

CAMERON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2012

MARTHA GALARZA, CPA



CAMERON COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2012

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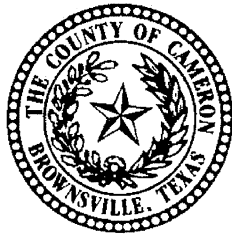
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**COUNTY AUDITOR
CAMERON COUNTY, TEXAS
P.O. Box 3846
Brownsville, Texas 78523
(956) 544-0822**

**Martha Galarza
COUNTY AUDITOR**

March 28, 2013

Honorable District Judges of Cameron County and
Honorable Members of the Cameron County Commissioners' Court

The County Auditor's Office (the "Auditor's Office") is pleased to present the Comprehensive Annual Financial Report ("CAFR") of Cameron County, Texas (the "County") for the fiscal year ended September 30, 2011. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

Responsibility for the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data presented is accurate in all material respects and presents fairly the financial position and results of operations of the County in accordance with generally accepted accounting principles ("GAAP"). All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: Introductory, Financial, Statistical and Compliance.

- The Introductory Section includes this Transmittal Letter, the Certificate of Achievement for Excellence in Financial Reporting, a list of Elected Officials, and the County's Organization Chart.
- The Financial Section includes the Basic Financial Statements, the Combining and Individual Fund Financial Statements and Schedules, and the Auditor's Report on the Financial Statements and Schedules.
- The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis, including supplemental disclosures to comply with Securities Exchange Commission Rule 15c2-12.
- The Compliance Section contains information related to the County's annual single audit, which is required and the provisions of the Single Audit Act of 1984, the Single Audit Act of 1996, and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-profit Organizations*. Included are a Supplementary Schedule of Federal Financial Assistance, the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Governmental Auditing Standards, the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133, and Schedule of Findings and Questioned Costs.

The County is required to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a MD&A. This letter of transmittal is designed to compliment the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of independent auditors.

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally acceptable in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, *"Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments"*, issued in June 1999 and implemented by the County in FY2003. The effect of

implementing all of the above-mentioned accounting standards are discussed in Note 1 to the basic financial statements.

THE REPORTING ENTITY AND IT SERVICES

The combined financial statements of Cameron County, Texas as a financial reporting entity report all activities, organizations, and functions of Cameron County, both as a primary government and its legally separate component units for which (1) the elected officials of the County are financially accountable and/or (2) exclusion of component units activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with Governmental Accounting Standards Board Statement No. 14 - *The Financial Reporting Entity*. Based on the foregoing criteria, the operations of the following component units have been included in this year's report:

- Cameron County Regional Mobility Authority (C.C.R.M.A.)
- Cameron-Willacy Counties Community Supervision and Corrections Department (C.S.C.D.)
- Cameron County Emergency Services District #1 (E.S.D.)

The County, the primary government, and its component units solely or in cooperation with other local governmental entities provide a full range of services that include construction and maintenance of roads and bridges, health and housing services, assistance to indigents, law enforcement and public safety, juvenile and adult justice programs, economic development, recreation and cultural development, and general administration.

ECONOMIC OVERVIEW AND OUTLOOK

Cameron County, Texas was created in 1848, and is the southernmost county in Texas in the Rio Grande Plains region of South Texas. The County is approximately 906 square miles upland and 371 square miles of water. Mexico is at its southern border, and it is bounded to the east by the Gulf of Mexico. Cameron County has approximately 421,911 inhabitants.¹ It is the eleventh largest county in the State, with its population estimated to grow over three percent a year since the last U.S. Census. Brownsville, the County Seat, serves as the terminus of U.S. Highways 77, 83, and 281 as well as the Missouri and Southern Pacific Railroads. It is the largest city with population estimated to be over 176,858. The County has an average temperature of 72°F and a growing season of 320 days. Humidity averages between 50 and 75%. The climate is subtropical, semi-arid, and greatly influenced by the Gulf of Mexico. Its governmental organization, as graphically displayed on Page 13 consists of forty elected officials, as well as a number of appointed officials and department directors.

Cameron County has long been a gateway for U.S./Mexico business. Commerce, job creation, and construction growth in the County are greatly influenced by trade with Mexico. The County's main highway has been widened from four lanes to six lanes and is scheduled to become a part of Interstate 37. This is one of the few places in the country that offers highway connections to deep water ports, airports providing international air connections, cargo service and railways all with direct connection to international crossings. Cameron County owns and operates three (3) international bridges which, despite increased border violence on the Mexico side, continue to serve as a main corridor for pedestrian, vehicular traffic and commercial traffic.

Property values have not suffered significant damage in comparison to the national market and construction of homes and businesses has experienced continued growth. Taxable values have grown by 1.29% since January 2010 and new construction in the county has provided \$312,685,383 in new property values, new construction growth was 3% more than FY2011. Commercial construction represents 15.8% of all new construction. The Housing market in South Texas remains strong as the State of Texas continues to attract residents seeking job

¹ http://www.window.state.tx.us/ecodata/popdata/cpacopop1990_2030.xls

opportunities and lower cost of living. Supply and demand of rental housing has continued strong faring much better than surrounding states.

The low-cost of the labor force of Northern Mexico creates an industry of twin manufacturing plants known as "Maquiladoras". The Maquiladora Programs in the state of Tamaulipas has approximately 339 Maquilas and is a source of employment for over 100,000 persons, thus this industry accounts for a large number of Mexico's gross domestic product. The Maquila Industry has given U.S. businesses the ability to remain competitive with other foreign markets offering the same goods for a lesser price. U.S. companies have shifted production to Mexico due to the lower cost of labor². Products are partially assembled in Mexico, then transported to United States where final assembly is completed in the "sister plant".

The Cameron County, Texas economic information is reported nationally as the Brownsville-San Benito-Harlingen Metropolitan Statistical Area (MSA). The following table presents the County's key demographic/economic indicators:

	<u>FY 2012</u>	<u>FY 2011</u>	<u>Percent Change</u>
Population ³ (Dec. '12 vs. Sept. '11)	414,123	421,911	(1.85%)
Civilian Labor Force (Dec '12 vs Oct. '11)	156,103	159,233	(1.97%)
Total Employment (Dec '12 vs Oct. '11)	140,054	139,433	.45%
Total Unemployment (Dec. '12 vs Oct. '11)	16,049	19,800	(18.94%)
Percent Unemployment ⁴ Dec. '12 vs Oct. '11)	10.3%	12.4%	(16.94%)
Non Farm Employment (Dec. '12 vs Oct. '11)	125,600	126,400	(.63%)
Manufacturing Employment (Dec. '12 vs Oct. '11)	5,400	5,400	-----
Bank Deposits (county)in millions	\$ 4.16	\$ 4.17	.24%
Taxable Property Valuation ⁵ in millions	\$ 14.934	\$ 14.538	2.72%
Taxable Valuation Per Capita	\$ 36,062	\$ 34,458	4.65%
Port of Brownsville Cargo tonnage (metric tons) ⁶			
Waterborne	5,370,065	4,424,905	21.36%
Non-Waterborne	1,160,106	544,944	112.89%
Southbound Border Crossings* (FY'12vs.FY11)			
Autos & Other	2,975,794	3,079,843	(3.38%)
Commercial Trucks	216,861	209,591	3.47%
Pedestrians	<u>1,641,052</u>	<u>1,850,899</u>	<u>(11.34%)</u>
Total	4,833,707	5,140,333	(5.97%)
Airline Boardings: (YTD Sept. 2012)			
Harlingen	250,669	261,592	(4.18%)
Brownsville	<u>69,026</u>	<u>66,705</u>	<u>3.48 %</u>
Total	319,695	328,297	(.262%)
	<u>Brownsville MSA⁷</u>	<u>Texas</u>	<u>U.S.</u>
Per Capita Income (2011)	\$23,236	\$40,147	\$41,560

² Twin Plant News, January 2010.

³ Texas Workforce Commission, Dec.11.

⁴ Texas Workforce Commission,

⁵ Cameron County Appraisal District 7/20/12

⁶ Brownsville Navigation District 3-21-2005 "Monthly Cargo Statistics for Dec. 2011 (12 month-period)"

⁷ http://www.bea.gov/newsreleases/regional/mpi/mpi_newsrelease.htm, U.S. Bureau of Economic Analysis, Prepared by Empire State Development, State Data Center, Apr 2012

<http://www.txcip.org/tac/census/profile.php?FIPS=48061>, The Texas Association of Counties, "County Information Project." (512) 478-8753

In addition to manufacturing and its related transportation trade, tourism is a strong component of the local economy. Eco-tourism has become a major economic force in this region. Bird watching is a very popular activity here for many visitors to the County. Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. Many of the winter Texans who visited here have now become permanent, year-round residents. During Spring Break, it is estimated that over 140,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

The University of Texas has a campus at Brownsville serving more than 17,000 students. Texas Southmost College offered two-year Associate Degrees and the University of Texas at Brownsville offered four-year Baccalaureate and four Master Degree Plans with one Doctorate Degree in conjunction with the University of Houston. Texas State Technical College, located in Harlingen, offers associate degrees. These 2 education institutions were in a 20 year partnership serving local educational needs for the lower Rio Grande Valley. This year this partnership was dissolved in efforts to enhance a higher education agreement to better serve the needs of the lower Rio Grande Valley in the future. The University of Texas System authorized this dissolution and thought this transition will allow Texas Southmost College to become a free-standing four-year university. Significant structural changes in administration, governance and academic programming will be required but it is anticipated this separation will allow each independent institution to better serve the needs of the lower valley.

Space Exploration Technologies (Space X) a private space exploration company, is considering Cameron County as a possible site of a rocket launch pad and command center to be located east of Brownsville near Boca Chica Beach on the eastern end of Texas Highway 4, about 3 miles north of the Mexican border and 5 miles south of Port Isabel and South Padre Island. Space X proposes to build a vertical launch area and a control center to support up to 12 commercial launches per year; the launch site is expected to be selected during FY2013. State lawmakers are working on several pieces of legislation in support of SpaceX that would modify the limits of liabilities of space flight entities enhancing the attractiveness of the Texas site in Cameron County. Federal Aviation Administration is the review of the environmental impact statement study, SpaceX has purchased property in Cameron County in anticipation of site location selection of Cameron County. Selection of Cameron County as a launching site would be an economic boon to the county as it would bring hundreds of jobs to the Lower Rio Grande Valley. SpaceX currently has \$3 billion in launch contracts. The site selection of Cameron County would bring approximately 600 direct jobs, 400 indirect and induced jobs and an annual economic impact of \$70 million plus. For every launch there is projected approximately 7,000 to 10,000 visitors annually.

MAJOR INITIATIVES & SIGNIFICANT EVENTS

In preparing the 2011-2012 budget, Cameron County identified several, major programs needed to meet citizens' needs for services, compliance with state laws, bond indentures, and departmental needs within county government.

The County continues to employ sound fiscal management over the public resources provided. Invested funds were fully collateralized in compliance with Texas Local Government Code 2256.

Based upon this continued sound fiscal management and other underlying financial conditions, the County's debt issues have a strong financial rating. The county's tax supported debt is rated "A1" by Moody's, "A+" by S&P, and AA- by Fitch.

The County has a number of capital projects either in the planning phase, land acquisition phase, or construction phase. They are as follows:

- Cameron County issued Certificates of Obligation Series 2011, \$23,570,000 for a number of county-wide capital improvement projects. Projects to be undertaken are road construction projects for Primera Road, US 77 Parallel Corridor, San Jose Ranch Road, Old Alice Road, Vermillion Road; Odyssey Judicial Software System completion; Judicial and Dancy Courthouse improvements; Jail Detention Facilities and

Sheriff's Office improvements; International Bridge construction and repairs; community social centers building and improvements; and Los Fresnos Annex buildings. Project status are as follow:

- Construction of road improvements \$10,000,000: to Primera Road, San Jose Ranch Road, Old Alice Road and Vermillion Road. Presently county funding progress is complete on Primera Road and the other roads are ongoing.
 - \$2,000,000 for Judicial Software project completion which is now in Phase III.
 - \$7,070,000 for county annex buildings, property acquisition, renovations of public property all of which are ongoing.
 - International Toll Bridge improvements \$4,500,000: completion of Veteran's Bridge expansion and Flor de Mayo bridge progress.
- East Loop Road in Brownsville serves as a connector from Gateway Bridge to the Southmost area in Brownsville. This road also serves as an excellent connector to Gateway Bridge and Veterans International Bridge. Texas Department of Transportation, the City of Brownsville, Cameron County and the Cameron County Regional Mobility Authority are working on expanding East Loop from Veterans International Bridge to the Port of Brownsville. Environmental clearance is expected within the next twelve months. This new corridor will also serve as the overweight corridor connecting the Veterans International Bridge to the Port of Brownsville and will connect with SH550 for direct access to U.S.77/83.
- Flor de Mayo is the project name for the County's future international toll bridge to be located in west Brownsville at the southern most section of FM 3248. The engineering phase will most likely to commence within the next four to six years. Land acquisition for this project has been completed. The County has entered into a proposal to have a feasibility study done for the Flor de Mayo International Bridge. Cameron County has acquired the necessary right of way for the General Services Administration as well.
- Various park improvements and additions to be paid from the proceeds of the \$8,000,000 Series 2008 bond issue are as follows have been completed with the exception of the El Ranchito Park which is ongoing.
- Cameron County issued Certificates of Obligation for \$16,075,000 in November 2008 to fund various capital improvements as noted:
 - International Toll Bridge expansion/improvements projected at \$9,100,000 – this project is well underway and encompasses all three international bridges owned by Cameron County. This project will provide 4 additional lanes at Veterans Bridge and will allow commercial traffic separation from passenger vehicle traffic providing much needed relief at this crossing point, completion is May 2013. Funding for Fluor de Mayo property acquisition \$2,000,000 is complete, this bridge will be built at the intersection of Hwy 281 and Alton Gloor (the corridor of 3248). It is slated to be a pedestrian and passenger vehicle bridge and will not accommodate overweight hazardous traffic.
 - Carrizalez Rucker Jail expansion budgeted at \$15,000,000 of which \$1,500,000 of this bond funding was used to provide 350 additional beds for inmates and address jail overcrowding issues, this facility was approved for occupancy by Texas Commission of Jail Standards on September 1, 2010 and occupied on January 10, 2011. This facility is fully staffed and operational as of FY2012.
 - Construction of 2 additional State District Courtrooms and property acquisition of county space projected at \$2,525,000 – this project has been completed.
 - Judicial software acquisition linking all law enforcement agencies projected at \$3,600,000 of which 3,100,000 will be funded through bond proceeds – the judicial courts have completely transitioned to this system and Cameron County is now working with the

Justice Courts in Phase III and bring them all on-line. This will complete the implementation of this judicial software.

Cameron County in FY2012 is reporting as a major component unit the Cameron County Regional Mobility Authority (CCRMA). On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) to provide funding for this CCRMA "State Highway 550 Project." This "Project" is the construction of the SH550 Direct Connector Ramps and associated roadway from U.S.77/83 at SH550 to 2,800 feet east of Old Alice Road. This "Project" will include a westbound direct connector ramp from SH50 to northbound U.S.77/83 and a southbound direct connector ramp from U.S. 77/83 to eastbound SH550. CCRMA will be the owner of the "Project" and will be responsible for the maintenance of the "Project." CCRMA, per the "550 Agreement", is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the county will pay on the Bonds. The County will charge CCRMA an administrative fee for the facilitation and administration of the "Project" funding.

PROGRAM INITIATIVES

- In 2004 the county created a Regional Mobility Authority to improve the county's access to state highway construction funds. A Regional Mobility Authority (RMA) is a political subdivision formed by one or more counties to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. Projects may be tolled or non-tolled. The authority allows the county to create toll roads, or develop other funding mechanisms to accelerate the development and construction of major transportation projects that could potentially take years for the Texas Department of Transportation to finance and build. The authority has the ability to generate revenue for additional transportation projects, provide local government more control in transportation planning, help build transportation projects sooner, reduce congestion relief faster and improve mobility and increase safety for motorists. Utilizing TxDOT toll equity grant funding, the authority continues to develop the Second Access to South Padre Island as well as the West Parkway project in Brownsville. In addition, utilizing a \$36.4 million obligation of funds from the American Recovery and Reinvestment Act, the authority has completed construction of the SH550 (Port Spur) toll road facility. SH550 Project Phase 1 has been completed, Phase 2 in 2013, and Phase 3 in 2014. CCRMA is additionally working on SH32 (East Loop), FM803 realignment; FM509, I-69/US 77 transportation and the Outer Parkway.
- West Rail Project - Cameron County, the City of Brownsville, TxDOT, U.S. TxDOT and the Union Pacific railroad combined their resources to relocate an existing railroad line currently traversing the downtown area of Brownsville and Matamoros to a more rural location west of both cities. This also involves the relocation and construction of a new rail bridge. The relocation of this rail is expected to eliminate 19 rail crossings at major thoroughfares. The goal of this project is to enhance the auto-train safety, alleviate traffic congestion in Brownsville, and improve the ability of Union Pacific to cross a greater number of railcars into Mexico without any problems. The cost of the project on the United States side is projected to cost \$33.0 million, and approximately \$40.0 million on the Mexican side. Groundbreaking was held on December 17, 2010 and construction is 98% complete while the rail and switchyard relocation project is about 60% complete. The center span crossing the international boundary was installed on September 2012, this project is scheduled for full completion in spring 2013. This will be the first International Rail Bridge built between the United States and Mexico in over 100 years.
- Cameron County received \$10.8 million of funding from TDRA to facilitate relief, recovery, restoration and economic revitalization in areas affected by Hurricane Dolly/Ike. Projects were funded through Cameron County as the Grantee to oversee all of these recovery projects. This project is ongoing and was 90% complete as of FY2012.

- Texas Department of Housing and Community Affairs (TDHCA) funded \$3.09 million to address disaster relief, long-term recovery and housing restoration in areas declared federal disaster areas in 2008 due to Hurricane Dolly damages. Cameron County is the Grantee and program implementation is coordinated through the Community Development Corporation of Brownsville and Harlingen Community Development Corporation. As FY12, this project is 100% complete. Subsequently, the County was asked to administer one additional home reconstruction using surplus funds and therefore the grant been extended to accomplish this goal.

FINANCIAL INFORMATION

Accounting System, Internal Controls, and Budgetary Control

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that the costs of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

Budgetary control is exercised over the operating departments of the County. After adoption of the budget by the Commissioners' Court, the County Auditor is responsible for ensuring expenditures are made in compliance with the budgeted appropriations. The level of budgetary control is at the line item level within the Organization (department) within the individual funds. Commissioners' Court may transfer available funds between various line items and between various organizational classifications; however, neither transfer may increase the total appropriation of a fund. Commissioners' Court may adopt supplemental budgets for the limited purposes of spending grant or aid money or for capital projects through the issuance of bonds. Purchase orders and contracts are not valid until the County Auditor certifies the availability of funds for payment of the obligation. Encumbrance accounting is utilized where purchase orders, contracts, or other commitments are recorded in order to reserve a portion of the appropriation for these commitments. Outstanding encumbrances at fiscal year end are not recorded as expenditures or liabilities of the fund. Encumbrances are reserved in the fund balance at fiscal year end.

The combined revenues of Cameron County and its component units, is \$173,197,392. Revenues are generated from the levy of property tax, investment earnings, intergovernmental transfers, grants and programs, charges for services rendered, internal service charges, and from business-type activities. The County and its related entities expended \$166,144,573 in providing for operations. Transfers between the funds and business-type activities totaled \$6,809,647. Capital borrowing proceeds provided non-operating resources of \$127,985 and gain on sale of assets of \$422,837. General Debt Service payments total \$7,008,809 and Capital Construction Outlay expenditures were \$12,829,384. The combined fund balance for government-type funds and net assets for business-type funds and the related entities total \$88,030,080, an increase of \$19,646,708 over the previous year-end due to component unit inclusion of CCRMA and increases in governmental funds fund balance.

The 2001 Texas Legislature, under H.B. 2869 approved by the 2001 Legislature, created the Texas County Financial Data Advisory Committee (FDAC), which was asked to "develop and recommend . . . a voluntary uniform chart of accounts for counties." The goal of this reporting is to present county financial information in a manner that allows each county's information to be compared to other counties across the state. The following table is presented in a format that represents the Uniform Chart of Accounts for Texas Counties adopted by the Texas County Financial Data Advisory Committee:

Hon. District Judges
Hon. Members of the Commissioners' Court
March 28, 2013

Fiscal Year 2012
CAMERON COUNTY, TEXAS*
A Summary Report of Cameron County,
and the Cameron County Regional Mobility Authority, the Cameron-Willacy Counties Community
Supervision and Corrections Department and the Cameron County Emergency Services Districts, Discretely
Presented Component Units

	<u>Amount</u>	<u>% Budget</u>	<u>Per Capita</u>	<u>% Assessed Val.</u>
Revenues				
Property Taxes, ad valorem	\$62,301,644	33.00%	\$150.44	0.43%
Licenses and Permits	3,363,734	1.78%	8.12	0.02%
Fees, Fines and Forfeitures	9,530,059	5.05%	23.01	0.07%
Charges for Current Services	28,346,839	15.02%	68.45	0.19%
Intergovernmental	45,589,691	24.15%	110.09	0.31%
Misc.	31,348,799	16.60%	75.70	0.22%
Insurance Premiums – Employee Health	8,297,639	4.40%	20.04	0.06%
Total Revenues	\$188,778,405	100.00%	\$455.85	1.30%
Expenditures				
General Government	\$46,035,575	26.21%	\$111.16	0.32%
Justice System	15,898,746	9.05%	38.39	0.11%
Public Safety	24,130,700	13.74%	58.27	0.17%
Corrections and Rehabilitation	38,802,213	22.09%	93.70	0.27%
Health and Human Services	19,089,578	10.87%	46.10	0.13%
Infrastructure & Environment Services	26,060,184	14.84%	62.93	0.18%
Community & Economic Development	5,624,436	3.20%	13.58	0.03%
Total Expenses	175,641,432	100.00%	424.13	1.21%
Net Revenues Over (Under) Expenditures	13,136,973			
Other Financial Transactions:				
Capital Borrowing Proceeds net	127,985			
Debt Service Payments	(7,008,809)			
Gain on Sale of Assets	422,837			
Capital Outlay	(12,829,384)			
Total Sources over (under) Uses	(\$ 6,150,398)			

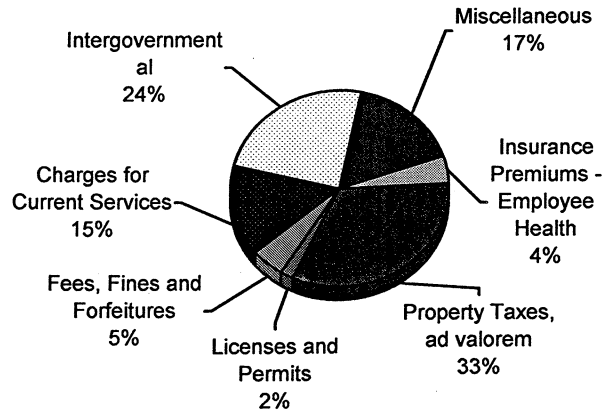
Total Population	414,123
Taxable Assessed Value	\$14,538,184,554
Property Tax Rate**	0.384291
Upland Area (Square Miles)	906

* Cameron County Government and Discretely Presented Component Units

** Property Tax Rate levied on a per \$100 valuation for Fiscal Year 2021

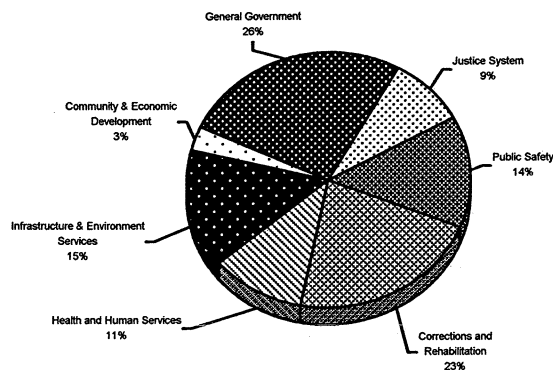
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

County Revenues & Sources - 2012



County revenues are fairly balanced with no one source providing over half of the government's funding. The County is also recipient of a number Special Revenue Programs such as Women, Infants & Children, health block grants, community development grants, wastewater and paving projects, as well as many law enforcement programs that address the special concerns that our proximity to the United States border presents. Also because of our proximity to Mexico and to the Gulf of Mexico, the County receives a large share of charges for service relating to the south-bound crossings through the County's International Toll Bridges and vacationers visiting the County's parks located on South Padre Island.

County Expenses - 2012



The County Park System and the International Toll Bridge System are both operated as business activities. The Park System is reported in the Community & Economic category and the Toll Bridge System is included in the Infrastructure & Environment category. To obtain the type of services that fall within each category, please visit the State of Texas Comptroller's website at "<http://www.window.state.tx.us/lga/chart/foreword.html>."

OPERATING FUND BALANCE RESERVES / WORKING CAPITAL TARGET

The County's reserve target is sufficient funds available for 60 days of normal operations. Under the continued diligence of commissioner's court, it is anticipated General Fund will meet the 60 days reserve in FY2013. The table below reflects the fund balances for the County's primary activities:

Fund Balance ⁽¹⁾	Reserve Days of Operation ⁽³⁾					
	FYE 12	FYE 11	FYE 10	FYE 12	FYE 11	FYE 10
General Fund	\$11,662,328	\$6,551,829	\$ 5,195,954	57	33	25
Road & Bridge Fund	\$ 3,730,031	\$3,969,972	\$ 4,558,605	110	116	142
Working Capital ⁽²⁾						
Internat'l Toll Bridge System	\$1,979,031	\$2,297,882	\$ 348,979	94	116	18
County Park System	\$2,903,273	\$2,212,042	\$ 807,532	164	135	53

Notes:

1. Fund balance reflects the fund's Reserved and Unreserved Fund Balance.
2. Working Capital is the Unrestricted Current Assets minus the Unrestricted Current Liabilities.
3. Assumes a 24 hour/ 7 Days a week operation such as exists in the County Park system, the International Toll Bridges, the County Sheriff's Department and the County Jail. *(Operating expenses including depreciation, interest expense and current debt maturities)*

INVESTMENT POLICY

The County's investment policy goal is to provide for an effective cash management program to include accurate cash projections, expeditious collection of revenue, control of disbursements, cost-effective banking relations and a short-term borrowing program, when needed. The "prudent person" concept is utilized in managing the portfolio for the County. The objectives of the County's investment programs are as follows:

- Safety: Protection of the principal is a foremost objective.
- Liquidity: Investment decisions are based upon meeting the cash requirements of the County.
- Low Risk: Investment decisions should not place unreasonable investment risk on the County in order to enhance investment income.
- Diversification: Through the control of maturities and types of investment, the portfolio is diversified thus lessening the overall risk of the portfolio.

Distribution of County Investible Funds:

Demand and Time Deposit Accounts	99.9%
Investment Pools	>0.1%

During Fiscal Year 2003, the Commissioners' Court amended its investment policy to include Stand-by Letters of Credit as sufficient credit-worthiness to serve as collateral for depository balances. Previously, the Commissioners' Court restricted collateral to instruments backed by the full faith and credit of the United States Government. September 30, 2012 total funds of the County \$80,783,783⁸ were with the County's depository of record. While these investments were not diversified, they were collateralized at 107.5 with a stand-by letter of credit with the Federal National Mortgage Association, Government National Mortgage Association and Federal Home Loan Mortgage Corporation.

RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk

⁸ Compass Bank-Texas, "Monthly Depository Securities Pledged Report," 10/3/2012 (Cameron County)

pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County Auditor's Office and the Human Resources Departments provide assistance to the Commissioners' Court in assessing the County's exposure to risk and helping them obtain coverage against that risk.

The County minimizes its risk relating to worker's compensation claims by participating in a risk pool for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). Claims and actuarial services are provided by TAC. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The County is also a member of the TAC risk pool for automobile and general liability. As a member of the pool, the County incurs a liability only if the pool's operations become insolvent. The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of rents. The County purchases flood insurance through N.F.I.P. The County also insures the international toll bridge structures and revenues to cover the risk of interruption of service. Cameron County has a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance. The County contracts with a Third Party Administrator (TPA) to administer the payment claims and implement a claims management program.

INDEPENDENT AUDIT

In accordance with state statutes, an annual audit for the fiscal year was conducted on the financial records of the County, the Cameron County Regional Mobility Authority (CCRMA), the Community Supervision and Corrections Department (CSCD), and the Cameron County Emergency Services District (ESD). Being a recipient of federal and state financial assistance, the county is required to have a Single Audit. The audits of the County, the CCRMA, the C.S.C.D. and the E.S.D. were conducted by Long Chilton, LLP. Opinions rendered by Long Chilton, LLP are included in the appropriate reports.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Cameron County for its Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2011. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government finance reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The timeliness of this report could not have been achieved without the dedicated efforts of the County Auditor's staff, and the professional services provided by our independent auditors, Long Chilton, LLP. We also wish to express our thanks to the Commissioners' Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner.



Martha Galarza
County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cameron County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

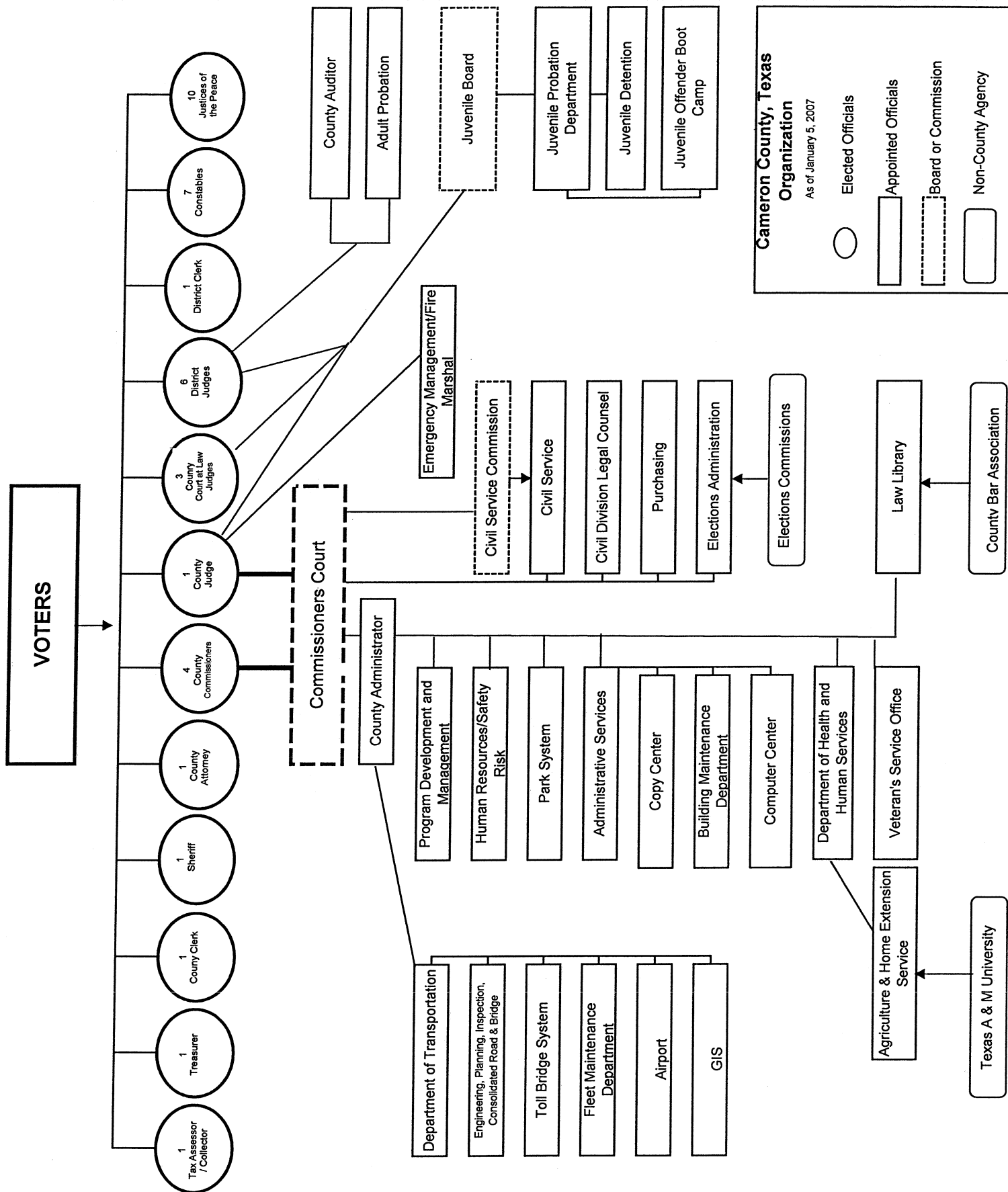


Christopher P. Morrell

President

Jeffrey R. Emer

Executive Director

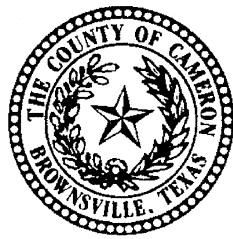


CAMERON COUNTY, TEXAS
ELECTED OFFICIALS
SEPTEMBER 30, 2012

Carlos H. Cascos
Sophia C. Benavides
Ernie L. Hernandez, Jr.
David A. Garza
Dan A. Sanchez
Arturo Nelson
Benjamin Euresti, Jr.
Leonel Alejandro
Janet Leal
Migdalia Lopez
Elia Cornejo-Lopez
David Sanchez
Jose Rolando Olvera, Jr.
Arturo McDonald
Laura Betancourt
David Gonzales
Benito Ochoa
Linda Salazar
Kip Van Hodge(Appointed)
Julian Sanchez
David Garza
Manuel Flores
Sallie Gonzalez
Eloy Cano
Juan Mendoza
Adam Gonzales
Horacio Zamora
Pete Avila
Jose Cavazos
Robert Lopez
Guadalupe Gonzales
Merced Burnias
Cesar Diaz
Armando Villalobos
Joe G. Rivera
Antonio Yzaguirre, Jr.
David Betancourt
Aurora De La Garza
Omar Lucio

County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4
Judge, 138th Judicial District
Judge, 107th Judicial District
Judge, 357th Judicial District
Judge, 103rd Judicial District
Judge, 197th Judicial District
Judge, 404th Judicial District
Judge, 444th Judicial District
Judge, 445th Judicial District
Judge, County Court at Law #1
Judge, County Court at Law #2
Judge, County Court at Law #3
Justice of the Peace, Precinct 1
Justice of the Peace, Precinct 2-1
Justice of the Peace, Precinct 2-2
Justice of the Peace, Precinct 3-1
Justice of the Peace, Precinct 3-2
Justice of the Peace, Precinct 4
Justice of the Peace, Precinct 5-1
Justice of the Peace, Precinct 5-2
Justice of the Peace, Precinct 6
Justice of the Peace, Precinct 7-1
Constable, Precinct 1
Constable, Precinct 2
Constable, Precinct 3
Constable, Precinct 4
Constable, Precinct 5
Constable, Precinct 6
Constable, Precinct 7
County Attorney
County Clerk
Tax Assessor-Collector
County Treasurer
District Clerk
County Sheriff

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge
and Commissioners' Court
Cameron County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes 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, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 19 through 30 and 90 through 93 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual non-major fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State of Texas Single Audit Circular* and is also not a required part of the financial statements. The combining and individual non-major fund financial statements, capital assets used in the operations of governmental funds, the schedule of expenditures of federal and state awards, and budget to actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The combining and individual nonmajor fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds, and the schedule of expenditures of federal and state awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the budget to actual schedules, capital assets used in the operations of governmental funds, and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory and statistical sections are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 28, 2013

CAMERON COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2012. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

The assets of the County's Governmental activities exceeded liabilities at the close of the FY2012 and FY2011 by \$204,970,479 and \$202,529,094 (*net assets*), respectfully. Of this amount, \$23,656,726 is restricted for specific purposes; the largest restriction is 80%, \$18,859,037 for operating reserve and construction. As required by GASB 34, net assets also reflect \$184,766,821 that is invested in capital assets net of related debt. With the presentation of the investment in capital assets, unrestricted net assets becomes (\$3,453,068).

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$49,295,668 of which \$10,563,771 or 21.4% represent unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; emergency reserves and committed funds for indigent defense; Special Revenue are restricted by external funding obligations; 2011 Certificates of Obligation for capital improvements; in the Road and Bridge fund for road improvements throughout the County; and debt service.

The general fund unassigned fund balance of \$10,563,771 equals 14.03% of total general fund expenditures. The County's budgetary fund balance target is 16%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

The 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 private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payable and receivables.

The *statement of net assets* presents information on all the County's assets and liabilities, with the difference between the two reported as *net assets*. Increases or decreases in net assets contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year using full accrual basis of accounting. All changes in net assets 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 in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general government, public safety, highways and street, public welfare, health, judicial, and libraries.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated from 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. Unlike the government-wide financial statements, however, governmental funds 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 evaluating the County'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 the comparison between *governmental funds* and *governmental activities*.

The County maintains forty-seven individual governmental funds (excluding fiduciary funds), forty special revenue funds, four capital project funds, two debt service funds and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, the Road and Bridge Fund and the Limited Tax Revenue Bond Fund which are classified as major funds. Data from the other nonmajor 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* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for all Special Revenue Funds. A budgetary comparison schedule (original versus final) has been provided for the General Fund and Road and Bridge Fund to demonstrate compliance with budget.

Proprietary fund. *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a component of proprietary funds) is used to report activities that provide supplies and services for other programs and activities-such as the County's self-insurance program and employee benefits trust. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's total assets of \$305,143,142 the largest components are: 1) cash and investments of \$47,883,240 or 15.7%, 2) receivables which largely represent the deferred taxes for FY 2012 of \$7,729,648 or 2.5%, accounts/trade receivables of \$5,211,595 or 1.7%, internal balances and due from other governments of \$10,130,595 or 3.3% and 3) capital assets net of accumulated depreciation of \$229,194,325 or 75.11%. The receivables are offset by deferred revenue since the FY2012 tax revenue is not recognized until FY 2013 even though the levy takes place in FY2012. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$100,172,663, \$21,464,671, are current liabilities; however, the current liabilities for compensated absences (\$693,545) are not anticipated to result in the draw-down of emergency reserves. OPEB liability of \$19,020,725 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis.

The County's assets exceeded liabilities by \$204,970,479 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2012 and 2011 are summarized as follows:

Governmental Activities			
	FY2012	FY2011	Increase Decrease
Current and other assets	\$ 75,948,817	\$ 62,573,035	\$ 13,375,782
Capital Assets (net of depreciation)	229,194,325	230,778,629	(1,584,304)
Total Assets	305,143,142	293,351,664	11,791,478
Current and other liabilities	21,464,671	16,657,316	4,807,355
Long-term liabilities	78,707,992	74,165,254	4,542,738
Total Liabilities	100,172,663	90,822,570	9,350,093
Net assets:			
Invested in capital assets, net of related debt	184,766,821	187,165,505	(2,398,684)
Restricted	23,656,726	16,854,509	6,802,217
Unrestricted	(3,453,068)	(1,490,920)	(1,962,148)
Total net assets	\$204,970,479	202,529,094	\$ 2,441,385
Business-Type Activities			
	FY2012	FY2011	Decrease
Current and other assets	\$ 25,691,747	24,998,189	\$ 693,558
Capital Assets (net of depreciation)	39,039,681	38,777,762	261,919
Total Assets	64,731,428	63,775,951	955,477
Current and other liabilities	5,306,810	5,477,760	(170,950)
Long-term liabilities	28,498,096	30,372,123	(1,874,027)
Total Liabilities	33,804,906	35,849,883	(2,044,977)
Net assets:			
Invested in capital assets, net of related debt	21,753,249	9,334,212	12,419,037
Restricted	17,514,602	15,535,455	1,979,147
Unrestricted	(8,341,329)	3,056,401	(11,397,730)
Total net assets	\$ 30,926,522	27,926,068	\$ 3,000,454

About 12% or \$23,656,726 of the County's net assets represents *restricted net assets* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and operating reserve and construction. The most significant portion, \$184,766,821 of the County's net assets reflects its *investment in capital assets* (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities increased the County's net assets by \$2,019,954. The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference in the issuance of long term debt and the repayment of these debts in the amount of (\$1,370,307).
- An increase in net assets due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of (\$1,422,958).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of \$1,584,304.
- A decrease in net assets due to annual OPEB of UAAL of (3,376,078).
- Revenue collected after year end not available for current period's expenditures \$13,916.

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 34 further details the increase in net assets. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Assets - Governmental Activities			
	<u>FY 2012</u>	<u>FY 2011</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 29,244,355	\$ 32,237,064	\$ (2,992,709)
Operating grants and contributions	26,198,191	19,323,675	6,874,516
Capital grants and contributions	9,459,809	11,307,059	(1,847,250)
General revenues:			
Property taxes	59,503,829	56,131,261	3,372,568
Miscellaneous	9,801,140	7,616,101	2,185,039
Gain on sale of capital assets	408,289	370,542	37,747
Unrestricted investments earnings	256,774	1,989,760	(1,732,986)
Total revenues	<u>\$134,872,387</u>	<u>\$ 128,975,462</u>	<u>\$ 5,896,925</u>
Expenses:			
General government	\$ 28,465,544	27,502,559	\$ 962,985
Law Enforcement and Public Safety	68,731,281	69,081,195	(349,914)
Highways and streets	19,948,347	17,104,629	2,843,718
Health	9,788,583	9,940,575	(151,992)
Welfare	9,949,777	11,513,917	(1,564,140)
Interest on long-term debt	2,778,548	3,302,908	(524,360)
Total expenses	<u>\$139,662,080</u>	<u>\$ 138,445,783</u>	<u>\$ 1,216,297</u>
Increase (decrease) in net assets before transfer	(4,789,693)	(9,470,321)	4,680,628
Transfers	6,809,647	6,666,985	142,662
Increase (decrease) in net assets	2,019,954	(2,803,336)	4,823,290
Net assets - beginning	<u>202,529,094</u>	<u>205,332,430</u>	<u>(2,803,336)</u>
Prior Period Adjustment	421,431		421,431
Net assets - ending	<u>\$ 204,970,479</u>	<u>\$ 202,529,094</u>	<u>\$ 2,441,385</u>

Key elements of the analysis of government-wide revenues and expenses reflect the following:

- Program revenues of \$64,902,355 equaled 46.5% of government expenses of \$139,662,080. General revenues \$69,970,032 did not provide the required support and coverage for expenses.
- Miscellaneous revenues increased by \$2,185,039 from prior year due to insurance proceeds for damages suffered by Cameron County from Hurricane Dolly in 2008; an increase of 28%. These proceeds had not been budgeted as the final outcome of this claim was unknown.
- Over 49.2% of the expenses are for Law Enforcement and Public Safety (\$65,731,281) while this category provided about 22.52% of total revenues of \$30,365,390. The expenses increased by

\$1,216,297 over the prior year in this category and revenues increased \$5,896,925 due to the increases in taxable assessed valuations. Taxable values increased by 1.29% with new construction representing \$312,685,383 in new property values. General governmental expenditures increased by \$962,985, law enforcement decreased (\$349,914) and health and welfare decreased by (\$1,716,132).

- Capital Grant revenue and contributions comprise about 14.8% of program revenues. Cameron County continues to administer Disaster Recovery Funding from impacts suffered by communities from Hurricane Dolly/Ike in July 2008.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$15,603,112 accounted for 65.3% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 53.5% or \$7,749,210 of the Business-type activities.
 - The prior period adjustment of \$415,664 is due to a change of accounting treatment of the Jail Commissary funds.
 - The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

Cameron County's Changes in Net Assets - Business-Type

	<u>FY - 2012</u>	<u>FY - 2011</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 23,496,510	\$ 21,491,548	\$ 2,004,962
Operating grants and contributions	250,158	3,206,336	(2,956,178)
Insurance Proceeds/Gain on Asset	32,305	204,863	(172,558)
General revenues:			
Unrestricted investments earnings	<u>104,261</u>	<u>68,008</u>	<u>36,253</u>
Total revenues	\$23,883,234	\$ 24,970,755	\$(1,087,521)
Expenses:			
Bridge System	\$7,749,210	\$ 8,380,019	\$(630,809)
Parks System	5,624,436	5,170,267	454,169
Jail Commissary	1,006,900	0	1,006,900
Airport System	<u>108,251</u>	<u>58,120</u>	<u>50,131</u>
Total expenses	<u>\$14,488,797</u>	<u>\$ 13,608,406</u>	<u>\$ 880,391</u>
Increase (decrease) in net assets before transfers	9,394,437	11,362,349	(1,967,912)
Transfers	<u>(6,809,647)</u>	<u>(6,666,985)</u>	<u>(142,662)</u>
Increase (decrease) in net assets	2,584,790	4,695,364	(2,110,574)
Net assets – beginning	<u>27,926,068</u>	<u>23,230,704</u>	<u>4,695,364</u>
Prior Period Adjustment	415,664	—	415,664
Net assets – ending	\$ <u>30,926,522</u>	\$ <u>27,926,068</u>	\$ <u>3,000,454</u>

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. The County has been upgraded to an "A1" rating from Moody's Investor Service and Standard and Poor's rating agency rates Cameron County's debt worthiness as an "A+" rating as reported in the credit profile dated September, 2012. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA-" on the outstanding unlimited tax bonds, limited tax bonds and certificates of obligation.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflow, outflows and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$49,295,668, an increase of \$10,181,116 in comparison with prior year. Approximately \$10,563,771 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted per contractual obligations: 1) to pay debt service (\$5,018,298); 2) for capital projects (\$11,840,702) and special revenue projects (\$20,774,340); 3) inventory (\$98,557). Committed fund balance for indigent defense (\$500,000) and pending litigation (\$500,000) in the event funding is required.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$11,662,328. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 14.03% of total fund expenditures, while total fund balance represents 15.5% of total fund expenditures. General budgetary targets for reserves are 20% of expenditures which compares favorably to GFOA recommended reserves for large counties.

The fund balance of the County's general fund increased by \$5,110,499 during the current fiscal year. Key factors for the FY2012 change are as follows:

Cameron County Commissioners Court voted to increase the tax rate by 5.5% in FY2012; an increase from .364291 per \$100 assessed property valuation to .384291 per \$100 assessed property valuation. Taxable values increased by 1.29% and current ad valorem property tax collection was increased by \$2,281,942 from the prior year.

Miscellaneous revenues increased by 79% due to insurance settlement proceeds received from Hurricane Dolly (2008) damages. These proceeds were not anticipated as final settlement was resolved in FY2012.

Licenses and permits, intergovernmental revenues and fines and forfeitures experienced moderate fluctuations.

Expenditures in FY2012 were budgeted with a 5% increase from FY2011 from \$73,425,235 to \$77,390,866, actual expenditures for the year were \$75,316,878. This increase in expenditures is due to lease financing of equipment. Regular operating expenditures though funded, were not fully expended by 2.68% thus increasing general fund fund balance by \$2,073,988.

Road and Bridge fund balance of \$3,730,031 reflects a decrease of \$239,941 from prior year due to minimal reductions on labor costs reimbursements and increases in cost of materials.

The Limited Tax Revenue Bond fund increased by \$716,678 due to a reduction in interest expense obligations.

The Drug Forfeiture Fund fund balance increased by \$7,273,104 due to proceeds received by law enforcement agencies participation in asset sharing agreements with federal agencies. These funds are restricted in usage for law enforcement purposes and are received as proceeds from seized assets.

2011 Series Certificates of Obligation fund balance decreased by \$2,663,114 due to capital outlay expenditures for ongoing projects. County participation in road improvements to Primera Road is

complete; the Judicial software improvement program is in Phase III and other projects funded by this bond issuance are ongoing.

Other Governmental Funds fund balance decreased by \$437,541 due to regular operations of these funds.

The following table presents the amount of revenues from various sources as well as increases and decreases from the prior year.

Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY2012</u>	<u>FY2011</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 59,489,913	\$ 56,080,939	\$ 3,408,974	6.08%
Licenses	3,363,734	3,297,461	66,273	2.01%
Fines and Forfeitures	5,599,785	5,502,088	97,697	1.78%
Intergovernmental revenues	40,655,100	38,023,659	2,631,441	6.92%
Charges for current services	7,003,783	7,675,546	(671,763)	-8.75%
Miscellaneous	10,031,809	9,595,975	435,834	4.54%
Total	\$ 126,144,124	\$ 120,175,668	\$ 5,968,456	4.97%

- Taxes – the increase of \$3,408,974 was primarily due to an increase in the tax rate from .364291 to .384291 per \$100 assessed property valuation and an increase in assessed property valuation.
- Intergovernmental revenues – the increase of \$2,631,441 is substantially due to insurance proceeds received from Hurricane Dolly in 2008, settlement proceeds were received in FY2012.
- Charges for current services – the revenues decreased by \$671,763 over the prior year in this category. Decrease is largely due to reduction in federal inmate housing reimbursement due to county's prisoner population.
- Fines and forfeitures increased \$97,697 from prior year collection due to case management system implementation.
- Miscellaneous – Revenues increased \$435,834 due to reductions in interlocal revenue from participating education facilities due to operating reductions.

The following table presents expenditures by function compared to prior year amounts.

<u>Expenditures by Function</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 15,873,415	\$ 15,427,634	\$ 445,781	2.89%
Law Enforcement and Public safety	63,067,114	63,285,222	(218,108)	-0.34 %
Streets and Highways	11,496,092	11,001,272	494,820	4.50%
Health	9,250,311	9,392,310	(141,999)	-1.51%
Public welfare	9,641,951	11,163,782	(1,521,831)	-13.63%
Capital outlays	12,829,384	11,488,915	1,340,469	11.67%
Debt service-principal	4,180,620	6,037,009	(1,856,389)	-30.75%
Debt service-interest/fiscal fees	2,828,189	3,420,720	(592,531)	2.44%
Total	\$129,167,076	\$ 131,216,864	\$(2,049,788)	-1.56%

Overall, total expenditures decreased 1.56% but there were some categories that experienced significant change. For example, Capital outlays increased 11.67% due to capital projects that are ongoing, the largest being the upgrade of the communications system for first responders. Welfare expenditures decreased by 13.6% due to project completions and other governmental reductions. Debt service obligations decreased due to budgeted reduced debt payments.

COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County does not exercise significant influence or authority over CCRMA and for reporting purposes, is treated as a major component unit as of FY2012. The Authority and County in June 2012 entered into SH550 Funding and Development Agreement, a project titled "SH550 Director Connector Transportation Project." This project will be a component of a tolled facility and upon completion, traffic using SH550 will have a route free of at-grade intersections from U.S.77/83 to SH48 at the Port of Brownsville. Cameron County issued Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) \$40,000,000 dated August 8, 2012 providing funding for this project as per "Funding Agreement." As a condition of funding, the Authority is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. In addition, Cameron County has entered into a Transportation Reinvestment Zone No. 1, Cameron County with CCRMA to assist CCRMA in financing for the development of transportation projects. This commitment is contingent on the realization of incremental valuation and is considered a contingent liability to CCRMA. The ability of Cameron County to impose its will on the CCRMA through the appointment of a majority of the directors and through the participation in the TRZ agreement with CCRMA meets the component unit requirements that the primary government (Cameron County) include CCRMA as part of county's financial reporting entity in conformity with GAAP.

Non-major component units are the Cameron-Willacy Community Supervision and Corrections Department and Cameron County Emergency Services District #1 (ESD#1). Operations of community supervisions are funded entirely by the State and receive office space and equipment from the county only, pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). ESD#1 is a separate political subdivision as adopted by the voters to supply the rural areas with fire and ambulance services. Funding for ESD#1 is generated through its ability to tax property owners within the District's unincorporated areas and all debt incurred is an obligation of the District. County appoints all members of the board and can influence operations significantly.

For additional financial reporting information, each component unit may be contacted for their independent financial report as listed on page 42 for contact information.

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

The following table presents revenues of the different proprietary funds as compared to the previous year.

<u>Revenues by Enterprise</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$15,603,112	\$17,691,103	\$2,087,991	- 11.8%
Park System	6,806,053	6,339,135	466,918	- 6.9%
Non-major Enterprise Funds	13,242	38,955	(25,713)	-66.0%
Jail Commissary	1,091,860	1,045,313	46,547	4.5%

While the Bridge System is the biggest generator of revenues there was an overall 2.47% decrease in crossings from FY11. This in large part was due to the increased Mexican security measures to curb border violence as the drug cartels continue their turf war. Increased security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to have a negative impact on border crossings. As of the end of September 30, 2012 a total of 5,013,411 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY11 crossings of 5,140,363. While crossings have decreased revenues have increased due to toll increases. The following table shows where and when the rates have increased.

<u>Classification</u>	<u>September 30, 2012 Rate</u>	<u>September 30, 2011 Rate</u>	<u>September 30, 2010 Rate</u>
Pedestrian	1.00	\$1.00*	\$0.65*
Motorcycle	3.00	3.00*	2.50
Passenger	3.00	3.00*	2.50
Commercial Vehicles			
Two Axle	8.50	8.50*	7.75*
Three Axle	12.50	12.50*	11.25*
Four Axle	14.75	14.75	14.75*
Five Axle	19.50	19.50*	18.25*
Six Axle	22.50	22.50*	21.75*

*increase in toll

The following table presents expenses of the different proprietary funds as compared to the previous year.

<u>Expenses by Enterprise</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$8,125,458	\$8,380,019	\$ -254,561	-3.03%
Park System	5,624,436	5,170,267	454,169	8.79%
Non-major enterprises	108,251	58,120	50,131	186.30%
Jail Commissary	1,006,900	916,122	90,778	9.9%

The Bridge System continues to reduce costs in all areas and monitor bridge traffic monthly, decreases in expenses were attributable to debt obligations and personnel reductions. The Park System's increase in expense is due to increases in personnel, repairs & maintenance and contractual expenses. The non-major enterprise funds costs increased due to insurance and depreciation expense.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the Cameron County Auditor and the Commissioners Court following a public hearing. The Cameron County Auditor is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditors Office and approved by the Commissioners Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line items or departments only with the approval of the Commissioners Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners Court.

The final FY2012 budget was adopted on September 15, 2011 with the total General Fund expenditures and reserves amounting to \$72,062,502 an increase of \$282,345 over the FY2011 budgeted expenditures and reserves, an immaterial increase of 0.40% in law enforcement and public safety due to the increased operational costs.

The original budgeted expenditures were \$3,254,376 more than the final amended budget. This increase was incurred in the jail maintenance and operations department due to financing proceeds for radio operability improvements that were incurred. Revenues exceeded the adopted budget by \$2,883,786 due to increase in property tax per assessed valuations and an increase in the property tax rate and insurance proceeds.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2012, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$79,780,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$76,295,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,485,000. The debt limits for the two authorizations are \$3,411,376,492 (25% of real property assessed valuation) and \$777,560,526 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$3,275,499,252 and \$774,075,526.

The County's bond rating is "A+" from Standard & Poor's, "AA-" from Fitch Ratings and "A1" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2012:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$83,020,000	\$ 9,610,000	\$12,850,000	\$79,780,000
Capital leases	4,512,075	5,654,085	2,236,408	7,929,752
Compensated absences	<u>788,459</u>	<u>855,031</u>	<u>949,945</u>	<u>693,545</u>
Total	\$69,021,262	\$ 31,992,897	\$12,693,559	\$88,320,600
Business-Type Activities:				
Revenue bonds	\$ 7,160,000	\$ 0	\$ 820,000	\$ 6,340,000
Certificates of Obligation	24,214,797	0	1,317,303	22,897,494*
Compensated absences	<u>13,825</u>	<u>41,406</u>	<u>27,956</u>	<u>27,275</u>
Total	\$27,164,253	\$ 6,384,630	\$ 2,160,261	\$31,388,622

**Certificates of Obligation is debt financed capital contribution secured by Cameron County and is payable from business-type function and is included in Governmental Activities outstanding obligation bonds.*

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 11 to the financial statements.)

Capital assets. The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2012 net capital assets of the governmental activities totaled \$229,194,325. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$14,417,558.

Major capital asset events during the current fiscal year included the following:

- Cameron County Odyssey software for Judicial processing Phase I and Phase II completed
- Disaster Recovery Capital improvements is continuing
- Capital improvements are scheduled to be completed in May 2013 for the Toll Bridge System
- County Parks Department has continued on community parks construction
- Construction of the Los Fresnos Annex Bldg. is ongoing
- Construction of road improvements to Primera Road, San Jose Ranch Road, Old Alice Road and Vermillion Road are ongoing

	County's Capital Assets		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental Activities:			
Land	\$ 4,131,170	\$ 0	\$ 4,131,170
Buildings and improvements	104,546,825	34,455,254	70,091,571
Equipment, Vehicles, Machinery	66,334,571	51,755,257	14,579,314
Infrastructure	293,891,955	170,986,322	122,905,633
Construction in Progress	<u>17,486,637</u>	<u>0</u>	<u>17,486,637</u>
Total	\$486,391,158	\$257,196,833	\$229,194,325
Business-Type Activities:			
Land	\$ 5,896,363	\$ 0	\$ 5,896,363
Buildings and improvements	30,930,515	13,170,759	17,759,756
Equipment, Vehicles, Machinery	6,513,754	5,223,000	1,290,754
Other structures	27,251,577	24,438,907	2,812,670
Construction in Progress	<u>11,280,138</u>	<u>0</u>	<u>11,280,138</u>
Total	\$ 81,872,346	\$ 42,832,666	\$ 39,039,681

Additional information on the County's capital assets can be found in Note 6 on pages 49-51 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The Commissioners' Court adopted the County's 2011-2012 budget on September 15, 2011. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2011 and estimated revenues to be received in the fiscal year 2012. The total available resources for all funds for the fiscal year 2012 are \$120,469,809. For the County's General Fund, the 2011-2012 Budget utilizes \$72,467,628 of the available funds.

For 2011-2012, the property tax rate is \$0.384291 per \$100 assessed taxable valuation, an increase over the prior year's tax rate of \$0.364291. Tax revenues are budgeted to grow by 4.7% generating an additional \$3,180,026 at the 94.5% property tax collection rate. The increase in county appropriations to be expended during Fiscal Year 2012 was in General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent sixteen percent of appropriations; however, actual General Fund fund balance is approximately 14.03%.

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, taxpayers and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, separate reports of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

BASIC FINANCIAL STATEMENTS

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2012**

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	NON-MAJOR
ASSETS					
Cash	\$ 47,883,240	\$ 9,160,445	\$ 57,043,685	\$42,273,676	\$ 3,255,833
Investments	0	0	0	7,296,195	983,902
Receivables:					
Accounts or trade(Note 4)	5,211,595	270,218	5,481,813	0	147,781
Taxes - net of allowances(Note 4)	7,729,648	0	7,729,648	0	701,983
Due from other governments(Note 4)	10,130,595	0	10,130,595	12	0
Due from other agencies	0	0	0	717,344	0
Internal balances	1,206,752	(1,206,752)	0	0	0
Prepaid expenses	976,709	200,695	1,177,404	400,000	364
Other assets	325,710	0	325,710	0	0
Inventory	114,074	2,539	116,613	0	0
Unamortized bond issuance costs	2,370,494	0	2,370,494	1,379,715	0
Restricted Assets:					
Construction Fund:					
Cash	0	12,052,867	12,052,867	0	0
Revenue Bond Debt Service Fund:					
Cash	0	1,342,575	1,342,575	0	0
Revenue Bond Debt Reserve Fund:					
Cash	0	2,743,799	2,743,799	0	0
Revenue Bond Repair and Replacement Fund:					
Cash	0	650,000	650,000	0	0
Restricted use:					
Cash	0	475,361	475,361	0	0
Capital Assets:					
Buildings	95,221,980	15,193,807	110,415,787	0	0
Improvements other than buildings	7,777,944	38,891,263	46,669,207	29,351,139	0
Equipment	66,334,571	4,482,990	70,817,561	0	0
Other structures	1,546,901	6,127,786	7,674,687	35,612,650	0
Accumulated depreciation	(257,196,833)	(42,832,666)	(300,029,499)	0	0
Land	4,131,170	5,896,363	10,027,533	0	0
Infrastructure	293,891,955	0	293,891,955	0	0
Construction work in progress	17,486,637	11,280,138	28,766,775	0	0
Total capital assets	229,194,325	39,039,681	268,234,006	64,963,789	0
Total Assets	305,143,142	64,731,428	369,874,570	117,030,731	5,089,863
LIABILITIES					
Accounts payable	11,577,242	447,591	12,024,833	818,923	356,483
Wages and fringe payable	1,351,851	92,827	1,444,678	0	0
Compensated absences payable	693,545	27,275	720,820	0	0
Accrued interest payable	0	46,162	46,162	0	0
Deposits	0	13,067	13,067	0	0
Due to other governments	2,344,952	1,742,955	4,087,907	250,000	1,465,729
Unearned revenue	0	453,637	453,637	120,649	0
Notes payable (Note 11)	91,969	0	91,969	0	0
Other	0	0	0	0	755,717
Escrows	53,468	0	53,468	0	0
Noncurrent liabilities due within one year:					
Reserve	0	81,635	81,635	0	0
Current bonds payable	2,978,237	1,332,716	4,310,953	600,000	0
Current revenue bonds payable	0	854,998	854,998	0	0
Accrued bond interest payable	375,222	112,469	487,691	0	0
Current Lease payments	1,998,185	101,478	2,099,663	0	0
Noncurrent liabilities due in more than one year:					
Long-term lease payments(Note 7)	5,782,998	47,091	5,830,089	0	0
Long-term bonds payable	53,904,269	21,564,780	75,469,049	72,314,905	0
Due to other governments	0	0	0	2,014,428	0
Due to Texas Department of Transportation	0	0	0	35,199,035	0
Long-term revenue bonds payable	0	5,589,110	5,589,110	0	0
Less: Unamortized issue costs	0	(363,679)	(363,679)	0	0
Long-term interest payable	0	0	0	416,835	0
OPEB liability	19,020,725	1,660,794	20,681,519	0	0
Total Liabilities	100,172,663	33,804,906	133,977,569	111,734,775	2,577,929
NET ASSETS					
Invested in capital assets net of related debt	184,766,821	21,753,249	206,520,070	0	0
Restricted net assets :					
Highways and street	3,730,031	0	3,730,031	3,685,687	0
Debt service	833,254	4,086,374	4,919,628	0	0
Capital projects	234,404	0	234,404	0	0
Beach Maintenance	0	466,947	466,947	0	0
Operating reserve and construction	18,859,037	12,961,281	31,820,318	0	0
Unrestricted net assets	(3,453,068)	(8,341,329)	(11,794,397)	1,610,269	2,511,934
Total net Assets	\$ 204,970,479	\$ 30,926,522	\$ 235,897,001	\$ 5,295,956	\$ 2,511,934

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

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

		Program Revenues				Net (Expense) Revenue and Changes in Net Position				
						Primary Government		Component units		
Functions / Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total			
Primary government:										
Government activities:										
General government	\$ 28,465,544	\$ 13,754,317	\$ 152,755	\$ 860,761	\$ (13,697,711)	\$ 0	\$ (13,697,711)	\$	0	
Law Enforcement and Public safety	68,731,281	11,344,711	19,020,679	0	(38,365,891)	0	(38,365,891)		0	
Highways and streets	19,948,347	3,662,493	0	3,856,630	(12,429,224)	0	(12,429,224)		0	
Health	9,788,583	394,003	6,710,038	0	(2,684,542)	0	(2,684,542)		0	
Welfare	9,949,777	88,831	314,719	4,742,418	(4,803,809)	0	(4,803,809)		0	
Interest on Long-term debt	2,778,548	0	0	0	(2,778,548)	0	(2,778,548)		0	
Total government activities	139,662,080	29,244,355	26,198,191	9,459,809	(74,759,725)	0	(74,759,725)		0	
Business-type activities:										
Bridge system	7,749,210	15,603,112	0	0	0	7,853,902	7,853,902		0	
Parks system	5,624,436	6,806,053	0	179,863	0	1,361,480	1,361,480		0	
Non-Major Enterprise Funds	1,115,151	1,087,345	0	70,295	0	42,489	42,489		0	
Total business-type activities	14,488,797	23,496,510	0	250,158	0	9,257,871	9,257,871		0	
Total primary government	\$ 154,150,877	\$ 52,740,865	\$ 26,198,191	\$ 9,709,967	\$ (74,759,725)	\$ 9,257,871	\$ (65,501,854)	\$	0	
Component units:										
Cameron County Regional Mobility Authority	1,783,123	3,008,047	0	46,148	0	0	0		1,271,072	
Emergency Services District #1	2,572,114	0	0	0	0	0	0		(2,572,114)	
Cameron-Willacy Counties Community Supervision	7,406,302	3,930,274	4,638,285	0	0	0	0		1,162,257	
Total component units	\$ 11,761,539	\$ 6,938,321	\$ 4,638,285	\$ 46,148	\$ 0	\$ 0	\$ 0	\$	(138,785)	
General revenues:										
Property taxes, levied for general purposes					\$ 53,192,831	\$ 0	\$ 53,192,831	\$	2,797,815	
Property taxes, levied for debt service					6,310,998	0	6,310,998		0	
Unrestricted investment earnings					256,774	104,261	361,035		21,148	
Miscellaneous					9,801,140	17,757	9,818,897		0	
Gain on Sale of capital assets					408,289	14,548	422,837		0	
Transfers					6,809,647	(6,809,647)	0		0	
Total general revenue and transfers					76,779,679	(6,673,081)	70,106,598		2,818,963	
Changes in net assets					2,019,954	2,584,790	4,604,744		2,680,178	
Net Assets - beginning					202,529,094	27,926,068	230,455,162		5,233,983	
Refunds due to Other Entities					0	0	0		(232,157)	
Prior Period Adjustment					421,431	415,664	837,095		125,886	
Net Assets - ending					\$ 204,970,479	\$ 30,926,522	\$ 235,897,001	\$	7,807,890	

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

CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2012

ASSETS	General	Road & Bridge Fund	Limited Tax Revenue Bonds Fund	2011 Series Certificates of Obligation	Drug Forfeiture Fund	Other Governmental Funds	TOTAL
Assets:							
Cash and cash equivalents (Note 3)	\$ 7,219,134	\$ 1,259,363	\$ 3,627,703	\$ 11,781,953	\$ 9,588,848	\$ 11,796,618	\$ 45,273,619
Receivables: (Note 4)							
Accounts or trade	2,562,841	1,820,615	55,497	3,747	0	723,248	5,165,948
Taxes - net of allowances	6,112,487	726,065	811,519	0	0	79,577	7,729,648
Note receivable	0	0	0	0	0	0	0
Due from other governments	644,368	453,278	0	0	373,474	8,659,475	10,130,595
Due from other funds (Note 9)	8,151,448	1,904,588	523,006	500	1,612,109	2,048,221	14,239,872
Prepaid expenditures (Note 1D)	671,872	65,662	170,026	0	0	69,149	976,709
Other assets	529	0	0	0	10,580	1,163,306	1,174,415
Inventory (Note 1D)	98,557	15,517	0	0	0	0	114,074
TOTAL ASSETS	\$ 25,461,236	\$ 6,245,088	\$ 5,187,751	\$ 11,786,200	\$ 11,585,011	\$ 24,539,594	\$ 84,804,880
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 5,611,366	639,534	\$ 900	\$ 179,902	\$ 466,259	\$ 3,841,817	\$ 10,739,778
Wages and fringe payable	1,024,496	116,072	0	0	0	208,714	1,349,282
Compensated absences payable	621,057	26,479	0	0	0	45,509	693,045
Due to other governments	114,620	0	0	0	958,147	1,272,178	2,344,945
Due to other funds (Note 9)	587,496	1,057,057	0	0	123,499	11,265,068	13,033,120
Deferred revenue	5,694,436	675,915	758,023	0	0	75,231	7,203,605
Escrows	53,468	0	0	0	0	0	53,468
Notes payable	91,969	0	0	0	0	0	91,969
Total Liabilities	13,798,908	2,515,057	758,923	179,902	1,547,905	16,708,517	35,509,212
Fund Balances:							
Nonspendable:							
Inventory	98,557	0	0	0	0	0	98,557
Restricted for:							
Debt service	0	0	4,428,828	0	0	589,470	5,018,298
Special revenue	0	3,730,031	0	0	10,037,106	7,007,203	20,774,340
Capital projects	0	0	0	11,606,298	0	234,404	11,840,702
Committed to:							
Pending litigation	500,000	0	0	0	0	0	500,000
Indigent Defense	500,000	0	0	0	0	0	500,000
Unassigned	10,563,771	0	0	0	0	0	10,563,771
Total Fund Balance	11,662,328	3,730,031	4,428,828	11,606,298	10,037,106	7,831,077	49,295,668
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,461,236	\$ 6,245,088	\$ 5,187,751	\$ 11,786,200	\$ 11,585,011	\$ 24,539,594	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (Note 6)	229,194,325
Internal service funds are used by management to charge costs.	
The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	1,814,728
Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	7,203,605
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (Note 2A)	(82,537,847)
Net assets of governmental activities	<u>204,970,479</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	General	Road & Bridge Fund	Limited Tax Bonds Fund	2011 Series Certificates of Obligation	Drug Forfeiture Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 47,198,395	\$ 5,982,190	\$ 5,945,377	\$ 0	\$ 0	\$ 363,951	\$ 59,489,913
Licenses and permits	632,252	2,731,482	0	0	0	0	3,363,734
Intergovernmental	3,842,291	931,010	0	0	8,986,935	26,894,864	40,655,100
Charges for services	6,271,770	0	0	0	0	732,013	7,003,783
Fines and forfeitures	5,568,310	0	0	0	0	31,475	5,599,785
Miscellaneous	6,480,605	1,080,855	(107,943)	53,416	1,168,174	1,356,702	10,031,809
TOTAL REVENUES	69,993,623	10,725,537	5,837,434	53,416	10,155,109	29,379,005	126,144,124
EXPENDITURES							
Current:							
General government	15,076,596	0	0	0	0	796,819	15,873,415
Law enforcement and public safety	49,106,616	0	0	0	2,971,576	10,988,922	63,067,114
Highways and streets	0	9,827,693	0	0	0	1,668,399	11,496,092
Health	2,370,591	0	0	0	0	6,879,720	9,250,311
Welfare	4,584,814	0	0	0	0	5,057,137	9,641,951
Capital outlay	4,178,261	1,442,822	0	2,716,530	11,560	4,480,211	12,829,384
Debt Service:							
Bond issuance cost	0	0	187,484	0	0	0	187,484
Principal retirement	0	965,494	3,060,126	0	0	155,000	4,180,620
Interest and fiscal charges	0	78,367	2,377,380	0	0	184,958	2,640,705
TOTAL EXPENDITURES	75,316,878	12,314,376	5,624,990	2,716,530	2,983,136	30,211,166	129,167,076
Excess (deficiency) of Revenues Over (Under) Expenditures	(5,323,255)	(1,588,839)	212,444	(2,663,114)	7,171,973	(832,161)	(3,022,952)
OTHER FINANCING SOURCES (USES)							
Gain on Sale of capital assets	28,141	90,650	0	0	289,498	0	408,289
Bond Issuance	0	0	0	0	0	0	0
Discount on bonds issued	0	0	(54,034)	0	0	0	(54,034)
Premium on bonds issued	0	0	437,592	0	0	0	437,592
Refunding Bonds Issued	0	0	9,610,000	0	0	0	9,610,000
Payed to refunded Bond Escrow Agent	0	0	(9,865,573)	0	0	0	(9,865,573)
Financing Proceeds	0	0	0	0	0	0	0
Capital lease financing	4,178,468	1,258,248	0	0	0	0	5,436,716
Transfers in	6,491,306	0	376,249	0	6	458,807	7,326,368
Transfers (out)	(264,161)	0	0	0	(188,373)	(64,187)	(516,721)
TOTAL OTHER FINANCING SOURCES (USES)	10,433,754	1,348,898	504,234	0	101,131	394,620	12,782,637
Net change in fund balances	5,110,499	(239,941)	716,678	(2,663,114)	7,273,104	(437,541)	9,759,685
Fund Balances - October 1, 2011	6,551,829	3,969,972	3,712,150	14,269,412	2,797,729	7,813,460	39,114,552
Prior Period Adjustment					(33,727)	455,158	421,431
FUND BALANCES - SEPTEMBER 30, 2012	\$ 11,662,328	\$ 3,730,031	\$ 4,428,828	\$ 11,606,298	\$ 10,037,106	\$ 7,831,077	\$ 49,295,668

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

CAMERON COUNTY, TEXAS
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended September 30, 2012

Amounts reported for governmental activities in the statement of activities (page 33) are different because:

Net change in fund balances - total governmental funds (page 35)	\$ 9,759,685
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2B)	(1,584,304)
Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds.	13,916
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note 2B)	(1,370,307)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2C)	(3,376,078)
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	(1,422,958)
Change in net assets of governmental activities (page 33)	<u>\$ 2,019,954</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF NET ASSETS
Proprietary Funds
SEPTEMBER 30, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
ASSETS					
Current Assets:					
Cash	\$ 4,777,777	\$ 3,729,000	\$ 653,668	\$ 9,160,445	\$ 2,609,621
Construction Fund Cash	9,269,090	2,783,777	0	12,052,867	0
Revenue Bond Debt Service Fund Cash	1,342,575	0	0	1,342,575	0
Revenue Bond Debt Reserve Fund Cash	2,381,707	362,092	0	2,743,799	0
Reserves-Other	0	475,361	0	475,361	0
Operating Reserve Fund Cash	0	650,000	0	650,000	0
Total Cash	17,771,149	8,000,230	653,668	26,425,047	2,609,621
Accounts receivable - trade(Note 4)	205,325	0	64,893	270,218	45,647
Inventory	0	2,539	0	2,539	0
Due from other funds	2,937,999	0	100,000	3,037,999	0
Due from other governments	0	0	0	0	0
Prepaid expenses and other assets	128,639	63,851	8,205	200,695	0
Total Current Assets	21,043,112	8,066,620	826,766	29,936,498	2,655,268
Capital Assets:(Note 6)					
Buildings	3,524,688	10,439,724	1,229,395	15,193,807	0
Improvements other than buildings	21,916,139	6,861,628	10,113,496	38,891,263	0
Equipment	1,381,542	2,896,849	204,599	4,482,990	0
Other structures	2,030,764	4,097,022	0	6,127,786	0
Accumulated depreciation	(19,659,120)	(13,762,247)	(9,411,299)	(42,832,666)	0
Net capital assets	9,194,013	10,532,976	2,136,191	21,863,180	0
Construction in progress	10,742,395	537,743	0	11,280,138	0
Land	4,038,791	1,549,572	308,000	5,896,363	0
Total Capital Assets	23,975,199	12,620,291	2,444,191	39,039,681	0
TOTAL ASSETS	45,018,311	20,686,911	3,270,957	68,976,179	2,655,268
LIABILITIES					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	58,103	94,373	193,850	346,326	837,464
Capital Lease Payable-Current	0	101,478	0	101,478	0
Wages and fringe payable	58,553	34,274	0	92,827	2,569
Accrued compensated absences	21,076	6,199	0	27,275	500
Accrued interest payable	0	46,162	0	46,162	0
Due to other funds	3,936,838	307,913	0	4,244,751	0
Due to other governments	1,742,955	0	0	1,742,955	7
Deferred revenue	151,919	301,718	0	453,637	0
Retainage payable	101,265	0	0	101,265	0
Total Current Liabilities	6,070,709	892,117	193,850	7,156,676	840,540
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	13,067	0	0	13,067	0
Reserve	75,688	5,947	0	81,635	0
Current maturities of CO's	970,624	362,092	0	1,332,716	0
Current maturities of revenue bonds	854,998	0	0	854,998	0
Accrued bond interest payable	112,469	0	0	112,469	0
Total Long-Term Liabilities due within one year	2,026,846	368,039	0	2,394,885	0
Due in more than one year:					
Certificates of Obligation	12,894,272	8,670,508	0	21,564,780	0
Revenue bonds, net of current portion	5,485,000	0	0	5,485,000	0
Less: Unamortized issue costs	(167,778)	(195,901)	0	(363,679)	0
Less: Unamortized discount	(27,439)	(11,697)	0	(39,136)	0
Plus: Unamortized premium	102,878	40,368	0	143,246	0
Capital Lease Payable	0	47,091	0	47,091	0
Unfunded Actuarial Accrued Liability	1,077,094	583,700	0	1,660,794	0
Total Long-Term Liabilities due in more than one year:	19,364,027	9,134,069	0	28,498,096	0
TOTAL LIABILITIES	27,461,582	10,394,225	193,850	38,049,657	840,540
NET ASSETS					
Invested in capital assets, net of related debt	13,114,831	6,194,227	2,444,191	21,753,249	0
Restricted for Revenue Bond Debt Service	1,342,575	362,092	0	1,704,667	0
Restricted for Revenue Bond Debt Reserve	2,381,707	0	0	2,381,707	0
Restricted for Revenue Bond Operating Reserve	250,000	650,000	0	900,000	0
Restricted for Beach Maintenance	0	466,947	0	466,947	0
Restricted for Construction	9,269,090	2,783,777	0	12,052,867	0
Restricted for Donations	0	8,414	0	8,414	0
Unrestricted	(8,801,474)	(172,771)	632,916	(8,341,329)	1,814,728
TOTAL NET ASSETS	\$ 17,556,729	\$ 10,292,686	\$ 3,077,107	\$ 30,926,522	\$ 1,814,728

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND ASSETS
PROPRIETARY FUNDS

For The Fiscal Year Ended September 30, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 15,136,761	\$ 2,122,153	\$ 1,076,095	\$18,335,009	\$ 8,279,953
Rental income	466,351	4,641,059	11,250	5,118,660	0
Other	0	42,841	17,757	60,598	17,686
TOTAL OPERATING REVENUES	15,603,112	6,806,053	1,105,102	23,514,267	8,297,639
OPERATING EXPENSES					
Salary, wages and fringe benefits	2,805,763	2,068,400	99,631	4,973,794	124,987
Employee Benefits	198,063	126,039	27,383	351,485	0
Supplies	141,331	232,296	38,662	412,289	1,193
Repairs and maintenance	58,531	155,491	0	214,022	0
Professional services	24,200	6,400	0	30,600	22,000
Insurance	95,267	104,809	8,624	208,700	0
Travel	23,176	5,393	2,259	30,828	36
Advertising	0	7,586	0	7,586	0
Taxes	0	9,352	0	9,352	0
Medical claims	0	0	14,848	14,848	8,100,830
Utilities	137,988	1,060,809	13,703	1,212,500	0
Depreciation and amortization	999,518	901,140	122,485	2,023,143	0
Miscellaneous	29,393	72,440	8,012	109,845	0
Equipment and land rental	0	6,832	0	6,832	0
Administration fees	0	0	19,850	19,850	0
Contractual services	19,491	278,269	759,694	1,057,454	1,479,970
TOTAL OPERATING EXPENSES	4,532,721	5,035,256	1,115,151	10,683,128	9,729,016
OPERATING INCOME (LOSS)	11,070,391	1,770,797	(10,049)	12,831,139	(1,431,377)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	86,589	15,820	1,852	104,261	8,419
Interest expense and fiscal agent fees	(1,374,476)	(410,696)	0	(1,785,172)	0
Bond issuance costs	0	(13,497)	0	(13,497)	0
Gain on sale of capital assets	0	14,548	0	14,548	0
Transfers to I&S Fund	(376,248)	0	0	(376,248)	0
Grant & Program Expenses	0	(164,987)	0	(164,987)	0
Aid to / from other governments	(1,842,013)	0	0	(1,842,013)	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,506,148)	(558,812)	1,852	(4,063,108)	8,419
Income (Loss) before Capital Contributions and transfers	7,564,243	1,211,985	(8,197)	8,768,031	(1,422,958)
Grant & Program Revenue	0	179,863	70,295	250,158	0
Transfers (out)	(5,777,900)	(656,048)	0	(6,433,948)	0
Transfers in	549	0	0	549	0
CHANGE IN NET ASSETS	1,786,892	735,800	62,098	2,584,790	(1,422,958)
Total Net Assets - Beginning of year	15,769,837	9,556,886	2,599,345	27,926,068	3,237,686
Prior period adjustment			415,664	415,664	
Total Net Assets - End of year	\$ 17,556,729	\$ 10,292,686	\$3,077,107	\$30,926,522	\$ 1,814,728

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

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2012

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 16,744,801	\$ 6,390,177	\$ 1,074,103	\$ 24,209,081	\$ 9,343,582
Cash received from other operating activities	466,351	0	28,785	495,136	878
Cash payments for goods and services	(1,185,497)	(2,041,738)	(821,245)	(4,048,480)	(10,601,774)
Cash payments to employees	(2,786,396)	(2,077,598)	(112,376)	(4,976,370)	(124,987)
Cash Provided (Used) by Operating Activities	<u>13,239,259</u>	<u>2,270,841</u>	<u>169,267</u>	<u>15,679,367</u>	<u>(1,382,301)</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	0	83,147	0	83,147	0
Insurance Proceeds	0	0	0	0	0
Transfers in	0	0	0	0	0
Transfers (out)	(5,777,900)	(537,172)	0	(6,315,072)	0
Cash Provided (Used) for Non-Capital Financing Activities	<u>(5,777,900)</u>	<u>(454,025)</u>	<u>0</u>	<u>(6,231,925)</u>	<u>0</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions, net	(1,670,346)	(329,439)	(69,078)	(2,068,863)	0
Financing for additions and Improvements	1,386,683	1,900,000	0	3,286,683	0
Intergovernment agreement	(1,842,013)	0	0	(1,842,013)	0
Capital contributions-grants	0	0	20,295	20,295	0
Lease Payments	0	(82,566)	0	(82,566)	0
Principal payments	(2,177,751)	(335,000)	0	(2,512,751)	0
Proceeds from sale of capital assets	0	14,548	0	14,548	0
Interest paid and fiscal agent fees	(1,388,880)	(390,222)	0	(1,779,102)	0
Cash (Used) for Capital and Related Financing Activities	<u>(5,692,307)</u>	<u>777,321</u>	<u>(48,783)</u>	<u>(4,963,769)</u>	<u>0</u>
Cash Flows From Investing Activities:					
Receipts of interest	86,589	15,820	1,807	104,216	8,419
Cash Provided by Investing Activities	<u>86,589</u>	<u>15,820</u>	<u>1,807</u>	<u>104,216</u>	<u>8,419</u>
Increase (decrease) in cash and cash equivalents	1,855,641	2,609,957	122,291	4,587,889	(1,373,882)
Cash and cash equivalents, October 1, 2011	15,915,516	5,390,273	531,377	21,837,166	3,983,503
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2012	<u>\$ 17,771,157</u>	<u>\$ 8,000,230</u>	<u>\$ 653,668</u>	<u>\$ 26,425,055</u>	<u>2,609,621</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 11,070,391	\$ 1,770,797	\$ (10,049)	\$ 12,831,139	(\$1,431,377)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	999,519	901,140	134,250	2,034,909	0
Decrease (increase) in Post employment benefits expense	0	126,039	0	126,039	0
Decrease (increase) in accounts receivable	(723,009)	7,856	(2,214)	(717,367)	(6,830)
Decrease (increase) in prepaids and other assets	(46,416)	(3,345)	(4,321)	(54,082)	0
Decrease (increase) in inventory	0	(829)	0	(829)	0
Decrease (increase) in Due from other Funds	1,147,762	0	0	1,147,762	683
Decrease (increase) in Due from other governments	0	0	0	0	0
Increase (Decrease) in accounts payable	(860,666)	(97,887)	34,748	(923,805)	71,525
Increase (Decrease) in wages and fringe payable	(1,706)	(7,626)	0	(9,332)	(2)
Increase (Decrease) in compensated absences payable	21,076	(1,573)	0	19,503	464
Increase (Decrease) in enhancement reserve	0	0	0	0	0
Increase (Decrease) in accrued interest payable	(14,404)	0	0	(14,404)	0
Increase (Decrease) in deposit payable	0	(423,731)	0	(423,731)	0
Increase (Decrease) in retainage payable	(52,436)	0	0	(52,436)	0
Increase (Decrease) in due to other funds	417,012	0	16,853	433,865	0
Increase (Decrease) in due to other governments	1,280,064	0	0	1,280,064	44
Increase (Decrease) in deferred revenue	2,072	0	0	2,072	(16,808)
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 13,239,259</u>	<u>\$ 2,270,841</u>	<u>\$ 169,267</u>	<u>\$ 15,679,367</u>	<u>\$ (1,382,301)</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

ASSETS	
Cash and cash equivalents	\$ 15,570,390
Investments	8,216,502
TOTAL ASSETS	<u>23,786,892</u>
LIABILITIES	
Accounts payable	\$ 2,781,863
Deposits	45,615
Due to other governments	6,741,010
Fees payable	1,432,647
Judgments	12,785,757
TOTAL LIABILITIES	<u>23,786,892</u>
NET ASSETS	
Net position held in trust for pension benefits and other purposes	0
	<u>\$ -</u>

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

ADDITIONS:	
Contributions:	
Excess tax proceeds	\$ -
Sale of commissary goods	-
Private donations	-
Total contributions	-
Investment earnings:	
Interest	-
Net increase in fair value of investments	-
Total investment earnings	-
Less investment expense	-
Net investment earnings	-
Total additions	-
DEDUCTIONS:	
Benefits	-
Capital expenditures - tax offices	-
Administrative expenses	-
Educational outreach	-
Total deductions	-
Change in net assets	-
Net assets - beginning	599,082
Prior Period Adjustment	(599,082)
Net assets - ending	<u>\$ -</u>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments.

Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*.

The financial report has been prepared in accordance with GASB Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*", issued in June 1999 and implemented by the County in FY 2003. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. REPORTING ENTITY

Cameron County (the County) is a public corporation and a political subdivision of the State of Texas. A Commissioners' Court, composed of four (4) elected County Commissioners and one elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement 14 "The Financial Reporting Entity", which supersedes all previous pronouncements issued by GASB and the National Council of Governmental Accounting (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities are, in substance, part of the County's operations, and data from these units are combined with data of the County. On the other hand, each discretely presented component unit is reported in a separate column in the combined statements to emphasize it is legally separate from the primary government.

Discretely Presented Component Units. The component unit columns in the combined financial statements include the financial data of the County's component units.

The Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rent from the operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. Although the CCRMA is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints six of the seven Directors to the CCRMA Board.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY (continued)

The Commissioners' Court can influence operations significantly by the appointment of directors. CCRMA also has fiscal dependency on Cameron County.

Cameron County Regional Mobility Authority
1100 E. Monroe
Brownsville, Texas 78520

The Cameron-Willacy Counties Community Supervision and Corrections Department receives office space and equipment from the County pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). Operations of the District are funded entirely by the State of Texas, except as noted above. Budgets and expenditures are approved by the appropriate State agency, and the District Director is appointed by the State District Judges of the area in accordance with State statute.

The County is mandated to provide operating space and therefore, approves their capital budget. Complete financial statements may be obtained from:

Chief Financial Officer
Cameron-Willacy Counties Community Supervision
and Corrections Department
P.O. Box 3846
Brownsville, Texas 78523

Cameron County Emergency Services District # 1 is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act to the 70th Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. Although the Emergency Services District is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints all members to the District's Board and can influence operations significantly by the appointment of members or removal of members that do not govern the Board's activities consistent with Commissioners' Court policy. Funding for the Cameron County Emergency Services District # 1's activities is generated through its ability to tax property owners within the District's unincorporated areas, and all debt incurred by the District is the responsibility of the District. Complete financial statements may be obtained from:

Cameron County Emergency Services District #1
c/o Cameron County Program Development and Management
1100 E. Monroe Street
Brownsville, Texas 78520

Condensed Financial Statements. The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Regional Mobility Authority September 30, 2012, Cameron County Emergency Services District #1, September 30, 2012, and Cameron-Willacy Counties Community Supervision and Corrections Department, August 31, 2012.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY (continued)

Condensed Balance Sheet	Emergency Services District #1	Cameron-Willacy Counties Community Supervision and Corrections Department	Cameron County Regional Mobility Authority	Total Component Units
ASSETS				
Current Assets	\$ 2,132,497	\$ 2,957,366	\$52,066,942	\$57,156,805
Capital Assets	-	-	64,963,789	64,963,789
Total Assets	<u>2,132,497</u>	<u>2,957,366</u>	<u>117,030,731</u>	<u>122,120,594</u>
LIABILITIES				
Current Liabilities	2,132,497	445,432	1,956,406	4,534,335
Due to other governments	-	-	250,000	250,000
Noncurrent Liabilities	-	-	109,528,369	109,528,369
Total Liabilities	<u>2,132,497</u>	<u>445,432</u>	<u>111,734,775</u>	<u>114,312,704</u>
NET ASSETS				
Restricted	-	-	3,685,687	3,685,687
Unrestricted	-	2,511,934	1,610,269	4,122,203
Total Net Assets	<u>-</u>	<u>2,511,934</u>	<u>5,295,956</u>	<u>7,807,890</u>
Total Liabilities and Net Assets	<u>\$ 2,132,497</u>	<u>\$ 2,957,366</u>	<u>\$117,030,731</u>	<u>\$ 122,120,594</u>
Condensed Statement of Revenues, Expenditures				
REVENUES				
Property Tax	\$ 2,797,815	\$ -	\$ -	\$ 2,797,815
State Aid	-	4,638,285	46,148	4,684,433
Charges for Services	-	3,930,274	3,008,047	6,938,321
Investment Earnings	6,456	6,925	7,767	21,148
Total Revenues	<u>2,804,271</u>	<u>8,575,484</u>	<u>3,061,962</u>	<u>14,441,717</u>
EXPENDITURES				
Charges for Services	2,572,114	7,406,302	1,783,123	11,761,539
Excess of Revenues over Expenditures	<u>232,157</u>	<u>1,169,182</u>	<u>1,278,839</u>	<u>2,680,178</u>
Transfers Out	(232,157)	-	-	(232,157)
Total net assets - beginning	-	1,342,752	3,891,231	5,233,983
Prior Period Adjustment	-	-	125,886	125,886
Total Net Assets - Ending	<u>\$ -</u>	<u>\$ 2,511,934</u>	<u>\$ 5,295,956</u>	<u>\$7,807,890</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and fund financial statements (continued)

The **government-wide financial statements** include the statement of net assets and the statement of activities. Government-wide statements report, except for County fiduciary activity, information on all of the activities of the County and its component units. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road & Bridge Fund, Limited Tax Revenue Bonds Fund and the 2011 Series Certificates of Obligation meet the criteria as **major governmental funds**. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary and fund financial statements. 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. Revenue from forfeitures and fines are recognized when they have been assessed, adjudicated and earned. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace fees, intergovernmental revenue and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility imposed by the provider is met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. General revenues include all taxes and grants not restricted to specific programs and investment earnings.

Governmental fund level financial statements are reported using 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2012, and became due October 1, 2012 have been assessed to finance the budget of the fiscal year beginning October 1, 2012 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements at September 30, 2012. Expenditures generally are recorded when a fund liability is incurred; however, debt service

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, health, welfare, and capital acquisition.

The Road & Bridge Fund is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads.

Limited Tax Revenue Bonds Fund is used to account for the taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

2011 Series Certificates of Obligation is used to account for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

Drug Forfeiture Fund is used to account for awards and seizures of funds and property by the District Attorney. The Drug Forfeiture fund is restricted for law enforcement use.

Other fund types include proprietary and fiduciary funds which are considered as nonmajor funds. Nonmajor funds include Special revenue funds (other than Road & Bridge), capital project funds (other than Capital Projects and Jail Improvements) and debt service funds (other than the Limited Tax).

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's Proprietary funds include the Sheriff's Commissary, the Bridge System, the Park System and the Airport System enterprise funds. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Fiduciary fund level financial statements include fiduciary funds which are classified into private purpose trust and agency funds. The County has only agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These agency funds serve custodial purposes for the District and County Clerks, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements (as it applies to the enterprise funds within these statements) to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance.

Internal Service Fund financial statements include the administration of the health and life benefits program provided to active and retired employees and their dependents. Premiums are paid into this fund from all county programs; contributions are used to pay claims, administrative costs and claims reserves.

D. Assets, liabilities and net assets or equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County records investments at fair market value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund's statements of activity and or statement of revenues, expenditures and changes in fund balance.

2. Receivables and payables

Accounts Receivable

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable financial resources. Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Inventories and prepaid items

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Capital Assets – Primary Government

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>ASSETS</u>	<u>Years</u>
Building	40
Furniture and fixtures	5
General equipment	5
Trucks	6
Cars	6
Computer hardware	5
Infrastructure	30

5. Compensated Absences – A liability for unused vacation and compensatory time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences;

- a. leave or compensation is attributable to services already rendered
- b. leave or compensation is not contingent on a specific event (such as illness)

Per GASB Interpretation No. 6, liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

Primary Government – The County's permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County's permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Amounts of accrued vacation leave are accrued in the government-wide financial statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Subsequent Events

Management has evaluated subsequent events through March 28, 2013, which is the date the financial statements were available to be issued.

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net assets. On new bond issues, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance cost are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 12).

9. Fund Balance and flow assumptions

Sometimes the government 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 asset and unrestricted-net asset 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. For the classification of fund balances in the governmental funds, the County considers expenditures to be funded from the most restrictive category first when more than one classification is available.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net assets are reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end 9/30/11. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

Non-spendable: these are funds that cannot be spent either because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory costs classified as *non-spendable*.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Fund Balance and flow assumptions (continued)

Restricted – these are funds that can be spent only for specific purposes and are subject to externally enforceable legal restrictions. Typically these restrictions are imposed by parties outside of the local government such as creditors through bond covenants, grantors and other governments through laws and regulations. All grants received by county government are classified as Special Revenue Funds with restricted usage. Capital Projects funded through debt issuance are classified as Restricted through bond covenants.

Committed – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. The County's highest level of decision-making authority resides with the Commissioners Court. The constraints imposed by the formal action of the Commissioners Court remain binding unless removed or changed in the same manner employed previously to commit those resources. Cameron County Commissioners Court has committed funds of \$500,000 for any pending litigation that may arise during the year and \$500,000 for indigent defense costs in the event unanticipated costs are incurred.

Assigned – these funds are intended to be used for specific purposes as established by governing body.

Unassigned – these funds represent all other residual fund balance amounts in the general fund.

Usage of Fund balance that is available for spending is reserved to formal action approval of the government's highest level of decision making authority. Through the budget process, fund balance usage is allowed only after the Commissioners Court official approval.

	General Fund	Road & Bridge	Limited Tax Revenue Bond Fund	2011 Series Certificates of Obligation	Other Governmental Funds	Total
Fund Balances						
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	98,557	-	-	-	-	98,557
<i>Committed</i>	-	-	-	-	-	-
Pending Litigation	500,000	-	-	-	-	500,000
Indigent Defense	500,000	-	-	-	-	500,000
<i>Restricted</i>						-
Special Revenue	-	3,730,031	-	-	17,044,309	20,774,340
Capital Projects	-	-	-	11,606,298	234,404	11,840,702
Debt Service	-	-	4,428,828	-	589,470	5,018,298
<i>Unassigned</i>	-	-	-	-	-	-
Fund Balance	10,563,771	-	-	-	-	10,563,771
Totals	<u>\$ 11,662,328</u>	<u>\$ 3,730,031</u>	<u>\$ 4,428,828</u>	<u>\$ 11,606,298</u>	<u>\$17,868,183</u>	<u>\$ 49,295,668</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net assets as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds." The details of this \$(82,537,847) difference are as follows:

Bonds payable	\$ (56,882,506)
Accrued interest payable	(375,222)
Unfunded Actuarial Accrued Liability	(19,020,725)
Leases payable	(7,929,752)
Lease payable (Enterprise Fund)	148,569
Deferred charge for Refunding	741,665
Deferred charge on Discount	192,624
Deferred charge on Premium	(1,782,994)
Deferred charge for issuance costs	2,370,494
Net adjustment to reduce fund balance - total government	
Funds to arrive at net position -governmental activities	<u>\$ (82,537,847)</u>

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

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that "governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense" on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$(1,584,304) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 12,833,254
Depreciation expense	<u>(14,417,558)</u>
Net adjustment to increase net changes in fund balance - total	
governmental funds to arrive at net position –governmental activities	<u>\$ (1,584,304)</u>

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

Issuance of Refunding Bonds	\$ 9,610,000
Bond Premium on Issuance & Refunding	437,592
Bond Discount on Issuance & Refunding	(54,033)
Capital leases financing	5,436,716
Bond Issuance Cost Amortization & Interest	(13,774)
Principal repayments:	
Bonded debt	(4,180,621)
Transfer to Escrow	<u>(9,865,573)</u>
Net adjustment to decrease net changes in fund balances-total	
governmental Funds to arrive at changes in net assets of governmental	
activities	<u>\$ 1,370,307</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS –
(continued)

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

Another element of the reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The detail of these \$3,376,708 differences is as follows:

Unfunded Actuarial Accrued Liability 10/1/11	\$ 15,644,647
Net OPEB End of Year	<u>(19,020,725)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u>\$ (3,376,078)</u>

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash. It is the County's policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2012, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$98,095,179. Bank balances and certificates of deposit totaling \$80,783,783 at September 30, 2012, were insured by FDIC or collateralized with a FHLB and FHLBL held by the pledging institution's agent in the County's name. Certificates of deposit are considered to be a cash equivalent. As of September 30, 2012, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a FHLB and FHLBL with a market value of \$96,337,601 in the County's name, held by the County's agent. Collateral amounts include coverage for balances held in the County's depository for entities reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2012 was 119%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2012.

B. INVESTMENTS

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds. *Custodial Credit Risk* – In accordance with the County's investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

3. DEPOSITS AND INVESTMENTS (continued)

B. Investments (continued)

Credit Risk- The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

- FDIC insurance coverage
- United States Government Bonds, Notes and Bills,
- Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including
- letters of credit, of the United States or its agencies and instrumentalities,
- No Collateralized Mortgage Obligations are acceptable.

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

Concentration of Credit Risk – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC., the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at cost which approximates market value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star's investment portfolio is required to maintain a stable \$1.00 net asset value.

The Lone Star Investment Pool is governed by a Board of Trustees (Board) who are devoted to running an investment pool with superior level of safety and protection of investments. A third party consultant, which reports directly to the Board, reviews the Pool's daily operations, makes sure investment transactions fit with the Pool's Investment Policy, monitors the custodian bank, and compares the investment advisor's performance with that of peer funds and other benchmarks. Lone Star also counts on an independent, third-party bank, the Bank of New York Mellon, for custody and valuation services. The bank settles all trades for the Pool, and secures and values its assets every day. Two other firms, American Beacon Advisors and BNY Mellon Cash Investment Strategies, manage the investment and reinvestment of the Lone Star's assets.

Overall, the County Treasury portfolio of investments earned 0.210% interest rate at September 30, 2012, based upon a weighted average for all County investments and cash balance.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

3. DEPOSITS AND INVESTMENTS (continued)

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNIT'S

Cash

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

Cameron Regional Mobility Authority (CCRMA) had demand and a time deposit carrying balance of \$49,569,871 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Emergency Services District #1 (ESD) had a demand deposit balance of \$2,314,199 which was insured by FDIC or collateralized by bank pledges held in ESD's name. Cameron-Willacy Counties Community Supervision and Corrections Department (CSCD) had demand and a time deposit carrying balance of \$1,824,669 which was either insured by FDIC or collateralized, by bank pledges held in CSCD's name.

Investments

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by ESD and CCRMA; however, CCRMA does have an investment policy. CCRMA recognizes that effective cash management is good fiscal management. CCRMA's investment policy considers safety and risk of investment, while seeking to optimizing investment earnings. The purpose of the CCRMA's investment Policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the Authority to adopt a written investment policy regarding the investment of its funds and funds under its control. CCRMA's Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Authority's funds.

CSCD has investments with First Public, a state of Texas investment pool for municipal investments as uncategorized and have a carrying value of \$983,302. CSCD follows the Investment policy of Cameron County, Texas as described in the following paragraph.

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with the State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74th Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

4. RECEIVABLES

Receivables consisted of the following at September 30, 2012

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$5,211,595	\$ 270,218	\$ 5,481,813
Taxes	8,085,229	-	8,085,229
Due from governments	10,130,595	-	10,130,595
Gross receivables	23,427,419	270,218	23,697,637
Less: allowance for uncollectible accounts	355,581	-	355,581
Total Net Receivables	\$23,071,838	\$ 270,218	\$ 23,342,056

At September 30, 2012, property tax receivables were reported in the combined balance sheet on page 32 net of an allowance for uncollectible taxes of \$355,581.

5. PROPERTY TAXES

The County adopted the 2011 tax rate, per \$100 of taxable value, for the Fiscal Year 2011-2012, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.304964	\$0.011127	\$0.316091
Road Debt Service	0.038826	0.029374	0.068200
Total	\$0.343790	\$0.040501	\$0.384291

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.384291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.011127 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.029374 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Port of Harlingen Authority, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, City of La Feria, City of Port Isabel, City of South Padre Island, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Plaza 1, 2 and 3, Paseo de la Plaza District, Valley Mud District #2, and Cameron County Drainage Districts No. 1,3,4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made. Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The Delinquent Taxes Receivable Account represents uncollected tax levies for the

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

5. PROPERTY TAXES (continued)

past twenty (20) years. The allowance for estimated uncollectible is 5.1% of the total delinquent taxes receivable at September 30, 2011.

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2012 was as follows:

Primary Government

	Beginning Balance 2011	Additions	Deletions	Ending Balance 2012
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 3,818,470	\$ 312,700	\$ -	\$ 4,131,170
Construction in progress	11,479,612	6,727,861	(720,836)	17,486,637
Total capital assets, not being depreciated	15,298,082	7,040,561	(720,836)	21,617,807
Capital assets, being depreciated:				
Buildings	92,956,809	2,265,171	-	95,221,980
Improvements other than buildings & Other Structures	9,324,845	-	-	9,324,845
Equipment	62,817,089	3,517,482	-	66,334,571
Infrastructure	293,161,079	730,876	-	293,891,955
Total capital assets, being depreciated	458,259,822	6,513,529	-	464,773,351
Less accumulated depreciation for:				
Buildings	(27,265,894)	(2,523,947)	-	(29,789,841)
Improvements other than buildings & Other Structures	(4,424,180)	(241,233)	-	(4,665,413)
Equipment	(47,085,594)	(4,669,663)	-	(51,755,257)
Infrastructure	(164,003,607)	(6,982,715)	-	(170,986,322)
Total accumulated depreciation	(242,779,275)	(14,417,558)	-	(257,196,833)
Total capital assets, being depreciated, net	215,480,547	(8,464,611)	-	207,576,518
Governmental activities capital assets, net	\$ 230,778,629	\$ (1,424,050)	\$ (720,836)	\$ 229,194,325

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance 2011	Additions	Deletions	Ending Balance 2012
Capital assets, not being depreciated:				
Land	\$ 5,896,363	\$ -	\$ -	\$ 5,896,363
Construction in progress	10,475,415	1,651,684	(846,961)	11,280,138
Total capital assets, not being depreciated	16,371,778	1,651,684	(846,961)	17,176,501
Capital assets, being depreciated:				
Buildings	15,086,730	107,077	-	15,193,807
Improvements other than buildings	14,677,924	1,058,784	-	15,736,708
Equipment	6,235,094	278,660	-	6,513,754
Other structures	27,180,917	70,660	-	27,251,577
Total capital assets, being depreciated	63,180,665	1,515,181	-	64,695,846
Less accumulated depreciation for:				
Buildings	(7,623,817)	(693,644)	-	(8,317,461)
Improvements other than buildings	(4,597,230)	(256,068)	-	(4,853,298)
Equipment	(4,939,679)	(283,321)	-	(5,223,000)
Other structures	(23,613,955)	(824,952)	-	(24,438,907)
Total accumulated depreciation	(40,774,681)	(2,057,985)	-	(42,832,666)
Total capital assets, being depreciated, net	22,405,984	(542,804)	-	21,863,180
Business-type activities capital assets, net	<u>\$ 38,777,762</u>	<u>\$ 1,108,880</u>	<u>\$ (846,961)</u>	<u>\$39,039,681</u>

Depreciation expense was charged to the functions of the primary government as follows:

Governmental activities:	
General government	\$ 2,148,033
Law enforcement and public safety	3,728,352
Highways and streets	8,113,742
Culture and recreation	163,793
Health	253,079
Welfare	10,559
Total depreciation expense - governmental activities	<u>\$ 14,417,558</u>
Business-type activities:	
Bridge system	\$ 999,518
Parks system	901,139
Airport system & Commissary	157,328
Total depreciation expense - business-type activities	<u>\$ 2,057,985</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

6. CAPITAL ASSETS (continued):

COMMITMENTS

Cameron County entered into an agreement ("the 550 Agreement") with Cameron County Regional Mobility Authority (CCRMA) to finance this transportation project. This project will be the construction of SH550 Direct Connector Ramps and associated roadway from U.S.77/83 at SH550 to 2,800 feet east of Old Alice Road, including a westbound connector ramp from SH550 to northbound U.S.77/83 and a southbound direct connector ramp from U.S.77/83 to eastbound SH550. Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012 for the purpose of providing for the payment obligations to be incurred in connection with the design, planning, construction and equipping of the SH550 Director Connector Transportation Project. CCRMA will be the owner of this project and County, as a condition of this funding, has obligated CCRMA to repay the principal balance and interest due at the same stated rates of interest the County will pay on the Bonds. The County will charge the CCRMA an administrative fee to facilitate and administer the Project funding.

Cameron County has entered into Transportation Reinvestment Zone No.1, Cameron County, with CCRMA as a funding tool for promotion of public safety, facilitation for the development or redevelopment of property, movement of traffic and promote the development of the CCRMA development program. The TRZ No.1 includes SH550, SH32 East Loop, U.S. Highway 77 bypass, U.S. 77 South, and U.S. 281 connector. In December 2012, Cameron County amended the boundaries of TRZ No. 1 to provide a second access point to and from South Padre Island. TRZ No. 2 expands acreage included in this TRZ and is a new source of revenue to CCRMA as the property develops.

Other Capital Projects:

The Veterans Toll Bridge expansion project adding four additional lanes is well underway and project completion date is May 2013. This project will segregate commercial traffic from passenger traffic and will alleviate traffic congestion. This budget for this project is approximately \$14 million.

The Toll Automated System at Cameron County Parks is fully operational; staff is undergoing training to fully utilize this system to track reservations and improve efficiency at all County Parks. Work began in June 2010 and system costs were \$645,000.

Cameron County has committed to major improvements at the Sheriff and Detention facilities. Projects underway are roof renovations at Detention Center #1 and #2; a cooling system at the Carrizalez Rucker Detention Facility, shower replacements and improvements to Jail Facilities and a chiller system for the Sheriff's Office.

Land will be acquired for a County Annex in Los Fresnos and a Community Center will be built Olmito; street lighting infrastructure improvements; and Pedro "Pete" Benavides County Park and Browne Road Social Service Center improvements.

From a historical preservation standpoint, Cameron County has also moved towards the purchasing of the Pacheco Building across the Dancy Courthouse (to undergo renovations) and improvements to the Laiseca Store Building, a building located north of the Dancy Courthouse. Presently acquisition negotiations are underway. Major roads to be improved throughout the County are Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road and the U.S. 77 Parallel Corridor Project.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

7. CAPITAL LEASES AND INSTALLMENT PURCHASES

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$7,929,752 at September 30, 2012. Maturities, including interest at an average rate of 3.8%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
2013	\$1,171,218	\$ 979,480	106,653	\$2,257,351
2014	1,250,400	695,711	27,478	1,973,589
2015	947,142	449,298	21,986	1,418,426
2016	616,903	60,245	-	677,148
2017-2020	2,282,117	-	-	2,282,117
Total future lease payments	6,267,780	2,184,734	156,117	8,608,631
Less: interest	(543,821)	(127,510)	(7,548)	(678,879)
Net Present Value of Future Minimum Lease Payments	\$5,723,959	\$2,057,224	\$148,569	\$7,929,752
Current portion of lease payments	1,087,208	910,977	101,478	2,099,663
Long Term Lease Payments	\$4,636,751	\$ 1,146,247	\$ 47,091	\$5,830,089

Cameron County entered into an agreement with Capital One Public Funding, LLC dated October 5, 2011 to provide \$157,665 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$52,555 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 30, 2011 to provide \$304,460 in financing for three vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$101,487 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$21,484.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated July 25, 2011 to provide \$484,823 in financing for nine vehicles and related and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$161,608 payable on August, 2012 through August, 2014. Interest to be paid during the term of the lease totals \$34,539.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated January 11, 2011 to provide \$495,062 in financing for equipment in Energy Management Project through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.77%, with seven payments of \$70,723 payable on January, 2012 through January, 2018. Interest to be paid during the term of the lease totals \$66,730.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated May 21, 2010 to provide \$185,518 in financing for 1 vehicle and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$61,839 payable on May, 2011 through May 21, 2013. Interest to be paid during the term of the lease totals \$13,091.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$122,097 in financing for 4 vehicle and related equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.07%, with three payments of \$40,699 payable on November, 2011 through November 1, 2013. Interest to be paid during the term of the lease totals \$7,149.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$139,814 in financing for 4 vehicle and law enforcement equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$46,605 payable on August, 2011 through August 1, 2013. Interest to be paid during the term of the lease totals \$9,918.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$1,034,125 in financing for 27 vehicle, electronic equipment and heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$344,708 payable on June, 2011 through June 1, 2013. Interest to be paid during the term of the lease totals \$72,005.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$397,570 in financing for law enforcement equipment, Parks light equipment and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.85%, with three payments of \$132,523 payable on April, 2011 through April 1, 2013. Interest to be paid during the term of the lease totals \$28,452.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$397,664 in financing for ten (10) vehicles and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.98%, with three payments of \$132,555 payable on August 1, 2010 through August 1, 2012. Interest to be paid during the term of the lease totals \$29,438.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$173,664 in financing for vehicles and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.84%, with three payments of \$57,888 payable on September 1, 2010 through September 1, 2012. Interest to be paid during the term of the lease totals \$12,464.

Cameron County entered into an agreement with Kansas State Bank of Manhattan dated August 14, 2008 to provide \$323,374 in financing for Road and Bridge Heavy equipment and computers through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 3.8438%, with three payments of \$107,791 payable on May 21, 2010 through May 21, 2012. Interest to be paid during the term of the lease totals \$31,855.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$372,127 in financing for Road and Bridge Heavy equipment and air conditioning components through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.83%, with three payments of \$124,042 payable on October 1, 2010 through October 1, 2012. Interest to be paid during the term of the lease totals \$26,785.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$627,765 in financing for a pneumatic roller, two (2) motogradars, a backhoe loader, and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$209,255 payable on January 06, 2013 through January 06, 2015. Interest to be paid during the term of the lease totals \$44,297.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$316,854 in financing for a double drum roller, a case wheel roller, two (2) vehicles, a law enforcement camera system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$105,618 payable on February 01, 2013 through February 01, 2015. Interest to be paid during the term of the lease totals \$22,476.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$141,086 in financing for a trailer, two (2) ATV's and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$47,028 payable on April 04, 2013 through April 04, 2015. Interest to be paid during the term of the lease totals \$9,955.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$362,578 in financing for thirteen (13) vehicles, office furniture, an alarm system and various computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$120,859 payable on May 07, 2013 through May 07, 2015. Interest to be paid during the term of the lease totals \$25,585.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$219,886 in financing for a vehicle, a tractor, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.040%, with three payments of \$73,296 payable on June 01, 2013 through June 01, 2015. Interest to be paid during the term of the lease totals \$12,721.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$198,946 in financing for a vehicle, a mower, a trailer, two (2) gators, various software and computer equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.99%, with three payments of \$66,315 payable on July 01, 2013 through July 01, 2015. Interest to be paid during the term of the lease totals \$11,132.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$222,851 in financing for two (2) dump trucks and various auto body parts through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.97%, with three payments of \$74,283 payable on September 01, 2013 through September 01, 2015. Interest to be paid during the term of the lease totals \$12,783.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$213,771 in financing for two (2) water trucks, various auto body parts and information technology professional services. through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 2.91%, with three payments of \$71,257 payable on October 01, 2015 through October 01, 2015. Interest to be paid during the term of the lease totals \$12,042.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Motorola Solutions, Inc. during fiscal year 2012 to provide \$3,368,893 in financing for Motorola communication equipment at a rate of 2.53%, with seven payments of \$535,167 payable on October 01, 2013 through October 01, 2019. Interest to be paid during the term of the lease totals \$377,281.

Special Revenue Fund lease additions:

Cameron County entered into an agreement with Capital One Public Funding, LLC dated April 27, 2011 to provide \$297,855 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$99,285 payable on May, 2012 through May, 2014. Interest to be paid during the term of the lease totals \$21,133.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated June 2, 2011 to provide \$259,676 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.75%, with three payments of \$86,559 payable on June, 2012 through June, 2014. Interest to be paid during the term of the lease totals \$18,324.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$243,076 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.20%, with three payments of \$81,025 payable on October, 2011 through October, 2013. Interest to be paid during the term of the lease totals \$14,765.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$458,431 in financing for Road and Bridge Heavy equipment and electronic equipment through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.24%, with three payments of \$152,810 payable on September, 2011 through September, 2013. Interest to be paid during the term of the lease totals \$28,102.

Cameron County entered into an agreement with Kansas State Bank of Manhattan dated June 22, 2009 to provide \$291,519 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Kansas State Bank of Manhattan, at a rate of 3.072588%, with three payments of \$107,791 payable on May 21, 2010 through May 21, 2012. Interest to be paid during the term of the lease totals \$31,855.

8. OPERATING LEASES/RENTALS

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space were \$213,048 and equipment rental paid was \$525,559 for the year ended September 30, 2012. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing October 19, 2009. As of 09/30/2012 the monthly fee is equivalent to 10.94 per unit costing \$6,236.24 per month. TWC may increase the monthly fee at any time upon 30 days notice to Cameron County. The agreement setting the rate is for five years and will automatically renew for an additional term of 30 days until written notice of change is amended.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

9. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables and payables consisted of the following at September 30, 2012:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	\$ 3,728,915
	Major Governmental fund (DA)	2,546
	Road & bridge	1,057,057
	Enterprise Fund	3,362,930
Major Governmental Fund	Enterprise Fund	523,006
Enterprise Fund	Nonmajor governmental fund	2,679,686
	Enterprise Fund	258,313
Non major Enterprise fund	Enterprise Fund	100,000
Road and Bridge Fund	Nonmajor governmental fund	1,904,588
Non-major governmental funds	General fund	587,496
	Major Governmental fund (DA)	120,453
	Nonmajor governmental funds	1,340,272
Major Governmental fund (DA)	Nonmajor governmental funds	1,611,609
	Major Governmental fund (DA)	500
Capital Projects	Enterprise fund	500
TOTAL		\$17,277,871

- a. The purpose of interfund balances is to provide working capital on a temporary basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
- b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

Interfund transfers during the year-ended September 30, 2012, are as follows:

Transfer To Fund	Transfer From Fund	Amount
General Fund	Enterprise Fund	\$ 6,433,952
	Nonmajor governmental fund	57,352
Major governmental fund	Enterprise fund	376,249
Non-major governmental funds	General fund	264,161
	Nonmajor governmental funds	194,654
TOTAL		\$ 7,326,368

- a. The principal purpose of the interfund transfers is to provide matching funds for grants in the governmental funds. The transfers from the Enterprise fund to the general fund is distribution of proceeds above the enterprise operation costs, annual debt service and capital costs as defined by various interlocal agreements with cities within the county.
- b. The intended purpose of these distributions is regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

10. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2012.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2011	\$ 788,459	\$ 13,825
Increases	2,194,933	144,040
Decrease	(2,289,847)	(130,590)
Ending balance at September 30, 2012	<u>\$ 693,545</u>	<u>\$ 27,275</u>

The General fund has typically been used to liquidate the liability for compensated absences.

11. LONG TERM DEBT

GOVERNMENTAL ACTIVITIES

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of Obligation are issued to provide funds for the acquisition and construction of major capital facilities, obligations have been issued for both governmental and business type activities.

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

The changes in General Bonded Obligation Debt are summarized as follows:

	General Obligation Bonds	Certificates of Obligation	Total
Debt payable at October 1, 2011	\$3,640,000	\$79,380,000	\$83,020,000
New Debt	-	9,610,000	9,610,000
Debt retired	(\$155,000)	(12,695,000)	(12,850,000)
Debt payable at September 30, 2012	<u>\$3,485,000</u>	<u>\$76,295,000</u>	<u>\$79,780,000</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2012 are as follows:

Year Ending September 30,	<u>Certificates of Obligation</u>		<u>General Obligation Bonds</u>		
	Principal	Interest	Principal	Interest	Total
2013	\$ 4,145,000	\$ 3,179,295	\$ 165,000	\$ 177,001	\$7,666,296
2014	4,340,000	3,055,018	170,000	169,571	7,734,589
2015	4,630,000	2,893,918	180,000	161,651	7,865,569
2016	4,805,000	2,716,755	190,000	153,236	7,864,991
2017	5,005,000	2,522,785	195,000	144,414	7,867,199
2018-2022	26,800,000	9,338,862	1,135,000	565,139	37,839,001
2023-2027	18,335,000	4,170,388	1,235,000	232,834	23,973,222
2028-2031	8,235,000	697,925	215,000	6,584	9,154,509
	<u>\$ 76,295,000</u>	<u>\$ 28,574,946</u>	<u>\$ 3,485,000</u>	<u>\$ 1,610,430</u>	<u>\$ 109,965,376</u>

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2012:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2012	Less Current Maturities (to be paid in FY 2012-2013)	Long-Term Maturities September 30, 2013
Road Bonds:			
<u>\$1,575,000 Unlimited Tax Road Bonds, Series 2005</u> due in annual principal installments of \$45,000 to \$115,000 through February 1, 2025, plus interest at rates ranging from 3.0% to 4.375%, issued for road improvements	1,165,000	70,000	1,095,000
<u>\$2,575,000 Unlimited Tax Road Bonds, Series 2008</u> due in annual principal installments of \$80,000 to \$215,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6.125%, issued for road improvements.	<u>2,320,000</u>	<u>95,000</u>	<u>2,225,000</u>
Total General Obligation Bonds	\$ 3,485,000	\$165,000	\$3,320,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

	Outstanding Balance September 30, 2012	Less Current Maturities (to be paid in FY 2012-2013)	Long-Term Maturities September 30, 2013
CERTIFICATES OF OBLIGATION:			
<u>\$3,835,000; Series 2004 Certificates of Obligation</u> due in annual principal installments of \$100,000 to \$295,000 through February 1, 2023, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	190,000	190,000	-
Road Bonds:			
<u>\$11,280,000 Certificates of Obligation, Series 2005</u> due in annual principal installments of \$245,000 to 895,000 through February 1, 2025, plus interest at rates ranging from 2.0% to 4.5%, issued for capital projects.	2,215,000	525,000	1,690,000
<u>\$21,420,000 Limited Tax Refunding Bonds, Series 2005</u> due in annual principal installments of \$825,000 to \$1,895,000 through February 1, 2020, plus interest at rates ranging from 3.0% to 5.0%, refinance previously issued bonds.	13,530,000	2,050,000	11,480,000
<u>\$8,000,000 Certificates of Obligation, Series 2007</u> Due in annual principal installments of \$25,000 to \$650,000 through February 15, 2027, plus interest at rates ranging from 4.0% to 4.5%, for capital improvements.	7,135,000	350,000	6,785,000
<u>\$16,075,000 Certificates of Obligation, Series 2008</u> due in annual principal installments of \$505,000 to 1,350,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6%, for capital improvements.	14,485,000	585,000	13,900,000
<u>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%, refinance previously issued bonds.	5,560,000	175,000	5,385,000
<u>\$23,570,000 Certificates of Obligation, Series 2011</u> due in annual principal installments of \$150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%, for capital projects and road improvements.	23,570,000	150,000	23,420,000
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%, for debt service savings and to pay cost of issuance of the bond.	9,610,000	120,000	9,490,000
Total Certificates of Obligation	<u>\$76,295,000</u>	<u>4,145,000</u>	<u>\$72,150,000</u>
Total Debt	<u>\$79,780,000</u>	<u>\$ 4,310,000</u>	<u>\$75,470,000</u>
Less: Unamortized bond issue cost	(2,370,494)	(135,157)	(2,235,337)
Unamortized deferred refunding	(741,665)	(60,786)	(680,879)
Unamortized premium	1,590,369	122,576	1,467,793
Total Debt	<u>\$ 78,258,210</u>	<u>\$ 4,236,633</u>	<u>\$ 74,021,577</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System is \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System is recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B, the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)

Certificates of Obligations issued by Cameron County for capital improvements of International Toll Bridge including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2013	\$ 970,624	\$ 722,610	\$1,693,234
2014	755,392	680,085	1,435,477
2015	513,891	615,594	1,129,485
2016	634,381	591,358	1,225,739
2017	667,159	562,262	1,229,421
2018-2022	3,538,932	2,315,869	5,854,801
2023-2027	4,638,870	1,214,612	5,853,482
2028-2031	2,145,645	148,928	2,294,573
TOTAL	<u>\$13,864,894</u>	<u>\$ 6,851,318</u>	<u>\$ 20,716,212</u>

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of Cameron County Parks System including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2013	\$ 362,076	\$ 368,172	\$ 730,248
2014	411,695	353,223	764,918
2015	438,369	337,273	775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018-2022	2,775,279	1,179,620	3,954,899
2023-2027	3,479,369	522,694	4,002,063
2028-2031	554,306	52,929	607,235
TOTAL	<u>\$9,032,600</u>	<u>\$ 3,433,544</u>	<u>\$12,466,144</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2012, are as follows:

<u>Changes in General Non-Bonded Debt</u>	<u>Non-Bonded Debt</u>
Capital leases payable at October 1, 2011	\$4,512,075
New debt issued	5,654,085
Debt retired	(2,236,408)
Capital Leases payable at September 30, 2012 (Note 7)	<u>\$7,929,752</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2012 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of \$9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund \$6,635,000 of outstanding Certificates of Obligation, Series 2005 and \$2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of \$9,610,000 but were sold at a net premium of \$437,592. After the County contributed \$59,498 and after paying issuance cost, insurance premium, and underwriting fees of \$241,518 the net proceeds were \$9,865,572.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest the net proceeds were \$5,918,540.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date

for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A, the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000, in the amounts of \$5,010,000, \$2,315,000 and \$14,930,000, respectively. The 2005 refunding bonds carried an initial principal amount of \$21,420,000 but were sold at a premium of \$1,085,226 with accrued interest of \$143,304. After the County contributed \$1,686,405 and after paying issuance cost of \$370,348 and \$143,304 of accrued interest the net proceeds were \$23,821,283.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. Government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005 and the Combination Tax & Limited Tax Pledge Revenue Certificates of Obligation, Series 2000 are redeemed on February 15, 2010. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt of the enterprise and the refunded part of the Series 2000 bonds were removed from the governmental activities column of the statement of net assets. As of September 30, 2009, the balance remaining on this debt was \$18,880,000. The reacquisition price exceeded net carrying amount of the old debt by \$2,096,412. This amount is being netted against the new debt and amortized over the remaining life of the bonds, which is the same life as the refunded debt.

As a result of the advance refunding, the County decreased its total debt service requirements by \$2,688,624, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$993,324, after reduction of prior funds on hand of \$1,191,350.

In prior years, the County has defeased various bond issues by creating separate, irrevocable trust funds. New debt has been issued and proceeds were used to purchase U.S. government securities placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, this debt has been considered defeased and therefore, removed as a liability from the governmental activities column of the statement of net assets.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES

Revenue Bonds and Certificates of Obligation

International Toll Bridge System

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996 A. The uses of the refunding bonds proceeds are reported in the Defeased Debt section.

During fiscal year 1996, an additional "fund" was established to control the expenditure of the \$3,555,000 proceeds of International Toll Bridge System Revenue Bonds, Series 1996 B. The new "fund" was established to pay for certain construction work to be performed at Veteran's International Bridge.

Again, during fiscal year 1997, proceeds from the \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 issue were placed in the construction fund. The \$6,125,000 International Toll Bridge System Revenue Improvement Bonds, Series 1997 represents the second of three anticipated debt issues necessary for the completion of the Veterans International Bridge Project.

The final financing for the Veteran's International Toll Bridge Project was a bond issued on September 10, 1998. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

The changes in Business-type activities total debt are summarized as follows:

Debt payable at October 1, 2011	\$7,160,000
Debt retired	(820,000)
Less unamortized discount and bond issue cost	(92,339)
Debt payable at September 30, 2012	<u>\$ 6,247,661</u>

Debt includes the following individual issues at September 30, 2012:

REVENUE BONDS:

	Outstanding Balance September 30, 2012	Less Current Maturities (to be Paid in FY 2012-2013)	Long-Term Maturities September 30, 2013
<u>\$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007; due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.</u>	2,585,000	390,000	2,195,000
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.</u>	<u>3,755,000</u>	<u>465,000</u>	<u>3,290,000</u>
	6,340,000	855,000	5,485,000
Less: Unamortized discount and issue cost	<u>(92,339)</u>	<u>(13,072)</u>	<u>(79,267)</u>
Total Debt	<u><u>\$6,247,661</u></u>	<u><u>\$ 841,928</u></u>	<u><u>\$5,405,733</u></u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Revenue Bonds (continued)

Interest on the International Toll Bridge System debt is paid each May 1 and November 1 and interest on the Park System debt is paid each June 1 and December 1. Principal and interest payments constitute direct obligations of the County payable from a combination of a pledge of net revenues, derived from the operation of the Systems, and the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

Business-type activity bonded debt is secured by, and payable with the net revenues of enterprise activities. The annual requirements to amortize all revenue bonded debt outstanding as of September 30, 2011 are as follows:

Year Ending	International Toll Bridge System		Parks System		
September 30,	Principal	Interest	Principal	Interest	Total
2013	\$ 855,000	\$ 251,889	-	-	1,106,899
2014	890,000	215,103	-	-	1,105,103
2015	935,000	176,614	-	-	1,111,614
2016	970,000	136,411	-	-	1,106,411
2017	1,015,000	94,494	-	-	1,109,494
2018-2019	1,675,000	64,280	-	-	1,739,820
	<u>\$ 6,340,000</u>	<u>\$ 939,341</u>	<u>-</u>	<u>-</u>	<u>7,279,341</u>

Bond Indenture Requirements

During the period in which the bonds are outstanding, the International Toll Bridge Bond Resolution and Order requires the County to create and maintain certain accounts or "funds" to receive the gross revenues derived from the operations of the System.

In accordance with the terms of the Bond Resolution, these assets can be used to 1) pay the maintenance and operating expenses of the System, 2) pay the debt service costs of the System's revenue bonds, and 3) pay for any ordinary maintenance, repairs, or replacements to the System's property. Any remaining revenues may be transferred to other County funds or used for the purchase of the System's outstanding revenue bonds at a price less than par and accrued interest. During fiscal year 1984, a "fund" was established to control the expenditure of the proceeds of a bond sale. The "fund" was established to pay for certain construction work to be performed on the System.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Advance Refunding

On August 1, 2005 the County issued Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B in the amounts of \$5,010,000 and \$2,315,000, respectively. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2005 were used to purchase U.S. government securities, and those securities were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B are redeemed on November 1, 2005. The advance refunding met the requirements of an in-substance debt defeasance and the refunded part of the Series 1996A and 1996B bonds were removed from long-term debt.

As a result of the advance refunding, the Cameron County International Toll Bridge System decreased its total debt service requirements by \$1,672,305, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$367,254, after reduction of prior funds on hand of \$1,191,350. These savings and economic gain are part of the savings disclosed in Note 11C above.

On October 15, 2007, Cameron County authorized the issuance of Cameron County, Texas International Toll Bridge System Revenue Refunding Bonds, Series 2007 to refund the International Toll Bridge System Revenue Improvement Bonds, Series 1997, \$6,125,000. These bonds are payable from and secured by the net revenues of the Toll Bridge System. The 2007 Refunding Bonds were sold at par (\$4,005,000) with an additional Toll Bridge contribution of \$167,508 for bond issuance costs. Present Value savings on this Revenue Refund 2007 issue were \$206,932.

Certificates of Obligation

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certifications of Obligation (continued)

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizalez Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy

County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

As a result of the issuance of Limited Tax Refunding Bonds, Series 2005 in the amount of \$21,420,000 of which \$6,347,256 were issued to refund the International Toll Bridge Combination Tax & Revenue Refunding Bonds, Series 1996A and the International Toll Bridge Combination Tax & Revenue Certificates of Obligation, Series 1996B; the International Toll Bridge System has recognized this outstanding obligation as this Limited Tax Refunding issuance was debt financed capital improvements for proprietary funds.

Certificates of Obligations issued by Cameron County for capital improvements of *International Toll Bridge* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2013	\$ 970,624	\$ 722,610	\$1,693,234
2014	755,392	680,085	1,435,478
2015	513,891	615,594	1,129,485
2016	634,381	591,358	1,225,739
2017	667,159	562,262	1,229,421
2018-2022	3,538,932	2,315,869	5,854,801
2023-2027	4,638,870	1,214,612	5,853,482
2028-2031	2,145,645	148,928	2,294,573
TOTAL	<u>\$13,864,894</u>	<u>\$ 6,851,318</u>	<u>\$ 20,716,212</u>

Certificates of Obligation
Cameron County Parks

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund. As a result of the issuance of \$8,000,000 in Certificates of Obligation, Series 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

11. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certifications of Obligation (continued)

pay costs of issuance of the Certificates, the County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System.

Certificates of Obligations issued by Cameron County for capital improvements of *Cameron County Parks System* including interest payments are as follow:

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2013	\$ 362,076	\$ 368,172	\$ 730,248
2014	411,695	353,223	764,918
2015	438,369	337,273	775,642
2016	495,636	319,680	815,316
2017	515,870	299,953	815,823
2018-2022	2,775,279	1,179,620	3,954,899
2023-2027	3,479,369	522,694	4,002,063
2028-2031	554,306	52,929	607,235
TOTAL	\$9,032,600	\$ 3,433,544	\$12,466,144

Defeased Debt
Toll Bridge System

On August 1, 1989, Cameron County issued \$4,200,000 International Toll Bridge System Revenue Refunding and Improvement Bonds; Series 1989. The net proceeds of \$3,740,275 from said issue (after payment of \$459,725 in issue costs and accrued interest) were used to purchase U.S. Treasury obligations for the advance refunding of the 1983 Toll Bridge Revenue Bonds in the amount of \$2,500,000, and \$1,515,275 were utilized in the Toll Bridge Construction Fund for the acquisition of real property.

On January 15, 1996, Cameron County issued \$10,880,000 International Toll Bridge System Combination Tax and Revenue Refunding Bonds, Series 1996-A. The net proceeds of \$10,731,885 from said issue, (after payment of \$317,802 in issue costs and accrued interest), were used to purchase U.S. Treasury obligations for the advance refunding of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992, bonds outstanding totaled \$1,085,000.

Additionally, the U.S. Treasury obligations were deposited in an irrevocable trust with an escrow agent to provide for debt service payments of the \$4,200,000 Toll Bridge System Revenue Refunding and Improvement Bonds, Series 1989, the \$1,800,000 International Toll Bridge Revenue Bonds, Series 1991, and the \$5,000,000 International Toll Bridge Revenue Bonds, Series 1992. As a result, the bonds referred to above are considered to be defeased, and the liability for those bonds has been removed from long-term debt. At September 30, 2011 defeased bonds outstanding remain of \$440,000. As a result of the advance refunding, the County will decrease its total debt service payments during the period of the new bond issue by \$517,303 and incur an economic gain of \$502,676 (difference between present values of debt service payments on old and new debt). The purpose of the advance refunding of the above-mentioned Revenue Bond issues was to achieve savings through reduced interest rates made possible by including a limited tax pledge as security.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

12. RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases \$500,000 in coverage for public employees theft and dishonesty blanket bond through National Union Five Insurance Company of Pittsburgh.

WORKERS' COMPENSATION INSURANCE

The County is a member of a risk pool for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county related governmental entity to provide for self-insurance. The County participates in the fund under an agreement pursuant to the provisions of Article 8309h of the Texas Workers' Compensation Act. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2011 calendar year contribution was \$1,183,081.

The following is a schedule of premiums paid and claims incurred:

Calendar* Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2009	959,750	493,230	466,520
2010	1,124,531	634,463	490,068
2011	1,183,081	532,079	651,002

OTHER INSURANCE

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy and automobile liability policy have a plan anniversary date of July 1st. The following are the coverage limits of the policies:

AUTOMOBILE LIABILITY COVERAGE

Bodily Injury*	Property Damage*	Personal Injury Protection
\$100,000 per person \$300,000 per occurrence -Coverage for County-owned vehicles -Personal injury protection for specified vehicles -Includes uninsured/under insured motorists	\$100,000 per occurrence	\$5,000 per person -Coverage for non-owned and hired vehicles -Limited Mexico coverage -The deductible is \$1,000 per occurrence.

The annual premium is \$148,330 for Automobile Liability and \$77,104 for automobile physical damage for the period July 1, 2012 through July 1, 2013. Insurance premium provides coverage for 501 vehicles. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

12. RISK MANAGEMENT (continued)

COMPREHENSIVE GENERAL LIABILITY COVERAGE

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Employee Benefits</u>	<u>Personal and Adv Injury Liability</u>
\$100,000 per person	\$100,000 per occurrence	\$100,000 per occurrence	\$100,000 per person
\$300,000 per occurrence			\$300,000 per offense aggregate

-The deductible is \$5,000 per occurrence. The annual premium is \$128,348 for the period July 1, 2012 through July 1, 2013. No settlements exceeded insurance coverage during the past three years.

PROPERTY AND CASUALTY COVERAGE

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of rents. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

EMPLOYEE HEALTH AND LIFE BENEFITS

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Over the past several years, actual costs have decreased as Cameron County has promoted Wellness Plans and Preventative Care, thus resulting in a Fund Balance of \$1,814,728. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well being of the program as well as maintaining the ability to provide the level of care desired by the County.

During fiscal year 2012, a total of \$8,100,830 was paid in benefits and \$1,504,963 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$619,191 as of September 30, 2012. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2011-2012</u>	<u>Fiscal Year 2010-2011</u>	<u>Fiscal Year 2009-2010</u>
Unpaid claims, beginning of fiscal year	\$459,066	\$286,808	\$ 310,082
Incurred claims (including incurred but not reported)	8,260,955	7,673,024	6,653,245
Payments of claims	(8,100,830)	(7,500,766)	(6,676,519)
Unpaid claims, end of fiscal year	<u>\$ 619,191</u>	<u>\$ 459,066</u>	<u>\$ 286,808</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

12. RISK MANAGEMENT (continued)

PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverage's that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts significantly less than the historical cost of each bridge through McGriff Insurance Agency, AGCS Marine Ins. Co. (Alianz).

The Gateway International Bridge has \$3,300,000 in coverage for the bridge span property damage and \$5,500,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$4,900,000 to cover property damage to the bridge spans and \$2,500,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$4,900,000 to cover property damage to the bridge spans and \$6,500,000 for use and occupancy coverage protecting from loss of revenues. A significant portion of the amounts capitalized in toll bridges and approaches constitute nonconstruction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges.

Windstorm and Hail insurance coverage is included under General Property Insurance coverage provided by Diamond State Insurance Company with a 2% deductible for Enterprise Funds of Cameron County. Flood insurance coverage in the amount of \$3,279,629 is provided for buildings by Harleysville Ins. Co. and NFIP.

13. COMMITMENTS AND CONTINGENCIES

LITIGATION

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is also a defendant in cases involving law enforcement operations. The County is self-insured with regards to law enforcement liability. A number of these cases have been dismissed; however, the resolution of those matters still pending is not expected to have a material effect on the County's financial condition.

The County is a defendant in cases involving employment related litigation. Liability exposure is not anticipated and while final outcome is spending, liability is not expected to be material.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

13. COMMITMENTS AND CONTINGENCIES (continued)

The County is a defendant in a real estate case where Plaintiffs allege County abandoned an easement that was given to County Parks for the use of park purposes. This is a complicated case involving donated land that

Commissioners Court sought to develop by leasing land for development of a hotel complex within the park. The outcome of this case is not known at this time and the material effect, if any, is not known.

In February 2011, a 7 year old child drowned in a Community Park swimming pool located on land leased by Cameron County from the Catholic Diocese in Santa Maria. The pool was not in operation at the time. Texas Association of Counties, the County's Tort Claims Act insurance carrier, has been notified. The incident should be covered by insurance under the County's Tort Claims Act coverage. Under the Act, damages are limited to \$100,000 per person up to a maximum of \$300,000. No damages outside of the County's coverage are anticipated at this time. Suit has been filed and the County is being defended by the Law Firm of Willette and Guerra.

INTERLOCAL AGREEMENTS

Harlingen, Texas and San Benito, Texas

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.

Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2012 produced a \$574,302 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of \$143,576.

Brownsville, Texas

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and the County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2012 produced a distribution to City of Brownsville of \$1,554,861.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

13. COMMITMENTS AND CONTINGENCIES (continued)

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County:

Surplus Distributed from Operations

Year Ended September 30,	Cameron County	City of Brownsville	Total Surplus (Deficiency)
2012	\$1,554,861	\$1,554,861	\$3,109,722
2011	1,528,935	1,528,935	3,057,870
2010	1,468,453	1,468,453	2,936,906
2009	1,243,111	1,243,111	2,486,222
2008	2,004,538	2,004,538	4,009,076
2007	2,716,305	2,716,305	5,432,610
2006	2,930,652	2,930,652	5,861,304
2005	2,496,070	2,496,070	4,992,140
2004	2,457,949	2,457,949	4,915,898
2003	2,219,659	2,219,659	4,439,318
2002	1,868,996	1,868,996	3,737,992
2001	1,544,804	1,544,804	3,089,608
1999-2000*	92,672	92,672	185,343
	<u>\$24,127,005</u>	<u>\$24,127,005</u>	<u>48,254,009</u>

* For period of operations between April 30, 1999 and September 30, 1999. Operations commenced on April 30, 1999.

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. In addition, the Cameron County Auditor's office oversees all financial transactions for the CCRMA. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work will be provided by Cameron County through Project Road Map. The County also entered into an agreement to provide administrative services to the CCRMA for which they will be reimbursed \$70,000. CCRMA aggressively continues to work with Texas Department of Transportation on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, West Rail Relocation, FM509 and SH550 Phase II and Phase III, Olmito Rail Expansion/Harlingen Relocation and I-69/US77.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. Through the issuance of the \$40,000,000 Revenue and Tax Bonds, Series 2012, Cameron County provided the funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the 550 agreement. CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

13. COMMITMENTS AND CONTINGENCIES (continued)

Tax Increment Reinvestment Zones (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville and Reinvestment Zone #1 in Brownsville; City of San Benito and San Benito Reinvestment Zone #1. Cameron County Commissioners Court appoints one representative to each zone board; county representative is usually the county commissioner in whose precinct the zone is located. On November 23, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into an interlocal agreement to participate in “Transportation Reinvestment Zone No. 1, County of Cameron.” Through this agreement, County will remit to CCRMA 100% of the incremental value of property located in this zone for the purpose of facilitating the development of portions of State Highway 550, the Outer Parkway, East Loop, FM 509 and bypasses on US 77 and US 281. This agreement remains in effect as long as any CCRMA debt is outstanding and unpaid. Distributions for FY 2012 were City of Brownsville \$124,166, city of La Feria \$15,996 and City of San Benito \$24,180.

14. RETIREMENT PLAN

Plan Description

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide, Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan’s provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or 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 amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. 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 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.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDR Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.51% for the months of the accounting year in 2011 and 8.83% for the months of the accounting year in 2012.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

14. RETIREMENT PLAN (continued)

The contribution rate payable by the employee members for the calendar years 2011 and 2012 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the employer's accounting year ended September 30, 2012, the annual pension cost for the TCDRS plan for its employees was \$4,096,266 and the actual employer contributions were \$5,124,048. Employer contribution represents the amount County needs to contribute to fund future benefits for current, former and retired employees. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011 and December 31, 2012, the basis for determining the contribution rates for calendar years 2011 and 2012.

The required contribution was determined as part of the December 31, 2011 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis.

The most recent actuarial valuation, dated December 31, 2011, is as follows:

Actuarial Valuation Information

	<u>12/31/2009</u>	<u>12/31/2010</u>	<u>12/31/2011</u>
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage	level percentage	level percentage
Amortization method	of payroll, closed	of payroll, closed	of payroll, closed
Amortization period	20 years	20 years	20 years
Asset valuation method	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund Value	SAF: 10-yr smoothed ESF: Fund value
Actuarial Assumptions:			
Investment return*	8.00%	8.00%	8.00%
Projected salary increases*	5.30%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

*Includes inflation at the stated rate

Trend Information
for the Retirement Plan for the Employees of Cameron County, Texas

Accounting Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
2010	3,986,223	117%	-
2011	4,229,220	121%	-
2012	4,096,266	125%	-

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

14. RETIREMENT PLAN (continued)

Funded Status & Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the plan was 89.44 percent funded. The actuarial accrued liability for benefits was \$165,612,995, and the actuarial value of assets \$148,123,337, resulting in an unfunded actuarial accrued liability of \$17,489,658. The annual covered payroll was \$58,360,461 and the ratio of the UAAL to the covered payroll was 29.97 percent. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**Schedule of Funding Progress for the Retirement Plan
for the Employees of Cameron County, Texas**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/05	93,373,660	101,902,519	8,528,859	91.63%	44,873,621	19.01%
12/31/06	105,494,186	110,145,016	4,650,830	95.78%	49,198,903	9.45%
12/31/07	116,524,682	120,764,884	4,240,202	96.49%	51,477,007	8.24%
12/31/08	118,553,243	132,229,200	13,675,957	89.66%	54,361,802	25.16%
12/31/09	134,004,195	146,854,435	12,850,240	91.25%	56,201,915	22.86%
12/31/10	141,393,519	156,649,171	15,255,652	90.00 %	57,141,769	26.70%
12/31/11	148,123,337	165,612,995	17,489,658	89.44 %	58,360,461	29.97%

Other Post Employment Benefits

Governmental Accounting Standards Board issued Statement No. 45 improving financial reporting by requiring systematic, accrual-basis measurement and recognition of Other Post Employment Benefits (OPEB) costs over a period that approximates an employee's years of service. In compliance with this statement, Cameron County has implemented the requirements of GASB Statement No. 45 during fiscal year 2008; GASB 45 benefits provided by Cameron County to retirees only includes medical benefits. Cameron County administers a single-employer defined benefit variety that covers employees, retirees and their spouses. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Effective 10/1/07, retirees are not eligible for medical benefits after age 65. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. Cameron County does not offer dental, vision, hearing or life insurance benefits to retirees. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree & Spouse</u>	<u>Retiree & 1 Child</u>	<u>Retiree & more than 1 child</u>
Medical/Tx	\$250.78	\$468.78	\$400.78	\$525.78

Membership in the plan at 10/01/2011 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,596
Retirees and beneficiaries receiving benefits:	50

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

14. RETIREMENT PLAN (continued)

Annual OPEB Costs and Net OPEB Obligation

The Annual Required Contribution (ARC) is the amount Cameron County would be required to report as an expense for fiscal year beginning October 1, 2011. The ARC is equal to the Normal Cost and an additional amount to amortize the unfunded Actuarial Accrued Liability (AAL) over 28 years on a closed basis. The ARC is the representation of an accounting expense, and the County is not required to fund this expense or to contribute to a special separate trust.

For fiscal year end 2012, the County's annual OPEB cost (expense) was \$3,700,180 for the post employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution and net OPEB obligation information is summarized below.

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation.

	10/1/09 9/30/10	10/1/10 9/30/11	10/1/11 9/30/12
Annual Required Contribution	\$ 3,247,016	\$ 3,247,016	\$ 3,519,814
Add Interest on Net OPEB Obligation	398,883	533,679	679,254
Adjustment to ARC	-	-	-
Annual OPEB Cost	3,645,899	3,780,695	4,199,068
Less Contributions Made	(276,000)	(141,333)	(498,888)
Change in Net OPEB Obligation	3,369,899	3,639,362	3,700,180
Net OPEB Obligation-beginning of year	9,972,078	13,341,977	16,981,339
Net OPEB Obligation - end of year	<u>\$ 13,341,977</u>	<u>\$ 16,981,339</u>	<u>\$ 20,681,519</u>

Trend Information

The following table shows the estimated annual OPEB cost and net OPEB obligation for the prior 3 years:

Fiscal Year End	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net Ending OPEB Obligation
09/30/10	\$3,645,899	\$ 276,000	7.6%	\$13,341,977
09/30/11	\$3,780,695	\$ 141,333	3.7%	\$16,981,339
09/30/12	\$4,199,068	\$ 498,888	11.9%	\$20,681,519

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

14. RETIREMENT PLAN (continued)

As of 10/1/2011, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was \$21,378,645 and the actuarial value of assets was -0-. The covered payroll (annual payroll of active employees covered by the Plan) was \$50,560,206 and the ratio of the UAAL to the covered payroll was 42%.

SCHEDULE OF FUNDING PROGRESS

Unfunded 4.0% Discount Rate

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
10/1/2008	\$0	\$29,819,229	\$29,819,229	0.0%	\$47,208,137	63%
10/1/2009	\$0	\$19,807,065	\$19,807,065	0.0%	\$49,052,791	40%
10/1/2010	\$0	\$19,807,065	\$19,807,065	0.0%	\$49,632,027	40%
10/1/2011	\$0	\$21,378,645	\$21,378,645	0.0%	\$50,560,206	42%

Actuarial Methods and Assumptions

Cameron County's first actuarial study was completed as of 10/1/07; current actuarial study is reflected on data as of 10/1/11. The actuarial cost method used for determining benefit obligations is the Unit Credit Actuarial Cost Method. Under this methodology the actuarial present value of projected benefits is the value of benefits expected to be paid for both active members and retirees. The Actuarial Accrued Liability (AAL) is the actuarial present value of benefits accrued as of the valuation date. The AAL equals the present value of benefits multiplied to a fraction equal to service to date over service at expected retirement. Normal Cost is the actuarial present value of benefits allocated to the valuation year. This equals the present value of benefits divided by service at the anticipated date of retirement. Retirees are not accruing anymore service; their normal cost is zero. In determining the ARC, the Unfunded AAL is amortized as a level dollar over 28 years on a closed basis. Actuarial assumptions are summarized in the chart listed:

Economic Assumptions

Discount Rate (liabilities)	Pay-as-you-go: 4.0% effective rate
Health Cost Trend (post- 65)	N/A. Medical benefits are not available after age 65.
Health Cost Trend (pre-65)	6.30% in the first year (FYE 2011) 6.20% in the 2nd year Downgrade by 4.70% per year in FYE 2095 and beyond
Retiree Premium Increases	Same as trend disclosed above

Demographic assumptions regarding retirement and turnover are based on statistics taken from the Texas County and District Retirement System (TCDRS) pension valuation. For retirement prior to age 65, 50% of employees are assumed to elect continued coverage in retirement under the current plan. 50% of employees are assumed to have a covered spouse in retirement and no dependent children are assumed. It is also assumed that husbands are three years older than their wives. The Medical plan was reviewed as well participant census, paid claims and reinsurance recoveries data from the date September 2007 through

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

14. RETIREMENT PLAN (continued)

October 2012. Medical premiums are assumed to increase with the medical trends. Administrative expenses and stop loss premiums per employee per month for plan years 2008 thru 2012.

Cameron County has not funded a separate, irrevocable trust to fund annual OPEB costs. The discount rate used for OPEB determination costs is 4.0%; the County's long term expectation of returns on its operating funds. Retirement and withdrawal rates are the same as used by Texas County and District Retirement System in its actuarial valuations of retirement benefits.

Healthcare inflation rate used in this actuary study was determined by using health cost projection rates released by the Office of the Actuary at the Centers for Medicare and Medicaid Services (CMS). Inflation rate was determined for both medical costs and administrative costs.

HEALTH CARE INFLATION

<i>FYE</i>	<i>Pre-65</i>	<i>Post-65</i>
2011	6.30%	n/a
2012	6.20%	n/a
2013 -2014	6.10%	n/a
2015-2019	6.00%	n/a
2020-2025	5.90%	n/a
2026-2033	5.80%	n/a
2034	6.10%	n/a
2035	6.20%	n/a
2036	6.4%	n/a
2037	6.50%	n/a
2038	6.40%	n/a
2039-2040	6.30%	n/a
20401-2042	6.20%	n/a
2043-2044	6.10%	n/a
2045-2046	6.00%	n/a
2047-2049	5.90%	n/a
2050-2054	5.80%	n/a
2055-2059	5.70%	n/a
2060-2063	5.60%	n/a
2064-2068	5.50%	n/a
2069-2073	5.40%	n/a
....	n/a
2095+	4.70%	n/a

The actuarial study was completed using (1) actuarial valuations that involve estimates of the value of reported amounts and assumptions about the probability of events far into the future and (2) these actuarial amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. OPEB calculations are based on the substantive plan in effect at the time of valuation and on the pattern of sharing of costs between employer and plan members.

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

14. RETIREMENT PLAN (continued)

Additional Disclosures (continued)

Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 45) and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. The County does not have a separate audited GAAP basis postemployment benefit plan report available for defined benefit plans. Currently, the County funds costs associated with OPEB on a current "pay as you go" basis for each single year through annual appropriations authorized by Commissioners Court during the annual County Budget Adoption Process.

**MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND**

Cameron County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report may be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768-2034 or by calling 1-800-823-7782.

Funding Policy

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County's contributions for the GTLF for the years ended 9/30/12, 2011 and 2010, were \$144,924, \$151,183, and \$159,477, respectively, which equaled the contractually required contributions each year.

15. PRIOR PERIOD ADJUSTMENTS

Prior period adjustments were made to beginning net assets and fund balances of the Special Revenue fund, Enterprise fund, and the Fiduciary fund. The net impact of the prior period adjustments to the government wide financial statements is an \$837,095 increase in beginning net assets. The increase in net assets is due to prior period adjustments to the Enterprise fund and the Special Revenue Funds.

The Fiduciary Fund beginning net assets were reduced by \$674,901. Funds included in the prior year's Fiduciary fund net assets balance included the Jail Commissary fund and the Tax Assessor VIT fund. Cameron County believes that the Jail Commissary fund and the Tax Assessor VIT fund should be accounted for in the Enterprise fund and the Special revenue fund, respectively.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

15. PRIOR PERIOD ADJUSTMENTS (continued)

The Enterprise Fund beginning net assets were increased by \$415,664. The increase in beginning net assets is due to a change in accounting for the Jail Commissary fund. The Enterprise Fund net assets were adjusted to include Jail Commissary as of September 30, 2012.

The Special Revenue Funds beginning fund balance has a net increase of \$421,431. The Fund balance was increased by \$259,237 due to a change in accounting for the Tax Assessor VIT fund. The Special Revenue Fund fund balance was adjusted to include the Tax Assessor VIT fund as of September 30, 2012. A reduction to the Special Revenue Funds beginning fund balance in the amounts of \$16,092 and \$33,727 were due to accounting errors in the prior year for the Federal Block Grant and the Drug Forfeiture funds, respectively. The nature of the error is due to over recognition of revenue. An increase to the Special Revenue Funds beginning fund balance in the amounts of \$50,080, \$363, and \$50,455 were due to accounting errors in the prior year for the TDH-Immunization Action Plan, Health Block Grant, and the Texas Juvenile Probation Commission funds, respectively. The nature of the error is due to an under recognition of revenue. An increase to the Special Revenue Funds beginning fund balance in the amount of \$111,115 was due to change in accounting for the Bail Security fund. Historically, the Bail security fund was not included the Special Revenues fund. Cameron County believes that the Bail Security fund should be included in the Special Revenues fund.

16. Pending GASBs

As of September 30, 2012, the Governmental Accounting Standards Board (GASB) had issued statements not yet implemented. The statements which might impact Cameron County are as follows:

Statement 61 - The Financial Reporting Entity

This Statement modifies certain requirements for inclusion of component units in the financial reporting entity. For organizations that previously were required to be included as component units by meeting the fiscal dependency criterion, a financial benefit or burden relationship also would need to be present between the primary government and that organization for it to be included in the reporting entity as a component unit. Further, for organizations that do not meet the financial accountability criteria for inclusion as component units but that, nevertheless, should be included because the primary government's management determines that it would be misleading to exclude them, this Statement clarifies the manner in which that determination should be made and the types of relationships that generally should be considered in making the determination.

Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.

The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements: (1) Financial Accounting Standards Board (FASB) Statements and Interpretations, (2) Accounting Principles Board Opinions, (3) Accounting Research Bulletins of the AICPA's Committee on Accounting Procedure.

Statement 63 – Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position

This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period, and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2012

16. Pending GASBs (continued)

Statement No. 65, Items Previously Reported Assets and Liabilities

This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This Statement amends the financial statement element classification of certain items previously reported as assets and liabilities to be consistent with the definitions in *Concepts Statement No. 4*.

The provisions of Statements 61, 62 and 63 will be effective for the City for its fiscal year ending September 30, 2013. Statement 65 will be effective for the City for its fiscal year ending September 20, 2014. The City's management has not yet determined the effect these Statements will have on the City's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)



REQUIRED SUPPLEMENTARY INFORMATION

**CAMERON COUNTY TCDR
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll
12/31/1998	46,004,136	54,381,167	8,377,031	84.60%	26,453,451	31.67%
12/31/1999	50,840,391	59,136,340	8,295,949	85.97%	30,655,949	27.06%
12/31/2000	56,516,320	64,784,817	8,268,497	87.24%	32,532,534	25.42%
12/31/2001	62,598,170	71,168,785	8,570,615	87.96%	34,379,083	24.93%
12/31/2002	69,003,064	78,981,989	9,978,925	87.37%	37,269,024	26.78%
12/31/2003	77,233,976	86,294,229	9,060,253	89.50%	40,609,115	22.31%
12/31/2004	84,815,990	94,567,180	9,751,190	89.69%	43,786,102	22.27%
12/31/2005	93,373,660	101,902,519	8,528,859	91.63%	44,873,621	19.01%
12/31/2006	105,494,186	110,145,016	4,650,830	95.78%	49,198,903	9.45%
12/31/2007	116,524,682	120,764,884	4,240,202	96.49%	51,477,007	8.24%
12/31/2008	118,553,243	132,229,200	13,675,957	89.66%	54,361,802	25.16%
12/31/2009	134,004,195	146,854,435	12,850,240	91.25%	56,201,915	22.86%
12/31/2010	141,393,519	156,649,171	15,255,652	90.26%	57,141,769	26.70%
12/31/2011	148,123,337	165,612,995	17,489,658	89.44%	58,360,461	29.97%

**CAMERON COUNTY OPEB
SCHEDULE OF FUNDING PROGRESS
Unfunded 4.0% Discount Rate**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
10/1/2007	\$0	\$29,819,229	\$29,819,229	0.00%	\$ 48,724,142	61%
10/1/2008	\$0	\$29,819,229	\$29,819,229	0.00%	\$ 47,208,137	63%
10/1/2009	\$0	\$19,807,065	\$19,807,065	0.00%	\$ 49,052,791	40%
10/1/2010	\$0	\$19,807,065	\$19,807,065	0.00%	\$ 49,632,027	40%
10/1/2011	\$0	\$21,378,645	\$21,378,645	0.00%	\$ 50,560,206	42%

CAMERON COUNTY, TEXAS
Required Supplementary Information
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
For the Fiscal Year Ended September 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 46,761,641	\$ 46,761,641	\$ 47,198,395	\$ 436,754
Licenses and permits	534,721	539,496	632,252	92,756
Intergovernmental	3,619,152	3,911,175	3,842,291	(68,884)
Charges for services	7,093,320	7,094,820	6,271,770	(823,050)
Fines and forfeitures	5,481,615	5,506,275	5,568,310	62,035
Miscellaneous	3,113,976	3,274,570	6,480,605	3,206,035
TOTAL REVENUES	66,604,425	67,087,977	69,993,623	2,905,646
EXPENDITURES				
General government	15,584,765	16,415,276	15,394,684	1,020,592
Law enforcement and public safety	49,439,829	53,812,108	52,947,715	864,393
Health	2,511,565	2,516,105	2,389,665	126,440
Welfare	4,526,343	4,647,377	4,584,814	62,563
TOTAL EXPENDITURES	72,062,502	77,390,866	75,316,878	2,073,988
Excess of Revenues Over (Under) Expenditures	(5,458,077)	(10,302,889)	(5,323,255)	4,979,634
OTHER FINANCING SOURCES (USES)				
Gain on Sale of capital assets	50,000	50,000	28,141	(21,859)
Sale of Land	0	0	0	0
Capital lease financing	0	4,178,469	4,178,468	(1)
Transfers in	6,070,577	6,070,577	6,491,306	420,729
Transfers (out)	(257,374)	(264,161)	(264,161)	0
TOTAL OTHER FINANCING SOURCES (USES)	5,863,203	10,034,885	10,433,754	398,869
Net change in fund balance	405,126	(268,004)	5,110,499	5,378,503
Committed Fund Balance	-405,126	(405,126)		
Fund Balance - beginning	6,551,829	6,551,829	6,551,829	0
FUND BALANCE - ending	\$ 6,551,829	\$ 5,878,699	\$ 11,662,328	\$ 5,378,503

CAMERON COUNTY, TEXAS
Required Supplementary Information
SPECIAL ROAD AND BRIDGE FUND
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
For the Fiscal Year Ended September 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Tax Revenues	\$ 5,899,245	\$ 5,899,245	\$ 5,982,189	\$ 82,944
Licenses and Permits	2,498,174	2,498,174	2,731,481	233,307
Intergovernmental Revenues (State shared)	981,584	981,584	931,011	(50,573)
Miscellaneous Revenues	1,076,375	1,355,394	1,080,856	(274,538)
TOTAL REVENUES	<u>10,455,378</u>	<u>10,734,397</u>	<u>10,725,537</u>	<u>(8,860)</u>
EXPENDITURES				
HIGHWAYS AND STREETS:				
GIS	242,220	242,220	234,713	7,507
District Attorney	33,945	33,945	32,219	1,726
Precinct #1 Commissioner Staff	93,603	93,603	90,461	3,142
Precinct #2 Commissioner Staff	96,724	96,724	92,082	4,642
Precinct #3 Commissioner Staff	101,346	121,440	118,621	2,819
Precinct #4 Commissioner Staff	96,316	96,316	95,279	1,037
Consolidated Road Districts M & O	6,800,198	8,715,535	8,650,288	65,247
Colonia Paving	395,537	461,587	461,582	5
FEMA Projects	0	303,819	85,403	218,416
Engineering & Right-of-Way	876,186	810,140	732,398	77,742
Planning and Inspection	750,577	750,577	677,469	73,108
TOTAL HIGHWAYS AND STREETS	<u>9,486,652</u>	<u>11,725,906</u>	<u>11,270,515</u>	<u>455,391</u>
DEBT SERVICE:				
Principal retirement	941,390	965,495	965,494	1
Interest	77,336	78,368	78,367	1
TOTAL DEBT SERVICE	<u>1,018,726</u>	<u>1,043,863</u>	<u>1,043,861</u>	<u>2</u>
TOTAL EXPENDITURES	<u>10,505,378</u>	<u>12,769,769</u>	<u>12,314,376</u>	<u>455,393</u>
Excess of Revenues Over (Under) Expenditures	<u>(50,000)</u>	<u>(2,035,372)</u>	<u>(1,588,839)</u>	<u>446,533</u>
OTHER FINANCING SOURCES (USES):				
Capital lease financing	0	1,258,248	1,258,248	0
Transfer (out)	0	0	0	0
Transfer in	0	0	0	0
Sale of Capital assets	50,000	50,000	90,650	40,650
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>1,308,248</u>	<u>1,348,898</u>	<u>40,650</u>
Net change in fund balances	<u>0</u>	<u>(727,124)</u>	<u>(239,941)</u>	<u>487,183</u>
Fund Balance - beginning	<u>0</u>	<u>727,124</u>	<u>3,969,972</u>	<u>3,242,848</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,730,031</u>	<u>\$ 3,730,031</u>

CAMERON COUNTY, TEXAS

Notes to Required Supplementary Information

September 30, 2012

Budgetary information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County’s Auditor and approved by the Commissioners Court following a public hearing. The County maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County’s governing body in as such is a good management control device. The following are the funds which have legally adopted budgets: General Fund, Debt Service Funds and Special Revenue Funds. Project-length financial plans are adopted for the Capital Projects Funds.

The budget law of the State of Texas provides that “the amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in said funds plus the anticipated revenues for the current year for which the budget is made as estimated by the County Auditor.” In addition, the law provides that the Commissioners Court “may, upon proper application, transfer an existing budget surplus during the year to a budget of like kind and fund but no such transfer shall increase the total budget.”

Each year, all departments submit to the County Auditor requests for appropriation. These requests are reviewed, compiled and presented to the Commissioners Court for approval. The Commissioners Court conducts departmental budget reviews, adjusts budget requests to final form and conducts a public hearing in the County Administration Building. One copy of the proposed budget must be filed with the County Clerk and one with the County Auditor. Copies must be available to the public. The Commissioners Court must provide for the public hearing on the budget on some date within seven calendar days after the filing of the budget and prior to October 1 of the current fiscal year.

The County controls appropriations at the category level (i.e., personnel, fringe, overtime, travel and education, facilities, services, equipment, supplies, vehicles, healthcare and debt) for each department/project within the General Fund and the Special Revenue Funds. Grants are budgeted in total and not at the category level. All Debt Service Funds’ expenditures for principal and interest on long-term debt are considered to be in the debt category. Appropriation transfers may be made between categories or departments only with the approval of the Commissioners Court. Such transfers were made during fiscal year 2011. Unencumbered funds lapse at fiscal year end. The original budgets presented in the report are the approved budgets before amendments and transfers. The final budgets presented in this report reflect the budgets as amended for all appropriation transfers processed during the fiscal year. More comprehensive accounting of activity on the budgetary basis is provided in a separate report, which is available for public inspection in the office of the Cameron County Auditor, 1100 E. Monroe St., Brownsville, Texas 78520.

Encumbrances – Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts and other commitments for the expenditure of monies) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because commitments will be re-appropriated and honored during the subsequent year.

FUNDS WITH EXCESS EXPENDITURES OVER APPROPRIATIONS

There were no funds with excess expenditures over budgeted.

SUPPLEMENTARY INFORMATION

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT FUND	COLONIA PAVING PROJECT FUND	JUDICIAL COURTHOUSE SECURITY FUND	LATERAL ROAD FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	FEDERAL BLOCK GRANT FUND	CHAPTER 19 FUND
ASSETS								
Cash	\$ (25)	\$ 948,421	\$ 0	\$ 384,163	\$ 306,789	\$ 29,462	\$ 249,162	\$ 104,002
Accounts receivable	0	232	0	107	84	335,004	14,499	30
Due from other governments	57,851	351,209	0	0	0	(8,558)	119,620	0
Due from other funds	24,369	0	0	0	0	0	174,000	0
Other assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$ 82,195	\$ 1,299,862	\$ 0	\$ 384,270	\$ 306,873	\$ 355,908	\$ 557,281	\$ 104,032
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 0	\$ 405,700	\$ 0	\$ 0	\$ 15,523	\$ 8,961	\$ 3,571	\$ 0
Wages, fringe and accrued absences payable	0	0	0	0	1,454	5,362	0	0
Due to other governments	4,299	0	0	0	0	0	0	3,670
Due to other funds	77,896	894,162	0	0	0	312,222	553,710	100,362
TOTAL LIABILITIES	82,195	1,299,862	0	0	16,977	326,545	557,281	104,032
FUND BALANCE								
Restricted	0	0	0	384,270	289,896	29,363	0	0
TOTAL FUND BALANCE	0	0	0	384,270	289,896	29,363	0	0
TOTAL LIABILITIES AND FUND BALANCE	\$ 82,195	\$ 1,299,862	\$ 0	\$ 384,270	\$ 306,873	\$ 355,908	\$ 557,281	\$ 104,032

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

SPECIAL REVENUE

	FEDERAL LAW ENFORCEMENT FUND	O.N.D.C.P FUND	BORDER HEALTH ISSUES FUND	TDH- IMMUNIZATION ACTION PLAN FUND	VICTIMS OF CRIME FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND	DEL MAR HEIGHTS FUND
ASSETS								
Cash	\$ 559,853	\$ 140,468	\$ 213,859	\$ 155,645	\$ 36,733	\$ 22,873	\$ 462,960	\$ 0
Accounts receivable	0	20,720	0	0	0	52,412	12,563	0
Due from other governments	415,890	423,201	294,922	277,540	70,521	129,217	57,405	0
Due from other funds	8,855	60	2,224	11,565	47,953	1,122	186,460	0
Other assets	0	0	50,563	3,077	0	0	0	0
TOTAL ASSETS	\$ 984,598	\$ 584,449	\$ 561,568	\$ 447,827	\$ 155,207	\$ 205,624	\$ 719,388	\$ 0

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 181,402	\$ 62,130	\$ 316,144	\$ 39,523	\$ 687	\$ 28,890	\$ 17,190	\$ 0
Wages, fringe and accrued absences payable	0	0	2,783	17,828	5,792	11,686	12,956	0
Due to other governments	0	1,187	391	7,523	14,295	64	0	0
Due to other funds	803,196	514,350	242,250	275,874	119,801	164,984	149,647	0
TOTAL LIABILITIES	\$ 984,598	\$ 577,667	\$ 561,568	\$ 340,748	\$ 140,575	\$ 205,624	\$ 179,793	\$ 0

FUND BALANCE

Restricted	0	6,782	0	107,079	14,632	0	539,595	0
TOTAL FUND BALANCE	0	6,782	0	107,079	14,632	0	539,595	0

TOTAL LIABILITIES AND FUND BALANCE

	\$ 984,598	\$ 584,449	\$ 561,568	\$ 447,827	\$ 155,207	\$ 205,624	\$ 719,388	\$ 0
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CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

SPECIAL REVENUE									
ASSETS	VALLE ESCODIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND	WIC FUND	WEED AND SEED PROGRAMS FUND	ELSALADO SEWER PROJECT FUND	LA FERIA GARDENS FUND	HARRIS TRACT FUND	BAIL SECURITY FUND	
Cash	\$ 2,600	\$ 3,129,946	\$ 218,537	\$ 3,333	\$ 0	\$ 0	\$ 0	\$ 0	\$ 522,234
Accounts receivable	0	10,140	4,223	0	0	0	0	0	615
Due from other governments	2,401	34,220	1,046,689	29,210	0	0	0	0	0
Due from other funds	0	154,081	627,921	1,191	0	0	0	0	0
Other assets	0	0	4,013	0	0	0	0	0	1,173,889
TOTAL ASSETS	\$ 5,001	\$ 3,328,387	\$ 1,901,383	\$ 33,734	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,696,758
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Accounts payable	\$ 0	\$ 10,584	\$ 90,966	\$ 300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,454,830
Wages, fringe and accrued absences payable	0	11,399	83,626	2,390	0	0	0	0	0
Due to other governments	0	6,342	2,477	1,981	0	0	0	0	151,895
Due to other funds	5,001	0	1,724,314	25,983	0	0	0	0	0
TOTAL LIABILITIES	5,001	28,325	1,901,383	30,654	0	0	0	0	1,606,725
FUND BALANCE									
Restricted	0	3,300,062	0	3,080	0	0	0	0	90,033
TOTAL FUND BALANCE	0	3,300,062	0	3,080	0	0	0	0	90,033
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,001	\$ 3,328,387	\$ 1,901,383	\$ 33,734	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,696,758

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

SPECIAL REVENUE										
	SELF HELP CENTERS FUND	LOCAL SOLID		HOME DISASTER ASSISTANCE GRANT FUND	ENCUMBERED PRE-TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES FUND	SAFE & SOBER PROGRAM FUND	
		WASTE ENFORCEMENT FUND								
ASSETS										
Cash	\$ 89,904	\$ 81,022	\$ 908,360	\$ 6,401	\$ 214,009	\$ 164,618	\$ 15,288	\$ 9,227		
Accounts receivable	0	0	0	38,952	0	29,698	0	0		
Due from other governments	36	0	1,261,859	7,240	111,481	243,749	28,941	7,975		
Due from other funds	0	0	0	87,698	13,322	547,939	3,000	0		
Other assets	0	0	0	0	0	913	0	0		
TOTAL ASSETS	\$ 89,940	\$ 81,022	\$ 2,170,219	\$ 140,291	\$ 338,812	\$ 986,917	\$ 47,229	\$ 17,202		
LIABILITIES AND FUND BALANCE										
LIABILITIES										
Accounts payable	\$ 68,404	\$ 0	\$ 128,882	\$ 12,796	\$ 93,117	\$ 107,810	\$ 5,139	\$ 0		
Wages, fringe and accrued absences payable	0	0	0	18,968	8,826	48,244	5,776	0		
Due to other governments	0	0	0	0	76,463	10,369	1,200	0		
Due to other funds	21,536	81,022	2,041,337	8,855	160,406	23,024	35,114	17,202		
TOTAL LIABILITIES	\$ 89,940	\$ 81,022	\$ 2,170,219	\$ 40,619	\$ 338,812	\$ 189,447	\$ 47,229	\$ 17,202		
FUND BALANCE										
Restricted	0	0	0	99,672	0	797,470	0	0		
TOTAL FUND BALANCE	0	0	0	99,672	0	797,470	0	0		
TOTAL LIABILITIES AND FUND BALANCE	\$ 89,940	\$ 81,022	\$ 2,170,219	\$ 140,291	\$ 338,812	\$ 986,917	\$ 47,229	\$ 17,202		

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

SPECIAL REVENUE

ASSETS	DA HOT CHECK FUND	DRUG ENFORCEMENT TASK FORCE FUND	NANCY SOLISENO/SIER RA ALTO FUND	L.R.G.D.C. RECYCLING GRANT FUND	TAX ASSESSOR VIT	SANTA ROSA BOYS & GIRLS CLUB FUND	LAGUNA HEIGHTS	ATTORNEY GENERAL CHILD SUPPORT FUND
Cash	\$ 106,594	\$ 53,664	\$ 0	\$ 0	\$ 1,173,126	\$ 1,093	\$ 60	\$ 123,326
Accounts receivable	0	0	0	0	0	0	0	0
Due from other governments	4,015	0	0	0	0	1,325	7,340	123,231
Due from other funds	0	0	0	0	0	0	0	60,000
Other assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$ 110,609	\$ 53,664	\$ 0	\$ 0	\$ 1,173,126	\$ 2,418	\$ 7,400	\$ 306,557
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 725	\$ 0	\$ 0	\$ 0	\$ 40,923	\$ 0	\$ 0	\$ 1,242
Wages, fringe and accrued absences payable	0	0	0	0	0	0	0	9,199
Due to other governments	0	53,356	0	0	936,666	0	0	0
Due to other funds	5,000	308	0	0	0	925	7,400	3,544
TOTAL LIABILITIES	5,725	53,664	0	0	977,589	925	7,400	13,985
FUND BALANCE								
Restricted	104,884	0	0	0	195,537	1,493	0	292,572
TOTAL FUND BALANCE	104,884	0	0	0	195,537	1,493	0	292,572
TOTAL LIABILITIES AND FUND BALANCE	\$ 110,609	\$ 53,664	\$ 0	\$ 0	\$ 1,173,126	\$ 2,418	\$ 7,400	\$ 306,557

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

SPECIAL REVENUE

	PRE TRIAL INTERVENTION FUND	WEST RAIL RELOCATION FUND	DRUG FORFEITURE TRUST FUND	COLONIA STREET LIGHT FUND	LAGUNA MADRE WATER & SEWER FUND	FIFTH JUDICIAL REGION	TOTAL SPECIAL REVENUE FUNDS
ASSETS							
Cash	\$ 359,430	\$ 613	\$ 0	\$ 121,257	\$ 39	\$ 6,249	\$ 10,925,315
Accounts receivable	0	201,774	0	0	0	0	721,053
Due from other governments	0	3,282,238	0	5,330	95,704	61,149	8,542,951
Due from other funds	17,500	25	0	0	0	0	1,969,285
Other assets	0	0	0	0	0	0	1,232,455
TOTAL ASSETS	\$ 376,930	\$ 3,484,650	\$ 0	\$ 126,587	\$ 95,743	\$ 67,398	\$ 23,391,059
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 500	\$ 624,966	\$ 0	\$ 4,947	\$ 62,039	\$ 0	\$ 3,787,891
Wages, fringe and accrued absences payable	6,584	0	0	1,350	0	0	254,223
Due to other governments	0	0	0	0	0	0	1,272,178
Due to other funds	0	2,598,753	0	284	33,704	67,398	11,069,564
TOTAL LIABILITIES	7,084	3,223,719	0	6,581	95,743	67,398	16,383,856
FUND BALANCE							
Restricted	369,846	260,931	0	120,006	0	0	7,007,203
TOTAL FUND BALANCE	369,846	260,931	0	120,006	0	0	7,007,203
TOTAL LIABILITIES AND FUND BALANCE	\$ 376,930	\$ 3,484,650	\$ 0	\$ 126,587	\$ 95,743	\$ 67,398	\$ 23,391,059

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

CAPITAL PROJECTS

	UNLIMITED TAX ROAD BONDS FUND	DANCY BUILDING RENOVATION FUND	JAIL CAPITAL IMPROVEMENT FUND	ENERGY GRANTS FUND	HAVA GRANT FUND	JUDICIAL COMPLEX	TOTAL CAPITAL PROJECTS FUNDS
ASSETS							
Cash	\$ 50,242	\$ 0	\$ 141,921	\$ 0	\$ 107	\$ 95,617	\$ 287,887
Accounts receivable	6	0	4	1	0	26	37
Due from other governments	0	0	0	0	116,524	0	116,524
Due from other funds	0	0	0	0	78,872	64	78,936
Other assets	0	0	0	0	0	0	0
TOTAL ASSETS	\$ 50,248	\$ -	\$ 141,925	\$ 1	\$ 195,503	\$ 95,707	\$ 483,384

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 39,451	\$ 0	\$ 14,025	\$ 0	\$ 0	\$ 0	\$ 53,476
Wages, fringe and accrued absences payable	0	0	0	0	0	0	0
Due to other governments	0	0	0	0	0	0	0
Due to other funds	0	0	0	1	195,503	0	195,504
TOTAL LIABILITIES	39,451	0	14,025	1	195,503	0	248,980

FUND BALANCE

Restricted	10,797	0	127,900	0	0	95,707	234,404
TOTAL FUND BALANCE	10,797	0	127,900	0	0	95,707	234,404
TOTAL LIABILITIES AND FUND BALANCE	\$ 50,248	\$ 0	\$ 141,925	\$ 1	\$ 195,503	\$ 95,707	\$ 483,384

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

DEBT SERVICE			
	UNLIMITED TAX BONDS	TOTAL DEBT SERVICE FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS			
Cash	\$ 583,416	\$ 583,416	\$ 11,796,618
Accounts receivable	2,158	2,158	723,248
Taxes receivable - net of allowances	79,577	79,577	79,577
Due from other governments	0	0	8,659,475
Due from other funds	0	0	2,048,221
Other assets	0	0	1,232,455
TOTAL ASSETS	<u>\$ 665,151</u>	<u>\$ 665,151</u>	<u>\$ 24,539,594</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ 450	\$ 450	\$ 3,841,817
Wages, fringe and accrued absences payable	0	0	254,223
Due to other governments	0	0	1,272,178
Due to other funds	0	0	11,265,068
Deferred Revenue	75,231	75,231	75,231
TOTAL LIABILITIES	<u>75,681</u>	<u>75,681</u>	<u>16,708,517</u>
FUND BALANCE			
Restricted for debt service	589,470	589,470	589,470
Restricted for special revenue	0	0	7,007,203
Restricted for capital projects	0	0	234,404
TOTAL FUND BALANCE	<u>589,470</u>	<u>589,470</u>	<u>7,831,077</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 665,151</u>	<u>\$ 665,151</u>	<u>\$ 24,539,594</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT	COLONIA PAVING PROJECT FUND	JUDICIAL COURTHOUSE SECURITY FUND	LATERAL ROAD FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	FEDERAL BLOCK GRANT FUND	CHAPTER 19 FUND
REVENUES								
Intergovernmental	\$ 171,525	\$ 2,039,506	\$ 0	\$ 0	\$ 0	\$ 0	\$ 345,288	\$ 0
Charges for services	0	0	0	0	182,714	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	877	1,056	528,292	0	0
TOTAL REVENUES	171,525	2,039,506	0	877	183,770	528,292	345,288	0
EXPENDITURES								
General government	0	0	0	0	0	573,466	0	0
Law enforcement and public safety	205,596	0	0	0	183,127	0	353,654	0
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0
Welfare	0	0	0	0	0	0	0	0
Capital Outlay	0	2,039,506	0	0	0	0	0	0
TOTAL EXPENDITURES	205,596	2,039,506	0	0	183,127	573,466	353,654	0
Excess of Revenues Over (Under) Expenditures	(34,071)	0	0	877	643	(45,174)	(8,366)	0
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	34,071	0	0	0	0	0	8,366	0
Transfers (out)	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	34,071	0	0	0	0	0	8,366	0
Net change in fund balances	0	0	0	877	643	(45,174)	0	0
Fund Balances - October 1, 2011	0	0	0	383,393	289,253	74,537	16,092	0
Prior Period Adjustment							(16,092)	
FUND BALANCES - SEPTEMBER 30, 2012	\$ 0	\$ 0	\$ 0	\$ 384,270	\$ 289,896	\$ 29,363	\$ 0	\$ 0

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

SPECIAL REVENUE	FEDERAL LAW ENFORCEMENT FUND	UNIFIED NARCOTICS INTL. TASK FORCE	BORDER HEALTH ISSUES FUND	TDH - IMMUNIZATION ACTION PLAN FUND	VICTIMS OF CRIME FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND	DEL MAR HEIGHTS FUND
REVENUES								
Intergovernmental	1,525,520	2,363,121	349,169	797,807	388,088	529,431	566,647	0
Charges for services	0	0	0	0	0	0	103,843	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	0	933	0	103,197	0	18	103,183	0
TOTAL REVENUES	1,525,520	2,364,054	349,169	901,004	388,088	529,449	773,673	0
EXPENDITURES								
General government	0	0	0	0	0	0	0	0
Law enforcement and public safety	944,910	2,332,212	0	0	513,457	0	0	0
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	351,393	878,424	0	530,475	627,735	0
Welfare	0	0	0	0	0	0	0	0
Capital Outlay	626,728	41,145	0	19,570	1,732	0	15,074	0
TOTAL EXPENDITURES	1,571,638	2,373,357	351,393	897,994	515,189	530,475	642,809	0
Excess of Revenues Over (Under) Expenditures	(46,118)	(9,303)	(2,224)	3,010	(127,101)	(1,026)	130,864	0
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	46,118	0	2,224	2,858	127,101	1,026	0	0
Transfers (out)	0	0	0	0	(127)	0	(6,109)	0
TOTAL OTHER FINANCING SOURCES (USES)	46,118	0	2,224	2,858	126,974	1,026	(6,109)	0
Net change in fund balances	0	(9,303)	0	5,868	(127)	0	124,755	0
Fund Balances - October 1, 2011	0	16,085	0	51,131	14,759	0	414,477	0
Prior Period Adjustment				50,080			363	
FUND BALANCES - SEPTEMBER 30, 2012	\$ 0	\$ 6,782	\$ 0	\$ 107,079	\$ 14,632	\$ 0	\$ 539,595	\$ 0

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

SPECIAL REVENUE	VALLE ESCONDIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND	WIC FUND	WEED AND SEED PROGRAMS FUND	EL SALADO SEWER PROJECT FUND	LA PERIA GARDENS FUND	HARRIS TRACT FUND	BAIL SECURITY FUND
REVENUES								
Intergovernmental	\$ 2,400	\$ 478,087	\$ 4,516,628	\$ 109,058	\$ 0	\$ 0	\$ 0	\$ 2,641
Charges for services	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Miscellaneous	0	103,752	0	0	0	0	0	0
TOTAL REVENUES	2,400	581,839	4,516,628	109,058	0	0	0	11,694
								14,335
EXPENDITURES								
General government	0	0	0	0	0	0	0	35,417
Law enforcement and public safety	0	411,346	0	114,255	0	0	0	0
Highways and streets	0	0	0	0	0	0	0	0
Health	0	0	4,491,693	0	0	0	0	0
Welfare	2,400	0	0	0	0	0	0	0
Capital Outlay	0	22,082	24,935	0	0	0	0	0
TOTAL EXPENDITURES	2,400	433,428	4,516,628	114,255	0	0	0	35,417
Excess of Revenues Over (Under) Expenditures	0	148,411	0	(5,197)	0	0	0	(21,082)
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	0	0	0	0	0	0	0	0
Transfers in	0	0	0	2,697	0	0	0	0
Transfers (out)	0	(166)	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(166)	0	2,697	0	0	0	0
Net change in fund balances	0	148,245	0	(2,500)	0	0	0	(21,082)
Fund Balances - October 1, 2011	0	3,151,817	0	5,580	0	0	0	0
Prior Period Adjustment								111,115
FUND BALANCES - SEPTEMBER 30, 2012	0	\$ 3,300,062	\$ 0	\$ 3,080	\$ 0	\$ 0	\$ 0	\$ 90,033

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

SPECIAL REVENUE		LOCAL SOLID WASTE ENFORCEMENT FUND	HOME DISASTER ASSISTANCE GRANT FUND	ENCUMBERED PRE - TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES	SAFE & SOBER PROGRAM FUND
REVENUES								
Intergovernmental	\$ 244,884	\$ 0	\$ 4,503,902	\$ 196,224	\$ 1,351,290	\$ 2,861,205	\$ 123,544	\$ 8,444
Charges for services	-	-	-	-	-	15,602	-	-
Fines and forfeitures	-	-	-	25,736	-	5,739	-	-
Miscellaneous	-	-	-	175,778	66,872	26,666	-	-
TOTAL REVENUES	244,884	-	4,503,902	397,738	1,418,162	2,909,212	123,544	8,444
EXPENDITURES								
General government	-	-	-	-	-	-	-	-
Law enforcement and public safety	-	-	-	597,868	1,363,441	2,897,791	144,621	8,444
Highways and streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Capital Outlay	244,884	-	4,503,902	-	-	-	-	-
TOTAL EXPENDITURES	244,884	-	4,503,902	598,725	1,363,441	2,929,172	144,621	8,444
Excess of Revenues Over (Under) Expenditures	-	-	-	(200,987)	54,721	(19,960)	(21,077)	-
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	213,103	-	166	21,077	-
Transfers (out)	-	(2,502)	-	-	(54,721)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(2,502)	-	213,103	(54,721)	166	21,077	-
Net change in fund balances	-	(2,502)	-	12,116	-	(19,794)	-	-
Fund Balances - October 1, 2011	-	2,502	-	87,556	-	766,809	-	-
Prior Period Adjustment	-	-	-	-	-	50,455	-	-
FUND BALANCES - SEPTEMBER 30, 2012	\$ 0	\$ 0	\$ 0	\$ 99,672	\$ 0	\$ 797,470	\$ 0	\$ 0

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

SPECIAL REVENUE										
	DA HOT CHECK FUND	DRUG ENFORCEMENT TASK FORCE FUND	NANCY SOLISENO/SIER RA ALTO FUND	L.R.G.D.C. RECYCLING GRANT FUND	TAX ASSESSOR VIT	SANTA ROSA BOYS & GIRLS CLUB FUND	LAGUNA HEIGHTS	ATTORNEY GENERAL CHILD SUPPORT FUND		
REVENUES										
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 608,005	\$ 7,340	\$ 277,396		
Charges for services	40,818	0	0	0	0	0	0	0		
Fines and forfeitures	0	0	0	0	0	0	0	0		
Miscellaneous	66	0	0	0	27,467	1,493	0	0		
TOTAL REVENUES	<u>40,884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,467</u>	<u>609,498</u>	<u>7,340</u>	<u>571</u>		<u>277,967</u>
EXPENDITURES										
General government	0	0	0	0	91,167	0	0	0		0
Law enforcement and public safety	79,693	0	0	0	0	0	0	397,962		
Highways and streets	0	0	0	0	0	0	0	0		0
Health	0	0	0	0	0	0	0	0		0
Welfare	0	0	0	0	0	0	7,340	0		0
Capital Outlay	0	0	0	0	0	608,005	0	0		0
TOTAL EXPENDITURES	<u>79,693</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>91,167</u>	<u>608,005</u>	<u>7,340</u>	<u>397,962</u>		
Excess of Revenues Over (Under) Expenditures	<u>(38,809)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(63,700)</u>	<u>1,493</u>	<u>0</u>	<u>(119,995)</u>		
OTHER FINANCING SOURCES (USES)										
Sale of capital assets	0	0	0	0	0	0	0	0		0
Transfers in	0	0	0	0	0	0	0	0		0
Transfers (out)	0	(6)	0	(5)	0	0	0	0		0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(6)</u>	<u>0</u>	<u>(5)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Net change in fund balances	<u>(38,809)</u>	<u>(6)</u>	<u>0</u>	<u>(5)</u>	<u>(63,700)</u>	<u>1,493</u>	<u>0</u>	<u>(119,995)</u>		
Fund Balances - October 1, 2011	143,693	6	0	5	0	0	0	412,567		
Prior Period Adjustment					259,237					
FUND BALANCES - SEPTEMBER 30, 2012	<u>\$ 104,884</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 195,537</u>	<u>\$ 1,493</u>	<u>\$ 0</u>	<u>\$ 292,572</u>		

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

SPECIAL REVENUE							
	PRE TRIAL INTERVENTION FUND	WEST RAIL RELOCATION FUND	DRUG FORFEITURE TRUST FUND	COLONIA STREET LIGHT FUND	LAGUNA MADRE WATER & SEWER FUND	FIFTH JUDICIAL REGION FUND	TOTAL SPECIAL REVENUE FUNDS
REVENUES							
Intergovernmental	\$ 0	\$ 1,668,399	\$ 0	0	\$ 298,611	\$ 159,222	\$ 26,493,382
Charges for services	389,036	0	0	0	0	0	732,013
Fines and forfeitures	0	0	0	0	0	0	31,475
Miscellaneous	2,873	0	0	193,916	0	0	1,348,704
TOTAL REVENUES	391,909	1,668,399	0	193,916	298,611	159,222	28,605,574
EXPENDITURES							
General government	0	0	0	96,769	0	0	796,819
Law enforcement and public safety	281,323	0	0	0	0	159,222	10,988,922
Highways and streets	0	1,668,399	0	0	0	0	1,668,399
Health	0	0	0	0	0	0	6,879,720
Welfare	0	0	0	0	298,611	0	5,057,137
Capital Outlay	0	0	0	21,894	0	0	3,452,909
TOTAL EXPENDITURES	281,323	1,668,399	0	118,663	298,611	159,222	28,843,906
Excess of Revenues Over (Under) Expenditures	110,586	0	0	75,253	0	0	(238,332)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	0	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0	458,807
Transfers (out)	0	(549)	0	0	0	0	(64,185)
TOTAL OTHER FINANCING SOURCES (USES)	0	(549)	0	0	0	0	394,622
Net change in fund balances	110,586	(549)	0	75,253	0	0	156,290
Fund Balances - October 1, 2011	259,260	261,480	0	44,753	0	0	6,395,755
Prior Period Adjustment							455,158
FUND BALANCES - SEPTEMBER 30, 2012	\$ 369,846	\$ 260,931	\$ 0	\$ 120,006	\$ 0	\$ 0	\$ 7,007,203

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

CAPITAL PROJECTS	UNLIMITED TAX ROAD BONDS FUND	ENERGY GRANTS	JAIL CAPITAL PROJECTS FUND	HAVA GRANT FUND	JUDICIAL COMPLEX	TOTAL CAPITAL PROJECTS FUNDS
REVENUES						
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	148,725	57,361	0	195,396	0	401,482
Charges for services	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0
Miscellaneous	5,444	0	295	0	451	6,190
TOTAL REVENUES	154,169	57,361	295	195,396	451	407,672
EXPENDITURES						
Bond issuance costs	0	0	0	0	0	0
Capital outlay	703,775	57,361	70,770	195,396	0	1,027,302
TOTAL EXPENDITURES	703,775	57,361	70,770	195,396	0	1,027,302
Excess of Revenues Over (Under) Expenditures	(549,606)	0	(70,475)	0	451	(619,630)
OTHER FINANCING SOURCES (USES)						
Bond issuance	0	0	0	0	0	0
Sale of capital assets	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Transfers (out)	0	0	0	(2)	0	(2)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	(2)	0	(2)
Net change in fund balances	(549,606)	0	(70,475)	(2)	451	(619,632)
Fund Balances - October 1, 2011	560,403	0	198,375	2	95,256	854,036
FUND BALANCES - SEPTEMBER 30, 2012	\$ 10,797	\$ 0	\$ 127,900	\$ 0	\$ 95,707	\$ 234,404

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

DEBT SERVICE			
	UNLIMITED TAX BONDS	TOTAL DEBT SERVICE FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES			
Taxes	\$ 363,951	\$ 363,951	\$ 363,951
Intergovernmental	0	0	26,894,864
Charges for services	0	0	732,013
Fines and forfeitures	0	0	31,475
Miscellaneous	1,808	1,808	1,356,702
TOTAL REVENUES	<u>365,759</u>	<u>365,759</u>	<u>29,379,005</u>
EXPENDITURES			
General government	0	0	796,819
Law enforcement and public safety	0	0	10,988,922
Highway and streets	0	0	1,668,399
Health	0	0	6,879,720
Welfare	0	0	5,057,137
Capital Outlay	0	0	4,480,211
Bond issuance costs	0	0	0
Principal retirement	155,000	155,000	155,000
Interest and fiscal charges	184,958	184,958	184,958
TOTAL EXPENDITURES	<u>339,958</u>	<u>339,958</u>	<u>30,211,166</u>
Excess of Revenues Over (Under) Expenditures	<u>25,801</u>	<u>25,801</u>	<u>(832,161)</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	0	0	0
Transfers in	0	0	458,807
Transfers (out)	0	0	(64,187)
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>394,620</u>
Net change in fund balances	<u>25,801</u>	<u>25,801</u>	<u>(437,541)</u>
Fund Balances - October 1, 2011	<u>563,669</u>	<u>563,669</u>	<u>7,813,460</u>
Prior Period Adjustment			<u>455,158</u>
FUND BALANCES - SEPTEMBER 30, 2012	<u>\$ 589,470</u>	<u>\$ 589,470</u>	<u>\$ 7,831,077</u>



CAMERON COUNTY, TEXAS MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund accounts for the resources used to finance the fundamental operations of the County. It is the basic fund of the County and covers all activities for which a separate fund has not been established.

ROAD & BRIDGE FUND

This fund accounts for revenues and expenditures pertaining to the construction and maintenance operations of County roads and subdivision oversight in the County.

DEBT SERVICE FUNDS

This fund is used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

2011 CERTIFICATES OF OBLIGATION

This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2011.

DRUG FORFEITURE FUND

This fund is used to account for funds seized and awarded from drug forfeiture cases.

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Taxes				
Current Advalorem Taxes	44,851,015	44,851,015	45,472,899	621,884
Delinquent Advalorem Taxes	2,136,905	2,136,905	2,177,796	40,891
TIRZ	(250,000)	(250,000)	(164,341)	85,659
Discounts	(910,341)	(910,341)	(934,477)	(24,136)
Commissions	(474,865)	(474,865)	(477,843)	(2,978)
Errors and Adjustments	-	-	(280,386)	(280,386)
Penalties and Interest	1,408,927	1,408,927	1,404,747	(4,180)
Total Taxes	46,761,641	46,761,641	47,198,395	436,754
Licenses and Permits				
Permits	-	4,775	4,775	-
Beer Licenses (net)	10,557	10,557	55,020	44,463
Liquor Licenses (net)	10,504	10,504	13,551	3,047
Gaming licenses	190,000	190,000	207,113	17,113
Certificates of Title	317,160	317,160	345,255	28,095
Tax Certificates	6,500	6,500	6,538	38
Total Licenses and Permits	534,721	539,496	632,252	92,756
Intergovernmental Revenues				
Indirect Cost	14,500	14,500	-	(14,500)
Indir.CostReimb.-BorderHealth	11,275	11,275	4,715	(6,560)
Bio terrorism-indirect cost	21,560	21,560	20,474	(1,086)
Indir.CostReimb.-WICGrants Aid	536,500	536,500	676,889	140,389
Emergency Services District	-	-	3,000	3,000
Emergency Services District	70,000	145,000	148,000	3,000
Interlocal Revenue	-	100,000	-	(100,000)
Federal Wildlife Allocation	27,193	27,193	35,349	8,156
State Mixed Drink Tax	620,000	620,000	615,248	(4,752)
State Bingo Tax	88,525	88,525	78,230	(10,295)
Sales Tax Commissions-Tax Auto	831,425	831,425	993,511	162,086
Emergency Services District	3,000	18,800	18,800	-
Indirect Cost	-	3,600	7,423	3,823
State Revenue	-	-	18,750	18,750
Aid Count Court at Law	41,500	41,500	56,250	14,750
State Revenue	-	-	18,750	18,750
Aid Count Court at Law	41,500	41,500	56,250	14,750
State Revenue	-	-	18,750	18,750
Aid Count Court at Law	41,500	41,500	56,250	14,750
State Revenue	-	-	35,050	35,050
State Revenue	177,454	177,454	133,734	(43,720)
Reimbursement Indigent defense	105,000	105,000	107,761	2,761
State Revenue	1,280	1,280	(194)	(1,474)
Indirect Cost	-	-	9,990	9,990
Rental TxDot lease	1,800	1,800	-	(1,800)
Interlocal Revenue	-	250,000	250,000	-
Federal-SCAAP	225,977	225,977	215,177	(10,800)
Prisoner Transport	68,000	68,000	13,407	(54,593)
State Revenue	-	8,000	-	(8,000)
Interlocal Revenue	200,000	200,000	-	(200,000)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Prisoner Transport	-	-	807	807
State Revenue	160,377	-	-	-
State Revenue	85,500	85,500	-	(85,500)
State Tobacco Reimbursement	180,593	180,593	161,089	(19,504)
State Revenue	64,693	64,693	88,831	24,138
Total Intergovernmental Revenues	3,619,152	3,911,175	3,842,291	(68,884)
Charges for Services				
County Clerk-Records Mgmt	238,495	238,495	197,166	(41,329)
Preservation & Education Fee	-	-	3,119	3,119
County Clerk-Records Mgmt	264,110	264,110	218,113	(45,997)
Inspections	8,677	8,677	15,485	6,808
Emergency Mgmt Citations	-	1,500	1,500	-
Labor Charges	47,941	47,941	49,209	1,268
Labor Charges	32,789	32,789	48,267	15,478
County Clerk-Judicial Rec Mgt	59,216	59,216	45,381	(13,835)
Judges Signature Probate Fee	650	650	707	57
Judges Signature Probate Fee	650	650	707	57
Judges Signature Probate Fee	650	650	646	(4)
Steno Fees and Interpreter Fee	76,264	76,264	82,253	5,989
Jury Fees	325,228	325,228	211,623	(113,605)
Service Fees	4,686	4,686	5,267	581
Dist Clerk-Judicial Recd Mgmt	81,237	81,237	89,043	7,806
Dist. Clerk-Passport Revenue	26,908	26,908	42,995	16,087
Research fees - District Clrk	11,963	11,963	14,273	2,310
Passport Picture fee-Dist Clrk	3,983	3,983	8,040	4,057
Fugitive Apprehension Fee	150	150	-	(150)
Juvenile Crime Delinquency	5	5	73	68
Retrieval fees - Dist. Clerk	1,950	1,950	3,910	1,960
District Clerk	582,138	582,138	649,808	67,670
Justices of the Peace	7,925	7,925	5,750	(2,175)
Justices of the Peace	31,653	31,653	46,010	14,357
Justices of the Peace	47,180	47,180	23,103	(24,077)
Justices of the Peace	4,605	4,605	5,306	701
Justices of the Peace	7,512	7,512	8,713	1,201
Justices of the Peace	2,535	2,535	2,366	(169)
Justices of the Peace	12,874	12,874	10,917	(1,957)
Justices of the Peace	5,653	5,653	14,304	8,651
Justices of the Peace	3,968	3,968	12,761	8,793
Justices of the Peace	3,806	3,806	4,713	907
County Attorney	81,104	81,104	77,480	(3,624)
Justices of the Peace	100	100	45	(55)
Inspections	85,160	85,160	152,880	67,720
Beer, Wine, Liquor Commissions	1,866	1,866	9,626	7,760
Tax Assessor/Collector-Auto	637,340	637,340	640,237	2,897
Jail-State, Other	-	-	89,545	89,545
Jail-Federal	3,884,051	3,884,051	2,857,481	(1,026,570)
Service Fees	-	-	6,640	6,640
Constable Precinct #1	-	-	1,076	1,076
Constable Precinct #4	-	-	1	1

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Park Ranger Arrest Fees-Misc	-	-	57	57
Service Fees	-	-	40,398	40,398
Constable Precinct #2	22,997	22,997	16,680	(6,317)
Service Fees	-	-	18,070	18,070
Constable Precinct #3	550	550	660	110
Service Fees	2,223	2,223	5,014	2,791
Constable Precinct #4	2,223	2,223	180	(2,043)
Service Fees	97,753	97,753	114,924	17,171
Constable Precinct #5	9,782	9,782	5,860	(3,922)
Service Fees	-	-	5,560	5,560
Constable Precinct #6	1,313	1,313	850	(463)
Service Fees	11,647	11,647	14,133	2,486
Constable Precinct #7	1,234	1,234	550	(684)
Sheriff Fees	222,198	222,198	293,646	71,448
Sheriff Arrest Fees	15,543	15,543	20,519	4,976
Registration Fees-Flu Vaccine	16,137	16,137	9,340	(6,797)
Subdivision Plat InspectionFee	1,800	1,800	2,600	800
Inspections	68,318	68,318	30,000	(38,318)
Septic Tank Fees	34,380	34,380	36,190	1,810
Reimburse - Drugs & Medication	200	200	-	(200)
Total Charges for Services	7,093,320	7,094,820	6,271,770	(823,050)
Fines and Forfeitures				
Fee Revenue	1,036,495	1,036,495	1,057,794	21,299
Forfeitures - Miscellaneous	13,000	13,000	12,007	(993)
Fee Revenue	107,997	107,997	167,862	59,865
Court Cost	100,622	100,622	72,289	(28,333)
Fines	735,800	735,800	585,436	(150,364)
Fee Revenue	1,090	1,090	854	(236)
Fines	10,440	10,440	7,908	(2,532)
Fee Revenue	22,689	22,789	30,223	7,434
Court Cost	350	350	793	443
Fee Revenue	142,645	142,645	170,925	28,280
Fee Revenue	-	-	3,278	3,278
Court Cost	-	-	4	4
JP Tech Fee	-	6,128	-	(6,128)
District Clerk	278,320	278,320	347,975	69,655
Fines	1,200	1,200	1,749	549
Fee Revenue	-	-	2,758	2,758
JP Tech Fee	45,000	63,432	53,812	(9,620)
Fee Revenue	285,637	285,637	295,416	9,779
Court Cost	12,729	12,729	13,708	979
Fines	9,099	9,099	8,488	(611)
Fee Revenue	506,193	506,193	530,759	24,566
Court Cost	18,707	18,707	21,584	2,877
JP Tech Fee	-	-	40	40
Fines	9,677	9,677	13,529	3,852
Fee Revenue	288,575	288,575	370,213	81,638
Court Cost	12,478	12,478	14,554	2,076
Fines	12,047	12,047	11,747	(300)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Fee Revenue	241,907	241,907	276,932	35,025
Court Cost	11,404	11,404	13,159	1,755
Fines	10,276	10,276	14,212	3,936
Fee Revenue	105,578	105,578	105,496	(82)
Court Cost	4,380	4,380	5,120	740
Fines	6,847	6,847	9,821	2,974
Fee Revenue	105,226	105,226	67,930	(37,296)
Court Cost	6,980	6,980	5,332	(1,648)
Fines	5,515	5,515	4,228	(1,287)
Fee Revenue	515,015	515,015	482,326	(32,689)
Court Cost	19,326	19,326	18,925	(401)
Fines	1,591	1,591	14,800	13,209
Fee Revenue	256,065	256,065	244,905	(11,160)
Court Cost	11,228	11,228	14,740	3,512
Fines	9,957	9,957	12,330	2,373
Fee Revenue	106,974	106,974	91,932	(15,042)
Court Cost	6,201	6,201	5,513	(688)
Fines	4,548	4,548	5,182	634
Fee Revenue	246,576	246,576	275,156	28,580
Court Cost	9,905	9,905	13,067	3,162
Fines	12,041	12,041	16,621	4,580
Fee Revenue	14,328	14,328	8,998	(5,330)
Fee Revenue	50,283	50,283	16,353	(33,930)
Fee Revenue	50,823	50,823	5,001	(45,822)
Fee Revenue	12,121	12,121	4,945	(7,176)
Fee Revenue	-	-	30,471	30,471
Fee Revenue	5,505	5,505	1,887	(3,618)
Fee Revenue	-	-	7,019	7,019
Fines	225	225	204	(21)
Total Fines and Forfeitures	5,481,615	5,506,275	5,568,310	62,035
Miscellaneous				
Interest Income	-	-	10,797	10,797
Copy Reimbursements	65,869	65,869	82,904	17,035
Interest Income	3,216	3,216	3,000	(216)
Miscellaneous	-	-	25	25
Long/Short	-	-	12	12
Copy Reimbursements	850	850	-	(850)
Insurance Proceeds	-	-	2,289,999	2,289,999
County's Waste Collection fee	139,597	139,597	136,562	(3,035)
Interest Income	55,658	55,658	157,756	102,098
Vending Machine Commissions	16,800	16,800	4,982	(11,818)
Miscellaneous	12,500	12,500	32,606	20,106
Snack Bar Commissions	3,600	3,600	3,300	(300)
Copy Receipts	25	25	-	(25)
Miscellaneous	-	-	90	90
Sale of Maps	-	-	35	35
Copy Reimbursements	55,113	55,113	53,210	(1,903)
Transaction Fee	16,318	16,318	10,227	(6,091)
Interest Income	13,144	13,144	13,003	(141)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Miscellaneous	83	83	-	(83)
Copy Reimbursement-Dist Clerk	103,115	103,115	179,134	76,019
District Clerk FAX Fee	2,978	2,978	2,720	(258)
Transaction Fee	11,100	11,100	13,842	2,742
Interest Income	27,738	27,738	51,525	23,787
Miscellaneous	350	350	7,339	6,989
Interest Income	300	300	239	(61)
Long/Short	-	-	46	46
Interest Income	525	525	408	(117)
Long/Short	-	-	17	17
Interest Income	450	450	307	(143)
Long/Short	-	-	9	9
Interest Income	250	250	204	(46)
Long/Short	-	-	3	3
Interest Income	100	100	96	(4)
Long/Short	-	-	(99)	(99)
Interest Income	110	110	61	(49)
Interest Income	325	325	338	13
Long/Short	-	-	99	99
Interest Income	415	415	278	(137)
Long/Short	-	-	69	69
Interest Income	125	125	80	(45)
Long/Short	-	-	(1)	(1)
Interest Income	248	248	238	(10)
Long/Short	-	-	(170)	(170)
Reimburse - Salaries	-	-	20,055	20,055
Copy Receipts	3,000	3,000	3,194	194
Audit Fees	27,763	27,763	25,245	(2,518)
Miscellaneous	-	-	94	94
Interest Income	-	-	8,760	8,760
Copy Receipts	10	10	-	(10)
Vending Machine Commissions	-	-	25	25
Miscellaneous	-	-	100	100
Redemption of Property	55,000	55,000	2,598	(52,402)
Tax Commissions-AdValorem	1,587,282	1,599,782	1,715,683	115,901
Interest Income	14,750	14,750	20,848	6,098
Miscellaneous	11,500	11,500	127,124	115,624
TWX Reimbursement	3,725	3,725	6,626	2,901
Long/Short	2,500	2,500	4,625	2,125
Vehicle Inventory Tax Surplus	191,412	191,412	119,011	(72,401)
Reimburse - Salaries	72,886	95,556	120,314	24,758
Miscellaneous	-	-	54	54
Pay Phones Commissions	450,000	450,000	598,913	148,913
Reimbursement Inmate damages	1,000	1,000	950	(50)
Insurance Proceeds	-	-	5,500	5,500
Insurance Proceeds	-	12,104	12,354	250
Miscellaneous	14,678	14,678	-	(14,678)
Interest Income	275	275	-	(275)
Program Revenues	110,230	110,230	147,037	36,807
Donations	-	500	500	-

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Insurance Proceeds	-	-	350	350
Miscellaneous	-	-	1,812	1,812
Donations	-	-	24	24
Program Revenues	-	50,110	163,204	113,094
Insurance Proceeds	-	-	198,639	198,639
Miscellaneous	1,950	1,950	9,196	7,246
Miscellaneous	-	-	485	485
Settlements	-	55,700	55,700	-
Restitution Rental	24,000	24,000	24,000	-
Interest Income	495	495	305	(190)
Miscellaneous	4,528	11,528	10,371	(1,157)
Miscellaneous	6,100	6,100	15,844	9,744
Family Learning Ctr Donation	-	-	2,300	2,300
Family Learning Ctr Donation	-	-	2,100	2,100
Family Learning Ctr Donation	-	-	785	785
Family Learning Ctr Donation	-	-	590	590
Total Miscellaneous	3,113,986	3,274,570	6,480,605	3,206,035
Other Financing Sources				
Financing Proceeds	-	3,030	3,030	-
Financing Proceeds	-	55,776	55,776	-
Financing Proceeds	-	142,168	142,168	-
Sale of Surplus	50,000	50,000	21,945	(28,055)
Financing Proceeds	-	1,260	1,260	-
Sale of Surplus	-	-	5,931	5,931
Financing Proceeds	-	4,863	4,863	-
Financing Proceeds	-	3,916	3,916	-
Financing Proceeds	-	104,683	104,682	(1)
Financing Proceeds	-	3,368,893	3,368,893	-
Financing Proceeds	-	1,032	1,032	-
Financing Proceeds	-	1,999	1,999	-
Financing Proceeds	-	559	559	-
Financing Proceeds	-	17,895	17,895	-
Financing Proceeds	-	9,018	9,018	-
Financing Proceeds	-	1,398	1,398	-
Financing Proceeds	-	1,755	1,755	-
Financing Proceeds	-	18,680	18,680	-
Financing Proceeds	-	11,616	11,616	-
Financing Proceeds	-	2,653	2,653	-
Financing Proceeds	-	34,639	34,639	-
Financing Proceeds	-	17,978	17,978	-
Financing Proceeds	-	36,753	36,753	-
Financing Proceeds	-	45,592	45,592	-
Financing Proceeds	-	22,362	22,362	-
Financing Proceeds	-	23,209	23,209	-
Financing Proceeds	-	39,828	39,828	-
Financing Proceeds	-	22,362	22,362	-
Financing Proceeds	-	22,362	22,362	-
Financing Proceeds	-	102,144	102,144	-
Financing Proceeds	-	38,095	38,095	-

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Financing Proceeds	-	19,076	19,076	-
Financing Proceeds	-	2,875	2,875	-
Sale of Surplus	-	-	145	145
Sale of Surplus	-	-	120	120
Total Other Financing Sources	<u>50,000</u>	<u>4,228,469</u>	<u>4,206,609</u>	<u>(21,860)</u>
TOTAL REVENUES	<u>66,654,435</u>	<u>71,316,446</u>	<u>74,200,232</u>	<u>2,883,786</u>

**CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
GENERAL GOVERNMENT				
COUNTY JUDGE	252,976	260,098	258,354	1,744
HUMAN RESOURCES	89,398	123,025	115,180	7,845
CIVIL SERVICE COMMISSION	61,587	55,335	46,906	8,429
COUNTY CLERK	871,203	887,356	868,925	18,431
RECORDS MANAGEMENT	238,495	241,459	197,149	44,310
OLD RECORDS RETRIEVAL	264,960	240,027	218,113	21,914
VETERAN'S SERVICE OFFICE	163,401	164,825	160,966	3,859
EMERGENCY MANAGEMENT	382,483	481,798	465,933	15,865
MAIL ROOM	25,194	25,502	23,942	1,560
DATA PROCESSING	1,308,547	1,491,175	1,399,344	91,831
GENERAL ADMINISTRATION	2,020,946	2,447,940	2,126,523	321,417
CIVIL DIVISION	533,889	496,627	478,836	17,791
COMMISSIONER PCT. #1	67,191	67,529	67,318	211
COMMISSIONER PCT. #2	66,644	66,958	66,514	444
COMMISSIONER PCT. #3	69,058	69,642	69,353	289
COMMISSIONER PCT. #4	66,644	66,969	66,766	203
REPRODUCTION	154,640	157,531	148,849	8,682
PROGRAM, DEVELOPMENT & MGT.	317,141	339,614	309,690	29,924
VEHICLE MAINTENANCE	298,252	300,817	286,768	14,049
VOTER REGISTRATION & ELECTIONS	753,678	705,927	637,697	68,230
COUNTY AUDITOR	1,146,306	1,159,208	1,132,058	27,150
COUNTY PURCHASING	353,998	344,008	332,460	11,548
MOTOR VEHICLE INSPECTION	50,404	55,644	46,031	9,613
COUNTY TREASURER	221,132	227,677	223,133	4,544
TAX ASSESSOR/COLLECTOR	2,679,705	2,726,988	2,688,515	38,473
TAX OFFICE - T.A.T.P.A.	191,412	149,332	58,923	90,409
M&O CAMERON PARK LAW ENFORCEMENT	6,719	6,523	5,291	1,232
M&O LOS FRESNOS	29,397	30,748	25,974	4,774
M&O RIO HONDO ANNEX	25,773	29,324	25,379	3,945
M&O PORT ISABEL ANNEX	46,210	60,691	59,393	1,298
M&O DANCY BUILDING	341,729	339,010	320,808	18,202
M&O SANTA ROSA TECHNOLOGY CTR	45,584	42,917	29,259	13,658
M&O HARLINGEN BUILDING	103,794	104,326	90,500	13,826
M&O COURTHOUSE BUILDING	1,684,171	1,761,865	1,711,551	50,314
M&O SAN BENITO ANNEX	309,700	345,742	323,687	22,055
M&O RECORDS WAREHOUSE	29,367	31,499	27,839	3,660
M&O LA FERIA ANNEX	58,370	61,340	59,861	1,479
M&O ARROYO CITY FIRE STATION	8,245	8,258	5,251	3,007
HISTORICAL COMMITTEE	2,700	2,700	643	2,057
FARM & HOME DEMONSTRATION	238,622	232,193	210,812	21,381
M&O TICK ERRADICATION	5,100	5,129	4,190	939
TOTAL GENERAL GOVERNMENT	15,584,765	16,415,276	15,394,684	1,020,592
LAW ENFORCEMENT & PUBLIC SAFETY				
BAIL BOND ADMINISTRATION	43,551	44,060	43,343	717
COUNTY CLERK - JUDICIAL	854,524	869,333	841,960	27,373
COUNTY COURT AT LAW I	467,272	474,844	466,842	8,002
COUNTY COURT AT LAW II	504,219	522,571	518,841	3,730
COUNTY COURT AT LAW III	431,684	440,529	436,297	4,232
DISTRICT COURTS	2,968,162	2,904,312	2,865,131	39,181
INDIGENT DEFENSE	2,188,736	2,312,933	2,308,842	4,091
CRIMINAL HEARINGS OFFICER	160,393	163,764	160,352	3,412
JUVENILE COURT	292,236	304,607	300,829	3,778
DISTRICT CLERK	1,726,366	1,748,454	1,686,246	62,208
JUSTICE OF PEACE ADMIN.	60,000	78,524	66,423	12,101
JUSTICE OF THE PEACE #1	181,018	182,255	180,176	2,079
JUSTICE OF THE PEACE #2-1	252,648	254,474	248,925	5,549
JUSTICE OF THE PEACE #2-2	218,033	221,736	214,685	7,051
JUSTICE OF THE PEACE #3-1	143,979	145,583	144,484	1,099
JUSTICE OF THE PEACE #3-2	145,231	146,347	140,072	6,275
JUSTICE OF THE PEACE #4	111,121	113,140	111,965	1,175

**CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUSTICE OF THE PEACE #5-1	229,854	234,417	232,222	2,195
JUSTICE OF THE PEACE #5-2	187,177	189,043	186,651	2,392
JUSTICE OF THE PEACE #6	141,544	142,151	137,922	4,229
JUSTICE OF THE PEACE #7-1	216,693	225,611	218,848	6,763
DISTRICT ATTORNEY	4,164,830	4,089,444	4,009,924	79,520
JAIL, DETENTION CENTER 1 & 2	13,444,263	14,094,642	14,020,456	74,186
M&O JAIL	1,930,333	1,786,588	1,729,824	56,764
JAIL INFIRMARY	2,885,930	2,890,425	2,796,886	93,539
M&O DARRELL HESTER BUILDING	240,477	273,161	241,838	31,323
M&O ORANGE ST.	54,637	55,705	52,831	2,874
CONSTABLE PCT#1	264,851	325,038	317,092	7,946
CONSTABLE PCT 1 PARKS DIVISION	488,725	496,327	474,517	21,810
CONSTABLE PCT#2	608,548	797,172	775,415	21,757
CONSTABLE PCT#3	252,227	256,364	249,551	6,813
CONSTABLE PCT#4	399,037	437,648	430,976	6,672
MENTAL HEALTH TRANSPORT	109,939	160,011	155,611	4,400
CONSTABLE PCT#5	285,345	329,612	323,169	6,443
CONSTABLE PCT#6	404,807	432,405	411,489	20,916
CONSTABLE PCT#7	302,571	332,210	325,319	6,891
SHERIFF'S OFFICE	5,805,343	5,613,064	5,551,561	61,503
M&O SHERIFF'S OFFICE	234,127	3,656,861	3,619,060	37,801
SHERIFF'S AUTO THEFT	355,492	356,364	339,699	16,665
JUVENILE BOOTCAMP	1,287,567	1,312,378	1,268,845	43,533
BOOTCAMP INTERLOCAL	160,377	-	-	-
JUVENILE PROBATION	1,836,677	1,793,600	1,778,487	15,113
JUVENILE DETENTION	2,255,643	2,404,680	2,366,974	37,706
ADULT PROBATION	143,642	199,721	197,135	2,586
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	49,439,829	53,812,108	52,947,715	864,393
HEALTH				
M&O BROWNSVILLE HEALTH CENTER	90,904	93,142	89,595	3,547
M&O FATHER O'BRIEN HLTH CLINIC	57,818	58,906	53,778	5,128
M&O HARLINGEN HEALTH BUILDING	61,935	64,604	61,137	3,467
HEALTH DEPARTMENT	1,593,892	1,577,575	1,505,261	72,314
COMMUNITY SERVICES	6,354	6,543	5,337	1,206
ENVIRONMENTAL HEALTH	586,547	598,813	573,666	25,147
SANTA MARIA-LEARNING CENTER	12,052	13,421	13,061	360
SANTA ROSA-LEARNING CENTER	12,972	12,973	11,456	1,517
LA FERIA-LEARNING CENTER	23,088	23,090	18,495	4,595
RIO HONDO-LEARNING CENTER	18,586	18,586	15,104	3,482
LOS INDIOS-LEARNING CENTER	12,071	12,076	11,050	1,026
ARROYO CITY-LEARNING CENTER	6,233	6,233	5,022	1,211
LAS YESCAS-LEARNING CENTER	5,968	5,968	3,318	2,650
LA PALOMA-LEARNING CENTER	11,581	12,605	12,299	306
COMBES-LEARNING CENTER	11,564	11,570	11,086	484
TOTAL HEALTH	2,511,565	2,516,105	2,389,665	126,440
WELFARE				
INDIGENT SERVICES/AUTOPSIES	582,230	834,507	819,129	15,378
CHILD WELFARE	684,230	552,987	513,120	39,867
CHILD PROTECTIVE LEGAL ADMIN	123,912	123,912	116,594	7,318
INDIGENT HEALTH CLAIMS	3,135,971	3,135,971	3,135,971	-
TOTAL WELFARE	4,526,343	4,647,377	4,584,814	62,563
TOTAL GENERAL FUND EXPENDITURES	72,062,502	77,390,866	75,316,878	2,073,988

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		ACTUAL	Variance with Final Budget
	Original	Final		
REVENUES				
Tax Revenues:				
Current advalorem taxes	\$ 5,667,421	\$ 5,667,421	\$ 5,789,308	\$ 121,887
Delinquent advalorem taxes	234,674	234,674	244,657	9,983
Less:				
Discounts	(109,758)	(109,758)	(118,971)	(9,213)
Commissions	(59,588)	(59,588)	(60,381)	(793)
Insolvents and adjustments	0	0	(33,503)	(33,503)
Penalties and interest	166,496	166,496	161,080	(5,416)
Total Tax Revenues	<u>5,899,245</u>	<u>5,899,245</u>	<u>5,982,190</u>	<u>82,945</u>
Licenses and Permits:				
Building permits and books	270,000	270,000	258,254	(11,746)
Automobile registration fees	2,228,174	2,228,174	2,473,228	245,054
Total Licenses and Permits	<u>2,498,174</u>	<u>2,498,174</u>	<u>2,731,482</u>	<u>233,308</u>
Intergovernmental Revenues: (State shared)				
Beach cleanup	20,000	20,000	24,352	4,352
Review fees	16,000	16,000	30,579	14,579
Auto license revenue	360,000	360,000	360,000	0
Sales tax commissions	554,283	554,283	425,790	(128,493)
Overweight fees	31,301	31,301	77,594	46,293
Contributions from Other Entities	0	0	12,695	12,695
Total Intergovernmental Revenues (State shared)	<u>981,584</u>	<u>981,584</u>	<u>931,010</u>	<u>(50,574)</u>
Miscellaneous Revenues:				
Recording Fees	9,500	9,500	198	(9,302)
Commercial Violations	25,000	25,000	5,921	(19,079)
Bond Forfeitures	95,000	95,000	120,482	25,482
Interest Income	75,000	75,000	11,141	(63,859)
Program Revenues	228,000	228,000	228,000	0
Sale of Maps	0	0	195	195
Reimburse - Salaries	0	133,600	49,778	(83,822)
Reimburse - Equipment	0	123,847	40,025	(83,822)
Insurance Proceeds	0	0	2,560	2,560
Donations	0	21,572	48,464	26,892
Reimburse - Salaries	537,000	537,000	499,049	(37,951)
Reimburse - Equipment	0	0	0	0
Reimburse - Salaries	38,875	38,875	0	(38,875)
Insurance Proceeds	0	0	5,042	5,042
Reimburse - Salaries	68,000	68,000	70,000	2,000
Total Miscellaneous Revenues	<u>1,076,375</u>	<u>1,355,394</u>	<u>1,080,855</u>	<u>(274,539)</u>
Other Financing Sources:				
Financing Proceeds	0	1,258,249	1,258,248	(1)
Gain on Sale of Surplus	50,000	50,000	90,650	40,650
Total Other Financing Sources	<u>50,000</u>	<u>1,308,249</u>	<u>1,348,898</u>	<u>40,649</u>
TOTAL REVENUES AND OTHER FINANCING	<u>10,505,378</u>	<u>12,042,646</u>	<u>12,074,435</u>	<u>31,789</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF ROAD AND BRIDGE FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
EXPENDITURES				
HIGHWAYS AND STREETS:				
GIS	242,220	242,220	234,709	7,511
District Attorney	33,945	33,945	32,219	1,726
Precinct #1 Commissioner Staff	93,603	93,603	90,461	3,142
Precinct #2 Commissioner Staff	96,724	96,724	92,082	4,642
Precinct #3 Commissioner Staff	101,346	121,441	118,621	2,820
Precinct #4 Commissioner Staff	96,316	96,316	95,279	1,037
Consolidated Road Districts M & O	7,818,924	9,759,398	9,694,153	65,245
Colonia Paving	395,537	461,587	461,582	5
FEMA Projects	0	303,819	85,403	218,416
Engineering & Right-of-Way	876,186	810,140	732,398	77,742
Planning and Inspection	750,577	750,577	677,469	73,108
TOTAL HIGHWAYS AND STREETS	10,505,378	12,769,770	12,314,376	455,394

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
LIMITED TAX BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	BUDGET	ACTUAL	VARIANCE
REVENUES			
Total Tax Revenue	5,780,000	5,945,377	165,377
Total Miscellaneous	7,000	(107,943)	(114,943)
TOTAL REVENUES	<u>5,787,000</u>	<u>5,837,434</u>	<u>50,434</u>
EXPENDITURES			
2005 Refunding Bonds	2,775,613	1,682,902	1,092,711
2005 Certificates of Obligation	919,413	918,963	450
2000 Certificates of Obligation			0
2002 Certificates of Obligation			0
2004 Certificates of Obligation	300,237	249,299	50,938
2007 Certificates of Obligation	638,842	0	638,842
2004 Refunding Bonds			0
2008 Certificates of Obligation	1,390,764	581,407	809,357
2011 Certificates of Obligation	1,178,389	858,959	319,430
2011 Refunding Bonds	222,601	29,533	193,068
Bond Issuance Costs	187,484	187,484	0
Leases/Equipment Purchases	1,400,000	1,116,443	283,557
TOTAL EXPENDITURES	<u>9,013,343</u>	<u>5,624,990</u>	<u>3,388,353</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,226,343)</u>	<u>212,444</u>	<u>3,438,787</u>
OTHER FINANCING SOURCES(USES)			
Refunding Bond Proceeds	9,610,000	9,610,000	0
Premium on bonds issued	437,593	437,592	(1)
Discount on bonds issued	(54,035)	(54,034)	1
Transfer to Escrow	(9,865,573)	(9,865,573)	0
Transfer in	3,514,676	376,249	(3,138,427)
TOTAL OTHER FINANCING SOURCES(USES)	<u>3,642,661</u>	<u>504,234</u>	<u>(3,138,427)</u>
Excess of Revenues and Other Financing Sources Over (under) Expenditures and Other Financing Uses	<u>416,318</u>	<u>716,678</u>	<u>300,360</u>
Fund Balance - October 1, 2011	0	3,712,150	3,712,150
Prior period adjustment	0		0
FUND BALANCE - SEPTEMBER 30, 2012	<u>\$ 416,318</u>	<u>\$ 4,428,828</u>	<u>\$ 4,012,510</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
2011 CERTIFICATES OF OBLIGATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	CURRENT YEAR	PRIOR YEARS	CUMULATIVE THROUGH 9/30/12	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous					
State revenue	0	0	0	47,052	(47,052)
Miscellaneous	1,074	0	1,074	0	1,074
Interest income	52,342	25,940	78,282	11,025	67,257
Total Miscellaneous	53,416	25,940	79,356	58,077	21,279
TOTAL REVENUES	53,416	25,940	79,356	58,077	21,279
EXPENDITURES					
General Administration	28,730	1,516	30,246	1,203,997	1,173,751
Historical Committee	2,500	0	2,500	6,000	3,500
Dancy Bldg.	47,473	0	47,473	188,639	141,166
Jail	1,035,951	0	1,035,951	1,800,000	764,049
M&O Courthouse	14,959	0	14,959	18,154	3,195
District Courts	437,939	784,630	1,222,569	2,000,000	777,431
Los Fresnos Annex	429,485	0	429,485	1,981,204	1,551,719
M&O Brownsville Clinic	6,022	0	6,022	40,000	33,978
Browne Rd. Park	0	0	0	20,083	20,083
US 77/83 Corridor	71,372	76,657	148,029	2,000,000	1,851,971
Primera Rd	0	2,000,000	2,000,000	2,000,000	0
Old Alice Rd.	0	0	0	2,000,000	2,000,000
Vermillion Rd	222,129	0	222,129	2,000,000	1,777,871
San Jose Ranch Rd	419,970	93,725	513,695	2,000,000	1,486,305
Total Levi's Building	2,716,530	2,956,528	5,673,058	17,258,077	11,585,019
TOTAL EXPENDITURES	2,716,530	2,956,528	5,673,058	17,258,077	11,585,019
Excess of Revenues Over (Under) Expenditures	(2,663,114)	(2,930,588)	(5,593,702)	(17,200,000)	11,606,298
OTHER FINANCING SOURCES (USES)					
Bond issuance	0	17,178,100	17,178,100	17,178,100	0
Bond Discount	0	(112,356)	(112,356)	(112,356)	0
Bond Premium	0	387,744	387,744	387,744	0
Bond issue cost	0	(253,488)	(253,488)	(253,488)	0
Transfers in (out)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	\$ 0	\$ 17,200,000	\$ 17,200,000	\$ 17,200,000	\$ -
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,663,114)	14,269,412	11,606,298	0	11,606,298
FUND BALANCE - SEPTEMBER 30, 2012	\$ (2,663,114)	\$ 14,269,412	\$ 11,606,298	\$ 0	\$ 11,606,298

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DRUG FORFEITURE TASK FORCE	-	15,747	15,747
DRUG FORFEITURE TASK FORCE	1,289,081	1,072,417	(216,664)
DRUG FORFEITURE TASK FORCE	-	150	150
DA FORFEITURE ACCOUNT	912,307	912,307	-
DA FORFEITURE ACCOUNT	-	5,314	5,314
DA FORFEITURE ACCOUNT	-	(36,048)	(36,048)
DA FORFEITURE ACCOUNT	-	1,840	1,840
DA FORFEITURES FD DOJ	-	131,848	131,848
DA FORFEITURES FD DOJ	-	892	892
DA FORFEITURES FD DOT	-	1,217,323	1,217,323
DA FORFEITURES FD DOT	-	2,251	2,251
CONSTABLE PCT#1	-	1,459	1,459
CONSTABLE PCT 7 FED.FORFEITURE	-	40,126	40,126
DRUG FORFEITURE TASK FORCE	49,000	-	(49,000)
DRUG FORFEITURE TASK FORCE	-	512,471	512,471
DRUG FORFEITURE TASK FORCE	-	2	2
DRUG FORFEITURE TASK FORCE	-	105,608	105,608
SHERIFF FORFEITURES DOJ	431,283	-	(431,283)
SHERIFF FORFEITURES DOJ	-	36,962	36,962
STONE GRANT	-	6,134,440	6,134,440
TOTAL REVENUES:	<u>2,681,671</u>	<u>10,155,109</u>	<u>7,473,438</u>
EXPENDITURES			
DRUG FORFEITURE TASK FORCE	1,178,032	912,974	265,058
DA FORFEITURE ACCOUNT	1,018,260	1,018,260	-
CONSTABLE PCT#2	25,825	16,136	9,689
CONSTABLE PRECINCT #6	1,530	838	692
CONSTABLE PCT#7	17,900	12,533	5,367
DRUG FORFEITURE TASK FORCE	802,949	716,946	86,003
SHERIFF FORFEITURES DOJ	431,283	305,449	125,834
TOTAL EXPENDITURES:	<u>3,475,779</u>	<u>2,983,136</u>	<u>492,643</u>
Excess of Revenues Over (Under) Expenditures	<u>(794,108)</u>	<u>7,171,973</u>	<u>7,966,081</u>
OTHER FINANCING SOURES (USES)			
Transfer In	-	6	6
Gain on Sale of Surplus	105,953	289,498	183,545

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Transfer Out	<u>(188,373)</u>	<u>(188,373)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(82,420)</u>	<u>101,131</u>	<u>183,551</u>
 Net Change in Fund Balance	 <u>(876,528)</u>	 <u>7,273,104</u>	 <u>8,149,632</u>
 Fund Balance October 1, 2011	 876,528	 2,797,729	 1,921,201
Prior Period Adjustment	<u>-</u>	<u>(33,727)</u>	<u>(33,727)</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>10,037,106</u></u>	<u><u>10,037,106</u></u>

**CAMERON COUNTY
NONMAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

SIGNIFICANT FUNDS

WIC Fund -	To account for grant proceeds awarded for the funding of a nutritional program for women, infants and children.
Health Block Fund -	To account for grant proceeds used to provide pre-natal care, preventive child health care, family planning and prevention and control of tuberculosis.
Cameron County Drug Forfeiture Trust Fund -	To account for property seized under state and federal drug laws for use in law enforcement activities.

OTHER FUNDS

Federal Task Force Grant - Sheriff Fund	Self Help Centers Fund
Colonia Paving Project Fund	Local Solid Waste Enforcement Fund
Judicial Courthouse Security Fund	Home Disaster Assistance Grant Fund
Lateral Road Fund	Encumbered Pre-Trial Release Fund
Law Library Fund	Juvenile Justice Alternative Education Fund
Other Governmental Elections Fund	Texas Juvenile Probation Commission Fund
Federal Block Grant Fund	Juvenile Services Fund
Chapter 19 Fund	Safe & Sober Program Fund
Unified Narcotics Intelligence Task Force Fund	Laguna Madre Water & Sewer
Pre-Trial Intervention Fund	D. A. Hot Check Fee/Race Track Prosecution Fund
Border Health Issues Fund	Drug Enforcement Task Force Fund
TDH Immunization Action Plan Fund	Nancy/Solispen/Sierra Alto Fund
Crime Victims Assistance Fund	Peterson subd, Santa Rosa #3 & Dakota Village Fund
Tuberculosis Program Fund	Housing Infrastructure Fund
Del Mar Heights Fund	Boys & Girls Club-Santa Rosa Fund
Harris Tract Fund	L.R.G.D.C. - Recycling Grant Fund
Community Corrections Assistance Plan Fund	Weed and Seed Programs Fund
A. G. Child Support Enforcement Fund	El Salado Sewer Project Fund
West Rail Relocation Fund	Laguna Madre Water & Sewer Fund
La Feria Gardens Fund	Colonia Street Light Fund
La Campelo Water Fund	Fifth Judicial Admin. Fund
Tax Assessor VIT	Bail Bond Security Fund

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL TASK FORCE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
D.A. - HIDTA	17,174	17,174	-
FEDERAL TASK FORCE GRANT	17,537	17,537	-
OCDETF	13,012	13,012	-
TAX OFFICE ICE	1,619	1,619	-
FEDERAL TASK FORCE GRANT	17,171	17,171	-
CONSTABLE PCT 1	12,000	7,254	(4,746)
CONSTABLE PRECINCT #2	10,468	10,468	-
ICE PCT 6	2,507	2,507	-
SHERIFF	64,794	76,810	12,016
SHERIFF AUTO THEFT DETAIL	7,973	7,973	-
TOTAL REVENUES:	<u>164,255</u>	<u>171,525</u>	<u>7,270</u>
EXPENDITURES			
D.A. - HIDTA	23,127	23,126	1
FEDERAL TASK FORCE GRANT	26,831	26,830	1
OCDETF	13,011	13,011	-
TAX OFFICE ICE	1,619	1,619	-
FEDERAL TASK FORCE GRANT	21,486	21,485	1
CONSTABLE PCT 1	11,400	7,254	4,146
CONSTABLE PRECINCT #2	10,851	10,851	-
ICE PCT 6	2,708	2,708	-
SHERIFF	80,510	80,510	-
SHERIFF AUTO THEFT DETAIL	18,202	18,202	-
TOTAL EXPENDITURES:	<u>209,745</u>	<u>205,596</u>	<u>4,149</u>
Excess of Revenues Over (Under) Expenditures	<u>(45,490)</u>	<u>(34,071)</u>	<u>11,419</u>
OTHER FINANCING SOURES (USES)			
Transfer In	46,090	34,071	(12,019)
TOTAL OTHER FINANCING SOURCES (USES)	<u>46,090</u>	<u>34,071</u>	<u>(12,019)</u>
Net Change in Fund Balance	<u>600</u>	<u>-</u>	<u>(600)</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>600</u></u>	<u><u>-</u></u>	<u><u>(600)</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA PAVING PROJECTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
VILLA PANCHO	203,069	-	(203,069)
GRANDE ACRES	181,056	-	(181,056)
LAGUNA ESCONDIDA HEIGHTS 2	56,067	-	(56,067)
ILLINOIS HEIGHTS	298,443	-	(298,443)
LAGUNA ESCONDIDA HEIGHTS 1	73,746	-	(73,746)
ALTO REAL	76,191	-	(76,191)
LA FERIA GARDENS	121,179	-	(121,179)
REID KING HOPE	499,395	-	(499,395)
BONNAVILLE TERRACE	179,026	-	(179,026)
LAS PALMAS	1,337,693	-	(1,337,693)
RANCHITO	927,436	-	(927,436)
LAURELES 3RD CALL	109,424	-	(109,424)
SANTA ROSA ANNEX	98,042	-	(98,042)
CAMERON PARK THIRD CALL	6,722,335	2,039,506	(4,682,829)
TIERRA BONITA #3	630,239	-	(630,239)
EL CAMINO ANGOSTO	284,439	-	(284,439)
LEAL SUBDIVISION	282,707	-	(282,707)
YZNAGA #1	198,340	-	(198,340)
IOWA GARDENS RD	444,664	-	(444,664)
LAS YESCAS	107,028	-	(107,028)
LA PALOMA	503,543	-	(503,543)
TOTAL REVENUES:	<u>13,334,062</u>	<u>2,039,506</u>	<u>(11,294,556)</u>
EXPENDITURES			
VILLA PANCHO	203,069	-	203,069
GRANDE ACRES	181,056	-	181,056
LAGUNA ESCONDIDA HEIGHTS 2	56,067	-	56,067
ILLINOIS HEIGHTS	298,443	-	298,443
LAGUNA ESCONDIDA HEIGHTS 1	73,746	-	73,746
ALTO REAL	76,191	-	76,191
LA FERIA GARDENS	121,179	-	121,179
REID KING HOPE	499,395	-	499,395
BONNAVILLE TERRACE	179,026	-	179,026
LAS PALMAS	1,337,693	-	1,337,693
RANCHITO	927,436	-	927,436
LAURELES 3RD CALL	109,424	-	109,424
SANTA ROSA ANNEX	98,042	-	98,042

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA PAVING PROJECTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
CAMERON PARK THIRD CALL	6,722,335	2,039,506	4,682,829
TIERRA BONITA #3	630,239	-	630,239
EL CAMINO ANGOSTO	284,439	-	284,439
LEAL SUBDIVISION	282,707	-	282,707
YZNAGA #1	198,340	-	198,340
IOWA GARDENS RD	444,664	-	444,664
LAS YESCAS	107,028	-	107,028
LA PALOMA	503,543	-	503,543
TOTAL EXPENDITURES:	<u>13,334,062</u>	<u>2,039,506</u>	<u>11,294,556</u>
 Excess of Revenues Over (Under) Expenditures	 <u>-</u>	 <u>-</u>	 <u>-</u>
 OTHER FINANCING SOURES (USES)	 <u>-</u>	 <u>-</u>	 <u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balance	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund Balance October 1, 2011	 <u>-</u>	 <u>-</u>	 <u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUDICIAL COURTHOUSE SECURITY
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
JUDICIAL COURTHOUSE SECURITY	<u>182,778</u>	<u>-</u>	<u>(182,778)</u>
TOTAL REVENUES:	<u>182,778</u>	<u>-</u>	<u>(182,778)</u>
 EXPENDITURES			
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
 Excess of Revenues Over (Under) Expenditures	<u>182,778</u>	<u>-</u>	<u>(182,778)</u>
 OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balance	<u>182,778</u>	<u>-</u>	<u>(182,778)</u>
 Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>182,778</u></u>	<u><u>-</u></u>	<u><u>(182,778)</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LATERAL ROAD FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
BALANCE SHEET	2,300	877	(1,423)
TOTAL REVENUES:	<u>2,300</u>	<u>877</u>	<u>(1,423)</u>
EXPENDITURES			
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	2,300	877	(1,423)
OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>2,300</u>	<u>877</u>	<u>(1,423)</u>
Fund Balance October 1, 2011	<u>-</u>	<u>383,393</u>	<u>383,393</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>2,300</u></u>	<u><u>384,270</u></u>	<u><u>381,970</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAW LIBRARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAW LIBRARY	182,714	182,714	-
LAW LIBRARY	200	-	(200)
LAW LIBRARY	1,056	1,056	-
TOTAL REVENUES:	<u>183,970</u>	<u>183,770</u>	<u>(200)</u>
EXPENDITURES			
LAW LIBRARY	183,970	183,127	843
TOTAL EXPENDITURES:	<u>183,970</u>	<u>183,127</u>	<u>843</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>643</u>	<u>643</u>
OTHER FINANCING SOURES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>643</u>	<u>643</u>
Fund Balance October 1, 2011	<u>-</u>	<u>289,253</u>	<u>289,253</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>289,896</u></u>	<u><u>289,896</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
OTHER GOVERNMENTAL ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
ELECTIONS - GENERAL	-	40,153	40,153
OTHER GOVT ELECTION	1,000	-	(1,000)
ELECTIONS - GENERAL	131,791	46,465	(85,326)
ELECTIONS-REPUBLICAN	81,412	81,412	-
ELECTIONS-DEMOCRATIC	130,564	123,140	(7,424)
ELECTIONS-DEMOCRATIC RUNOFF	101,447	99,263	(2,184)
ELECTIONS-REPUBLICAN RUNOFF	59,154	59,154	-
LOS FRESNOS CISD	34,628	34,628	-
PORT OF HARLINGEN	44,077	44,077	-
TOTAL REVENUES:	<u>584,073</u>	<u>528,292</u>	<u>(55,781)</u>
EXPENDITURES			
ELECTIONS - GENERAL	131,791	131,791	-
ELECTIONS-REPUBLICAN	81,412	81,411	1
ELECTIONS-DEMOCRATIC	130,564	123,140	7,424
ELECTIONS-DEMOCRATIC RUNOFF	101,447	99,262	2,185
ELECTIONS-REPUBLICAN RUNOFF	59,154	59,154	-
LOS FRESNOS CISD	34,728	34,632	96
PORT OF HARLINGEN	44,077	44,076	1
TOTAL EXPENDITURES:	<u>583,173</u>	<u>573,466</u>	<u>9,707</u>
Excess of Revenues Over (Under) Expenditures	<u>900</u>	<u>(45,174)</u>	<u>(46,074)</u>
OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>900</u>	<u>(45,174)</u>	<u>(46,074)</u>
Fund Balance October 1, 2011	<u>-</u>	<u>74,537</u>	<u>74,537</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>900</u></u>	<u><u>29,363</u></u>	<u><u>28,463</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COMPUTER CENTER	5,787	1,039	(4,748)
COUNTY CLERK	28,466	23,089	(5,377)
DISTRICT CLERK	28,466	22,622	(5,844)
DISTRICT ATTORNEY	17,280	14,062	(3,218)
FBI MOU	100,000	67,886	(32,114)
ARRA/VAWA GRANT	18,790	-	(18,790)
AUTO THEFT (DA)	63,470	1,823	(61,647)
DA AUTO CRIMES TASK FORCE	42,622	39,024	(3,598)
ARRA/ATPA GRANT	47,172	42,774	(4,398)
AUTO THEFT (TAX OFFICE)	45,760	2,717	(43,043)
ARRA/OPERATION BORDER EAGLE	2,251,942	114,715	(2,137,227)
ARRA/BORDER SECURITY EQUIP PRO	503,866	-	(503,866)
SHERIFF LOCAL LAW ENFORCEMENT	5,000	4,179	(821)
JUVENILE PROBATION	15,000	11,358	(3,642)
TOTAL REVENUES:	<u>3,173,621</u>	<u>345,288</u>	<u>(2,828,333)</u>
EXPENDITURES			
COMPUTER CENTER	5,787	1,039	4,748
COUNTY CLERK	28,466	23,089	5,377
DISTRICT CLERK	28,466	22,622	5,844
DISTRICT ATTORNEY	17,280	14,060	3,220
FBI MOU	100,000	67,887	32,113
ARRA/VAWA GRANT	18,790	-	18,790
AUTO THEFT (DA)	63,470	1,823	61,647
DA AUTO CRIMES TASK FORCE	51,120	46,446	4,674
ARRA/ATPA GRANT	47,172	43,718	3,454
AUTO THEFT (TAX OFFICE)	57,470	2,717	54,753
ARRA/OPERATION BORDER EAGLE	2,251,942	114,716	2,137,226
ARRA/BORDER SECURITY EQUIP PRO	503,866	-	503,866
SHERIFF LOCAL LAW ENFORCEMENT	5,000	4,179	821
JUVENILE PROBATION	15,000	11,358	3,642
TOTAL EXPENDITURES:	<u>3,193,829</u>	<u>353,654</u>	<u>2,840,175</u>
Excess of Revenues Over (Under) Expenditures	<u>(20,208)</u>	<u>(8,366)</u>	<u>11,842</u>
OTHER FINANCING SOURES (USES)			
Transfer In	65,173	8,366	(56,807)

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>65,173</u>	<u>8,366</u>	<u>(56,807)</u>
 Net Change in Fund Balance	 <u>44,965</u>	 <u>-</u>	 <u>(44,965)</u>
 Fund Balance October 1, 2011	 -	 16,092	 16,092
Prior Period Adjustment	<u>-</u>	<u>(16,092)</u>	<u>(16,092)</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>44,965</u></u>	<u><u>-</u></u>	<u><u>(44,965)</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAW ENFORCEMENT BLOCK GRANT	124,000	11,890	(112,110)
LAW ENFORCEMENT BLOCK GRANT	32,690	-	(32,690)
LAW ENFORCEMENT BLOCK GRANT	40,000	-	(40,000)
LAW ENFORCEMENT BLOCK GRANT	28,293	28,087	(206)
OPERATION STONE GARDEN	610,000	5,733	(604,267)
OPERATION BORDER STAR-02	306,225	296,845	(9,380)
OPERATION STONE GARDEN II	1,369,387	34,090	(1,335,297)
OPERATION LINEBACKER 2010	243,000	-	(243,000)
OPERATION LINEBACKER - 0484	237,650	82,805	(154,845)
LAW ENFORCEMENT TECH GRANT	46,765	3,621	(43,144)
OP BORDER STAR 2011	205,226	-	(205,226)
OPERATION STONE GARDEN	1,276,159	887,167	(388,992)
OP STONE GARDEN '11	999,997	175,282	(824,715)
TOTAL REVENUES:	<u>5,519,392</u>	<u>1,525,520</u>	<u>(3,993,872)</u>
EXPENDITURES			
LAW ENFORCEMENT BLOCK GRANT	124,000	11,888	112,112
LAW ENFORCEMENT BLOCK GRANT	32,690	-	32,690
LAW ENFORCEMENT BLOCK GRANT	40,000	-	40,000
LAW ENFORCEMENT BLOCK GRANT	28,293	28,086	207
OPERATION STONE GARDEN	610,000	5,733	604,267
OPERATION BORDER STAR-02	306,225	296,847	9,378
OPERATION STONE GARDEN II	1,369,387	80,209	1,289,178
OPERATION LINEBACKER 2010	243,000	-	243,000
OPERATION LINEBACKER - 0484	237,650	82,805	154,845
LAW ENFORCEMENT TECH GRANT	46,765	3,621	43,144
OP BORDER STAR 2011	205,226	-	205,226
OPERATION STONE GARDEN	1,276,159	887,167	388,992
OP STONE GARDEN '11	999,997	175,282	824,715
TOTAL EXPENDITURES:	<u>5,519,392</u>	<u>1,571,638</u>	<u>3,947,754</u>
Excess of Revenues Over (Under) Expenditures	<u>(600)</u>	<u>(46,118)</u>	<u>(46,118)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	46,118	46,118
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>46,118</u>	<u>46,118</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Net Change in Fund Balance	<u>(600)</u>	<u>-</u>	<u>600</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>(600)</u></u>	<u><u>-</u></u>	<u><u>600</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
FINANCIAL DISRUPTION TASK FORC	-	933	933
HIDA SUPPLEMENT	327,625	169,424	(158,201)
UNITF	521,529	119,946	(401,583)
HIDTA-UNITF	105,083	1,917	(103,166)
INTELLIGENCE CENTER	177,642	-	(177,642)
ADMIN SUPPORT	830,511	417,364	(413,147)
HIDTA TASK FORCE	58,937	9,154	(49,783)
HIDTA TRINING	78,315	-	(78,315)
LAREDO INTELLIGENCE SUPPORT	98,788	33,997	(64,791)
D.A. GRANT P.D.M.	70,899	1,599	(69,300)
UNITF	17,307	1,165	(16,142)
SA SUPPORT ADM	27,900	9,962	(17,938)
UNITF-CCAO	38,440	7,823	(30,617)
UNITF-CCDA	20,237	1,500	(18,737)
TRAVIS CO INV. INIT.	132,593	54,609	(77,984)
DHE WHITE SANDS	80,000	34,342	(45,658)
DHE 07 DEL RIO TASK FORCE	29,583	-	(29,583)
DHE WHITE SANDS TASK FORCE	55,000	-	(55,000)
HIDTA DIR ADMIN SOP	30,000	10,745	(19,255)
BRO HIDTA INV TF	132,860	21,442	(111,418)
UNITED NARC INT TF	389,528	388,269	(1,259)
SO TX HIDTA INT CTR (STHIC)	180,845	96,984	(83,861)
MCALLEN (MUILT) INT CTR	227,840	192,253	(35,587)
DIR ADMIN SUP EL	545,448	383,322	(162,126)
WHITE SANDS HIDTA TF	57,437	52,825	(4,612)
PA - DIR ADMIN SE	3,000	-	(3,000)
SO TX HIDTA TRAINING	155,783	136,434	(19,349)
LAREDO INT. SUP CTR (LISC)	106,149	52,153	(53,996)
DEA EAGLE PASS	6,645	1,195	(5,450)
D.A. GRANT PROGRAM	132,860	12,311	(120,549)
D. A. GRANT P.G.M.	525,515	23,592	(501,923)
HIDTA-INTEL	157,805	76,184	(81,621)
HIDTA-INTEL	227,840	1,198	(226,642)
DIRECTORS ADMINISTRATIVE SUPP	1,051,897	-	(1,051,897)
DHE AUSTIN AREA	39,000	15,396	(23,604)
WHITE SANDS HIDTA TASK FORCE	57,437	-	(57,437)
STX HIDTA TRAINING INITIATIVE	91,000	10,667	(80,333)

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
CPOT HIDTA LAREDO	86,149	-	(86,149)
DEL RIO HIDTA TASK FORCE	86,000	-	(86,000)
LAREDO DEA HIDTA	20,000	1,836	(18,164)
UNTIF-PROGRAM INCOME	10,240	-	(10,240)
STX DIR ADM SUPPORT	608,993	-	(608,993)
SO. TX. DEL RIO TASK FORCE	6,128	-	(6,128)
HIDTA INTEL CTR	233,304	-	(233,304)
STX DIR ADM OFF	832,937	-	(832,937)
DHE 08 DEL RIO TASK FORCE	50,000	-	(50,000)
REG TRAINING CCAO	34,956	-	(34,956)
DHE-DIR ADMIN SUPP	70,000	-	(70,000)
BRO HIDTA INV TASK FORCE	187,599	905	(186,694)
UN NAR INT TASK FORCE	468,982	327	(468,655)
STHIC SO TX HIDTA INT CENTER	413,177	-	(413,177)
MCALLEN INTEL CENTER	23,877	-	(23,877)
DIR ADMIN SUP ELEMENT	912,217	-	(912,217)
WHITE SANDS	57,437	(1,500)	(58,937)
STX HIDTA SAN ANTONIO	28,543	22,383	(6,160)
SO TX HIDTA TR INITIATIVE	40,931	1,398	(39,533)
LAREDO INTEL LISC	53,407	-	(53,407)
HIDTA DHE DEL RIO	30,000	-	(30,000)
TOTAL REVENUES:	<u>11,044,155</u>	<u>2,364,054</u>	<u>(8,680,101)</u>
EXPENDITURES			
HIDA SUPPLEMENT	327,625	169,424	158,201
UNITF	521,529	119,947	401,582
HIDTA-UNITF	105,083	1,917	103,166
INTELLIGENCE CENTER	177,642	-	177,642
ADMIN SUPPORT	830,511	417,359	413,152
HIDTA TASK FORCE	58,939	9,154	49,785
HIDTA TRINING	78,315	-	78,315
LAREDO INTELLIGENCE SUPPORT	98,788	33,997	64,791
D.A. GRANT P.D.M.	70,899	1,598	69,301
UNITF	17,307	1,165	16,142
SA SUPPORT ADM	27,900	9,962	17,938
UNITF-CCAO	38,440	7,823	30,617
UNITF-CCDA	20,237	1,500	18,737
TRAVIS CO INV. INIT.	132,593	54,608	77,985

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
DHE WHITE SANDS	80,000	34,342	45,658
DHE 07 DEL RIO TASK FORCE	9,583	-	9,583
DHE WHITE SANDS TASK FORCE	55,000	-	55,000
HIDTA DIR ADMIN SOP	30,000	10,745	19,255
BRO HIDTA INV TF	132,860	21,443	111,417
UNITED NARC INT TF	389,528	388,270	1,258
SO TX HIDTA INT CTR (STHIC)	180,845	96,984	83,861
MCALLEN (MULT) INT CTR	227,840	192,253	35,587
DIR ADMIN SUP EL	545,448	383,323	162,125
WHITE SANDS HIDTA TF	57,437	52,826	4,611
PA - DIR ADMIN SE	3,000	-	3,000
SO TX HIDTA TRAINING	155,783	136,434	19,349
LAREDO INT. SUP CTR (LISC)	106,149	52,153	53,996
DEA EAGLE PASS	6,645	1,195	5,450
D.A. GRANT PROGRAM	132,860	12,311	120,549
D. A. GRANT P.G.M.	525,515	23,593	501,922
HIDTA-INTEL	157,805	76,184	81,621
HIDTA-INTEL	227,840	1,198	226,642
DIRECTORS ADMINISTRATIVE SUPP	1,051,897	-	1,051,897
DHE AUSTIN AREA	39,000	15,396	23,604
WHITE SANDS HIDTA TASK FORCE	57,437	-	57,437
STX HIDTA TRAINING INITIATIVE	91,000	10,667	80,333
CPOT HIDTA LAREDO	86,149	-	86,149
DEL RIO HIDTA TASK FORCE	86,000	-	86,000
LAREDO DEA HIDTA	20,000	1,836	18,164
UNTIF-PROGRAM INCOME	10,240	10,236	4
STX DIR ADM SUPPORT	554,274	-	554,274
SO. TX. DEL RIO TASK FORCE	4,409	-	4,409
DHE WHITE SANDS	21,718	-	21,718
HIDTA INVESTIGATIVE	154,539	-	154,539
HIDTA DA UNITF	15,318	-	15,318
HIDTA INTEL CTR	233,304	-	233,304
STX DIR ADM OFF	794,679	-	794,679
DHE 08 DEL RIO TASK FORCE	50,000	-	50,000
REG TRAINING CCAO	34,956	-	34,956
DHE-DIR ADMIN SUPP	70,000	-	70,000
BRO HIDTA INV TASK FORCE	205,542	905	204,637
UN NAR INT TASK FORCE	550,607	327	550,280

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
STHC SO TX HIDTA INT CENTER	443,263	-	443,263
MCALLEN INTEL CENTER	20,000	-	20,000
DIR ADMIN SUP ELEMENT	283,580	-	283,580
WHITE SANDS	-	(1,499)	1,499
STX HIDTA SAN ANTONIO	28,375	22,383	5,992
SO TX HIDTA TR INITIATIVE	61,023	1,398	59,625
LAREDO INTEL LISC	53,407	-	53,407
TOTAL EXPENDITURES:	<u>10,550,663</u>	<u>2,373,357</u>	<u>8,177,306</u>
 Excess of Revenues Over (Under) Expenditures	 <u>493,492</u>	 <u>(9,303)</u>	 <u>(502,795)</u>
 OTHER FINANCING SOURES (USES)			
Transfer In	-	-	-
Transfer Out	(61,696)	-	61,696
TOTAL OTHER FINANCING SOURCES (USES)	<u>(61,696)</u>	<u>-</u>	<u>61,696</u>
 Net Change in Fund Balance	 <u>431,796</u>	 <u>(9,303)</u>	 <u>(441,099)</u>
 Fund Balance October 1, 2011	 <u>-</u>	 <u>16,085</u>	 <u>16,085</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>431,796</u></u>	<u><u>6,782</u></u>	<u><u>(425,014)</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
EWIDS	77,822	61,235	(16,587)
HOSPITAL PREPAREDNESS PROGRAM	838,991	287,934	(551,057)
PPCPS-BIOTERRORISM DISCRE	135,000	-	(135,000)
TOTAL REVENUES:	<u>1,051,813</u>	<u>349,169</u>	<u>(702,644)</u>
EXPENDITURES			
EWIDS	77,822	63,458	14,364
HOSPITAL PREPAREDNESS PROGRAM	838,991	287,935	551,056
PPCPS-BIOTERRORISM DISCRE	135,000	-	135,000
TOTAL EXPENDITURES:	<u>1,051,813</u>	<u>351,393</u>	<u>700,420</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,224)</u>	<u>(2,224)</u>
OTHER FINANCING SOURES (USES)			
Transfer In	-	2,224	2,224
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,224</u>	<u>2,224</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TDH - IMMUNIZATION ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
IMMUNIZATION	336,500	321,337	(15,163)
HEALTH GRANT	347,500	28,635	(318,865)
PHRP-BIO	404,314	327,491	(76,823)
BIO-TERRORISM	392,287	24,431	(367,856)
HEALTH GRANT	96,824	89,941	(6,883)
HEALTH GRANT	78,428	5,973	(72,455)
IMMUNIZATION PGM INCOME	6,170	6,170	-
TDH-IMMUNIZATION ACTION PLAN	145,000	93,969	(51,031)
IMMUNIZATION PROGRAM	125,000	3,057	(121,943)
MENINGOCOCCUS	14,000	-	(14,000)
TOTAL REVENUES:	<u>1,946,023</u>	<u>901,004</u>	<u>(1,045,019)</u>
EXPENDITURES			
IMMUNIZATION	336,500	284,603	51,897
HEALTH GRANT	347,500	21,151	326,349
PHRP-BIO	404,314	330,349	73,965
BIO-TERRORISM	392,287	24,431	367,856
HEALTH GRANT	96,824	89,940	6,884
HEALTH GRANT	78,428	5,974	72,454
IMMUNIZATION PGM INCOME	6,170	6,170	-
TDH-IMMUNIZATION ACTION PLAN	145,000	124,835	20,165
IMMUNIZATION PROGRAM	125,000	10,541	114,459
MENINGOCOCCUS	14,000	-	14,000
TOTAL EXPENDITURES:	<u>1,946,023</u>	<u>897,994</u>	<u>1,048,029</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>3,010</u>	<u>3,010</u>
OTHER FINANCING SOURES (USES)			
Transfer In	-	2,858	2,858
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,858</u>	<u>2,858</u>
Net Change in Fund Balance	<u>-</u>	<u>5,868</u>	<u>5,868</u>
Fund Balance October 1, 2011	-	51,131	51,131
Prior Period Adjustment	<u>-</u>	<u>50,080</u>	<u>50,080</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>107,079</u></u>	<u><u>107,079</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VICTIMS OF CRIME
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CRIME VICTIM ASSISTANCE	142,498	126,826	(15,672)
CRIME VICTIMS ASSISTANCE	100,000	-	(100,000)
VOCA	214,809	13,286	(201,523)
VOCA	214,810	194,612	(20,198)
VAWA	142,497	8,318	(134,179)
OVAG	42,000	38,046	(3,954)
OVAG	42,000	2,333	(39,667)
NATIONAL CRIME VICTIMS RIGHT	5,000	4,667	(333)
TOTAL REVENUES:	<u>903,614</u>	<u>388,088</u>	<u>(515,526)</u>
EXPENDITURES			
CRIME VICTIM ASSISTANCE	219,228	198,303	20,925
CRIME VICTIMS ASSISTANCE	100,000	-	100,000
VOCA	268,511	15,887	252,624
VOCA	268,514	244,690	23,824
Domestic Violence Unit-VAWA	25,000	-	25,000
VAWA	219,226	11,263	207,963
OVAG	42,000	38,045	3,955
OVAG	42,000	2,334	39,666
NATIONAL CRIME VICTIMS RIGHT	5,000	4,667	333
TOTAL EXPENDITURES:	<u>1,189,479</u>	<u>515,189</u>	<u>674,290</u>
Excess of Revenues Over (Under) Expenditures	<u>(285,865)</u>	<u>(127,101)</u>	<u>158,764</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	123,249	127,101	3,852
Transfer Out	-	(127)	(127)
TOTAL OTHER FINANCING SOURCES (USES)	<u>123,249</u>	<u>126,974</u>	<u>3,725</u>
Net Change in Fund Balance	<u>(162,616)</u>	<u>(127)</u>	<u>162,489</u>
Fund Balance October 1, 2011	-	14,759	14,759
FUND BALANCE SEPTEMBER 30, 2012	<u>(162,616)</u>	<u>14,632</u>	<u>177,248</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TUBERCULOSIS PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
T B PROGRAM	68,000	53,856	(14,144)
HEALTH GRANT	68,000	-	(68,000)
TB/PC STATE 09/10	178,112	-	(178,112)
TB/PC STATE	-	(4,374)	(4,374)
HEALTH GRANT	-	18	18
HEALTH GRANT	273,504	253,283	(20,221)
HEALTH GRANT	264,920	16,708	(248,212)
TB FEDERAL	214,918	70,358	(144,560)
TB - FEDERAL	128,400	124,073	(4,327)
TB - FEDERAL	192,597	15,527	(177,070)
TOTAL REVENUES:	<u>1,388,451</u>	<u>529,449</u>	<u>(859,002)</u>
EXPENDITURES			
TB PROGRAM INCOME 09/10	7,500	-	7,500
T B PROGRAM	68,000	52,835	15,165
HEALTH GRANT	68,000	1,079	66,921
TB/PC STATE 09/10	178,112	-	178,112
TB/PC STATE	-	(4,373)	4,373
HEALTH GRANT	273,504	254,271	19,233
HEALTH GRANT	264,920	16,705	248,215
TB FEDERAL	214,918	70,358	144,560
TB - FEDERAL	128,400	124,074	4,326
TB - FEDERAL	192,597	15,526	177,071
TOTAL EXPENDITURES:	<u>1,395,951</u>	<u>530,475</u>	<u>865,476</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,500)</u>	<u>(1,026)</u>	<u>6,474</u>
OTHER FINANCING SOURES (USES)			
Transfer In	-	1,026	1,026
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>1,026</u>	<u>1,026</u>
Net Change in Fund Balance	<u>(7,500)</u>	<u>-</u>	<u>7,500</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>(7,500)</u></u>	<u><u>-</u></u>	<u><u>7,500</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
HEALTH GRANT	35,000	91,083	56,083
HEALTH GRANT	100,000	55	(99,945)
HEALTH GRANT	-	9,581	9,581
HEALTH GRANT	-	2,066	2,066
HEALTH GRANT	-	1,029	1,029
HEALTH GRANT	-	217	217
HEALTH GRANT	-	43	43
CHS FEES	700	995	295
CHS FEES	25,000	19,615	(5,385)
CHS FEES	700	-	(700)
CHS FEES	20,000	1,171	(18,829)
MOTHER FRIENDLY / W.P.I	10,200	9,537	(663)
CHS PRENATAL	13,493	2,360	(11,133)
CHS PRENATAL	100,000	93,908	(6,092)
CHS PRENATAL	3,500	-	(3,500)
CHS PRENATAL	100,000	5,833	(94,167)
HEALTH GRANT	160,000	141,284	(18,716)
HEALTH GRANT	160,000	12,314	(147,686)
HEALTH GRANTS	810,000	-	(810,000)
HEALTH GRANT	175,000	94,786	(80,214)
HEALTH GRANT	110,000	5,504	(104,496)
MAC	-	95,518	95,518
MAC	95,517	-	(95,517)
TITLE X FAMILY PLANNING - FEE	-	1,779	1,779
TITLE X FAMILY PLANNING - FEE	120,000	102,515	(17,485)
PGM INCOME MEDICAID	170,000	-	(170,000)
HEALTH GRANT	75,000	45,099	(29,901)
HEALTH GRANT	-	28	28
HEALTH GRANT	80,000	280	(79,720)
HEALTH GRANT	150,000	-	(150,000)
MCM FAMILY PLANNING	97,824	-	(97,824)
HEALTH GRANT	-	1,113	1,113
HEALTH GRANT	11,279	10,613	(666)
CHS-TXX-FPAL	25,347	25,347	-
TOTAL REVENUES:	<u>2,648,560</u>	<u>773,673</u>	<u>(1,874,887)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EXPENDITURES			
CHS FEES	25,700	20,702	4,998
CHS FEES	20,700	1,158	19,542
MOTHER FRIENDLY / W.P.I	10,200	5,863	4,337
CHS PRENATAL	113,493	113,196	297
CHS PRENATAL	103,500	6,691	96,809
HEALTH GRANT	160,000	141,285	18,715
HEALTH GRANT	160,000	12,313	147,687
HEALTH GRANTS	810,000	-	810,000
HEALTH GRANT	210,000	189,213	20,787
HEALTH GRANT	210,000	15,775	194,225
MAC	95,517	-	95,517
TITLE X FAMILY PLANNING - FEE	120,000	29,023	90,977
PGM INCOME MEDICAID	170,000	-	170,000
HEALTH GRANT	75,000	68,662	6,338
HEALTH GRANT	80,000	5,663	74,337
HEALTH GRANTS	103,469	-	103,469
HEALTH GRANT	150,000	31,068	118,932
MCM FAMILY PLANNING	33,315	-	33,315
HEALTH GRANT	11,279	2,197	9,082
CHS-TXX-FPAL	25,347	-	25,347
TOTAL EXPENDITURES:	<u>2,687,520</u>	<u>642,809</u>	<u>2,044,711</u>
Excess of Revenues Over (Under) Expenditures	<u>(38,960)</u>	<u>130,864</u>	<u>169,824</u>
OTHER FINANCING SOURES (USES)			
Transfer In	-	-	-
Transfer Out	-	(6,109)	(6,109)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(6,109)</u>	<u>(6,109)</u>
Net Change in Fund Balance	<u>(38,960)</u>	<u>124,755</u>	<u>163,715</u>
Fund Balance October 1, 2011	-	414,477	414,840
Prior Period Adjustment	-	363	363
FUND BALANCE SETEMBER 30, 2012	<u><u>(34,606)</u></u>	<u><u>539,595</u></u>	<u><u>578,918</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VALLE ESCONDIDO SEWER PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
VALLE ESCONDIDO SEWER PROJECT	<u>208,700</u>	<u>2,400</u>	<u>(206,300)</u>
TOTAL REVENUES:	<u>208,700</u>	<u>2,400</u>	<u>(206,300)</u>
 EXPENDITURES			
TOTAL VALLE ESCONDIDO SEWER PROJECT	<u>208,700</u>	<u>2,400</u>	<u>206,300</u>
TOTAL EXPENDITURES:	<u>208,700</u>	<u>2,400</u>	<u>206,300</u>
 Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
 OTHER FINANCING SOURES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS ASSIST.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COMMUNITY CORRECTIONS	-	165	165
GRANT S""	59,352	59,352	-
GRANT S PREV & INTERV DEMO	126,924	11,528	(115,396)
COMMITMENT REDUCTION C""	252,743	225,254	(27,489)
COMMITMENT REDUCTION C	252,743	20,328	(232,415)
TITLE IV-E ENCHANCEMENT	-	70,020	70,020
TITLE IV-E ENCHANCEMENT	-	4,437	4,437
TITLE IV-E ENCHANCEMENT	-	40	40
TITLE IV-E REIMBURSEMENT	-	9,390	9,390
TITLE IV-E REIMBURSEMENT	-	300	300
BORDER PROJECT	25,184	22,908	(2,276)
BORDER PROJECT	25,184	2,365	(22,819)
TITLE IV-E REIMBURSTMENT	-	136,354	136,354
TITLE IV-E REIMBURSTMENT	-	2,327	2,327
TITLE IV-E REIMBURSEMENT	-	171	171
HARLINGEN OUTREACH CENTER	9,100	15,250	6,150
JUVENILE PROBATION	-	1,650	1,650
TOTAL REVENUES:	<u>751,230</u>	<u>581,839</u>	<u>(169,391)</u>
EXPENDITURES			
GRANT S""	59,352	50,957	8,395
GRANT S PREV & INTERV DEMO	126,924	11,527	115,397
COMMITMENT REDUCTION C""	252,743	225,253	27,490
COMMITMENT REDUCTION C	252,743	20,328	232,415
TITLE IV-E ENCHANCEMENT	441,629	65,869	375,760
TITLE IV-E REIMBURSEMENT	479,604	992	478,612
BORDER PROJECT	25,184	22,907	2,277
BORDER PROJECT	25,184	2,365	22,819
TITLE IV-E REIMBURSTMENT	502,019	-	502,019
TITLE IV-E REIMBURSEMENT	419,542	-	419,542
HARLINGEN OUTREACH CENTER	86,933	33,066	53,867
JUVENILE PROBATION	26,002	164	25,838
TOTAL EXPENDITURES:	<u>2,697,859</u>	<u>433,428</u>	<u>2,264,431</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,946,629)</u>	<u>148,411</u>	<u>2,095,040</u>

OTHER FINANCING SOURES (USES)

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS ASSIST.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Transfer Out	-	(166)	(166)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(166)</u>	<u>(166)</u>
Net Change in Fund Balance	<u>(1,946,629)</u>	<u>148,245</u>	<u>2,094,874</u>
Fund Balance October 1, 2011	<u>1,946,629</u>	<u>3,151,817</u>	<u>1,205,188</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>3,300,062</u></u>	<u><u>3,300,062</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
W.I.C.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
HEALTH DEPARTMENT	2,896,488	-	(2,896,488)
WIC	-	(3,305)	(3,305)
W.I.C.	4,749,448	4,519,933	(229,515)
TOTAL REVENUES:	<u>7,645,936</u>	<u>4,516,628</u>	<u>(3,129,308)</u>
EXPENDITURES			
HEALTH DEPARTMENT	2,896,488	-	2,896,488
WIC	-	(3,304)	3,304
W.I.C.	4,749,448	4,519,932	229,516
TOTAL EXPENDITURES:	<u>7,645,936</u>	<u>4,516,628</u>	<u>3,129,308</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
FEMALE DAY OFFENDER PROGRAM	100,000	82,373	(17,627)
UNIDOS PODEMOS	4,646	4,545	(1)
JUVENILE SURVEILLANCE	23,872	20,560	(3,312)
JUVENILE SURVEILLANCE	19,249	1,580	(17,669)
TOTAL REVENUES:	<u>147,667</u>	<u>109,058</u>	<u>(38,609)</u>
EXPENDITURES			
FEMALE DAY OFFENDER PROGRAM	100,000	82,373	17,627
UNIDOS PODEMOS	4,546	4,546	-
DESIRE	7,089	-	7,089
CDBG 08	7,089	2,500	4,589
JUVENILE YOUTH CENTER	3,079	-	3,079
JUVENILE SURVEILLANCE	26,524	22,902	3,622
JUVENILE SURVEILLANCE	25,401	1,934	23,467
TOTAL EXPENDITURES:	<u>173,728</u>	<u>114,255</u>	<u>59,473</u>
Excess of Revenues Over (Under) Expenditures	<u>(26,061)</u>	<u>(5,197)</u>	<u>20,864</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	8,459	2,697	(5,762)
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,459</u>	<u>2,697</u>	<u>(5,762)</u>
Net Change in Fund Balance	<u>(17,602)</u>	<u>(2,500)</u>	<u>15,102</u>
Fund Balance October 1, 2011	10,168	5,580	(4,588)
FUND BALANCE SETEMBER 30, 2012	<u>(7,434)</u>	<u>3,080</u>	<u>10,514</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BAIL SECURITY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
BAIL BOND BOARD	2,600	2,641	41
BAIL BOND BOARD	13,800	10,575	(3,225)
BAIL BOND BOARD	200	-	(200)
BAIL BOND BOARD	1,700	1,119	(581)
TOTAL REVENUES:	<u>18,300</u>	<u>14,335</u>	<u>(3,965)</u>
EXPENDITURES			
BAIL BOND BOARD	45,237	35,417	9,820
TOTAL EXPENDITURES:	<u>45,237</u>	<u>35,417</u>	<u>9,820</u>
Excess of Revenues Over (Under) Expenditures	<u>(26,937)</u>	<u>(21,082)</u>	<u>5,855</u>
OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(26,937)</u>	<u>(21,082)</u>	<u>5,855</u>
Fund Balance October 1, 2011	26,697	111,115	84,418
FUND BALANCE SETEMBER 30, 2012	<u>(240)</u>	<u>90,033</u>	<u>90,273</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SELF HELP CENTERS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COLONIA SELF HELP	<u>1,200,000</u>	<u>244,884</u>	<u>(955,116)</u>
TOTAL REVENUES:	<u>1,200,000</u>	<u>244,884</u>	<u>(955,116)</u>
EXPENDITURES			
COLONIA SELF HELP	<u>1,200,000</u>	<u>244,884</u>	<u>955,116</u>
TOTAL EXPENDITURES:	<u>1,200,000</u>	<u>244,884</u>	<u>955,116</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LOCAL SOLID WASTE ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TOTAL REVENUES:	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>(2,502)</u>	<u>(2,502)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(2,502)</u>	<u>(2,502)</u>
Net Change in Fund Balance	<u>-</u>	<u>(2,502)</u>	<u>(2,502)</u>
Fund Balance October 1, 2011	<u>-</u>	<u>2,502</u>	<u>2,502</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DISASTER ASSISTANCE HOME PROG.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DISASTER RECOVERY GRANT	3,093,750	1,969,434	(1,124,316)
DISASTER ASSISTANCE HOME PROG.	350,000	-	(350,000)
DISASTER RECOVERY DOLLY-IKE	10,940,610	2,525,700	(8,414,910)
DISASTER RECOVERY DOLLY-IKE	40,110	8,768	(31,342)
DISASTER RECOVERY 2.1	7,623,901	-	(7,623,901)
TOTAL REVENUES:	<u>22,048,371</u>	<u>4,503,902</u>	<u>(17,544,469)</u>
EXPENDITURES			
DISASTER RECOVERY GRANT	3,093,750	1,969,433	1,124,317
DISASTER ASSISTANCE HOME PROG.	350,000	-	350,000
DISASTER RECOVERY DOLLY-IKE	10,980,720	2,534,469	8,446,251
DISASTER RECOVERY 2.1	7,623,901	-	7,623,901
TOTAL EXPENDITURES:	<u>22,048,371</u>	<u>4,503,902</u>	<u>17,544,469</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ENCUMBERED PRE-TRIAL RELEASE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DRUG COURT	177,930	162,263	(15,667)
DRUG COURT	26,721	26,722	(1)
DIVERT COURT	15,421	25,735	10,314
DIVERT COURT	41,227	56,146	14,919
ADULT PROBATION	-	5,555	5,555
ADULT PROBATION	222,500	119,633	(102,867)
PRETRIAL RELEASE	10,170	1,684	(8,486)
TOTAL REVENUES:	<u>493,969</u>	<u>397,738</u>	<u>(96,233)</u>
EXPENDITURES			
DRUG COURT	177,930	162,262	15,668
DRUG COURT	26,721	26,721	-
DIVERT COURT	89,029	69,766	19,263
ADULT PROBATION	292,092	272,785	19,307
PRETRIAL RELEASE	71,830	67,191	4,639
TOTAL EXPENDITURES:	<u>657,602</u>	<u>598,725</u>	<u>58,877</u>
Excess of Revenues Over (Under) Expenditures	<u>(163,633)</u>	<u>(200,987)</u>	<u>(37,356)</u>
OTHER FINANCING SOURES (USES)			
Transfer In	126,000	213,103	87,103
TOTAL OTHER FINANCING SOURCES (USES)	<u>126,000</u>	<u>213,103</u>	<u>87,103</u>
Net Change in Fund Balance	<u>(37,633)</u>	<u>12,116</u>	<u>49,747</u>
Fund Balance October 1, 2011	71,443	87,556	16,113
FUND BALANCE SETEMBER 30, 2012	<u><u>33,810</u></u>	<u><u>99,672</u></u>	<u><u>65,860</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUV. JUSTICE ALTERNATIVE ED. PROG.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
JUV. JUSTICE ALTERNATIVE ED.	-	396	396
JUV. BRO JPO	120,000	106,625	(13,375)
BISD PROBATION OFFICERS	140,000	12,671	(127,329)
JUV. SB JPO	40,000	36,017	(3,983)
SBISD PROBATION OFFICERS	40,000	3,525	(36,475)
JUV. HGN JPO	40,000	35,303	(4,697)
JJAEP DISCRETIONARY	40,000	3,372	(36,628)
TJPC GRANT P""	684,575	525,253	(159,322)
TJPC GRANT P""	579,194	628,524	49,330
TJPC P	550,000	66,476	(483,524)
TJPC P	670,000	-	(670,000)
SO. WEST KEY JPO	38,840	-	(38,840)
TOTAL REVENUES:	<u>2,942,609</u>	<u>1,418,162</u>	<u>(1,524,447)</u>
EXPENDITURES			
JUV. BRO JPO	120,000	106,623	13,377
BISD PROBATION OFFICERS	140,000	12,672	127,328
JUV. SB JPO	40,000	36,017	3,983
SBISD PROBATION OFFICERS	40,000	3,525	36,475
JUV. HGN JPO	40,000	35,305	4,695
JJAEP DISCRETIONARY	40,000	3,371	36,629
TJPC GRANT P""	1,263,769	1,069,770	193,999
TJPC P	1,220,000	96,158	1,123,842
SO. WEST KEY JPO	38,840	-	38,840
TOTAL EXPENDITURES:	<u>2,942,609</u>	<u>1,363,441</u>	<u>1,579,168</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>54,721</u>	<u>54,721</u>
OTHER FINANCING SOURES (USES)			
Transfer Out	-	(54,721)	(54,721)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(54,721)</u>	<u>(54,721)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TEXAS JUVENILE PROBATION COMM.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
JUVENILE PROBATION COMMISSION	-	14,585	14,585
JUVENILE PROBATION COMMISSION	-	5,189	5,189
JUVENILE PROBATION COMMISSION	-	1,690	1,690
JUVENILE PROBATION COMMISSION	-	3,015	3,015
JUVENILE PROB DETENTION CTR	-	46,620	46,620
JUVENILE PROB DETENTION CTR	-	1,879	1,879
DETENTION CENTER REVENUE	-	6,660	6,660
DETENTION CENTER REVENUE	-	194	194
BOOT CAMP REVENUE	-	85,215	85,215
BOOT CAMP REVENUE	-	181	181
BOOT CAMP REVENUE	-	8,075	8,075
STATE AID	410,779	-	(410,779)
JUVENILE PROBATION	2,600,551	2,373,139	(227,412)
JUVENILE DETENTION REVENUE	2,494,611	230,539	(2,264,072)
FEE REVENUE	-	9,071	9,071
FEE REVENUE	-	352	352
FEE REVENUE	-	18,754	18,754
JUVENILE PROBATION	-	1,017	1,017
JUVENILE PROBATION	-	550	550
JUVENILE PROBATION	-	600	600
SPECIAL NEEDS	107,163	94,377	(12,786)
JUVENILE PROBATION	107,163	7,510	(99,653)
Grant Q	11,788	-	(11,788)
TOTAL REVENUES:	<u>5,732,055</u>	<u>2,909,212</u>	<u>(2,822,843)</u>
EXPENDITURES			
JUVENILE PROB DETENTION CTR	126,303	33,253	93,050
DETENTION CENTER REVENUE	171,479	428	171,051
BOOT CAMP REVENUE	361,712	122,558	239,154
BOOT CAMP REVENUE	361,195	2,436	358,759
STATE AID	410,779	50,000	360,779
JUVENILE PROBATION	2,600,551	2,373,138	227,413
JUVENILE DETENTION REVENUE	2,494,611	230,537	2,264,074
FEE REVENUE	183,859	14,338	169,521
JUVENILE PROBATION	189,204	143	189,061
SPECIAL NEEDS	107,163	94,377	12,786
JUVENILE PROBATION	107,163	7,509	99,654

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TEXAS JUVENILE PROBATION COMM.
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Grant Q	11,788	455	11,333
TOTAL EXPENDITURES:	<u>7,125,807</u>	<u>2,929,172</u>	<u>4,196,635</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,393,752)</u>	<u>(19,960)</u>	<u>1,373,792</u>
OTHER FINANCING SOURES (USES)			
Transfer In	-	166	166
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>166</u>	<u>166</u>
Net Change in Fund Balance	<u>(1,393,752)</u>	<u>(19,794)</u>	<u>1,373,958</u>
Fund Balance October 1, 2011	1,393,752	766,809	(626,943)
Prior Period Adjustment	-	50,455	50,455
FUND BALANCE SETEMBER 30, 2012	<u>-</u>	<u>797,470</u>	<u>797,470</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE SERVICES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
JUVENILE JUSTICE ALTERNATIVES	46,158	40,068	(6,090)
JUVENILE JUSTICE ALT	41,543	3,268	(38,275)
SAFE TRANSPORT	40,034	30,593	(9,441)
SAFE TRANSPORT	36,031	6,290	(29,741)
VICTIMS ASST FOR FAMILIES	44,140	40,169	(3,971)
VICTIMS ASSISTANCE FOR FAMILIE	39,725	3,156	(36,569)
TOTAL REVENUES:	<u>247,631</u>	<u>123,544</u>	<u>(124,087)</u>
EXPENDITURES			
JUVENILE JUSTICE ALTERNATIVES	46,158	40,069	6,089
JUVENILE JUSTICE ALT	41,543	3,268	38,275
SAFE TRANSPORT	40,034	30,592	9,442
SAFE TRANSPORT	36,031	6,288	29,743
VICTIMS ASST FOR FAMILIES	65,382	60,400	4,982
VICTIMS ASSISTANCE FOR FAMILIE	55,453	4,004	51,449
TOTAL EXPENDITURES:	<u>284,601</u>	<u>144,621</u>	<u>139,980</u>
Excess of Revenues Over (Under) Expenditures	<u>(36,970)</u>	<u>(21,077)</u>	<u>15,893</u>
OTHER FINANCING SOURES (USES)			
Transfer In	36,970	21,077	(15,893)
TOTAL OTHER FINANCING SOURCES (USES)	<u>36,970</u>	<u>21,077</u>	<u>(15,893)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SAFE AND SOBER PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CLICK IT OR TICKET GRANT	<u>8,444</u>	<u>8,444</u>	<u>-</u>
TOTAL REVENUES:	<u>8,444</u>	<u>8,444</u>	<u>-</u>
 EXPENDITURES			
CLICK IT OR TICKET GRANT	<u>8,444</u>	<u>8,444</u>	<u>-</u>
TOTAL EXPENDITURES:	<u>8,444</u>	<u>8,444</u>	<u>-</u>
 Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
 OTHER FINANCING SOURES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
D.A. HOT CHECK FEE/RACE TRACK
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DISTRICT ATTORNEY	50,000	40,818	(9,182)
DISTRICT ATTORNEY	-	66	66
TOTAL REVENUES:	<u>50,000</u>	<u>40,884</u>	<u>(9,116)</u>
EXPENDITURES			
DISTRICT ATTORNEY	<u>90,000</u>	<u>79,693</u>	<u>10,307</u>
TOTAL EXPENDITURES:	<u>90,000</u>	<u>79,693</u>	<u>10,307</u>
Excess of Revenues Over (Under) Expenditures	<u>(40,000)</u>	<u>(38,809)</u>	<u>1,191</u>
OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(40,000)</u>	<u>(38,809)</u>	<u>1,191</u>
Fund Balance October 1, 2011	<u>40,000</u>	<u>143,693</u>	<u>103,693</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>104,884</u></u>	<u><u>104,884</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG ENFORCEMENT TASK FORCE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TOTAL REVENUES:	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>(6)</u>	<u>(6)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(6)</u>	<u>(6)</u>
Net Change in Fund Balance	<u>-</u>	<u>(6)</u>	<u>(6)</u>
Fund Balance October 1, 2011	<u>-</u>	<u>6</u>	<u>6</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
L.R.G.D.C. - RECYCLING GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TOTAL REVENUES:	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>(5)</u>	<u>(5)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(5)</u>	<u>(5)</u>
Net Change in Fund Balance	<u>-</u>	<u>(5)</u>	<u>(5)</u>
Fund Balance October 1, 2011	<u>-</u>	<u>5</u>	<u>5</u>
FUND BALANCE SEPTEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TAX ASSESSOR V.I.T. FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TAX ASSESSOR V I T	91,167	24,621	(66,546)
TAX ASSESSOR V I T	-	2,846	2,846
TOTAL REVENUES:	<u>91,167</u>	<u>27,467</u>	<u>(63,700)</u>
EXPENDITURES			
TAX ASSESSOR V I T	<u>91,167</u>	<u>91,167</u>	-
TOTAL EXPENDITURES:	<u>91,167</u>	<u>91,167</u>	-
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(63,700)</u>	<u>(63,700)</u>
OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(63,700)</u>	<u>(63,700)</u>
Fund Balance October 1, 2011	-	-	-
Prior Period Adjustment	-	259,237	259,237
FUND BALANCE SETEMBER 30, 2012	<u>-</u>	<u>195,537</u>	<u>195,537</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BOYS AND GIRLS CLUB
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
BOYS & GIRLS CLUB	-	1,493	1,493
EDA TECH CENTER SANTA ROSA	1,500,000	608,005	(891,995)
TOTAL REVENUES:	<u>1,500,000</u>	<u>609,498</u>	<u>(890,502)</u>
EXPENDITURES			
EDA TECH CENTER SANTA ROSA	1,500,000	608,005	891,995
TOTAL EXPENDITURES:	<u>1,500,000</u>	<u>608,005</u>	<u>891,995</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>1,493</u>	<u>1,493</u>
OTHER FINANCING SOURCES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>1,493</u>	<u>1,493</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2012	<u><u>-</u></u>	<u><u>1,493</u></u>	<u><u>1,493</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAGUNA HEIGHTS SUBDIVISION
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAGUNA HEIGHTS SUBDIVISION	<u>322,728</u>	<u>7,340</u>	<u>(315,388)</u>
TOTAL REVENUES:	<u>322,728</u>	<u>7,340</u>	<u>(315,388)</u>
EXPENDITURES			
LAGUNA HEIGHTS SUBDIVISION	<u>322,728</u>	<u>7,340</u>	<u>315,388</u>
TOTAL EXPENDITURES:	<u>322,728</u>	<u>7,340</u>	<u>315,388</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
A.G. CHILD SUPPORT ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
A.G. CHILD SUPPORT ENFORCEMENT	2,000	-	(2,000)
DISTRICT CLERK	298,000	122,303	(175,697)
DISTRICT CLERK	-	249	249
DISTRICT CLERK	14,631	8,286	(6,345)
SHERIFF-A.G.CHILD SUPPORT	181,294	139,831	(41,463)
SHERIFF-A.G.CHILD SUPPORT	-	322	322
SHERIFF-A.G.CHILD SUPPORT	181,294	6,976	(174,318)
TOTAL REVENUES:	<u>677,219</u>	<u>277,967</u>	<u>(399,252)</u>
EXPENDITURES			
DISTRICT CLERK	266,062	204,153	61,909
DISTRICT CLERK	14,631	14,628	3
SHERIFF-A.G.CHILD SUPPORT	181,294	165,320	15,974
SHERIFF-A.G.CHILD SUPPORT	181,294	13,861	167,433
TOTAL EXPENDITURES:	<u>643,281</u>	<u>397,962</u>	<u>245,319</u>
Excess of Revenues Over (Under) Expenditures	<u>33,938</u>	<u>(119,995)</u>	<u>(153,933)</u>
OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>33,938</u>	<u>(119,995)</u>	<u>(153,933)</u>
Fund Balance October 1, 2011	96,420	412,567	316,147
FUND BALANCE SETEMBER 30, 2012	<u>130,358</u>	<u>292,572</u>	<u>162,214</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PRETRIAL INTERVENTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PRE-TRIAL DIVERSION	-	873	873
PRE-TRIAL DIVERSION	328,395	389,036	60,641
PRE-TRIAL DIVERSION	-	2,000	2,000
TOTAL REVENUES:	<u>328,395</u>	<u>391,909</u>	<u>63,514</u>
EXPENDITURES			
PRE-TRIAL DIVERSION	<u>281,323</u>	<u>281,323</u>	<u>-</u>
TOTAL EXPENDITURES:	<u>281,323</u>	<u>281,323</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>47,072</u>	<u>110,586</u>	<u>63,514</u>
OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>47,072</u>	<u>110,586</u>	<u>63,514</u>
Fund Balance October 1, 2011	-	259,260	259,260
FUND BALANCE SETEMBER 30, 2012	<u><u>47,072</u></u>	<u><u>369,846</u></u>	<u><u>322,774</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
WEST RAIL RELOCATION
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
WEST RAIL RELOCATION	-	75,031	75,031
OLMITO RIP FACILITY	1,851,214	1,154,531	(696,683)
OLMITO RIP FACILITY	462,803	-	(462,803)
WEST RAIL RELOCATION	195,056	150,205	(44,851)
WEST RAIL RELOCATION	75,031	288,632	213,601
TOTAL REVENUES:	<u>2,584,104</u>	<u>1,668,399</u>	<u>(915,705)</u>
EXPENDITURES			
OLMITO RIP FACILITY	2,314,017	1,443,163	870,854
WEST RAIL RELOCATION	225,236	225,236	-
TOTAL EXPENDITURES:	<u>2,539,253</u>	<u>1,668,399</u>	<u>870,854</u>
Excess of Revenues Over (Under) Expenditures	<u>44,851</u>	<u>-</u>	<u>(44,851)</u>
OTHER FINANCING SOURES (USES)			
Transfer Out	-	(549)	(549)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(549)</u>	<u>(549)</u>
Net Change in Fund Balance	<u>44,851</u>	<u>(549)</u>	<u>(45,400)</u>
Fund Balance October 1, 2011	-	261,480	261,480
FUND BALANCE SETEMBER 30, 2012	<u><u>44,851</u></u>	<u><u>260,931</u></u>	<u><u>216,080</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA LIGHTS/SCOFFLAW
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
SCOFFLAW	75,959	145,569	69,610
SOLID WASTE/STREET LIGHT	48,347	48,347	-
TOTAL REVENUES:	<u>124,306</u>	<u>193,916</u>	<u>69,610</u>
 EXPENDITURES			
SCOFFLAW			
SCOFFLAW	75,959	69,490	6,469
SOLID WASTE/STREET LIGHT	49,179	49,173	6
TOTAL EXPENDITURES:	<u>125,138</u>	<u>118,663</u>	<u>6,475</u>
 Excess of Revenues Over (Under) Expenditures	<u>(832)</u>	<u>75,253</u>	<u>76,085</u>
 OTHER FINANCING SOURES (USES)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balance	<u>(832)</u>	<u>75,253</u>	<u>76,085</u>
 Fund Balance October 1, 2011	<u>832</u>	<u>44,753</u>	<u>43,921</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>120,006</u></u>	<u><u>120,006</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAGUNA MADRE WATER & SEWER PRO
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
P. D. & M.	495,500	236,072	(259,428)
LAGUNA MADRE WATER PROJECT	<u>360,310</u>	<u>62,539</u>	<u>(297,771)</u>
TOTAL REVENUES:	<u>855,810</u>	<u>298,611</u>	<u>(557,199)</u>
 EXPENDITURES			
P. D. & M.	495,500	236,073	259,427
LAGUNA MADRE WATER PROJECT	<u>360,310</u>	<u>62,538</u>	<u>297,772</u>
TOTAL EXPENDITURES:	<u>855,810</u>	<u>298,611</u>	<u>557,199</u>
 Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
 OTHER FINANCING SOURES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
 Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FIFTH JUDICIAL REGION
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
5TH ADMIN JUDICIAL REGION	<u>159,222</u>	<u>159,222</u>	<u>-</u>
TOTAL REVENUES:	<u>159,222</u>	<u>159,222</u>	<u>-</u>
EXPENDITURES			
5TH ADMIN JUDICIAL REGION	<u>159,222</u>	<u>159,222</u>	<u>-</u>
TOTAL EXPENDITURES:	<u>159,222</u>	<u>159,222</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2011	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SETEMBER 30, 2012	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



**CAMERON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS – CONTINUED**

CAPITAL PROJECT FUNDS

These funds are used to account for revenues and expenditures relating to the acquisition of capital facilities, except those for Enterprise Funds, and are principally financed from the sale of bonds.

Unlimited Tax Road Bonds Fund - To account for the proceeds of bond issues sold to provide funds to acquire right-of-way and to pay costs related to the issuance of the bonds.

Energy Grants Fund - To account for grant funds and financing of Energy conservation projects. Installation of solar panels and wind turbines.

Judicial Complex Fund – To account for the proceeds of a bond issue sold to provide funds to pay for the remodeling of the Judicial Complex Building.

Jail Capital Improvements Fund – To account for the costs of building and/or improvements for the Olmito Detention Facility. Proceeds are from the bond funds derived from the 2008 Certificates of Obligation and settlement proceeds.

DEBT SERVICE FUNDS

These funds are used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNLIMITED TAX ROAD BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	CURRENT YEAR	PRIOR YEAR	CUMULATIVE THROUGH 9/30/2012	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous					
Reimbursements	\$ 153,529	\$ 591,109	\$ 744,638	\$ 744,638	\$ 0
Interest income	640	778,758	779,398	779,398	0
Total Miscellaneous	154,169	1,369,867	1,524,036	1,524,036	0
TOTAL REVENUES	154,169	1,369,867	1,524,036	1,524,036	0
EXPENDITURES	703,775	10,088,811	10,792,586	10,792,586	0
TOTAL EXPENDITURES	703,775	10,088,811	10,792,586	10,792,586	0
Excess of Revenues Over (Under) Expenditures	(549,606)	(8,718,944)	(9,268,550)	(9,268,550)	0
OTHER FINANCING SOURCES (USES)					
Bond issue costs	0	(23,782)	(23,782)	(23,782)	0
Bond issue costs	0	(64,532)	(64,532)	(64,532)	0
Bond issuance	0	9,367,661	9,367,661	9,367,661	0
TOTAL OTHER FINANCING SOURCES (USES)	0	9,279,347	9,279,347	9,279,347	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(549,606)	560,403	10,797	10,797	0
FUND BALANCE - SEPTEMBER 30, 2012	<u>\$ (549,606)</u>	<u>\$ 560,403</u>	<u>\$ 10,797</u>	<u>\$ 10,797</u>	<u>\$ 0</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
ENERGY GRANT FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	CURRENT YEAR	PRIOR YEAR	CUMULATIVE THROUGH 9/30/2012	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous					
State Revenue	57,361	1,782,488	1,839,849	1,839,849	0
Interest income	0	0	0	0	0
Total Miscellaneous	57,361	1,782,488	1,839,849	1,839,849	0
TOTAL REVENUES	57,361	1,782,488	1,839,849	1,839,849	0
EXPENDITURES					
Contractual	57,361	2,210,820	2,268,181	2,268,181	0
TOTAL EXPENDITURES	57,361	2,210,820	2,268,181	2,268,181	0
Excess of Revenues Over (Under) Expenditures	0	(428,332)	(428,332)	(428,332)	0
OTHER FINANCING SOURCES (USES)					
Financing Proceeds	0	428,332	428,332	428,332	0
Operating transfers in	0	0	0	0	0
Operating transfers (out)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	428,332	428,332	428,332	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0	0	0
FUND BALANCE - SEPTEMBER 30, 2012	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
JAIL CAPITAL IMPROVEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	CURRENT YEAR	PRIOR YEARS	CUMULATIVE THROUGH 9/30/12	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous:					
Lawsuit settlement	\$ 0	\$ 18,186,510	\$ 18,186,510	18,186,510	\$ 0
Interest income	295	1,801,972	1,802,267	1,802,267	0
Total Miscellaneous	295	19,988,482	19,988,777	19,988,777	0
TOTAL REVENUES	295	19,988,482	19,988,777	19,988,777	0
EXPENDITURES					
Jail	70,770	19,320,217	\$ 19,390,987	19,390,987	0
Sheriff's Office	0	65,284	65,284	65,284	0
TOTAL EXPENDITURES	70,770	19,385,501	19,456,271	19,456,271	0
Excess of Revenues Over (Under) Expenditures	(70,475)	602,981	532,506	532,506	0
OTHER FINANCING SOURCES (USES)					
Bond issuance	0	0	0		0
Transfers in	0	3,500,000	3,500,000	3,500,000	0
Transfers (out)	0	(3,904,606)	(3,904,606)	(3,904,606)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(404,606)	(404,606)	(404,606)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(70,475)	198,375	127,900	127,900	0
FUND BALANCE - SEPTEMBER 30, 2012	<u>\$ (70,475)</u>	<u>\$ 198,375</u>	<u>\$ 127,900</u>	<u>\$ 127,900</u>	<u>\$ 0</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
HAVA GRANTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	CURRENT YEAR	PRIOR YEAR	CUMULATIVE THROUGH 9/30/2012	BUDGET FOR THE PROJECT	VARIANCE FAVORABLE VARIANCE
REVENUES					
Miscellaneous					
State revenue	\$ 195,396	\$ 0	\$ 195,396	\$ 195,396	\$ 0
Interest income	0	2	2	2	0
Total Miscellaneous	195,396	2	195,398	195,398	0
TOTAL REVENUES	195,396	2	195,398	195,398	0
EXPENDITURES					
County Education Fund	0	0	0	0	0
Voting System Accessibility	0	0	0	0	0
HAVA Compliance	195,396	0	195,396	195,396	0
General HAVA Title III compliance	0	0	0	0	0
TOTAL EXPENDITURES	195,396	0	195,396	195,396	0
Excess of Revenues Over (Under) Expenditures	0	2	2	2	0
OTHER FINANCING SOURCES (USES)					
Bond issuance	0	0	0	0	0
Operating transfers in	0	0	0	0	0
Operating transfers (out)	(2)	0	(2)	(2)	0
TOTAL OTHER FINANCING SOURCES (USES)	(2)	0	(2)	(2)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2)	2	0	0	0
FUND BALANCE - SEPTEMBER 30, 2012	(2)	2	0	0	0

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
JUDICIAL COMPLEX
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	CURRENT YEAR	PRIOR YEARS	CUMULATIVE THROUGH 9/30/12	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous					
Other Governmental Revenue	\$ -	\$ 2,795,013	\$ 2,795,013	\$ 2,795,013	\$ 0
State revenue	0	3,410,127	3,410,127	3,410,127	0
Settlements	0	482,501	482,501	482,501	0
Interest income	451	952,485	952,936	863,951	88,985
Total Miscellaneous	451	7,640,126	7,640,577	7,551,592	88,985
TOTAL REVENUES	<u>451</u>	<u>7,640,126</u>	<u>7,640,577</u>	<u>7,551,592</u>	<u>88,985</u>
EXPENDITURES					
Levi's Building	0	5,091,679	5,091,679	5,091,679	0
Port Isabel Park Renovation	0	506,552	506,552	506,552	0
Building maintenance	0	24,000	24,000	24,000	0
La Feria Annex	0	1,353,193	1,353,193	1,353,193	0
Los Fresnos Annex	0	(24,787)	(24,787)	(24,787)	0
Father O'Brian Clinic	0	390,731	390,731	390,731	0
Security Wall	0	77,498	77,498	77,498	0
Courtroom Construction	0	4,287,995	4,287,995	4,287,995	0
Remodel 3rd floor Courthouse	0	759,472	759,472	759,472	0
Courthouse Parking Lot	0	193,691	193,691	193,691	0
Jail	0	2,270,820	2,270,820	2,270,820	0
Warehouse	0	68,892	68,892	68,892	0
Communications Project	0	5,491,483	5,491,483	5,491,483	0
Tick Eradication	0	68,857	68,857	68,857	0
Browne Road WIC Building	0	1,564,070	1,564,070	1,564,070	0
TOTAL EXPENDITURES	<u>0</u>	<u>22,124,146</u>	<u>22,124,146</u>	<u>22,124,146</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>451</u>	<u>(14,484,020)</u>	<u>(14,483,569)</u>	<u>(14,572,554)</u>	<u>88,985</u>
OTHER FINANCING SOURCES (USES)					
Bond issuance	0	22,000,024	22,000,024	22,000,024	0
Bond Premium	0	256,989	256,989	256,989	0
Bond issue cost	0	(658,671)	(658,671)	(658,671)	0
Transfer in	0	1,164,453	1,164,453	1,164,453	0
Transfers (out)	0	(8,190,241)	(8,190,241)	(8,190,241)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 0</u>	<u>\$ 14,572,554</u>	<u>\$ 14,572,554</u>	<u>\$ 14,572,554</u>	<u>\$ 0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>451</u>	<u>88,534</u>	<u>88,985</u>	<u>0</u>	<u>(88,985)</u>
prio period adjustment		6,722	6,722	0	(6,722)
FUND BALANCE - SEPTEMBER 30, 2012	<u>\$ 451</u>	<u>\$ 95,256</u>	<u>\$ 95,707</u>	<u>\$ 0</u>	<u>\$ (95,707)</u>

**CAMERON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS -CONTINUED**

DEBT SERVICE FUNDS

These funds are used to account for taxes levied and interest earned thereon for the payment of principal and interest on general obligation bonds and Certificates of Obligation issues of the County.

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNLIMITED TAX BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
Tax Revenue	349,843	363,951	14,108
Miscellaneous	2,000	1,808	(192)
TOTAL REVENUES	<u>351,843</u>	<u>365,759</u>	<u>13,916</u>
EXPENDITURES			
1994 Unlimited Tax Road Bonds	0	0	0
2002 Unlimited Tax Road Bonds	0	0	0
2005 Unlimited Tax Road Bonds	114,761	114,710	51
2008 Unlimited Tax Road Bonds	# 225,248	225,248	0
TOTAL EXPENDITURES	<u>340,009</u>	<u>339,958</u>	<u>51</u>
Excess of Revenues Over Expenditures	11,834	25,801	13,967
Fund Balance - October 1, 2011	0	563,669	563,669
FUND BALANCE - SEPTEMBER 30, 2012	<u>\$ 11,834</u>	<u>\$ 589,470</u>	<u>\$ 577,636</u>

NON-MAJOR ENTERPRISE FUNDS

Enterprise Funds are established to account for operations which are self-supporting through user charges to the general public. On this basis, Cameron County, Texas operates the following Non-Major Enterprise Funds:

Airport System - To account for the financial position and the operations of the Cameron County Airport, located north of Bayview, Texas.

Jail Commissary - To account for the financial position and the operations of the Cameron County Jail Commissary.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
NON-MAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2012

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
ASSETS			
Current Assets:			
Cash	\$ 163,703	\$ 489,965	\$ 653,668
Accounts Receivable	50,045	14,848	64,893
Due from other funds	100,000	0	100,000
Due from other governments	0	0	0
Prepaid	8,205	0	8,205
Total Current Assets	<u>321,953</u>	<u>504,813</u>	<u>826,766</u>
Depreciable Assets:			
Buildings	1,229,395	0	1,229,395
Improvements other than buildings	10,099,579	13,917	10,113,496
Equipment	14,034	190,565	204,599
Accumulated depreciation	(9,290,638)	(120,661)	(9,411,299)
Net depreciable assets	<u>2,052,370</u>	<u>83,821</u>	<u>2,136,191</u>
Land	308,000	0	308,000
Total Property and equipment	<u>2,360,370</u>	<u>83,821</u>	<u>2,444,191</u>
TOTAL ASSETS	<u><u>\$ 2,682,323</u></u>	<u><u>\$ 588,634</u></u>	<u><u>\$3,270,957</u></u>
LIABILITIES			
Current Liabilities			
(Payable from Current Assets):			
Accounts payable	\$ 107,082	\$ 86,768	\$ 193,850
Accrued compensated absences and salary payable	0	0	0
Due to other funds	0	0	0
Leasehold deposits	0	0	0
Total Current Liabilities	<u>107,082</u>	<u>86,768</u>	<u>193,850</u>
(Payable from Current Assets)	<u>107,082</u>	<u>86,768</u>	<u>193,850</u>
TOTAL LIABILITIES	<u>107,082</u>	<u>86,768</u>	<u>193,850</u>
NET ASSETS			
Invested in capital assets, net of related debt	2,360,370	83,821	2,444,191
Unrestricted	214,871	418,045	632,916
TOTAL NET ASSETS	<u><u>\$ 2,575,241</u></u>	<u><u>\$ 501,866</u></u>	<u><u>\$3,077,107</u></u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
OPERATING REVENUES			
Rental income	\$ 13,242	\$ 1,074,103	\$ 1,087,345
Miscellaneous	0	17,757	17,757
TOTAL OPERATING REVENUES	<u>13,242</u>	<u>1,091,860</u>	<u>1,105,102</u>
OPERATING EXPENSES			
Salary, wages and fringe benefits	6,700	120,314	127,014
Supplies	0	38,662	38,662
Repairs and maintenance	0		0
Medical Claims	0	14,848	14,848
Travel	0	2,259	2,259
Insurance	8,624		8,624
Utilities	13,703		13,703
Depreciation	79,224	43,261	122,485
Miscellaneous	0	8,012	8,012
Administrative Fees	0	19,850	19,850
Contractual services	0	759,694	759,694
TOTAL OPERATING EXPENSES	<u>108,251</u>	<u>1,006,900</u>	<u>1,115,151</u>
OPERATING INCOME (LOSS)	<u>(95,009)</u>	<u>84,960</u>	<u>(10,049)</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	610	1,242	1,852
Insurance proceeds	0	0	0
Interest expense	0	0	0
Grant & Program Expenses	0	0	0
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>610</u>	<u>1,242</u>	<u>1,852</u>
Income (Loss) before transfers	(94,399)	86,202	(8,197)
Grant & Program Revenue	70,295	0	70,295
Transfers (out)	0	0	0
Transfers in	0	0	0
CHANGE IN NET ASSETS	<u>(24,104)</u>	<u>86,202</u>	<u>62,098</u>
Total Net Assets - Beginning of year	2,599,345	0	2,599,345
Prior Period Adjustment		415,664	415,664
Total Net Assets - End of year	<u>\$ 2,575,241</u>	<u>\$ 501,866</u>	<u>\$ 3,077,107</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
Cash Flows From Operating Activities:			
Cash received from customers	\$ -	\$ 1,074,103	\$ 1,074,103
Cash received from other operating activities	13,242	15,543	28,785
Cash payments for goods and services	(27,353)	(793,892)	(821,245)
Cash payments to employees	(6,700)	(105,676)	(112,376)
Cash Provided (Used) by Operating Activities	<u>(20,811)</u>	<u>190,078</u>	<u>169,267</u>
Cash Flows From Non-Capital Financing Activities:			
Insurance Proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Cash Provided by Non-Capital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows From Capital and Related Financing Activities:			
Payments for capital acquisitions	0	(69,078)	(69,078)
Intergovernmental Agreement	0	0	0
Capital Contributions-grants	20,295	0	20,295
Cash (Used) for Capital and Related Financing Activities	<u>20,295</u>	<u>(69,078)</u>	<u>(48,783)</u>
Cash Flows From Investing Activities:			
Receipts of interest	<u>565</u>	<u>1,242</u>	<u>1,807</u>
Cash Provided by Investing Activities	<u>565</u>	<u>1,242</u>	<u>1,807</u>
Net increase (decrease) in cash and cash equivalents	49	122,242	122,291
Cash and cash equivalents, October 1, 2011	163,654	367,723	531,377
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2012	<u>\$ 163,703</u>	<u>\$ 489,965</u>	<u>\$ 653,668</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (Loss)	\$ (95,009)	\$ 84,960	(\$10,049)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			0
Depreciation	79,224	55,026	134,250
Decrease (Increase) in accounts receivable	0	(2,214)	(2,214)
Decrease (Increase) in prepaids and other assets	(4,321)	0	(4,321)
(Decrease) in wages and fringe payable	0	0	0
Increase (Decrease) in Due to Other Funds	0	0	0
(Decrease) in accounts payable	(705)	35,453	34,748
Increase (Decrease) in retainage payable	0	16,853	16,853
			0
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (20,811)</u>	<u>\$ 190,078</u>	<u>\$ 169,267</u>

TRUST AND AGENCY FUNDS

AGENCY FUNDS

These funds have been established by Cameron County to account for assets held by them as an agent for individuals, other funds and other governments.

Sheriff's Fee Account Fund	To account for deposits on fees collected from various individuals.
Sheriff's Inmate Release Account Fund	To account for monies confiscated from individuals upon incarceration.
County Clerk's/District Clerk's Trust	To account for monies held in trust for various individuals under court instruction.
County Clerk's/District Clerk's Fee Accounts' Funds	To account for deposits on fees collected from various individuals.
Justice of the Peace Collections Account Funds	To account for monies collected by the Justices of the Peace for various fines.
Cameron County Health Clinics' Funds	To account for monies collected for services.
Tax Assessor-Collector's TABC Trust Fund	To account for monies collected for the Texas Alcoholic Beverage Commission from various individuals.
Tax Assessor-Collector's Vehicle Registration Trust Fund	To account for the collection of vehicle registration payments made by various individuals.
Tax Assessor-Collector's Reserve for Bankruptcy Fund	To account for the collection of partial payments received against accounts under bankruptcy.
Tax Assessor-Collector's Ad valorem Tax Fund	To account for the collection of various ad valorem taxes collected for various agencies.
District Attorney's Restitution Trust Fund	To account for the collection of fines payable to victims of crimes.
State Motor Vehicle Sales Tax	To account for the collection of sales tax on motor vehicles.
Payroll Fund	To account for funds set aside to cover payroll.
District Clerk Child Support Trust Fund	To account for funds collected for child support.
Occupation Tax Fund	To account for the fees collected on video game machines for the County and the Cities.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
SEPTEMBER 30, 2012

	AGENCY				
	SHERIFF'S	COUNTY	COUNTY	COUNTY	DISTRICT
ASSETS	INMATE	CLERK'S	CLERK'S	CLERK'S	CLERK'S
	RELEASE	TRUST ACCOUNT	FEE ACCOUNT	TRUST ACCOUNT	TRUST ACCOUNT
	ACCOUNT	FUND	FUND	FUND	FUND
	FUND				
Cash	\$ 0	\$ 2,810,739	\$ 1,432,647	\$ 1,758,516	
Investments	0	3,174,562	0	5,041,940	
Accounts receivable	0	0	0	0	
TOTAL ASSETS	\$ 0	\$ 5,985,301	\$ 1,432,647	\$ 6,800,456	

	AGENCY				
	SHERIFF'S	COUNTY	COUNTY	COUNTY	DISTRICT
LIABILITIES	INMATE	CLERK'S	CLERK'S	CLERK'S	CLERK'S
	RELEASE	TRUST ACCOUNT	FEE ACCOUNT	TRUST ACCOUNT	TRUST ACCOUNT
	ACCOUNT	FUND	FUND	FUND	FUND
	FUND				
Accounts payable	\$ 330,524	\$ 0	\$ 0	\$ 0	
Deposits	45,615	0	0	0	
Due to other governments	0	0	0	0	
Fees payable	0	0	1,432,647	0	
Judgments	0	5,985,301	0	6,800,456	
TOTAL LIABILITIES	\$ 376,139	\$ 5,985,301	\$ 1,432,647	\$ 6,800,456	

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
September 30, 2012
(Continued)

	AGENCY				
	DISTRICT CLERK'S FEE ACCOUNT FUND	JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND	CAMERON COUNTY HEALTH CLINICS' ACCOUNT FUND	TAX ASSESSOR- COLLECTOR'S TABC TRUST FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION TRUST FUND
ASSETS					
Cash	\$ 1,282,529	\$ 838,446	\$ 0	\$ 24,251	\$ 2,642,751
Investments	0	0	0	0	0
Accounts receivable	0	0	0	0	0
TOTAL ASSETS	\$ 1,282,529	\$ 838,446	\$ 0	\$ 24,251	\$ 2,642,751
LIABILITIES					
Accounts payable	\$ 1,282,529	\$ 838,446	\$ 0	\$ 0	\$ 0
Deposits	0	0	0	0	0
Due to other governments	0	0	0	24,251	2,642,751
Fees payable	0	0	0	0	0
Judgments	0	0	0	0	0
TOTAL LIABILITIES	\$ 1,282,529	\$ 838,446	\$ 0	\$ 24,251	\$ 2,642,751

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
September 30, 2012
(CONTINUED)

ASSETS	AGENCY				
	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S AD VALOREM TAX FUND	STATE MOTOR VEHICLE SALES TAX FUND	DISTRICT ATTORNEY'S RESTITUTION TRUST FUND	PAYROLL FUND
Cash	\$ 83,133	\$ 1,414,792	\$ 2,576,083	\$ 205,856	\$ 100,930
Investments	0	0	0	0	0
Accounts receivable	0	0	0	0	0
TOTAL ASSETS	\$ 83,133	\$ 1,414,792	\$ 2,576,083	\$ 205,856	\$ 100,930

LIABILITIES	AGENCY				
	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S AD VALOREM TAX FUND	STATE MOTOR VEHICLE SALES TAX FUND	DISTRICT ATTORNEY'S RESTITUTION TRUST FUND	PAYROLL FUND
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 205,856	\$ 100,930
Deposits	0	0	0	0	0
Due to other governments	83,133	1,414,792	2,576,083	0	0
Fees payable	0	0	0	0	0
Judgments	0	0	0	0	0
TOTAL LIABILITIES	\$ 83,133	\$ 1,414,792	\$ 2,576,083	\$ 205,856	\$ 100,930

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CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

SHERIFF'S FEE ACCOUNT FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 0	\$ 1,856,125	\$ 1,856,125	\$ 0
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 1,856,125</u>	<u>\$ 1,856,125</u>	<u>\$ 0</u>
LIABILITIES				
Due to other governments	\$ 0	\$ 1,856,125	\$ 1,856,125	\$ 0
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 1,856,125</u>	<u>\$ 1,856,125</u>	<u>\$ 0</u>

SHERIFF'S INMATE RELEASE ACCOUNT FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 248,163	\$ 1,585,989	\$ 1,458,013	\$ 376,139
TOTAL ASSETS	<u>\$ 248,163</u>	<u>\$ 1,585,989</u>	<u>\$ 1,458,013</u>	<u>\$ 376,139</u>
LIABILITIES				
Deposits	\$ 20,287	\$ 31,192	\$ 5,864	\$ 45,615
Accounts payable	227,876	1,554,797	1,452,149	330,524
TOTAL LIABILITIES	<u>\$ 248,163</u>	<u>\$ 1,585,989</u>	<u>\$ 1,458,013</u>	<u>\$ 376,139</u>

COUNTY CLERK'S TRUST ACCOUNT FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 3,698,164	\$ 1,307,667	\$ 2,195,092	\$ 2,810,739
Investments	2,488,197	1,097,577	411,212	3,174,562
TOTAL ASSETS	<u>\$ 6,186,361</u>	<u>\$ 2,405,244</u>	<u>\$ 2,606,304</u>	<u>\$ 5,985,301</u>
LIABILITIES				
Judgments	\$ 6,186,361	\$ 2,405,244	\$ 2,606,304	\$ 5,985,301
TOTAL LIABILITIES	<u>\$ 6,186,361</u>	<u>\$ 2,405,244</u>	<u>\$ 2,606,304</u>	<u>\$ 5,985,301</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

(CONTINUED)

COUNTY CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 1,484,267	\$ 3,474,722	\$ 3,526,342	\$ 1,432,647
Accts. Rec.				
TOTAL ASSETS	<u>\$ 1,484,267</u>	<u>\$ 3,474,722</u>	<u>\$ 3,526,342</u>	<u>\$ 1,432,647</u>
LIABILITIES				
Fees payable	\$ 1,484,267	\$ 3,474,722	\$ 3,526,342	\$ 1,432,647
TOTAL LIABILITIES	<u>\$ 1,484,267</u>	<u>\$ 3,474,722</u>	<u>\$ 3,526,342</u>	<u>\$ 1,432,647</u>

DISTRICT CLERK'S TRUST ACCOUNT FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 1,855,484	\$ 4,178,878	\$ 4,275,846	\$ 1,758,516
Investments	7,297,649	2,117,410	4,373,119	5,041,940
TOTAL ASSETS	<u>\$ 9,153,133</u>	<u>\$ 6,296,288</u>	<u>\$ 8,648,965</u>	<u>\$ 6,800,456</u>
LIABILITIES				
Judgments	\$ 9,153,133	\$ 6,296,288	\$ 8,648,965	\$ 6,800,456
TOTAL LIABILITIES	<u>\$ 9,153,133</u>	<u>\$ 6,296,288</u>	<u>\$ 8,648,965</u>	<u>\$ 6,800,456</u>

DISTRICT CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 1,472,440	\$ 2,400,095	\$ 2,590,006	\$ 1,282,529
TOTAL ASSETS	<u>\$ 1,472,440</u>	<u>\$ 2,400,095</u>	<u>\$ 2,590,006</u>	<u>\$ 1,282,529</u>
LIABILITIES				
Accounts payable	\$ 1,472,440	\$ 2,400,095	\$ 2,590,006	\$ 1,282,529
TOTAL LIABILITIES	<u>\$ 1,472,440</u>	<u>\$ 2,400,095</u>	<u>\$ 2,590,006</u>	<u>\$ 1,282,529</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

(CONTINUED)

JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 526,837	\$ 6,547,611	\$ 6,236,002	\$ 838,446
Due from other governments	0			0
TOTAL ASSETS	<u>\$ 526,837</u>	<u>\$ 6,547,611</u>	<u>\$ 6,236,002</u>	<u>\$ 838,446</u>
LIABILITIES				
Accounts payable	\$ 526,837	\$ 6,547,611	\$ 6,236,002	\$ 838,446
Due to other governments	0	0	-	0
TOTAL LIABILITIES	<u>\$ 526,837</u>	<u>\$ 6,547,611</u>	<u>\$ 6,236,002</u>	<u>\$ 838,446</u>

CAMERON COUNTY HEALTH CLINICS' FUNDS

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 0	\$ 276,362	\$ 276,362	\$ 0
Acct. Rec.				
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 276,362</u>	<u>\$ 276,362</u>	<u>\$ 0</u>
LIABILITIES				
Accounts payable	\$ 0	\$ 276,362	\$ 276,362	\$ 0
TOTAL LIABILITIES	<u>\$ 0</u>	<u>\$ 276,362</u>	<u>\$ 276,362</u>	<u>\$ 0</u>

TAX ASSESSOR-COLLECTOR'S TABC TRUST FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 80,284	\$ 454,867	\$ 510,900	\$ 24,251
TOTAL ASSETS	<u>\$ 80,284</u>	<u>\$ 454,867</u>	<u>\$ 510,900</u>	<u>\$ 24,251</u>
LIABILITIES				
Due to other governments	\$ 80,284	\$ 454,867	\$ 510,900	\$ 24,251
TOTAL LIABILITIES	<u>\$ 80,284</u>	<u>\$ 454,867</u>	<u>\$ 510,900</u>	<u>\$ 24,251</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

(CONTINUED)

TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 3,745,040	\$ 55,480,122	\$ 56,582,411	\$ 2,642,751
TOTAL ASSETS	<u>\$ 3,745,040</u>	<u>\$ 55,480,122</u>	<u>\$ 56,582,411</u>	<u>\$ 2,642,751</u>
LIABILITIES				
Due to other governments	\$ 3,745,040	\$ 55,480,122	\$ 56,582,411	\$ 2,642,751
TOTAL LIABILITIES	<u>\$ 3,745,040</u>	<u>\$ 55,480,122</u>	<u>\$ 56,582,411</u>	<u>\$ 2,642,751</u>

TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 83,133	\$ 0	\$ 0	\$ 83,133
TOTAL ASSETS	<u>\$ 83,133</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 83,133</u>
LIABILITIES				
Due to other governments	\$ 83,133	\$ 0	\$ 0	\$ 83,133
TOTAL LIABILITIES	<u>\$ 83,133</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 83,133</u>

TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 1,303,111	\$ 215,408,137	\$ 215,296,456	\$ 1,414,792
TOTAL ASSETS	<u>\$ 1,303,111</u>	<u>\$ 215,408,137</u>	<u>\$ 215,296,456</u>	<u>\$ 1,414,792</u>
LIABILITIES				
Due to other governments	\$ 1,303,111	\$ 215,408,137	\$ 215,296,456	\$ 1,414,792
TOTAL LIABILITIES	<u>\$ 1,303,111</u>	<u>\$ 215,408,137</u>	<u>\$ 215,296,456</u>	<u>\$ 1,414,792</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

(CONTINUED)

DISTRICT ATTORNEY'S RESTITUTION TRUST FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 231,894	\$ 329,605	\$ 355,643	\$ 205,856
TOTAL ASSETS	<u>\$ 231,894</u>	<u>\$ 329,605</u>	<u>\$ 355,643</u>	<u>\$ 205,856</u>
LIABILITIES				
Accounts payable	\$ 231,894	\$ 329,605	\$ 355,643	\$ 205,856
TOTAL LIABILITIES	<u>\$ 231,894</u>	<u>\$ 329,605</u>	<u>\$ 355,643</u>	<u>\$ 205,856</u>

STATE MOTOR VEHICLE SALES TAX

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 2,414,203	\$ 31,960,784	\$ 31,798,904	\$ 2,576,083
TOTAL ASSETS	<u>\$ 2,414,203</u>	<u>\$ 31,960,784</u>	<u>\$ 31,798,904</u>	<u>\$ 2,576,083</u>
LIABILITIES				
Due to other governments	\$ 2,414,203	\$ 31,960,784	\$ 31,798,904	\$ 2,576,083
TOTAL LIABILITIES	<u>\$ 2,414,203</u>	<u>\$ 31,960,784</u>	<u>\$ 31,798,904</u>	<u>\$ 2,576,083</u>

PAYROLL FUND

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 106,129	\$ 56,931,858	\$ 56,937,057	\$ 100,930
Accts. Rec.				
TOTAL ASSETS	<u>\$ 106,129</u>	<u>\$ 56,931,858</u>	<u>\$ 56,937,057</u>	<u>\$ 100,930</u>
LIABILITIES				
Accounts payable	\$ 106,129	\$ 56,931,858	\$ 56,937,057	\$ 100,930
TOTAL LIABILITIES	<u>\$ 106,129</u>	<u>\$ 56,931,858</u>	<u>\$ 56,937,057</u>	<u>\$ 100,930</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

(CONTINUED)

DISTRICT CLERK CHILD SUPPORT

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 21,695	\$ 70	\$ 75	\$ 21,690
TOTAL ASSETS	<u>\$ 21,695</u>	<u>\$ 70</u>	<u>\$ 75</u>	<u>\$ 21,690</u>
LIABILITIES				
Accounts payable	\$ 21,695	\$ 70	\$ 75	\$ 21,690
TOTAL LIABILITIES	<u>\$ 21,695</u>	<u>\$ 70</u>	<u>\$ 75</u>	<u>\$ 21,690</u>

OCCUPATION TAX

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 6,742	\$ 213,366	\$ 218,220	\$ 1,888
TOTAL ASSETS	<u>\$ 6,742</u>	<u>\$ 213,366</u>	<u>\$ 218,220</u>	<u>\$ 1,888</u>
LIABILITIES				
Accounts payable	\$ 6,742	\$ 213,366	\$ 218,220	\$ 1,888
TOTAL LIABILITIES	<u>\$ 6,742</u>	<u>\$ 213,366</u>	<u>\$ 218,220</u>	<u>\$ 1,888</u>

ALL AGENCY FUNDS

	BALANCE 10/01/11	ADDITIONS	DEDUCTIONS	BALANCE 09/30/12
ASSETS				
Cash	\$ 17,277,586	\$ 382,406,258	\$ 384,113,454	\$ 15,570,390
Investments	9,785,846	3,214,987	4,784,331	8,216,502
TOTAL ASSETS	<u>\$ 27,063,432</u>	<u>\$ 385,621,245</u>	<u>\$ 388,897,785</u>	<u>\$ 23,786,892</u>
LIABILITIES				
Accounts payable	\$ 2,593,613	\$ 68,253,764	\$ 68,065,514	\$ 2,781,863
Deposits	20,287	31,192	5,864	45,615
Due to other governments	7,625,771	305,160,035	306,044,796	6,741,010
Fees payable	1,484,267	3,474,722	3,526,342	1,432,647
Judgments	15,339,494	8,701,532	11,255,269	12,785,757
TOTAL LIABILITIES	<u>\$ 27,063,432</u>	<u>\$ 385,621,245</u>	<u>\$ 388,897,785</u>	<u>\$ 23,786,892</u>

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

ASSETS	
Cash	\$ 15,570,390
Investments	8,216,502
TOTAL ASSETS	<u>23,786,892</u>
LIABILITIES	
Accounts payable	2,781,863
Deposits	45,615
Due to other governments	6,741,010
Fees payable	1,432,647
Judgments	12,785,757
TOTAL LIABILITIES	<u>23,786,892</u>
NET ASSETS	
Unreserved	-
TOTAL NET ASSETS	<u>-</u>
TOTAL NET ASSETS & LIABILITIES	<u>\$ 23,786,892</u>

CAPITAL ASSETS

USED IN THE OPERATION

OF GOVERNMENTAL FUNDS

CAMERON COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENT FUNDS
COMPARATIVE SCHEDULE BY SOURCE
September 30, 2012

GENERAL FIXED ASSETS

Buildings	\$ 95,221,980
Improvements Other than Buildings	7,777,944
Other structures	1,546,901
Equipment	66,334,571
Land	4,131,170
Infrastructure	293,891,955
Construction Work in Progress	17,486,637
TOTAL GENERAL FIXED ASSETS	\$ 486,391,158

INVESTMENTS IN GENERAL FIXED ASSETS BY SOURCE

General fund	\$ 21,437,278
Special Revenue funds	147,970,685
Capital Project Funds	316,864,150
Other sources	119,045
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	\$ 486,391,158

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
AS OF SEPTEMBER 30, 2012

FUNCTION AND ACTIVITY	LAND	INFRASTR.	BUILDING	IMPROVEMENTS OTHER THAN BUILDINGS	OTHER STRUCTURES	CONSTRUCTION WORK IN PROGRESS	EQUIPMENT	TOTAL
Balance of Real Property 9/30/2011	\$ 3,818,470	\$ 293,161,079	\$ 92,956,809	\$ 7,777,944	1,546,901	\$ 11,479,612	\$ 62,817,090	\$ 473,557,905
General Government	312,700	-	1,229,220	-	-	160,687	873,509	2,576,116
Law Enforcement and Public Safety	-	-	1,035,951	-	-	3,806,832	1,121,896	5,964,679
Health	-	-	-	-	-	-	54,319	54,319
Welfare	-	-	-	-	-	-	24,935	24,935
Culture and Recreation	-	-	-	-	-	-	-	-
Road and Bridge	-	730,876.00	-	-	-	2,039,506.00	1,442,822.00	4,213,204.00
TOTAL GENERAL FIXED ASSETS	\$ 4,131,170	\$ 293,891,955	\$ 95,221,980	\$ 7,777,944	\$ 1,546,901	\$ 17,486,637	\$ 66,334,571	\$ 486,391,158

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

FUNCTION AND ACTIVITY	GENERAL FIXED ASSETS 10/1/2011	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS 9/30/2012
Balance of Real Property not Readily Identifiable as to Function at 10/1/2006	16,055,686	0	0	16,055,686
General Government	37,190,989	3,296,952	720,836	39,767,105
Law Enforcement and Public Safety	90,891,432	5,964,679	0	96,856,111
Health	3,636,161	54,319	0	3,690,480
Welfare	2,409,254	24,935	0	2,434,189
Culture and Recreation	1,432,404	0	0	1,432,404
Road and Bridge	321,941,979	4,213,204	0	326,155,183
TOTAL GENERAL FIXED ASSETS	473,557,905	13,554,089	720,836	486,391,158

COMPONENT UNITS

Discretely Presented Component Units are legally separate organizations that, because of the nature and significance of their relationship with the primary government, are included in the financial reporting entity but shown separately from the primary government's financial activities.

Emergency Services District #1 - The District is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act of the 70th Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. The Commissioners' Court appoints the District's board members; however, the County exercises no management responsibility over operations, nor does the County significantly influence operations.

Cameron-Willacy Counties Community Supervision and Corrections Department - The department receives office space and equipment from the County pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). The Commissioners' Court does not exercise oversight responsibility, and operations of the department are funded entirely by the State of Texas, except as noted above. Budgets and expenditures are approved by the appropriate State agency, and the District Director is appointed by the State District Judges of the area in accordance with State statute. The County approves the Capital Budget for the department.

Cameron County Regional Mobility Authority - The Authority was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rents from operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. The Commissioners' Court appoints board members with the Governor appointing the Chair.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS-GOVERNMENTAL FUNDS-
COMPONENT UNITS
SEPTEMBER 30, 2012

	Governmental Funds	TOTAL
ASSETS:		
Cash	\$ 45,529,509	\$ 45,529,509
Investments	8,280,097	8,280,097
Receivables:		
Taxes, net of allowance	701,983	701,983
Accounts Receivable-Net	147,781	147,781
Due from Other Governments	12	12
Due from Other Agencies	717,344	717,344
Prepays and Other Asssets	400,364	400,364
Non-current Assets:		
Capital assets, net		
Equipment	29,351,139	29,351,139
Accumulated Depreciation	0	0
Capial Work in process	0	0
Other Assets	35,612,650	35,612,650
Unamortized bond issuance costs	1,379,715	1,379,715
Total Assets	<u>\$ 122,120,594</u>	<u>\$ 122,120,594</u>
LIABILITIES		
Accounts Payable	\$ 1,175,406	1,175,406
Other	755,717	755,717
Deferred Revenue	120,649	120,649
Interest Payable	416,835	416,835
Current Maturities of Bonds	600,000	600,000
Due to Other Governments	1,715,729	1,715,729
Total current liabilities	<u>4,784,336</u>	<u>4,784,336</u>
Long-Term Bond Payble	72,314,905	72,314,905
Due to Other Governments	2,014,428	2,014,428
Due to Texas Department of Transportation	35,199,035	35,199,035
Total Long-Term Liabilities	<u>109,528,368</u>	<u>109,528,368</u>
Total Liabilities	<u>114,312,704</u>	<u>114,312,704</u>
NET ASSETS		
Restricted	3,685,687	3,685,687
Unrestricted	<u>4,122,203</u>	<u>4,122,203</u>
Total Net Assets	<u>\$ 7,807,890</u>	<u>\$ 7,807,890</u>

CAMERON COUNTY, TEXAS
STATEMENT OF ACTIVITIES-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

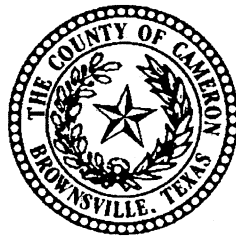
	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Emergency Services District #1	Component Units Cameron-Willacy Counties Community Supervision	Cameron-County Regional Mobility Authority
Component units:							
General government	1,783,123	3,008,047	0	46,148	0	0	1,271,072
Public safety	9,978,416	3,930,274	4,638,285	0	(2,572,114)	1,162,257	0
Total component units	<u>\$ 11,761,539</u>	<u>\$ 6,938,321</u>	<u>\$ 4,638,285</u>	<u>\$ 46,148</u>	<u>\$ (2,572,114)</u>	<u>\$ 1,162,257</u>	<u>\$ 1,271,072</u>
General revenues:							
Property taxes, levied for general purposes					\$ 2,797,815	\$ 0	\$ 0
Unrestricted investment earnings					6,456	6,925	7,767
Due to providers					0	0	0
Miscellaneous (refund due to TDCJ-CJAD)					0	0	0
Total general revenue and transfers					<u>2,804,271</u>	<u>6,925</u>	<u>7,767</u>
Changes in net position					232,157	1,169,182	1,278,839
Net Position - beginning					0	1,342,752	3,891,231
Prior period adjustment							125,886
Due to other entities					(232,157)	0	
Net Position - ending					<u>\$ 0</u>	<u>\$ 2,511,934</u>	<u>\$ 5,295,956</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF NET ASSETS-GOVERNMENTAL FUNDS-
COMPONENT UNITS
SEPTEMBER 30, 2012

	Non Major Component Units				
	Cameron County Regional Mobility Authority	Emergency Services District #1	Cameron-Willacy Counties Community Supervision and Corrections Department	Total Non Major Component Units	TOTAL GOVERNMENTAL FUNDS
ASSETS:					
Current Assets					
Cash	\$ 42,273,676	\$ 1,430,514	\$ 1,825,319	\$ 3,255,833	\$ 45,529,509
Investments	7,296,195	0	983,902	983,902	8,280,097
Receivables:					-
Taxes, net of allowance	0	701,983	0	701,983	701,983
Accounts Receivable-Net	0	0	147,781	147,781	147,781
Due from Other Governments	12	0	0	0	12
Due From Other Agencies	717,344	0	0	0	717,344
Prepaid and Other Assets	400,000	0	364	364	400,364
Non-current Assets:					
Capital assets, net	0	0	0	0	-
Infrastructure	29,351,139	0	0	0	29,351,139
Accumulated Depreciation	0	0	0	0	-
Capital Work in process	0	0	0	0	-
Other Assets	35,612,650	0	0	0	35,612,650
Unamortized bond issuance costs	1,379,715	0	0	0	1,379,715
Total Assets and Other Debits	<u>\$ 117,030,731</u>	<u>\$ 2,132,497</u>	<u>\$ 2,957,366</u>	<u>\$ 5,089,863</u>	<u>\$ 122,120,594</u>
LIABILITIES					
Current Liabilities					
Accounts Payable	\$ 818,923	\$ 959	\$ 355,524	\$ 356,483	\$ 1,175,406
Other	0	665,809	89,908	755,717	755,717
Due to Other Funds	0	0	0	0	0
Due to Other Governments	250,000	1,465,729	0	1,465,729	1,715,729
Deferred Revenue	120,649	0	0	0	120,649
Current Maturities of Bonds	600,000	0	0	0	600,000
Interest Payable	416,835	0	0	0	416,835
Non-current Liabilities:					
Due to Other Governments	2,014,428	0	0	0	2,014,428
Due to Texas Department of Transportation	35,199,035	0	0	0	35,199,035
Long-term debt, net of current maturities	72,314,905	0	0	0	72,314,905
Total Liabilities	<u>111,734,775</u>	<u>2,132,497</u>	<u>445,432</u>	<u>2,577,929</u>	<u>114,312,704</u>
NET ASSETS					
Restricted	3,685,687	0	0		3,685,687
Unrestricted	1,610,269	0	2,511,934	2,511,934	4,122,203
	0	0	0		0
Total net assets	<u>\$ 5,295,956</u>	<u>\$ 0</u>	<u>\$ 2,511,934</u>	<u>\$ 2,511,934</u>	<u>\$ 7,807,890</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN NET ASSETS
GOVERNMENTAL FUNDS-COMPONENT UNITS
For the Fiscal Year Ended September 30, 2012

	Cameron County Regional Mobility Authority	Emergency Services District #1	Cameron-Willacy Counties Community Supervision and Corrections Department	TOTAL GOVERNMENTAL FUNDS (Memorandum Only)
REVENUES:				
Taxes-Net	\$ 0	\$ 2,797,815	\$ 0	\$ 2,797,815
Intergovernmental	46,148	0	4,638,285	4,684,433
Interest	7,767	6,456	6,925	21,148
User Fees and Other	3,008,047	0	3,930,274	6,938,321
	<u>3,061,962</u>	<u>2,804,271</u>	<u>8,575,484</u>	<u>14,441,717</u>
Total Operating Revenues	3,061,962	2,804,271	8,575,484	14,441,717
EXPENDITURES:				
Current Operating				
Administrative Expenditures	105,145	0	7,046,484	7,151,629
Program Services	0	0	0	0
Contractual Services	794,164	2,352,235	107,157	3,253,556
Other Administrative Expenditures	0	27,100	0	27,100
Repairs and Maintenance	0	0	145,330	145,330
Miscellaneous	16,350	0	0	16,350
Professional Services	142,707	192,779	76,868	412,354
Depreciation	124,985	0	0	124,985
Debt Interest	599,772	0	0	599,772
Capital Outlay	0	0	30,463	30,463
	<u>1,783,123</u>	<u>2,572,114</u>	<u>7,406,302</u>	<u>11,761,539</u>
Total Operating Expenditures	1,783,123	2,572,114	7,406,302	11,761,539
Over (Under) Expenditures	<u>1,278,839</u>	<u>232,157</u>	<u>1,169,182</u>	<u>2,680,178</u>
Transfers in	0	0	0	0
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0
Change in net assets	1,278,839	232,157	1,169,182	2,680,178
Total net assets - beginning	<u>3,891,231</u>	<u>0</u>	<u>1,342,752</u>	<u>5,233,983</u>
Fund balance before refund to TDCJ-CJAD	5,170,070	232,157	2,511,934	7,914,161
Prior period adjustment	125,886	0	0	125,886
Refund due to TDCJ-CJAD	<u>0</u>	<u>(232,157)</u>	<u>0</u>	<u>(232,157)</u>
Total net assets - ending	<u>\$ 5,295,956</u>	<u>\$ 0</u>	<u>\$ 2,511,934</u>	<u>\$ 7,807,890</u>



STATISTICAL SECTION

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

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local 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.

CAMERON COUNTY, TEXAS

Changes in Net Assets*

For the last six fiscal years

	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Revenues							
Government Activities - Revenues							
Charges for Services:							
General government	\$ 2,801,506	\$ 6,532,940	\$ 9,901,260	\$ 13,345,212	\$ 13,085,432	\$ 14,153,964	\$ 13,754,317
Law enforcement	12,001,650	11,993,644	11,419,409	12,272,612	11,768,869	12,293,072	11,344,711
Highways and streets	3,174,685	0	13,439,996	4,473,146	4,764,932	4,864,372	3,662,493
Health	7,764,370	8,834,534	1,000,435	958,014	506,862	396,082	394,003
Welfare	0	0	17,691	153,236	28,781	529,574	88,831
Operating Grants and Contributions	19,840,418	23,013,878	16,364,417	16,030,582	21,195,609	19,323,675	26,198,191
Capital Grants and Contributions	4,003,541	5,380,499	5,028,823	7,035,675	8,979,667	11,307,059	9,459,809
Total Government Activities - Revenues	49,586,170	55,755,495	57,172,031	54,268,477	60,330,152	62,867,798	64,902,355
Business-type activities- Revenues							
Charges for Services	24,408,869	22,454,505	20,946,372	19,318,145	18,838,487	24,069,193	23,496,510
Operating Grants and Contributions	174,634	0	0	0	0	178,691	0
Capital Grants and Contributions	0	92,053	604,724	459,149	2,160,984	450,000	250,158
Miscellaneous	0	0	0	535,492	3,046	(1,785,800)	17,757
Gain on sale of capital assets	0	0	0	0	0	68,600	14,548
Unrestricted Investment Income	866,392	1,053,751	1,853,791	421,749	62,699	68,008	104,261
Total Business-type activities- Revenues	25,449,895	23,600,309	23,404,887	20,734,535	21,065,216	23,048,692	23,883,234
Total Primary Government Revenues	\$ 75,036,065	\$ 79,355,804	\$ 80,576,918	\$ 75,003,012	\$ 81,395,368	\$ 85,916,490	\$ 88,785,589
Expenses							
Government Activities - Expenses							
General Government	\$ 24,087,459	\$ 26,051,089	\$ 26,089,734	\$ 24,495,710	\$ 25,994,887	\$ 27,502,559	\$ 28,465,544
Law Enforcement and public safety	49,881,171	51,502,520	61,830,559	67,381,917	67,486,368	69,081,195	68,731,281
Highways and streets	14,677,328	16,125,496	22,637,526	18,294,581	19,455,918	17,104,629	19,948,347
Health	8,266,107	8,757,664	8,325,339	8,982,987	9,921,138	9,940,575	9,788,583
Welfare	7,329,118	8,972,528	4,705,306	5,776,871	7,492,838	11,513,917	9,949,777
Interest on Long-term Debt	2,869,285	2,469,588	2,661,333	3,325,436	3,273,601	3,302,908	2,778,548
Total Government Activities - Expenses	107,110,468	113,878,885	126,249,797	128,257,502	133,624,750	138,445,783	139,662,080
Business-type activities - Expenses							
Operational Expenses	15,622,856	14,304,211	14,280,991	13,316,379	12,863,812	11,686,343	14,488,797
Total Business-type activities - Expenses	15,622,856	14,304,211	14,280,991	13,316,379	12,863,812	11,686,343	14,488,797
Net (expense)/revenue							
Governmental activities	(57,524,298)	(58,123,390)	(69,077,766)	(73,989,025)	(73,294,598)	(75,577,985)	(74,759,725)
Business-type activities	9,827,039	9,296,098	9,123,896	7,418,156	8,201,404	11,362,349	9,394,437
Total primary government net expense	(\$47,697,259)	(\$48,827,292)	(\$59,953,870)	(\$66,570,869)	(\$65,093,194)	(\$64,215,636)	(\$65,365,288)
General Revenues							
Governmental activities:							
Taxes Levied for General Purposes	\$35,666,961	\$38,859,424	\$42,005,729	\$47,996,597	\$48,433,102	\$50,300,971	\$53,192,831
Taxes Levied for Debt Service	5,644,378	6,658,638	6,698,157	6,150,557	6,346,806	5,830,290	6,310,998
Unrestricted Investment Income	2,629,202	3,722,267	1,921,597	1,602,925	1,667,801	1,989,760	256,774
Miscellaneous	13,595,568	5,506,868	8,932,222	5,138,776	8,786,189	7,616,101	9,801,140
Gain on sale of capital assets	211,188	163,816	267,207	309,446	42,160	370,542	408,289
Transfers	9,865,082	9,360,360	7,759,880	6,499,379	5,788,524	6,666,985	6,809,647
Total governmental activities	67,612,379	64,271,373	67,584,792	67,697,680	71,064,582	72,774,649	76,779,679
Business-type activities							
Transfers	(9,865,082)	(9,360,360)	(7,894,978)	(6,499,379)	(5,788,524)	(6,666,985)	(6,809,647)
Total Business-type activities	(9,865,082)	(9,360,360)	(7,894,978)	(6,499,379)	(5,788,524)	(6,666,985)	(6,809,647)
Total Primary government	\$57,747,297	\$54,911,013	\$59,689,814	\$61,198,301	\$65,276,058	\$66,107,664	\$69,970,032
Change in Net Assets							
Governmental activities	\$ 10,088,081	\$ 6,147,983	\$ (1,492,974)	\$ (6,291,345)	\$ (2,230,016)	\$ (2,803,336)	\$ 2,019,954
Business-type activities	(38,043)	(64,262)	1,228,918	918,777	2,412,880	4,695,364	2,584,790
Total Change in Net Assets	\$ 10,050,038	\$ 6,083,721	\$ (264,056)	\$ (5,372,568)	\$ 182,864	\$ 1,892,028	\$ 4,604,744

*seventh year compiling data for table.

CAMERON COUNTY, TEXAS

Net Assets by Component*
For the last nine fiscal years

	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Governmental Activities									
Invested in capital assets, net of related debt	\$171,407,847	\$ 158,335,836	\$ 166,195,378	\$ 164,906,729	\$ 165,467,180	\$173,524,785	\$ 182,664,875	\$ 187,165,505	\$ 184,766,821
Restricted	15,963,745	33,403,432	31,485,331	35,140,809	44,493,374	30,816,723	23,123,759	16,854,509	23,656,726
Unrestricted	7,657,297	12,181,679	16,337,819	20,118,973	8,545,809	3,220,936	(456,207)	(1,490,920)	(3,453,068)
Total governmental activities net assets	<u>\$195,028,889</u>	<u>\$ 203,920,947</u>	<u>\$ 214,018,528</u>	<u>\$ 220,166,511</u>	<u>\$ 218,506,363</u>	<u>\$207,562,444</u>	<u>\$ 205,332,427</u>	<u>\$ 202,529,094</u>	<u>\$ 204,970,479</u>
Business-type activities									
Invested in capital assets, net of related debt	\$ 6,657,665	\$ 8,583,552	\$ 8,987,267	\$ 2,843,431	\$ 19,701,009	\$ 15,060,003	\$ 26,507,510	\$ 17,254,534	\$ 21,753,249
Restricted	7,927,962	5,495,052	6,057,827	13,336,397	5,319,051	9,055,467	6,813,147	15,535,455	17,514,602
Unrestricted	4,291,985	5,083,665	4,079,132	2,880,136	(4,731,178)	(3,297,644)	(10,089,953)	(4,863,921)	(8,341,329)
Total business-type activities net assets	<u>\$ 18,877,612</u>	<u>\$ 19,162,269</u>	<u>\$ 19,124,226</u>	<u>\$ 19,059,964</u>	<u>\$ 20,288,882</u>	<u>\$ 20,817,826</u>	<u>\$ 23,230,704</u>	<u>\$ 27,926,068</u>	<u>\$ 30,926,522</u>
Primary government									
Invested in capital assets, net of related debt	\$178,065,512	\$ 166,919,388	\$ 175,182,645	\$ 167,750,160	\$ 185,168,189	\$188,584,788	\$ 209,172,385	\$ 204,420,039	\$ 206,520,070
Restricted	23,891,707	38,898,484	37,543,158	48,477,206	49,812,425	39,872,190	29,936,906	32,389,964	41,171,328
Unrestricted	11,949,282	17,265,344	20,416,951	22,999,109	3,814,631	(76,708)	(10,546,160)	(6,354,841)	(11,794,397)
Total primary government net assets	<u>\$213,906,501</u>	<u>\$ 223,083,216</u>	<u>\$ 233,142,754</u>	<u>\$ 239,226,475</u>	<u>\$ 238,795,245</u>	<u>\$228,380,270</u>	<u>\$ 228,563,131</u>	<u>\$ 230,455,162</u>	<u>\$ 235,897,001</u>

*Ninth year compiling data for table.

CAMERON COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years

	2012	2011*	2010	2009	2008	2007	2006	2005	2004	2003
General Fund										
Reserved	\$ -	\$ -	\$ 2,092,978	\$ 2,092,978	\$ 868,470	\$ 924,843	\$ 866,455	\$ 877,860	\$ 1,213,945	\$ 1,044,341
Unreserved	-	-	3,102,976	4,081,382	6,915,780	8,446,157	6,666,992	1,377,189	2,252,409	3,482,457
Nonspendable	98,557	97,378								
Committed	1,000,000	2,000,000								
Assigned	-	-								
Unassigned	10,563,771	4,454,451								
Total General Fund	\$11,662,328	\$ 6,551,829	\$ 5,195,954	\$ 6,174,360	\$ 7,784,250	\$ 9,371,000	\$ 7,533,447	\$ 2,255,049	\$ 3,466,354	\$ 4,526,798
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ 5,526,914	\$ 63,516	\$ 789,269	\$ -	\$ -	\$ -
Special revenue funds	20,774,340	13,163,456	8,027,215	-	-	8,666,929	5,954,708	5,845,378	3,770,659	2,271,584
Capital project funds	11,840,702	15,123,448	1,175,261	11,834,803	13,733,397	15,245,848	19,792,130	23,070,446	8,661,253	9,054,048
Debt service funds	5,018,298	4,275,819	22,818,119	23,477,287	15,395,726	15,607,285	7,304,925	7,415,325	1,158,389	1,500,715
Unrestricted, reported in:										
Special revenue funds	-	-	4,608,022	10,509,339	2,021,801	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$37,633,340	\$ 32,562,723	\$ 36,628,617	\$ 45,821,429	\$ 36,677,838	\$ 39,583,578	\$ 33,841,032	\$ 36,331,149	\$ 13,590,301	\$ 12,826,347

* Implementation of GASB 54

CAMERON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
REVENUES										
Taxes	\$ 59,489,913	\$ 56,080,939	\$ 55,391,712	\$ 52,915,001	\$ 48,471,603	\$ 45,076,216	\$ 41,096,926	\$ 38,113,642	\$ 34,343,285	\$ 30,423,766
Licenses and permits	3,363,734	3,297,461	3,497,555	2,348,145	3,090,141	3,022,668	3,282,160	2,690,785	2,755,387	2,517,083
Intergovernmental	40,655,100	38,023,659	36,677,004	29,984,665	33,795,796	28,394,377	23,843,959	30,805,466	20,999,064	18,592,519
Charges for services	7,003,783	7,675,546	6,250,306	7,345,360	9,661,916	10,681,412	10,906,156	6,379,353	6,379,353	8,556,844
Fines and forfeitures	5,599,785	5,502,088	5,303,069	5,588,531	3,745,490	5,216,342	4,041,964	3,245,149	3,069,808	3,217,578
Miscellaneous	10,031,809	9,595,975	10,440,398	6,691,414	8,623,229	8,967,004	16,144,485	14,433,921	4,694,432	5,061,176
TOTAL REVENUES	\$ 126,144,124	\$ 120,175,668	\$ 117,560,044	\$ 104,873,116	\$ 107,388,175	\$ 101,358,019	\$ 99,315,650	\$ 97,460,514	\$ 72,241,329	\$ 68,368,966

EXPENDITURES										
General Government, Culture and Recreation	\$ 15,873,415	\$ 15,427,634	\$ 14,852,104	\$ 15,915,318	\$ 18,095,892	\$ 16,876,528	\$ 15,378,327	\$ 15,151,634	\$ 12,241,217	\$ 13,729,639
Law Enforcement and Public Safety	63,067,114	63,285,222	61,777,117	57,041,075	55,902,391	50,993,994	48,654,823	43,716,076	39,990,471	37,284,379
Highways and Streets	11,496,092	11,001,272	10,738,925	15,950,652	22,043,161	12,687,382	13,500,561	11,456,673	8,750,317	9,554,715
Health and Welfare	18,892,262	20,556,092	16,705,653	13,990,421	12,912,684	17,670,839	15,487,427	14,788,022	13,797,911	12,468,753
Capital outlay	12,829,384	11,488,915	21,627,042	11,474,351	3,322,204	6,915,138	9,828,644	15,260,710	5,342,068	2,735,236
Bond issuance costs	187,484	375,153	0	523,362	0	0	0	0	0	0
Debt Service - Principal	4,180,620	6,037,009	6,685,315	6,281,194	6,307,346	5,859,434	4,401,807	4,045,948	3,687,566	4,153,569
Debt Service - Interest	2,640,705	3,045,567	3,339,200	3,293,531	2,628,055	2,567,394	2,669,509	2,010,074	2,191,418	2,074,870
TOTAL EXPENDITURES	\$ 129,167,076	\$ 131,216,864	\$ 135,725,356	\$ 124,469,904	\$ 121,211,733	\$ 113,570,709	\$ 109,921,098	\$ 106,429,137	\$ 86,000,968	\$ 82,001,161

OTHER FINANCING SOURCES (USES)

Bond issuance	17,178,100	0	0	18,650,000	0	8,000,000	0	34,275,000	7,610,000	0
Bond Refunding	9,610,000	5,560,000	0	0	0	0	0	0	0	0
Bond premium	437,592	785,866	0	0	0	0	0	1,120,649	0	0
Bond discount	(54,034)	(147,829)	0	0	0	0	0	(10,468)	0	0
Payed to refunded bond escrow agent	(9,865,573)	(5,800,984)	0	0	0	0	0	(16,365,745)	(3,784,209)	0
Gain on sale of capital assets	408,289	370,542	42,160	506,402	267,206	163,816	211,188	142,283	102,091	0
Financing Proceeds	0	0	0	0	0	0	0	0	0	0
Capital lease financing	5,436,716	1,826,021	2,163,411	1,175,288	1,264,315	2,465,086	3,307,959	2,556,944	1,591,626	2,193,404
Transfer in	7,326,368	7,252,585	6,141,687	7,113,217	9,492,409	16,506,275	16,136,317	11,817,674	10,145,946	9,224,341
Transfer (out)	(516,721)	(585,600)	(353,163)	(613,838)	(1,353,672)	(7,342,388)	(6,271,235)	(3,038,171)	(2,202,305)	(1,608,573)
TOTAL OTHER FINANCING SOURCES(USE)	\$ 12,782,637	\$ 26,438,701	\$ 7,994,095	\$ 26,831,069	\$ 9,670,258	\$ 19,792,789	\$ 13,384,229	\$ 30,498,166	\$ 13,463,149	\$ 9,809,172

OTHER CHANGES IN FUND BALANCES

Prior period adjustments	421,431	(18,107,527)	0	299,420	(175,663)	0	0	0	0	0
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TOTAL CHANGES IN FUND BALANCES

Net change in fund balances	\$ 10,181,116	\$ (2,710,022)	\$ (10,171,217)	\$ 7,533,701	\$ (4,328,963)	\$ 7,580,099	\$ 2,778,781	\$ 21,529,543	\$ (296,490)	\$ (3,823,023)
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RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES

6.03%	8.08%	8.79%	8.94%	7.58%	7.90%	7.06%	6.64%	7.29%	7.86%
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CAMERON COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		TOTAL ACTUAL DIRECT TAX RATE
	ASSESSED VALUE	ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
2003	8,757,716,194	8,757,716,194	272,663,542	272,663,542	9,030,379,736	9,030,379,736	0.340536
2004	8,262,551,499	8,262,551,499	1,461,292,601	1,461,292,601	9,723,844,100	9,723,844,100	0.358191
2005	10,471,865,078	10,471,865,078	307,603,954	307,603,954	10,779,469,032	10,779,469,032	0.358191
2006	11,292,511,026	11,292,511,026	310,662,797	310,662,797	11,603,173,823	11,603,173,823	0.348191
2007	11,286,379,619	11,286,379,619	1,756,438,254	1,756,438,254	13,042,817,873	13,042,817,873	0.343191
2008	14,381,842,729	14,381,842,729	1,899,975,515	1,899,975,515	16,281,818,244	16,281,818,244	0.353191
2009	13,204,529,501	13,204,529,501	2,010,578,769	2,010,578,769	15,215,108,270	15,215,108,270	0.363191
2010	13,239,230,314	13,239,230,314	1,986,632,268	1,986,632,268	15,225,862,582	15,225,862,582	0.363191
2011	13,553,114,084	13,553,114,084	1,898,434,059	1,898,434,059	15,451,548,143	15,451,548,143	0.364291
2012	13,645,505,968	13,645,505,968	1,905,704,557	1,905,704,557	15,551,210,525	15,551,210,525	0.384291

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

TAX ROLL YEAR	(1) POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	LESS DEBT SERVICE FUND	NET BONDED DEBT	NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2003	335,227	9,030,379,736	35,645,000	1,500,715	34,144,285	0.38%	101.85%
2004	335,227	9,723,844,100	38,445,000	1,158,389	37,286,611	0.38%	111.23%
2005	335,227	10,779,469,032	55,470,000	7,415,325	48,054,675	0.45%	143.35%
2006	335,227	11,603,173,823	52,930,000	7,304,925	45,625,075	0.39%	136.10%
2007	335,227	13,042,817,873	57,150,000	15,607,285	41,542,715	0.32%	123.92%
2008	335,227	16,281,818,244	54,675,000	15,395,726	39,279,274	0.24%	117.17%
2009	335,227	15,215,108,270	67,875,000	23,477,287	44,397,713	0.29%	132.44%
2010	406,220	15,225,862,582	63,405,000	22,740,679	40,664,321	0.27%	100.10%
2011	406,220	15,451,548,143	83,020,001	4,275,819	78,744,182	0.51%	193.85%
2012	406,220	15,551,210,525	79,780,000	5,018,298	74,761,702	0.48%	184.04%

(1) Last official Federal census

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

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	PERCENTAGE OF CURRENT TAXES COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	PERCENTAGE OF TOTAL TAX COLLECTIONS TO TOTAL TAX LEVY	OUTSTANDING DELINQUENT TAXES	PERCENTAGE OF OUTSTANDING DELINQUENT TAXES TO TOTAL TAX LEVY
2012	\$ 59,761,902	\$ 57,301,274	95.88%	\$ 2,717,498	\$ 60,018,772	100.43%	\$ 8,179,305	13.69%
2011	\$ 56,288,599	\$ 53,419,060	94.90%	\$ 2,692,999	\$ 56,112,059	99.69%	\$ 8,416,584	14.95%
2010	55,298,963	52,607,399	95.13%	2,396,836	55,004,235	99.47%	8,240,082	14.90%
2009	53,738,393	50,916,466	94.75%	2,191,777	53,108,243	98.83%	7,863,227	14.63%
2008	48,928,978	46,253,821	94.53%	2,152,022	48,405,843	98.93%	7,233,077	14.78%
2007	45,413,918	42,671,975	93.96%	2,128,346	44,800,321	98.65%	6,703,153	14.76%
2006	41,561,524	38,967,894	93.76%	1,973,142	40,941,036	98.51%	6,338,506	15.25%
2005	38,611,088	36,177,611	93.70%	1,669,305	37,846,916	98.02%	6,546,033	16.95%
2004	34,829,934	33,017,229	94.80%	1,481,323	34,498,552	99.05%	5,584,572	16.03%
2003	30,751,694	28,909,917	94.01%	1,274,514	30,184,431	98.16%	4,323,517	14.06%

CAMERON COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	2012		2011		2010		2009		2008		2007		2006		2005	2004
	M&O	Debt	M&O	Debt	M&O	Debt	M&O	Debt	M&O	Debt	M&O	Debt	M&O	Debt	Total	
CAMERON COUNTY	0.96211	0.079600	0.96211	0.079600	0.96211	0.079600	0.96211	0.079600	0.96211	0.079600	0.96211	0.079600	0.96211	0.079600	0.96211	0.96211
CITY OF BROWNSVILLE	0.49585	0.21328	0.49585	0.21328	0.49585	0.21328	0.49585	0.21328	0.49585	0.21328	0.49585	0.21328	0.49585	0.21328	0.49585	0.49585
TOWN OF BAYVIEW	0.25000	0.00000	0.25000	0.00000	0.25000	0.00000	0.25000	0.00000	0.25000	0.00000	0.25000	0.00000	0.25000	0.00000	0.25000	0.25000
CITY OF COMBES	0.629420	0.00000	0.629420	0.00000	0.629420	0.00000	0.629420	0.00000	0.629420	0.00000	0.629420	0.00000	0.629420	0.00000	0.629420	0.629420
CITY OF FURLINGTON	0.451862	0.00000	0.451862	0.00000	0.451862	0.00000	0.451862	0.00000	0.451862	0.00000	0.451862	0.00000	0.451862	0.00000	0.451862	0.451862
TOWN OF INDIAN LAKE	0.75307	0.00000	0.75307	0.00000	0.75307	0.00000	0.75307	0.00000	0.75307	0.00000	0.75307	0.00000	0.75307	0.00000	0.75307	0.75307
CITY OF LA BREA	0.33900	0.06100	0.33900	0.06100	0.33900	0.06100	0.33900	0.06100	0.33900	0.06100	0.33900	0.06100	0.33900	0.06100	0.33900	0.33900
CITY OF LOS FRESNOS	0.86563	0.12837	0.86563	0.12837	0.86563	0.12837	0.86563	0.12837	0.86563	0.12837	0.86563	0.12837	0.86563	0.12837	0.86563	0.86563
TOWN OF LAGUNA VISTA	0.293200	0.045900	0.293200	0.045900	0.293200	0.045900	0.293200	0.045900	0.293200	0.045900	0.293200	0.045900	0.293200	0.045900	0.293200	0.293200
CITY OF PORT ISABEL	0.626327	0.00000	0.626327	0.00000	0.626327	0.00000	0.626327	0.00000	0.626327	0.00000	0.626327	0.00000	0.626327	0.00000	0.626327	0.626327
CITY OF PRIMERA	0.35975	0.153612	0.35975	0.153612	0.35975	0.153612	0.35975	0.153612	0.35975	0.153612	0.35975	0.153612	0.35975	0.153612	0.35975	0.35975
CITY OF PALM VALLEY	0.42241	0.00000	0.42241	0.00000	0.42241	0.00000	0.42241	0.00000	0.42241	0.00000	0.42241	0.00000	0.42241	0.00000	0.42241	0.42241
CITY OF RIO HONDO	0.86060	0.00000	0.86060	0.00000	0.86060	0.00000	0.86060	0.00000	0.86060	0.00000	0.86060	0.00000	0.86060	0.00000	0.86060	0.86060
TOWN OF RANCHO VIEJO	0.35463	0.02471	0.35463	0.02471	0.35463	0.02471	0.35463	0.02471	0.35463	0.02471	0.35463	0.02471	0.35463	0.02471	0.35463	0.35463
CITY OF SAN BENITO	0.67775	0.050350	0.67775	0.050350	0.67775	0.050350	0.67775	0.050350	0.67775	0.050350	0.67775	0.050350	0.67775	0.050350	0.67775	0.67775
CITY OF SANTA ROSA	0.71795	0.00000	0.71795	0.00000	0.71795	0.00000	0.71795	0.00000	0.71795	0.00000	0.71795	0.00000	0.71795	0.00000	0.71795	0.71795
CITY OF SOUTH ANDRE ISLAND	0.22631	0.02970	0.22631	0.02970	0.22631	0.02970	0.22631	0.02970	0.22631	0.02970	0.22631	0.02970	0.22631	0.02970	0.22631	0.22631
BROWNSVILLE ISD	1.019100	0.073200	1.019100	0.073200	1.019100	0.073200	1.019100	0.073200	1.019100	0.073200	1.019100	0.073200	1.019100	0.073200	1.019100	1.019100
HARLINGEN C.I.D.	1.040000	0.178000	1.040000	0.178000	1.040000	0.178000	1.040000	0.178000	1.040000	0.178000	1.040000	0.178000	1.040000	0.178000	1.040000	1.040000
LA FERIA ISD	1.040000	0.260000	1.040000	0.260000	1.040000	0.260000	1.040000	0.260000	1.040000	0.260000	1.040000	0.260000	1.040000	0.260000	1.040000	1.040000
LOS FRESNOS C.I.D.	1.170000	0.029000	1.170000	0.029000	1.170000	0.029000	1.170000	0.029000	1.170000	0.029000	1.170000	0.029000	1.170000	0.029000	1.170000	1.170000
LYFORD C.I.D.	1.170000	0.160000	1.170000	0.160000	1.170000	0.160000	1.170000	0.160000	1.170000	0.160000	1.170000	0.160000	1.170000	0.160000	1.170000	1.170000
POINT ISABEL ISD	0.981190	0.100450	0.981190	0.100450	0.981190	0.100450	0.981190	0.100450	0.981190	0.100450	0.981190	0.100450	0.981190	0.100450	0.981190	0.981190
RIO HONDO ISD	1.170000	0.191000	1.170000	0.191000	1.170000	0.191000	1.170000	0.191000	1.170000	0.191000	1.170000	0.191000	1.170000	0.191000	1.170000	1.170000
SANTA MARIA ISD	1.170000	0.149000	1.170000	0.149000	1.170000	0.149000	1.170000	0.149000	1.170000	0.149000	1.170000	0.149000	1.170000	0.149000	1.170000	1.170000
SAN BENITO ISD	1.040000	0.240000	1.040000	0.240000	1.040000	0.240000	1.040000	0.240000	1.040000	0.240000	1.040000	0.240000	1.040000	0.240000	1.040000	1.040000
SANTA ROSA ISD	1.170000	0.202200	1.170000	0.202200	1.170000	0.202200	1.170000	0.202200	1.170000	0.202200	1.170000	0.202200	1.170000	0.202200	1.170000	1.170000
SOUTH TEXAS ISD	0.000000	0.049200	0.000000	0.049200	0.000000	0.049200	0.000000	0.049200	0.000000	0.049200	0.000000	0.049200	0.000000	0.049200	0.000000	0.000000
TEXAS SOUTHWEST COLLEGE DISTRICT	0.101075	0.061860	0.101075	0.061860	0.101075	0.061860	0.101075	0.061860	0.101075	0.061860	0.101075	0.061860	0.101075	0.061860	0.101075	0.101075
BROWNSVILLE NAVIGATION DISTRICT	0.008100	0.057100	0.008100	0.057100	0.008100	0.057100	0.008100	0.057100	0.008100	0.057100	0.008100	0.057100	0.008100	0.057100	0.008100	0.008100
LAGUNA MADRE WATER DISTRICT	0.000000	0.008820	0.000000	0.008820	0.000000	0.008820	0.000000	0.008820	0.000000	0.008820	0.000000	0.008820	0.000000	0.008820	0.000000	0.000000
DRAINAGE DISTRICT #1	0.030600	0.000000	0.030600	0.000000	0.030600	0.000000	0.030600	0.000000	0.030600	0.000000	0.030600	0.000000	0.030600	0.000000	0.030600	0.030600
DRAINAGE DISTRICT #3	0.147218	0.000000	0.147218	0.000000	0.147218	0.000000	0.147218	0.000000	0.147218	0.000000	0.147218	0.000000	0.147218	0.000000	0.147218	0.147218
DRAINAGE DISTRICT #4	0.041320	0.000000	0.041320	0.000000	0.041320	0.000000	0.041320	0.000000	0.041320	0.000000	0.041320	0.000000	0.041320	0.000000	0.041320	0.041320
DRAINAGE DISTRICT #5	0.137364	0.000000	0.137364	0.000000	0.137364	0.000000	0.137364	0.000000	0.137364	0.000000	0.137364	0.000000	0.137364	0.000000	0.137364	0.137364
PASEO DE LA RESACA MID #1	0.099000	0.330000	0.099000	0.330000	0.099000	0.330000	0.099000	0.330000	0.099000	0.330000	0.099000	0.330000	0.099000	0.330000	0.099000	0.099000
PASEO DE LA RESACA MID #2	0.100000	0.320000	0.100000	0.320000	0.100000	0.320000	0.100000	0.320000	0.100000	0.320000	0.100000	0.320000	0.100000	0.320000	0.100000	0.100000
PASEO DE LA RESACA MID #3	0.020000	0.400000	0.020000	0.400000	0.020000	0.400000	0.020000	0.400000	0.020000	0.400000	0.020000	0.400000	0.020000	0.400000	0.020000	0.020000
VALLEY MID #2	0.100000	0.270000	0.100000	0.270000	0.100000	0.270000	0.100000	0.270000	0.100000	0.270000	0.100000	0.270000	0.100000	0.270000	0.100000	0.100000
EMERGENCY SERVICE DISTRICT #1	0.100000	0.000000	0.100000	0.000000	0.100000	0.000000	0.100000	0.000000	0.100000	0.000000	0.100000	0.000000	0.100000	0.000000	0.100000	0.100000
Total Direct and Overlapping Rates	20.187132	4.195178	20.187132	4.195178	20.187132	4.195178	20.187132	4.195178	20.187132	4.195178	20.187132	4.195178	20.187132	4.195178	20.187132	20.187132

1 Overlapping rates are those of flood and county governments that apply to property owners within Cameron County

CAMERON COUNTY, TEXAS
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
SEPTEMBER 30, 2012

GOVERNMENTAL UNITS	NET BONDED DEBT	PERCENT APPLICABLE TO COUNTY	COUNTY'S SHARE OF NET DEBT	PER CAPITA DEBT
Cameron County	\$ 87,710,074	100%	\$ 87,710,074	\$ 215.92
Total	\$ 87,710,074		\$ 87,710,074	\$ 215.92
Cities or Townships:				
Brownsville	146,413,351	100%	146,413,351	360.43
Hartlingen	74,783,914	100%	74,783,914	184.10
All others	66,244,003	100%	66,244,003	163.07
School Districts:				
Brownsville	211,250,845	100%	211,250,845	520.04
Hartlingen	152,586,289	100%	152,586,289	375.62
Texas Southwest College	94,420,000	100%	94,420,000	232.44
All others	202,937,000	100%	202,937,000	499.57
Water Districts				
Municipal Utility District	4,797,279	100%	4,797,279	11.81
Drainage Districts	5,650,000	100%	5,650,000	13.91
Navigation Districts	29,750,063	100%	29,750,063	73.24
Total	\$ 983,832,744		\$ 983,832,744	\$ 2,434.23
TOTAL	\$ 1,076,542,818		\$ 1,076,542,818	\$ 2,650.15

Note: Overlapping governments are those that coincide with the geographic boundaries of Cameron County. All listed entities lie 100% within the boundaries of Cameron County. Per capita debt is equal to debt divided by current population of 406,220.

CAMERON COUNTY, TEXAS
TEN PRINCIPAL EMPLOYERS

NO.	EMPLOYER	TYPE OF ACTIVITY	2012 Estimated No. of Employees	% of Total Cameron County Employment	2006** Estimated No. of Employees
1	Brownsville ISD	Education	7,708	31.46%	7,035
2	Hartlingen CISD	Education	2,848	11.62%	2,500
3	Valley Baptist Medical Center	Health Care	2,668	10.89%	3,000
4	The University of Texas - at Brownsville	Education	2,343	9.56%	2,077
5	Cameron County	Government	2,040	8.33%	1,528
6	Antfels	Manufacturer	1,650	6.73%	2,278
7	San Benito CISD	Education	1,400	5.71%	1,638
8	Wai-Mart Associates Inc.	Retail	1,392	5.68%	1,735
9	Advanced Call Center Tech.	Service Center	1,250	5.10%	0
10	City of Brownsville	Government	1,200	4.90%	2,104

** First year reporting data

CAMERON COUNTY, TEXAS
TEN PRINCIPAL TAXPAYERS
FISCAL YEAR 2012 AND 2003

NO.	TAXPAYER	TYPE OF ACTIVITY	FISCAL YEAR 2012 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION	FISCAL YEAR 2003 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION
1	AEP Texas Central Co.	Electrical utility	\$ 105,251,223	0.64%	91,806,586	1.22%
2	VHS Hartlingen Hospital Company	Healthcare	82,442,845	0.50%	0	0.00%
3	CBL / Sunrise Commons, LP	Retail Mall	40,670,345	0.25%	30,350,833	0.40%
4	Wai-Mart Stores, Inc.	Retail	39,631,529	0.24%	0	0.00%
5	United Launch Alliance LLC	Telephone company	38,271,757	0.23%	0	0.00%
6	Southwestern Bell Telephone	Telephone company	38,237,900	0.23%	69,549,976	0.92%
7	Supshire VP LP	Real Estate	37,335,237	0.23%	0	0.00%
8	Union Pacific RR	Rail Road	34,433,140	0.21%	0	0.00%
9	Trico Products Corp	Manufacturing	31,918,780	0.19%	30,379,707	0.40%
10	VHS Brownsville Hospital Company	Healthcare	30,265,723	0.18%	0	0.00%
TOTAL ASSESSED VALUATION			\$ 478,458,479	0.00%	\$ 222,087,102	2.95%

* Due to mergers, closing of plants and diversification of companies the current top ten taxpayers were not always listed in the top ten and therefore the data was not available in prior years.

CAMERON COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2012

Assessed value of real property		<u>\$ 13,645,505,968</u>
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		3,411,376,492
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 94,050,074	
Less: Unlimited Tax Bonds	3,485,000	
Less: Self-Supporting Debt	29,237,494	
Less: Enterprise fund Debt Service assets	4,086,374	
Less: Debt Service Funds' assets	<u>5,018,298</u>	<u>135,877,240</u>
LEGAL DEBT MARGIN		<u>\$ 3,275,499,252</u>

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES (1)
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES</u>
2003	6,228,439	75,772,722	8.22%
2004	5,878,984	80,121,984	7.34%
2005	6,056,022	100,373,115	6.03%
2006	7,071,316	102,849,782	6.88%
2007	8,426,828	105,143,881	8.01%
2008	8,935,401	112,276,332	7.96%
2009	9,574,725	114,895,179	8.33%
2010	10,024,515	135,725,356	7.39%
2011	9,082,576	131,216,864	6.92%
2012	7,008,809	129,167,076	5.43%

(1) Includes General, Special Revenue and Debt Service Funds

CAMERON COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

FISCAL YEAR ENDING	GOVERNMENT ACTIVITIES			BUSINESS-TYPE ACTIVITIES		TOTAL PRIMARY GOVERNMENT	Percentage of Personal INCOME	PER CAPITA
	GENERAL OBLIGATION	CERTIFICATES OF OBLIGATION	CAPITAL LEASES	REVENUE BONDS	CERTIFICATES OF OBLIGATION			
	BONDS							
2003	2,300,000	33,345,000	4,360,306	23,745,000		63,750,306	0.026%	175.93
2004	2,970,000	35,475,000	4,379,040	22,415,000		65,239,040	0.026%	175.46
2005	4,190,000	51,280,000	5,210,036	21,025,000		81,705,036	0.021%	219.74
2006	3,770,000	49,160,000	6,622,412	12,245,000		71,797,412	0.026%	186.19
2007	3,320,000	53,830,000	6,909,000	10,730,000		74,789,000	0.024%	192.90
2008	1,575,000	53,100,000	7,226,930	10,090,000		71,991,930	0.025%	185.68
2009	4,915,000	62,960,000	4,685,061	9,720,000		82,280,061	0.022%	212.22
2010	4,510,000	58,895,000	4,914,668	8,700,000		77,019,668	0.024%	189.60
2011	3,640,000	54,880,574	4,346,943	7,160,000	24,499,427	94,526,944	0.020%	232.70
2012	3,485,000	53,397,506	7,930,074	6,340,000	22,897,494	94,050,074	0.025%	231.52

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL OBLIGATION	Less: Amounts Available in Debt Service Funds(2)	TOTAL	Percentage of Actual Taxable Value of Property	Per Capita
	BONDS(1)				
2003	35,645,000	1,500,715	34,144,285	0.3781%	94.22
2004	38,445,000	1,158,389	37,286,611	0.3835%	100.28
2005	55,470,000	7,415,325	48,054,675	0.4458%	129.24
2006	52,930,000	7,304,925	45,625,075	0.3932%	118.32
2007	57,150,000	15,607,285	41,542,715	0.3185%	107.15
2008	54,675,000	15,395,726	39,279,274	0.2412%	101.31
2009	67,875,000	23,477,287	44,397,713	0.2918%	114.51
2010	63,405,000	22,740,679	40,664,321	0.2671%	100.10
2011	83,020,001	4,275,819	78,744,182	0.5096%	193.85
2012	79,780,000	5,018,298	74,761,702	0.4807%	184.04

(1) This is general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums

(2) This is the amount restricted for debt service payments

CAMERON COUNTY, TEXAS
REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

PARK SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2003	3,702,725	2,746,300	956,425	280,000	103,776	383,776	2.49
2004	3,967,610	2,922,834	956,425	290,000	99,079	389,079	2.46
2005	4,027,728	3,237,433	790,295	305,000	102,704	407,704	1.94
2006	4,478,381	3,558,591	919,790	325,000	76,723	401,723	2.29
2007	4,922,481	3,922,718	999,763	340,000	183,329	523,329	1.91
2008	4,726,965	4,050,150	676,815	385,000	287,693	672,693	1.01
2009	4,862,497	3,490,495	1,372,002	380,000	358,189	738,189	1.86
2010	4,391,898	3,601,358	790,540	395,000	339,681	734,681	1.08
2011	6,339,135	3,741,727	2,597,408	240,000	11,781	251,781	10.32
2012	6,806,053	4,134,116	2,671,937	335,000	390,222	725,222	3.68

INTERNATIONAL TOLL BRIDGE SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2003	15,638,613	3,285,384	12,353,229	1,330,000	1,192,733	2,522,733	4.90
2004	16,696,472	3,178,570	13,517,902	1,390,000	1,021,771	2,411,771	5.60
2005	17,073,918	3,397,385	13,676,533	1,455,000	833,363	2,288,363	5.98
2006	19,252,520	3,826,933	15,425,587	1,515,000	971,481	2,486,481	6.20
2007	18,548,820	3,975,700	14,573,120	1,218,084	1,184,330	2,402,414	6.07
2008	16,960,507	3,924,622	13,035,885	1,449,361	1,371,838	2,821,199	4.62
2009	14,427,784	4,817,878	9,609,906	1,785,277	553,933	2,339,210	4.11
2010	14,418,612	4,700,937	9,717,675	1,818,109	1,387,914	3,206,023	3.03
2011	17,691,103	3,853,478	13,837,625	1,325,949	1,699,970	3,025,919	4.57
2012	15,689,701	3,533,203	12,156,498	2,177,750	1,388,880	3,566,630	3.41

(1) The operating expenses' figure does not include depreciation.

CAMERON COUNTY, TEXAS
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>(1) POPULATION</u>	<u>(1) PER CAPITA INCOME</u>	<u>(1) MEDIAN AGE</u>	<u>(3) SCHOOL ENROLLMENT</u>	<u>(4) UNEMPLOYMENT RATE</u>	<u>(4) PERSONAL INCOME</u>
2003	362,372	16,308	28.6	86,333	9.2%	16,783
2004	371,825	16,308	28.9	87,286	8.0%	16,783
2005	371,825	16,313	28.9	90,485	6.9%	17,410
2006	385,618	17,374	29.6	92,485	6.2%	18,313
2007	387,717	13,293	29.6	93,180	5.8%	18,250
2008	387,717	12,511	28.8	99,713	7.5%	18,200
2009	387,717	13,377	29	100,165	9.9%	18,275
2010	406,220	13,474	29.1	101,832	11.1%	18,550
2011	406,220	13,474	29.1	101,832	11.9%	18,550
2012	406,220	14,183	30.6	101,477	10.2%	23,236

- (1) U. S. Census estimates
(2) U.S. Department of Commerce - Bureau of Economic Analysis
(3) Region One
(4) U.S. Department of Labor - Bureau of Labor Statistics

CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUE
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>(2) VALUE OF CONSTRUCTION</u>	<u>(2) BANK DEPOSITS IN THOUSANDS</u>	<u>TAXABLE PROPERTY VALUE</u>
2003	395,270,347	37,514,221	9,030,379,736
2004	464,275,582	41,031,895	9,723,844,100
2005	317,989,805	41,909,087	10,779,469,032
2006	306,494,073	38,987,982	10,779,469,032
2007	370,248,723	46,685,695	13,042,817,873
2008	458,581,935	46,508,495	13,042,817,873
2009	175,372,689	46,180,543	16,281,818,244
2010	268,935,173	41,695,980	16,531,213,038
2011	290,734,838	41,695,980	16,585,529,813
2012	290,066,497	42,940,000	16,848,439,405

CAMERON COUNTY, TEXAS
Full-time Equivalent County Government Employees by Function
Last Ten Years

Category	FY 11-12	FY 10-11	FY 10-11	FY 09-10	FY 08-09	FY 07-08	FY 06-07	FY 05-06	FY 04-05	FY 03-04
COUNTY GOVERNMENT	1,635.0	1,629.0	1,572.0	1,586.0	1,583.0	1,526.5	1,526.5	1,622.5	1,597.0	1,650.5
General government	207.0	203.0	202.0	209.0	207.0	199.0	199.0	197.0	203.0	204.0
General administration	70.0	70.0	70.0	69.0	62.0	63.0	63.0	64.0	71.0	72.0
Financial Administration	23.0	22.0	21.0	21.0	26.0	26.0	26.0	25.0	25.0	25.0
Tax Administration	67.0	64.0	64.0	65.0	65.0	56.0	56.0	56.0	54.0	54.0
Facilities Management	39.0	39.0	39.0	45.0	45.0	45.0	45.0	43.0	43.0	43.0
Election Administration	8.0	8.0	8.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0
Justice System	418.0	437.0	437.0	451.0	451.0	405.5	405.5	405.5	401.0	448.5
Criminal Justice	260.0	275.0	275.0	286.0	286.0	241.5	241.5	241.5	226.0	234.5
Civil Justice	4.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	13.0	12.0
Juvenile Services	154.0	154.0	154.0	157.0	157.0	156.0	156.0	156.0	162.0	202.0
Public Safety	204.0	183.0	183.0	185.0	185.0	181.0	181.0	279.0	182.0	178.5
Law Enforcement	194.0	173.0	173.0	173.0	173.0	169.0	169.0	267.0	167.0	166.5
Emergency Management	10.0	10.0	10.0	12.0	12.0	12.0	12.0	12.0	15.0	12.0
Corrections & Rehabilitation	348.0	348.0	289.0	281.0	281.0	281.0	281.0	281.0	291.0	299.0
Housing & Booking	348.0	348.0	289.0	281.0	281.0	281.0	281.0	281.0	291.0	299.0
Health & Human Services	181.0	181.0	181.0	183.0	183.0	186.0	186.0	186.0	209.5	205.5
Health Care	181.0	181.0	181.0	183.0	183.0	186.0	186.0	186.0	209.5	205.5
Community & Economic Development	64.0	64.0	64.0	68.0	68.0	68.0	68.0	68.0	94.5	97.0
Economic Development	-	-	-	-	-	-	-	-	-	-
Housing & Urban Development	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Parks & Recreation	52.0	52.0	52.0	56.0	56.0	56.0	56.0	56.0	81.5	84.0
Libraries	-	-	-	-	-	-	-	-	-	-
Culture & Education	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	8.00
Infrastructure & Environmental Services	213.0	213.0	216.0	209.0	208.0	206.0	206.0	206.0	216.0	218.0
Roads, Bridges & Toll Facilities	190.0	190.0	190.0	188.0	188.0	188.0	188.0	188.0	193.0	194.0
Development & Regulation	23.0	23.0	23.0	18.0	18.0	18.0	18.0	18.0	23.0	24.0
Sanitation	-	-	3.0	3.0	2.0	-	-	-	-	-

The County Clerk's Department has a component of Judicial function and general government function relating to its record keeping and vital statistics duties.

CAMERON COUNTY, TEXAS
OPERATING INDICATORS

COUNTY GOVERNMENT		Capital Assets		Operating indicators			
		Buildings	Vehicles				
General government							
General administration		7	44				
Financial Administration							
Budget Office							
County Auditor				# of Payroll checks written -	2,823		
				# of Direct payroll deposits-	28,827		
				# of A/P checks written -	17,996		
County Treasurer				# of Receipts issued -	23,244		
Tax Administration							
Tax Assessor-Collector				# of vehicles registered -	280,689		
				# of Tax accounts -	204,773		
Facilities Management							
Election Administration							
Elections				# of new voters registered -	7,257		
Justice System		3	39	Civil Cases	Criminal Cases	Juvenile Cases	Total Disposed Cases
Criminal Justice							
Bail Bond Administration							
County Courts at Law				1,633	9,375	0	11,008
District Courts				9,657	3,364	11,109	24,130
District Clerk				Passport Applications		1,574	
County Clerk				Marriage Licenses		2,786	
				Birth Certificates		1,729	
				Titles filed			



SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND
SCHEDULE OF EXPENDITURES OF STATE AWARDS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable County Judge and
Commissioners' Court
Cameron County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 28, 2013. 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.

Internal Control over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of Commissioners' Court, management, and others within the organization, and federal/state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Long Chilton LLP". The script is cursive and fluid.

LONG CHILTON, LLP

Certified Public Accountants

Brownsville, Texas
March 28, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF
TEXAS SINGLE AUDIT CIRCULAR**

The Honorable County Judge and
Commissioners' Court
Cameron County, Texas

Compliance

We have audited the compliance of Cameron County, Texas (County) with the types of compliance requirements described in the (OMB) Circular A-133 *Compliance Supplement* and the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major federal/state programs for the year ended September 30, 2012. The County's major federal/state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal/state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State of Texas Single Audit Circular*. Those standards and OMB Circular A-133, and the State of Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal/state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Cameron County, Texas, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal/state programs for the year ended September 30, 2012.

Internal Control over Compliance

Management of Cameron County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal/state programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements

that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal/state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal/state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The purpose of this report is solely to describe the scope of our testing of compliance with the types of compliance requirements applicable to each of the County's major programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on the County's compliance but not to provide an opinion on the effectiveness of the County's internal control over compliance. This report is in integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the County's compliance with requirements applicable to each major program and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.



LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 28, 2013

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CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2012

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2011	Federal Receipts/Revenue Realized	Program Revenues	Grantee Contributions	Federal Disbursements/Expenditures	Grantee Disbursements/Expenditures	Reimburse and/or Due to Other Government	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2012
U.S. Dept. of Housing & Urban Development/ Texas Office of Rural Community Affairs													
Boy and Girls Club - Santa Rosa	14.246	B-03-SP-TX-0759	223,538	0	7,570	7,570	0	0	0	0	0	0	0
U.S. Dept. of Housing & Urban Development/ Texas Department of Housing and Community Affairs													
Home Disaster Assistance	14.228	70090011	3,093,750	0	265,914	2,235,348			1,959,434				0
U.S. Dept. of Housing & Urban Development/ Texas Office of Rural Community Affairs													
CEDAP Olimio Colonia	14.228	711395	208,700	0	0	0	0	0	2,400	0	0	0	2,400
Laguna Heights Waterline Improvements	14.228	711091	322,728	0	0	0	0	0	7,340	0	0	0	7,340
Self Help Centers	14.228	728013	1,200,000	0	8,838	254,538	0	0	245,700	0	0	0	0
Laguna Madre	14.228	729101	284,597	0	70,359	132,898	0	0	62,539	0	0	0	0
Community Development Programs	14.228	710165	495,500	0	85,281	225,649	0	0	236,072	0	0	0	95,704
Disaster Recovery Dolly-Ike	14.228	DRS010021	10,831,683	0	707,474	2,048,279	0	0	2,602,418	0	0	0	1,261,613
					871,952	2,661,364	0	0	3,156,469	0	0	0	1,367,057
U.S. Dept. of Commerce - Texas Department of Rural Affairs													
EDA TestCenter-Santa Rosa	11.307	08-79-04431	1,500,000	0	185,682	793,687	0	0	608,005	0	0	0	0
					185,682	793,687	0	0	608,005	0	0	0	0
U.S. Department of Justice - Office of Justice Research and Statistics:													
Passed Through Criminal Justice Division - Office of the Governor													
ARRA-Operation Border Star	16.579	SU-09-A10-23247-01	503,866	0	1,819	0	0	0	1,819	0	0	0	3,638
Operation Stonegarden	97.067	008-SG-T8-009	610,000	0	918	6,651	0	0	5,733	0	0	0	0
Operation Stonegarden II	97.067	2009-SJ-T9-0011	1,369,387	0	330,223	364,313	0	46,118	34,090	46,118	0	0	0
Operation Stonegarden III	97.067	2010-S8-T0-0008	1,276,159	0	164,822	869,355	0	0	887,167	0	0	0	182,634
Operation Stonegarden IV	97.067	11-SR-48061-01	999,997	0	0	0	0	0	175,282	0	0	0	175,282
Operation Border Star	16.738	19892-05	306,226	0	251,343	0	0	0	296,845	0	0	0	45,502
Operation Border Star 2011	16.738	19892-04	205,226	0	29,348	29,348	0	0	0	0	0	0	0
Operation Linbacker 0484	16.580	2010-DD-BX-0484	237,650	0	116,223	199,028	0	0	82,805	0	0	0	0
Operation Linbacker 2010	16.579	2009-D1-BX-0141	243,000	0	1,413	1,413	0	0	0	0	0	0	0
					644,766	1,721,451	0	46,118	1,483,741	46,118	0	0	407,056
U.S. Department of Justice - Law Enforcement Assistance Administration:													
Passed Through Criminal Justice Division - Office of the Governor													
JDDP-Purch Juv Justice Alternatives	16.523	JA02-J20-14713-09	44,320	0	(68)	0	0	0	68	0	0	0	0
JDDP-Purch Juv Justice Alternatives	16.523	JA02-J20-14713-08	44,320	0	2,190	2,190	0	0	0	0	0	0	0
JDDP-Purch Juv Justice Alternatives	16.540	#19470-01	46,158	0	3,565	40,068	0	0	30,856	0	0	0	(5,647)
Safe Transport Program	16.523	#19470-01	34,568	0	(29)	0	0	0	29	0	0	0	0
Safe Transport Program	0.421	SF-10-120-19470-04	40,034	0	617	617	0	0	4,018	0	0	0	4,018
Safe Transport Program	16.540	SF-10-120-19470-05	40,034	0	3,512	30,593	0	0	21,811	0	0	0	(5,270)
V.A. Crime Victim Assistance	16.575	19135-04	36,538	26,552	1,799	1,799	0	0	0	0	0	0	0
National Crime Victims Right Week	16.575	19135-05	44,140	21,242	1,370	40,169	0	20,230	33,491	20,230	0	0	(5,308)
Domestic Violence Unit	16.582	12-061	5,000	53,702	4,667	4,667	0	0	4,667	0	0	0	0
Domestic Violence Unit	16.588	16741-09	214,809	0	17,657	212,269	0	50,078	194,612	50,078	0	0	0
Domestic Violence Unit	16.588	18449-06	142,497	76,729	12,463	139,290	0	71,477	126,827	71,477	0	0	0
Domestic Violence Unit	16.588	18449-07	142,497	76,729	0	0	0	2,943	8,318	2,943	0	0	8,318
Domestic Violence Unit	16.588	16741-10	193,990	53,702	0	0	0	2,602	13,286	2,602	0	0	13,286
Other Victim Assistance Grant OVAG-VCLG	16.575	12281-62	42,000	0	3,013	41,059	0	0	38,046	0	0	0	0
Other Victim Assistance Grant OVAG-VCLG	16.575	13344-24	42,000	0	5,296	5,296	0	0	2,333	0	0	0	2,333
Other Victim Assistance Grant OVAG-VCLG	16.575	1015429	50,000	0	26,333	26,333	0	0	0	0	0	0	0
VINE Program		OAG-1224062	26,333	0	77,718	544,350	0	147,330	478,362	147,330	0	0	11,730

U.S. Department of Justice - Office of Justice Programs
Passed Through Bureau of Justice Assistance

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2012

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2011	Federal Receipts/Revenue Realized	Program Revenues	Grantee Contributions	Federal Disbursements/Expenditures	Grantee Disbursements/Expenditures	Reimburse and/or Due to Other Governments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2012
ARRA-Operation Border Eagle	16.809		2,251,942	0	90,000	204,715	0	0	114,715	0	0	0	0
COPS Technology	16.710		46,765	0	596	4,217	0	0	3,621	0	0	0	0
Divert Drug Court Program	16.738		174,624	0	17,743	17,743	0	0	0	0	0	0	0
Divert Drug Court Program	16.738		174,624	0	15,712	162,263	0	0	0	0	0	0	0
Female Day Offender Program	16.540		100,000	0	0	82,373	0	0	62,979	0	0	0	(12,230)
Juv. Justice Border Gang Prevention/Int	16.738		100,000	0	1,187	1,187	0	0	0	0	0	0	(19,394)
DESIRE	84.186		23,563	0	(2,330)	0	0	0	2,330	0	0	0	0
DESIRE	84.186		15,919	0	4,452	252	0	0	0	0	0	0	4,452
Juv. Surv.&Drug Education for Youth	16.523		20,760	2,307	252	20,560	0	2,510	14,837	2,510	0	0	(3,692)
Juv. Surv.&Drug Education for Youth	16.523		23,871	2,652	2,031	493,310	0	2,510	332,803	2,510	0	0	(30,864)
Burien of Ocean Management, Regulation and Enforcement													
Derry waterforn Project- CIAP			153,234	0	14,496	50,118	0	0	35,662	0	0	0	40
Baltica Grande Restoration	15.426		350,000	0	47,738	128,059	0	0	79,933	0	0	0	(388)
Coastal program cycle 13	15.426		37,368	0	16,370	19,589	0	0	0	0	0	0	(3,219)
UTB/TSC Port Isabel Birding Palapa	15.426		126,284	0	0	49,329	0	0	49,329	0	0	0	0
													(3,567)
U.S. Department of Agriculture:													
Passed Through Texas Department of State Health Services													
WIC Grant 2011	10.557		4,747,448	0	1,043,575	1,043,575	0	0	0	0	0	0	(0)
WIC Grant 2011	10.557				0	4,519,933	0	0	3,473,244	0	0	0	(1,046,689)
													(1,046,689)
U.S. Dept. of Health and Human Services													
Public Health Services #3: Passed Through Texas Department of State Health Services													
TB/PC	93.116		214,918	0	36,456	70,358	0	0	33,902	0	0	0	0
IMM/Immunization Action Plan 2011	93.268		347,500	0	31,243	31,243	0	0	0	0	0	0	0
IMM/Immunization Action Plan 2012	93.268		347,500	0	9,654	321,338	0	0	222,739	0	0	0	(88,945)
CHS - Prenatal Services	93.994/ST		111,485	0	4,762	4,762	0	0	0	0	0	0	(0)
CHS- Prenatal Services	93.994		110,000	0	7,144	93,908	2,360	16,930	73,284	19,291	0	0	(13,479)
CHS/Free-Child Health 09/10-08/11	93.994		25,000	0	(15,134)	4,082	0	0	18,158	1,058	0	0	(4,691)
CHS/Free-Child Health 09/11-08/12	93.994		25,000	0	1,309	19,615	995	92	13,615	1,087	0	0	(6,987)
Office of Border Health/ CDC-PHEP BP10	93.069		120,000	0	11,630	11,630	0	0	0	0	0	0	0
Office of Border Health/ CDC-PHEP BP11	93.069		82,500	0	16,405	61,235	0	2,615	37,843	2,615	0	0	0
CPS - Public Health Emer Response (PHER)	93.069		799,312	0	166,845	(84,342)	0	0	(251,187)	0	0	0	0
PPCPS/RTDPI	93.283		73,000	0	73,000	73,000	0	0	0	0	0	0	0
PPCPS/HAZARDS	93.069		282,786	0	44,309	327,491	0	0	238,873	0	0	0	(44,309)
CPS. Bio Terrorism Preparedness 2009	93.069		336,448	0	(214,306)	(214,306)	0	0	0	0	0	0	0
NHPRLR Program / IRDPI&E_TCSI	93.285/93.185		337,006	0	47,693	41,087	3,355	19,637	(6,606)	24,051	0	0	(158,411)
U.S. Dept. of Health and Human Services													
Office of Human Development Services:													
Passed Through Texas Department of Family & Protective Services													
Child Welfare 2012 Legal Reimbursement	93.658		0	0	0	419	0	60,182	58,775	60,183	0	0	58,357
Child Welfare 2011 Legal Reimbursement	93.658		0	0	17,683	17,683	0	0	0	0	0	0	0
													58,357
National Highway Transportation Safety Association: Passed Through the Texas Department of Transportation:													
TX traffic safety program grant	20.600		N/A	0	7,756	7,756	0	0	0	0	0	0	0
TX traffic safety program grant	20.600		14,995	0	0	170	0	518	7,925	518	0	0	7,755
													7,755
Federal Highway Administration													
Passed Through the													

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2012

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2011	Federal Receipts/Revenue Realized	Program Revenues	Grantee Contributions	Federal Disbursements/Expenditures	Grantee Disbursements/Expenditures	Reimburse and/or Due to Other Governments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2012
Texas Department of Transportation:													
Omni Switch Yard	20.205		2,557,043	0	0	364,548	0	175,467	701,869	175,467	0	0	337,321
Veterans' Bridge Expansion	20.205		5,000,000	0	873,469	2,178,670	0	0	1,302,240	325,560	0	0	322,599
					873,469	2,543,218	0	175,467	2,004,109	501,027	0	0	659,920
U.S. Department of Justice:													
Passed Through Drug Enforcement Agency													
DEA/CCDA FYE 10	N/A	N/A	0	0	5,289	5,289	0	0	0	0	0	0	0
DEA/CCDA FYE 10	N/A	N/A	0	0	4,326	4,326	0	0	0	0	0	0	0
DEA/CCSO FYE 10	N/A	N/A	0	0	2,255	2,255	0	0	0	0	0	0	0
ICE/CCSO FY12					0	42,398	0	19,211	57,600	19,211	0	0	15,202
ICE/CCDA FY12					0	6,351	0	0	13,011	0	0	0	6,660
HIDTA Task Force Agreement - Const Pct#6 FY10	N/A			12,000	659	0	0	0	0	0	0	0	659
Const Pct#1-Tobacco					12,529	60,619	0	0	6,127	19,211	0	0	6,127
								19,211	76,738				28,648
U.S. Department of Justice:													
Passed Through Office of Justice Programs													
ARRA-FY 2009 Recovery Act JAG Program	16.808	2009-SB-B9-2600	124,000	0	2,498	2,498	0	0	11,890	0	0	0	9,392
2011 Edward Byrne Memorial JAG	16.738	2011-dj-bx-3130	28,293	0	25,006	25,006	0	0	28,086	0	0	0	3,080
					0	27,504	0	0	39,976	0	0	0	12,472
Office of National Drug Control Policy													
Passed Through SWRT HIDTA													
Federal - South Texas HIDTA	95.001	G09SS0003A	1,878,045	0	1,500	35,758	0	0	34,258	0	0	0	0
Federal - South Texas HIDTA	95.001	G11SS00003A	1,899,410	0	28,053	1,088,435	0	0	1,380,128	0	0	0	319,746
Federal - South Texas HIDTA	95.001	18PSSP600	1,759,063	0	(16,386)	0	0	0	0	0	0	16,386	0
Federal - South Texas HIDTA	95.001	G10SS0003A	2,498,857	0	220,695	999,212	0	0	824,783	0	0	0	46,266
Federal - South Texas HIDTA	95.001	17PSSP600	1,883,324	0	(8,072)	0	0	0	0	0	0	8,072	0
Federal - South Texas HIDTA	95.001	G12SS0003A	2,477,247	0	61,438	0	0	0	139,347	0	0	0	77,909
Federal - Multiple Initiatives	95.001	16PSSP600	1,955,108	0	26,558	0	0	0	0	0	0	(26,558)	0
					252,348	2,184,843	0	0	2,378,516	0	0	(2,100)	443,921
U.S. Election Commission													
Passed Through Texas Secretary of State													
General H.A.V.A Title III Compliance	90.401	N/A	1,616,198	0	0	78,872	0	0	195,396	0	0	0	116,524
					0	78,872	0	0	195,396	0	0	0	116,524
CH-OPERATOR AND CHAUFFEURS FUNDING-PROSECUTION													
Border Prosecutor's Unit	N/A	CH-12-A10-25376-01	100,000	0	130,930	169,463	0	0	67,886	0	0	0	29,353
					130,930	169,463	0	0	67,886	0	0	0	29,353
U.S. Department of Energy													
Passed Through Texas Comptrollers SECO													
ARRA-Energy Efficiency and Conservation Bldg Grant	81.128	DE-EE000893	172,730	0	69,162	126,523	0	0	57,361	0	0	0	0
ARRA-Distributed Renewable Energy Technology Progr	81.041	CS 0063	1,713,326	0	589,619	589,619	0	0	0	0	0	0	0
					658,781	716,142	0	0	57,361	0	0	0	0
U.S. Fish & Wildlife Service													
CIAP-ADMINISTRATION	15.668	F12AF01175	73,703		-	-	-	-	-	-	-	-	-
NATURE PARK	15.668	F12AF01121	628,315		-	-	-	-	-	-	-	-	-
DEEP RIVER	15.668	F12AF01071	90,000		-	-	-	-	-	-	-	-	-
BEACH ENHANCEMENT	15.668	F12AF00883	250,000		-	-	-	-	-	-	-	-	-
OILSPILL PLANNING	15.668	F12AF00399	70,738		-	-	-	-	-	-	-	-	-
ISLA DE CARMEN	15.668	F12AF00754	25,000		-	-	-	-	-	-	-	-	-
NATIVE PLANT CENTER	15.668	F12AF01074	160,000		-	-	-	-	-	-	-	-	-
BAHIA GRANDE RESTORATION - 4	15.426	F12AF01025	100,000		-	-	-	-	-	-	-	-	-
ADOLPH THOMAE SHORELINE	15.668	F12AF01070	245,000		-	-	-	-	-	-	-	-	-
NEW					-	-	-	-	-	-	-	-	-

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2012

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2011	Federal Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimburse and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2012
U.S. General Services Administration	39.003		22,310	0	0	0	0	0	0	0	0	0	0
Donation of Federal Surplus Personal Property					0	0	0	0	0	0	0	0	0
Total Federal Awards					<u>5,479,931</u>	<u>20,835,473</u>	<u>3,355</u>	<u>470,973</u>	<u>16,934,285</u>	<u>800,948</u>	<u>0</u>	<u>(2,100)</u>	<u>1,903,263</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2012

State Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	State Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2011	State Receipts/Revenue Realized	Program Revenues	Grantee Contributions	State Disbursements/Expenditures	Grantee Disbursements/Expenditures	Reimb and/or Due to Other Government	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2012
Texas Juvenile Probation Commission													
Border Project	N/A	TJPC-B-12-031	25,184		(1,957)	23,227	0	0	25,148	0	36	0	0
Border Project	N/A	TJPC-B-13-031	25,184			0	0	0	2,635	0	0	0	2,635
Juvenile Probation-State Aid	N/A	TJPC-A-11-031	325,741		(50,000)	0	0	0	50,000	0	0	0	0
Juvenile Probation-State Aid	N/A	TJPC-A-12-031	2,494,611		(194,511)	2,406,040	0	0	2,594,397	0	6,154	0	0
Juvenile Probation-Salary adjustment	N/A	TJPC-Z-11-031	189,525		0	0	0	0	230,539	0	0	0	230,539
JJAEP Discretionary 2011	N/A	TJPC-W-11-031	50,000		(199)	0	0	0	0	0	199	0	0
Juvenile Justice Alternative Ed Prog11	N/A	TJPC-P-11-031	0		9,542	0	9,542	0	0	0	0	0	0
Juvenile Justice Alternative Ed Prog12	N/A	TJPC-P-12-031	0		97,064	628,524	525,253	0	468,418	516,753	0	0	0
Special Need/MHMB	N/A	TJPC-M-12-031	107,163		(9,190)	97,973	0	0	103,048	0	4,115	0	(71,542)
Special Need/MHMB	N/A	TJPC-M-13-031	107,163		0	0	0	0	7,510	0	0	0	7,510
McArthur Grant	N/A	TJPC-Q-11-031	11,788		(555)	0	0	0	455	0	100	0	0
Prevention & Intervention Demo	N/A	TJPC-S-12-031	59,352		0	59,352	0	0	50,957	0	0	8,395	0
Prevention & Intervention Demo	N/A	TJPC-S-13-031	126,924		0	0	0	0	11,528	0	0	0	11,528
Commitment Reduction Program	N/A	TJPC-C-12-031	252,743		(20,941)	231,802	0	0	246,437	0	6,306	0	0
Commitment Reduction Program	N/A	TJPC-C-13-031	252,743		0	0	0	0	20,328	0	0	0	20,328
Title IV-E Program Reimbursement	N/A	TJPC-E-11-031	OPEN		0	54,356	0	0	0	0	0	54,356	0
Title IV-E Program Reimbursement	N/A	TJPC-E-12-031	OPEN		22,692	104,690	2,499	0	0	0	0	84,497	0
Title IV-E Program Reimbursement	N/A	TJPC-E-13-031	OPEN		0	0	0	0	0	0	0	0	0
					(148,055)	3,605,964	537,294	0	3,811,400	516,753	16,910	147,248	200,998

Texas Department of State Health Services

TB/PC	N/A	2011-035289-001	303,285		57,395	57,395	0	0	0	0	0	0	0
TB/PC	N/A	2012-039046-001	264,920		11,006	253,283	18	0	171,848	988	0	0	(69,459)
CHS FEES	N/A	2012-039346-001	25,000		1,309	19,615	995	92	13,615	1,087	0	0	(4,691)
Mother-Friendly	N/A	2011-038076	10,200		3,673	9,537	0	0	5,864	0	0	0	0
CHS PRENATAL	N/A	2012-039365-001	100,000		6,092	93,908	2,360	16,930	74,335	19,291	0	0	(13,480)
SHS/CASE 2012	N/A	2012-038998	160,000		11,108	141,284	0	0	103,254	0	0	0	(26,922)
SHS/Case 2011	N/A	2011-035929-001	160,000		19,022	19,022	0	0	0	0	0	0	0
TITLE XFAMILY PLANNING	N/A	2012-040691-001	120,000		0	102,515	1,779	0	102,515	1,779	0	0	0
MCH - Family Planning	N/A	2012-039809-001	10,618		0	10,613	1,113	0	10,613	1,113	0	0	0
MCH - Family Planning	N/A	2011-0366959	31,093		0	26,499	1,113	0	26,499	1,113	0	0	0
RLSSLPHS	N/A	2012-039546-001	78,428		6,381	89,941	0	0	77,179	0	0	0	(6,381)
RLSSLPHS	N/A	2011-035610-001	96,825		30,247	30,247	0	0	0	0	0	0	0
					146,233	853,859	6,265	17,022	585,722	24,238	0	0	(120,933)

SF-State Criminal Justice Planning (421) Fund

Criminal Hist. Rep. Disposition of Cases	N/A	2631401	100,000		0	73,475	0	0	76,349	0	0	0	2,874
					0	73,475	0	0	76,349	0	0	0	2,874

Texas Dept. of Motor Vehicles

Texas Auto & Burglary Theft Prevention Authority

S. Tx Auto Theft Enf Task Force	N/A	SA-T01-10041-11	42,928		17,715	15,368	0	2,347	0	0	0	0	0
S. Tx Auto Theft Enf Task Force	N/A	SA-T01-10041-12	47,172		2,509	33,502	0	943	42,774	943	0	0	11,781
S. Tx Auto Theft Enf Task Force	N/A	SA-T01-10041-11	42,622		15,352	15,352	0	0	0	0	0	0	0
S. Tx Auto Theft Enf Task Force DA	N/A	SA-T01-10041-12	42,622		3,599	30,438	0	7,423	39,024	7,423	0	0	12,185

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2012

State Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	State Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2011	State Receipts/ Revenue Realized	Program Revenues	Grantee Contributions	State Disbursements/ Expenditures	Grantee Disbursements/ Expenditures	Reimb and/or Due to Other Governments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2012
S. Tx Auto Theft Enf Task Force		SA-T01-10041-13	45,760		0	0	0	0	2,717	0	0	0	2,717
S. Tx Auto Theft Enf Task Force DA		SA-T01-10041-13	40,000		0	0	0	0	1,823	0	0	0	1,823
					39,175	94,660	0	10,713	86,338	8,366	0	0	28,506
Texas Department of Transportation													
Border Colonia Access Project (Proposition 2)Phase III			13,334,051		175,892	1,864,190	0	0	2,039,506	0	0	0	351,208
					175,892	1,864,190	0	0	2,039,506	0	0	0	0
					\$213,245	\$6,492,148	\$543,559	\$27,735	\$6,599,315	\$549,377	\$16,910	\$147,248	\$462,653
Total State Awards													

CAMERON COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
For the Year Ended September 30, 2012

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal/state awards includes the federal and state grant activity of Cameron County, Texas as the primary government, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used, in preparation of, the general purpose financial statements.

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
 FEDERAL/STATE AWARDS**
 Fiscal Year Ended September 30, 2012

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported
- Noncompliance material to financial statements noted? Yes X No

Federal/State Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of auditors' report issued on compliance for major programs: Unqualified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes X No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal/State Program or Cluster</u>
Federal –	
14.228	Home Disaster Assistance
14.228	CEDAP Olmito
14.228	Self Help Centers
14.228	Laguna Madre
14.228	Community Development Programs
14.228	Disaster Recovery/Dolly-Ike
16.738	Operation Border Star 2011-12
16.579	ARRA – Operation Border Star
16.809	ARRA – Operation Border Eagle
97.067	Operation Stonegarden
97.067	Operation Stonegarden II

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
 FEDERAL/STATE AWARDS**
 Fiscal Year Ended September 30, 2012

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X None Reported
- Noncompliance material to financial statements noted? _____ Yes X No

Federal/State Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X None Reported

Type of auditors' report issued on compliance for major programs: Unqualified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? _____ Yes X No

Identification of major programs:

CFDA Numbers

Name of Federal/State Program or Cluster

Federal –

14.228	Home Disaster Assistance
14.228	CEDAP Olmito
14.228	Self Help Centers
14.228	Laguna Madre
14.228	Community Development Programs
14.228	Disaster Recovery/Dolly-Ike
16.738	Operation Border Star 2011-12
16.579	ARRA – Operation Border Star
16.809	ARRA – Operation Border Eagle
97.067	Operation Stonegarden
97.067	Operation Stonegarden II

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
 FEDERAL/STATE AWARDS - CONTINUED**
 Fiscal Year Ended September 30, 2012

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS – CONTINUED

Federal – Continued

<u>CFDA Numbers</u>	<u>Name of Federal/State Program or Cluster</u>
97.067	Operation Stonegarden III
97.067	Operation Stonegarden IV
16.580	Operation Linebacker (JAG)
20.205	Highway Planning and Construction

State –

TJPC-B	Border Project
TJPC-A	Juvenile Probation State
TJPC-Z	Juvenile Probation Salary Adjustment
TJPC-W	JJAEP Discretionary
TJPC-P	Juvenile Justice Alternative
TJPC-M	Special Need/MHMB
TJPC-Q	McArthur Grant
TJPC-S	Prevention & Intervention Demo
TJPC-C	Commitment Reduction Program
TJPC-E	Title IV-D-Program Reimbursement

Dollar threshold used to distinguish between
 type A and type B federal programs

Type A \$508,029 Type B \$100,000

Auditee qualified as low-risk auditee?

 X Yes No

Dollar threshold used to distinguish type A
 and type B state programs

Type A \$300,000 Type B \$100,000

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL/STATE AWARDS – CONTINUED**
Fiscal Year Ended September 30, 2012

II. FINANCIAL STATEMENT FINDINGS

None noted which were required to be reported.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL/STATE AWARDS

None noted which were required to be reported.