3,000	3,000	3,965	965
Intergovernmental Revenues	-	139,804	131,821	(7,983)
Other Revenue	4,500	772	42,886	42,114
Total Revenues	679,000	770,522	761,730	(8,792)
<b>EXPENDITURES</b>				
Current:				
Highways and Streets	1,872,051	1,468,784	1,371,330	97,454
Debt Service:				
Principal	54,316	57,779	57,779	-
Interest	6,320	4,989	4,989	-
Capital Outlay	-	577,657	576,281	1,376
Total Expenditures	1,932,687	2,109,209	2,010,379	98,830
Excess (Deficiency) of Revenue Over Expenditures	(1,253,687)	(1,338,687)	(1,248,649)	90,038
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	1,253,687	1,338,687	1,338,687	-
Total Other Financing Sources (Uses)	1,253,687	1,338,687	1,338,687	-
Net Change in Fund Balance	-	-	90,038	90,038
Fund Balance - Beginning	284,022	284,022	284,022	-
Fund Balance - Ending	\$ 284,022	\$ 284,022	\$ 374,060	\$ 90,038

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, 2022

	023			
	Budgeted Amounts		Healthcare Fund - I	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Rent and Lease Revenue	\$ 456,048	\$ 344,436	\$ 344,436	\$ -
Investment Income	60,000	171,612	(92,110)	(263,722)
Total Revenues	516,048	516,048	252,326	(263,722)
<b>EXPENDITURES</b>				
Current:				
Health and Welfare	7,500	7,500	7,431	69
Capital Outlay	308,548	308,548	-	308,548
Total Expenditures	316,048	316,048	7,431	308,617
Excess (Deficiency) of Revenue Over	200,000	200,000	244,895	44,895
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(200,000)	(200,000)	(200,000)	-
Total Other Financing Sources (Uses)	(200,000)	(200,000)	(200,000)	-
Net Change in Fund Balance	-	-	44,895	44,895
Fund Balance - Beginning	4,694,296	4,694,296	4,694,296	-
Fund Balance - Ending	\$ 4,694,296	\$ 4,694,296	\$ 4,739,191	\$ 44,895

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

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BEE COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL – HEALTHCARE FUND II  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Healthcare Fund - II	Variance with Final Budget
	Original	Final	Actual	
			083	
<b>REVENUES</b>				
Rent and Lease Revenue	\$ 435,558	\$ 259,682	\$ 259,682	\$ -
Investment Income	2,000	177,876	177,751	(125)
Other Revenue	7,500	7,500	11,653	4,153
Total Revenues	445,058	445,058	449,086	4,028
<b>EXPENDITURES</b>				
Current:				
Health and Welfare	734,500	749,500	729,305	20,195
Total Expenditures	734,500	749,500	729,305	20,195
Excess (Deficiency) of Revenue Over Expenditures	(289,442)	(304,442)	(280,219)	24,223
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	289,442	304,442	280,219	(24,223)
Total Other Financing Sources (Uses)	289,442	304,442	280,219	(24,223)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

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

BEE COUNTY, TEXAS  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Governmental Activities
	Internal Service Funds
<b>ASSETS</b>	
Cash and Temporary Investments	\$ 111,577
Accounts Receivable	54,476
Inventory	34,899
Total Assets	\$ 200,952
<b>LIABILITIES</b>	
Accounts Payable	\$ 38,880
Total Liabilities	38,880
<b>NET POSITION (DEFICITS)</b>	
Restricted for Participants	12,424
Unrestricted	149,648
Total Net Position	\$ 162,072

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, 2022

	Governmental Activities
	Internal Service Funds
<b>OPERATING REVENUES</b>	
Charges for Services	\$ 270,332
Other Revenue	1,877,012
Total Revenues	2,147,344
<b>OPERATING EXPENSES</b>	
Purchased Insurance	1,630,452
Supplies	582,773
Other Operating	3,441
Total Expenses	2,216,666
Operating Income/(Loss)	(69,322)
<b>NON-OPERATING REVENUES/(EXPENSES)</b>	
Investment Earnings	1,384
Total Non-Operating Revenues/(Expenses)	1,384
<b>OTHER FINANCING SOURCE (USES)</b>	
Transfers In	159,721
Change in Net Position	91,783
Net Position - Beginning	70,289
Net Position - Ending	\$ 162,072

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

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BEE COUNTY, TEXAS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Governmental Activities
	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash Received from User Charges	\$ 2,109,778
Cash Payments to Suppliers	(2,206,977)
Cash Payments for Other Operating Expenses	(3,441)
Net Cash Provided by (used for) Operating Activities	(100,640)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers from Other Funds	159,721
Due from Other Funds	(15,000)
Net Cash Provided by (Used for) Capital and Financing Activities	144,721
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on Investments	1,384
Net Cash Provided by Investing Activities	1,384
Net Increase (Decrease) in Cash and Cash Equivalents	45,465
Cash and Cash Equivalents - Beginning	66,112
Cash and Cash Equivalents - Ending	\$ 111,577
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:</b>	
Operating Income (Loss)	\$ (69,322)
Adjustments to Reconcile to Cash Provided by (Used for) Operating Activities:	
(Increase) Decrease in Accounts Receivable	(37,566)
(Increase) Decrease in Inventories	(13,002)
(Decrease) Increase in Accounts Payable	19,250
Total Adjustments	(31,318)
Net Cash Provided by (Used for) Operating Activities	\$ (100,640)

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

BEE COUNTY, TEXAS  
STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
SEPTEMBER 30, 2022

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 3,298,815
Investments	3,479
Receivables	13,459
Total Assets	3,315,753
 <b>LIABILITIES</b>	
Accounts Payable	49,244
Interest Payable	383
Due to Other Funds	2,025
Due to Others	32,032
Total Liabilities	83,684
 <b>NET POSITION</b>	
Restricted for:	
Individuals and Organizations	3,232,069
Total Net Position	\$ 3,232,069

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

BEE COUNTY, TEXAS  
STATEMENT OF CHANGES IN NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

<b>ADDITIONS</b>	<u>Custodial Funds</u>
Contributions:	
Private contributions	\$ 54,945,488
Total contributions	<u>54,945,488</u>
Investment Earnings:	
Interest	68,620
Total Investment Earnings	<u>68,620</u>
Transfers In	3,167
Total Additions	<u>55,017,275</u>
 <b>DEDUCTIONS</b>	
Trust Payments	54,657,328
Total Deductions	<u>54,657,328</u>
Change in Net Position	359,947
Net Position - Beginning	<u>2,872,122</u>
Net Position - Ending	<u><u>\$ 3,232,069</u></u>

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

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NOTES TO THE FINANCIAL STATEMENTS

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BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

**I. Summary of significant accounting policies**

**A. Reporting entity**

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

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

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

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

The *American Rescue Plan Fund* is a special revenue fund used for COVID-19 relief.

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

Additionally, the government reports the following fund types:

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

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

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

The County reports the following proprietary funds:

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

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

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

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

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

**E. Measurement focus and basis of accounting**

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

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

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

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**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.

Custodial funds use the economic resources measurement focus and utilize the *accrual basis of accounting* for reporting its assets and liabilities.

**F. Budgetary information**

**1. Budgetary basis of accounting**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the following funds:

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

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

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**F. Budgetary information (continued)**

***1. Budgetary basis of accounting (continued)***

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

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

***1. Cash and cash equivalents***

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

***2. Investments***

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

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

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

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

**4. Capital assets**

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

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

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

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

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

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

**6. Net position flow assumptions**

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

**7. Fund balance flow assumptions**

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

**8. Fund balance policies**

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

**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, 2022

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

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

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

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

***3. Property taxes***

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed taxable value of the property tax roll of January 1, 2021, upon which the levy for the 2021-2022 fiscal year was based, was \$1,673,317,285. 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, 2022, to finance the General Fund, Debt Service Fund, and Farm to Market Lateral Road Fund operations were \$0.61157, \$0.11302, and \$0.00444, respectively, for a total tax rate of \$0.72903 per \$100 valuation. The total tax levy for the General Fund, Debt Service Fund, and Farm to Market Lateral Road Fund for the 2021-2022 fiscal year was \$12,198,985. Tax collections on the current levy for the year ended September 30, 2022, were 97% of the year end adjusted tax levy. Delinquent tax collections are prorated between the four taxing activities based on the rates in effect for the year of the levy. Allowances for uncollectible taxes within the General Fund, Debt Service and Farm to Market Lateral Road Funds are estimates based on historical experience in collecting taxes.

***4. Compensated absences***

Vacation

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

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

**4. Compensated absences (continued)**

Sick Leave

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

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

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

**II. Stewardship, compliance and accountability**

**A. Deficit fund equity**

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

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

**A. Cash deposits with financial institutions**

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. However, State law requires governmental entity deposits to be completely insured with FDIC and pledged securities coverage at all times. As of September 30, 2022, the County's combined bank balances were \$14,223,267, and of that amount \$250,000 was covered by FDIC insurance and the remaining amount was covered by pledged collateral. In addition, FDIC and pledged securities coverage was adequate at all times during the year.

**B. Investments**

As of September 30, 2022, the County had the following investments:

Investment Type	Maturity Time in Years				Totals
	Less than 1	1-5	6-10	More Than 10	
Cash and Cash Alternatives	\$ 330,468	\$ 27,515	\$ -	\$ -	\$ 357,983
Taxable Bonds	-	6,430,451	-	-	6,430,451
TexPool Investment Pool	12,828	-	-	-	12,828
<b>Total Investments</b>	<b>\$ 343,296</b>	<b>\$ 6,457,966</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,801,262</b>

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**B. Investments (continued)**

TexPool operates in a manner consistent with the criteria set forth in Governmental Accounting Standards Board Statement No. 79 (GASB 79) and therefore uses amortized cost to report net assets to compute share prices. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. TexPool does not have any restrictions or limitations on withdrawals. TexPool maintains a Net Asset Value of approximately \$1 per share and, as allowed by GASB 79, uses amortized cost to report net assets. TexPool does not have any restrictions or limitations on withdrawals. The Standard and Poor's investment rating for TexPool as of September 30, 2021 was AAAM.

*Interest rate risk.* In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to 1-5 years.

*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, 2022, the government's investment in the State Treasurer's investment pool was rated AAAM by Standard & Poor's, Taxable Bonds were rated AA+ by Standard & Poor's, and Tax-Exempt Bonds were rated AA- to AAA by Standard & Poor's.

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

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

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

**C. Receivables**

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. On the next page 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:

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Governmental Funds:

	General Fund	Road & Bridge	Healthcare Fund - I	Healthcare Fund - II	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Receivables							
Property Taxes	\$ 764,658	\$ -	\$ -	\$ -	\$ 145,445	\$ 74,435	\$ 984,538
Accounts Receivable	1,031,349	48,548	-	-	-	509,905	1,589,802
Notes Receivable	-	-	1,600,597	2,735,552	-	-	4,336,149
Gross receivables	1,796,007	48,548	1,600,597	2,735,552	145,445	584,340	6,910,489
Allowance for Uncoll.	(76,466)	-	-	-	(14,544)	(7,444)	(98,454)
Net receivables	<u>\$1,719,541</u>	<u>\$ 48,548</u>	<u>\$1,600,597</u>	<u>\$2,735,552</u>	<u>\$ 130,901</u>	<u>\$ 576,896</u>	<u>\$ 6,812,035</u>

Proprietary Funds:

Receivables	Fuel Service
Accounts Receivable	\$ 54,476
Net Receivables	<u>\$ 54,476</u>

**D. Capital assets**

Capital assets activity for the year ended September 30, 2022, was as follows:

Governmental Activities:

**Governmental Activities:**

	Balance 10/1/21	Increases	Decreases	Adjustments	Balance 9/30/22
Capital assets, not being depreciated:					
Land	\$ 312,892	\$ -	\$ -	\$ -	\$ 312,892
Construction-in-progress	122,605	264,728	-	-	387,333
Total capital assets, not being depreciated	435,497	264,728	-	-	700,225
Capital assets, being depreciated:					
Buildings and improvements	63,450,315	80,570	-	-	63,530,885
Machinery and equipment	6,713,222	732,320	(115,741)	(816,800)	6,513,001
Infrastructure	29,087,751	534,787	-	-	29,622,538
Right to Use Leased Assets	-	-	-	779,512	779,512
Total capital assets, being depreciated	99,251,288	1,347,677	(115,741)	(37,288)	100,445,936
Less accumulated depreciation for:					
Buildings and improvements	(17,342,213)	(2,211,703)	-	-	(19,553,916)
Machinery and equipment	(3,887,976)	(521,513)	115,741	421,047	(3,872,701)
Infrastructure	(22,273,121)	(1,481,127)	-	-	(23,754,248)
Right to Use Leased Assets	-	(131,277)	-	(266,833)	(398,110)
Total accumulated depreciation	(43,503,310)	(4,345,620)	115,741	154,214	(47,578,975)
Total capital assets being depreciated, net	55,747,978	(2,997,943)	-	116,926	52,866,961
Governmental activities capital assets, net	<u>\$ 56,183,475</u>	<u>\$ (2,733,215)</u>	<u>\$ -</u>	<u>\$ 116,926</u>	<u>\$ 53,567,186</u>

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**D. Capital assets (continued)**

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

**Governmental activities:**

General Government	\$ 1,036,350
Public Safety	1,391,634
Judicial System	855,510
Highways and Streets	328,915
Public Facilities	297,019
Health and Welfare	322,461
Culture and Recreation	20,387
Conservation and Development	93,344
<b>Total Depreciation Expense - Governmental Activities</b>	<b><u><u>\$ 4,345,620</u></u></b>

**E. Accounts payable and accrued liabilities**

Accounts payable and accrued liabilities reported by governmental and proprietary funds at September 30, 2022, were as follows:

Governmental Funds:

	General Fund	Road & Bridge	Healthcare Fund II	American Rescue Plan	Nonmajor Governmental Funds	Total Governmental Funds
Accounts Payable	\$ 611,159	\$ 34,947	\$ 23,642	\$ 52,279	\$ 321,906	\$ 1,043,933
Accrued Liabilities	99,671	13,269	-	-	9,506	122,446
<b>Total</b>	<b><u><u>\$ 710,830</u></u></b>	<b><u><u>\$ 48,216</u></u></b>	<b><u><u>\$ 23,642</u></u></b>	<b><u><u>\$ 52,279</u></u></b>	<b><u><u>\$ 331,412</u></u></b>	<b><u><u>\$ 1,166,379</u></u></b>

Proprietary Funds:

	Fuel Service Fund
Accounts Payable	<u>\$ 38,880</u>
<b>Total</b>	<b><u><u>\$ 38,880</u></u></b>

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**F. Pension obligations**

Texas County and District Retirement System (TCDRS)

*Plan Description*

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

This ACFR is available online at [www.tcdrs.org/newsandpublications](http://www.tcdrs.org/newsandpublications)

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

*Benefits Provided*

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

*Membership Information*

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2020	12/31/2021
Number of inactive employees entitled to but not yet receiving benefits:	359	380
Number of active employees	195	186
Average monthly salary:*	\$ 2,678	\$ 3,100
Average age:*	46.67	48.78
Average length of service in years:*	9.48	10.25
<hr/>		
<b>Inactive Employees (or their Beneficiaries) Receiving Benefits</b>		
Number of benefit recipients:	137	128
Average monthly benefit:	\$ 889	\$ 927

\*Averages reported for active employees.

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**F. Pension obligations (continued)**

*Funding Policy*

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

1. Employee Deposits

The governing body of the employers has the option of adopting a deposit rate in the plan for employees of 4%, 5%, 6%, or 7% of compensation. Bee County had an adopted deposit rate for employees of 7% in effect for the years ended September 30, 2021 and 2022.

2. Employer Contributions

Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees. Bee County had required employer deposit rates in effect of 7.0% for the years ended September 30, 2021 and 2022.

3. Investment Income

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

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

*Net Pension Liability/(Asset)*

The County's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**F. Pension obligations (continued)**

*Actuarial Methods and Assumptions Used for Calculations*

The TPL in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	
Amortization Method	Entry Age (level percentage of pay) (1)
Recognition of economic/ demographic gains or losses	Straight -Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight -Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary Increases	2.50%
Investment Rate of Return	7.60% (Gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Bee County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Bee County specific table
Turnover	Bee County specific table
Mortality	RP-2000 Mortality Table

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**F. Pension obligations (continued)**

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

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities-Developed Mkts	MSCI World Ex USA (net) Index	5.00%	3.80%
Int'l Equities-Emerging Mkts	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Assoc. Distressed Securities Index	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index.	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S Treasury	2.00%	-1.05%
		100%	

*Discount Rate*

The discount rate used to measure the Total Pension Liability was 7.6%. 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, 2022

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

**F. Pension obligations (continued)**

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

The following presents the NPL of the County, calculated using the discount rate of 7.6%, as well as what the County's NPL would be if it were calculated using a discount rate that is 1-percentage-point lower, 6.6%, or 1-percentage-point higher, 8.6%, than the current rate:

	Discount Rate (6.6%)	Discount Rate 7.6%	Discount Rate (8.6%)
Total Pension Liability	\$ 36,496,032	\$ 32,400,065	\$ 28,953,933
Fiduciary Net Position	38,291,292	38,291,292	38,291,292
Net Pension Liability/(Asset)	\$ (1,795,260)	\$ (5,891,227)	\$ (9,337,359)

*Pension Plan Fiduciary Net Position*

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

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
Balances as of December 31, 2020	\$ 31,221,791	\$ 32,090,673	\$ (868,882)
Changes for the year:			
Service cost	833,306	-	833,306
Interest on total pension liability	2,375,296	-	2,375,296
Effect of plan changes	-	-	-
Effect of economic/demographic gains/losses	(305,307)	-	(305,307)
Effect of assump. changes or inputs	(92,716)	-	(92,716)
Refund of contributions	(195,196)	(195,196)	-
Benefit payments	(1,437,108)	(1,437,108)	-
Administrative expenses	-	(20,716)	20,716
Member contributions	-	502,467	(502,467)
Net investment income	-	6,964,671	(6,964,671)
Employer contributions	-	398,386	(398,386)
Other	-	(11,885)	11,885
Balances as of December 31, 2021	<u>\$ 32,400,066</u>	<u>\$ 38,291,292</u>	<u>\$ (5,891,227)</u>

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**F. Pension obligations (continued)**

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

For the year ended September 30, 2022, the County recognized pension expense of (\$844,965).

At September 30, 2022, 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	\$ -	\$ 152,653
Changes of assumptions	-	46,358
Net Difference between projected and actual investment earnings	-	4,407,066
Contributions made subsequent to the measurement date	397,764	-
Total	\$ 397,764	\$ 4,606,077

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

Measurement Year Ended December 31,	Pension Expense Amount
2022	\$ (1,148,948)
2023	(1,495,648)
2024	(1,050,623)
2025	(910,858)
2026	-
Thereafter	-

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

*Plan Description*

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

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

*Benefits Provided*

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

*Membership Information*

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Members	12/31/2020	12/31/2021
Number of inactive employees entitled to but not yet receiving benefits (1):	66	68
Number of active employees:	195	186
Average age of active employees:	46.67	48.78
Average length of service in years for active employees:	9.48	10.25
Inactive Employees Receiving Benefits (1)	-	-
Number of benefit recipients (1):	105	106

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

*Funding Policy*

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

The following shows a breakdown of the employer's contributions to the GTL program for the calendar year 2021. Contributions for retiree GTL coverage are assigned to the OPEB plan under GASB 75. Contributions for active coverage are not considered an OPEB benefit under GASB 75.

Coverage Type	2021	
	GTL Rate	Amount
Active Member GTL Benefit	0.25%	\$ 17,945
Retiree GTL Benefit	0.20%	14,356

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

*Total OPEB Liability*

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

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

	<u>12/31/2020</u>	<u>12/31/2021</u>
Total OPEB Liability	\$686,283	\$713,464

*Actuarial Methods and Assumptions Used for Calculations*

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Level Percent of Salary
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight -Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight -Line amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Bee County specific table
Investment Rate of Return (Discount Rate)	2.06% 20-year Bond GO Index published by bondbuyer.com as of December 31, 2021
Cost-of-Living Adjustments	Does not apply
Disability	Bee County specific table
Mortality	Bee County specific table
Retirement	Bee County specific table
Other Termination of Employment	Bee County specific table

*Discount Rate*

The TCDRS GTL program is treated as an unfunded OPEB plan because the GTL trust covers both actives and retirees and the assets are not segregated for these groups. Under GASB 75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore, a discount rate of 2.06% based on the 20 Year Bond GO Index published by bondbuyer.com is used as of the measurement date of December 31, 2021.

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

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

The following presents the OPEB liability of the County, calculated using the discount rate of 2.06%, as well as what the County’s OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower, 1.06%, or 1-percentage-point higher, 3.06%, than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitive to the healthcare cost trend rate is not shown.

	1% Decrease	Current	1% Increase
Discount Rate	1.06%	2.06%	3.06%
Total OPEB Liability	\$ 868,906	\$ 713,464	\$ 594,946

*Changes in the Total OPEB Liability*

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

	<u>Changes in Total OPEB Liability</u>
Balances as of December 31, 2020	\$ 686,283
Changes for the year:	
Service cost	24,960
Interest on total OPEB liability (1)	14,927
Changes in benefit terms (2)	-
Effect of economic/demographic experience	(13,977)
Effect of assumptions changes or inputs (3)	15,627
Benefit payments	(14,356)
Balances as of December 31, 2021	<u>\$ 713,464</u>

*OPEB Expense and Deferred Inflows and Outflows of Resources*

For the year ended September 30, 2022, the County recognized OPEB expense of \$62,111.

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,981	\$ 10,483
Changes of assumptions	80,148	-
Contributions made subsequent to the measurement date	11,590	-
Total	\$ 95,719	\$ 10,483

BEE COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

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

Measurement Year Ended December 31,	OPEB Expense
2022	\$ 53,230
2023	20,005
2024	411
2025	-
2026	-
Thereafter	-

**H. Deferred Compensation Plan**

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

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

**I. Lease Receivables**

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

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**I. Lease Receivables (continued)**

The following is a schedule of the future lease payments to be received by the County for each lease as of September 30, 2022.

Year Ending September 30,	Hospital Building Lease	Hospital Improvement Lease-I	Hospital Improvement Lease-II	Total
2023	\$ 365,412	\$ 138,689	\$ 136,808	\$ 640,909
2024	387,666	147,135	145,140	679,941
2025	411,275	156,096	153,979	721,350
2026	436,244	165,602	163,356	765,202
2027	-	175,687	173,304	348,991
2028-2030	-	593,904	585,852	1,179,756
	<u>\$ 1,600,597</u>	<u>\$ 1,377,113</u>	<u>\$ 1,358,439</u>	<u>\$ 4,336,149</u>

**J. Long-Term Liabilities**

General Obligation Bonds

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

In fiscal year 2020, the County issued \$2,690,000 of General Obligation Refunding Bonds, Series 2020, and received premium on the issue in the amount of \$267,909.

In fiscal year 2021, Bee County entered into a three year note payable with Kofile Technologies Incorporated for digital image preservation of deed records, oil and gas records, deed of trusts, marriage register records and other Commissioners Court records. The County agreed to make installment payments over three years beginning with November 6, 2020.

In fiscal year 2019, Bee County entered into a five year financing lease with Government Capital Corporation for the purchase of elections equipment. The County agreed to make installment payments over five years beginning with December 31, 2019 and will retain ownership of the election equipment at the end of the lease agreement.

In fiscal year 2019, Bee County entered into a five year financing lease with Nevill Document Solutions for copiers. The County agreed to make installment payments over five years beginning with August 1, 2019 and will retain ownership of the copiers at the end of the lease agreement.

In fiscal year 2020, Bee County entered into a four year financing lease with Spirit of Texas Bank for the purchase of a caterpillar motor grading equipment. The County agreed to make installment payments over four years beginning with July 7, 2021 and will retain ownership of the equipment at the end of the lease agreement.

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

Details of long-term debt obligations outstanding at September 30, 2022 are as follows:

Governmental Activities:

Type	Fiscal Year Issue	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/22
<b>Bonds Payable</b>					
Certificates of Obligation, Series 2017	2017	22,800,000	4.0%-5.0%	2047	\$ 20,535,000
Gen. Obligation Refunding Bonds, Series 2020	2020	2,690,000	2.0%-5.0%	2025	1,685,000
Total Bonds Payable					<u>\$ 22,220,000</u>
<b>Notes Payable</b>					
Kofile	2021	366,113	-	2023	\$ 122,038
Total Notes Payable					<u>\$ 122,038</u>
<b>Financing Leases Payable</b>					
Government Capital Corp. - Voting Equipment	2019	338,383	4.25%	2024	\$ 144,977
Spirit of Texas Bank - Motor Grader	2020	226,670	2.75%	2024	116,550
Nevill Document Solutions - Copiers	2022	245,512	3.80%	2023	75,781
Total Right to Use Leases Payable					<u>\$ 337,308</u>

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Changes in long-term liabilities

Changes in the government's long-term liabilities for the year ended September 30, 2022 are as follows:

Governmental Activities:

Description	Balance 10/1/21	Additions	Deletions	Adjustments	Balance 9/30/22	Due in One Year
<b>Bonds Payable</b>						
Certificates of Obligation, Series 2017	\$ 20,995,000	\$ -	\$ (460,000)	\$ -	\$ 20,535,000	\$ 485,000
General Oblig. Ref. Bonds, Series 2020	2,200,000	-	(515,000)	-	1,685,000	535,000
Premium on Issuance of Bonds	2,404,890	-	(137,834)	-	2,267,056	-
<b>Total Bonds Payable</b>	<b>25,599,890</b>	<b>-</b>	<b>(1,112,834)</b>	<b>-</b>	<b>24,487,056</b>	<b>1,020,000</b>
<b>Notes Payable</b>						
Kofile	244,075	-	(122,037)	-	122,038	122,038
<b>Total Notes Payable</b>	<b>244,075</b>	<b>-</b>	<b>(122,037)</b>	<b>-</b>	<b>122,038</b>	<b>122,038</b>
<b>Financing Leases Payable</b>						
Government Capital Corp. - Voting Equipment	213,063	-	(68,086)	-	144,977	70,980
Spirit of Texas Bank - Motor Grader	172,380	-	(55,830)	-	116,550	57,477
Nevill Document Solutions - Copiers	-	-	(39,167)	114,948	75,781	40,681
<b>Total Financing Leases Payable</b>	<b>385,443</b>	<b>-</b>	<b>(163,083)</b>	<b>114,948</b>	<b>337,308</b>	<b>169,138</b>
<b>Other Long-Term Debt</b>						
Compensated Absences	240,735	4,777	-	-	245,512	122,756
<b>Total Other Long-Term Debt</b>	<b>240,735</b>	<b>4,777</b>	<b>-</b>	<b>-</b>	<b>245,512</b>	<b>122,756</b>
<b>Gov. Activities Long-term Liabilities</b>	<b>\$ 26,470,143</b>	<b>\$ 4,777</b>	<b>\$ (1,397,954)</b>	<b>\$ 114,948</b>	<b>\$ 25,191,914</b>	<b>\$ 1,433,932</b>

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

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

Year Ended September 30,	Governmental Activities					
	Bonds Payable		Notes Payable		Financing Leases Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 1,020,000	\$ 959,050	\$ 122,038	\$ -	\$ 169,108	\$ 11,585
2024	1,070,000	912,900	-	-	168,200	5,410
2025	1,110,000	870,100	-	-	-	-
2026	545,000	837,400	-	-	-	-
2027	570,000	815,600	-	-	-	-
2028-2032	3,200,000	3,718,000	-	-	-	-
2033-2037	3,890,000	3,025,000	-	-	-	-
2038-2042	4,815,000	2,096,850	-	-	-	-
2043-2047	6,000,000	916,800	-	-	-	-
Totals	\$ 22,220,000	\$ 14,151,700	\$ 122,038	\$ -	\$ 337,308	\$ 16,995

**K. Fund Balance**

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

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**L. Interfund Receivables and Payables**

The composition of interfund balances as of September 30, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	General Fund-Claims	\$ 50,726
	TX-DOT Fund	2,000
	Border Patrol Initiative	50
	Sheriff Office Equipment Grant Fund	19,909
	Border Prosecution Fund	47,698
	Courthouse Generator Grant Fund	21,525
	Flexible Spending Fund	2,025
	Election Equipment Fund	5,050
	Debt Service Fund	8,353
	Tynan Water CDBG Fund	50
	Texas GLO CDBG Fund	50
	Texas CDBG-CD Fund	4,850
	Sheriff OLS Fund	110,000
<b>Total General Fund</b>		<u>272,286</u>
Healthcare Fund - I	Healthcare Fund - II	217,779
Healthcare Fund - II	General Fund	90,498
<b>Total</b>		<u>\$ 580,563</u>

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

**M. Interfund Transfers**

The composition of interfund transfers for the year ended September 30, 2022 is as follows:

	<b>Transfer in to:</b>						Total
	Governmental Funds			Proprietary			
	General Fund	Road & Bridge	Healthcare Fund - II	Nonmaj. Gov. Funds	Internal Svc. Funds	Custodial Funds	
<b>Transfer out from:</b>							
General Fund	\$ -	\$ 1,193,687	\$ 280,219	\$ 2,112,010	\$ 159,721	\$ 3,167	\$ 3,948,804
Healthcare Fund - I	200,000	-	-	-	-	-	200,000
Nonmajor Gov. Funds	86,429	145,000	-	-	-	-	231,429
<b>Total</b>	<u>\$ 286,429</u>	<u>\$ 1,338,687</u>	<u>\$ 280,219</u>	<u>\$ 2,112,010</u>	<u>\$ 159,721</u>	<u>\$ 3,167</u>	<u>\$ 4,180,233</u>

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

**M. Interfund Transfers (continued)**

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

**N. Risk Management**

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

**O. Contingencies**

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

**P. Restatement of Net Position**

During the year, the County adopted Governmental Accounting Standards Board Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use or buy an underlying asset. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The County has recorded financing leases as a result of implementing GASB 87. The financed assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The financed assets have been recorded as capital assets which will be depreciated over their estimated useful life.

BEE COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Governmental Activities</u>
Net Position as previously stated at 9/30/2021	\$ 43,445,941
Effect of Implementing GASB Statement No. 87 on Capital Assets	116,927
Effect of Implementing GASB Statement No. 87 on Long-Term Debt	<u>(114,948)</u>
Net Position as Restated at 9/30/2021	<u><u>\$ 43,447,920</u></u>

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REQUIRED SUPPLEMENTARY INFORMATION

BEE COUNTY, TEXAS  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS  
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Measurement Date			
	2021	2020	2019	2018
Total Pension Liability				
Service Cost	\$ 833,306	\$ 759,257	\$ 677,484	\$ 697,372
Interest on Total Pension Liability	2,375,296	2,297,679	2,178,140	2,097,065
Effect of Plan Changes	-	-	-	-
Effect of Assumption Changes or Inputs	(92,716)	1,641,249	-	-
Effect of Economic/Demographic (Gains)/Losses	(305,307)	(244,481)	112,902	(306,933)
Benefit Payments/Refunds of Contributions	(1,632,304)	(1,646,092)	(1,505,636)	(1,429,250)
Net Change in Total Pension Liability	1,178,275	2,807,612	1,462,890	1,058,254
Total Pension Liability, Beginning	31,221,791	28,414,178	26,951,288	25,893,034
Total Pension Liability, Ending (a)	32,400,066	31,221,790	28,414,178	26,951,288
Fiduciary Net Position				
Employer Contributions	\$ 398,386	\$ 366,420	\$ 322,651	\$ 332,507
Member Contributions	502,467	460,492	423,743	401,305
Investment Income Net of Investment Expenses	6,964,671	3,083,957	4,327,186	(521,983)
Benefit Payments/Refunds of Contributions	(1,632,304)	(1,646,092)	(1,505,635)	(1,429,250)
Administrative Expenses	(20,716)	(23,481)	(22,761)	(21,161)
Other	(11,885)	(19,222)	(21,833)	(17,946)
Net Change in Fiduciary Net Position	6,200,619	2,222,074	3,523,350	(1,256,528)
Fiduciary Net Position, Beginning	32,090,673	29,868,598	26,345,248	27,601,777
Fiduciary Net Position, Ending (b)	\$ 38,291,292	\$ 32,090,672	\$ 29,868,598	\$ 26,345,249
Net Pension Liability/(Asset), Ending = (a) - (b)	\$ (5,891,227)	\$ (868,882)	\$ (1,454,420)	\$ 606,039
Fiduciary Net Position as a % of Total Pension Liab.	118.18%	102.78%	105.12%	97.75%
Covered-Employee Payroll	\$ 7,178,101	\$ 6,578,459	\$ 6,053,468	\$ 5,732,922
Net Pension Liability as a % of Covered Payroll	-82.07%	-13.21%	-24.03%	10.57%

Measurement Date			
2017	2016	2015	2014
\$ 736,472	\$ 795,927	\$ 634,623	\$ 789,550
2,002,795	1,873,652	1,806,467	1,767,325
-	-	(98,151)	-
(227,347)	-	(449,565)	-
96,232	(122,722)	232,713	(771,138)
(1,382,117)	(1,218,583)	(1,397,431)	(1,191,612)
1,226,035	1,328,274	728,656	594,125
24,666,999	23,338,725	22,610,069	22,015,944
25,893,034	24,666,999	23,338,725	22,610,069
\$ 315,105	\$ 322,317	\$ 381,493	\$ 434,656
397,431	383,063	405,671	405,139
3,595,115	1,739,024	(92,077)	1,545,239
(1,382,117)	(1,218,583)	(1,397,431)	(1,191,612)
(18,356)	(18,889)	(17,146)	(18,192)
(9,147)	16,805	43,836	(46,992)
2,898,031	1,223,737	(675,654)	1,128,238
24,703,746	23,480,009	24,155,663	23,027,425
\$ 27,601,777	\$ 24,703,746	\$ 23,480,009	\$ 24,155,663
\$ (1,708,743)	\$ (36,747)	\$ (141,284)	\$ (1,545,594)
106.60%	100.15%	100.61%	106.84%
\$ 5,677,579	\$ 5,472,325	\$ 5,536,927	\$ 5,787,594
-30.10%	-0.67%	-2.55%	-26.71%

BEE COUNTY, TEXAS  
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS  
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Fiscal Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2022	\$ 538,402	\$ 538,402	\$ -	\$ 6,635,541	8.1%
2021	398,386	398,386	-	6,360,523	6.3%
2020	357,755	357,755	-	6,742,659	5.3%
2019	321,591	321,591	-	7,161,533	4.5%
2018	327,475	327,475	-	7,999,124	4.1%
2017	316,065	316,065	-	7,374,329	4.3%
2016	322,317	322,317	-	5,472,325	5.9%
2015	381,493	381,493	-	5,536,927	6.9%
2014	434,656	434,656	-	5,787,694	7.5%
2013	472,159	472,159	-	6,485,732	7.3%

Notes to the Schedule:

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

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amort. Period	17.7 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule 2016: No changes in plan provisions were reflected in the Schedule 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017 2018: No changes in plan provisions were reflected in the Schedule 2019: No changes in plan provisions were reflected in the Schedule 2020: No changes in plan provisions were reflected in the Schedule 2021: No changes in plan provisions were reflected in the Schedule

BEE COUNTY, TEXAS  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS  
RETIREE GROUP TERM LIFE PROGRAM  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Measurement Year Ending				
	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Total OPEB Liability					
Service Cost	\$ 24,960	\$ 21,181	\$ 14,296	\$ 16,468	\$ 16,111
Interest on Total OPEB Liability	14,927	16,398	18,025	16,381	17,638
Effect of Assumption Changes or Inputs	15,627	74,694	124,331	(52,330)	22,041
Effect of Economic/Demographic (Gains)/Losses	(13,977)	3,680	8,567	(3,118)	(36,002)
Benefit Payments	(14,356)	(13,815)	(12,712)	(10,893)	(10,220)
Net Change in Total OPEB Liability	<u>27,181</u>	<u>102,138</u>	<u>152,507</u>	<u>(33,492)</u>	<u>9,568</u>
Total OPEB Liability, Beginning	<u>686,283</u>	<u>584,145</u>	<u>431,638</u>	<u>465,130</u>	<u>455,562</u>
Total OPEB Liability, Ending (a)	<u>\$ 713,464</u>	<u>\$ 686,283</u>	<u>\$ 584,145</u>	<u>\$ 431,638</u>	<u>\$ 465,130</u>
Covered-Employee Payroll	\$7,178,101	\$6,578,459	\$6,053,468	\$5,732,922	\$5,677,579
Net OPEB Liability as a % of Covered Payroll	9.94%	10.43%	9.65%	7.53%	8.19%

The Texas County & District Retirement System Group Term Life (GTL) program has been determined to be an unfunded OPEB plan as it does not meet the requirements of a trust under Paragraph 4b of GASB 75, because the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan. For GASB 75 purposes, the OPEB plan is not a cost sharing plan, so the annual benefit payments are treated as being equal to the employer's actual retiree GTL contributions for the year.

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BEE COUNTY, TEXAS  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 RETIREE GROUP TERM LIFE PROGRAM  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

Fiscal Year Ending September 30,	Employer Contribution Rate Applicable to Retirees	Contributions	Pensionable Covered Payroll
2022	0.20%	\$ 16,658	\$ 6,635,541
2021	0.21%	13,163	6,360,523
2020	0.21%	13,645	6,742,659
2019	0.19%	10,597	7,161,533
2018	0.18%	10,668	7,999,124

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

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COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES

**BEE COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –**  
**GENERAL FUND - BUDGET AND ACTUAL – DETAILED EXPENDITURES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	012 General Fund			Variance With Final Budget
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Property Taxes	\$ 10,593,000	\$ 10,593,000	\$ 10,519,444	\$ (73,556)
General Sales and Use Taxes	1,450,000	1,482,000	2,605,232	1,123,232
Fines, Fees, and Permits	255,500	254,055	188,373	(65,682)
Charges for Services	922,850	1,027,293	1,011,811	(15,482)
Rent and Lease Revenue	903	602,903	348,223	(254,680)
Investment Income	80,000	80,000	(52,359)	(132,359)
Intergovernmental Revenues	1,360,007	1,345,007	1,336,441	(8,566)
Other Revenue	789,243	117,158	114,043	(3,115)
Total Revenues	<u>15,451,503</u>	<u>15,501,416</u>	<u>16,071,208</u>	<u>569,792</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Commissioners Court	475,323	473,592	463,291	10,301
County Clerk	350,564	344,884	333,047	11,837
Veterans Service	22,355	21,839	20,920	919
Risk Management	64,772	22,858	20,733	2,125
Non-Departmental	641,947	711,966	713,542	(1,576)
Human Resources	123,317	121,012	119,089	1,923
Information Technology	235,152	232,974	188,913	44,061
District Clerk	370,831	367,579	339,484	28,095
County Attorney	284,864	282,321	270,432	11,889
Elections Administrator	135,460	156,520	136,322	20,198
County Auditor	473,979	471,800	454,811	16,989
Motor Vehicle Registration	218,579	217,219	209,735	7,484
Tax Assessor/Collector	238,808	240,442	231,730	8,712
Appraisal District	229,954	240,852	240,852	-
Total General Government	<u>3,865,905</u>	<u>3,905,858</u>	<u>3,742,901</u>	<u>162,957</u>
Public Safety:				
Emergency Management	108,364	113,168	102,032	11,136
Constable - Pct. #1	22,072	22,072	18,702	3,370
Constable - Pct. #3	22,319	22,319	20,502	1,817
Constable - Pct. #2	22,072	22,072	20,741	1,331
Constable - Pct. #4	22,132	22,687	13,738	8,949
911 Addressing	33,867	37,526	36,482	1,044
Sheriff's Department	2,261,727	2,275,518	1,990,423	285,095
Correctional Facility	2,682,218	2,293,250	1,918,204	375,046
Highway Patrol	42,456	42,456	41,263	1,193
Highway Patrol License and Weight	10,500	10,500	9,626	874
Total Public Safety	<u>5,227,727</u>	<u>4,861,568</u>	<u>4,171,713</u>	<u>689,855</u>

BEE COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 GENERAL FUND - BUDGET AND ACTUAL - DETAILED  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Judicial System:</b>				
County Court	66,770	65,246	69,884	(4,638)
District Court	1,798,931	1,797,407	1,688,338	109,069
Justice of the Peace - Pct. #3	142,120	140,947	135,213	5,734
Justice of the Peace - Pct. #1	115,253	113,127	110,622	2,505
Justice of the Peace - Pct. #2	118,534	117,361	102,334	15,027
Justice of the Peace - Pct. #4	121,054	119,881	116,098	3,783
Victims Assistance	77,328	77,328	75,555	1,773
Juvenile Board	62,743	88,543	81,550	6,993
Probation	260,047	260,047	245,279	14,768
Total Judicial System	2,762,780	2,779,887	2,624,873	155,014
<b>Public Facilities:</b>				
County Courthouse	85,500	126,904	102,326	24,578
Elections Building	3,500	4,600	3,976	624
Probation Buildings	20,700	26,805	25,059	1,746
Maintenance and Custodial	305,785	325,683	320,122	5,561
Courthouse Annex	9,000	12,730	11,292	1,438
Justice Center	16,500	20,800	18,185	2,615
Dougherty Building	6,500	10,250	8,517	1,733
Old Jail	3,300	3,950	3,009	941
Total Public Facilities	450,785	531,722	492,486	39,236
<b>Health and Welfare:</b>				
Community Affairs	144,319	145,016	137,238	7,778
Waste Management	336,010	336,010	271,346	64,664
Public Assistance	217,543	217,543	199,103	18,440
Total Health and Welfare	697,872	698,569	607,687	90,882
<b>Culture and Recreation:</b>				
County Library	85,000	85,000	85,000	-
Total Culture and Recreation	85,000	85,000	85,000	-
<b>Conservation and Development:</b>				
Economic Development	50,000	50,000	50,000	-
AgriLife Extension Office	91,396	91,235	81,492	9,743
Bee County Expo Center	268,109	272,885	257,682	15,203
Total Conservation and Dev.	409,505	414,120	389,174	24,946

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BEE COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 GENERAL FUND - BUDGET AND ACTUAL - DETAILED  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Debt Service:</b>				
Principal	-	32,815	32,815	-
Interest	-	3,092	3,092	-
Total Debt Service	-	35,907	35,907	-
<b>Capital Outlay:</b>				
Buildings and Improvements	-	37,014	36,708	306
Equipment	-	130,000	122,960	7,040
Total Capital Outlay	-	167,014	159,668	7,346
Total Expenditures	13,499,574	13,479,645	12,309,409	1,170,236
Excess (Deficiency) of Revenues Over Expenditures	1,951,929	2,021,771	3,761,799	(600,444)
<b>OTHER FINANCING SOURCES (USES)</b>				
<b>Other Sources:</b>				
Transfers In	259,600	286,401	286,429	28
<b>Other Uses:</b>				
Transfers Out	(2,211,529)	(3,688,813)	(3,748,804)	(59,991)
Total Other Financing Sources (Uses)	(1,951,929)	(3,402,412)	(3,462,375)	(59,963)
Net Change in Fund Balances	-	(1,380,641)	299,424	1,680,065
Fund Balance - Beginning	6,150,030	6,150,030	6,150,030	-
Fund Balance - Ending	\$ 6,150,030	\$ 4,769,389	\$ 6,449,454	\$ 1,680,065

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## Description of Nonmajor Governmental Funds

### Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

TXDoT Step Grant Fund - Accounts for the revenues and expenditures related to the TxDoT Step Grant program.

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

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

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

Operation Stonegarden Grant Fund - Accounts for revenues and expenditures related to the Operation Stonegarden Grant Program.

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

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

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

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

Coronavirus Relief Fund – Accounts for revenues and expenditures related to federal coronavirus relief programs.

Technology Fund - Accounts for grant proceeds for technology enhancements.

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

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

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

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

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

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

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

TX GLO-CDBG Fund – Accounts for funds received from the Texas General Land Office's CDBG grant program, as well as related expenditures.

Courthouse Generator Grant Fund – Accounts for revenues and expenditures related to the TDEM Courthouse Generator federal grant.

Court Facility Fee Fund – Accounts for fees received in relation to the County's court facilities.

Appellate Judicial System Fund – Accounts for revenues and expenditures related to the operation of the County's Appellate Judicial System.

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Court Initiated Guardianship Fund – Accounts for operations related to the County’s court initiated guardianship programs.

Sheriff Operation Lone Star Fund – Accounts for revenues and expenditures related to the Operation Lone Star program.

### **Debt Service Fund**

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

### **Capital Projects Funds**

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

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

Jail Construction Fund - Established to account for the revenue and expenditures related to the construction of a new County Jail.

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

BEE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2022

	<i>013</i>	<i>014</i>	<i>015</i>	<i>017</i>	<i>021</i>	<i>024</i>	<i>025</i>
	SPECIAL REVENUE FUNDS						
	District Clerk Records Management	County Clerk Records Management	Election Equipment	Courthouse Security	Special Road Tax Fund	Court Reporting Service	Farm to Market Lateral Road
<b>ASSETS</b>							
Cash and Temporary Investments	\$ 27,754	\$ 80,000	\$ 21,520	\$ 16,767	\$ 87,226	\$ 14,723	\$ 1
Property Taxes Receivable	-	-	-	-	67,450	-	6,985
Allowance for Uncollectible Taxes	-	-	-	-	(6,745)	-	(699)
Accounts Receivable	1,786	6,549	-	1,414	-	757	-
Total Assets	<u>\$ 29,540</u>	<u>\$ 86,549</u>	<u>\$ 21,520</u>	<u>\$ 18,181</u>	<u>\$ 147,931</u>	<u>\$ 15,480</u>	<u>\$ 6,287</u>
<b>LIABILITIES</b>							
Accounts Payable	\$ -	\$ 3,374	\$ -	\$ 7,207	\$ -	\$ -	\$ -
Accrued Salaries and Wages	-	751	-	1,580	-	-	-
Due to Other Funds	-	-	5,050	-	-	-	-
Unearned Revenues	-	-	3,001	-	-	-	-
Total Liabilities	<u>-</u>	<u>4,125</u>	<u>8,051</u>	<u>8,787</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred Inflows - Property Taxes	-	-	-	-	60,705	-	6,287
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,705</u>	<u>-</u>	<u>6,287</u>
<b>FUND BALANCES</b>							
Restricted for:							
Capital Projects	-	-	-	-	-	-	-
Other Purposes	29,540	82,424	13,469	9,394	87,226	-	-
Committed for:							
Other Purposes	-	-	-	-	-	15,480	-
Total Fund Balances	<u>29,540</u>	<u>82,424</u>	<u>13,469</u>	<u>9,394</u>	<u>87,226</u>	<u>15,480</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 29,540</u>	<u>\$ 86,549</u>	<u>\$ 21,520</u>	<u>\$ 18,181</u>	<u>\$ 147,931</u>	<u>\$ 15,480</u>	<u>\$ 6,287</u>

<i>026</i>	<i>027</i>	<i>028</i>	<i>069</i>	<i>029</i>	<i>030</i>	<i>031</i>	<i>032</i>	<i>035</i>	<i>047</i>	<i>070</i>
SPECIAL REVENUE FUNDS										
County Records Management	District Attorney Fund	TXDoT Step Grant	Tax Increment Fund	Border Star Fund	Abandoned Vehicles Fund	All Mitigation Grant	Operation Stonegarden Grant	Election Services Contract	Law Library Fund	County HOT Tax Fund
\$ 11,902	\$ 216,680	\$ 2,000	\$ 11	\$ -	\$ 83,711	\$ 50	\$ -	\$ 16,574	\$ 76,343	\$ 172,423
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
147	34,980	-	-	-	5,723	-	122,408	-	1,050	26,967
<u>\$ 12,049</u>	<u>\$ 251,660</u>	<u>\$ 2,000</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 89,434</u>	<u>\$ 50</u>	<u>\$ 122,408</u>	<u>\$ 16,574</u>	<u>\$ 77,393</u>	<u>\$ 199,390</u>
\$ -	\$ 4,708	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ 102,499	\$ -	\$ -	\$ -
-	7,175	-	-	-	-	-	-	-	-	-
-	-	2,000	-	-	-	50	19,909	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	11,883	2,000	-	-	1,400	50	122,408	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
12,049	239,777	-	11	-	-	-	-	16,574	77,393	199,390
-	-	-	-	-	88,034	-	-	-	-	-
<u>12,049</u>	<u>239,777</u>	<u>-</u>	<u>11</u>	<u>-</u>	<u>88,034</u>	<u>-</u>	<u>-</u>	<u>16,574</u>	<u>77,393</u>	<u>199,390</u>
<u>\$ 12,049</u>	<u>\$ 251,660</u>	<u>\$ 2,000</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 89,434</u>	<u>\$ 50</u>	<u>\$ 122,408</u>	<u>\$ 16,574</u>	<u>\$ 77,393</u>	<u>\$ 199,390</u>

BEE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2022

	072	077	082	087	093	088	091
	SPECIAL REVENUE FUNDS						
	Jail Restoration Fund	Coronavirus Relief Fund	Technology Fund	Pre-Trial Intervention Fund	Pre-Trial Supervision Fund	Border Prosecution Fund	County Atty Check Collection
<b>ASSETS</b>							
Cash and Temporary Investments	\$ 103	\$ 5,195	\$ 9,194	\$ 42,981	\$ 9,019	\$ 8,899	\$ 8,563
Property Taxes Receivable	-	-	-	-	-	-	-
Allowance for Uncollectible Taxes	-	-	-	-	-	-	-
Accounts Receivable	-	-	299	-	-	42,811	-
Total Assets	<u>\$ 103</u>	<u>\$ 5,195</u>	<u>\$ 9,493</u>	<u>\$ 42,981</u>	<u>\$ 9,019</u>	<u>\$ 51,710</u>	<u>\$ 8,563</u>
<b>LIABILITIES</b>							
Accounts Payable	\$ -	\$ 98	\$ -	\$ -	\$ -	\$ 260	\$ -
Accrued Salaries and Wages	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	47,698	-
Unearned Revenues	-	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>98</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,958</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Deferred Inflows - Property Taxes	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Restricted for:							
Capital Projects	-	-	-	-	-	-	-
Other Purposes	103	5,097	9,493	42,981	9,019	3,752	8,563
Committed for:							
Other Purposes	-	-	-	-	-	-	-
Total Fund Balances	<u>103</u>	<u>5,097</u>	<u>9,493</u>	<u>42,981</u>	<u>9,019</u>	<u>3,752</u>	<u>8,563</u>
Total Liabilities and Fund Balances	<u>\$ 103</u>	<u>\$ 5,195</u>	<u>\$ 9,493</u>	<u>\$ 42,981</u>	<u>\$ 9,019</u>	<u>\$ 51,710</u>	<u>\$ 8,563</u>

092	098	106	100	036	037	038	039	086	111
SPECIAL REVENUE FUNDS									
Sheriff's Forfeiture	Sheriff's Federal Drug Forfeiture	DA Forfeiture	TX GLO - CDBG	Courthouse Generator Grant	Court Facility Fee	Appellate Judicial System	Court Initiated Guardianship	Sheriff Operation Lone Star	TX CDBG-CD
\$ 104,787	\$ 42,937	\$ 160,398	\$ 54	\$ -	\$ 4,200	\$ 700	\$ 480	\$ 24,789	\$ 4,850
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	21,525	600	110	50	242,729	-
\$ 104,787	\$ 42,937	\$ 160,398	\$ 54	\$ 21,525	\$ 4,800	\$ 810	\$ 530	\$ 267,518	\$ 4,850
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,518	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	50	21,525	-	-	-	110,000	4,850
-	-	-	-	-	-	-	-	-	-
-	-	-	50	21,525	-	-	-	267,518	4,850
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
104,787	42,937	160,398	4	-	-	-	530	-	-
-	-	-	-	-	4,800	810	-	-	-
104,787	42,937	160,398	4	-	4,800	810	530	-	-
\$ 104,787	\$ 42,937	\$ 160,398	\$ 54	\$ 21,525	\$ 4,800	\$ 810	\$ 530	\$ 267,518	\$ 4,850

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BEE COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS (CONCLUDED)  
 SEPTEMBER 30, 2022

(CONCLUDED)

	<i>073</i>	<i>071</i>	<i>110</i>	<i>075</i>	
	CAPITAL PROJ. FUNDS				
	Right of Way	Jail Construction Fund	Tynan Generator CDBG	Tynan Water CDBG	Total Non- Major Funds
<b>ASSETS</b>					
Cash and Temporary Investments	\$ 347	\$ 774,892	\$ 1	\$ 50	\$ 2,030,124
Property Taxes Receivable	-	-	-	-	74,435
Allowance for Uncollectible Taxes	-	-	-	-	(7,444)
Accounts Receivable	-	-	-	-	509,905
Total Assets	<u>\$ 347</u>	<u>\$ 774,892</u>	<u>\$ 1</u>	<u>\$ 50</u>	<u>\$ 2,607,020</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 44,842	\$ -	\$ -	\$ 321,906
Accrued Salaries and Wages	-	-	-	-	9,506
Due to Other Funds	-	-	-	50	211,182
Unearned Revenues	-	-	-	-	3,001
Total Liabilities	<u>-</u>	<u>44,842</u>	<u>-</u>	<u>50</u>	<u>545,595</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Inflows - Property Taxes	-	-	-	-	66,992
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,992</u>
<b>FUND BALANCES</b>					
Restricted for:					
Capital Projects	347	730,050	1	-	730,398
Other Purposes	-	-	-	-	1,154,911
Committed for:					
Other Purposes	-	-	-	-	109,124
Total Fund Balances	<u>347</u>	<u>730,050</u>	<u>1</u>	<u>-</u>	<u>1,994,433</u>
Total Liabilities and Fund Balances	<u>\$ 347</u>	<u>\$ 774,892</u>	<u>\$ 1</u>	<u>\$ 50</u>	<u>\$ 2,607,020</u>

BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	013	014	015	017	021	024	025
	SPECIAL REVENUE FUNDS						
	District Clerk Records Management	County Clerk Records Management	Election Equipment	Courthouse Security	Special Road Tax Fund	Court Reporting Service	Farm to Market Lateral Road
<b>REVENUES</b>							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 46,583	\$ -	\$ 78,066
General Sales and Use Taxes	-	-	-	-	-	-	-
Charges for Services	26,350	99,203	-	19,181	-	6,896	-
Investment Income	203	677	98	317	403	-	496
Intergovernmental Revenues	-	-	255,114	-	-	-	23,966
Other Revenue	-	-	240	-	-	-	-
Total Revenues	26,553	99,880	255,452	19,498	46,986	6,896	102,528
<b>EXPENDITURES</b>							
Current:							
General Government	4,126	56,691	185,115	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Judicial System	-	-	-	-	-	3,008	-
Public Facilities	-	-	-	160,573	-	-	-
Debt Service:							
Principal	-	122,038	68,086	-	-	-	-
Interest	-	-	9,055	-	-	-	-
Capital Outlay	-	-	68,400	-	-	-	-
Total Expenditures	4,126	178,729	330,656	160,573	-	3,008	-
Excess (Deficiency) of Revenue Over Expenditures	22,427	(78,849)	(75,204)	(141,075)	46,986	3,888	102,528
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	83,726	143,756	-	-	41,171
Transfers Out	(12,000)	(12,000)	-	-	-	-	(145,000)
Total Other Financing Sources (Uses)	(12,000)	(12,000)	83,726	143,756	-	-	(103,829)
Net Change in Fund Balance	10,427	(90,849)	8,522	2,681	46,986	3,888	(1,301)
Fund Balance-Beginning	19,113	173,273	4,947	6,713	40,240	11,592	1,301
Fund Balance-Ending	\$ 29,540	\$ 82,424	\$ 13,469	\$ 9,394	\$ 87,226	\$ 15,480	\$ -

(CONTINUED)

<i>026</i>	<i>027</i>	<i>028</i>	<i>069</i>	<i>029</i>	<i>030</i>	<i>031</i>	<i>032</i>	<i>035</i>	<i>047</i>	<i>070</i>
SPECIAL REVENUE FUNDS										
County Records Management	District Attorney Fund	TXDoT Step Grant	Tax Increment Fund	Border Star Fund	Abandoned Vehicles Fund	All Mitigation Grant	Operation Stonegarden Grant	Election Services Contract	Law Library Fund	County HOT Tax Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	13	-	-	-	-	-	-	106,890
2,490	-	-	-	-	-	-	-	-	11,270	-
106	2,472	-	-	-	699	-	-	157	704	1,681
-	186,163	4,275	-	65,169	-	-	186,268	25,111	-	-
-	792	-	-	-	52,712	-	-	-	-	-
2,596	189,427	4,275	13	65,169	53,411	-	186,268	25,268	11,974	108,571
-	-	-	-	-	-	-	-	36,842	-	-
-	-	4,275	-	65,169	24,428	-	83,797	-	-	-
-	486,636	-	-	-	-	-	-	-	10,000	-
-	-	-	-	-	-	2,000	-	-	-	-
-	4,403	-	-	-	-	-	-	-	-	-
-	415	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	102,499	-	-	43,863
-	491,454	4,275	-	65,169	24,428	2,000	186,296	36,842	10,000	43,863
2,596	(302,027)	-	13	-	28,983	(2,000)	(28)	(11,574)	1,974	64,708
-	286,259	-	-	-	-	-	28	-	-	-
(3,000)	-	-	(1,128)	-	-	-	-	-	(10,000)	-
(3,000)	286,259	-	(1,128)	-	-	-	28	-	(10,000)	-
(404)	(15,768)	-	(1,115)	-	28,983	(2,000)	-	(11,574)	(8,026)	64,708
12,453	255,545	-	1,126	-	59,051	2,000	-	28,148	85,419	134,682
\$ 12,049	\$ 239,777	\$ -	\$ 11	\$ -	\$ 88,034	\$ -	\$ -	\$ 16,574	\$ 77,393	\$ 199,390

BEE COUNTY, TEXAS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	072	077	082	087	093	088	091
	SPECIAL REVENUE FUNDS						
	Jail Restoration Fund	Coronavirus Relief Fund	Technology Fund	Pre-Trial Intervention Fund	Pre-Trial Supervision Fund	Border Prosecution Fund	County Atty Check Collection
<b>REVENUES</b>							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Sales and Use Taxes	-	-	-	-	-	-	-
Charges for Services	-	-	6,307	2,900	5,150	-	400
Investment Income	-	94	74	390	98	-	78
Intergovernmental Revenues	-	-	-	-	-	338,769	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	-	94	6,381	3,290	5,248	338,769	478
<b>EXPENDITURES</b>							
Current:							
General Government	-	-	-	-	-	-	210
Public Safety	-	11,792	-	-	-	-	-
Judicial System	-	-	-	8	-	335,017	-
Public Facilities	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	11,792	-	8	-	335,017	210
Excess (Deficiency) of Revenue Over Expenditures	-	(11,698)	6,381	3,282	5,248	3,752	268
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(26,801)	(10,000)	-	(11,500)	-	-
Total Other Financing Sources (Uses)	-	(26,801)	(10,000)	-	(11,500)	-	-
Net Change in Fund Balance	-	(38,499)	(3,619)	3,282	(6,252)	3,752	268
Fund Balance-Beginning	103	43,596	13,112	39,699	15,271	-	8,295
Fund Balance-Ending	\$ 103	\$ 5,097	\$ 9,493	\$ 42,981	\$ 9,019	\$ 3,752	\$ 8,563

<i>092</i>	<i>098</i>	<i>106</i>	<i>100</i>	<i>036</i>	<i>037</i>	<i>038</i>	<i>039</i>	<i>086</i>	<i>111</i>
SPECIAL REVENUE FUNDS									
Sheriff's Forfeiture	Sheriff's Federal Drug Forfeiture	DA Forfeiture	TX GLO - CDBG	Courthouse Generator Grant	Court Facility Fee	Appellate Judicial System	Court Initiated Guardianship	Sheriff Operation Lone Star	TX CDBG-CD
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	4,800	810	530	-	-
990	400	2,198	4	-	-	-	-	-	-
-	-	-	-	21,525	-	-	-	304,832	291,629
1,187	-	18,724	-	-	-	-	-	-	-
2,177	400	20,922	4	21,525	4,800	810	530	304,832	291,629
-	-	-	-	-	-	-	-	-	291,629
15,274	3,212	-	-	21,525	-	-	-	138,960	-
-	-	107,301	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	165,872	-
15,274	3,212	107,301	-	21,525	-	-	-	304,832	291,629
(13,097)	(2,812)	(86,379)	4	-	4,800	810	530	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(13,097)	(2,812)	(86,379)	4	-	4,800	810	530	-	-
117,884	45,749	246,777	-	-	-	-	-	-	-
\$ 104,787	\$ 42,937	\$ 160,398	\$ 4	\$ -	\$ 4,800	\$ 810	\$ 530	\$ -	\$ -

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BEE COUNTY, TEXAS (CONCLUDED)  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS (CONCLUDED)  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<i>073</i>	<i>071</i>	<i>110</i>	<i>075</i>	
	CAPITAL PROJ. FUNDS				
	Right of Way	Jail Construction Fund	Tynan Generator CDBG	Tynan Water CDBG	Total Non- Major Funds
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 124,649
General Sales and Use Taxes	-	-	-	-	106,903
Charges for Services	-	-	-	-	186,287
Investment Income	-	5,610	-	-	17,949
Intergovernmental Revenues	-	-	-	39,750	1,742,571
Other Revenue	3	-	1	-	73,659
Total Revenues	3	5,610	1	39,750	2,252,018
<b>EXPENDITURES</b>					
Current:					
General Government	-	-	-	-	574,613
Public Safety	-	-	-	39,750	408,182
Judicial System	-	-	-	-	941,970
Public Facilities	-	583,288	-	-	745,861
Debt Service:					
Principal	-	-	-	-	194,527
Interest	-	-	-	-	9,470
Capital Outlay	-	264,728	-	-	645,362
Total Expenditures	-	848,016	-	39,750	3,519,985
Excess (Deficiency) of Revenue Over Expenditures	3	(842,406)	1	-	(1,267,967)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	1,557,070	-	-	2,112,010
Transfers Out	-	-	-	-	(231,429)
Total Other Financing Sources (Uses)	-	1,557,070	-	-	1,880,581
Net Change in Fund Balance	3	714,664	1	-	612,614
Fund Balance-Beginning	344	15,386	-	-	1,381,819
Fund Balance-Ending	\$ 347	\$ 730,050	\$ 1	\$ -	\$ 1,994,433

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, 2022

	Budgeted Amounts		<i>013</i>	Variance with Final Budget
	Original	Final	District Clerk Records Management	
			Actual	
<b>REVENUES</b>				
Charges for Services	\$ 16,500	16,500	\$ 26,350	\$ 9,850
Investment Income	120	120	203	83
Total Revenues	16,620	16,620	26,553	9,933
<b>EXPENDITURES</b>				
Current:				
General Government	4,620	4,620	4,126	494
Total Expenditures	4,620	4,620	4,126	494
Excess (Deficiency) of Revenue Over Expenditures	12,000	12,000	22,427	10,427
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(12,000)	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	(12,000)	(12,000)	(12,000)	-
Net Change in Fund Balance	-	-	10,427	10,427
Fund Balance - Beginning	19,113	19,113	19,113	-
Fund Balance - Ending	\$ 19,113	\$ 19,113	\$ 29,540	\$ 10,427

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, 2022

	Budgeted Amounts		<i>014</i>	Variance with Final Budget
	Original	Final	County Clerk Records Management	
			Actual	
<b>REVENUES</b>				
Charges for Services	\$ 74,700	74,700	\$ 99,203	\$ 24,503
Investment Income	1,000	1,000	677	(323)
Total Revenues	75,700	75,700	99,880	24,180
<b>EXPENDITURES</b>				
Current:				
General Government	62,898	62,898	56,691	6,207
Debt Service:				
Principal	-	122,038	122,038	-
Capital Outlay	122,038	-	-	-
Total Expenditures	184,936	184,936	178,729	6,207
Excess (Deficiency) of Revenue Over Expenditures	(109,236)	(109,236)	(78,849)	30,387
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(12,000)	(12,000)	(12,000)	-
Total Other Financing Sources (Uses)	(12,000)	(12,000)	(12,000)	-
Net Change in Fund Balance	(121,236)	(121,236)	(90,849)	30,387
Fund Balance - Beginning	173,273	173,273	173,273	-
Fund Balance - Ending	\$ 52,037	\$ 52,037	\$ 82,424	\$ 30,387

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – ELECTION EQUIPMENT FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<i>015</i>			
	Budgeted Amounts		Election Equipment	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Investment Income	\$ 250	250	\$ 98	\$ (152)
Intergovernmental Revenues	-	255,114	255,114	-
Other Revenue	-	240	240	-
Total Revenues	250	255,604	255,452	(152)
<b>EXPENDITURES</b>				
Current:				
General Government	-	193,555	185,115	8,440
Debt Service:				
Principal	68,086	68,086	68,086	-
Interest	9,055	9,055	9,055	-
Capital Outlay	-	68,404	68,400	4
Total Expenditures	77,141	339,100	330,656	8,444
Excess (Deficiency) of Revenue Over Expenditures	(76,891)	(83,496)	(75,204)	8,292
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	77,121	83,726	83,726	-
Total Other Financing Sources (Uses)	77,121	83,726	83,726	-
Net Change in Fund Balance	230	230	8,522	8,292
Fund Balance - Beginning	4,947	4,947	4,947	-
Fund Balance - Ending	\$ 5,177	\$ 5,177	\$ 13,469	\$ 8,292

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – COURTHOUSE SECURITY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>017</u> Courthouse Security	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Charges for Services	\$ 23,000	\$ 23,000	\$ 19,181	\$ (3,819)
Investment Income	494	494	317	(177)
Total Revenues	<u>23,494</u>	<u>23,494</u>	<u>19,498</u>	<u>(3,996)</u>
<b>EXPENDITURES</b>				
Current:				
Public Facilities	119,494	177,184	160,573	16,611
Total Expenditures	<u>119,494</u>	<u>177,184</u>	<u>160,573</u>	<u>16,611</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(96,000)</u>	<u>(153,690)</u>	<u>(141,075)</u>	<u>12,615</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	96,000	143,756	143,756	-
Total Other Financing Sources (Uses)	<u>96,000</u>	<u>143,756</u>	<u>143,756</u>	<u>-</u>
Net Change in Fund Balance	-	(9,934)	2,681	12,615
Fund Balance - Beginning	6,713	6,713	6,713	-
Fund Balance - Ending	<u>\$ 6,713</u>	<u>\$ (3,221)</u>	<u>\$ 9,394</u>	<u>\$ 12,615</u>

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – COURT REPORTER SERVICE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>024</u>	Variance with Final Budget
	Original	Final	Court Reporting Service Actual	
	<b>REVENUES</b>			
Charges for Services	\$ 5,100	\$ 5,100	\$ 6,896	\$ 1,796
Total Revenues	<u>5,100</u>	<u>5,100</u>	<u>6,896</u>	<u>1,796</u>
<b>EXPENDITURES</b>				
Current:				
Judicial System	9,000	9,000	3,008	5,992
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>3,008</u>	<u>5,992</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>(3,900)</u>	<u>(3,900)</u>	<u>3,888</u>	<u>7,788</u>
Net Change in Fund Balance	(3,900)	(3,900)	3,888	7,788
Fund Balance - Beginning	11,592	11,592	11,592	-
Fund Balance - Ending	<u>\$ 7,692</u>	<u>\$ 7,692</u>	<u>\$ 15,480</u>	<u>\$ 7,788</u>

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – FARM TO MARKET LATERAL ROAD FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		<u>025</u>	Variance with Final Budget
	Original	Final	Farm to Market	
			Lateral Road Actual	
<b>REVENUES</b>				
Property Taxes	\$ 75,700	\$ 120,700	\$ 78,066	\$ (42,634)
Investment Income	300	300	496	196
Intergovernmental Revenues	24,000	24,000	23,966	(34)
Total Revenues	100,000	145,000	102,528	(42,472)
<b>EXPENDITURES</b>				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenue Over Expenditures	100,000	145,000	102,528	(42,472)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	41,171	41,171
Transfers Out	(100,000)	(145,000)	(145,000)	-
Total Other Financing Sources (Uses)	(100,000)	(145,000)	(103,829)	41,171
Net Change in Fund Balance	-	-	(1,301)	(1,301)
Fund Balance - Beginning	1,301	1,301	1,301	-
Fund Balance - Ending	\$ 1,301	\$ 1,301	\$ -	\$ (1,301)

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, 2022

	Budgeted Amounts		026 County Records Management	Variance with Final Budget
	Original	Final	Actual	
	<b>REVENUES</b>			
Charges for Services	\$ 5,000	5,000	\$ 2,490	\$ (2,510)
Investment Income	100	100	106	6
Total Revenues	5,100	5,100	2,596	(2,504)
<b>EXPENDITURES</b>				
Current:				
General Government	2,100	2,100	-	2,100
Total Expenditures	2,100	2,100	-	2,100
Excess (Deficiency) of Revenue Over Expenditures	3,000	3,000	2,596	(404)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(3,000)	(3,000)	(3,000)	-
Total Other Financing Sources (Uses)	(3,000)	(3,000)	(3,000)	-
Net Change in Fund Balance	-	-	(404)	(404)
Fund Balance - Beginning	12,453	12,453	12,453	-
Fund Balance - Ending	\$ 12,453	\$ 12,453	\$ 12,049	\$ (404)

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – DISTRICT ATTORNEY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		<u>027</u>	Variance with Final Budget
	Original	Final	District Attorney Fund	
			Actual	
<b>REVENUES</b>				
Investment Income	\$ 2,200	\$ 2,200	\$ 2,472	\$ 272
Intergovernmental Revenues	177,784	177,784	186,163	8,379
Other Revenue	-	-	792	792
Total Revenues	179,984	179,984	189,427	9,443
<b>EXPENDITURES</b>				
Current:				
Judicial System	491,243	527,365	486,636	40,729
Debt Service:				
Principal	-	4,403	4,403	-
Interest	-	415	415	-
Total Expenditures	491,243	532,183	491,454	40,729
Excess (Deficiency) of Revenue Over Expenditures	(311,259)	(352,199)	(302,027)	50,172
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	286,259	286,259	286,259	-
Total Other Financing Sources (Uses)	286,259	286,259	286,259	-
Net Change in Fund Balance	(25,000)	(65,940)	(15,768)	50,172
Fund Balance - Beginning	255,545	255,545	255,545	-
Fund Balance - Ending	\$ 230,545	\$ 189,605	\$ 239,777	\$ 50,172

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – ABANDONED VEHICLE FUND  
FOR THE YEAR ENDED SEPTEMBER 30,2022

	<u>Budgeted Amounts</u>		<u>Abandoned Vehicles Fund</u>	Variance with
	Original	Final	Actual	Final Budget
<u>030</u>				
<b>REVENUES</b>				
Investment Income	\$ 300	\$ 300	\$ 699	\$ 399
Other Revenue	25,000	25,000	52,712	27,712
Total Revenues	25,300	25,300	53,411	28,111
<b>EXPENDITURES</b>				
Current:				
Public Safety	43,500	43,500	24,428	19,072
Capital Outlay	60,000	60,000	-	60,000
Total Expenditures	103,500	103,500	24,428	79,072
Excess (Deficiency) of Revenue Over Expenditures	(78,200)	(78,200)	28,983	107,183
Net Change in Fund Balance	(78,200)	(78,200)	28,983	107,183
Fund Balance - Beginning	59,051	59,051	59,051	-
Fund Balance - Ending	\$ (19,149)	\$ (19,149)	\$ 88,034	\$ 107,183

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – LAW LIBRARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		047 Law Library Fund	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Charges for Services	\$ 14,600	\$ 14,600	\$ 11,270	\$ (3,330)
Investment Income	900	900	704	(196)
Total Revenues	15,500	15,500	11,974	(3,526)
<b>EXPENDITURES</b>				
Current:				
Judicial System	14,000	14,000	10,000	4,000
Total Expenditures	14,000	14,000	10,000	4,000
Excess (Deficiency) of Revenue Over Expenditures	1,500	1,500	1,974	474
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(10,000)	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	(10,000)	(10,000)	(10,000)	-
Net Change in Fund Balance	(8,500)	(8,500)	(8,026)	474
Fund Balance - Beginning	85,419	85,419	85,419	-
Fund Balance - Ending	\$ 76,919	\$ 76,919	\$ 77,393	\$ 474

BEE COUNTY, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 BUDGET AND ACTUAL – COUNTY HOTEL OCCUPANCY TAX FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		County HOT Tax Fund	Variance with Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
General Sales and Use Taxes	\$ 70,000	\$ 70,000	\$ 106,890	\$ 36,890
Investment Income	400	400	1,681	1,281
Total Revenues	70,400	70,400	108,571	38,171
<b>EXPENDITURES</b>				
Capital Outlay	150,000	150,000	43,863	106,137
Total Expenditures	150,000	150,000	43,863	106,137
Excess (Deficiency) of Revenue Over Expenditures	(79,600)	(79,600)	64,708	144,308
Net Change in Fund Balance	(79,600)	(79,600)	64,708	144,308
Fund Balance - Beginning	134,682	134,682	134,682	-
Fund Balance - Ending	\$ 55,082	\$ 55,082	\$ 199,390	\$ 144,308

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – PRE-TRIAL INTERVENTION FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		087	Variance with Final Budget
	Original	Final	Pre-Trial Intervention Fund	
			Actual	
<b>REVENUES</b>				
Charges for Services	\$ 5,000	\$ 5,000	\$ 2,900	\$ (2,100)
Investment Income	300	300	390	90
Total Revenues	5,300	5,300	3,290	(2,010)
<b>EXPENDITURES</b>				
Current:				
Judicial System	5,300	5,300	8	5,292
Total Expenditures	5,300	5,300	8	5,292
Excess (Deficiency) of Revenue Over Expenditures	-	-	3,282	3,282
Net Change in Fund Balance	-	-	3,282	3,282
Fund Balance - Beginning	39,699	39,699	39,699	-
Fund Balance - Ending	\$ 39,699	\$ 39,699	\$ 42,981	\$ 3,282

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, 2022

	Budgeted Amounts		091 County Atty Check Collection	Variance with Final Budget
	Original	Final	Actual	
	<b>REVENUES</b>			
Charges for Services	\$ 4,000	\$ 4,000	\$ 400	\$ (3,600)
Investment Income	40	40	78	38
Total Revenues	4,040	4,040	478	(3,562)
<b>EXPENDITURES</b>				
Current:				
General Government	4,040	4,040	210	3,830
Total Expenditures	4,040	4,040	210	3,830
Excess (Deficiency) of Revenue Over Expenditures	-	-	268	268
Net Change in Fund Balance	-	-	268	268
Fund Balance - Beginning	8,295	8,295	8,295	-
Fund Balance - Ending	\$ 8,295	\$ 8,295	\$ 8,563	\$ 268

BEE COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – DEBT SERVICE FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Debt Service Fund	Variance with Final Budget
	Original	Final	Actual	
<u>060</u>				
<b>REVENUES</b>				
Property Taxes	\$ 1,979,300	\$ 1,979,300	\$ 1,956,058	\$ (23,242)
Investment Income	7,000	7,000	7,559	559
Total Revenues	1,986,300	1,986,300	1,963,617	(22,683)
<b>EXPENDITURES</b>				
Current:				
General Government	3,500	3,500	3,300	200
Debt Service:				
Principal	975,000	975,000	975,000	-
Interest	1,007,800	1,007,800	1,007,800	-
Total Expenditures	1,986,300	1,986,300	1,986,100	200
Excess (Deficiency) of Revenue Over Expenditures	-	-	(22,483)	(22,483)
Net Change in Fund Balance	-	-	(22,483)	(22,483)
Fund Balance - Beginning	29,206	29,206	29,206	-
Fund Balance - Ending	\$ 29,206	\$ 29,206	\$ 6,723	\$ (22,483)

BEE COUNTY, TEXAS  
 COMBINING STATEMENT OF NET POSITION -  
 INTERNAL SERVICE FUNDS  
 SEPTEMBER 30, 2022

	Governmental Activities		
	<i>022</i>	<i>095</i>	
	Fuel Service	Group Health Insurance Fund	Total Internal Service Funds
<b>ASSETS</b>			
Cash and Temporary Investments	\$ 99,153	\$ 12,424	\$ 111,577
Accounts Receivable	54,476	-	54,476
Inventory	34,899	-	34,899
Total Assets	<u>\$ 188,528</u>	<u>\$ 12,424</u>	<u>\$ 200,952</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 38,880	\$ -	\$ 38,880
Total Liabilities	<u>38,880</u>	<u>-</u>	<u>38,880</u>
<b>NET POSITION (DEFICITS)</b>			
Restricted for Participants	-	12,424	12,424
Unrestricted	149,648	-	149,648
Total Net Position	<u>\$ 149,648</u>	<u>\$ 12,424</u>	<u>\$ 162,072</u>

BEE COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Governmental Activities		
	022	095	
	Fuel Service Fund	Group Health Insurance Fund	Total Internal Service Funds
<b>OPERATING REVENUES:</b>			
Charges for Services	\$ 270,332	\$ -	\$ 270,332
Other Revenue	329,869	1,547,143	1,877,012
Total Revenues	<u>600,201</u>	<u>1,547,143</u>	<u>2,147,344</u>
<b>OPERATING EXPENSES:</b>			
Purchased Insurance	-	1,630,452	1,630,452
Supplies	582,773	-	582,773
Other Operating	3,441	-	3,441
Total Expenses	<u>586,214</u>	<u>1,630,452</u>	<u>2,216,666</u>
Operating Income/(Loss)	13,987	(83,309)	(69,322)
<b>NON-OPERATING REVENUES</b>			
Investment Earnings	651	733	1,384
Total Non-Operating Revenues/(Expenses)	<u>651</u>	<u>733</u>	<u>1,384</u>
<b>OTHER FINANCING SOURCE (USES)</b>			
Transfers In	64,721	95,000	159,721
Total Other Financing Sources (Uses)	<u>64,721</u>	<u>95,000</u>	<u>159,721</u>
Change in Net Position	79,359	12,424	91,783
Net Position - Beginning	70,289	-	70,289
Net Position - Ending	<u>\$ 149,648</u>	<u>\$ 12,424</u>	<u>\$ 162,072</u>

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BEE COUNTY, TEXAS  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Governmental Activities		
	<i>022</i>	<i>095</i>	
	Fuel Service Fund	Group Health Insurance Fund	Total Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from User Charges	\$ 562,635	\$ 1,547,143	\$ 2,109,778
Cash Payments to Suppliers	(576,525)	(1,630,452)	(2,206,977)
Cash Payments for Other Operating Expenses	(3,441)	-	(3,441)
Net Cash Provided by (used for) Operating Activities	<u>(17,331)</u>	<u>(83,309)</u>	<u>(100,640)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from Other Funds	64,721	95,000	159,721
Due to Other Funds	-	(15,000)	(15,000)
Net Cash Provided by (Used for) Capital and Financing Activities	<u>64,721</u>	<u>80,000</u>	<u>144,721</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on Investments	651	733	1,384
Net Cash Provided by Investing Activities	<u>651</u>	<u>733</u>	<u>1,384</u>
Net Increase (Decrease) in Cash and Cash Equivalents	48,041	(2,576)	45,465
Cash and Cash Equivalents - Beginning	51,112	15,000	66,112
Cash and Cash Equivalents - Ending	<u>\$ 99,153</u>	<u>\$ 12,424</u>	<u>\$ 111,577</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used for) Operating Activities:</b>			
Operating Income (Loss)	\$ 13,987	\$ (83,309)	\$ (69,322)
Adjustments to Reconcile to Cash Provided by (Used for) Operating Activities:			
(Increase) Decrease in Accounts Receivable	(37,566)	-	(37,566)
(Increase) Decrease in Inventories	(13,002)	-	(13,002)
(Decrease) Increase in Accounts Payable	19,250	-	19,250
Total Adjustments	<u>(31,318)</u>	<u>-</u>	<u>(31,318)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (17,331)</u>	<u>\$ (83,309)</u>	<u>\$ (100,640)</u>

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## CUSTODIAL FUNDS

BEE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 CUSTODIAL FUNDS – COUNTY OFFICES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<i>033</i>	<i>051</i>	<i>052</i>	<i>053</i>	<i>054</i>
	CUSTODIAL FUNDS				
	Flexible Spending Account	JP-1 Admin. Account	JP-2 Admin. Account	JP-3 Admin. Account	JP-4 Admin. Account
<b>ASSETS</b>					
Cash and Temporary Investments	\$ 11,408	\$ 3,457	\$ 8,430	\$ 8,871	\$ 3,100
Investments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ 11,408</u>	<u>\$ 3,457</u>	<u>\$ 8,430</u>	<u>\$ 8,871</u>	<u>\$ 3,100</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 2,303	\$ -	\$ -	\$ -	\$ -
Interest Payable	-	43	-	-	-
Due to Other Funds	2,025	-	-	-	-
Due to Others	-	159	360	-	-
Total Liabilities	<u>4,328</u>	<u>202</u>	<u>360</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted for:					
Individuals and Organizations	7,080	3,255	8,070	8,871	3,100
Total Fund Balances	<u>7,080</u>	<u>3,255</u>	<u>8,070</u>	<u>8,871</u>	<u>3,100</u>
Total Liab. and Fund Balances	<u>\$ 11,408</u>	<u>\$ 3,457</u>	<u>\$ 8,430</u>	<u>\$ 8,871</u>	<u>\$ 3,100</u>

<i>080</i>	<i>081</i>	<i>084</i>	<i>085</i>	<i>089</i>	<i>090</i>	<i>107</i>	<i>055</i>
CUSTODIAL FUNDS							
Permanent School Fund	State Custodial Fund	County Clerk Bonds	District Clerk Bonds	Child Abuse Prevention	District Clerk Fund	DA HOT Check Fund	County Clerk Fund
\$ 72,420	\$ 35,229	\$ 165,494	\$ 30,933	\$ 17,619	\$ 4,579	\$ 809	\$ 93,192
3,479	-	-	-	-	-	-	-
-	11,712	-	-	-	-	-	1,747
<u>\$ 75,899</u>	<u>\$ 46,941</u>	<u>\$ 165,494</u>	<u>\$ 30,933</u>	<u>\$ 17,619</u>	<u>\$ 4,579</u>	<u>\$ 809</u>	<u>\$ 94,939</u>
\$ -	\$ 46,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	166	49	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>46,941</u>	<u>166</u>	<u>49</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
75,899	-	165,328	30,884	17,619	4,579	809	94,939
75,899	-	165,328	30,884	17,619	4,579	809	94,939
<u>\$ 75,899</u>	<u>\$ 46,941</u>	<u>\$ 165,494</u>	<u>\$ 30,933</u>	<u>\$ 17,619</u>	<u>\$ 4,579</u>	<u>\$ 809</u>	<u>\$ 94,939</u>

BEE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 CUSTODIAL FUNDS – COUNTY OFFICES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

050

CUSTODIAL FUNDS

	Expo Center Fund	District Clerk Fund	Tax Office Fund	Sheriff's Office Regular	County Clerk's Office
<b>ASSETS</b>					
Cash and Temporary Investments	\$ 53,911	\$ 884,060	\$ 1,679,874	\$ 106,699	\$ 18,694
Investments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ 53,911</u>	<u>\$ 884,060</u>	<u>\$ 1,679,874</u>	<u>\$ 106,699</u>	<u>\$ 18,694</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Payable	125	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Others	31,513	-	-	-	-
Total Liabilities	<u>31,638</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted for:					
Individuals and Organizations	22,273	884,060	1,679,874	106,699	18,694
Total Fund Balances	<u>22,273</u>	<u>884,060</u>	<u>1,679,874</u>	<u>106,699</u>	<u>18,694</u>
Total Liab. and Fund Balances	<u>\$ 53,911</u>	<u>\$ 884,060</u>	<u>\$ 1,679,874</u>	<u>\$ 106,699</u>	<u>\$ 18,694</u>

<u>CUSTODIAL FUNDS</u>		
<u>Justice of the Peace - Credit Card</u>	<u>District Attorney Fund</u>	<u>Total Custodial Funds</u>
\$ 14,637	\$ 85,399	\$3,298,815
-	-	3,479
-	-	13,459
<u>\$ 14,637</u>	<u>\$ 85,399</u>	<u>\$3,315,753</u>
\$ -	\$ -	\$ 49,244
-	-	383
-	-	2,025
-	-	32,032
<u>-</u>	<u>-</u>	<u>83,684</u>
14,637	85,399	3,232,069
<u>14,637</u>	<u>85,399</u>	<u>3,232,069</u>
<u>\$ 14,637</u>	<u>\$ 85,399</u>	<u>\$3,315,753</u>

BEE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN NET POSITION  
 CUSTODIAL FUNDS – COUNTY OFFICES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	033	051	052	053	054
	CUSTODIAL FUNDS				
	Flexible Spending Account	JP-1 Admin. Account	JP-2 Admin. Account	JP-3 Admin. Account	JP-4 Admin. Account
<b>ADDITIONS</b>					
Contributions:					
Private contributions	\$ 51,650	\$ 71,217	\$ 150,624	\$ 169,164	\$ 79,686
Total contributions	51,650	71,217	150,624	169,164	79,686
Investment Earnings:					
Interest	-	46	46	46	46
Total Investment Earnings	-	46	46	46	46
Transfers In	3,167	-	-	-	-
Total Additions	54,817	71,263	150,670	169,210	79,732
<b>DEDUCTIONS</b>					
Trust Payments	51,456	72,419	154,554	173,928	84,526
Total Deductions	51,456	72,419	154,554	173,928	84,526
Change in Net Position	3,361	(1,156)	(3,884)	(4,718)	(4,794)
Net Position - Beginning	3,719	4,411	11,954	13,589	7,894
Net Position - Ending	\$ 7,080	\$ 3,255	\$ 8,070	\$ 8,871	\$ 3,100

080	081	084	085	089	090	107	055
CUSTODIAL FUNDS							
Permanent School Fund	State Custodial Fund	County Clerk Bonds	District Clerk Bonds	Child Abuse Prevention	District Clerk Fund	DA HOT Check Fund	County Clerk Fund
\$ -	\$ -	\$ 69,975	\$ -	\$ -	\$ 397	\$ 636	\$ 366,151
-	-	69,975	-	-	397	636	366,151
67,399	-	-	-	-	42	6	989
67,399	-	-	-	-	42	6	989
-	-	-	-	-	-	-	-
67,399	-	69,975	-	-	439	642	367,140
34,610	-	63,104	-	-	904	-	357,980
34,610	-	63,104	-	-	904	-	357,980
32,789	-	6,871	-	-	(465)	642	9,160
43,110	-	158,457	30,884	17,619	5,044	167	85,779
\$ 75,899	\$ -	\$ 165,328	\$ 30,884	\$ 17,619	\$ 4,579	\$ 809	\$ 94,939

BEE COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN NET POSITION  
 CUSTODIAL FUNDS – COUNTY OFFICES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	050				
	CUSTODIAL FUNDS				
	Expo Center Fund	District Clerk Fund	Tax Office Fund	Sheriff's Office Regular	County Clerk's Office
<b>ADDITIONS</b>					
Contributions:					
Private contributions	\$ 40,404	\$ 944,664	\$ 52,018,188	\$ 565,967	\$ 18,694
Total contributions	40,404	944,664	52,018,188	565,967	18,694
Investment Earnings:					
Interest	-	-	-	-	-
Total Investment Earnings	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Additions	40,404	944,664	52,018,188	565,967	18,694
<b>DEDUCTIONS</b>					
Trust Payments	41,165	726,470	51,880,364	643,930	-
Total Deductions	41,165	726,470	51,880,364	643,930	-
Change in Net Position	(761)	218,194	137,824	(77,963)	18,694
Net Position - Beginning	23,034	665,866	1,542,050	184,662	-
Net Position - Ending	\$ 22,273	\$ 884,060	\$ 1,679,874	\$ 106,699	\$ 18,694

<u>CUSTODIAL FUNDS</u>		
<u>Justice of the Peace - Credit Card</u>	<u>District Attorney Fund</u>	<u>Total Custodial Funds</u>
\$ 360,590	\$37,481	\$ 54,945,488
<u>360,590</u>	<u>37,481</u>	<u>54,945,488</u>
-	-	68,620
<u>-</u>	<u>-</u>	<u>68,620</u>
-	-	3,167
<u>-</u>	<u>-</u>	<u>3,167</u>
360,590	37,481	55,017,275
<u>360,590</u>	<u>37,481</u>	<u>55,017,275</u>
345,953	25,965	54,657,328
<u>345,953</u>	<u>25,965</u>	<u>54,657,328</u>
14,637	11,516	359,947
-	73,883	2,872,122
<u>\$ 14,637</u>	<u>\$ 85,399</u>	<u>\$ 3,232,069</u>

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# STATISTICAL SECTION

## Table of Contents

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

### Contents:

#### **Financial Trends**

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

#### **Revenue Capacity**

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

#### **Debt Capacity**

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

#### **Demographic and Economic Information**

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

#### **Operating Information**

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

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

	<b>Fiscal Year</b>			
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Governmental Activities				
Net investment in capital assets	\$ 33,193,325	\$ 31,354,226	\$ 32,216,144	\$ 31,859,432
Restricted	6,389,880	5,977,517	5,184,696	5,577,056
Unrestricted	4,005,525	4,391,013	6,455,433	5,619,620
Total Governmental Activities				
Net Position	<u>\$ 43,588,730</u>	<u>\$ 41,722,756</u>	<u>\$ 43,856,273</u>	<u>\$ 43,056,108</u>

<b>Fiscal Year</b>					
<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$ 30,384,160	\$ 30,467,154	\$ 29,946,568	\$ 29,985,917	\$ 29,954,066	\$ 28,620,784
5,739,380	6,734,878	5,405,788	4,640,352	5,023,255	7,136,607
5,138,511	5,486,785	7,490,362	8,209,503	8,468,620	8,158,339
<b>\$ 41,262,051</b>	<b>\$ 42,688,817</b>	<b>\$ 42,842,718</b>	<b>\$ 42,835,772</b>	<b>\$ 43,445,941</b>	<b>\$ 43,915,730</b>

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

	Fiscal Year			
	2013	2014	2015	2016
Expenses				
Governmental Activities:				
General government	\$ 3,023,152	\$ 3,298,802	\$ 3,842,471	\$ 4,224,032
Public safety	4,213,093	4,476,845	4,735,086	4,694,869
Judicial	1,569,256	1,104,220	1,955,130	2,183,595
Highway and streets	2,032,675	2,944,429	1,751,228	2,179,780
Public facilities	410,416	492,334	540,409	357,556
Health and welfare	7,712,280	4,690,192	1,339,563	1,295,769
Culture and recreation	214,976	210,951	233,215	201,929
Conservation and development	75,494	76,877	100,705	823,343
Interest on Long-Term Debt	208,239	169,310	165,866	157,938
Total Primary Gov. Expenses	<u>\$ 19,459,581</u>	<u>\$ 17,463,960</u>	<u>\$ 14,663,673</u>	<u>\$ 16,118,811</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	\$ 1,745,917	\$ 703,974	\$ 1,809,406	\$ 1,548,354
Public safety	228,027	807,554	191,863	190,692
Judicial	133,774	484,431	398,395	345,542
Highway and streets	-	638,880	572,182	579,212
Public facilities	-	-	1,136	841
Health and welfare	-	891,607	-	-
Culture and recreation	47,219	84,688	-	-
Conservation and development	-	54,926	-	-
Operating Grants and Contributions	6,614,801	5,252,810	1,123,524	1,086,237
Capital Grants and Contributions	-	-	1,100,115	593,759
Total Gov. Activities Program Revenues	<u>8,769,738</u>	<u>8,918,870</u>	<u>5,196,621</u>	<u>4,344,637</u>
Total Primary Gov. Prog. Revenues	<u>8,769,738</u>	<u>8,918,870</u>	<u>5,196,621</u>	<u>4,344,637</u>
Net (Expense)/Revenue				
Governmental Activities	(10,689,843)	(8,545,090)	(9,467,052)	(11,774,174)
General Revenues and Other Changes				
In Net Position				
Governmental Activities				
General Revenues:				
Property taxes	5,254,944	6,055,784	7,159,576	8,081,447
Other taxes	2,150,977	2,279,263	1,911,716	1,579,603
Investment earnings	116,938	113,228	578,445	377,317
Miscellaneous	3,421,099	433,058	594,320	935,642
Special items	-	(2,202,217)	-	-
Total Gov. Activities Program Revenues and Other Changes in Net Position	<u>10,943,958</u>	<u>6,679,116</u>	<u>10,244,057</u>	<u>10,974,009</u>
Total Changes in Net Position	<u>\$ 254,115</u>	<u>\$ (1,865,974)</u>	<u>\$ 777,005</u>	<u>\$ (800,165)</u>

TABLE 2

<b>Fiscal Year</b>					
<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$ 4,042,224	\$ 3,967,079	\$ 4,398,667	\$ 4,475,294	\$ 5,088,114	\$ 5,132,061
5,175,650	4,402,166	4,670,609	5,201,657	5,587,855	6,933,393
2,091,733	4,003,755	4,048,116	4,391,196	4,298,435	4,194,895
2,983,313	1,482,465	1,521,747	1,495,271	1,724,699	1,617,626
267,915	635,449	880,571	755,545	1,012,221	1,512,918
1,249,401	1,576,252	1,571,481	2,413,209	1,659,218	1,649,055
335,554	100,956	109,343	99,307	97,144	105,387
151,664	387,895	943,057	468,285	429,596	469,006
484,000	1,035,595	1,027,076	998,992	925,577	878,779
<u>\$ 16,781,454</u>	<u>\$ 17,591,612</u>	<u>\$ 19,170,667</u>	<u>\$ 20,298,756</u>	<u>\$ 20,822,859</u>	<u>\$ 22,493,120</u>
\$ 1,616,777	\$ 906,098	\$ 917,792	\$ 914,470	\$ 950,467	\$ 941,930
209,182	714,313	704,244	642,006	575,298	451,596
497,767	368,525	416,608	357,406	388,496	282,165
639,103	660,852	673,256	584,459	565,590	545,017
1,461	25,054	25,638	19,720	21,823	19,185
-	476,897	505,940	574,252	609,440	604,118
-	53,343	50,508	43,357	44,258	38,041
-	63,438	57,363	23,477	3,868	39,818
1,354,593	1,790,381	1,644,617	2,467,392	3,481,073	4,372,484
39,925	70,550	307,024	32,890	20,172	291,629
<u>4,358,808</u>	<u>5,129,451</u>	<u>5,302,990</u>	<u>5,659,429</u>	<u>6,660,485</u>	<u>7,585,983</u>
<u>4,358,808</u>	<u>5,129,451</u>	<u>5,302,990</u>	<u>5,659,429</u>	<u>6,660,485</u>	<u>7,585,983</u>
(12,422,646)	(12,462,161)	(13,867,677)	(14,639,327)	(14,162,374)	(14,907,137)
8,462,780	10,504,790	10,635,751	11,475,609	11,952,627	12,357,816
1,477,416	1,635,661	1,966,068	1,642,748	1,957,685	2,712,135
323,367	927,827	934,540	697,094	415,846	62,755
365,026	508,178	27,509	816,930	446,385	242,241
-	-	457,710	-	-	-
<u>10,628,589</u>	<u>13,576,456</u>	<u>14,021,578</u>	<u>14,632,381</u>	<u>14,772,543</u>	<u>15,374,947</u>
<u>\$ (1,794,057)</u>	<u>\$ 1,114,295</u>	<u>\$ 153,901</u>	<u>\$ (6,946)</u>	<u>\$ 610,169</u>	<u>\$ 467,810</u>

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

	Fiscal Year			
	2013	2014	2015	2016
<b>General Fund</b>				
Nonspendable	\$ -	\$ 14,869	\$ 14,040	\$ 14,771
Unassigned	3,839,094	4,241,346	4,002,692	3,224,000
Total General Fund	\$ 3,839,094	\$ 4,256,215	\$ 4,016,732	\$ 3,238,771
 <b>All Other Governmental Funds</b>				
<b>Restricted for:</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	5,904,622	5,478,280	5,595,447	5,577,056
Committed	9,445	16,107	43,156	55,791
Total All Other Governmental Funds	\$ 5,914,067	\$ 5,494,387	\$ 5,638,603	\$ 5,632,847

<b>Fiscal Year</b>					
<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$ 16,843	\$ 17,296	\$ 19,656	\$ 329,097	\$ 22,149	\$ 22,640
3,150,616	4,111,084	5,218,295	5,342,871	6,127,881	6,426,815
<u>\$ 3,167,459</u>	<u>\$ 4,128,380</u>	<u>\$ 5,237,951</u>	<u>\$ 5,671,968</u>	<u>\$ 6,150,030</u>	<u>\$ 6,449,455</u>
\$ -	\$ -	\$ -	\$ 70,859	\$ -	\$ -
29,299,317	24,902,633	10,218,998	6,005,996	6,318,700	7,005,283
51,964	77,139	69,291	71,986	70,643	109,124
<u>\$ 29,351,281</u>	<u>\$ 24,979,772</u>	<u>\$ 10,288,289</u>	<u>\$ 6,148,841</u>	<u>\$ 6,389,343</u>	<u>\$ 7,114,407</u>

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

	Fiscal Year			
	2013	2014	2015	2016
<b>Revenues</b>				
Property taxes	\$ 5,307,886	\$ 6,043,227	\$ 7,142,971	\$ 8,021,859
General sales and use taxes	2,150,977	2,279,263	1,911,716	1,579,603
Fines, fees, and permits	1,077,188	1,046,514	1,051,116	896,361
Charges for services	1,027,487	1,274,770	1,369,102	1,330,273
Rents and lease revenue	542,332	583,430	769,193	939,415
Investment earnings	112,501	113,228	578,445	377,317
Intergovernmental revenues	6,614,801	5,252,810	1,988,636	1,763,347
Miscellaneous income	1,704,898	1,194,403	612,894	182,910
<b>Total Revenues</b>	<b>18,538,070</b>	<b>17,787,645</b>	<b>15,424,073</b>	<b>15,091,085</b>
<b>Expenditures</b>				
General government	2,530,137	2,885,089	3,214,050	3,698,752
Public safety	3,609,947	3,915,390	3,971,776	4,291,961
Judicial	1,344,602	1,223,307	1,640,327	1,894,539
Highways and streets	2,283,970	2,396,965	1,461,251	1,925,060
Public facilities	351,661	430,589	449,830	477,395
Health and welfare	5,678,259	4,013,431	1,099,452	1,097,987
Culture and recreation	184,200	184,495	192,110	496,994
Conservation and development	64,686	67,235	83,614	700,789
Capital outlay	451,798	2,047,693	2,817,878	812,729
Debt Service				
Principal	450,000	455,000	492,702	542,829
Interest	186,881	169,669	167,025	159,135
Issuance costs and fees	-	-	-	-
<b>Total Expenditures</b>	<b>17,136,141</b>	<b>17,788,863</b>	<b>15,590,015</b>	<b>16,098,170</b>
Excess of Revenues				
Over (Under) Expenditures	1,401,929	(1,218)	(165,942)	(1,007,085)
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,180,563	1,339,529	1,480,625	2,086,032
Transfers out	(1,148,263)	(1,341,663)	(1,505,777)	(2,179,465)
Issuance of long-term debt	-	-	-	-
Premium or discount on bonds issued	-	-	-	-
Capital lease	-	-	95,826	107,000
Payment to refunded bond escrow agent	-	-	-	-
Insurance recoveries	14,726	-	-	-
Sale of capital assets	69,099	793	-	209,801
<b>Total Other Financing</b>				
Sources (Uses)	116,125	(1,341)	70,674	223,368
<b>Net Change in Fund Balances</b>	<b>\$ 1,518,054</b>	<b>\$ (2,559)</b>	<b>\$ (95,268)</b>	<b>\$ (783,717)</b>
Debt Service as a Percentage of Noncapital Expenditures	3.8%	4.0%	5.2%	4.6%

TABLE 4

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 8,402,610	\$ 10,480,093	\$ 10,547,047	\$ 11,313,110	\$ 11,564,034	\$ 12,600,151
1,477,416	1,635,661	1,966,068	1,642,748	1,957,685	2,712,135
860,309	974,583	1,018,929	834,680	858,014	778,129
1,328,442	1,222,111	1,224,099	1,241,677	1,268,359	1,191,400
1,022,607	1,071,826	1,108,321	1,082,790	1,032,867	952,341
323,367	927,827	934,540	697,094	415,846	62,755
1,297,300	1,860,931	1,979,151	2,500,282	3,501,245	4,664,113
193,927	508,178	457,710	755,424	427,002	242,241
14,905,978	18,681,210	19,235,865	20,067,805	21,025,052	23,203,265
3,285,626	3,272,074	3,529,042	3,787,233	4,269,143	4,320,812
4,189,055	3,655,398	3,864,743	4,419,606	4,738,962	5,802,080
1,698,918	3,309,606	3,303,480	3,721,727	3,585,467	3,566,843
3,072,785	1,232,562	1,250,590	1,268,385	1,473,842	1,371,330
410,875	529,767	732,743	644,040	873,707	1,238,349
221,963	1,324,185	1,330,077	2,063,986	1,443,887	1,344,423
278,408	85,000	85,000	85,000	85,000	85,000
125,463	324,549	794,848	399,013	370,238	389,174
2,287,039	7,061,143	16,212,758	5,473,184	1,379,418	1,612,405
546,635	1,105,953	1,009,449	1,103,560	1,223,033	1,260,121
149,957	1,001,058	1,095,373	1,039,609	1,072,929	1,025,351
331,183	3,100	3,300	2,690	-	-
16,597,907	22,904,395	33,211,403	24,008,033	20,515,626	22,015,888
(1,691,929)	(4,223,185)	(13,975,538)	(3,940,228)	509,426	1,187,377
1,781,361	1,988,180	1,966,866	2,943,852	3,708,221	4,017,345
(1,811,361)	(2,081,995)	(2,052,521)	(3,023,852)	(3,884,579)	(4,180,233)
22,800,000	-	-	267,909	-	-
2,527,571	-	-	2,690,000	-	-
-	146,044	477,026	226,670	366,113	-
-	-	-	(2,931,288)	-	-
34,437	-	-	-	-	-
7,043	-	-	61,506	19,383	-
25,339,051	52,229	391,371	234,797	209,138	(162,888)
\$ 23,647,122	\$ (4,170,956)	\$ (13,584,167)	\$ (3,705,431)	\$ 718,564	\$ 1,024,489
4.9%	13.3%	12.4%	11.6%	12.3%	11.2%

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

Tax Year	Fiscal Year	Total Assessed Property Value	Less Exemptions	Net Taxable Assessed Property Value
2012	2013	2,074,402,370	979,752,970	1,094,649,400
2013	2014	2,295,279,910	989,818,340	1,305,461,570
2014	2015	2,823,613,390	1,217,216,190	1,606,397,200
2015	2016	2,956,559,820	1,291,972,980	1,664,586,840
2016	2017	2,922,479,910	1,252,043,840	1,670,436,070
2017	2018	2,839,130,440	1,271,606,520	1,567,523,920
2018	2019	2,904,658,560	1,312,804,260	1,591,854,300
2019	2020	2,007,208,255	266,286,591	1,740,921,664
2020	2021	3,545,378,546	1,736,328,623	1,809,049,923
2021	2022	2,283,863,101	404,361,360	1,879,501,741

Estimated Net Actual Taxable Value	Total Direct Tax Rate	Taxable Assessed Value as a Percentage of Actual Taxable Value
1,094,649,400	0.49824	100.00%
1,305,461,570	0.46010	100.00%
1,606,397,200	0.44564	100.00%
1,664,586,840	0.47207	100.00%
1,670,439,070	0.51792	100.00%
1,567,523,920	0.68751	100.00%
1,591,854,300	0.67105	100.00%
1,740,921,664	0.67782	100.00%
1,809,049,923	0.69544	100.00%
1,879,501,741	0.72903	100.00%

BEE COUNTY, TEXAS  
PROPERTY TAX RATES – ALL DIRECT AND OVERLAPPING GOVERNMENTS  
PER \$100 OF ASSESSED VALUE  
LAST TEN FISCAL YEARS

Governmental Subdivisions	Percent Applicable to Bee County	Fiscal Year			
		2013	2014	2015	2016
Bee County	100.00%				
General Prop Tax		\$0.36850	\$0.34576	\$ 0.35113	\$ 0.37563
Debt Rate		0.05999	0.05452	0.04175	0.04091
Special Rd Tax		0.06477	0.05521	0.04871	0.05128
Farm-to-Market		0.00498	0.00461	0.00405	0.00425
Total Direct		<u>\$0.49824</u>	<u>\$0.46010</u>	<u>\$ 0.44564</u>	<u>\$ 0.47207</u>
<u>Overlapping Governments</u>					
<u>Cities</u>					
City of Beeville	100.00%	\$0.53270	\$0.44564	\$ 0.47207	\$ 0.51792
<u>School Districts</u>					
Beeville ISD	100.00%	1.25423	1.25420	1.20540	1.20540
Pawnee ISD	86.78%	1.07577	1.08410	1.09410	1.18260
Skidmore-Tynan ISD	83.89%	1.40225	1.46659	1.46070	1.48300
Pettus ISD	96.77%	1.04000	1.04000	1.13560	1.23840
<u>Colleges</u>					
Coastal Bend College	100.00%	1.25423	0.17738	0.17738	0.18524
<u>Water Districts</u>					
Pettus MUD	100.00%	0.17000	0.17000	0.21000	0.17000
Beeville Water Supply District	100.00%	0.01702	0.08482	0.08190	-
Bee Groundwater Cons. District	100.00%	0.00400	0.00700	0.00600	0.00500
<u>Fire Districts</u>					
Emergency Services District No. 1	100.00%	0.01121	0.01011	0.01130	0.01152
Emergency Services District No. 2	100.00%	0.03411	0.02130	0.01751	0.01744
Emergency Services District No. 3	100.00%	0.03791	0.03777	0.04134	0.04760
Emergency Services District No. 4	100.00%	0.01832	0.01832	0.01922	0.02577
Total Overlapping		<u>\$6.85175</u>	<u>\$5.81723</u>	<u>\$ 5.93252</u>	<u>\$ 6.08989</u>

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

TABLE 6

<b>Fiscal Year</b>					
<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$ 0.41451	\$ 0.47065	\$ 0.49423	\$ 0.51625	\$ 0.51103	\$ 0.61157
0.04086	0.15043	0.10927	0.09581	0.11604	0.11302
0.05779	0.06101	0.06284	0.06124	0.06416	-
0.00476	0.00542	0.00471	0.00452	0.00421	0.00444
<u>\$ 0.51792</u>	<u>\$ 0.68751</u>	<u>\$ 0.67105</u>	<u>\$ 0.67782</u>	<u>\$ 0.69544</u>	<u>\$ 0.72903</u>
\$ 0.68751	\$ 0.62200	\$ 0.61284	\$ 0.59799	\$ 0.66382	\$ 0.66382
1.20540	1.20540	1.20540	1.20540	1.19170	1.19240
1.27200	1.24950	1.24950	1.17418	1.18340	1.19894
1.51880	1.51880	1.50880	1.38710	1.28180	1.27910
1.38500	1.38500	1.38500	1.33542	1.29387	1.30157
0.19570	0.19570	0.19194	0.17687	0.16714	0.20137
0.18500	0.18500	0.20190	0.20190	0.20190	0.21523
-	-	-	0.14113	0.08236	0.06538
0.00500	0.00500	0.00475	0.00435	0.00409	0.00409
0.01238	0.01238	0.01262	0.01237	0.00922	0.00962
0.01919	0.01919	0.02075	0.01982	0.01982	0.01973
0.05000	0.02577	0.05390	0.02123	0.02123	0.02127
0.02577	0.05028	0.02378	0.05233	0.03661	0.03768
<u>\$ 6.56175</u>	<u>\$ 6.47402</u>	<u>\$ 6.47118</u>	<u>\$ 6.33009</u>	<u>\$ 6.15696</u>	<u>\$ 6.21021</u>

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

Taxpayer	<b>2022</b>		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Helena Wind LLC	\$ 160,482,840	1	8.54%
Blackjack Creek Wind Farm LLC	136,828,360	2	7.28%
FL Rich Gas Services LP	91,142,050	3	4.85%
AEP Texas INC	77,696,760	4	4.13%
Karankawa Wind Project	76,597,130	5	4.08%
Carnero Processing LLC	65,957,790	6	3.51%
DCP Sand Hills Pipeline	65,893,020	7	3.51%
TPL Southtex Processing Co.	53,866,920	8	2.87%
Marathon Oil Co.	53,409,690	9	2.84%
Koch Pipeline Co. LP	32,956,690	10	1.75%
<b>Total</b>	<b>\$ 814,831,250</b>		<b>43.35%</b>

Source: Bee County Tax Assessor/Collector

<b>2013</b>			
<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Teak Midstream	\$ 85,374,450	1	6.54%
Koch Pipeline Co.	33,162,420	2	2.54%
Flint Hills Resources LP	29,801,910	3	2.28%
PNR USA Inc.	24,770,430	4	1.90%
AEP Texas Central Co.	23,757,310	5	1.82%
Pioneer Natural Resources	22,744,170	6	1.74%
Marathon Oil Co.	16,860,600	7	1.29%
Southcross CCNG Gathering LTD.	14,677,160	8	1.12%
Halliburton Energy Services	13,693,520	9	1.05%
Petrohawk Operation Co.	11,307,160	10	0.87%
<b>Total</b>	<u>\$ 276,149,130</u>		<u>21.15%</u>

BEE COUNTY, TEXAS  
PROPERTY TAX LEVIES  
LAST TEN FISCAL YEARS

	<b>Fiscal Year</b>			
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Levy for Maintenance and Operations (M&amp;O):</b>				
General Fund	\$ 3,995,798	\$ 5,645,327	\$ 6,214,793	\$ 6,289,131
Road Fund	638,038	782,476	853,600	858,575
Total M & O Levy	<u>\$ 4,633,836</u>	<u>\$ 6,427,803</u>	<u>\$ 7,068,393</u>	<u>\$ 7,147,706</u>
 Levy for LTRD	 \$ 59,749	 \$ 66,055	 \$ 72,815	 \$ 71,157
<b>Levy for Debt Service (I&amp;S):</b>				
Debt Service	630,064	670,670	680,982	684,952
Total I & S Levy	<u>630,064</u>	<u>670,670</u>	<u>680,982</u>	<u>684,952</u>
 Total County Levy	 <u>\$ 5,323,649</u>	 <u>\$ 7,164,528</u>	 <u>\$ 7,822,190</u>	 <u>\$ 7,903,815</u>

<b>Fiscal Year</b>					
<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
\$ 6,733,643	\$ 7,275,231	\$ 7,777,121	\$ 8,230,625	\$ 7,816,636	\$ 10,233,507
938,789	849,005	988,840	1,001,205	1,978,341	-
<u>\$ 7,672,432</u>	<u>\$ 8,124,236</u>	<u>\$ 8,765,961</u>	<u>\$ 9,231,830</u>	<u>\$ 9,794,977</u>	<u>\$ 10,233,507</u>
\$ 77,325	\$ 83,944	\$ 74,116	\$ 77,768	\$ 77,994	\$ 74,295
663,764	2,214,883	1,719,455	2,020,925	2,011,001	1,891,183
<u>663,764</u>	<u>2,214,883</u>	<u>1,719,455</u>	<u>2,020,925</u>	<u>2,011,001</u>	<u>1,891,183</u>
<u>\$ 8,413,521</u>	<u>\$ 10,423,063</u>	<u>\$ 10,559,531</u>	<u>\$ 11,330,523</u>	<u>\$ 11,883,972</u>	<u>\$ 12,198,985</u>

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

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year*	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	5,323,649	5,126,674	96.3%	181,411	5,308,085	99.7%
2014	7,164,528	6,906,605	96.4%	233,104	7,139,709	99.7%
2015	7,822,190	7,540,591	96.4%	256,084	7,796,675	99.7%
2016	7,903,815	7,666,701	97.0%	184,936	7,851,637	99.3%
2017	8,413,521	8,178,842	97.2%	205,777	8,384,619	99.7%
2018	10,423,063	10,119,895	97.1%	257,030	10,376,925	99.6%
2019	10,559,531	10,237,258	96.9%	-	10,237,258	96.9%
2020	11,330,523	10,999,508	97.1%	194,194	11,193,702	98.8%
2021	12,482,400	11,119,774	89.1%	1,181,926	12,301,700	98.6%
2022	12,198,985	11,889,709	97.5%	6,838	11,896,547	97.5%

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

TABLE 10

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

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Notes Payable</b>	<b>Capital Leases Payable</b>	<b>Total Gov. Act. Debt</b>	<b>Net Property Valuation</b>	<b>Ratio of Total Debt to Property Value</b>	<b>County Pop.</b>	<b>Total Debt per Capita</b>	<b>Total Debt to Personal Income</b>
2013	6,280,000	-	-	6,280,000	1,094,649,400	0.57%	32,799	191	8987.9%
2014	5,825,000	-	-	5,825,000	1,305,461,570	0.45%	31,861	183	9412.8%
2015	5,365,000	-	63,124	5,428,124	1,606,397,200	0.34%	32,399	168	10271.6%
2016	4,890,000	-	102,295	4,992,295	1,664,586,840	0.30%	31,921	156	11003.5%
2017	29,737,571	-	35,660	29,773,231	1,670,436,070	1.78%	32,706	910	1922.8%
2018	28,633,319	-	95,751	28,729,070	1,567,523,920	1.83%	32,563	882	2065.1%
2019	27,634,067	-	478,328	28,112,395	1,591,854,300	1.77%	32,587	863	3331.3%
2020	26,672,724	-	551,439	27,224,163	1,740,921,664	1.56%	32,565	836	3332.2%
2021	25,599,890	-	629,518	26,229,408	1,809,049,923	1.45%	32,761	801	3946.1%
2022	24,487,056	122,037	337,309	24,946,402	1,879,501,741	1.33%	30,885	808	4306.2%

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

Fiscal Year	General Obligation Bonds	Less Debt Service Funds	Net Bonded Debt	Estimated Actual Net Taxable Prop. Value	Ratio of Net Gen. Bonded Debt to Est. Prop. Value	Population	Net General Bonded Debt per Capita
2013	6,280,000	226,584	6,053,416	1,094,649,400	0.6%	32,799	185
2014	5,825,000	358,462	5,466,538	1,305,461,570	0.4%	31,861	172
2015	5,365,000	399,010	4,965,990	1,606,397,200	0.3%	32,399	153
2016	4,890,000	448,045	4,441,955	1,664,586,840	0.3%	31,921	139
2017	29,737,571	490,265	29,247,306	1,670,439,070	1.75%	32,706	894
2018	28,633,319	781,817	27,851,502	1,567,523,920	1.78%	32,563	855
2019	27,634,067	507,989	27,126,078	1,591,854,300	1.70%	32,587	832
2020	26,672,724	93,035	26,579,689	1,740,921,664	1.53%	32,565	816
2021	25,599,890	29,206	25,570,684	1,809,049,923	1.41%	32,761	781
2022	24,487,056	6,723	24,480,333	1,879,501,741	1.30%	30,885	793

BEE COUNTY, TEXAS  
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT  
AS OF SEPTEMBER 30, 2022

Name of Governmental Unit	Fiscal Year End	General Obligation Debt Outstanding	Estimated Percent to Bee County	County Overlapping Tax Supported Debt
Bee County	09/30/22			
Governmental Activities:				
General Obligation Bonds		\$ 24,487,056	100.00%	\$ 24,487,056
Notes Payable		122,038	100.00%	122,038
Capital Leases		337,308	100.00%	337,308
Total Governmental Activities Debt		<u>24,946,402</u>	100.00%	<u>24,946,402</u>
Total Direct Debt		<u>24,946,402</u>		<u>24,946,402</u>
<u>Other Taxing Jurisdictions:</u>				
Cities				
Beeville	09/30/22	16,735,000	100.00%	16,735,000
School Districts				
Beeville ISD	09/30/22	16,623,000	100.00%	16,623,000
County-Line School Districts				
Mathis ISD	09/30/22	22,077,097	1.23%	271,548
Pawnee ISD	09/30/22	1,295,000	56.09%	726,366
Pettus ISD	09/30/22	25,935,000	70.99%	18,411,257
Skidmore-Tynan ISD	09/30/22	21,684,000	97.60%	21,163,584
Three Rivers ISD	09/30/22	17,595,000	0.77%	135,482
Refugio ISD	09/30/22	22,330,000	3.18%	710,094
Special Districts				
Coastal Bend College	09/30/22	<u>1,378,000</u>	100.00%	1,378,000
Total Overlapping Debt		<u>145,652,097</u>		<u>76,154,330</u>
Total Direct and Overlapping Debt		<u>\$ 170,598,499</u>		<u>\$ 101,100,732</u>

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

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

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

	Fiscal Year		
	2013	2014	2015
Taxable Assessed Valuation	\$ 1,094,649,400	\$ 1,305,461,570	\$ 1,606,397,200
Limit on Amount Designated for Debt Service:			
25% of Taxable Assessed Valuation	x .25	x .25	x .25
Legal Maximum Debt Level	<u>\$ 273,662,350</u>	<u>\$ 326,365,393</u>	<u>\$ 401,599,300</u>
Amount of Debt Applicable to Limit	<u>\$ 6,280,000</u>	<u>\$ 5,825,000</u>	<u>\$ 5,428,124</u>
Legal Debt Margin	<u>\$ 267,382,350</u>	<u>\$ 320,540,393</u>	<u>\$ 396,171,176</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	2.29%	1.78%	1.35%

		Fiscal Year					
		2017	2018	2019	2020	2021	2022
		\$ 1,670,439,070	\$ 1,567,523,920	\$ 1,591,854,300	\$ 1,740,921,644	\$ 1,809,049,923	\$ 1,879,501,741
		x .25					
		<u>\$ 417,609,768</u>	<u>\$ 391,880,980</u>	<u>\$ 397,963,575</u>	<u>\$ 435,230,416</u>	<u>\$ 452,262,481</u>	<u>\$ 469,875,435</u>
		<u>\$ 27,245,660</u>	<u>\$ 26,285,751</u>	<u>\$ 28,112,395</u>	<u>\$ 27,224,163</u>	<u>\$ 26,229,408</u>	<u>\$ 24,946,402</u>
		<u>\$ 390,364,108</u>	<u>\$ 365,595,229</u>	<u>\$ 369,851,180</u>	<u>\$ 408,006,253</u>	<u>\$ 426,033,073</u>	<u>\$ 444,929,033</u>
		6.52%	6.71%	7.06%	6.26%	5.80%	5.31%

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

	<b>Fiscal Year</b>			
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Population	32,799	31,861	32,399	31,921
Personal Income (millions)	\$ 564,437,991	\$ 548,295,949	\$ 557,554,391	\$ 549,328,489
Per Capita Personal Income	\$ 17,209	\$ 17,209	\$ 17,209	\$ 17,209
School Enrollment	4,780	4,796	5,704	7,631
Unemployment Rate	7.0%	3.8%	4.0%	8.3%

Source: bestplaces.net

<b>Fiscal Year</b>					
<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
32,706	32,563	32,587	32,565	32,761	30,885
\$ 572,485,824	\$ 593,284,932	\$ 936,517,793	\$ 907,173,000	\$1,035,034,000	\$ 1,074,230,000
\$ 17,504	\$ 17,826	\$ 28,739	\$ 29,792	\$ 31,834	\$ 34,738
8,295	12,174	13,262	11,880	11,451	7,818
6.1%	6.3%	6.4%	11.7%	7.6%	5.7%

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

Employer	2022		
	Employees	Rank	Percentage of Total County Employment
Beeville ISD	473	1	5.92%
TDCJ Garza West	431	2	5.40%
TDCJ McConnell	418	3	5.23%
Mathis ISD	353	4	4.42%
Coastal Bend College	265	5	3.32%
Bee County	187	6	2.34%
Skidmore-Tynan ISD	143	7	1.79%
Pawnee ISD	131	8	1.64%
Refugio ISD	124	9	1.55%
Three Rivers ISD	115	10	1.44%
Total	2,640		33.0%

Employer	2013		
	Employees	Rank	Percentage of Total County Employment
TDCJ - McConnell/Garza	862	1	Information not available
Beeville ISD	554	2	Information not available
County of Bee	486	3	Information not available
Coastal Bend College	475	4	Information not available
Walmart	261	5	Information not available
Christus Spohn Hospital	260	6	Information not available
H. E. B. Grocery	191	7	Information not available
City of Beeville	151	8	Information not available
Skidmore-Tynan ISD	139	9	Information not available
Sikorsky	118	10	Information not available
Total	3,497		

Source: Local employers

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

Function/Program	Full-Time Equivalent Employees as of Year End				
	2013	2014	2015	2016	2017
General Government	55	74	74	66	67
Public Safety	34	36	57	62	56
Judicial System	26	37	22	12	10
Highways and Streets	18	19	18	23	30
Public Facilities	10	17	4	10	3
Health and Welfare	89	0	3	1	0
Culture and Recreation	1	1	0	0	0
Conservation and development	1	0	1	3	2
<b>Total</b>	<b>234</b>	<b>184</b>	<b>179</b>	<b>177</b>	<b>168</b>

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

<b>Full-Time Equivalent Employees as of Year End</b>				
<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
15	16	16	15	15
68	78	94	83	72
43	37	36	38	38
32	28	32	34	35
16	20	19	17	17
1	2	2	2	2
0	0	0	0	0
3	3	2	2	3
<b>178</b>	<b>184</b>	<b>201</b>	<b>191</b>	<b>182</b>

BEE COUNTY, TEXAS  
COURT OPERATING INDICATORS  
LAST TEN FISCAL YEARS

	Fiscal Year				
	2013	2014	2015	2016	2017
<b>Administration of Justice</b>					
<b>JP Courts:</b>					
Cases Filed	4,815	3,879	4,181	5,096	9,078
Cases Disposed	2,033	3,251	2,607	3,628	2,981
Cases Appealed	18	3	8	9	2
<b>County Courts at Law:</b>					
<b>Civil:</b>					
Cases Filed	-	-	-	-	-
Cases Disposed	-	-	-	-	-
<b>Criminal:</b>					
Cases Filed	-	-	-	-	-
Cases Disposed	-	-	-	-	-
<b>District Courts:</b>					
<b>Civil:</b>					
Cases Filed	-	284	363	243	788
Cases Disposed	-	163	308	182	688
<b>Criminal:</b>					
Cases Filed	-	206	232	235	799
Cases Disposed	-	85	198	128	228
<b>Juvenile:</b>					
Cases Filed	-	48	37	29	240
Cases Disposed	-	20	2	-	21

Source: JP Courts and District Clerk

Fiscal Year				
2018	2019	2020	2021	2022
10,168	9,262	8,895	7,573	6,222
3,399	3,304	3,080	3,037	1,939
6	4	5	2	3
-	408	-	-	-
-	5	-	-	-
-	2,740	-	-	-
-	589	-	-	-
1,086	692	552	1,844	1,793
340	739	560	498	481
883	841	179	886	812
297	247	176	230	175
212	378	30	290	331
17	-	-	5	5

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

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

*Source: County Capital Assets Records*

Previous four years information was not available for a ten-year presentation

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

2020			2021			2022		
Vehicles			Vehicles			Vehicles		
Authorized	Inventory	Radios	Authorized	Inventory	Radios	Authorized	Inventory	Radios
36	36	36	36	36	36	40	40	36
-	-	1	-	-	-	-	-	-
-	-	1	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
24	24	16	22	22	16	21	21	16
14	14	6	14	14	6	20	20	8
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1	1	-	1	1	-	1	1	-