

CAMERON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2014

MARTHA GALARZA, CPA

COUNTY AUDITOR



CAMERON COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2014

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

Martha Galarza
COUNTY AUDITOR

March 27, 2015

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, 2014. 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 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 County Emergency Services District #1 (E.S.D.)
- Cameron County Health Care Funding District (C.C.H.F.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 417,276 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 200,000. 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 16 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 69. 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 grew 2.99% in comparison to the prior year and new construction in the county has provided \$238,404,486 in new property values, new construction growth decreased by less than 21% than FY2013. Residential construction represents 53.4% of new properties and commercial construction represents 15.8% of all new construction. New construction would generate \$1,160,381 at 100% collection. The Housing market in South Texas remains strong as the State of Texas continues to attract residents seeking job 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:

¹ <http://www.txcip.org/tac/census/profile>

² Twin Plant News, January 2010.

Hon. District Judges
Hon. Members of the Commissioners' Court
March 27, 2015

| | <u>FY 2014</u> | <u>FY 2013</u> | <u>Percent Change</u> |
|--|------------------------------------|------------------|-----------------------|
| Population ³ (Dec. 13 vs. Dec. 12) | 417,276 | 415,557 | 0.41% |
| Civilian Labor Force (Oct '14 vs Oct '13) | 162,954 | 163,469 | -0.32% |
| Total Employment (Oct '14 vs Oct '13) | 150,431 | 147,494 | 1.99% |
| Total Unemployment (Oct. '14 vs Oct. '13) | 12,523 | 15,975 | -21.61% |
| Percent Unemployment ⁴ Oct '14 vs Oct '13) | 7.7% | 9.8% | -21.43% |
| Non Farm Employment (Oct '14 vs Oct '13) | 136,900 | 134,100 | 2.09% |
| Manufacturing Employment (Oct '14 vs Oct '13) | 5,400 | 5,900 | -8.47% |
| Bank Deposits (county) in millions | \$ 4.15 | \$ 4.11 | .97% |
| Taxable Property Valuation ⁵ in millions | \$ 15,420 | \$ 15,402 | .12% |
| Taxable Valuation Per Capita | \$ 36,954 | \$ 37,064 | -.30% |
| Port of Brownsville Cargo tonnage (metric tons) ⁶ | | | |
| Waterborne | 5,334,868 | 5,536,690 | -3.65% |
| Non-Waterborne | 1,380,783 | 1,554,898 | -11.20% |
| Southbound Border Crossings* (FY'14 vs. FY13) | | | |
| Autos & Other | 2,916,586 | 2,905,021 | .40% |
| Commercial Trucks | 212,758 | 209,908 | 1.36% |
| Pedestrians | <u>1,904,171</u> | <u>1,674,027</u> | <u>13.75%</u> |
| Total | 5,033,515 | 4,788,956 | 5.11% |
| Airline Boardings: (FY Sept. 2014) | | | |
| Harlingen | 309,887 | 302,573 | 2.42% |
| Brownsville | <u>94,076</u> | <u>89,237</u> | <u>5.42%</u> |
| Total | 403,963 | 391,810 | 3.10% |
| Per Capita Income (2013) | | | |
| | <u>Brownsville MSA⁷</u> | <u>Texas</u> | <u>U.S.</u> |
| | \$24,802 | \$43,862 | \$44,765 |

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. The Rio Grande Valley (RGV) is recognized as one of the top birding destinations in the United States. The RGV Birding Festival, based in Harlingen, is held annually and has become one of the largest and most informative birding festivals in the country. 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.

Senate Bill 24 (SB24), which was passed by the Texas Legislature in May 2013, created a new Valley-spanning university comprised of the University of Texas at Brownsville, the University of Texas – Pan American and the UT Health Science Center San Antonio Regional Academic Health Center in Harlingen. This new university was named "The University of Texas Rio Grande Valley" (UTRGV) reflecting the pride, place and history of the South Texas region. UTRGV will provide the population of the RGV with access to unparalleled educational and healthcare opportunities and is a beacon of light for this region. This development is a major academic and

³ Texas Workforce Commission, Dec.13.

⁴ Texas Workforce Commission,

⁵ Cameron County Appraisal District 7/17/14

⁶ Brownsville Navigation District 3-21-2014 "Monthly Cargo Statistics for Dec. 2013 (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, Mar 2014

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

economic asset to all of Texas. Its mission is one of global excellence and the goal is to transform the Rio Grande Valley into a hub for research and world class education and healthcare. SB24, by creating a new university and medical school in South Texas through the merger of University of Texas-Pan American and University of Texas-Brownsville, authorizes this new university to tap into the multibillion-dollar "Permanent University Fund, (PUF) which is comprised of oil and gas revenue, for construction costs and to equip the facilities. PUF is a public endowment that provides financial support to institutions in the University of Texas and Texas A&M University systems. Principal of this fund includes all proceeds from oil, gas, sulfur, and water royalties, gains on investments, rentals on mineral leases and amounts received from sale of university lands. This new medical school will enable future doctors of the Valley to remain in the region increasing availability of medical care to an area that has one of the largest pockets of uninsured in the country. The University of Texas system will open UTRGV in August 2015.

Funding of \$54 million has been approved by the UT Board of Regents for the construction of the valley's first medical school which will be built in Edinburg. In February 2015, the University of Texas Rio Grande Valley School of Medicine cleared its first step toward accreditation. The school's candidacy for accreditation was approved by the Liaison Committee on Medical Education. Medical education programs will be held at various sites throughout Cameron and Hidalgo counties, including the existing Regional Academic Health Center in Harlingen. The medical school will accept a charter class of 50 first year medical students in July 2016. This educational facility is a big step for the Valley and is projected to provide access to health care throughout this region.

Space Exploration Technologies (Space X), a private space exploration company, broke ground on the construction 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 is building the world's first commercial, vertical and orbital rocket launch facility in Cameron County and is committed to have 12 commercial launches per year. The Texas legislature approved legislative changes and incentives in support of SpaceX enhancing the development of the Texas site in Cameron County. Space X has secured a \$15 million commitment from the state of Texas for infrastructure development. Federal Aviation Administration issued the Environmental Impact Statement paving the way for SpaceX at the Cameron County site. Selection of Cameron County as a launching site is an economic boon to the county as it will bring hundreds of jobs to the Lower Rio Grande Valley. SpaceX currently has \$3 billion in launch contracts. In February 2015, SpaceX announced its first confirmed launches of two satellites from the Brownsville site in 2017. The first launch could occur as early as 2016. The site selection of Cameron County is expected to impact Cameron County economically by bringing in approximately 600 direct jobs, 400 indirect and induced jobs and an annual economic impact of \$70 million plus. Every launch is expected to draw 30,000 visitors to this region.

History was made in South Texas with the arrival of Interstate 69 (I69) in July 2013. The designation of 67 new interstate miles in South Texas signals the economic growth, mobility and international trade in our booming South Texas region. The Texas Department of Transportation officially designated 67 miles of regional roadways as part of the new Interstate 69. US77 through Cameron and Willacy counties were designated I-69E and 13 miles of US281 in Pharr and Edinburg were designated I-69C. Through development on existing roadways, I69 will eventually become part of a 1,600 mile long highway stretching from Michigan to Texas. Rio Grande Valley has continued to grow through the last three decades and this designation is an additional step toward safely mobilizing the growing population and nurturing the economic prosperity of this South Texas region for international trade. With more than 1 million residents living in South Texas and expanding every day, this I-69 corridor will accommodate the region's growing population.

Mexico has completed construction of the Mazatlan-Matamoros corridor, a 1,242 kilometer project, which provides a direct links between Mexico's western growing regions and South Texas. This superhighway connects Mexico's Pacific coast to the Gulf Coast region and is part of a comprehensive national infrastructure plan in Mexico. It serves to accelerate Mexican produce trucks entering the United States for quicker access to East Coast markets. Usage of this highway saves about six hours travel time for Mexican trucks. This highway has spurred construction of an overhead highway just south of Brownsville on the Mexican side giving commercial traffic a route that avoids traffic jams in the center of Brownsville's sister city, Matamoros, Mexico.

On the U.S. side, completion of I-69 to the Valley will provide the necessary infrastructure necessary for commercial traffic. Discussions are ongoing between the regions to facilitate the usage of cold storage facilities to accommodate this commodity.

SH550 Connector Project is on schedule and completion date is May 2015. This is a tolled road, the first in Cameron County, and when complete, will be a 10 mile long road with four lanes – two in each direction – with direct connectors to I-69. The direct connector to I-69 is 90% complete and is a \$47.9 million project with a mix of state, local and federal funding. Once complete this tolled road is expected to be a boost to the economy as it will facilitate an industrial corridor along the route to the Port of Brownsville, a direct connection to deep sea transport. The Port of Brownsville has recently completed a new entrance to the Port at the intersection of SH550 and SH48. This entrance is the primary vehicular gateway to the Port of Brownsville and is a direct connector for commercial traffic to and from the Port to I-69. The Port of Brownsville is a leading in-transit port and major importer of steel in the United States.

MAJOR INITIATIVES & SIGNIFICANT EVENTS

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 ratings were upgraded from "A1" to "Aa3" by Moody's Investors Service. This upgrade is reflective of the positive financial performance and the continued buildup of fund balance. Standard & Poors ratings were affirmed "A+", however outlook was upgraded to positive from stable. The County's ratings were affirmed "AA-" by Fitch with rating outlook of stable.

Cameron County has issued Certificates of Obligation Series 2014, \$16,350,000 in March 2014 for the purpose of providing funding for the design, planning, acquisition, construction, equipping, expansion, repair, renovation and/or rehabilitation of public property in the County. Funded projects as listed on the issuance are 1) improvements to the Dancy Courthouse including roofing, windows, and terra cotta; 2) improvements and courtrooms at the Carrizalez Rucker Detention Center; 3) improvements to the judicial courthouse including elevators; improvement and rehabilitation of the Sheriff Building, and the BISD building; 4) improvements to the existing or construction of a new County Animal Shelter; 5) replacement of Old County Jail cell doors; and 6) improvements to the San Benito County annex including roofing and improvements of County roads.

Concurrently, Cameron County has issued Cameron County, Revenue and Tax Bonds, Series 2014 (State Highway 550 Project), \$5,000,000 in March 2014 for Cameron County Regional Mobility Authority (CCRMA), a component unit of Cameron County. Cameron County has entered into an agreement "550 Agreement" with CCRMA in which CCRMA pledged and assigned to the County certain toll revenues to be derived from the Project, Pass-Through Payments, and a subordinated pledge of Vehicle Fee Revenues for the payment of the Bonds. These Bonds are issued as Completion Obligations for the purpose of the payment of costs to be incurred in connection with the final design, planning, construction and equipping of the SH550 Direct Connector Transportation Project. This project will be designed, constructed, operated, and maintained by the CCRMA. These Bonds are parity obligations with the County's \$40,000,000 outstanding (Revenue and Tax Bonds, Series 2012 (State Highway 550 Project)) (the "2012 Bonds").

Cameron County reports CCRMA as a component unit. 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. Completion date for this project is 2014. The County will charge CCRMA an administrative fee for the facilitation and administration of the "Project" funding.

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 funded through this issuance were 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 and Vermillion Road. Presently county funding progress is complete on Primera Road and the other road projects are ongoing. Total road projects are 75% complete.
 - \$2,000,000 for Judicial Software project completion which is now in Phase III which is now complete.
 - \$7,070,000 for county annex buildings, property acquisition, renovations of public property which are approximately 70% complete.
 - International Toll Bridge improvements \$4,500,000: completion of Veteran's Bridge expansion on the U.S. is complete and is pending completion by the Mexican government for the southernmost portion. Mexico's completion date is May of 2015.
- SH 32 East Loop Road in Brownsville will improve access for international commercial traffic between the Port of Brownsville and Veterans Bridge at Los Tomates. It will enhance connectivity to US 77/83/I69 E and reduce the short term need for an additional international bridge crossing, eliminate hazardous and overweight commercial traffic from six public schools, improve air quality and quality of life for residents, relieve congestion, improve safety and provide greater access to Port Isabel and South Padre Island. serve 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. This project is a collaborative effort between Texas Department of Transportation, the City of Brownsville, Port 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. SH32 project is in the environmental phase; clearance is anticipated late 2015. CCRMA has a Pass Through funding agreement with TxDOT and construction is tentatively scheduled for late 2015. This is a unique project in that a portion of the International Boundary and Water Commission levee will have to be relocated as well as a portion of the DHS border wall. 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/I69-E.
- Flor de Mayo is the project name for the County's future international toll bridge to be located in west Brownsville at the southernmost section of FM 3248. The engineering phase will most likely 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 complete with the exception of the El Ranchito Park which is set for completion in FY15.

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 2015. 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 17 rail crossings at major thoroughfares. The goal of this project was 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. This 8-mile rail line connects a rural part of Cameron County and Tamaulipas state of Mexico. 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 complete. The center span crossing the international boundary was installed on September 2012. This will be the first International Rail Bridge built between the United States and Mexico in over 100 years. This project is now complete and discussions are being held as to the naming of this bridge and the official dedication.
- 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 complete and Cameron County is now working on Round #2 funding that provides \$7.6 million in disaster recovery projects providing financial assistance to facilitate disaster recovery, restoration, economic revitalization and to affirmatively further fair housing in areas affected by Hurricanes Dolly and Ike. Funded projects under this initiative provide for the construction of two drainage improvement projects in Cameron County Irrigation District #3. These projects are to be finished by December 2015.

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 \$202,869,948. 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 \$192,028,734 in providing for operations. Transfers between the funds and business-type activities totaled \$8,099,690. There were no Capital borrowing proceeds provided from non-operating resources, however gain on sale of assets of \$334,760. General Debt Service payments total \$7,717,120 and Capital Construction Outlay expenditures were \$6,490,194. The combined fund balance for government-type funds and net assets for business-type funds and the related entities total \$122,587,128, an increase of \$26,313,209 over the previous year-end due to component unit of CCRMA increased capitalization projects 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:

Fiscal Year 2014
CAMERON COUNTY, TEXAS*

A Summary Report of Cameron County,
and the Cameron County Regional Mobility Authority, Cameron County Health Care Funding District 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 | \$ 66,133,034 | 32.44% | \$158.49 | 0.43% |
| Licenses and Permits | 3,936,571 | 1.93% | 9.43 | 0.03% |
| Fees, Fines and Forfeitures | 4,998,314 | 2.45% | 11.98 | 0.03% |
| Charges for Current Services | 74,842,423 | 36.71% | 179.36 | 0.49% |
| Intergovernmental | 28,364,540 | 13.91% | 67.98 | 0.18% |
| Misc. | 14,989,120 | 7.35% | 35.92 | 0.10% |
| Insurance Premiums – Employee Health | 10,627,598 | 5.21% | 25.47 | 0.07% |
| Total Revenues | \$ 203,891,600 | 100.00% | \$488.63 | 1.33% |
| Expenditures | | | | |
| General Government | \$ 30,481,013 | 17.16% | \$73.05 | 0.20% |
| Justice System | 16,981,622 | 9.56% | 40.70 | 0.11% |
| Public Safety | 21,232,335 | 11.95% | 50.88 | 0.14% |
| Corrections and Rehabilitation | 32,723,150 | 18.42% | 78.42 | 0.21% |
| Health and Human Services | 49,546,570 | 27.89% | 118.74 | 0.32% |
| Infrastructure & Environment Services | 19,942,533 | 11.23% | 47.79 | 0.13% |
| Community & Economic Development | 6,726,240 | 3.79% | 16.12 | 0.04% |
| Total Expenses | \$ 177,633,463 | 100.00% | 425.70 | 1.15% |
| Net Revenues Over (Under) Expenditures | 26,258,137 | | | |
| Other Financial Transactions: | | | | |
| Capital Borrowing Proceeds net | 16,754,949 | | | |
| Debt Service Payments | (9,385,984) | | | |
| Gain on Sale of Assets | 334,760 | | | |
| Capital Outlay | (6,490,194) | | | |
| Total Sources over (under) Uses | \$ 27,471,668 | | | |

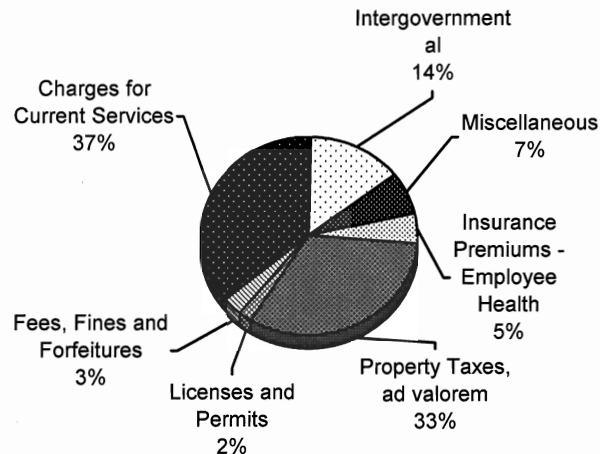
| | |
|----------------------------|------------------|
| Total Population | 417,276 |
| Taxable Assessed Value | \$15,402,146,120 |
| Property Tax Rate** | 0.384291 |
| Upland Area (Square Miles) | 906 |

* Cameron County Government and Discretely Presented Component Units

** Property Tax Rate levied on a per \$100 valuation for Fiscal Year 2013

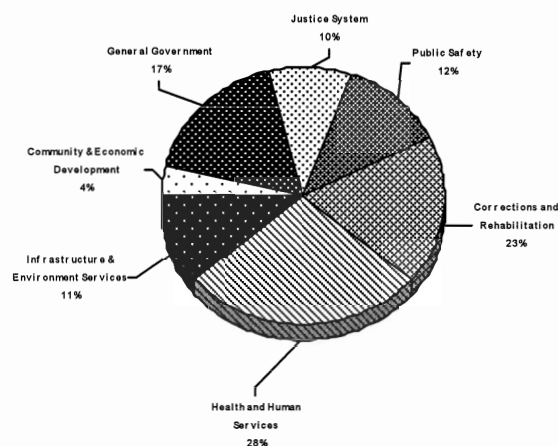
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

County Revenues & Sources - 2014



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 - 2014



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, General Fund has exceeded the 60 days reserve in FY2014 by 38 days. The table below reflects the fund balances for the County's primary activities:

| Fund Balance ⁽¹⁾ | Reserve Days of Operation ⁽³⁾ | | | | | |
|--------------------------------|--|--------------|--------------|--------|--------|--------|
| | FYE 14 | FYE 13 | FYE 12 | FYE 14 | FYE 13 | FYE 12 |
| General Fund | \$20,802,646 | \$16,028,631 | \$11,662,328 | 98 | 80 | 57 |
| Road & Bridge Fund | \$ 7,393,277 | \$ 5,621,965 | \$ 3,730,031 | 255 | 212 | 110 |
| Working Capital ⁽²⁾ | | | | | | |
| Internat'l Toll Bridge System | \$ 6,617,970 | \$ 4,494,018 | \$ 1,979,031 | 366 | 221 | 94 |
| County Park System | \$ 4,932,591 | \$ 4,132,159 | \$ 2,903,273 | 253 | 218 | 164 |

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, 2014 total funds of the County \$99,236,859⁸ were with the County's depository of record. While these investments were not diversified, they were collateralized at 146.12 with a stand-by letter of credit with the Federal Home Loan Mortgage Bank Atlanta.

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

⁸ Compass Bank-Texas, "Monthly Depository Securities Pledged Report," 10/3/2014 (Cameron County)

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 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 related to worker's compensation claims by providing for these costs through a self-funded county fund that is administered by the Texas Association of Counties (TAC). Claims 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 (\$200,000 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) 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 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 a Certificate of Achievement for Excellence in Financial Reporting to Cameron County for its comprehensive annual financial report for the year ended September 30, 2013. 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 to 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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

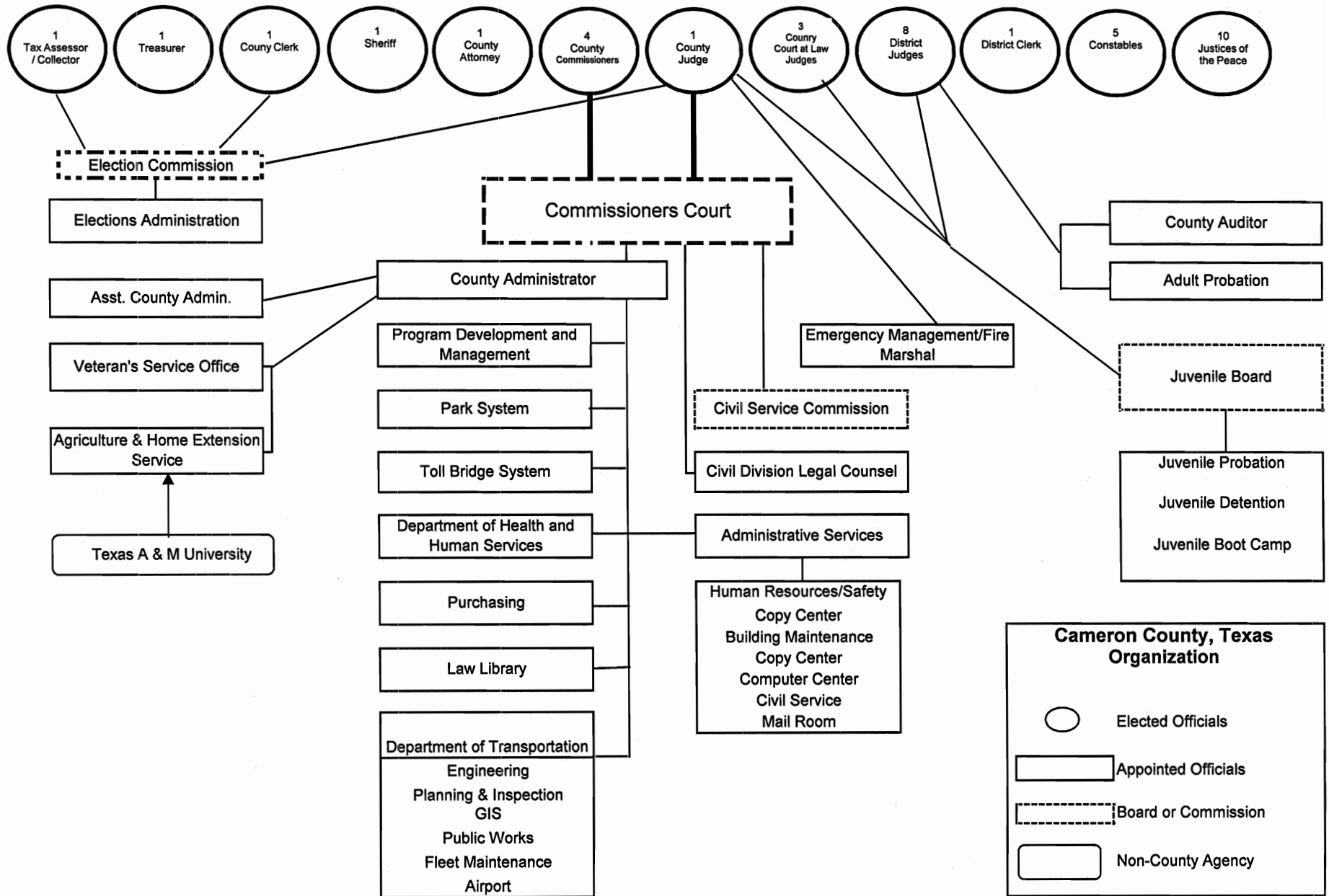
**Cameron County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO

CAMERON COUNTY GOVERNMENT



CAMERON COUNTY, TEXAS
ELECTED OFFICIALS
SEPTEMBER 30, 2014

Carlos H. Cascos
Sophia C. Benavides
Alex Dominguez
David A. Garza
Dan A. Sanchez
Arturo Nelson
Benjamin Euresti, Jr.
Oscar X. Garcia (Appointed)
Janet Leal
Migdalia Lopez
Elia Cornejo-Lopez
David Sanchez
Jose Rolando Olvera, Jr.
Arturo McDonald
Laura Betancourt
David Gonzales
Benito Ochoa
Linda Salazar
Erin H. Garcia
Vacant
Manuel Flores
David Garza
Juan Mendoza
Sallie Gonzalez
Eloy Cano
Mike Trejo
Pete Delgadillo
Abel Gomez
Rolando Cavazos(Appointed)
Merced Burnias
Cesar Diaz
Luis Saenz
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 2-3
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 5-3
Constable, Precinct 1
Constable, Precinct 2
Constable, Precinct 3
Constable, Precinct 4
Constable, Precinct 5
County Attorney
County Clerk
Tax Assessor-Collector
County Treasurer
District Clerk
County Sheriff



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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2014, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, 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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 25 through 36 and 98 through 102 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.

Other Information

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 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.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2015 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Long Chilton LLP". The signature is written in a cursive, flowing style.

LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 27, 2015



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, 2014. 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 FY2014 and FY2013 by \$189,190,075 and \$198,530,979 (*net position*), respectfully. Of this amount, \$23,023,002 is restricted for specific purposes; the largest restriction is 64%, \$14,839,457 for operating reserve and construction. As required by GASB 34, net position also reflects \$164,634,237 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net assets are \$1,532,836.

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$69,897,039 of which \$18,402,804 or 26.3% 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; 2014 Certificates of Obligation for capital improvements and in the Road and Bridge fund for road improvements throughout the County.

The general fund unassigned fund balance of \$18,402,804 equals 23.6% of total general fund expenditures. The County's budgetary fund balance target is 16%; this fund balance target has been exceeded for the past 2 fiscal years.

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 position* presents information on all the County's assets and liabilities, with the difference between the two reported as *total net position*. Increases or decreases in net position 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 streets, 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 two special revenue funds, two 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 2014 Certificates of Obligation 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 \$305,415,426 the largest components are: 1) cash and investments of \$70,035,709 or 22.9%, 2) receivables which largely represent the deferred taxes for FY 2014 of \$7,501,899 or 2.5%, accounts/trade receivables of \$6,382,266 or 2.1%, internal balances and due from other governments of \$7,376,221 or 2.4% and 3) capital assets net of accumulated depreciation of \$209,375,629 or 68.6%. Deferred outflows of resources of \$681,492 are deferred charges on refunding. The receivables are offset by deferred revenue since the FY2014 tax revenue is not recognized until FY 2015 even though the levy takes place in FY2014. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$116,906,843, \$24,894,452, are current liabilities; however, the current liabilities for compensated absences (\$759,458) are not anticipated to result in the draw-down of emergency reserves. OPEB liability of \$23,813,778 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 \$189,190,075 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2014 and 2013 are summarized as follows:

| | Governmental Activities | | |
|--------------------------------------|-------------------------|----------------|----------------------|
| | FY2014 | FY2013 | Increase Decrease |
| Current and other assets | \$ 96,039,797 | \$ 74,462,940 | \$ 21,576,857 |
| Capital Assets (net of depreciation) | 209,375,629 | 220,661,699 | (11,286,070) |
| Total Assets | 305,415,426 | 295,124,639 | 10,290,787 |
| Deferred outflows of resources | 681,492 | 1,114,243 | (432,751) |
| Current and other liabilities | 24,894,452 | 19,315,926 | 5,578,526 |
| Long-term liabilities | 92,012,391 | 78,391,977 | 13,620,414 |
| Total Liabilities | 116,906,843 | 97,707,903 | 19,198,940 |
| Net position: | | | |
| Net investment in capital assets | 164,634,237 | 175,789,949 | (11,155,712) |
| Restricted | 23,023,002 | 23,341,683 | (318,681) |
| Unrestricted | 1,532,836 | (600,653) | 2,133,489 |
| Total net position | \$189,190,075 | \$ 198,530,979 | \$ (9,340,904) |
| Business-Type Activities | | | |
| | FY2014 | FY2013 | Decrease |
| Current and other assets | \$ 24,507,866 | \$ 26,320,355 | \$(1,812,489) |
| Capital Assets (net of depreciation) | 42,164,021 | 40,070,630 | 2,093,391 |
| Total Assets | 66,671,887 | 66,390,985 | 280,902 |
| Current and other liabilities | 4,022,989 | 6,159,064 | (2,136,075) |
| Long-term liabilities | 25,364,331 | 27,062,509 | (1,698,178) |
| Total Liabilities | 29,387,320 | 33,221,573 | (3,834,253) |
| Net position: | | | |
| Net investment in capital assets | 21,488,674 | 21,327,261 | 161,413 |
| Restricted | 10,480,143 | 13,375,898 | (2,895,755) |
| Unrestricted | 5,315,750 | (1,533,747) | 6,849,497 |
| Total net position | \$ 37,284,567 | \$ 33,169,412 | \$ 4,115,155 |

significant portion, \$164,634,237 of the County's net position reflects its *net investment in capital assets* (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's net position by \$ (8,117,135). The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference due to the issuance of long term debt and the repayment of these debts in the amount of \$(13,501,355).
- 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 (\$384,220).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of (\$10,321,618).
- A decrease in net assets due to annual OPEB of UAAL of (1,838,554).
- The net effect of miscellaneous transactions involving capital assets \$222,696.

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 Position - Governmental Activities | | | |
|--|-----------------------|-----------------------|--------------------------------|
| | <u>FY 2014</u> | <u>FY 2013</u> | <u>Increase (Decrease)</u> |
| Revenues: | | | |
| Net Program revenues: | | | |
| Charges for services | \$ 36,332,906 | \$ 31,843,084 | \$ 4,489,822 |
| Operating grants and contributions | 18,902,617 | 18,649,736 | 252,881 |
| Capital grants and contributions | 1,583,160 | 5,895,886 | (4,312,726) |
| General revenues: | | | |
| Property taxes | 62,487,470 | 61,224,484 | 1,262,986 |
| Miscellaneous | 7,979,983 | 7,335,998 | 643,985 |
| Gain on sale of capital assets | 334,760 | 259,510 | 75,250 |
| Unrestricted investments earnings | <u>244,967</u> | <u>263,441</u> | <u>(18,474)</u> |
| Total revenues | \$127,865,863 | \$ 125,472,139 | \$ 2,393,724 |
| Expenses: | | | |
| General government | \$ 33,995,122 | 29,319,630 | \$ 4,675,492 |
| Law Enforcement and Public Safety | 71,978,255 | 67,268,329 | 4,709,926 |
| Highways and streets | 19,865,457 | 20,155,120 | (289,663) |
| Health | 10,486,785 | 10,473,536 | 13,249 |
| Welfare | 5,237,190 | 7,406,760 | (2,169,570) |
| Interest on long-term debt | <u>2,519,879</u> | <u>2,795,005</u> | <u>(275,126)</u> |
| Total expenses | \$144,082,688 | \$ 137,418,380 | \$ 6,664,308 |
| Increase (decrease) in net position before transfers | (16,216,825) | (11,946,241) | (4,270,584) |
| Transfers | <u>8,099,690</u> | <u>6,628,543</u> | <u>1,471,147</u> |
| Increase (decrease) in net assets | (8,117,135) | (5,317,698) | (2,799,437) |
| Net assets – beginning | <u>198,530,979</u> | <u>204,970,479</u> | <u>(6,439,500)</u> |
| Prior Period Adjustment | (1,223,769) | (1,121,802) | (101,967) |
| Net position – ending | <u>\$ 189,190,075</u> | <u>\$ 198,530,979</u> | <u>\$ (9,340,904)</u> |

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

- Program revenues of \$56,818,683 equaled 39.4% of government expenses of \$144,082,688. General revenues \$71,047,180 did not provide the required support and coverage for expenses.
- Miscellaneous revenues increased by \$643,985 due general growth in waste collection and phone commissions.
- 50% of the expenses are for Law Enforcement and Public Safety (\$71,978,255) while this category provided about 20.3% of total revenues of \$25,892,978. The expenses increased by \$6,664,308 over the prior year and revenues increased \$2,393,724 due to the increases in program revenues and general revenues. Taxable values increased by 2.99% with new construction representing \$238,404,486 in new property values. General governmental expenditures increased by \$4,675,492, law enforcement increased \$4,709,926 and health and welfare decreased by (\$2,156,321).

- Capital Grant revenue and contributions comprise about 2.79% of program revenues. Cameron County is now administering Disaster Recovery Funding Round 2 from impacts suffered by communities from Hurricane Dolly/Ike in July 2008. Completion date is December 2015.
- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$16,062,979 accounted for 58.4% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 48.0% or \$7,327,708 of the Business-type activities.
 - 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 Position - Business-Type

| | <u>FY - 2014</u> | <u>Increase FY – 2013</u> | <u>(Decrease)</u> |
|--|----------------------|-------------------------------|----------------------|
| Revenues: | | | |
| Net Program revenues: | | | |
| Charges for services | \$ 24,760,459 | \$ 23,283,654 | \$ 1,476,805 |
| Operating grants and contributions | 2,687,734 | 1,230,447 | 1,457,287 |
| Insurance Proceeds/Gain on Asset | - | 32,749 | (32,749) |
| General revenues: | | | |
| Unrestricted investments earnings | 68,349 | 81,844 | (13,495) |
| Total revenues | <u>\$27,516,542</u> | <u>\$ 24,628,694</u> | <u>\$ 2,887,848</u> |
| Expenses: | | | |
| Bridge System | \$ 7,327,708 | \$ 7,119,963 | \$ 207,745 |
| Parks System | 6,726,240 | 7,135,249 | (409,009) |
| Jail Commissary | 1,125,901 | 1,072,296 | 53,605 |
| Airport System | 121,848 | 120,040 | 1,808 |
| Total expenses | <u>\$15,301,697</u> | <u>\$ 15,447,548</u> | <u>\$ (145,851)</u> |
| Increase (decrease) in net position before transfers | 12,214,845 | 9,181,146 | 3,033,699 |
| Transfers | (8,099,690) | (6,628,543) | (1,471,147) |
| Increase (decrease) in net assets | 4,115,155 | 2,552,603 | 1,562,552 |
| Net assets – beginning | <u>33,169,412</u> | <u>30,926,522</u> | <u>2,242,890</u> |
| Period Adjustment | - | (309,713) | 309,713 |
| Net position – ending | <u>\$ 37,284,567</u> | <u>\$33,169,412</u> | <u>\$ 4,115,155</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. Moody's Investor Service "A1" rating was upgraded to Aa3 and Standard and Poor's rating agency affirmed County's rating of "A+" rating with an outlook upgrade to "positive" as reported in the credit profile dated February, 2015. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA-" was affirmed 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.

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 \$69,897,039, an increase of \$18,018,895 in comparison with prior year. This reflects a prior period adjustment of (\$36,621) due to an accounting correction. Approximately \$18,402,804 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,293,762 is reserved for inventory and prepaid expenditures. 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) for capital projects (\$21,451,651) and 2) special revenue projects (\$21,680,340) and 4) reserve for debt service (\$5,258,230). *Committed fund balance* is for road projects (\$810,252) and indigent defense (\$500,000) as well as (\$500,000) for pending litigation 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 \$20,802,646. 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 23.65% of total fund expenditures, while total fund balance represents 26.73% of total fund expenditures. General budgetary targets for reserves are 20% of expenditures which compares favorably to GFOA recommended reserves for large counties. Cameron County has exceeded GFOA's recommended reserves by 6.73%.

The fund balance of the County's chief operating fund, General Fund, increased by \$4,774,015 during the current fiscal year. Key factors for the FY2014 change are as follows:

Cameron County's tax rate of .384291 per \$100 assessed property valuation. Taxable values increased by 2.99% and current ad valorem property tax collection was increased by \$713,984 from the prior year.

Licenses and permits, intergovernmental, charges for services, fines and forfeitures and miscellaneous revenues exceeded budget by \$2,747,723 or 14.8%. Total revenues exceeded budget by \$3,140,166.

Licenses and permits, intergovernmental revenues and fines and forfeitures experienced moderate fluctuations between types of revenues but in summary remained constant.

General Fund expenditures in FY2014 were budgeted with a 8.1% increase from FY2013 from \$74,907,729 to \$80,982,397, actual expenditures for the year were \$77,840,892. This decrease in actual expenditures is due to departments not using all their available budget thus leaving 3.8% of General Fund intact.

Road and Bridge fund balance of \$7,393,277 reflects an increase of \$1,771,312. This growth in fund balance is due to continued participation in the completion of disaster recovery projects, increased automobile registration fees, commercial vehicle violations and ad valorem tax collection.

2014 Series Certificates of Obligation fund balance of \$16,463,990 is a major governmental fund. This issuance was for a number of capital projects which are ongoing. These projects include improvements to Dancy Courthouse, Carrizalez Rucker Detention Facility, judicial improvements, county animal shelter construction and rehabilitation and improvements of County roads.

Other Governmental Funds fund balance decreased by \$4,990,422 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> | FY2014 | FY2013 | Increase Decrease | Percent of Change |
|------------------------------|----------------|----------------|----------------------|-------------------------|
| Taxes | \$ 62,800,449 | \$ 61,262,938 | \$ 1,537,111 | 2.51% |
| Licenses | 3,936,571 | 3,972,088 | (35,517) | -0.89% |
| Fines and Forfeitures | 4,998,314 | 5,594,573 | (596,259) | -10.66% |
| Intergovernmental revenues | 25,676,806 | 29,471,814 | (3,795,008) | -12.88% |
| Charges for current services | 11,579,394 | 8,252,791 | 3,326,603 | 40.31% |
| Miscellaneous | 7,998,002 | 7,592,147 | 405,855 | 5.34% |
| Total | \$ 116,989,536 | \$ 116,146,351 | \$ 843,185 | 0.73% |

- Taxes – the increase of \$1,537,111 was primarily due to an increase in assessed property valuation.
- Intergovernmental revenues – the decrease of \$3,795,008 is due to completion of disaster recovery projects.
- Charges for current services – the revenues increased by \$3,326,603 over the prior year in this category. Increase is largely due to the reduction of county inmates being housed and increasing housing of federal inmates and an increase in the per diem reimbursement.
- Fines and forfeitures decreased \$596,259 from prior year collection due to more expedient case handling.
- Miscellaneous – Revenues increased \$405,855 compared to the prior year telephone and waste collection commissions and general increases in operational revenue.

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

| <u>Expenditures by Function</u> | FY 2014 | FY 2013 | Increase (Decrease) | Percent of Change |
|-----------------------------------|---------------|----------------|------------------------|----------------------|
| General government | \$ 18,481,901 | \$ 16,825,164 | \$ 1,656,737 | 9.85% |
| Law Enforcement and Public safety | 66,520,254 | 62,433,931 | 4,086,323 | 6.55 % |
| Streets and Highways | 10,233,748 | 12,632,577 | (2,393,829) | -18.99% |
| Health | 10,020,890 | 9,987,251 | 33,639 | 0.34% |
| Public welfare | 5,143,908 | 7,197,703 | (2,053,795) | -28.53% |
| Capital outlays | 6,490,194 | 3,936,153 | 2,554,041 | 64.89% |
| Debt service-principal | 5,092,025 | 4,937,174 | 154,851 | 3.14% |
| Debt service-interest/fiscal fees | 2,625,695 | 2,422,311 | 203,384 | 8.40% |
| Total | \$124,608,615 | \$ 120,372,264 | \$ 4,236,351 | 3.52% |

Overall, total expenditures decreased 3.52% but there were some categories that experienced significant change. For example, Capital outlays increased 64.89% due to ongoing capital projects, some of which are completed. Welfare expenditures decreased by 28.53% 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 may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit.

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, the Authority has pledged to the County the Pledged Revenues which have been assigned to the Trustee pursuant to the Order and the Trust Agreement.

On January 29, 2014 Commissioners Court adopted an order authorizing the issuance of "\$5,000,000 CAMERON COUNTY, TEXAS, REVENUE AND TAX BONDS, SERIES 2014 (STATE HIGHWAY 550 PROJECT)" to be issued as "COMPLETION BONDS" on behalf of CCRMA. The bonds were issued to provide for payment obligations incurred in connection with the final design, planning, construction and equipping of the "SH550 Direct Connector Transportation Project. Upon completion of State Highway 550 Project traffic using this roadway will have a route free of at-grade intersections from U.S. 77/83 to SH 48 at the Port of Brownsville. .

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. In December of 2012, Cameron County through resolution and an interlocal agreement with CCRMA modified the boundaries of TRZ 1 by adding US77 South and added TRZ 2 to fund planned highway and bridge construction. TRZ 2 includes portions of US Highways 83 and 77, the outer Parkway/FM509 and the proposed second access to South Padre Island.

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.

Cameron County under Senate Bill 1623 (SB1623) established "CAMERON COUNTY HEALTH CARE FUNDING DISTRICT" (CCHCFD) in July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these "districts" components of county government and not separate political subdivisions and designates the commissioners' court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals gain fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. Medical providers were assessed a 4.91% tax mandatory payment based on 2010 net patient revenue; total assessments were \$36,760,184.

Non-major component units are the 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. In prior years the Cameron-Willacy Community Supervision and Corrections Department has been included as a component unit of County. This entity's operations are funded entirely by the State pursuant to Texas Code of Criminal Procedure, Article 42.12 Section (10). All operations and appointment of the Director are controlled by the State District Judges. After further consideration for component unit inclusion, this entity has been removed as a component unit of County.

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 2014</u> | <u>FY 2013</u> | <u>Increase (Decrease)</u> | <u>Percent of Change</u> |
|-------------------------------|----------------|----------------|--------------------------------|------------------------------|
| Bridge System | \$16,062,979 | \$15,234,660 | \$ 828,319 | 5.44% |
| Park System | 7,414,947 | 6,833,273 | 581,674 | 8.52% |
| Non-major Enterprise Funds | 38,040 | 23,550 | 14,490 | 61.53% |
| Jail Commissary | 1,244,493 | 1,205,070 | 39,423 | 3.28% |

The Bridge System is the biggest generator of revenues with an overall 2.0% increase in crossings from FY13. Increased Mexican and U.S. security measures to curb border violence have caused a decline in prior years crossings, however it appears this trend is beginning to subside. Nonetheless, 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 impact border crossings. As of September 30, 2014 a total of 5,056,644 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY13 crossings of 4,966,219. Increases in the revenue stream are due to the slight increase in passenger and pedestrian crossings. The following table shows where and when the rates have increased.

| <u>Classification</u> | <u>September 30, 2014</u> | <u>September 30, 2013</u> | <u>September 30, 2012</u> |
|-----------------------|---------------------------|---------------------------|---------------------------|
| | <u>Rate</u> | <u>Rate</u> | <u>Rate</u> |
| Pedestrian | 1.00 | \$1.00 | \$1.00* |
| Motorcycle | 3.25* | 3.25 | 3.00* |
| Passenger | 3.25* | 3.25 | 3.00* |
| Commercial Vehicles | | | |
| Two Axle | 8.50 | 8.50 | 8.50* |
| Three Axle | 12.50 | 12.50 | 12.50* |
| Four Axle | 14.75 | 14.75 | 14.75 |
| Five Axle | 19.50 | 19.50 | 19.50* |
| Six Axle | 22.50 | 22.50 | 22.50* |

*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 2014</u> | <u>FY 2013</u> | <u>Increase (Decrease)</u> | <u>Percent of Change</u> |
|-------------------------------|----------------|----------------|--------------------------------|------------------------------|
| Bridge System | \$7,327,708 | \$7,689,293 | \$ -361,585 | -4.70% |
| Park System | 6,726,240 | 7,135,249 | -409,009 | -5.73% |
| Non-major enterprises | 121,848 | 120,040 | 1,808 | 1.51% |
| Jail Commissary | 1,125,901 | 1,072,296 | 53,605 | 5.00% |

The Bridge System continues to reduce costs in all areas and monitor bridge traffic monthly, decreases in expenses were attributable to debt obligations and depreciation expense. The Park System's decrease in expense is due to decreases grant and program expenses. The non-major enterprise funds costs increased due to personnel costs and general operational 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 FY2014 budget was adopted on September 12, 2013 with the total General Fund expenditures and reserves amounting to \$79,060,112 an increase of \$4,594,579 over the FY2013 budgeted expenditures and reserves, an increase of 6.17%. County employees received a compensation increase of \$1000, increase in county contribution to county self funded health insurance fund and general increases in operational costs.

The actual General Fund expenditures were \$3,141,505 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize full budget. In addition, commissioners court officially adopted an order restricting usage of lapsed salaries. Revenues exceeded the original adopted budget by \$3,186,421 due to increases in property tax collections, increases of 22% in intergovernmental revenues and services revenues increase of 22%.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2014, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$87,460,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$84,310,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$3,150,000. The debt limits for the two authorizations are \$3,551,289,963 (25% of real property assessed valuation) and \$823,575,691 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$4,444,810,451 and \$820,425,691.

The County's bond rating is "A+" from Standard & Poor's, "AA-" from Fitch Ratings and "Aa3" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2014:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|----------------------------------|------------------------------|------------------|-------------------|---------------------------|
| Governmental Activities: | | | | |
| General obligation bonds | \$75,470,000 | \$ 16,500,000 | \$ 4,510,000 | \$87,460,000 |
| Capital leases | 5,830,519 | 1,693,086 | 1,796,557 | 5,727,048 |
| Compensated absences | <u>745,487</u> | <u>1,816,037</u> | <u>1,802,066</u> | <u>759,458</u> |
| Total | \$82,046,006 | \$ 20,009,123 | \$ 8,108,623 | \$93,946,506 |
| Business-Type Activities: | | | | |
| Revenue bonds | \$ 5,485,000 | \$ 0 | \$ 890,000 | \$ 4,595,000 |
| Certificates of Obligation | 21,564,794 | 0 | 1,167,086 | 20,397,708* |
| Compensated absences | <u>53,907</u> | <u>162,953</u> | <u>157,105</u> | <u>59,755</u> |
| Total | \$27,103,701 | \$ 162,953 | \$ 2,214,191 | \$25,052,463 |

**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, 2014 net capital assets of the governmental activities totaled \$209,375,629. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$11,811,812.

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

- Cameron County Odyssey software for Judicial processing Phase I and Phase II are completed and an upgrade is almost complete.
- Disaster Recovery Capital Round 1 improvements funded thru CDBG Non-Entitlement Disaster Recovery Grant Texas General Land Office from Hurricane Dolly in July 2008 is complete. Round 1 provided \$10.9 Million of which \$10.1Million were utilized.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6Million for the construction of two (2) drainage improvement projects. This is a two year project and \$808,000 has been expended .
- Capital improvements on the U.S. side for the Veterans Bridge are completed and Mexico is slated for completion April 2014.
- County Parks Department continues work on community parks construction.
- Construction of road improvements to Primera Road, San Jose Ranch Road and Vermillion Road are ongoing
- Cameron County issued Series 2014 \$16,500,000 Certificates of Obligation for a capital projects related to judicial, law enforcement, infrastructure and community development.

| County's Capital Assets | | | |
|----------------------------------|----------------------|-------------------------------------|-------------------------------|
| | <u>Cost</u> | <u>Accumulated Depreciation</u> | <u>Net Capital Assets</u> |
| Governmental Activities: | | | |
| Land | \$ 5,651,424 | \$ 0 | \$ 5,651,424 |
| Buildings and improvements | 109,256,675 | 39,384,943 | 68,871,732 |
| Equipment, Vehicles, Machinery | 45,818,895 | 36,271,188 | 9,547,707 |
| Infrastructure | 305,619,176 | 186,315,891 | 119,303,285 |
| Construction in Progress | <u>5,001,481</u> | <u>0</u> | <u>5,001,481</u> |
| Total | \$471,347,651 | \$261,972,022 | \$209,375,629 |
| Business-Type Activities: | | | |
| Land | \$ 6,065,175 | \$ 0 | \$ 6,065,175 |
| Buildings and improvements | 31,164,411 | 15,015,949 | 16,148,462 |
| Equipment, Vehicles, Machinery | 7,058,755 | 5,684,599 | 1,374,156 |
| Other structures | 38,714,944 | 25,696,752 | 13,018,192 |
| Construction in Progress | <u>5,558,036</u> | <u>0</u> | <u>5,558,036</u> |
| Total | \$ 88,561,321 | \$ 46,397,300 | \$ 42,164,021 |

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 2013-2014 budget on September 14, 2013. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2013 and estimated revenues to be received in the fiscal year 2014. The total available resources for all funds for the fiscal year 2014 are \$133,277,198. For the County's General Fund, the 2013-2014 Budget utilizes \$74,465,533 of the available funds.

For 2014-2015, the property tax rate is \$0.399291 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 4.4% generating an additional \$2,714,084 at the 94.5% property tax collection rate. The most significant increase in county appropriations to be expended during Fiscal Year 2014 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; this year as of fiscal year end 9/30/14, actual General Fund fund balance is approximately 23.65%.

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 POSITION
SEPTEMBER 30, 2014**

| | PRIMARY GOVERNMENT | | | COMPONENT UNITS | | |
|---|----------------------------|-----------------------------|-----------------------|----------------------|---------------------|------------------|
| | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTAL | CCRMA | CCHCFD | NON-MAJOR |
| ASSETS | | | | | | |
| Cash | \$ 70,035,709 | \$ 15,834,916 | \$ 85,870,625 | \$ 6,056,636 | \$ 8,551,540 | \$ 1,737,586 |
| Investments | 14 | 0 | 14 | 0 | 0 | 0 |
| Receivables: | | | | | | |
| Accounts or trade(Note 4) | 6,382,266 | 133,764 | 6,516,030 | 757,670 | 9,190,257 | 0 |
| Taxes - net of allowances(Note 4) | 7,501,899 | 0 | 7,501,899 | 0 | 0 | 693,446 |
| Due from other governments(Note 4) | 7,376,221 | 0 | 7,376,221 | 0 | 0 | 0 |
| Due from other agencies | 0 | 0 | 0 | 1,570,724 | 0 | 0 |
| Internal balances | 1,848,994 | (1,848,994) | 0 | 0 | 0 | 0 |
| Other assets | 1,175,822 | 0 | 1,175,822 | 41,895,820 | 0 | 0 |
| Inventory | 122,959 | 1,725 | 124,684 | 0 | 0 | 0 |
| Prepaid expenses | 1,202,401 | 156,312 | 1,358,713 | 0 | 0 | 0 |
| Unamortized bond issuance costs | 393,512 | 0 | 393,512 | 128,462 | 0 | 0 |
| Restricted Assets: | | | | | | |
| Construction Fund: | | | | | | |
| Cash | 0 | 5,363,921 | 5,363,921 | 0 | 0 | 0 |
| Revenue Bond Debt Service Fund: | | | | | | |
| Cash | 0 | 1,571,518 | 1,571,518 | 3,222,031 | 0 | 0 |
| Revenue Bond Debt Reserve Fund: | | | | | | |
| Cash | 0 | 2,493,531 | 2,493,531 | 2,256,741 | 0 | 0 |
| Revenue Bond Repair and Replacement Fund: | | | | | | |
| Cash | 0 | 650,000 | 650,000 | 0 | 0 | 0 |
| Restricted use: | | | | | | |
| Cash | 0 | 151,173 | 151,173 | 10,885,656 | 0 | 0 |
| Capital Assets: | | | | | | |
| Buildings | 97,595,238 | 15,721,185 | 113,316,423 | 0 | 0 | 0 |
| Improvements other than buildings | 6,032,784 | 49,194,693 | 55,227,477 | 0 | 0 | 0 |
| Equipment | 45,818,895 | 5,027,992 | 50,846,887 | 0 | 0 | 0 |
| Other structures | 5,628,653 | 6,994,240 | 12,622,893 | 0 | 0 | 0 |
| Accumulated depreciation | (261,972,022) | (46,397,300) | (308,369,322) | 0 | 0 | 0 |
| Land | 5,651,424 | 6,065,175 | 11,716,599 | 0 | 0 | 0 |
| Infrastructure | 305,619,176 | 0 | 305,619,176 | 15,822,623 | 0 | 0 |
| Construction work in progress | 5,001,481 | 5,558,036 | 10,559,517 | 59,555,495 | 0 | 0 |
| Total capital assets | 209,375,629 | 42,164,021 | 251,539,650 | 75,378,118 | 0 | 0 |
| Total Assets | 305,415,426 | 66,671,887 | 372,087,313 | 142,151,858 | 17,741,797 | 2,431,032 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Deferred charge on refunding | 681,492 | 0 | 681,492 | 0 | 0 | 0 |
| Total deferred outflows of resources | 681,492 | 0 | 681,492 | 0 | 0 | 0 |
| LIABILITIES | | | | | | |
| Accounts payable | 11,180,740 | 759,990 | 11,940,730 | 4,014,987 | 14,984,627 | 0 |
| Wages and fringe payable | 1,710,647 | 145,474 | 1,856,121 | 0 | 0 | 0 |
| Compensated absences payable | 759,458 | 59,755 | 819,213 | 0 | 0 | 0 |
| Accrued interest payable | 0 | 42,486 | 42,486 | 477,495 | 0 | 0 |
| Deposits | 0 | 480,049 | 480,049 | 0 | 0 | 0 |
| Due to other governments | 4,680,140 | 406,083 | 5,086,223 | 167,500 | 40,000 | 1,777,686 |
| Unearned revenue | 0 | 0 | 0 | 0 | 0 | 653,346 |
| Notes payable (Note 11) | 65,146 | 0 | 65,146 | 0 | 0 | 0 |
| Escrows | 53,468 | 0 | 53,468 | 0 | 0 | 0 |
| Noncurrent liabilities due within one year: | | | | | | |
| Reserve | 0 | 81,635 | 81,635 | 0 | 0 | 0 |
| Current bonds payable | 4,267,737 | 952,330 | 5,220,067 | 780,000 | 0 | 0 |
| Current revenue bonds payable | 0 | 935,000 | 935,000 | 0 | 0 | 0 |
| Accrued bond interest payable | 362,660 | 81,806 | 444,466 | 0 | 0 | 0 |
| Current Lease payments | 1,814,456 | 78,381 | 1,892,837 | 0 | 0 | 0 |
| Noncurrent liabilities due in more than one year: | | | | | | |
| Lease hold Deposits | 0 | 15,317 | 15,317 | 0 | 0 | 0 |
| Long-term lease payments(Note 7) | 3,834,211 | 0 | 3,834,211 | 0 | 0 | 0 |
| Long-term bonds payable | 62,794,555 | 19,445,378 | 82,239,933 | 75,615,043 | 0 | 0 |
| Due to other governments | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to Texas Department of Transportation | 0 | 0 | 0 | 48,365,516 | 0 | 0 |
| Long-term revenue bonds payable | 0 | 3,660,000 | 3,660,000 | 0 | 0 | 0 |
| Less: Unamortized issue costs | 0 | 64,351 | 64,351 | 0 | 0 | 0 |
| Long-term interest payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 1,569,847 | 25,653 | 1,595,500 | 0 | 0 | 0 |
| OPEB liability | 23,813,778 | 2,153,632 | 25,967,410 | 0 | 0 | 0 |
| Total Liabilities | 116,906,843 | 29,387,320 | 146,294,163 | 129,420,541 | 15,024,627 | 2,431,032 |
| NET POSITION | | | | | | |
| Net investment in capital assets | 164,634,237 | 21,488,674 | 186,122,911 | 6,075,314 | 0 | 0 |
| Restricted for : | | | | | | |
| Highways and street | 7,393,277 | 0 | 7,393,277 | 4,513,260 | 0 | 0 |
| Debt service | 771,161 | 4,065,049 | 4,836,210 | 0 | 0 | 0 |
| Capital projects | 19,107 | 0 | 19,107 | 0 | 0 | 0 |
| Beach Maintenance | 0 | 144,125 | 144,125 | 0 | 0 | 0 |
| Health Care | 0 | 0 | 0 | 0 | 2,717,170 | 0 |
| Operating reserve and construction | 14,839,457 | 6,270,969 | 21,110,426 | 0 | 0 | 0 |
| Unrestricted | 1,532,836 | 5,315,750 | 6,848,586 | 2,142,743 | 0 | 0 |
| Total Net Position | \$ 189,190,075 | \$ 37,284,567 | \$ 226,474,642 | \$ 12,731,317 | \$ 2,717,170 | \$ - |

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, 2014**

| Functions / Programs | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | | Component units |
|---|------------------|-------------------------|--|--|--|-----------------------------|-----------------|-----------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | Total | |
| | | | | | Governmental Activities | Business-type Activities | | |
| Primary government: | | | | | | | | |
| Government activities: | | | | | | | | |
| General government | \$ 33,995,122 | \$ 17,328,049 | \$ 110,590 | \$ 0 | \$ (16,556,483) | \$ 0 | \$ (16,556,483) | \$ 0 |
| Law Enforcement and Public safety | 71,978,255 | 14,325,850 | 11,567,128 | 0 | (46,085,277) | 0 | (46,085,277) | 0 |
| Highways and streets | 19,865,457 | 4,357,688 | 0 | 1,094,315 | (14,413,454) | 0 | (14,413,454) | 0 |
| Health | 10,486,785 | 321,319 | 7,178,331 | 0 | (2,987,135) | 0 | (2,987,135) | 0 |
| Welfare | 5,237,190 | 0 | 46,568 | 488,845 | (4,701,777) | 0 | (4,701,777) | 0 |
| Interest and Issuance costs | 2,519,879 | 0 | 0 | 0 | (2,519,879) | 0 | (2,519,879) | 0 |
| Total government activities | 144,082,688 | 36,332,906 | 18,902,617 | 1,583,160 | (87,264,005) | 0 | (87,264,005) | 0 |
| Business-type activities: | | | | | | | | |
| Bridge system | 7,327,708 | 16,062,979 | 0 | 2,422,354 | 0 | 11,157,625 | 11,157,625 | 0 |
| Parks system | 6,726,240 | 7,414,947 | 0 | 260,844 | 0 | 949,551 | 949,551 | 0 |
| Non-Major Enterprise Funds | 1,247,749 | 1,273,882 | 0 | 4,536 | 0 | 30,669 | 30,669 | 0 |
| Total business-type activities | 15,301,697 | 24,751,808 | 0 | 2,687,734 | 0 | 12,137,845 | 12,137,845 | 0 |
| Total primary government | \$ 159,384,385 | \$ 61,084,714 | \$ 18,902,617 | \$ 4,270,894 | \$ (87,264,005) | \$ 12,137,845 | \$ (75,126,160) | \$ 0 |
| Component units: | | | | | | | | |
| Cameron County Regional Mobility Authority | 2,768,882 | 3,668,216 | 0 | 0 | 0 | 0 | 0 | 899,334 |
| Cameron County Health Care Funding District | 34,186,723 | 36,760,184 | 0 | 0 | 0 | 0 | 0 | 2,573,461 |
| Emergency Services District #1 | 2,725,948 | 0 | 0 | 0 | 0 | 0 | 0 | (2,725,948) |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total component units | \$ 39,681,553 | \$ 40,428,400 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 746,847 |
| General revenues: | | | | | | | | |
| Property taxes, levied for general purposes | | | | | \$ 55,974,060 | \$ 0 | \$ 55,974,060 | \$ 3,036,678 |
| Property taxes, levied for debt service | | | | | 6,513,410 | 0 | 6,513,410 | 0 |
| Unrestricted investment earnings | | | | | 244,967 | 68,349 | 313,316 | 11,238 |
| Miscellaneous | | | | | 7,979,983 | 8,651 | 7,988,634 | 4,011,227 |
| Gain on Sale of capital assets | | | | | 334,760 | 0 | 334,760 | 0 |
| Transfers | | | | | 8,099,690 | (8,099,690) | 0 | 0 |
| Total general revenue and transfers | | | | | 79,146,870 | (8,022,690) | 71,124,180 | 7,059,143 |
| Changes in net position | | | | | (8,117,135) | 4,115,155 | (4,001,980) | 7,805,990 |
| Net position - beginning | | | | | 198,530,979 | 33,169,412 | 231,700,391 | 9,776,376 |
| Refunds due to Other Entities | | | | | 0 | 0 | 0 | (311,956) |
| Prior Period Adjustment | | | | | (1,223,769) | 0 | (1,223,769) | (1,821,923) |
| Net position - ending | | | | | \$ 189,190,075 | \$ 37,284,567 | \$ 226,474,642 | \$ 15,448,487 |

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

CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2014

| | General | Road & Bridge Fund | 2014 Series Certificates of Obligation | Other Governmental Funds | TOTAL |
|---|----------------------|-----------------------|--|--------------------------------|-----------------------|
| ASSETS | | | | | |
| Cash and cash equivalents (Note 3) | \$ 17,139,463 | \$ 5,479,124 | \$ 16,503,182 | \$ 29,766,226 | \$ 68,887,995 |
| Receivables: (Note 4) | | | | | |
| Accounts or trade | 2,021,203 | 676,694 | 509 | 3,522,902 | 6,221,308 |
| Taxes - net of allowances | 5,920,694 | 742,133 | 0 | 839,072 | 7,501,899 |
| Note receivable | 0 | 0 | 0 | 0 | 0 |
| Due from other governments | 1,167,417 | 1,333,190 | 0 | 4,875,614 | 7,376,221 |
| Due from other funds (Note 10) | 8,329,921 | 969,627 | 0 | 4,064,153 | 13,363,701 |
| Prepaid expenditures (Note 1D) | 471,229 | 88,739 | 0 | 615,433 | 1,175,401 |
| Other assets | 1,932 | 0 | 0 | 1,173,890 | 1,175,822 |
| Inventory (Note 1D) | 118,361 | 4,598 | 0 | 0 | 122,959 |
| TOTAL ASSETS | \$ 35,170,220 | \$ 9,294,105 | \$ 16,503,691 | \$ 44,857,290 | \$ 105,825,306 |
| LIABILITIES | | | | | |
| Accounts payable | \$ 5,011,045 | 637,414 | \$ 39,701 | \$ 4,938,877 | \$ 10,627,037 |
| Wages and fringe payable | 1,442,055 | 151,336 | 0 | 113,949 | 1,707,340 |
| Compensated absences payable | 726,130 | 30,088 | 0 | 1,903 | 758,121 |
| Due to other governments | 679,802 | 0 | 0 | 3,203,744 | 3,883,546 |
| Due to other funds (Note 9) | 983,308 | 406,999 | 0 | 10,590,530 | 11,980,837 |
| Escrows | 53,468 | 0 | 0 | 0 | 53,468 |
| Notes payable | 65,146 | 0 | 0 | 0 | 65,146 |
| Total Liabilities | 8,960,954 | 1,225,837 | 39,701 | 18,849,003 | 29,075,495 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue-property taxes | 5,406,620 | 674,991 | 0 | 771,161 | 6,852,772 |
| Total deferred inflows of resources | 5,406,620 | 674,991 | 0 | 771,161 | 6,852,772 |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Inventory | 118,361 | 0 | 0 | 0 | 118,361 |
| Prepaid expenditures | 471,229 | 88,739 | 0 | 615,433 | 1,175,401 |
| Restricted: | | | | | |
| Debt service | 0 | 0 | 0 | 5,258,230 | 5,258,230 |
| Special revenue | 0 | 7,304,538 | 0 | 14,375,802 | 21,680,340 |
| Capital projects | 0 | 0 | 16,463,990 | 4,987,661 | 21,451,651 |
| Committed: | | | | | |
| Pending litigation | 500,000 | 0 | 0 | 0 | 500,000 |
| Road Projects | 810,252 | 0 | 0 | 0 | 810,252 |
| Indigent Defense | 500,000 | 0 | 0 | 0 | 500,000 |
| Unassigned | 18,402,804 | 0 | 0 | 0 | 18,402,804 |
| Total fund balances | 20,802,646 | 7,393,277 | 16,463,990 | 25,237,126 | 69,897,039 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 35,170,220 | \$ 9,294,105 | \$ 16,503,691 | \$ 44,857,290 | \$ 105,825,306 |

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

CAMERON COUNTY, TEXAS
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
For the Fiscal Year Ended September 30, 2014

Amounts reported for governmental activities in the statement of Position (page 38) are different because:

| | |
|---|------------------------------|
| Total Fund Balances - Governmental Funds (page 40) | \$ 69,897,039 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 209,375,629 |
| Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds. | 6,852,772 |
| Internal service funds are used by management to charge costs of employee benefits . The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. | 446,875 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. | (97,382,240) |
| Net position of governmental activities | <u><u>\$ 189,190,075</u></u> |

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | General | Road & Bridge Fund | 2014 Series Certificates of Obligation | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|-----------------------|--|--------------------------------|--------------------------------|
| REVENUES | | | | | |
| Taxes | \$ 49,462,498 | \$ 6,786,984 | \$ 0 | \$ 6,550,967 | \$ 62,800,449 |
| Licenses and permits | 544,890 | 3,391,681 | 0 | 0 | 3,936,571 |
| Intergovernmental | 5,009,477 | 772,907 | 0 | 19,894,422 | 25,676,806 |
| Charges for services | 11,023,101 | 23,101 | 0 | 533,192 | 11,579,394 |
| Fines and forfeitures | 4,953,285 | 0 | 0 | 45,029 | 4,998,314 |
| Miscellaneous | 4,696,637 | 648,616 | 2,395 | 2,650,354 | 7,998,002 |
| TOTAL REVENUES | 75,689,888 | 11,623,289 | 2,395 | 29,673,964 | 116,989,536 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 17,669,328 | 0 | 0 | 812,573 | 18,481,901 |
| Law enforcement and public safety | 52,116,809 | 0 | 0 | 14,403,445 | 66,520,254 |
| Highways and streets | 0 | 9,085,704 | 0 | 1,148,044 | 10,233,748 |
| Health | 2,501,436 | 0 | 0 | 7,519,454 | 10,020,890 |
| Welfare | 4,644,404 | 0 | 0 | 499,504 | 5,143,908 |
| Capital outlay | 908,915 | 783,698 | 45,701 | 4,751,880 | 6,490,194 |
| Debt Service: | | | | | |
| Bond issuance cost | 0 | 0 | 184,275 | 0 | 184,275 |
| Principal retirement | 0 | 655,283 | 0 | 4,436,742 | 5,092,025 |
| Interest and fiscal charges | 0 | 40,346 | 0 | 2,401,074 | 2,441,420 |
| TOTAL EXPENDITURES | 77,840,892 | 10,565,031 | 229,976 | 35,972,716 | 124,608,615 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | (2,151,004) | 1,058,258 | (227,581) | (6,298,752) | (7,619,079) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of capital assets | 3,750 | 0 | 0 | 331,010 | 334,760 |
| Bond Issuance | 0 | 0 | 16,500,000 | 0 | 16,500,000 |
| Discount on bonds issued | 0 | 0 | (96,220) | 0 | (96,220) |
| Premium on bonds issued | 0 | 0 | 351,169 | 0 | 351,169 |
| Refunding Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| Paid to refunded Bond Escrow Agent | 0 | 0 | 0 | 0 | 0 |
| Financing Proceeds | 0 | 0 | 0 | 0 | 0 |
| Capital lease financing | 901,651 | 713,054 | 0 | 0 | 1,614,705 |
| Transfers in | 7,591,527 | 0 | 0 | 1,451,294 | 9,042,821 |
| Transfers (out) | (1,571,909) | 0 | (63,378) | (473,974) | (2,109,261) |
| TOTAL OTHER FINANCING SOURCES (USES) | 6,925,019 | 713,054 | 16,691,571 | 1,308,330 | 25,637,974 |
| Net change in fund balances | 4,774,015 | 1,771,312 | 16,463,990 | (4,990,422) | 18,018,895 |
| Fund Balances - beginning | 16,028,631 | 5,621,965 | 0 | 30,264,169 | 51,914,765 |
| Prior Period Adjustment | | | | (36,621) | (36,621) |
| FUND BALANCES - ending | \$ 20,802,646 | \$ 7,393,277 | \$ 16,463,990 | \$ 25,237,126 | \$ 69,897,039 |

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, 2014

Amounts reported for governmental activities in the statement of activities (page 39) are different because:

| | |
|--|-----------------------|
| Net change in fund balances - total governmental funds (page 42) | \$ 18,018,895 |
| 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) | (10,321,618) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds | (312,979) |
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net assets. | 222,696 |
| 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) | (13,501,355) |
| 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) | (1,838,554) |
| 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. | (384,220) |
| Change in net position of governmental activities (page 39) | <u>\$ (8,117,135)</u> |

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

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
Proprietary Funds
SEPTEMBER 30, 2014

| | BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS | | | | Governmental Activities Internal Service Fund |
|--|--|----------------------|----------------------------------|-------------------------------|--|
| | Toll Bridge System | Park System | Nonmajor Enterprise Funds | Total Enterprise Funds | |
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash | \$ 9,250,363 | \$ 5,805,430 | \$ 779,123 | \$ 15,834,916 | \$ 1,147,728 |
| Construction Fund Cash | 4,357,044 | 1,006,877 | 0 | 5,363,921 | 0 |
| Revenue Bond Debt Service Fund Cash | 1,571,518 | 0 | 0 | 1,571,518 | 0 |
| Revenue Bond Debt Reserve Fund Cash | 2,055,088 | 438,443 | 0 | 2,493,531 | 0 |
| Reserves-Other | 0 | 151,173 | 0 | 151,173 | 0 |
| Operating Reserve Fund Cash | 0 | 650,000 | 0 | 650,000 | 0 |
| Total Cash | 17,234,013 | 8,051,923 | 779,123 | 26,065,059 | 1,147,728 |
| Accounts receivable - trade(Note 4) | 83,138 | 36,630 | 13,996 | 133,764 | 160,958 |
| Inventory | 0 | 1,725 | 0 | 1,725 | 0 |
| Due from other funds | 3,382,077 | 0 | 0 | 3,382,077 | 466,130 |
| Due from other governments | 0 | 0 | 0 | 0 | 0 |
| Prepaid expenses and other assets | 90,613 | 59,654 | 6,045 | 156,312 | 27,000 |
| Total Current Assets | 20,789,841 | 8,149,932 | 799,164 | 29,738,937 | 1,801,816 |
| Capital Assets:(Note 6) | | | | | |
| Buildings | 3,524,688 | 10,869,402 | 1,327,095 | 15,721,185 | 0 |
| Improvements other than buildings | 32,083,373 | 6,997,824 | 10,113,496 | 49,194,693 | 0 |
| Equipment | 1,426,696 | 3,371,962 | 229,334 | 5,027,992 | 0 |
| Other structures | 2,030,764 | 4,963,476 | 0 | 6,994,240 | 0 |
| Accumulated depreciation | (21,134,782) | (15,628,318) | (9,634,200) | (46,397,300) | 0 |
| Net capital assets | 17,930,739 | 10,574,346 | 2,035,725 | 30,540,810 | 0 |
| Construction in progress | 4,366,560 | 1,039,495 | 151,981 | 5,558,036 | 0 |
| Land | 4,038,791 | 1,718,384 | 308,000 | 6,065,175 | 0 |
| Total Capital Assets | 26,336,090 | 13,332,225 | 2,495,706 | 42,164,021 | 0 |
| TOTAL ASSETS | 47,125,931 | 21,482,157 | 3,294,870 | 71,902,958 | 1,801,816 |
| LIABILITIES | | | | | |
| Current Liabilities | | | | | |
| (Payable from Current Assets): | | | | | |
| Accounts payable | 208,685 | 355,929 | 44,220 | 608,834 | 553,703 |
| Capital Lease Payable-Current | 0 | 78,381 | 0 | 78,381 | 0 |
| Wages and fringe payable | 73,499 | 71,975 | 0 | 145,474 | 3,307 |
| Accrued compensated absences | 8,316 | 51,439 | 0 | 59,755 | 1,337 |
| Accrued interest payable | 0 | 42,486 | 0 | 42,486 | 0 |
| Due to other funds | 5,142,417 | 88,654 | 0 | 5,231,071 | 0 |
| Due to other governments | 406,083 | 0 | 0 | 406,083 | 796,594 |
| Deposits | 198,065 | 281,984 | 0 | 480,049 | 0 |
| Retainage payable | 151,156 | 0 | 0 | 151,156 | 0 |
| Total Current Liabilities | 6,188,221 | 970,848 | 44,220 | 7,203,289 | 1,354,941 |
| Long-Term Liabilities: | | | | | |
| Due within one year: | | | | | |
| Leasehold deposits | 15,317 | 0 | 0 | 15,317 | 0 |
| Reserve | 75,688 | 5,947 | 0 | 81,635 | 0 |
| Current maturities of CO's | 513,890 | 438,440 | 0 | 952,330 | 0 |
| Current maturities of revenue bonds | 935,000 | 0 | 0 | 935,000 | 0 |
| Accrued bond interest payable | 81,806 | 0 | 0 | 81,806 | 0 |
| | 1,621,701 | 444,387 | 0 | 2,066,088 | 0 |
| Total Long-Term Liabilities due within one year | 7,809,922 | 1,415,235 | 44,220 | 9,269,377 | 1,354,941 |
| Due in more than one year: | | | | | |
| Certificates of Obligation | 11,624,989 | 7,820,389 | 0 | 19,445,378 | 0 |
| Revenue bonds, net of current portion | 3,660,000 | 0 | 0 | 3,660,000 | 0 |
| Less: Unamortized issue costs | 64,351 | 0 | 0 | 64,351 | 0 |
| Less: Unamortized discount | 0 | (10,466) | 0 | (10,466) | 0 |
| Plus: Unamortized premium | 0 | 36,119 | 0 | 36,119 | 0 |
| Capital Lease Payable | 0 | 0 | 0 | 0 | 0 |
| Unfunded Actuarial Accrued Liability | 1,372,049 | 781,583 | 0 | 2,153,632 | 0 |
| Total Long-Term Liabilities due in more than one year: | 16,721,389 | 8,627,625 | 0 | 25,349,014 | 0 |
| TOTAL LIABILITIES | 24,531,311 | 10,042,860 | 44,220 | 34,618,391 | 1,354,941 |
| NET POSITION | | | | | |
| Net investment in capital assets | 14,023,606 | 4,969,362 | 2,495,706 | 21,488,674 | 0 |
| Restricted for Revenue Bond Debt Service | 1,571,518 | 438,443 | 0 | 2,009,961 | 0 |
| Restricted for Revenue Bond Debt Reserve | 2,055,088 | 0 | 0 | 2,055,088 | 0 |
| Restricted for Revenue Bond Operating Reserve | 250,000 | 650,000 | 0 | 900,000 | 0 |
| Restricted for Beach Maintenance | 0 | 144,125 | 0 | 144,125 | 0 |
| Restricted for Construction | 4,357,044 | 1,006,877 | 0 | 5,363,921 | 0 |
| Restricted for Donations | 0 | 7,048 | 0 | 7,048 | 0 |
| Unrestricted | 337,364 | 4,223,442 | 754,944 | 5,315,750 | 446,875 |
| TOTAL NET POSITION | \$ 22,594,620 | \$ 11,439,297 | \$ 3,250,650 | \$ 37,284,567 | \$ 446,875 |

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS

For The Fiscal Year Ended September 30, 2014

| | BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS | | | | Governmental Activities Internal Service Fund |
|--|--|------------------------|--|---------------------|--|
| | TOLL BRIDGE SYSTEM | PARK SYSTEM | Nonmajor Enterprise Funds | TOTAL | |
| OPERATING REVENUES | | | | | |
| Charges for services | \$ 15,603,896 | \$ 2,279,571 | \$ 1,235,842 | \$19,119,309 | \$ 10,627,598 |
| Rental income | 459,083 | 4,989,430 | 38,040 | 5,486,553 | 0 |
| Other | 0 | 145,946 | 8,651 | 154,597 | 1,644 |
| TOTAL OPERATING REVENUES | 16,062,979 | 7,414,947 | 1,282,533 | 24,760,459 | 10,629,242 |
| OPERATING EXPENSES | | | | | |
| Salary, wages and fringe benefits | 2,948,110 | 3,018,357 | 151,607 | 6,118,074 | 123,002 |
| Employee Benefits | 104,193 | 76,489 | 0 | 180,682 | 0 |
| Supplies | 107,307 | 329,614 | 18,947 | 455,868 | 1,388 |
| Repairs and maintenance | 50,422 | 292,653 | 18,817 | 361,892 | 0 |
| Professional services | 17,000 | 0 | 0 | 17,000 | 24,000 |
| Insurance | 120,780 | 64,341 | 9,263 | 194,384 | 0 |
| Travel | 6,833 | 8,806 | 4,488 | 20,127 | 0 |
| Advertising | 1,740 | 5,970 | 0 | 7,710 | 0 |
| Taxes | 0 | 8,164 | 0 | 8,164 | 0 |
| Medical claims | 0 | 0 | 8,651 | 8,651 | 10,189,463 |
| Utilities | 108,057 | 1,020,752 | 19,070 | 1,147,879 | 0 |
| Depreciation and amortization | 739,218 | 939,182 | 109,440 | 1,787,840 | 0 |
| Miscellaneous | 52,907 | 109,822 | 8,928 | 171,657 | 0 |
| Equipment and land rental | 0 | 12,510 | 0 | 12,510 | 0 |
| Administration fees | 0 | 0 | 6,140 | 6,140 | 0 |
| Contractual services | 36,884 | 222,586 | 892,398 | 1,151,868 | 1,844,347 |
| TOTAL OPERATING EXPENSES | 4,293,451 | 6,109,246 | 1,247,749 | 11,650,446 | 12,182,200 |
| OPERATING INCOME (LOSS) | 11,769,528 | 1,305,701 | 34,784 | 13,110,013 | (1,552,958) |
| NON-OPERATING REVENUES (EXPENSES) | | | | | |
| Interest income | 50,230 | 15,987 | 2,132 | 68,349 | 2,608 |
| Interest expense and fiscal agent fees | (833,155) | (351,925) | 0 | (1,185,080) | 0 |
| Bond issuance costs | 0 | 0 | 0 | 0 | 0 |
| Gain on sale of capital assets | 0 | 0 | 0 | 0 | 0 |
| Grant & Program Expenses | 0 | (265,069) | 0 | (265,069) | 0 |
| Aid to / from other governments | (2,201,102) | 0 | 0 | (2,201,102) | 0 |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | (2,984,027) | (601,007) | 2,132 | (3,582,902) | 2,608 |
| Income (Loss) before Capital Contributions and transfers | 8,785,501 | 704,694 | 36,916 | 9,527,111 | (1,550,350) |
| Grant & Program Revenue | 2,422,354 | 260,844 | 4,536 | 2,687,734 | 0 |
| Transfers (out) | (7,904,111) | (238,579) | 0 | (8,142,690) | 0 |
| Transfers in | 0 | 0 | 43,000 | 43,000 | 1,166,130 |
| CHANGE IN NET POSITION | 3,303,744 | 726,959 | 84,452 | 4,115,155 | (384,220) |
| Net Position - Beginning of year | 19,290,876 | 10,712,338 | 3,166,198 | 33,169,412 | 831,095 |
| Prior period adjustment | 0 | 0 | 0 | 0 | 0 |
| Net Position - End of year | \$ 22,594,620 | \$ 11,439,297 | \$3,250,650 | \$37,284,567 | \$ 446,875 |

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, 2014

| | 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 | \$ 15,172,227 | \$ 7,868,605 | \$ 1,235,842 | \$ 24,276,674 | \$ 10,965,031 |
| Cash received from other operating activities | 459,083 | 0 | 64,282 | 523,365 | 1,644 |
| Cash payments for goods and services | (635,473) | (1,913,811) | (987,825) | (3,537,109) | (12,448,475) |
| Cash payments to employees | (2,951,284) | (2,980,024) | (168,093) | (6,099,401) | (121,664) |
| Cash Provided (Used) by Operating Activities | <u>12,044,553</u> | <u>2,974,770</u> | <u>144,206</u> | <u>15,163,529</u> | <u>(1,603,464)</u> |
| Cash Flows From Non-Capital Financing Activities: | | | | | |
| Aid (to) from other governments | 0 | (4,225) | 0 | (4,225) | 796,587 |
| Insurance Proceeds | 0 | 0 | 0 | 0 | 0 |
| Transfers in | 0 | 0 | 43,000 | 43,000 | 700,000 |
| Transfers (out) | (7,904,111) | (238,579) | 0 | (8,142,690) | 0 |
| Cash Provided (Used) for Non-Capital Financing Activities | <u>(7,904,111)</u> | <u>(242,804)</u> | <u>43,000</u> | <u>(8,103,915)</u> | <u>1,496,587</u> |
| Cash Flows From Capital and Related Financing Activities: | | | | | |
| Payments for capital acquisitions, net | (2,130,541) | (1,591,356) | (159,331) | (3,881,228) | 0 |
| Financing for additions and Improvements | 2,422,354 | 0 | 0 | 2,422,354 | 0 |
| Intergovernment agreement | (2,201,102) | 0 | 0 | (2,201,102) | 0 |
| Capital contributions-grants | 0 | 0 | 0 | 0 | 0 |
| Bond insurance cost | 0 | 17,602 | 0 | 17,602 | 0 |
| Lease Payments | 0 | 30,934 | 0 | 30,934 | 0 |
| Principal payments | (1,888,886) | (411,695) | 0 | (2,300,581) | 0 |
| Proceeds from sale of capital assets | 0 | 0 | 0 | 0 | 0 |
| Interest paid and fiscal agent fees | (929,633) | (351,925) | 0 | (1,281,558) | 0 |
| Cash (Used) for Capital and Related Financing Activities | <u>(4,727,808)</u> | <u>(2,306,440)</u> | <u>(159,331)</u> | <u>(7,193,579)</u> | <u>0</u> |
| Cash Flows From Investing Activities: | | | | | |
| Receipts of interest | 50,230 | 15,987 | 2,002 | 68,219 | 2,416 |
| Cash Provided by Investing Activities | <u>50,230</u> | <u>15,987</u> | <u>2,002</u> | <u>68,219</u> | <u>2,416</u> |
| Increase (decrease) in cash and cash equivalents | (537,136) | 441,513 | 29,877 | (65,746) | (104,461) |
| Cash and cash equivalents, October 1, 2013 | 17,771,149 | 7,610,410 | 749,246 | 26,130,805 | 1,252,189 |
| CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2014 | <u>\$ 17,234,013</u> | <u>\$ 8,051,923</u> | <u>\$ 779,123</u> | <u>\$ 26,065,059</u> | <u>1,147,728</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | |
| Operating income (Loss) | \$ 11,769,528 | \$ 1,305,701 | \$ 34,784 | \$ 13,110,013 | (\$1,552,958) |
| Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities: | | | | | |
| Depreciation | 739,218 | 939,182 | 109,440 | 1,787,840 | 0 |
| Decrease (increase) in Post employment benefits expense | 0 | 76,489 | 0 | 76,489 | 0 |
| Decrease (increase) in accounts receivable | 175,083 | 460,075 | 21,797 | 656,955 | 301,875 |
| Decrease (increase) in prepaids and other assets | (413) | 3,364 | 1,202 | 4,153 | (24,273) |
| Decrease (increase) in inventory | 0 | (1,261) | 0 | (1,261) | 0 |
| Decrease (increase) in Due from other Funds | 1,532,049 | 0 | (2,071) | 1,529,978 | 0 |
| Decrease (increase) in Due from other governments | 0 | 0 | 0 | 0 | 0 |
| Increase (Decrease) in accounts payable | 123,337 | 121,659 | (20,946) | 224,050 | (329,281) |
| Increase (Decrease) in wages and fringe payable | 10,710 | 18,602 | 0 | 29,312 | 316 |
| Increase (Decrease) in compensated absences payable | (13,884) | 19,731 | 0 | 5,847 | 857 |
| Increase (Decrease) in enhancement reserve | 0 | 0 | 0 | 0 | 0 |
| Increase (Decrease) in accrued interest payable | (96,478) | (1,910) | 0 | (98,388) | 0 |
| Increase (Decrease) in deposit payable | 0 | (6,417) | 0 | (6,417) | 0 |
| Increase (Decrease) in retainage payable | 27,516 | 0 | 0 | 27,516 | 0 |
| Increase (Decrease) in due to other funds | (56,209) | 39,555 | 0 | (16,654) | 0 |
| Increase (Decrease) in due to other governments | (2,173,549) | 0 | 0 | (2,173,549) | 0 |
| Increase (Decrease) in deferred revenue | 7,645 | 0 | 0 | 7,645 | 0 |
| CASH PROVIDED (USED) BY OPERATING ACTIVITIES | <u>\$ 12,044,553</u> | <u>\$ 2,974,770</u> | <u>\$ 144,206</u> | <u>\$ 15,163,529</u> | <u>\$ (1,603,464)</u> |

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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 (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39 *Determining Whether Certain Organizations are Component Units* and GASB 61 *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*, 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, 2014

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.

Separate financial statements may be obtained from:

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

Cameron County Health Care Funding District was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of commissioners court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the district, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component unit of county government and is not a separate political subdivision of the State. Commissioners Court as the "Directors" of this district can influence operations of the CCHCFD.

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

REMOVAL OF PRIOR COMPONENT UNIT

The Cameron-Willacy Counties Community Supervision and Corrections Department (CWSCSD) has been removed as a component unit of County. CWSCSD is fiscally independent of County as their funding is received from State Funds. County cannot participate in their financial management nor is there

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY (continued)

a financial benefit to County. The Board members of the CWCSCD are the Board of Judges who appoint the Adult Probation Director statutorily. The governing body of County does not participate in this process. County does not receive a financial benefit or burden relationship nor does the governing body have the ability to impose its will on this separate organization. Budgets and expenditures are approved by the appropriate State agency and this agency is funded by the State. CWCSCD does not meet the criteria necessary for further inclusion as a component unit of County.

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

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, 2014, Cameron County Emergency Services District #1, September 30, 2014 and Cameron County Health Care Funding District, September 30, 2014.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

B. REPORTING ENTITY (continued)

| Condensed Balance Sheet | Emergency Services District #1 | Cameron County Regional Mobility Authority | Cameron County Health Care Funding | Total Component Units |
|--|---|---|---|--------------------------------------|
| ASSETS | | | | |
| Current Assets | \$ 2,431,032 | \$ 24,749,458 | \$17,741,797 | \$ 44,922,287 |
| Capital Assets | - | 117,402,400 | - | 117,402,400 |
| Total Assets | <u>2,431,032</u> | <u>142,151,858</u> | <u>17,741,797</u> | <u>162,324,687</u> |
| LIABILITIES | | | | |
| Current Liabilities | 1,777,686 | 5,272,482 | 14,984,627 | 22,034,795 |
| Due to other governments | - | 167,500 | 40,000 | 207,500 |
| Noncurrent Liabilities | - | 123,980,559 | - | 123,980,559 |
| Total Liabilities | <u>1,777,686</u> | <u>129,420,541</u> | <u>15,024,627</u> | <u>146,222,854</u> |
| Deferred Inflows of Resources | | | | |
| Property Tax Revenue | <u>653,346</u> | <u>-</u> | <u>-</u> | <u>653,346</u> |
| NET ASSETS | | | | |
| Net investment in capital assets | - | 6,075,314 | - | 6,075,314 |
| Restricted | - | 4,513,260 | 2,717,170 | 7,230,430 |
| Unrestricted | - | 2,142,743 | - | 2,142,743 |
| Total Net Assets | <u>-</u> | <u>12,731,317</u> | <u>2,717,170</u> | <u>15,448,487</u> |
| Total Liabilities and Net Position | <u>\$2,431,032</u> | <u>\$142,151,858</u> | <u>\$17,741,797</u> | <u>\$ 162,324,687</u> |
| Condensed Statement of Revenues, Expenditures | | | | |
| REVENUES | | | | |
| Property Tax | \$ 3,036,678 | \$ 295,907 | \$ - | \$ 3,332,585 |
| Charges for Services | - | 7,383,536 | 36,760,184 | 44,143,720 |
| Investment Earnings | 1,227 | 8,234 | 1,777 | 11,238 |
| Total Revenues | <u>3,037,905</u> | <u>7,687,677</u> | <u>36,761,961</u> | <u>47,487,543</u> |
| EXPENDITURES | | | | |
| Charges for Services | <u>2,725,948</u> | <u>1,143,583</u> | <u>34,186,723</u> | <u>38,056,254</u> |
| Excess of Revenues over Expenditures | <u>311,957</u> | <u>6,544,094</u> | <u>2,575,238</u> | <u>9,431,289</u> |
| Interest Expense | - | (1,625,299) | - | (1,625,299) |
| Due to Others | (311,957) | - | - | (311,957) |
| Total net assets – beginning | - | 7,812,521 | 141,932 | 7,954,453 |
| Prior period adjustment | - | 1 | - | 1 |
| Total Net Assets - Ending | <u>\$ -</u> | <u>\$ 12,731,317</u> | <u>\$ 2,717,170</u> | <u>\$ 15,448,487</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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 position 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, and the 2014 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, 2014, and became due October 1, 2014 have been assessed to finance the budget of the fiscal year beginning October 1, 2014 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

at September 30, 2014. Expenditures generally are recorded when a fund liability is incurred; however, debt service 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. Revenues are supported by the property tax rate as adopted by Commissioner's Court during the budget process in addition to fees from licenses and permits and intergovernmental revenue.

2014 Series Certificates of Obligation is used to account for the 2014 Series bond proceeds that are being used to fund Capital Projects as identified in this issuance.

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 and debt service funds.

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 held in a trustee or agency capacity for parties outside the government and cannot be used to support the government's own purposes.

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.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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). Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows consist of deferred costs on refunding debt obligations that are applicable to future period(s). Deferred inflows of resources are property tax revenue received for a future period.

5. 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 |

6. 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, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

7. Subsequent Events

Management has evaluated subsequent events through March 28, 2015, which is the date the financial statements were available to be issued.

8. Implementation of Accounting Standards

In the current fiscal year the County implemented the following new standards:

Statement No. 69, *Government Combinations and Disposals of Government Operations.*

This Statement established accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combination). Implementation of GASB 69 did not have an effect on Cameron County.

Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees.*

This Statement became effective for Cameron County beginning with its year ending September 30, 2014. This Statement established accounting and financial reporting standards for situations where a state or local government, as a guarantor, agrees to indemnify a third-party obligation holder under specified conditions (i.e., nonexchange financial guarantees). Implementation of GASB 70 did not have an impact on Cameron County.

Statement No. 66, *Technical Corrections – 2012 an amendment of GASB Statements No. 10 and No. 62.*

This Statement becomes effective for Cameron County beginning with its year ending September 30, 2014. The object of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Implementation of GASB 66 is reflected in these statements.

9. 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 position. On new bond issues, bond premiums and discounts, as well as insurance 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 costs are recognized as an expense in the period incurred.

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 in the period issued.

10. 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).

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. 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*.

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. Commitment of fund balance requires formal action by the County's highest level of decision-making authority which resides with Commissioners Court. To establish, modify or rescind a fund balance commitment, action must be taken by a majority vote of the commissioners in a duly posted Court meeting; said vote is recorded and entered into the minutes of the Court. Commissioners Court has adopted an authorization policy mandating that committed amounts remain binding unless removed or changed in the same manner employed to previously 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. They have also committed \$810,252 for road projects.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 | 2014 Series Certificates of Obligation | Other Governmental Funds | Total |
|--|----------------------|---------------------|--|--------------------------------|----------------------|
| Fund Balances | | | | | |
| <i>Non-spendable</i> | \$ - | \$ - | \$ - | \$ - | \$ - |
| Inventory | 118,361 | - | - | - | 118,361 |
| Prepaid | 471,229 | 88,739 | - | 615,433 | 1,175,401 |
| <i>Committed</i> | - | - | - | - | - |
| Pending Litigation | 500,000 | - | - | - | 500,000 |
| Indigent Defense | 500,000 | - | - | - | 500,000 |
| Road Projects | 810,252 | - | - | - | 810,252 |
| <i>Restricted</i> | - | - | - | - | - |
| Highway & Streets | - | 7,304,538 | - | - | 7,304,538 |
| Capital Projects | - | - | 16,463,990 | 4,987,661 | 21,451,651 |
| Special Revenue Reserve for Debt Service | - | - | - | 14,375,802 | 14,375,802 |
| Service | - | - | - | 5,258,230 | 5,258,230 |
| <i>Unassigned</i> | - | - | - | - | - |
| Fund Balance | 18,402,804 | - | - | - | 18,402,804 |
| Totals | <u>\$ 20,802,646</u> | <u>\$ 7,393,277</u> | <u>\$ 16,463,990</u> | <u>\$ 25,237,126</u> | <u>\$ 69,897,039</u> |

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 position

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net position 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 \$(97,382,243) difference are as follows:

| | |
|--|------------------------|
| Bonds payable | \$ (50,562,292) |
| Bonds issued | (16,500,000) |
| Accrued interest payable | (362,660) |
| Unfunded Actuarial Accrued Liability | (23,813,778) |
| Leases payable | (5,727,048) |
| Lease payable (Enterprise Fund) | 78,381 |
| Deferred charge for Refunding | 681,492 |
| Deferred charge on Discount | 263,342 |
| Deferred charge on Premium | (1,833,190) |
| Deferred charge for issuance costs | 393,513 |
| Net adjustment to reduce fund balance - total government | |
| Funds to arrive at net position -governmental activities | <u>\$ (97,382,240)</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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

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

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 position 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 \$(10,321,618) difference are as follows:

| | |
|--|------------------------|
| Capital outlay (excluding outlays for non-County roads) | \$ 6,490,194 |
| Depreciation expense | <u>(16,811,812)</u> |
| Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities | <u>\$ (10,321,618)</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 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. The details of this difference are as follows:

| | |
|--|-------------------------|
| Debt Issuance | \$ (16,500,000) |
| Lease Debt Issuance | (1,614,705) |
| Principal Repayments | 5,092,025 |
| Debt Issuance Interest | |
| Bond Issuance Cost Amortization & Refunding | 202,036 |
| Bond Cost Premium Amortization | <u>(680,711)</u> |
| Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities | <u>\$ (13,501,355)</u> |

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 \$1,838,554 differences is as follows:

| | |
|---|-----------------------|
| Unfunded Actuarial Accrued Liability 10/1/13 | \$ 21,975,224 |
| Net OPEB End of Year | <u>(23,813,778)</u> |
| Net adjustment to increase net change in fund balances-total governmental Funds to arrive at changes in net assets of governmental activities | <u>\$ (1,838,554)</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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, 2014, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$96,700,132. Bank balances and certificates of deposit totaling \$95,482,924 at September 30, 2014, were insured by FDIC or collateralized with a Letter of Credit 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, 2014, 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 Letter of Credit in the County's name, held by the County's depository of record. Collateral amounts include coverage for balances held in the County's depository for the Cameron County Health Care District reported in the Discretely Presented Component Units in addition to the Cameron Willacy Community Supervision and Corrections Department. 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, 2014 was 150%, 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, 2014.

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.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

3. DEPOSITS AND INVESTMENTS (continued)

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 0.10% interest rate at September 30, 2014, based upon a weighted average for all County investments and cash balance.

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS

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 \$22,421,064 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 \$1,737,586 which was insured by FDIC or collateralized by bank pledges held in ESD's name. Cameron County Health Care Funding District had demand deposits of \$8,551,540 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS
(continued)

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.

Investments are under the custody of the financial officer of each component unit. 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.

4. RECEIVABLES

Receivables consisted of the following at September 30, 2014

| | Governmental Fund Types | Proprietary Fund Types | Total Fund Types |
|---|----------------------------|---------------------------|----------------------------|
| Accounts | \$6,382,266 | \$ 133,764 | \$ 6,516,030 |
| Taxes | 7,912,954 | - | 7,912,954 |
| Due from governments | 7,376,221 | - | 7,376,221 |
| Gross receivables | 21,671,441 | 133,764 | 21,805,205 |
| Less: allowance for uncollectible accounts | 411,055 | - | 411,055 |
| Total Net Receivables | <u>\$21,260,386</u> | <u>\$ 133,764</u> | <u>\$21,394,150</u> |

At September 30, 2014, property tax receivables were reported in the combined balance sheet on page 38 net of an allowance for uncollectible taxes of \$411,055.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

5. PROPERTY TAXES

The County adopted the 2013 tax rate, per \$100 of taxable value, for the Fiscal Year 2013-2014, as follows:

| | Maintenance and Operation | Debt Service | Total All |
|----------------------|------------------------------|-------------------|-------------------|
| Constitutional Funds | \$0.303134 | \$0.009689 | \$0.312823 |
| Road Debt Service | 0.041449 | 0.030019 | 0.071468 |
| Total | <u>\$0.344583</u> | <u>\$0.039708</u> | <u>\$0.384291</u> |

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 \$0.0096897 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.030019 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, 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, City of Laguna Vista, City of Los Indios, Town of Bayview, 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 Resaca 1, 2 and 3, Paseo de la Resaca 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 past twenty (20) years. The allowance for estimated uncollectible is 5.1% of the total delinquent taxes receivable at September 30, 2014.

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2014 was as follows:

Primary Government

| | Beginning Balance 2013 | Additions | Deletions | *Adjustments | Ending Balance 2014 |
|---|---------------------------|------------------------|------------------|-----------------------|------------------------|
| Governmental Activities: | | | | | |
| Capital Assets, not being depreciated: | | | | | |
| Land | \$ 4,131,170 | \$ 158,608 | \$ - | \$ 1,361,646 | \$ 5,651,424 |
| Construction in progress | 1,622,844 | 3,682,713 | (474,458) | 170,382 | 5,001,481 |
| Total capital assets, not being depreciated | <u>5,754,014</u> | <u>3,841,321</u> | <u>(474,458)</u> | <u>1,532,028</u> | <u>10,652,905</u> |
| Capital assets, being depreciated | | | | | |
| Buildings | 96,986,928 | 341,040 | 474,458 | (207,188) | 97,595,238 |
| Improvements other than bldgs | 9,324,845 | - | - | 2,336,592 | 11,661,437 |
| Equipment | 70,233,508 | 2,530,529 | (383,145) | (26,561,997) | 45,818,895 |
| Infrastructure | 306,198,107 | - | - | (578,931) | 305,619,176 |
| Total capital assets, being depreciated | <u>482,743,388</u> | <u>2,871,569</u> | <u>91,313</u> | <u>(25,011,524)</u> | <u>460,694,746</u> |
| Less accumulated depreciation for: | | | | | |
| Buildings | (32,521,267) | (2,905,024) | | 912,094 | (34,514,197) |
| Improvements other than building/other structures | (4,829,304) | (176,052) | | 134,610 | (4,870,746) |
| Equipment | (51,924,440) | (5,972,827) | 383,145 | 21,242,934 | (36,271,188) |
| Infrastructure | (178,560,692) | (7,757,909) | | 2,710 | (186,315,891) |
| Total accumulated depreciation | <u>(267,835,703)</u> | <u>(16,811,812)</u> | <u>383,145</u> | <u>22,292,348</u> | <u>(261,972,022)</u> |
| Total capital assets being depreciated, net | <u>214,907,685</u> | <u>(13,940,243)</u> | <u>474,458</u> | <u>(2,719,176)</u> | <u>198,722,724</u> |
| Governmental activities capital assets, net | <u>\$ 220,661,699</u> | <u>\$ (10,098,922)</u> | <u>\$ -</u> | <u>\$ (1,187,148)</u> | <u>\$ 209,375,629</u> |

*Note: During FY14, Cameron County updated its financial system software. During the conversion process of the fixed assets module, it was discovered that through the course of the disposal of assets, a number of assets had not been removed from asset inventory and were still being carried on our fixed assets balances. This adjustment reflects adjustments to the fixed assets and depreciation balances.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

6. CAPITAL ASSETS (continued):

| Business-type activities: | Beginning Balance 2013 | Additions | Deletions | Ending Balance 2014 |
|--|------------------------------|---------------------|-----------------------|---------------------------|
| Capital assets, not being depreciated: | | | | |
| Land | \$ 6,065,175 | \$ - | \$ - | \$ 6,065,175 |
| Construction in progress | 13,017,827 | 2,478,627 | (9,938,418) | 5,558,036 |
| Total capital assets, not being depreciated | <u>19,083,002</u> | <u>2,478,627</u> | <u>(9,938,418)</u> | <u>11,623,211</u> |
| Capital assets, being depreciated: | | | | |
| Buildings | 15,291,507 | - | - | 15,291,507 |
| Improvements other than buildings | 15,736,708 | 136,196 | - | 15,872,904 |
| Equipment | 6,877,055 | 181,700 | - | 7,058,755 |
| Other structures | 27,691,820 | 11,023,124 | - | 38,714,944 |
| Total capital assets, being depreciated | <u>65,597,090</u> | <u>11,341,020</u> | <u>-</u> | <u>76,938,110</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | (8,941,732) | (604,841) | - | (9,546,573) |
| Improvements other than buildings | (5,161,452) | (307,925) | - | (5,469,377) |
| Equipment | (5,444,138) | (240,462) | - | (5,684,600) |
| Other structures | (25,062,140) | (634,612) | - | (25,696,752) |
| Total accumulated depreciation | <u>(44,609,462)</u> | <u>(1,787,840)</u> | <u>-</u> | <u>(46,397,302)</u> |
| Total capital assets, being depreciated, net | <u>20,987,628</u> | <u>9,553,180</u> | <u>-</u> | <u>30,540,808</u> |
| Business-type activities capital assets, net | <u>\$ 40,070,630</u> | <u>\$12,031,807</u> | <u>\$ (9,938,418)</u> | <u>\$ 42,164,019</u> |

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

| | |
|---|----------------------|
| Governmental activities: | |
| General government | \$ 2,504,747 |
| Law enforcement and public safety | 4,347,501 |
| Highways and streets | 9,461,152 |
| Culture and recreation | 190,993 |
| Health | 295,106 |
| Welfare | 12,313 |
| Total depreciation expense - governmental activities | <u>\$ 16,811,812</u> |
| Business-type activities: | |
| Bridge system | \$ 739,218 |
| Parks system | 939,182 |
| Airport system & Commissary | 109,440 |
| Total depreciation expense - business-type activities | <u>\$ 1,787,840</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

The Veterans Toll Bridge expansion project adding four additional lanes has been completed on the U.S. side and completion of the southernmost section, the Mexico sector is projected to be finished by May 2015. This project will segregate commercial traffic from passenger traffic and will alleviate traffic congestion. This budget for this project is set at approximately \$14 million.

Judicial Courthouse Improvements for Courthouse Office additions have been completed at project costs of approximately \$463,000. This project consisted of modifications to the Central Jury Room to add courtrooms needed. Cameron County has completed major improvements at the Sheriff and Detention facilities with renovations at Detention Center #1 and #2; a cooling system at the Carrizalez Rucker Detention Facility and shower replacements and improvements to Jail Facilities.

At the Sheriff's Jail Facility a Magistrate's Courtroom is in the engineering phase. Operations for this department are held at the Detention Facility and once complete, this facility will relieve congestion and safety concerns. This building will be a full service courtroom with the intent to become a county court or district courtroom at a later date.

From a historical preservation standpoint, Cameron County bid out the renovation of the Laiseca Store Building located north of the Dancy Historical Courthouse and is pending further consideration by Commissioners Court.

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. Primera Road project is in the construction phase and is substantially complete. The San Jose Road project bid has been awarded and construction is underway. Vermillion Road project is under construction. Old Alice Road project U.S. 77 Parallel Corridor project is moving forward with the Right of Way acquisition process.

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 \$5,727,048 at September 30, 2014. 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 |
|---|-------------------------|---------------------------------|--------------------------------------|--------------------|
| 2015 | \$1,255,844 | \$ 693,293 | \$ 41,627 | \$1,990,764 |
| 2016 | 925,707 | 304,321 | 19,406 | 1,249,434 |
| 2017 | 914,694 | 244,077 | 19,608 | 1,178,379 |
| 2018 | 605,891 | - | - | 605,891 |
| 2019-2020 | 1,070,336 | - | - | 1,070,336 |
| Total future lease payments | 4,772,472 | 1,241,691 | 80,641 | 6,094,804 |
| Less: interest | (327,783) | (37,713) | (2,260) | (367,756) |
| Net Present Value of Future Minimum Lease Payments | \$4,444,689 | \$1,203,978 | \$78,381 | \$5,727,048 |
| Current portion of lease payments | 1,147,542 | 666,914 | 40,127 | 1,854,583 |
| Long Term Lease Payments | <u>\$3,297,147</u> | <u>\$ 537,064</u> | <u>\$ 38,254</u> | <u>\$3,872,465</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$173,482 in financing for one (1) law enforcement vehicle, computer based equipment and related and air conditioning equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.28%, with three payments of \$57,094, \$57,824, and \$58,564 payable on April, 2015 through April, 2017. Interest to be paid during the term of the lease totals \$4,460.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$284,215 in financing for nine (9) vehicles, law enforcement equipment and computer and related equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.4%, with three payments of \$93,454, \$94,733 and \$96,029 payable on August, 2015 through August, 2017. Interest to be paid during the term of the lease totals \$7,814.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$121,634 in financing for computer equipment and related and one (1) heavy duty trailer through the County's master lease agreement with Bank of America, N.A., at a rate of 1.3%, with three payments of \$40,018, \$40,542 and \$41,073 payable on June 2015 through June 2017. Interest to be paid during the term of the lease totals \$3,201.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$107,951 in financing for four (4) vehicles and computer and related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 1.4%, with three payments of \$35,473, \$35,981 and \$36,497 payable on September 2015 through September 2017. Interest to be paid during the term of the lease totals \$3,110.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$299,053 in financing for three (3) vehicles, computers and related equipment and one (1) water truck through the County's master lease agreement with Bank of America, N.A. at a rate of 1.4%, with three payments of \$98,269, \$99,677 and \$101,106 payable on September 2015 through September 2017. Interest to be paid during the term of the lease totals \$8,615.

Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 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 January 6, 2012 to provide \$627,765 in financing for a pneumatic roller, two (2) motogriders, 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, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

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 \$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, 2013 through October 01, 2015. Interest to be paid during the term of the lease totals \$12,042.

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 Bank of America, N.A. dated June 20, 2013 to provide \$223,813 in financing for Road and Bridge Heavy equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 1.30%, with three payments of \$73,643, \$74,600 and \$75,570 payable on April, 2015 through April, 2017. Interest to be paid during the term of the lease totals \$5,844.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$147,445 in financing for Road and Bridge heavy equipment, one (1) vehicle and computer and related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 1.33%, with 3 payments of \$48,500, \$49,145 and \$49,799 payable on June, 2015 thru June, 2017. Interest to be paid during the term of the lease totals \$3,938.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$169,463 in financing for Road and Bridge for a Super Duty Pickup and Freightliner Dump Truck through the County's master lease agreement with Bank of America, N.A. at a rate of 1.32%, with three payments of \$55,750, \$56,484 and \$57,228 payable on July, 2015 thru July, 2017. Interest to be paid during the term of the lease totals \$4,481.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$144,353 in financing for Road and Bridge heavy equipment and three (3) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 1.37%, with three payments of \$47,462, \$48,115 and \$48,776 payable on Sept, 2015 thru Sept, 2017. Interest to be paid during the term of the lease totals \$3,988.

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 \$180,611 and equipment rental paid was \$554,523 for the year ended September 30, 2014. 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. This contract has been extended for an additional year per the contract agreements. As of 09/30/2014 the monthly fee is equivalent to 11.50 per unit costing \$6,543.50 per month. TWC may increase the monthly fee at any time upon 30 days notice to Cameron County.

9. ENCUMBRANCES

The County uses encumbrances to control expenditure commitments throughout the year. Encumbrances represent commitments related to contracts not yet performed or purchase orders not yet filled. Encumbrances that are not subject to contract performance are disencumbered at fiscal year-end. Encumbrances related to contract performance as 9/30/14 are as follow:

RESTRICTED

| | |
|----------------------------|-----------|
| Nonmajor Governmental Fund | 1,085,959 |
|----------------------------|-----------|

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables and payables consisted of the following at September 30, 2014:

| Receivable Fund | Payable Fund | Amount |
|----------------------------|-----------------------------|---------------------|
| General Fund | Major governmental funds | \$ 406,778 |
| | Nonmajor Governmental fund | 3,251,103 |
| | Enterprise Fund | 4,672,040 |
| Major Governmental Fund | Nonmajor governmental fund | 969,627 |
| Nonmajor Governmental Fund | Major governmental fund | 79,093 |
| | Nonmajor Governmental fund | 2,908,853 |
| | General Fund | 517,177 |
| | Enterprise Fund | 559,030 |
| Internal Service Fund | General Fund | 466,130 |
| Enterprise Fund | Enterprise Fund | 8,513,003 |
| | Nonmajor governmental funds | 3,382,077 |
| TOTAL | | \$25,724,911 |

- 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, 2014, are as follows:

***Enterprise Fund transfers to General Fund in FY14 were \$8,142,690.**

| Transfer To Fund | Transfer From Fund | Amount |
|----------------------------|----------------------------|---------------------|
| General Fund | Enterprise Fund | \$ 7,569,459* |
| | Nonmajor governmental fund | 22,068 |
| Nonmajor governmental fund | General Fund | 362,780 |
| | Nonmajor governmental fund | 451,905 |
| | Major Fund | 63,378 |
| | Enterprise Fund | 573,231* |
| TOTAL | | \$ 9,042,821 |

- 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.

11. 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, 2014.

| | Governmental Activities | Business-Type Activities |
|--------------------------------------|----------------------------|-----------------------------|
| Beginning balance at October 1, 2013 | \$ 745,487 | \$ 53,907 |
| Increases | 1,816,037 | 162,953 |
| Decrease | (1,802,066) | (157,105) |
| Ending balance at September 30, 2014 | <u>\$ 759,458</u> | <u>\$ 59,755</u> |

The General Fund has typically been used to liquidate the liability for Governmental compensated absences. Business-Type Activities are compensated through each respective Enterprise Fund.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. 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.

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, 2013 | \$3,320,000 | \$72,150,000 | \$75,470,000 |
| New Debt | - | 16,500,000 | 16,500,000 |
| Debt retired | (\$170,000) | (4,340,000) | (4,510,000) |
| Debt payable at September 30, 2014 | <u>\$3,150,000</u> | <u>\$84,310,000</u> | <u>\$87,460,000</u> |

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2014 are as follows:

| Year Ending September 30, | Certificates of Obligation | | General Obligation Bonds | | |
|------------------------------|----------------------------|----------------------|--------------------------|--------------------|----------------------|
| | Principal | Interest | Principal | Interest | Total |
| 2015 | \$ 5,040,000 | \$ 3,668,848 | \$ 180,000 | \$ 161,651 | \$9,050,499 |
| 2016 | 5,440,000 | 3,281,649 | 190,000 | 153,236 | 9,064,885 |
| 2017 | 5,655,000 | 3,074,829 | 195,000 | 144,414 | 9,069,243 |
| 2018 | 5,860,000 | 2,863,470 | 205,000 | 135,001 | 9,063,471 |
| 2019 | 6,090,000 | 2,634,284 | 215,000 | 124,884 | 9,064,168 |
| 2020-2024 | 27,520,000 | 9,415,453 | 1,260,000 | 441,708 | 38,637,161 |
| 2025-2029 | 19,705,000 | 4,115,184 | 905,000 | 102,965 | 24,828,149 |
| 2030-2034 | 9,000,000 | 772,632 | - | - | 9,772,632 |
| | <u>\$ 84,310,000</u> | <u>\$ 29,826,349</u> | <u>\$ 3,150,000</u> | <u>\$1,263,859</u> | <u>\$118,550,208</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT

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

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2014:

| GENERAL OBLIGATION BONDS: | Outstanding Balance September 30, 2014 | Less Current Maturities (to be paid in FY 2014-2015) | Long-Term Maturities September 30, 2015 |
|---|---|---|--|
| 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 | \$ 1,025,000 | \$ 75,000 | \$ 950,000 |
| <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>2,125,000</u> | <u>105,000</u> | <u>2,020,000</u> |
| Total General Obligation Bonds | \$ <u>3,150,000</u> | <u>\$180,000</u> | <u>\$2,970,000</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT

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

| | Outstanding Balance September 30, 2014 | Less Current Maturities (to be paid in FY 2014-2015) | Long-Term Maturities September 30, 2015 |
|---|---|---|--|
| Certificates of Obligation: | | | |
| <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. | \$ 1,150,000 | \$ 560,000 | \$ 590,000 |
| <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. | 9,810,000 | 1,735,000 | 8,075,000 |
| <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. | 6,420,000 | 380,000 | 6,040,000 |
| <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. | 13,285,000 | 645,000 | 12,640,000 |
| <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%, refunding previously issued bonds. | 5,105,000 | 290,000 | 4,815,000 |
| <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. | 22,840,000 | 725,000 | 22,115,000 |
| <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. | 9,200,000 | 295,000 | 8,905,000 |
| <u>16,500,000 Certificates of Obligation, Series 2014</u> due in annual principal installments of \$410,000 to 1,175,000 through February 2034, plus interest at rates ranging from 2.0% to 4.5%, for capital projects and improvements to County Facilities | 16,500,000 | 410,000 | 16,090,000 |
| Total Certificates of Obligation | <u>\$ 84,310,000</u> | <u>\$ 5,040,000</u> | <u>\$ 79,270,000</u> |
| Total Debt | <u>\$ 87,460,000</u> | <u>\$ 5,220,000</u> | <u>\$ 82,240,000</u> |
| Less: Unamortized bond issue cost | (384,049) | (9,463) | (393,512) |
| Unamortized deferred refunding | (1,114,243) | (432,751) | (681,492) |
| Unamortized premium | <u>1,455,821</u> | <u>114,027</u> | <u>1,569,848</u> |
| Total Debt | <u>\$ 87,417,529</u> | <u>\$ 4,891,813</u> | <u>\$ 82,734,844</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

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

Cameron County issued \$16,500,000 Certificates of Obligation, Series 2014 dated March 13, 2014 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of certain public property specifically improvements/rehabilitation to the judicial courthouse, the Sheriff's building, Dancy Courthouse, Carrizalez Rucker Detention Center, BISS acquired buildings, Joe G Rivera and Aurora de la Garza building and replacement of Old County Jail cell doors. Construction projects included courtrooms at the Detention Center and improvements or construction of a new animal shelter and rehabilitation/improvements to County roads.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

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

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.

ENTERPRISE FUND DEBT OBLIGATION

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 |
|------------------------------|---------------------|---------------------|----------------------|
| 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 | 640,879 | 531,974 | 1,172,853 |
| 2019 | 670,849 | 500,431 | 1,171,280 |
| 2020-2024 | 3,930,394 | 1,921,107 | 5,851,501 |
| 2025-2029 | 4,394,883 | 693,348 | 5,088,231 |
| 2030-2031 | 686,443 | 32,551 | 718,994 |
| TOTAL | \$12,138,879 | \$ 5,448,625 | \$ 17,587,504 |

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.

The County issued \$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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

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 |
|------------------------------|--------------------|---------------------|---------------------|
| 2015 | \$ 438,369 | \$ 337,273 | \$ 775,642 |
| 2016 | 495,636 | 319,680 | 815,316 |
| 2017 | 515,870 | 299,953 | 815,823 |
| 2018 | 509,937 | 279,861 | 789,798 |
| 2019 | 532,755 | 259,210 | 791,965 |
| 2020-2024 | 3,013,924 | 937,959 | 3,951,883 |
| 2025-2029 | 2,462,505 | 264,471 | 2,726,976 |
| 2030-2031 | 289,833 | 13,742 | 303,575 |
| TOTAL | \$8,258,829 | \$ 2,712,149 | \$10,970,978 |

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2014, are as follows:

| Changes in General Non-Bonded Debt | Non-Bonded Debt |
|---|------------------------|
| Capital leases payable at October 1, 2013 | \$5,830,519 |
| Debt issued | 1,671,409 |
| Debt retired | (1,774,880) |
| Capital Leases payable at September 30, 2014 (Note 7) | <u>\$5,727,048</u> |

The annual requirements to retire general non-bonded debt outstanding at September 30, 2014 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

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 \$5,918,541.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

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.

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, 2013 | \$5,485,000 |
| Debt retired | (890,000) |
| Less unamortized discount and bond issue cost | (64,351) |
| Debt payable at September 30, 2014 | <u>\$ 4,530,649</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Debt includes the following individual issues at September 30, 2014:

REVENUE BONDS:

| | Outstanding Balance September 30, 2014 | Less Current Maturities (to be Paid in FY 2014-2015) | Long-Term Maturities September 30, 2015 |
|---|---|---|--|
| <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> | \$1,790,000 | \$ 425,000 | \$1,365,000 |
| <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>2,805,000</u> | <u>510,000</u> | <u>2,295,000</u> |
| | 4,595,000 | 935,000 | 3,660,000 |
| Unamortized discount and issue cost | <u>64,351</u> | <u>5,544</u> | <u>58,807</u> |
| Total Debt | <u>\$4,659,351</u> | <u>\$ 940,544</u> | <u>\$3,718,807</u> |

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, 2014 are as follows:

| Year Ending September 30, | International Toll Bridge System | | Parks System | | Total |
|------------------------------|----------------------------------|-------------------|--------------|----------|---------------------|
| | Principal | Interest | Principal | Interest | |
| 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 | 1,060,000 | 50,675 | - | - | 1,110,675 |
| 2019 | 615,000 | 14,145 | - | - | 629,145 |
| | <u>\$ 4,595,000</u> | <u>\$ 472,339</u> | <u>-</u> | <u>-</u> | <u>\$ 5,067,339</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

C. BUSINESS-TYPE ACTIVITIES (continued)

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.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certifications of Obligation (continued)

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 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. The International Toll Bridge fulfilled this obligation this year with a final principal payment of \$286,622.

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 |
|------------------------------|---------------------|---------------------|----------------------|
| 2015 | \$ 513,891 | \$ 615,594 | \$ 1,129,485 |
| 2016 | 634,382 | 591,358 | 1,225,740 |
| 2017 | 667,160 | 562,262 | 1,229,422 |
| 2018 | 640,879 | 531,974 | 1,172,853 |
| 2019 | 670,849 | 500,431 | 1,171,280 |
| 2020-2024 | 3,930,396 | 1,921,107 | 5,851,503 |
| 2025-2029 | 4,394,879 | 693,348 | 5,088,227 |
| 2030-2031 | 686,443 | 32,549 | 718,992 |
| TOTAL | <u>\$12,138,879</u> | <u>\$ 5,448,623</u> | <u>\$ 17,587,502</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

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 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 |
|------------------------------|--------------------|---------------------|---------------------|
| 2015 | \$ 438,369 | \$ 337,273 | \$ 775,642 |
| 2016 | 495,636 | 319,680 | 815,316 |
| 2017 | 515,870 | 299,953 | 815,823 |
| 2018 | 509,937 | 279,861 | 789,798 |
| 2019 | 532,755 | 259,210 | 791,965 |
| 2020-2024 | 3,013,924 | 937,959 | 3,951,883 |
| 2025-2029 | 2,462,505 | 264,471 | 2,726,976 |
| 2030-2031 | 289,833 | 13,742 | 303,575 |
| TOTAL | <u>\$8,258,829</u> | <u>\$ 2,712,149</u> | <u>\$10,970,978</u> |

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

12. LONG TERM DEBT (continued)

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. 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. As of September 30, 2012 these bonds have been completely defeased.

13. 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 Fire Insurance Company of Pittsburgh.

WORKERS' COMPENSATION INSURANCE

The County is self-insured 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 under an agreement between political subdivisions to cover risk pursuant to the provisions of Chapter 791 and 2259 of the Texas Government Code and Chapter 504 of the Texas Labor Code. County participates in this self-funded Pool as an alternative to commercial insurance. 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. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2013 calendar year contribution was \$1,030,676.

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

| Calendar* | Workers' Compensation Insurance Premium Paid | Workers' Compensation Insurance Claims Paid | Claims (Over) Under Premium Paid |
|-----------|---|--|--|
| 2011 | 1,183,081 | 532,079 | 651,002 |
| 2012 | 1,149,581 | 419,527 | 730,054 |
| 2013 | 1,030,676 | 500,437 | 530,239 |

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:

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

13. RISK MANAGEMENT (continued)

AUTOMOBILE LIABILITY COVERAGE

| <u>Bodily Injury*</u> | <u>Property Damage*</u> | <u>Personal Injury Protection</u> |
|---|--------------------------|--|
| \$100,000 per person \$300,000 per occurrence | \$100,000 per occurrence | \$5,000 per person |
| -Coverage for County-owned vehicles -Personal injury protection for specified vehicles -Supplementary death benefit | | -Coverage for non-owned and hired vehicles -Limited Mexico coverage -The deductible is \$1,000 per occurrence. |

The annual premium is \$133,019 for Automobile Liability and \$71,392 for automobile physical damage for the period July 1, 2014 through July 1, 2015. Insurance premium provides coverage for 545 vehicles. No settlements exceeded insurance coverage during the past three years.

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 \$300,000 per occurrence aggregate | \$100,000 per occurrence | \$100,000 per occurrence | \$100,000 per person \$300,000 per offense |

-The deductible is \$5,000 per occurrence. The annual premium is \$98,753 for the period July 1, 2014 through July 1, 2015. 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 (\$200,000 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. Medical costs have increased by 15.8% this past year, the most significant increase in pharmaceutical expenses. The majority of the County's employee population is predominately male and the dependent coverage is predominately female with an average of between 25 to 41 years of age. Cameron County continues to promote Wellness Plans and Preventative Care by annual screenings, physical exams and health fairs. 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 and increasing the county contribution for all employees. Due to the increase medical costs, a General Fund transfer of \$1,166,129 to the Health Insurance Fund was needed to

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

13. RISK MANAGEMENT (continued)

meet these obligations. The County's contribution for employee coverage was increased for fiscal year 2015 in efforts to meet the obligations.

During fiscal year 2014, a total of \$10,063,551 was paid in benefits and \$1,569,085 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfilled claims at year end, totaled \$391,507 as of September 30, 2014. Changes in the balances of claims liabilities during the past three years follow:

| | Fiscal Year 2013-2014 | Fiscal Year 2012-2013 | Fiscal Year 2011-2012 |
|--|--------------------------|--------------------------|--------------------------|
| Unpaid claims, beginning of fiscal year | \$589,205 | \$619,191 | \$ 459,066 |
| Incurring claims (including incurred but not reported) | 9,865,853 | 8,417,042 | 8,260,955 |
| Payments of claims | (10,063,551) | (8,447,028) | (8,100,830) |
| Unpaid claims, end of fiscal year | <u>\$ 391,507</u> | <u>\$ 589,205</u> | <u>\$ 619,191</u> |

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 Hiscox Insurance Company – AM Best Rating A XII.

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 non-construction 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 the Property and Catastrophe Insurance coverage provided by Axis Primary and various other companies for excess. Flood insurance coverage in the amount of \$433,100 is provided for buildings by Harleysville Ins. Co. and NFIP.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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14. 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. These cases deal with allegations of civil rights violations and prisoner civil rights violations. State court cases allege false imprisonment, failure to follow due process, discrimination lawsuit, wrongful termination and failure to return seized property. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County is not known at this time.

Civil cases involving personnel matters have been settled during fiscal year 2014 and financial impact has not been material to the county. Additionally, the County is a defendant in other cases involving employment related litigation. The outcome of these lawsuits are not known and financial impact to the county is not expected to be material. The County has Committed Fund Balance of \$500,000 for pending litigation claims.

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.

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, 2014 produced a \$750,776 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 \$187,694.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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14. COMMITMENTS AND CONTINGENCIES (continued)

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, 2014 produced a distribution to City of Brownsville of \$1,825,714.

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) |
|-----------------------------|---------------------|------------------------|-------------------------------|
| 2014 | \$ 1,825,714 | \$1,825,714 | \$ 3,651,428 |
| 2013 | 1,288,520 | 1,288,520 | 2,577,040 |
| 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 |
| 2005-2008 | 10,147,565 | 10,147,565 | 20,295,130 |
| 2001-2004 | 8,091,408 | 8,091,408 | 16,182,816 |
| | <u>\$27,148,567</u> | <u>\$27,148,567</u> | <u>\$ 54,297,134</u> |

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. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for the CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. 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. 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 "SH550 Project 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.

On January 29, 2014, County Commissioners Court adopted an order authorizing the issuance of Bonds, pursuant to an agreement, by and between the County and The Bank of New York Mellon Trust Company, N.A., Dallas Texas as trustee dated as of August 2012 and as amended as of February 1, 2014. On March 13, 2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project)

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

14. COMMITMENTS AND CONTINGENCIES (continued)

on behalf of CCRMA. The \$5,000,000 Revenue and Tax Bonds, Series are issued as Completion Obligations for the purpose of providing payment for final costs incurred with the design, planning, construction and equipping of the SH550 Direct Connector Project. These bonds are parity obligations with the County's \$40,000,000 "Revenue and Tax Bonds, Series 2012." Through this issuance, the County will provide the necessary funding for completion of the "SH550 Direct Connector Project" and as a condition of this funding, CCRMA 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.

As part of this SH550 Direct Connector Project, CCRMA has pledged to the County the pledged revenues. The County has assigned its right to such Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement.

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; the 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." This agreement was further modified on December 2012 amending boundaries of CCRMA TRZ#1 due to changes in CCRMA Development Program. Project limits and components of CCRMA incorporated State Highway 550, State Highway 32, FM509, US 77 South and bypasses on US 77 and US 281. Cameron County in cooperation with CCRMA designated TRZ#2 to facilitate development of South Padre Island Second Access project. Through these agreements, 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, SH32, US77 South 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 2013 for all entities were City of Brownsville \$51,152, City of La Feria \$10,618, CCRMA \$295,907 and City of Harlingen \$172,844.

15. 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 656 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

CAMERON COUNTY, TEXAS
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15. RETIREMENT PLAN (continued)

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 TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contributed is determined using an actuarially determined rate of 9.19% for the months of the calendar year in 2013 and 9.62% for the months of the calendar year in 2014.

The contribution rate payable by the employee members for the calendar years 2013 and 2014 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 County's fiscal year ended September 30, 2014, the annual pension cost for the TCDRS plan and the actual employer contributions were \$5,910,789. 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, 2012 and December 31, 2013, the basis for determining the contribution rates for calendar years 2013 and 2014.

The required contribution was determined as part of the December 31, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 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 remaining amortization period at Dec. 31, 2013 was 20 years. The most recent actuarial valuation, dated December 31, 2013, is as follows:

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

15. RETIREMENT PLAN (continued)

Actuarial Valuation Information

| | | | |
|-----------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Actuarial valuation date | <u>12/31/2011</u> | <u>12/31/2012</u> | <u>12/31/2013</u> |
| Actuarial cost method | entry age | entry age | entry age |
| Amortization method | level percentage of payroll, closed | level percentage of payroll, closed | level percentage 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: 5-yr smoothed ESF: Fund value |
| Actuarial Assumptions: | | | |
| Investment return* | 8.0% | 8.0% | 8.0% |
| Projected salary increases* | 5.4% | 5.4% | 4.9% |
| Inflation | 3.5% | 3.5% | 3.0% |
| Cost-of-living adjustments | 0.0% | 0.0% | 0.0% |

*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 Obligation |
|----------------------------------|------------------------------|---|---------------------------|
| 2012 | 4,096,266 | 125% | - |
| 2013 | 4,156,182 | 130% | - |
| 2014 | 5,910,789 | 136% | - |

Funded Status & Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 90.50 percent funded. The actuarial accrued liability for benefits was \$188,757,735, and the actuarial value of assets \$170,823,495, resulting in an unfunded actuarial accrued liability of \$17,934,240. The annual covered payroll was \$59,882,828 and the ratio of the UAAL to the covered payroll was 29.95 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) |
|--------------------------|-------------------------------|---------------------------------------|---------------------------|--------------------|----------------------------|---|
| 12/31/10 | 141,393,519 | 156,649,171 | 15,255,652 | 90.26% | 57,141,769 | 26.70% |
| 12/31/11 | 148,123,337 | 165,612,995 | 17,489,658 | 89.44 % | 58,360,461 | 29.97% |
| 12/31/12 | 158,128,384 | 178,887,492 | 20,759,108 | 88.40 % | 58,850,771 | 35.27% |
| 12/31/13 | 170,823,495 | 188,757,735 | 17,934,240 | 90.50% | 59,882,828 | 29.95% |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

15. RETIREMENT PLAN (continued)

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 for which the retiree pays a monthly premium. 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>Family including spouse</u> |
|------------|----------------|-----------------------------|------------------------------|--------------------------------|
| Medical/Tx | \$250.78 | \$460.78 | \$400.78 | \$525.78 |

Membership in the plan at 10/01/2013 the date of the latest actuarial valuation, consists of the following:

| | |
|--|-------|
| Active Members: | 1,616 |
| Retirees and beneficiaries receiving benefits: | 47 |

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, 2013. The ARC is equal to the Normal Cost and an additional amount to amortize the Unfunded Actuarial Accrued Liability (UAAL) over 24 years on a closed basis. The ARC is the representation of an accounting expense, and the County is not required by Texas law or by contractual agreement to fund this expense or to contribute to a special separate trust. For fiscal year end 2014, the County's annual OPEB cost (expense) was \$2,019,236 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and net OPEB obligation information is summarized below.

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

| | <u>10/1/10</u> <u>9/30/12</u> | <u>10/1/11</u> <u>9/30/13</u> | <u>10/1/12</u> <u>9/30/14</u> |
|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Annual Required Contribution | \$ 3,519,814 | \$ 3,519,814 | \$ 3,287,539 |
| Add Interest on Net OPEB Obligation | 673,862 | 815,830 | 957,927 |
| Adjustment to ARC | (145,574) | (148,007) | (1,570,685) |
| Annual OPEB Cost | 4,048,102 | 4,187,637 | 2,674,781 |
| Less Contributions Made | (498,888) | (635,219) | (655,545) |
| Change in Net OPEB Obligation | 3,549,214 | 3,552,418 | 2,019,236 |
| Net OPEB Obligation-beginning of year | 16,846,542 | 20,395,756 | 23,948,174 |
| Net OPEB Obligation - end of year | <u>\$ 20,395,756</u> | <u>\$ 23,948,174</u> | <u>\$ 25,967,410</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

15. RETIREMENT PLAN (continued)

Trend Information

The following table shows the estimated annual OPEB cost and net OPEB obligation with a discount rate of 4% for the prior 3 years:

| <u>Fiscal Year End</u> | <u>Annual OPEB Cost</u> | <u>Employer Contribution</u> | <u>Percentage of Annual OPEB Cost Contributed</u> | <u>Net Ending OPEB Obligation</u> |
|----------------------------|-----------------------------|----------------------------------|---|---|
| 09/30/12 | \$4,048,102 | \$ 498,888 | 12.3% | \$20,395,756 |
| 09/30/13 | \$4,187,637 | \$ 635,219 | 15.2% | \$23,948,174 |
| 09/30/14 | \$2,674,781 | \$ 655,545 | 24.5% | \$25,967,410 |

Annual OPEB Costs and Net OPEB Obligation

As of 10/1/2013, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was \$20,309,475 and the actuarial value of assets was -0-, resulting in an unfunded actuarial balance. The covered payroll (annual payroll of active employees covered by the Plan) was \$53,554,133 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 |
|--------------------------------|---------------------------------|---|--|-----------------|--------------------|--------------------------------------|
| 10/1/2011 | \$0 | \$21,378,645 | \$21,378,645 | 0.0% | \$50,560,206 | 42% |
| 10/1/2012 | \$0 | \$21,378,645 | \$21,378,645 | 0.0% | \$50,560,206 | 42% |
| 10/1/2013 | \$0 | \$20,309,475 | \$20,309,475 | 0.0% | \$53,554,133 | 38% |

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 10/1/13. 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 additional service; their normal cost is zero. In determining the ARC, the Unfunded AAL is amortized over a closed 30 year amortization base. Actuarial cost estimates depend largely on assumptions made relative to various occurrences, such as rates of mortality, investments returns on funds, terminations and retirement rates. In the October 1, 2013 actuarial valuation, a 4% discount rate and investment rate of return was used. Projected salary increases were not used as benefits are not related to compensation and

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

15. RETIREMENT PLAN (continued)
Annual OPEB Costs and Net OPEB Obligation (continued)

no post retirements benefits increases were assumed. This valuation implicitly assumed a general inflation of 2.5%. Amounts determined in this actuarial study are subject to constant revision as actual results are compared annually to prior actual cost data and new estimates are made. 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 Care Costs Trend Rates (pre-65) | 5.80% in the first year (FYE 2013) 5.50% in the 2nd year Downgrade to 4.60% in FYE 2085 and beyond |
| Retiree Premium Increases | Same as trend disclosed above |

For retirement prior to age 65, 50% of employees are assumed to elect continued coverage in retirement under the current plan. 50% of the active employees are assumed to be married and elect spouse coverage. It is also assumed that husbands are three years older than their wives. The Medical plan was reviewed as well as participant census, paid claims and reinsurance recoveries data from the date September 2007 through October 2013. Medical premiums are assumed to increase with the medical trends.

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 cost trend rates 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 COST TREND RATES

| <i>FYE</i> | <i>Pre-65</i> |
|-------------------|----------------------|
| 2013 | 5.80% |
| 2014 | 5.50% |
| 2015 | 5.30% |
| 2016 | 5.60% |
| 2017-2033 | 5.99% average |

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

15. RETIREMENT PLAN (continued)

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 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 is available at www.tcdrs.org. TCDRS' CAFR may also 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.

16. PRIOR PERIOD ADJUSTMENTS

Government Wide Statement of Activities reflects a prior period adjustment of \$(1,223,769). This is due to an adjustment in capital related items of \$1,187,148. An evaluation of fixed assets during a financial system upgrade resulted in adjustments to the fixed assets and accumulated depreciation balances. Some assets that were disposed in years past had not been removed from the fixed assets. Assets that did not meet capitalization threshold and assets funded through County as a pass through entity were incorrectly recorded in the fixed asset component. This adjustment resulted in a net prior period adjustment as noted above due to adjustments in both the fixed assets and accumulated depreciation. A special revenue fund had a adjustment of \$36,621 due to an overstatement of accounts receivable in the prior year.

Government Wide Statement of Activities in the Component Units had a prior period adjustment of \$1,821,923 due to the removal of the Cameron Willacy Counties Community Supervision and Corrections Department.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2014

17. SUBSEQUENT FINANCIAL ACTIVITY

On November 6, 2014 Cameron County issued \$8,435,000 Cameron County, Texas Limited Tax Refunding Bonds, Series 2014. These Bonds were issued for the purpose of refunding certain outstanding obligations of the County for debt service savings and to pay costs of issuance of the Bonds.

On December 2014 Cameron County entered into interlocal agreements with Cameron County Regional Mobility Authority (CCRMA) to participate in three additional TRZ agreements. These are Zone 3, Zone 4 and Zone 5. These TRZ districts are to fund the County's transportation capacity and allow the County to pledge a portion of the future tax valuation to help pay for the expedited construction of the projects which are a part of the CCRMA system. Participation costs are budgeted through the annual budget adoption process.

On February 12, 2015 Cameron County approved the issuance of \$17,985,000 Cameron County Limited Tax Refunding Bonds, Series 2015. These bonds are scheduled to close on March 31, 2015 and are being issued to refund certain outstanding obligations of the County, for debt service savings and for the payment related to the costs of issuance related to the Bonds.

On February 26, 2015 Cameron County approved the issuance of \$4,500,000 Revenue & Tax Bonds, Series 2015 SH550 Project on behalf of the Cameron County Regional Mobility Authority (CCRMA) to fund a funding shortfall for the final completion of this project. This final financing includes toll equipment and software needed to improve interoperability with regional toll collection systems. Projected closing date is April 2015.

17. PENDING GASBs IMPLEMENTATION

GASB Statement 67, *Financial Reporting for Pension Plans* (GASB67), replaces the requirements of Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and Statement No. 50, *Pension Disclosures*, as they relate to pension plans administered through trusts or similar arrangements meeting certain criteria. Impact to County has not been determined.

GASB Statement 68, *Accounting and Financial Reporting for Pensions* (GASB68), replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* and Statement No. 50, *Pension Disclosures*, relative to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. Impact to County has not been determined.

GASB Statement 69, *Government Combinations and Disposals of Government Operations* (GASB69), establishes accounting and Financial Reporting for standards relative to government combinations and disposals of government operations. Impact to County has not been determined.

GASB Statement 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* (GASB70), provides guidance to improve accounting and reporting by state and local governments that extend and receive nonexchange financial guarantees. Impact to County has been determined.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Data* (GASB71), is an amendment to Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB 71 eliminates the source of a potential significant understatement of restated beginning net position and expense in the first year implementation of Statement 68 in accrual basis financial statements. Impact to County has not been determined.

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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% |
| 12/31/2012 | 158,128,384 | 178,887,492 | 20,759,108 | 88.40% | 58,850,771 | 35.27% |
| 12/31/2013 | 170,823,495 | 188,757,735 | 17,934,240 | 90.50% | 59,882,828 | 29.95% |

**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 | \$ - | \$ 29,819,229 | \$ 29,819,229 | 0.00% | \$ 48,724,142 | 61% |
| 10/1/2008 | - | 29,819,229 | 29,819,229 | 0.00% | 47,208,137 | 63% |
| 10/1/2009 | - | 19,807,065 | 19,807,065 | 0.00% | 49,052,791 | 40% |
| 10/1/2010 | - | 19,807,065 | 19,807,065 | 0.00% | 49,632,027 | 40% |
| 10/1/2011 | - | 21,378,645 | 21,378,645 | 0.00% | 50,560,206 | 42% |
| 10/1/2012 | - | 21,378,645 | 21,378,645 | 0.00% | 50,560,206 | 42% |
| 10/1/2013 | - | 20,309,475 | 20,309,475 | 0.00% | 53,554,133 | 38% |

CAMERON COUNTY, TEXAS
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
For the Fiscal Year Ended September 30, 2014

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|--|-------------------|-------------------|----------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 48,748,514 | \$ 48,748,514 | \$ 49,462,498 | \$ 713,984 |
| Licenses and permits | 406,860 | 406,860 | 544,890 | 138,030 |
| Intergovernmental | 4,098,780 | 4,245,982 | 5,009,477 | 763,495 |
| Charges for services | 9,001,632 | 9,517,910 | 11,023,101 | 1,505,191 |
| Fines and forfeitures | 5,228,571 | 5,228,571 | 4,953,285 | (275,286) |
| Miscellaneous | 4,322,653 | 4,355,630 | 4,696,637 | 341,007 |
| TOTAL REVENUES | 71,807,010 | 72,503,467 | 75,689,888 | 3,186,421 |
| EXPENDITURES | | | | |
| General government | 17,799,555 | 19,648,620 | 18,163,787 | 1,484,833 |
| Law enforcement and public safety | 53,442,657 | 53,838,275 | 52,498,331 | 1,339,944 |
| Health | 2,800,332 | 2,806,189 | 2,534,370 | 271,819 |
| Welfare | 4,679,786 | 4,679,786 | 4,644,404 | 35,382 |
| TOTAL EXPENDITURES | 78,722,330 | 80,972,870 | 77,840,892 | 3,131,978 |
| Excess of Revenues Over (Under) Expenditures | (6,915,320) | (8,469,403) | (2,151,004) | 6,318,399 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Gain on Sale of capital assets | 50,000 | 50,000 | 3,750 | (46,250) |
| Capital lease financing | 0 | 901,656 | 901,651 | (5) |
| Transfers in | 7,203,102 | 7,203,102 | 7,591,527 | 388,425 |
| Transfers (out) | (337,782) | (1,503,912) | (1,571,909) | (67,997) |
| TOTAL OTHER FINANCING SOURCES (USES) | 6,915,320 | 6,650,846 | 6,925,019 | 274,173 |
| Net change in fund balance | 0 | (1,818,557) | 4,774,015 | 6,592,572 |
| Fund Balance - beginning | 0 | 1,818,557 | 16,028,631 | 14,210,074 |
| FUND BALANCE - ending | \$ - | \$ - | \$ 20,802,646 | \$ 20,802,646 |

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, 2014

| | Budgeted Amounts | | | Variance with |
|--|-------------------|-------------------|---------------------|---------------------|
| | Original | Final | Actual | Final Budget |
| REVENUES | | | | |
| Tax Revenues | \$ 6,668,941 | \$ 6,668,941 | \$ 6,786,984 | \$ 118,043 |
| Licenses and Permits | 2,770,000 | 2,770,000 | 3,391,681 | 621,681 |
| Intergovernmental Revenues (State shared) | 583,301 | 698,918 | 772,907 | 73,989 |
| Charges for Services | 16,000 | 16,000 | 23,101 | 7,101 |
| Miscellaneous Revenues | 404,000 | 404,000 | 648,616 | 244,616 |
| TOTAL REVENUES | <u>10,442,242</u> | <u>10,557,859</u> | <u>11,623,289</u> | <u>1,065,430</u> |
| EXPENDITURES | | | | |
| HIGHWAYS AND STREETS: | | | | |
| GIS | 258,523 | 258,523 | 201,907 | 56,616 |
| District Attorney | 36,755 | 36,755 | 36,026 | 729 |
| Precinct #1 Commissioner Staff | 98,995 | 98,995 | 95,043 | 3,952 |
| Precinct #2 Commissioner Staff | 102,395 | 102,395 | 63,192 | 39,203 |
| Precinct #3 Commissioner Staff | 106,462 | 106,462 | 102,275 | 4,187 |
| Precinct #4 Commissioner Staff | 101,312 | 101,312 | 96,055 | 5,257 |
| Consolidated Road Districts M & O | 7,405,995 | 8,347,527 | 7,833,125 | 514,402 |
| Engineering & Right-of-Way | 905,243 | 905,243 | 777,178 | 128,065 |
| Planning and Inspection | 778,792 | 798,557 | 664,601 | 133,956 |
| TOTAL HIGHWAYS AND STREETS | <u>9,794,472</u> | <u>10,755,769</u> | <u>9,869,402</u> | <u>886,367</u> |
| DEBT SERVICE: | | | | |
| Principal retirement | 657,299 | 657,299 | 655,283 | 2,016 |
| Interest | 40,471 | 40,471 | 40,346 | 125 |
| TOTAL DEBT SERVICE | <u>697,770</u> | <u>697,770</u> | <u>695,629</u> | <u>2,141</u> |
| TOTAL EXPENDITURES | <u>10,492,242</u> | <u>11,453,539</u> | <u>10,565,031</u> | <u>888,508</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(50,000)</u> | <u>(895,680)</u> | <u>1,058,258</u> | <u>1,953,938</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Capital lease financing | 0 | 713,055 | 713,054 | (1) |
| Sale of Capital assets | 50,000 | 50,000 | 0 | (50,000) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>50,000</u> | <u>763,055</u> | <u>713,054</u> | <u>(50,001)</u> |
| Net change in fund balances | <u>0</u> | <u>(132,625)</u> | <u>1,771,312</u> | <u>1,903,937</u> |
| Fund Balance - beginning | <u>0</u> | <u>132,625</u> | <u>5,621,965</u> | <u>5,489,340</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 7,393,277</u> | <u>\$ 7,393,277</u> |

CAMERON COUNTY, TEXAS

Notes to Required Supplementary Information

September 30, 2014

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 2014. 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 commitments 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, 2014

SPECIAL REVENUE

| | FEDERAL TASK FORCE GRANT FUND | COLONIA PAVING PROJECT FUND | LATERAL ROAD FUND | LAW LIBRARY FUND | OTHER GOVERNMENTAL ELECTIONS FUND | FEDERAL BLOCK GRANT FUND | CHAPTER 19 FUND |
|--|-------------------------------------|-----------------------------------|----------------------|---------------------|---|--------------------------------|--------------------|
| ASSETS | | | | | | | |
| Cash | \$ 37,544 | \$ 27 | \$ 574,147 | \$ 340,389 | \$ 57,535 | \$ 126,602 | \$ 79,431 |
| Accounts receivable | 3,774 | 0 | 121 | 68 | 298,534 | 219,547 | 16 |
| Due from other governments | 7,924 | 0 | 0 | 0 | 0 | 93,316 | 0 |
| Due from other funds | 7,514 | 0 | 0 | 0 | 0 | 74,000 | 12,249 |
| Other assets | 0 | 0 | 0 | 0 | 5,577 | 0 | 0 |
| TOTAL ASSETS | \$ 56,756 | \$ 27 | \$ 574,268 | \$ 340,457 | \$ 361,646 | \$ 513,465 | \$ 91,696 |
| LIABILITIES AND FUND BALANCE | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 2,791 | \$ 0 | \$ 18,718 | \$ 16,275 | \$ 3,356 | \$ 3,379 | \$ 0 |
| Wages, fringe and accrued absences payable | 0 | 0 | 0 | 2,485 | 1,271 | 0 | 0 |
| Due to other governments | 4,299 | 0 | 0 | 0 | 66,547 | 0 | 0 |
| Due to other funds | 49,666 | 27 | 0 | 0 | 273,629 | 510,086 | 91,696 |
| TOTAL LIABILITIES | 56,756 | 27 | 18,718 | 18,760 | 344,803 | 513,465 | 91,696 |
| FUND BALANCE | | | | | | | |
| Restricted | 0 | 0 | 555,550 | 321,697 | 16,843 | 0 | 0 |
| TOTAL FUND BALANCE | 0 | 0 | 555,550 | 321,697 | 16,843 | 0 | 0 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 56,756 | \$ 27 | \$ 574,268 | \$ 340,457 | \$ 361,646 | \$ 513,465 | \$ 91,696 |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

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 | \$ 112,454 | \$ 498,114 | \$ 233,508 | \$ 113,319 | \$ 3,406 | \$ 12,969 | \$ 100,293 | \$ 8 |
| Accounts receivable | 35 | 2,888 | 138,195 | 14 | 3 | 170,775 | 641,324 | 0 |
| Due from other governments | 745,194 | 262,795 | 0 | 133,190 | 103,286 | 0 | 0 | 8,698 |
| Due from other funds | 8,855 | 634 | 2,044 | 0 | 58,856 | 0 | 253,103 | 0 |
| Other assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | \$ 866,538 | \$ 764,431 | \$ 373,747 | \$ 246,523 | \$ 165,551 | \$ 183,744 | \$ 994,720 | \$ 8,706 |
| LIABILITIES AND FUND BALANCE | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts payable | \$ 44,228 | \$ 25,884 | \$ 137,205 | \$ 59,696 | \$ 4,834 | \$ 30,021 | \$ 388,694 | \$ 6,606 |
| Wages, fringe and accrued absences payable | 0 | 0 | 0 | 0 | 0 | 1,935 | 9,428 | 0 |
| Due to other governments | 2,858 | 1,314 | 0 | 0 | 14,295 | 64 | 0 | 0 |
| Due to other funds | 819,452 | 733,761 | 236,542 | 131,656 | 139,306 | 151,724 | 14,611 | 2,100 |
| TOTAL LIABILITIES | 866,538 | 760,959 | 373,747 | 191,352 | 158,435 | 183,744 | 412,733 | 8,706 |
| FUND BALANCE | | | | | | | | |
| Restricted | 0 | 3,472 | 0 | 55,171 | 7,116 | 0 | 581,987 | 0 |
| TOTAL FUND BALANCE | 0 | 3,472 | 0 | 55,171 | 7,116 | 0 | 581,987 | 0 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 866,538 | \$ 764,431 | \$ 373,747 | \$ 246,523 | \$ 165,551 | \$ 183,744 | \$ 994,720 | \$ 8,706 |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

SPECIAL REVENUE

| | VALLE ESCODIDO SEWER PROJECT | COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND | WIC FUND | WEED AND SEED PROGRAMS FUND | BAIL SECURITY FUND |
|--|---------------------------------------|---|---------------------|--------------------------------------|-----------------------|
| ASSETS | | | | | |
| Cash | \$ 69,278 | \$ 3,313,185 | \$ 1,013,956 | \$ 13,230 | \$ 423,798 |
| Accounts receivable | 0 | 12,750 | 963,561 | 2 | 0 |
| Due from other governments | 15 | 0 | 0 | 0 | 0 |
| Due from other funds | 0 | 211,582 | 323,967 | 6,751 | 0 |
| Other assets | 0 | 0 | 7,077 | 0 | 1,173,890 |
| TOTAL ASSETS | <u>\$ 69,293</u> | <u>\$ 3,537,517</u> | <u>\$ 2,308,561</u> | <u>\$ 19,983</u> | <u>\$ 1,597,688</u> |
| LIABILITIES AND FUND BALANCE | | | | | |
| LIABILITIES | | | | | |
| Accounts payable | \$ 0 | \$ 2,247 | \$ 229,231 | \$ 0 | \$ 1,550,767 |
| Wages, fringe and accrued absences payable | 0 | 0 | 98,565 | 0 | 0 |
| Due to other governments | 0 | 56,021 | 2,477 | 0 | 0 |
| Due to other funds | 69,293 | 4,127 | 1,978,288 | 19,983 | 46,921 |
| TOTAL LIABILITIES | <u>69,293</u> | <u>62,395</u> | <u>2,308,561</u> | <u>19,983</u> | <u>1,597,688</u> |
| FUND BALANCE | | | | | |
| Restricted | 0 | 3,475,122 | 0 | 0 | 0 |
| TOTAL FUND BALANCE | <u>0</u> | <u>3,475,122</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 69,293</u> | <u>\$ 3,537,517</u> | <u>\$ 2,308,561</u> | <u>\$ 19,983</u> | <u>\$ 1,597,688</u> |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

SPECIAL REVENUE

| | SELF HELP CENTERS FUND | 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 FUND | SAFE & SOBER PROGRAM FUND |
|--|---------------------------|---|--|---|--|---|------------------------------|---------------------------------|
| ASSETS | | | | | | | | |
| Cash | \$ 8,602 | \$ 162,777 | \$ 871,625 | \$ 10,343 | \$ 171,123 | \$ 889,430 | \$ 21,133 | \$ 3 |
| Accounts receivable | 1,513 | 0 | 110,320 | 35,593 | 141,461 | 29,320 | 20,605 | 0 |
| Due from other governments | 0 | 34 | 180 | 0 | 0 | 0 | 0 | 0 |
| Due from other funds | 0 | 0 | 0 | 29,482 | 74,629 | 473,035 | 11,316 | 0 |
| Other assets | 0 | 0 | 0 | 0 | 0 | 3,219 | 0 | 0 |
| TOTAL ASSETS | <u>\$ 10,115</u> | <u>\$ 162,811</u> | <u>\$ 982,125</u> | <u>\$ 75,418</u> | <u>\$ 387,213</u> | <u>\$ 1,395,004</u> | <u>\$ 53,054</u> | <u>\$ 3</u> |
| LIABILITIES AND FUND BALANCE | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts payable | \$ 0 | \$ 162,332 | \$ 24,354 | \$ 7,044 | \$ 154,611 | \$ 98,093 | \$ 0 | \$ 0 |
| Wages, fringe and accrued absences payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to other governments | 0 | 0 | 11,153 | 0 | 43,825 | 290,946 | 0 | 0 |
| Due to other funds | 10,115 | 479 | 946,618 | 8,855 | 164,599 | 82,260 | 53,054 | 3 |
| TOTAL LIABILITIES | <u>10,115</u> | <u>162,811</u> | <u>982,125</u> | <u>15,899</u> | <u>363,035</u> | <u>471,299</u> | <u>53,054</u> | <u>3</u> |
| FUND BALANCE | | | | | | | | |
| Restricted | 0 | 0 | 0 | 59,519 | 24,178 | 923,705 | 0 | 0 |
| TOTAL FUND BALANCE | <u>0</u> | <u>0</u> | <u>0</u> | <u>59,519</u> | <u>24,178</u> | <u>923,705</u> | <u>0</u> | <u>0</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$ 10,115</u> | <u>\$ 162,811</u> | <u>\$ 982,125</u> | <u>\$ 75,418</u> | <u>\$ 387,213</u> | <u>\$ 1,395,004</u> | <u>\$ 53,054</u> | <u>\$ 3</u> |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

SPECIAL REVENUE

| | DA HOT CHECK FUND | TAX ASSESSOR VIT | LAGUNA HEIGHTS | ATTORNEY GENERAL CHILD SUPPORT FUND |
|----------------------------|----------------------|---------------------|-------------------|--|
| ASSETS | | | | |
| Cash | \$ 94,532 | \$ 1,444,302 | \$ 153,034 | \$ 23,114 |
| Accounts receivable | 0 | 292 | 0 | 25,530 |
| Due from other governments | 20 | 0 | 814 | 0 |
| Due from other funds | 0 | 0 | 0 | 0 |
| Other assets | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | \$ 94,552 | \$ 1,444,594 | \$ 153,848 | \$ 48,644 |

LIABILITIES AND FUND BALANCE

LIABILITIES

| | | | | |
|--|----------|------------------|----------------|---------------|
| Accounts payable | \$ 0 | \$ 30,497 | \$ 2,829 | \$ 0 |
| Wages, fringe and accrued absences payable | 0 | 0 | 0 | 0 |
| Due to other governments | 0 | 1,253,292 | 0 | 0 |
| Due to other funds | 0 | 0 | 151,019 | 48,644 |
| TOTAL LIABILITIES | 0 | 1,283,789 | 153,848 | 48,644 |

FUND BALANCE

| | | | | |
|---------------------------|---------------|----------------|----------|----------|
| Restricted | 94,552 | 160,805 | 0 | 0 |
| TOTAL FUND BALANCE | 94,552 | 160,805 | 0 | 0 |

| | | | | |
|---|------------------|---------------------|-------------------|------------------|
| TOTAL LIABILITIES AND FUND BALANCE | \$ 94,552 | \$ 1,444,594 | \$ 153,848 | \$ 48,644 |
|---|------------------|---------------------|-------------------|------------------|

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

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 | \$ 585,178 | \$ 120,580 | \$ 7,146,222 | \$ 149,216 | \$ 121,991 | \$ 16,874 | \$ 19,113,272 |
| Accounts receivable | 4,121 | 688,037 | 11,506 | 0 | 1,068 | 0 | 3,520,973 |
| Due from other governments | 0 | 2,978,763 | 491,633 | 5,612 | 0 | 44,140 | 4,875,614 |
| Due from other funds | 36,164 | 0 | 1,841,996 | 0 | 10 | 0 | 3,426,187 |
| Other assets | 0 | | 907 | 0 | 0 | 0 | 1,190,670 |
| TOTAL ASSETS | \$ 625,463 | \$ 3,787,380 | \$ 9,492,264 | \$ 154,828 | \$ 123,069 | \$ 61,014 | \$ 32,126,716 |
| LIABILITIES AND FUND BALANCE | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 500 | \$ 144,372 | \$ 861,815 | \$ 7,457 | \$ 2,201 | \$ 0 | \$ 4,020,037 |
| Wages, fringe and accrued absences payable | 0 | 0 | 0 | 2,168 | 0 | 0 | 115,852 |
| Due to other governments | 0 | 0 | 1,456,653 | 0 | 0 | 0 | 3,203,744 |
| Due to other funds | 0 | 3,382,077 | 92,027 | 0 | 120,869 | 61,014 | 10,394,501 |
| TOTAL LIABILITIES | 500 | 3,526,449 | 2,410,495 | 9,625 | 123,070 | 61,014 | 17,734,134 |
| FUND BALANCE | | | | | | | |
| Restricted | 624,963 | 260,931 | 7,081,769 | 145,203 | (1) | 0 | 14,392,582 |
| TOTAL FUND BALANCE | 624,963 | 260,931 | 7,081,769 | 145,203 | (1) | 0 | 14,392,582 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 625,463 | \$ 3,787,380 | \$ 9,492,264 | \$ 154,828 | \$ 123,069 | \$ 61,014 | \$ 32,126,716 |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

CAPITAL PROJECTS

| | PROJECT ROADMAP | DANCY BUILDING RENOVATION FUND | JAIL CAPITAL IMPROVEMENT FUND | 2011 CERTIFICATES OF OBLIGATION | HAVA GRANT FUND | JUDICIAL COMPLEX | TOTAL CAPITAL PROJECTS FUNDS |
|--|--------------------|---|-------------------------------------|---------------------------------------|--------------------|---------------------|---------------------------------------|
| ASSETS | | | | | | | |
| Cash | \$ 16,595 | \$ 0 | \$ 3 | \$ 5,886,123 | \$ 117,130 | \$ 2,444 | \$ 6,022,295 |
| Accounts receivable | 4 | 0 | 0 | 1,271 | 24 | 0 | 1,299 |
| Due from other governments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from other funds | 0 | 0 | 0 | 0 | 78,872 | 64 | 78,936 |
| Other assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | \$ 16,599 | \$ - | \$ 3 | \$ 5,887,394 | \$ 196,026 | \$ 2,508 | \$ 6,102,530 |
| LIABILITIES AND FUND BALANCE | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 0 | \$ 0 | \$ 0 | \$ 918,840 | \$ 0 | \$ 0 | \$ 918,840 |
| 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 | 3 | 0 | 196,026 | 0 | 196,029 |
| TOTAL LIABILITIES | 0 | 0 | 3 | 918,840 | 196,026 | 0 | 1,114,869 |
| FUND BALANCE | | | | | | | |
| Restricted | 16,599 | 0 | 0 | 4,968,554 | 0 | 2,508 | 4,987,661 |
| TOTAL FUND BALANCE | 16,599 | 0 | 0 | 4,968,554 | 0 | 2,508 | 4,987,661 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 16,599 | \$ 0 | \$ 3 | \$ 5,887,394 | \$ 196,026 | \$ 2,508 | \$ 6,102,530 |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

DEBT SERVICE

| | UNLIMITED TAX BONDS | LIMITED TAX BONDS | TOTAL DEBT SERVICE FUNDS | TOTAL NONMAJOR GOVERNMENTAL FUNDS |
|--------------------------------------|------------------------|----------------------|--------------------------------|---|
| ASSETS | | | | |
| Cash | \$ 355,898 | \$ 4,274,761 | \$ 4,630,659 | \$ 29,766,226 |
| Accounts receivable | 23 | 607 | 630 | 3,522,902 |
| Taxes receivable - net of allowances | 67,327 | 771,745 | 839,072 | 839,072 |
| Notes receivable | 0 | 0 | 0 | 0 |
| Due from other governments | 0 | 0 | 0 | 4,875,614 |
| Due from other funds | 0 | 559,030 | 559,030 | 4,064,153 |
| Other assets | 0 | 598,653 | 598,653 | 1,789,323 |
| TOTAL ASSETS | 423,248 | 6,204,796 | 6,628,044 | \$ 44,857,290 |

LIABILITIES AND FUND BALANCE

LIABILITIES

| | | | | |
|--|----------|----------|----------|-------------------|
| Accounts payable | 0 | 0 | 0 | \$ 4,938,877 |
| Wages, fringe and accrued absences payable | 0 | 0 | 0 | 115,852 |
| Due to other governments | 0 | 0 | 0 | 3,203,744 |
| Due to other funds | 0 | 0 | 0 | 10,590,530 |
| Deferred Revenue | 0 | 0 | 0 | - |
| TOTAL LIABILITIES | 0 | 0 | 0 | 18,849,003 |

DEFERRED INFLOWS OF RESOURCES

| | | | | |
|--|---------------|----------------|----------------|----------------|
| Unavailable revenue-property taxes | 63,578 | 707,583 | 771,161 | 771,161 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 63,578 | 707,583 | 771,161 | 771,161 |

FUND BALANCE

| | | | | |
|---------------------------------|----------------|------------------|------------------|-------------------|
| Restricted for debt service | 359,670 | 5,497,213 | 5,856,883 | 5,856,883 |
| Restricted for special revenue | 0 | 0 | 0 | 14,392,582 |
| Restricted for capital projects | 0 | 0 | 0 | 4,987,661 |
| TOTAL FUND BALANCE | 359,670 | 5,497,213 | 5,856,883 | 25,237,126 |

| | | | | |
|---|-------------------|---------------------|---------------------|----------------------|
| TOTAL LIABILITIES AND FUND BALANCE | \$ 423,248 | \$ 6,204,796 | \$ 6,628,044 | \$ 44,857,290 |
|---|-------------------|---------------------|---------------------|----------------------|

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

SPECIAL REVENUE

| | FEDERAL TASK FORCE GRANT | COLONIA PAVING PROJECT FUND | LATERAL ROAD FUND | LAW LIBRARY FUND | OTHER GOVERNMENTAL ELECTIONS FUND | FEDERAL BLOCK GRANT FUND | CHAPTER 19 FUND |
|--|-----------------------------|-----------------------------------|----------------------|---------------------|---|--------------------------------|--------------------|
| REVENUES | | | | | | | |
| Intergovernmental | \$ 77,372 | \$ 0 | \$ 220,172 | \$ 0 | \$ 0 | \$ 483,522 | \$ 10,590 |
| Charges for services | 0 | 0 | 0 | 176,141 | 0 | 0 | 0 |
| Fines and forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 197 | 0 | 1,332 | 814 | 546,155 | 0 | 0 |
| TOTAL REVENUES | 77,569 | 0 | 221,504 | 176,955 | 546,155 | 483,522 | 10,590 |
| EXPENDITURES | | | | | | | |
| General government | 0 | 0 | 0 | 0 | 529,312 | 7,014 | 10,590 |
| Law enforcement and public safety | 123,206 | 0 | 0 | 167,365 | 0 | 489,732 | 0 |
| Highways and streets | 0 | 0 | 83,352 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Welfare | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 123,206 | 0 | 83,352 | 167,365 | 529,312 | 496,746 | 10,590 |
| Excess of Revenues Over (Under) Expenditures | (45,637) | 0 | 138,152 | 9,590 | 16,843 | (13,224) | 0 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Sale of capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in | 45,637 | 0 | 0 | 0 | 0 | 13,224 | 0 |
| Transfers (out) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | 45,637 | 0 | 0 | 0 | 0 | 13,224 | 0 |
| Net change in fund balances | 0 | 0 | 138,152 | 9,590 | 16,843 | 0 | 0 |
| Fund Balances - October 1, 2013 | 0 | 0 | 417,398 | 312,107 | 0 | 0 | 0 |
| Prior Period Adjustment | | | | | | 0 | |
| FUND BALANCES - SEPTEMBER 30, 2014 | \$ 0 | \$ 0 | \$ 555,550 | \$ 321,697 | \$ 16,843 | \$ 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, 2014

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 | 1,716,117 | 2,459,847 | 742,548 | 703,449 | 409,783 | 501,787 | 811,409 | 8,698 |
| Charges for services | 0 | 0 | 0 | 0 | 0 | 0 | 67,213 | 0 |
| Fines and forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 803 | 0 | 66,683 | 7,240 | 18 | 210,338 | 0 |
| TOTAL REVENUES | 1,716,117 | 2,460,650 | 742,548 | 770,132 | 417,023 | 501,805 | 1,088,960 | 8,698 |
| EXPENDITURES | | | | | | | | |
| General government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law enforcement and public safety | 1,488,916 | 2,459,846 | 0 | 0 | 536,302 | 0 | 0 | 0 |
| Highways and streets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 742,548 | 811,615 | 0 | 515,639 | 1,048,032 | 0 |
| Welfare | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,698 |
| Capital Outlay | 227,201 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 1,716,117 | 2,459,846 | 742,548 | 811,615 | 536,302 | 515,639 | 1,048,032 | 8,698 |
| Excess of Revenues Over (Under) Expenditures | 0 | 804 | 0 | (41,483) | (119,279) | (13,834) | 40,928 | 0 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Sale of capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in | 0 | 0 | 0 | 37,124 | 124,341 | 13,834 | 0 | 0 |
| Transfers (out) | 0 | 0 | 0 | 0 | (14,632) | 0 | (13,834) | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0 | 0 | 0 | 37,124 | 109,709 | 13,834 | (13,834) | 0 |
| Net change in fund balances | 0 | 804 | 0 | (4,359) | (9,570) | 0 | 27,094 | 0 |
| Fund Balances - October 1, 2013 | 0 | 2,668 | 0 | 95,984 | 16,686 | 0 | 555,058 | 0 |
| Prior Period Adjustment | | | | (36,454) | | | (165) | |
| FUND BALANCES - SEPTEMBER 30, 2014 | \$ 0 | \$ 3,472 | \$ 0 | \$ 55,171 | \$ 7,116 | \$ 0 | \$ 581,987 | \$ 0 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

SPECIAL REVENUE

| | VALLE ESCONDIDO SEWER PROJECT | COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND | WIC FUND | WEED AND SEED PROGRAMS FUND | BAIL SECURITY FUND |
|--|-------------------------------------|---|------------------|--------------------------------|-----------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 0 | \$ 466,589 | \$ 4,401,620 | \$ 7,837 | \$ 2,502 |
| Charges for services | 0 | 0 | 0 | 0 | 0 |
| Fines and forfeitures | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 21,056 | 0 | 0 | 10,564 |
| TOTAL REVENUES | <u>0</u> | <u>487,645</u> | <u>4,401,620</u> | <u>7,837</u> | <u>13,066</u> |
| EXPENDITURES | | | | | |
| General government | 0 | 0 | 0 | 0 | 44,946 |
| Law enforcement and public safety | 0 | 465,142 | 0 | 11,039 | 0 |
| Highways and streets | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 4,401,620 | 0 | 0 |
| Welfare | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 11,375 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | <u>0</u> | <u>476,517</u> | <u>4,401,620</u> | <u>11,039</u> | <u>44,946</u> |
| Excess of Revenues Over (Under) Expenditures | <u>0</u> | <u>11,128</u> | <u>0</u> | <u>(3,202)</u> | <u>(31,880)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of capital assets | 0 | 0 | 0 | 0 | 0 |
| Transfers in | 0 | 0 | 0 | 1,168 | 0 |
| Transfers (out) | 0 | (114) | 0 | 0 | (19,488) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>0</u> | <u>(114)</u> | <u>0</u> | <u>1,168</u> | <u>(19,488)</u> |
| Net change in fund balances | <u>0</u> | <u>11,014</u> | <u>0</u> | <u>(2,034)</u> | <u>(51,368)</u> |
| Fund Balances - October 1, 2013 | 0 | 3,464,108 | 0 | 2,034 | 51,368 |
| Prior Period Adjustment | | | | | |
| FUND BALANCES - SEPTEMBER 30, 2014 | <u>\$ 0</u> | <u>\$ 3,475,122</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

SPECIAL REVENUE

| | SELF HELP CENTERS FUND | 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 | \$ 32,060 | \$ 0 | \$ 446,663 | \$ 137,575 | \$ 978,712 | \$ 3,006,466 | \$ 111,872 | \$ 0 |
| Charges for services | 0 | 0 | 0 | 0 | 0 | 10,071 | 0 | 0 |
| Fines and forfeitures | 0 | 0 | 0 | 36,195 | 0 | 8,834 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 148,907 | 306,505 | 11,084 | 0 | 0 |
| TOTAL REVENUES | 32,060 | 0 | 446,663 | 322,677 | 1,285,217 | 3,036,455 | 111,872 | 0 |
| EXPENDITURES | | | | | | | | |
| General government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law enforcement and public safety | 0 | 0 | 0 | 543,089 | 1,352,925 | 3,022,745 | 120,804 | 0 |
| Highways and streets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Welfare | 32,060 | 0 | 446,663 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 27,500 | 0 | 0 |
| TOTAL EXPENDITURES | 32,060 | 0 | 446,663 | 543,089 | 1,352,925 | 3,050,245 | 120,804 | 0 |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | (220,412) | (67,708) | (13,790) | (8,932) | 0 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Sale of capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in | 0 | 0 | 0 | 231,272 | 57,518 | 114 | 8,932 | 0 |
| Transfers (out) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0 | 0 | 0 | 231,272 | 57,518 | 114 | 8,932 | 0 |
| Net change in fund balances | 0 | 0 | 0 | 10,860 | (10,190) | (13,676) | 0 | 0 |
| Fund Balances - October 1, 2013 | 0 | 0 | 0 | 48,659 | 34,368 | 937,381 | 0 | 0 |
| Prior Period Adjustment | | | | | | | | |
| FUND BALANCES - SEPTEMBER 30, 2014 | \$ 0 | \$ 0 | \$ 0 | \$ 59,519 | \$ 24,178 | \$ 923,705 | \$ 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, 2014

SPECIAL REVENUE

| | DA HOT CHECK FUND | TAX ASSESSOR VIT | LAGUNA HEIGHTS | ATTORNEY GENERAL CHILD SUPPORT FUND |
|--|----------------------|-------------------|-------------------|--|
| REVENUES | | | | |
| Intergovernmental | \$ 0 | \$ 0 | \$ 5,859 | \$ 68,458 |
| Charges for services | 8,536 | 0 | 0 | 7,226 |
| Fines and forfeitures | 0 | 0 | 0 | 0 |
| Miscellaneous | 277 | 47,711 | 0 | 87 |
| TOTAL REVENUES | 8,813 | 47,711 | 5,859 | 75,771 |
| EXPENDITURES | | | | |
| General government | 0 | 58,596 | 0 | 0 |
| Law enforcement and public safety | 5,889 | 0 | 0 | 162,302 |
| Highways and streets | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Welfare | 0 | 0 | 5,859 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 5,889 | 58,596 | 5,859 | 162,302 |
| Excess of Revenues Over (Under) Expenditures | 2,924 | (10,885) | 0 | (86,531) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0 | 0 | 0 | 0 |
| Transfers in | 0 | 0 | 0 | 0 |
| Transfers (out) | 0 | 0 | 0 | (2,580) |
| TOTAL OTHER FINANCING SOURCES (USES) | 0 | 0 | 0 | (2,580) |
| Net change in fund balances | 2,924 | (10,885) | 0 | (89,111) |
| Fund Balances - October 1, 2013 | 91,628 | 171,690 | 0 | 89,111 |
| Prior Period Adjustment | | | | |
| FUND BALANCES - SEPTEMBER 30, 2014 | \$ 94,552 | \$ 160,805 | \$ 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, 2014

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 | \$ 1,044,142 | \$ 857,841 | \$ 10,000 | \$ 6,223 | \$ 164,709 | \$ 19,894,422 |
| Charges for services | 264,005 | 0 | 0 | 0 | 0 | 0 | 533,192 |
| Fines and forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 45,029 |
| Miscellaneous | 1,349 | 0 | 1,091,769 | 145,252 | 0 | 0 | 2,618,141 |
| TOTAL REVENUES | <u>265,354</u> | <u>1,044,142</u> | <u>1,949,610</u> | <u>155,252</u> | <u>6,223</u> | <u>164,709</u> | <u>23,090,784</u> |
| EXPENDITURES | | | | | | | |
| General government | 0 | 0 | 0 | 162,115 | 0 | 0 | 812,573 |
| Law enforcement and public safety | 129,421 | 0 | 3,160,013 | 0 | 0 | 164,709 | 14,403,445 |
| Highways and streets | 0 | 1,044,142 | 0 | 0 | 0 | 0 | 1,127,494 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 7,519,454 |
| Welfare | 0 | 0 | 0 | 0 | 6,224 | 0 | 499,504 |
| Capital Outlay | 0 | 0 | 679,537 | 0 | 0 | 0 | 945,613 |
| TOTAL EXPENDITURES | <u>129,421</u> | <u>1,044,142</u> | <u>3,839,550</u> | <u>162,115</u> | <u>6,224</u> | <u>164,709</u> | <u>25,308,083</u> |
| Excess of Revenues Over (Under) Expenditures | <u>135,933</u> | <u>0</u> | <u>(1,889,940)</u> | <u>(6,863)</u> | <u>(1)</u> | <u>0</u> | <u>(2,217,299)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Sale of capital assets | 0 | 0 | 331,010 | 0 | 0 | 0 | 331,010 |
| Transfers in | 0 | 0 | 14,632 | 0 | 0 | 0 | 547,796 |
| Transfers (out) | 0 | 0 | (156,437) | 0 | 0 | 0 | (207,085) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>0</u> | <u>0</u> | <u>189,205</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>671,721</u> |
| Net change in fund balances | <u>135,933</u> | <u>0</u> | <u>(1,700,735)</u> | <u>(6,863)</u> | <u>(1)</u> | <u>0</u> | <u>(1,545,578)</u> |
| Fund Balances - October 1, 2013 | 489,030 | 260,931 | 8,782,504 | 152,066 | 0 | 0 | 15,974,779 |
| Prior Period Adjustment | | | - | | | | (36,619) |
| FUND BALANCES - SEPTEMBER 30, 2014 | <u>\$ 624,963</u> | <u>\$ 260,931</u> | <u>\$ 7,081,769</u> | <u>\$ 145,203</u> | <u>\$ (1)</u> | <u>\$ 0</u> | <u>\$ 14,392,582</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

CAPITAL PROJECTS

| | PROJECT ROADMAP | 2011 CERTIFICATES OF OBLIGATION | JAIL CAPITAL PROJECTS FUND | HAVA GRANT FUND | JUDICIAL COMPLEX | TOTAL CAPITAL PROJECTS FUNDS |
|--|--------------------|---------------------------------------|----------------------------------|--------------------|---------------------|---------------------------------------|
| REVENUES | | | | | | |
| Taxes | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for services | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines and forfeitures | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 65 | 20,582 | 0 | 0 | 107 | 20,754 |
| TOTAL REVENUES | <u>65</u> | <u>20,582</u> | <u>0</u> | <u>0</u> | <u>107</u> | <u>20,754</u> |
| EXPENDITURES | | | | | | |
| Bond issuance costs | 0 | 0 | 0 | 0 | 0 | 0 |
| Highways and Streets | 20,550 | 0 | 0 | 0 | 0 | 20,550 |
| Capital outlay | 0 | 3,743,906 | 0 | 0 | 62,361 | 3,806,267 |
| TOTAL EXPENDITURES | <u>20,550</u> | <u>3,743,906</u> | <u>0</u> | <u>0</u> | <u>62,361</u> | <u>3,826,817</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(20,485)</u> | <u>(3,723,324)</u> | <u>0</u> | <u>0</u> | <u>(62,254)</u> | <u>(3,806,063)</u> |
| 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 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balances | <u>(20,485)</u> | <u>(3,723,324)</u> | <u>0</u> | <u>0</u> | <u>(62,254)</u> | <u>(3,806,063)</u> |
| Fund Balances - October 1, 2013 | 37,084 | 8,691,878 | 2 | 0 | 64,762 | 8,793,726 |
| Prior period adjustment | | | (2) | | | (2) |
| FUND BALANCES - SEPTEMBER 30, 2014 | <u>\$ 16,599</u> | <u>\$ 4,968,554</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 2,508</u> | <u>\$ 4,987,661</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

DEBT SERVICE

| | UNLIMITED TAX BONDS | LIMITED TAX BONDS | TOTAL DEBT SERVICE FUNDS | TOTAL NONMAJOR GOVERNMENTAL FUNDS |
|--|------------------------|----------------------|-----------------------------|---|
| REVENUES | | | | |
| Taxes | \$ 355,884 | \$ 6,195,083 | \$ 6,550,967 | \$ 6,550,967 |
| Intergovernmental | 0 | 0 | 0 | 19,894,422 |
| Charges for services | 0 | 0 | 0 | 533,192 |
| Fines and forfeitures | 0 | 0 | 0 | 45,029 |
| Miscellaneous | 1,103 | 10,356 | 11,459 | 2,650,354 |
| TOTAL REVENUES | 356,987 | 6,205,439 | 6,562,426 | 29,673,964 |
| EXPENDITURES | | | | |
| General government | 0 | 0 | 0 | 812,573 |
| Law enforcement and public safety | 0 | 0 | 0 | 14,403,445 |
| Highway and streets | 0 | 0 | 0 | 1,148,044 |
| Health | 0 | 0 | 0 | 7,519,454 |
| Welfare | 0 | 0 | 0 | 499,504 |
| Capital Outlay | 0 | 0 | 0 | 4,751,880 |
| Bond issuance costs | 0 | 0 | 0 | 0 |
| Principal retirement | 170,000 | 4,266,742 | 4,436,742 | 4,436,742 |
| Interest and fiscal charges | 170,571 | 2,230,503 | 2,401,074 | 2,401,074 |
| TOTAL EXPENDITURES | 340,571 | 6,497,245 | 6,837,816 | 35,972,716 |
| Excess of Revenues Over (Under) Expenditures | 16,416 | (291,806) | (275,390) | (6,298,752) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 0 | 0 | 0 | 331,010 |
| Transfers in | 0 | 903,498 | 903,498 | 1,451,294 |
| Transfers (out) | (266,889) | 0 | (266,889) | (473,974) |
| TOTAL OTHER FINANCING SOURCES (USES) | (266,889) | 903,498 | 636,609 | 1,308,330 |
| Net change in fund balances | (250,473) | 611,692 | 361,219 | (4,990,422) |
| Fund Balances - October 1, 2013 | 610,143 | 4,885,521 | 5,495,664 | 30,264,169 |
| Prior Period Adjustment | | | | (36,621) |
| FUND BALANCES - SEPTEMBER 30, 2014 | \$ 359,670 | \$ 5,497,213 | \$ 5,856,883 | \$ 25,237,126 |



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.

2014 CERTIFICATES OF OBLIGATION

This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2014.

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive(Negative) |
|---|--------------------|-------------------|-------------------|---|
| Taxes | | | | |
| Current Advalorem Taxes | \$47,480,642 | \$47,480,642 | \$48,070,425 | \$ 589,783 |
| Delinquent Advalorem Taxes | 2,061,770 | 2,061,770 | 2,219,674 | 157,904 |
| TIRZ | (500,000) | (500,000) | (503,804) | (3,804) |
| Discounts | (909,724) | (909,724) | (1,002,357) | (92,633) |
| Commissions | (499,962) | (499,962) | (503,104) | (3,142) |
| Errors and Adjustments | (247,712) | (247,712) | (263,086) | (15,374) |
| Penalties and Interest | 1,363,500 | 1,363,500 | 1,444,750 | 81,250 |
| Total Taxes | 48,748,514 | 48,748,514 | 49,462,498 | 713,984 |
| Licenses and Permits | | | | |
| Beer Licenses (net) | 29,593 | 29,593 | 42,185 | 12,592 |
| Liquor Licenses (net) | 26,250 | 26,250 | 36,575 | 10,325 |
| Gaming licenses | - | - | 29,408 | 29,408 |
| Certificates of Title | 344,533 | 344,533 | 431,015 | 86,482 |
| Tax Certificates | 6,484 | 6,484 | 5,650 | (834) |
| Permits | - | - | 57 | 57 |
| Total Licenses and Permits | 406,860 | 406,860 | 544,890 | 138,030 |
| Intergovernmental Revenues | | | | |
| Indir.CostReimb.-BorderHealth | 5,000 | 5,000 | 17,354 | 12,354 |
| Bio terrorism-indirect cost | 20,000 | 20,000 | 58,402 | 38,402 |
| Indir.CostReimb.-WICGrants Aid | 656,812 | 656,812 | 644,446 | (12,366) |
| Fee Revenue Admin Fee | - | - | 10,500 | 10,500 |
| State Revenue | - | 18,000 | - | (18,000) |
| Fee Revenue Admin Fee | - | 220 | - | (220) |
| State Revenue | - | 100,000 | 100,000 | - |
| Emergency Services District | 145,000 | 146,057 | 152,057 | 6,000 |
| Contributions from other Entit | 100,000 | - | - | - |
| Fee Revenue Admin Fee | - | 100,000 | 108,334 | 8,334 |
| Federal Wildlife Allocation | 23,114 | 23,114 | 30,854 | 7,740 |
| State Mixed Drink Tax | 615,248 | 615,248 | 588,907 | (26,341) |
| State Bingo Tax | 76,928 | 76,928 | 95,740 | 18,812 |
| Sales Tax Commissions-Tax Auto | 1,467,625 | 1,467,625 | 1,738,145 | 270,520 |
| Emergency Services District | 12,000 | 12,000 | 17,175 | 5,175 |
| Indirect Cost | - | - | 9,181 | 9,181 |
| Aid Count Court at Law | 65,250 | 65,250 | 84,000 | 18,750 |
| Aid Count Court at Law | 65,250 | 65,250 | 84,000 | 18,750 |
| Aid Count Court at Law | 65,250 | 65,250 | 84,000 | 18,750 |
| State Revenue | 185,000 | 185,000 | 554,345 | 369,345 |
| Reimbursement Indigent defense | 112,892 | 112,892 | 94,854 | (18,038) |
| State Revenue | 42,281 | 42,281 | 21,072 | (21,209) |
| DA Food Stamp Prosecutions | 75,000 | 75,000 | 3,360 | (71,640) |
| State Aid-County Attorney | 30,000 | 30,000 | 56,630 | 26,630 |
| Indirect Cost | 11,604 | 11,604 | 11,804 | 200 |
| Federal-SCAAP | 35,000 | 62,925 | 207,910 | 144,985 |
| Prisoner Transport | 69,500 | 69,500 | 40,431 | (29,069) |
| State Tobacco Reimbursement | 155,026 | 155,026 | 145,892 | (9,134) |
| Indirect Cost | - | - | 14,172 | 14,172 |
| State Revenue | 65,000 | 65,000 | 35,912 | (29,088) |
| Total Intergovernmental Revenues | 4,098,780 | 4,245,982 | 5,009,477 | 763,495 |
| Charges for Services | | | | |
| County Clerk-Records Mgmt | 229,709 | 520,987 | 336,932 | (184,055) |
| County Clerk-Records Mgmt | 288,615 | 513,615 | 343,458 | (170,157) |
| Inspections | 16,732 | 16,732 | 17,977 | 1,245 |
| Emergency Mgmt Citations | 20 | 20 | 10 | (10) |

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive(Negative) |
|-----------------------------------|--------------------|------------------|-------------------|---|
| Labor Charges | 43,500 | 43,500 | 48,399 | 4,899 |
| Labor Charges | 31,500 | 31,500 | 25,409 | (6,091) |
| Judges Signature Probate Fee | - | - | 43 | 43 |
| Service Fees | 12,652 | 12,652 | 23,455 | 10,803 |
| County Clerk-Judicial Rec Mgt | 22,955 | 22,955 | 18,841 | (4,114) |
| Judges Signature Probate Fee | 675 | 675 | 631 | (44) |
| Judges Signature Probate Fee | 675 | 675 | 674 | (1) |
| Judges Signature Probate Fee | 675 | 675 | 674 | (1) |
| Steno Fees and Interpreter Fee | 71,498 | 71,498 | 75,822 | 4,324 |
| Jury Fees | 177,438 | 177,438 | 288,846 | 111,408 |
| Service Fees | 5,400 | 5,400 | 25,693 | 20,293 |
| Dist Clerk-Judicial Recd Mgmt | 67,812 | 67,812 | 30,437 | (37,375) |
| Dist. Clerk-Passport Revenue | 27,692 | 27,692 | 46,991 | 19,299 |
| Research fees - District Clrk | 18,230 | 18,230 | 26,294 | 8,064 |
| Passport Picture fee-Dist Clrk | 5,888 | 5,888 | 11,150 | 5,262 |
| Juvenile Crime Delinquency | 36 | 36 | - | (36) |
| Retrieval fees - Dist. Clerk | 3,872 | 3,872 | 3,610 | (262) |
| District Clerk | 680,751 | 680,751 | 672,866 | (7,885) |
| Justices of the Peace | 5,251 | 5,251 | 5,825 | 574 |
| Justices of the Peace | 32,191 | 32,191 | 25,414 | (6,777) |
| Justices of the Peace | 20,593 | 20,593 | 24,796 | 4,203 |
| Justices of the Peace | 6,696 | 6,696 | 5,575 | (1,121) |
| Justices of the Peace | 11,174 | 11,174 | 11,659 | 485 |
| Justices of the Peace | 8,184 | 8,184 | 12,493 | 4,309 |
| Justices of the Peace | 9,325 | 9,325 | 11,691 | 2,366 |
| Justices of the Peace | 4,013 | 4,013 | 2,517 | (1,496) |
| Justices of the Peace | 9,545 | 9,545 | 10,823 | 1,278 |
| County Attorney | 77,865 | 77,865 | 88,771 | 10,906 |
| Justices of the Peace | 30 | 30 | 15 | (15) |
| Inspections | 116,220 | 116,220 | 119,160 | 2,940 |
| Beer, Wine, Liquor Commissions | 7,800 | 7,800 | 9,512 | 1,712 |
| Tax Assessor/Collector-Auto | 648,000 | 648,000 | 702,574 | 54,574 |
| Jail-State, Other | 53,081 | 53,081 | 67,416 | 14,335 |
| Jail-Federal | 5,584,500 | 5,584,500 | 7,195,308 | 1,610,808 |
| Reimburse - Drugs & Medication | - | - | 18 | 18 |
| Service Fees | 10,692 | 10,692 | 8,933 | (1,759) |
| Constable Precinct #1 | 360 | 360 | 1,980 | 1,620 |
| Service Fees | 57,455 | 57,455 | 79,439 | 21,984 |
| Constable Precinct #2 | 18,985 | 18,985 | 22,207 | 3,222 |
| Service Fees | 36,494 | 36,494 | 40,460 | 3,966 |
| Constable Precinct #3 | 2,072 | 2,072 | 610 | (1,462) |
| Service Fees | 2,906 | 2,906 | 4,810 | 1,904 |
| Constable Precinct #4 | - | - | 480 | 480 |
| Service Fees | 86,621 | 86,621 | 110,885 | 24,264 |
| Constable Precinct #5 | 1,152 | 1,152 | 11,555 | 10,403 |
| Sheriff Fees | 310,683 | 310,683 | 322,974 | 12,291 |
| Sheriff Arrest Fees | 17,762 | 17,762 | 15,696 | (2,066) |
| Registration Fees-Flu Vaccine | 14,010 | 14,010 | 9,843 | (4,167) |
| Subdivision Plat InspectionFee | 3,000 | 3,000 | 2,200 | (800) |
| Inspections | 93,107 | 93,107 | 64,850 | (28,257) |
| Septic Tank Fees | 45,540 | 45,540 | 34,400 | (11,140) |
| Total Charges for Services | 9,001,632 | 9,517,910 | 11,023,101 | 1,505,191 |
| Fines and Forfeitures | | | | |
| Fee Revenue | 1,003,716 | 1,003,716 | 1,059,211 | 55,495 |
| Fee Revenue | 175,916 | 175,916 | 236,045 | 60,129 |
| Court Cost | 50,050 | 50,050 | 323 | (49,727) |

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive(Negative) |
|------------------------------------|--------------------|------------------|------------------|---|
| Fines | 585,438 | 585,438 | 512,272 | (73,166) |
| Fee Revenue | 625 | 625 | - | (625) |
| Fines | 1,318 | 1,318 | - | (1,318) |
| Fee Revenue | 32,712 | 32,712 | 43,418 | 10,706 |
| Court Cost | 654 | 654 | 842 | 188 |
| Fines | - | - | 10 | 10 |
| Fee Revenue | 161,251 | 161,251 | 175,446 | 14,195 |
| Fee Revenue | - | - | 54,844 | 54,844 |
| District Clerk | 410,460 | 410,460 | 460,109 | 49,649 |
| Fines | 1,139 | 1,139 | - | (1,139) |
| Fee Revenue | 3,061 | 3,061 | - | (3,061) |
| JPTech Fee | 45,000 | 45,000 | 25,068 | (19,932) |
| Fee Revenue | 276,396 | 276,396 | 272,848 | (3,548) |
| Court Cost | 11,396 | 11,396 | 15,269 | 3,873 |
| Fines | 7,820 | 7,820 | 7,877 | 57 |
| Fee Revenue | 452,470 | 452,470 | 378,346 | (74,124) |
| Court Cost | 20,338 | 20,338 | 21,234 | 896 |
| Fines | 14,778 | 14,778 | 10,480 | (4,298) |
| Fee Revenue | 477,158 | 477,158 | 357,773 | (119,385) |
| Court Cost | 20,249 | 20,249 | 20,560 | 311 |
| Fines | 18,556 | 18,556 | 24,029 | 5,473 |
| Fee Revenue | 251,208 | 251,208 | 182,531 | (68,677) |
| Court Cost | 16,537 | 16,537 | 14,107 | (2,430) |
| Fines | 17,554 | 17,554 | 28,764 | 11,210 |
| Fee Revenue | - | - | 615 | 615 |
| Fee Revenue | 135,697 | 135,697 | 156,152 | 20,455 |
| Court Cost | 7,304 | 7,304 | 9,989 | 2,685 |
| Fines | 12,936 | 12,936 | 16,560 | 3,624 |
| Fee Revenue | 103,165 | 103,165 | 121,385 | 18,220 |
| Court Cost | 6,391 | 6,391 | 8,058 | 1,667 |
| Fines | 4,861 | 4,861 | 5,206 | 345 |
| Fee Revenue | 388,259 | 388,259 | 234,731 | (153,528) |
| Court Cost | 15,558 | 15,558 | 16,665 | 1,107 |
| Fines | 12,498 | 12,498 | 30,694 | 18,196 |
| Fee Revenue | 253,254 | 253,254 | 263,056 | 9,802 |
| Court Cost | 12,056 | 12,056 | 13,520 | 1,464 |
| Fines | 26,298 | 26,298 | 25,947 | (351) |
| Fee Revenue | 159,910 | 159,910 | 116,348 | (43,562) |
| Court Cost | 10,333 | 10,333 | 9,492 | (841) |
| Fines | 8,993 | 8,993 | 17,536 | 8,543 |
| Fee Revenue | 3,808 | 3,808 | 3,058 | (750) |
| Fee Revenue | - | - | 55 | 55 |
| Fee Revenue | 768 | 768 | 688 | (80) |
| Fee Revenue | 4,211 | 4,211 | 403 | (3,808) |
| Fee Revenue | 6,471 | 6,471 | 1,453 | (5,018) |
| Fines | - | - | 268 | 268 |
| Total Fines and Forfeitures | 5,228,571 | 5,228,571 | 4,953,285 | (275,286) |
| Miscellaneous | | | | |
| Tax Office Miscellaneous | - | - | 18 | 18 |
| Reimburse - Salaries | - | - | 331,948 | 331,948 |
| Regional Mobility fees | 457,940 | 457,940 | - | (457,940) |
| Copy Reimbursements | 75,527 | 75,527 | 82,816 | 7,289 |
| Interest Income | 2,276 | 2,276 | 2,313 | 37 |
| Miscellaneous | 50 | 50 | 50 | - |
| Miscellaneous | - | - | 12,122 | 12,122 |
| Miscellaneous Revenue | - | - | 104,091 | 104,091 |

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive(Negative) |
|-------------------------------|--------------------|-----------------|-----------|---|
| County's Waste Collection fee | 205,529 | 205,529 | 201,107 | (4,422) |
| Interest Income | 47,355 | 47,355 | 82,397 | 35,042 |
| Vending Machine Commissions | 5,485 | 5,485 | 3,228 | (2,257) |
| Miscellaneous | 24,500 | 24,500 | 28,374 | 3,874 |
| Snack Bar Commissions | 3,600 | 3,600 | 3,600 | - |
| Bail Bond Fees | 13,800 | 13,800 | 10,245 | (3,555) |
| Miscellaneous | - | - | 855 | 855 |
| Copy Reimbursements | 51,371 | 51,371 | 66,069 | 14,698 |
| Transaction Fee | 8,915 | 8,915 | 11,074 | 2,159 |
| Interest Income | 10,485 | 10,485 | 12,107 | 1,622 |
| Miscellaneous | - | - | 205 | 205 |
| Interest Income | - | - | 38 | 38 |
| Long/Short | - | - | (9) | (9) |
| Copy Reimbursement-Dist Clerk | 210,707 | 210,707 | 200,282 | (10,425) |
| District Clerk FAX Fee | 712 | 712 | 422 | (290) |
| Transaction Fee | 13,243 | 13,243 | 15,947 | 2,704 |
| Interest Income | 25,104 | 25,104 | 22,763 | (2,341) |
| Miscellaneous | - | - | 4,294 | 4,294 |
| Donations | - | 6,000 | 6,400 | 400 |
| Miscellaneous Revenue | - | - | 52 | 52 |
| Interest Income | 174 | 174 | 428 | 254 |
| Long/Short | - | - | (14) | (14) |
| Miscellaneous Revenue | - | - | 192 | 192 |
| Interest Income | 360 | 360 | 629 | 269 |
| Long/Short | - | - | 3 | 3 |
| Miscellaneous Revenue | - | - | 435 | 435 |
| Interest Income | 394 | 394 | 641 | 247 |
| Long/Short | - | - | 11 | 11 |
| Miscellaneous Revenue | - | - | 178 | 178 |
| Interest Income | 150 | 150 | 339 | 189 |
| Long/Short | - | - | 7 | 7 |
| Interest Income | 122 | 122 | 287 | 165 |
| Long/Short | 3 | 3 | 1 | (2) |
| Interest Income | 61 | 61 | 195 | 134 |
| Long/Short | 4 | - | 12 | 12 |
| Miscellaneous Revenue | - | - | 2,593 | 2,593 |
| Interest Income | 288 | 288 | 451 | 163 |
| Miscellaneous | - | - | 960 | 960 |
| Long/Short | - | - | (2) | (2) |
| Miscellaneous Revenue | - | - | 453 | 453 |
| Interest Income | 177 | 177 | 419 | 242 |
| Long/Short | - | - | 12 | 12 |
| Miscellaneous Revenue | - | - | 869 | 869 |
| Interest Income | 178 | 178 | 283 | 105 |
| Miscellaneous | - | - | 146 | 146 |
| Long/Short | - | - | 29 | 29 |
| Insurance Proceeds | - | - | 1,000 | 1,000 |
| Copy Receipts | 200 | 200 | 393 | 193 |
| Miscellaneous | - | - | 12,128 | 12,128 |
| Audit Fees | 12,622 | 12,622 | 33,079 | 20,457 |
| Miscellaneous | - | - | 150 | 150 |
| Vending Machine Commissions | - | - | 30 | 30 |
| Redemption of Property | 38,145 | 38,145 | 214 | (37,931) |
| Vehicle Inventory Tax Surplus | - | - | 65,938 | 65,938 |
| Tax Commissions-AdValorem | 2,083,068 | 2,090,366 | 2,014,519 | (75,847) |
| Interest Income | 16,150 | 16,150 | 28,007 | 11,857 |
| Miscellaneous | 11,662 | 11,662 | 12,440 | 778 |

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive(Negative) |
|---|---------------------|---------------------|---------------------|---|
| TWX Reimbursement | 6,795 | 6,795 | 3,494 | (3,301) |
| Long/Short | 2,500 | 2,500 | 1,550 | (950) |
| Vehicle Inventory Tax Surplus | - | - | 47,291 | 47,291 |
| Vehicle Inventory Tax Surplus | 152,595 | 152,595 | 58,496 | (94,099) |
| Settlements | - | - | 4,933 | 4,933 |
| Reimburse - Salaries | 94,556 | 94,556 | 197,888 | 103,332 |
| Pay Phones Commissions | 514,310 | 514,310 | 638,023 | 123,713 |
| Reimbursement Inmate damages | 500 | 500 | 1,001 | 501 |
| Miscellaneous | - | - | 25,645 | 25,645 |
| Reimburse - Salaries | - | 7,051 | - | (7,051) |
| Miscellaneous | 15,000 | 15,000 | 20,587 | 5,587 |
| Insurance Proceeds | - | 6,555 | 7,828 | 1,273 |
| Donations | - | 1,000 | - | (1,000) |
| Program Revenues | 156,247 | 156,247 | 167,465 | 11,218 |
| Insurance Proceeds | - | 5,073 | 5,074 | 1 |
| Program Revenues | - | - | 300 | 300 |
| Reimburse - Salaries | 11,907 | 11,907 | - | (11,907) |
| Insurance Proceeds | - | - | 5,918 | 5,918 |
| Miscellaneous | 2,500 | 2,500 | 7,855 | 5,355 |
| Insurance Proceeds | - | - | 18,637 | 18,637 |
| Miscellaneous | - | - | 5,928 | 5,928 |
| Miscellaneous | 3,000 | 3,000 | 5,587 | 2,587 |
| Insurance Proceeds | - | - | 125 | 125 |
| Miscellaneous | - | - | 34,372 | 34,372 |
| Restitution Rental | 24,000 | 24,000 | 24,000 | - |
| Program Revenues | - | - | 107 | 107 |
| Interest Income | 375 | 375 | 333 | (42) |
| Miscellaneous | 5,428 | 5,428 | 5,337 | (91) |
| Miscellaneous | 12,587 | 12,587 | 14,971 | 2,384 |
| Reimburse - Salaries | - | - | 7,000 | 7,000 |
| Reimburse - Equipment useage | - | - | 1,084 | 1,084 |
| Family Learning Ctr Donation | - | - | 2,400 | 2,400 |
| Family Learning Ctr Donation | - | - | 2,345 | 2,345 |
| Family Learning Ctr Donation | - | - | 800 | 800 |
| Total Miscellaneous | <u>4,322,657</u> | <u>4,355,630</u> | <u>4,696,637</u> | <u>341,007</u> |
| OTHER FINANCING SOURCES | | | | |
| Financing Proceeds | - | 901,656 | 901,651 | (5) |
| Sale of Surplus | 50,000 | 50,000 | - | (50,000) |
| Sale of Land | - | - | - | - |
| Sale of Surplus | - | - | 3,750 | 3,750 |
| Total OTHER FINANCING SOURCES | <u>50,000</u> | <u>951,656</u> | <u>905,401</u> | <u>(46,255)</u> |
| TOTAL REVENUES & OPERATING TRANSFERS | <u>\$71,857,014</u> | <u>\$73,455,123</u> | <u>\$76,595,289</u> | <u>\$ 3,140,166</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive/(Negative) |
|--|--------------------|-------------------|-------------------|--|
| GENERAL GOVERNMENT | | | | |
| RMA | \$ 457,970 | \$ 457,940 | \$ 331,948 | \$ 125,992 |
| COUNTY JUDGE | 265,578 | 265,578 | 258,208 | 7,370 |
| HUMAN RESOURCES | 102,606 | 102,606 | 84,518 | 18,088 |
| CIVIL SERVICE COMMISSION | 64,835 | 64,835 | 52,206 | 12,629 |
| COUNTY CLERK | 911,159 | 911,159 | 873,760 | 37,399 |
| RECORDS MANAGEMENT | 229,709 | 539,207 | 336,642 | 202,565 |
| OLD RECORDS RETRIEVAL | 288,615 | 613,615 | 442,898 | 170,717 |
| VETERAN'S SERVICE OFFICE | 199,237 | 199,237 | 189,303 | 9,934 |
| EMERGENCY MANAGEMENT | 474,351 | 500,900 | 484,191 | 16,709 |
| MAIL ROOM | 27,194 | 27,194 | 26,783 | 411 |
| DATA PROCESSING | 1,536,720 | 1,603,381 | 1,532,358 | 71,023 |
| GENERAL ADMINISTRATION | 2,169,589 | 2,585,200 | 2,514,278 | 70,922 |
| CIVIL DIVISION | 619,213 | 850,213 | 829,559 | 20,654 |
| COMMISSIONER PCT. #1 | 70,624 | 70,624 | 69,908 | 716 |
| COMMISSIONER PCT. #2 | 70,059 | 70,059 | 64,887 | 5,172 |
| COMMISSIONER PCT. #3 | 73,426 | 73,426 | 72,841 | 585 |
| COMMISSIONER PCT. #4 | 64,488 | 64,488 | 63,010 | 1,478 |
| REPRODUCTION | 161,961 | 169,605 | 160,885 | 8,720 |
| PROGRAM, DEVELOPMENT & MGT. | 342,872 | 342,872 | 321,352 | 21,520 |
| VEHICLE MAINTENANCE | 316,226 | 374,044 | 361,971 | 12,073 |
| VOTER REGISTRATION & ELECTIONS | 869,105 | 869,105 | 868,624 | 481 |
| COUNTY AUDITOR | 1,365,421 | 1,392,407 | 1,392,391 | 16 |
| COUNTY PURCHASING | 377,533 | 377,533 | 361,445 | 16,088 |
| MOTOR VEHICLE INSPECTION | 57,626 | 57,626 | 45,638 | 11,988 |
| COUNTY TREASURER | 233,773 | 233,773 | 228,752 | 5,021 |
| TAX ASSESSOR/COLLECTOR | 3,048,622 | 3,090,200 | 2,981,706 | 108,494 |
| AUTO THEFT TASK FORCE | 152,595 | 152,595 | 58,496 | 94,099 |
| M&O MADISON ST A | 19,225 | 19,225 | 234 | 18,991 |
| M&O MADISON ST B | 19,225 | 19,225 | 19 | 19,206 |
| M&O CAMERON PARK LAW ENFORCEMT | 8,650 | 8,650 | 3,842 | 4,808 |
| M&O LOS FRESNOS | 119,413 | 119,413 | 40,691 | 78,722 |
| M&O RIO HONDO ANNEX | 28,731 | 28,731 | 21,233 | 7,498 |
| M&O PORT ISABEL ANNEX | 73,350 | 73,346 | 28,533 | 44,813 |
| M&O GOOLSBY BUILDING | - | 4 | 4 | - |
| M&O DANCY BUILDING | 369,245 | 504,685 | 481,047 | 23,638 |
| M&O SANTA ROSA TECHNOLOGY CTR | 37,788 | 37,788 | 36,855 | 933 |
| M&O HARLINGEN BUILDING | 112,307 | 112,307 | 96,766 | 15,541 |
| M&O COURTHOUSE BUILDING | 1,758,274 | 1,864,493 | 1,777,345 | 87,148 |
| M&O SAN BENITO ANNEX | 338,324 | 341,451 | 288,165 | 53,286 |
| M&O RECORDS WAREHOUSE | 32,125 | 36,872 | 36,509 | 363 |
| M&O LA FERIA ANNEX | 63,525 | 63,525 | 60,715 | 2,810 |
| M&O ARROYO CITY FIRE STATION | 9,600 | 9,600 | 6,010 | 3,590 |
| HISTORICAL COMMITTEE | 2,700 | 2,700 | 1,179 | 1,521 |
| FARM & HOME DEMONSTRATION | 254,271 | 281,665 | 272,704 | 8,961 |
| M&O TICK ERRADICATION | 5,625 | 5,625 | 3,378 | 2,247 |
| TOTAL GENERAL GOVERNMENT | 17,803,485 | 19,588,727 | 18,163,787 | 1,424,940 |
| LAW ENFORCEMENT & PUBLIC SAFETY | | | | |
| BAIL BOND ADMINISTRATION | 46,688 | 46,688 | 46,669 | 19 |
| COUNTY CLERK - JUDICIAL | 992,741 | 982,741 | 944,556 | 38,185 |
| COUNTY COURT AT LAW I | 513,755 | 537,337 | 536,370 | 967 |
| PROBATE COURT | 165,296 | 140,413 | 13,125 | 127,288 |
| COUNTY COURT AT LAW II | 498,044 | 510,044 | 497,651 | 12,393 |
| COUNTY COURT AT LAW III | 562,510 | 551,511 | 516,278 | 35,233 |
| DISTRICT COURTS | 3,128,930 | 3,130,778 | 3,130,768 | 10 |
| INDIGENT DEFENSE | 2,373,866 | 2,398,583 | 2,394,084 | 4,499 |
| CRIMINAL HEARINGS OFFICER | 179,386 | 181,689 | 181,345 | 344 |
| JUVENILE COURT | 314,708 | 315,026 | 314,883 | 143 |
| DISTRICT CLERK | 2,069,932 | 2,064,084 | 1,974,372 | 89,712 |
| JUSTICE OF PEACE ADMIN. | 60,000 | 60,000 | 31,546 | 28,454 |
| JUSTICE OF THE PEACE #1 | 197,108 | 197,108 | 191,490 | 5,618 |
| JUSTICE OF THE PEACE #2-1 | 271,885 | 271,885 | 265,761 | 6,124 |
| JUSTICE OF THE PEACE #2-2 | 234,596 | 234,596 | 228,013 | 6,583 |
| JUSTICE OF THE PEACE #3-1 | 157,624 | 157,624 | 149,479 | 8,145 |
| JUSTICE OF THE PEACE #3-2 | 158,299 | 158,299 | 152,178 | 6,121 |
| JUSTICE OF THE PEACE #4 | 155,927 | 155,927 | 154,515 | 1,412 |
| JUSTICE OF THE PEACE #5-1 | 250,106 | 250,106 | 240,958 | 9,148 |

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive/(Negative) |
|--|----------------------|----------------------|----------------------|--|
| JUSTICE OF THE PEACE #5-3 | 200,584 | 200,584 | 198,992 | 1,592 |
| JUSTICE OF THE PEACE #5-2 | 203,565 | 203,565 | 194,141 | 9,424 |
| JUSTICE OF THE PEACE 2-3 | 195,140 | 147,835 | 93,048 | 54,787 |
| DISTRICT ATTORNEY | 4,313,267 | 4,313,267 | 4,154,380 | 158,887 |
| JAIL, DETENTION CENTER 1 & 2 | 14,950,947 | 14,978,872 | 14,711,921 | 266,951 |
| M&O JAIL | 1,879,982 | 1,912,925 | 1,909,837 | 3,088 |
| JAIL INFIRMARY | 3,075,000 | 3,082,051 | 2,864,868 | 217,183 |
| M&O DARRELL HESTER BUILDING | 245,497 | 255,459 | 244,044 | 11,415 |
| M&O ORANGE ST. | 55,225 | 55,225 | 46,303 | 8,922 |
| CONSTABLE PCT#1 | 279,616 | 285,933 | 259,023 | 26,910 |
| CONSTABLE PCT#2 | 324,000 | 411,977 | 406,456 | 5,521 |
| PCT 2 SECURITY | 629,746 | 620,333 | 596,723 | 23,610 |
| CONSTABLE PCT#3 | 598,838 | 612,917 | 588,961 | 23,956 |
| CONSTABLE PCT#4 | 435,551 | 508,259 | 490,847 | 17,412 |
| MENTAL HEALTH TRANSPORT | 182,809 | 265,455 | 265,451 | 4 |
| CONSTABLE PCT#5 | 504,827 | 624,181 | 622,550 | 1,631 |
| SHERIFF'S OFFICE | 6,108,059 | 6,125,717 | 6,019,063 | 106,654 |
| M&O SHERIFF'S OFFICE | 408,006 | 387,471 | 327,201 | 60,270 |
| SHERIFF'S AUTO THEFT | 376,485 | 376,485 | 365,368 | 11,117 |
| JUVENILE BOOTCAMP | 1,464,750 | 1,466,785 | 1,466,732 | 53 |
| JUVENILE PROBATION | 2,054,349 | 1,981,832 | 1,980,629 | 1,203 |
| JUVENILE DETENTION | 2,473,458 | 2,586,885 | 2,586,805 | 80 |
| ADULT PROBATION | 151,675 | 159,631 | 140,946 | 18,685 |
| TOTAL LAW ENFORCEMENT & PUBLIC SAFETY | 53,442,777 | 53,908,083 | 52,498,331 | 1,409,752 |
| HEALTH | | | | |
| M&O BROWNSVILLE HEALTH CENTER | 100,432 | 100,432 | 94,699 | 5,733 |
| M&O FATHER O'BRIEN HLTH CLINIC | 65,749 | 65,749 | 54,139 | 11,610 |
| M&O HARLINGEN HEALTH BUILDING | 67,321 | 66,933 | 63,014 | 3,919 |
| HEALTH DEPARTMENT | 1,771,086 | 1,751,086 | 1,616,034 | 135,052 |
| COMMUNITY SERVICES | 6,754 | 6,754 | 3,204 | 3,550 |
| ENVIRONMENTAL HEALTH | 669,337 | 695,194 | 615,305 | 79,889 |
| SANTA MARIA-LEARNING CENTER | 13,208 | 16,364 | 15,566 | 798 |
| SANTA ROSA-LEARNING CENTER | 13,692 | 10,536 | 5,819 | 4,717 |
| LA FERIA-LEARNING CENTER | 23,886 | 23,853 | 19,955 | 3,898 |
| RIO HONDO-LEARNING CENTER | 19,920 | 19,920 | 17,164 | 2,756 |
| LOS INDIOS-LEARNING CENTER | 12,934 | 12,967 | 11,241 | 1,726 |
| ARROYO CITY-LEARNING CENTER | 6,266 | 6,266 | 4,615 | 1,651 |
| LAS YESCAS-LEARNING CENTER | 6,001 | 6,001 | 77 | 5,924 |
| LA PALOMA-LEARNING CENTER | 11,731 | 11,731 | 11,173 | 558 |
| COMBES-LEARNING CENTER | 12,015 | 12,015 | 2,365 | 9,650 |
| TOTAL HEALTH | 2,800,332 | 2,805,801 | 2,534,370 | 271,431 |
| WELFARE | | | | |
| INDIGENT SERVICES/AUTOPSIES | 819,202 | 819,202 | 792,040 | 27,162 |
| CHILD WELFARE | 594,230 | 594,230 | 591,822 | 2,408 |
| CHILD PROTECTIVE LEGAL ADMIN | 130,383 | 130,383 | 124,571 | 5,812 |
| INDIGENT HEALTH CLAIMS | 3,135,971 | 3,135,971 | 3,135,971 | - |
| TOTAL WELFARE | 4,679,786 | 4,679,786 | 4,644,404 | 35,382 |
| | \$ 78,726,380 | \$ 80,982,397 | \$ 77,840,892 | \$ 3,141,505 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | ACTUAL | Variance with Final Budget |
|---|----------------------|----------------------|----------------------|-------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Tax Revenues: | | | | |
| Current advalorem taxes | \$ 6,463,609 | \$ 6,463,609 | \$ 6,572,907 | \$ 109,298 |
| Delinquent advalorem taxes | 252,860 | 252,860 | 276,126 | 23,266 |
| Less: | | | | |
| Discounts | (123,842) | (123,842) | (137,056) | (13,214) |
| Commissions | (67,702) | (67,702) | (68,379) | (677) |
| Insolvents and adjustments | (33,582) | (33,582) | (34,890) | (1,308) |
| Penalties and interest | 177,598 | 177,598 | 178,276 | 678 |
| Total Tax Revenues | 6,668,941 | 6,668,941 | 6,786,984 | 118,043 |
| Licenses and Permits: | | | | |
| Building permits and books | 270,000 | 270,000 | 295,926 | 25,926 |
| Automobile registration fees | 2,500,000 | 2,500,000 | 3,095,755 | 595,755 |
| Total Licenses and Permits | 2,770,000 | 2,770,000 | 3,391,681 | 621,681 |
| Intergovernmental Revenues: (State shared) | | | | |
| Beach cleanup | 20,000 | 20,000 | 28,337 | 8,337 |
| Auto license revenue | 360,000 | 360,000 | 360,000 | 0 |
| Sales tax commissions | 142,000 | 142,000 | 19,313 | (122,687) |
| Overweight fees | 61,301 | 61,301 | 72,332 | 11,031 |
| Contributions from Other Entities | 0 | 115,617 | 282,258 | 166,641 |
| State Revenue | 0 | 0 | 10,667 | 10,667 |
| Total Intergovernmental Revenues (State shared) | 583,301 | 698,918 | 772,907 | 73,989 |
| Charges for Services: | | | | |
| Review fees | 16,000 | 16,000 | 23,101 | 7,101 |
| Total Charges for Services | 16,000 | 16,000 | 23,101 | 7,101 |
| Miscellaneous Revenues: | | | | |
| Recording Fees | 9,500 | 9,500 | 4,290 | (5,210) |
| Commercial Violations | 5,000 | 5,000 | 116,737 | 111,737 |
| Bond Forfeitures | 155,000 | 155,000 | 87,589 | (67,411) |
| Interest Income | 6,500 | 6,500 | 18,150 | 11,650 |
| Program Revenues | 228,000 | 228,000 | 228,000 | 0 |
| Miscellaneous | 0 | 0 | 240 | 240 |
| Reimburse - Salaries | 0 | 0 | 100,719 | 100,719 |
| Reimburse - Equipment | 0 | 0 | 91,168 | 91,168 |
| Insurance Proceeds | 0 | 0 | 1,723 | 1,723 |
| Donations | 0 | 0 | 0 | 0 |
| Total Miscellaneous Revenues | 404,000 | 404,000 | 648,616 | 244,616 |
| Other Financing Sources: | | | | |
| Financing Proceeds | 0 | 713,055 | 713,054 | (1) |
| Gain on Sale of Surplus | 50,000 | 50,000 | 0 | (50,000) |
| Total Other Financing Sources | 50,000 | 763,055 | 713,054 | (50,001) |
| TOTAL REVENUES AND OTHER FINANCING | \$ 10,492,242 | \$ 11,320,914 | \$ 12,336,343 | \$ 1,015,429 |

CAMERON COUNTY, TEXAS
SCHEDULE OF ROAD AND BRIDGE FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Budgeted Amounts | | | Variance with |
|-----------------------------------|------------------|---------------|---------------|---------------|
| | Original | Final | Actual | Final Budget |
| EXPENDITURES | | | | |
| HIGHWAYS AND STREETS: | | | | |
| GIS | \$ 258,523 | \$ 258,523 | \$ 201,907 | \$ 56,616 |
| District Attorney | 36,755 | 36,755 | 36,026 | 729 |
| Precinct #1 Commissioner Staff | 98,995 | 98,995 | 95,043 | 3,952 |
| Precinct #2 Commissioner Staff | 102,395 | 102,395 | 63,192 | 39,203 |
| Precinct #3 Commissioner Staff | 106,462 | 106,462 | 102,275 | 4,187 |
| Precinct #4 Commissioner Staff | 101,312 | 101,312 | 96,055 | 5,257 |
| Consolidated Road Districts M & O | 8,103,765 | 9,045,297 | 8,528,754 | 516,543 |
| Engineering & Right-of-Way | 905,243 | 905,243 | 777,178 | 128,065 |
| Planning and Inspection | 778,792 | 798,557 | 664,601 | 133,956 |
| TOTAL HIGHWAYS AND STREETS | \$ 10,492,242 | \$ 11,453,539 | \$ 10,565,031 | \$ 888,508 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
2014 CERTIFICATES OF OBLIGATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | CURRENT YEAR | PRIOR YEARS | CUMULATIVE THROUGH 9/30/14 | BUDGET FOR THE PROJECT | VARIANCE |
|---|----------------------|----------------|----------------------------------|------------------------------|----------------------|
| REVENUES | | | | | |
| Miscellaneous | | | | | |
| State revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Interest income | 2,395 | 0 | 2,395 | 0 | 2,395 |
| Total Miscellaneous | 2,395 | 0 | 2,395 | 0 | 2,395 |
| TOTAL REVENUES | 2,395 | 0 | 2,395 | 0 | 2,395 |
| EXPENDITURES | | | | | |
| Monroe St. Bldgs | 34,801 | 0 | 34,801 | 1,000,000 | 965,199 |
| Dancy Bldg. | 0 | 0 | 0 | 2,000,000 | 2,000,000 |
| Jail | 0 | 0 | 0 | 1,400,000 | 1,400,000 |
| M&O Courthouse | 0 | 0 | 0 | 1,150,000 | 1,150,000 |
| District Courts | 0 | 0 | 0 | 2,000,000 | 2,000,000 |
| Magistrate Courtroom | 0 | 0 | 0 | 800,000 | 800,000 |
| San Benito Annex | 0 | 0 | 0 | 1,150,000 | 1,150,000 |
| Sheriff's Office | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| Animal Shelter | 10,900 | 0 | 10,900 | 1,000,000 | 989,100 |
| PCT 1 Road Projects | 0 | 0 | 0 | 750,000 | 750,000 |
| PCT 2 Road Projects | 0 | 0 | 0 | 750,000 | 750,000 |
| PCT 3 Road Projects | 0 | 0 | 0 | 1,500,000 | 1,500,000 |
| PCT 4 Road Projects | 0 | 0 | 0 | 2,000,000 | 2,000,000 |
| Total | 45,701 | 0 | 45,701 | 16,500,000 | 16,454,299 |
| TOTAL EXPENDITURES | 45,701 | 0 | 45,701 | 16,500,000 | 16,454,299 |
| Excess of Revenues Over (Under) Expenditures | (43,306) | 0 | (43,306) | (16,500,000) | 16,456,694 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Bond issuance | 16,500,000 | 0 | 16,500,000 | 16,500,000 | 0 |
| Bond Discount | (96,220) | 0 | (96,220) | (96,220) | 0 |
| Bond Premium | 351,169 | 0 | 351,169 | 351,169 | 0 |
| Bond issue cost | (184,275) | 0 | (184,275) | (191,571) | 7,296 |
| Transfers in (out) | (63,378) | 0 | (63,378) | (63,378) | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 16,507,296 | \$ 0 | \$ 16,507,296 | \$ 16,500,000 | \$ 7,296 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | 16,463,990 | 0 | 16,463,990 | 0 | 16,463,990 |
| FUND BALANCE - SEPTEMBER 30, 2014 | \$ 16,463,990 | \$ 0 | \$ 16,463,990 | \$ 0 | \$ 16,463,990 |



**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
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|-----------------|-----------------|-------------|
| REVENUES | | | |
| FEDERAL TASK FORCE | \$ 7,501 | \$ 7,501 | \$ - |
| D.A. - HIDTA | 12,330 | 12,330 | - |
| FEDERAL TASK FORCE GRANT | 98 | 99 | 1 |
| OCDEF | 18,351 | 18,351 | - |
| FEDERAL TASK FORCE GRANT | 10,282 | 10,282 | - |
| SHERIFF | 17,947 | 17,947 | - |
| SHERIFF-FBI OVERTIME | 1,924 | 1,924 | - |
| USMS SAFE NEIGHBORHOOD | 34 | 34 | - |
| SHERIFF AUTO THEFT DETAIL | 9,101 | 9,101 | - |
| TOTAL REVENUES: | <u>77,568</u> | <u>77,569</u> | <u>1</u> |
| EXPENDITURES | | | |
| FEDERAL TASK FORCE | 11,247 | 11,247 | - |
| D.A. - HIDTA | 17,111 | 17,112 | (1) |
| OCDEF | 23,466 | 23,467 | (1) |
| FEDERAL TASK FORCE GRANT | 15,490 | 15,491 | (1) |
| SHERIFF | 26,662 | 26,662 | - |
| SHERIFF-FBI OVERTIME | 8,557 | 8,557 | - |
| USMS SAFE NEIGHBORHOOD | 175 | 175 | - |
| SHERIFF AUTO THEFT DETAIL | 20,496 | 20,495 | 1 |
| TOTAL EXPENDITURES: | <u>123,204</u> | <u>123,206</u> | <u>(2)</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(45,636)</u> | <u>(45,637)</u> | <u>3</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 45,637 | 45,637 | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>45,637</u> | <u>45,637</u> | <u>-</u> |
| Net Change in Fund Balance | <u>1</u> | <u>-</u> | <u>(1)</u> |
| Fund Balance October 1, 2013 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2014 | <u>\$ -</u> | <u>\$ -</u> | <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, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|------------------|-------------------|-------------------|
| REVENUES | | | |
| BALANCE SHEET | \$ 2,300 | \$ 1,332 | \$ (968) |
| UNITIZED ROAD SYSTEM | 170,000 | 220,172 | 50,172 |
| TOTAL REVENUES: | <u>172,300</u> | <u>221,504</u> | <u>49,204</u> |
| EXPENDITURES | | | |
| UNITIZED ROAD SYSTEM | 295,000 | 83,352 | 211,647 |
| TOTAL EXPENDITURES: | <u>295,000</u> | <u>83,352</u> | <u>211,647</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(122,700)</u> | <u>138,152</u> | <u>260,851</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(122,700)</u> | <u>138,152</u> | <u>260,851</u> |
| Fund Balance October 1, 2013 | 125,000 | 417,398 | 292,398 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ 2,300</u> | <u>\$ 555,550</u> | <u>\$ 553,250</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, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|----------------|-------------------|-------------------|
| REVENUES | | | |
| LAW LIBRARY | \$ 183,650 | \$ 176,955 | \$ (6,695) |
| TOTAL REVENUES: | <u>183,650</u> | <u>176,955</u> | <u>(6,695)</u> |
| EXPENDITURES | | | |
| LAW LIBRARY | 183,287 | 167,365 | 15,924 |
| TOTAL EXPENDITURES: | <u>183,287</u> | <u>167,365</u> | <u>15,924</u> |
| Excess of Revenues Over (Under) Expenditures | <u>363</u> | <u>9,590</u> | <u>9,229</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>363</u> | <u>9,590</u> | <u>9,229</u> |
| Fund Balance October 1, 2013 | - | 312,107 | 312,107 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ 363</u> | <u>\$ 321,697</u> | <u>\$ 321,334</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, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|----------------|------------------|------------------|
| REVENUES | | | |
| OTHER GOVT ELECTION | \$ 1,000 | \$ - | \$ (1,000) |
| ELECTIONS - GENERAL | 49,190 | 57,750 | 8,560 |
| LOS FRESNOS CISD | 23,041 | 23,041 | - |
| ELECTIONS-REPUBLICAN | 108,194 | 108,194 | - |
| ELECTIONS-DEMOCRATIC | 149,705 | 149,705 | - |
| ELECTIONS-DEMOCRATIC RUNOFF | 123,800 | 123,801 | 1 |
| ELECTIONS-REPUBLICAN RUNOFF | 68,974 | 68,974 | - |
| LA FERIA ISD | 4,714 | 4,713 | (1) |
| LOS FRESNOS CISD | 26,378 | - | (26,378) |
| BROWNSVILLE ISD | 101,041 | - | (101,041) |
| SANTA MARIA ISD | 9,978 | 9,977 | (1) |
| LAGUNA MADRE WATER DISTRICT | 15,686 | - | (15,686) |
| TOTAL REVENUES: | 681,701 | 546,155 | (135,546) |
| EXPENDITURES | | | |
| TOTAL ELECTIONS - GENERAL | 40,910 | 40,907 | 3 |
| TOTAL LOS FRESNOS CISD | 23,041 | 23,041 | - |
| TOTAL ELECTIONS-REPUBLICAN | 108,194 | 108,193 | 1 |
| TOTAL ELECTIONS-DEMOCRATIC | 149,705 | 149,704 | 1 |
| TOTAL ELECTIONS-DEMOCRATIC RUNOFF | 123,800 | 123,802 | (2) |
| TOTAL ELECTIONS-REPUBLICAN RUNOFF | 68,974 | 68,974 | - |
| TOTAL LA FERIA ISD | 4,714 | 4,713 | 1 |
| TOTAL LOS FRESNOS CISD | 16,679 | - | 16,679 |
| TOTAL BROWNSVILLE ISD | 79,243 | - | 79,243 |
| TOTAL SANTA MARIA ISD | 9,978 | 9,978 | - |
| TOTAL LAGUNA MADRE WATER DISTRICT | 9,525 | - | 9,525 |
| TOTAL EXPENDITURES: | 634,763 | 529,312 | 105,451 |
| Excess of Revenues Over (Under) Expenditures | 46,938 | 16,843 | (30,095) |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | 46,938 | 16,843 | (30,095) |
| Fund Balance October 1, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | \$ - | \$ 16,843 | \$ 16,843 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|------------------|-----------------|-------------------|
| REVENUES | | | |
| BORDER PROSECUTION | \$ 115,000 | \$ 102,420 | \$ (12,580) |
| AUTO THEFT (DA) | 41,250 | 2,761 | (38,489) |
| DA AUTO CRIMES TASK FORCE | 40,000 | 30,824 | (9,176) |
| DA-SWBMLA | 813,545 | 288,275 | (525,270) |
| BORDER PROSECUTION UNIT | 115,000 | 5,470 | (109,530) |
| ARRA/ATPA GRANT | 47,172 | - | (47,172) |
| AUTO THEFT (TAX OFFICE) | 55,918 | 3,583 | (52,335) |
| AUTO THEFT - TAX OFFICE | 54,837 | 50,189 | (4,648) |
| TOTAL REVENUES: | <u>1,282,722</u> | <u>483,522</u> | <u>(799,200)</u> |
| EXPENDITURES | | | |
| BORDER PROSECUTION | 115,000 | 102,419 | 12,581 |
| AUTO THEFT (DA) | 53,067 | 2,762 | 50,305 |
| DA AUTO CRIMES TASK FORCE | 81,612 | 43,345 | 38,267 |
| DA-SWBMLA | 813,545 | 288,274 | 525,271 |
| BORDER PROSECUTION UNIT | 115,000 | 5,470 | 109,530 |
| ARRA/ATPA GRANT | 47,172 | - | 47,172 |
| AUTO THEFT (TAX OFFICE) | 55,918 | 3,583 | 52,335 |
| AUTO THEFT - TAX OFFICE | 54,837 | 50,893 | 3,944 |
| TOTAL EXPENDITURES: | <u>1,336,151</u> | <u>496,746</u> | <u>839,405</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(53,429)</u> | <u>(13,224)</u> | <u>40,205</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 56,782 | 13,224 | (43,558) |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>56,782</u> | <u>13,224</u> | <u>(43,558)</u> |
| Net Change in Fund Balance | <u>3,353</u> | <u>-</u> | <u>(3,353)</u> |
| Fund Balance October 1, 2013 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2014 | <u>\$ 3,353</u> | <u>\$ -</u> | <u>\$ (3,353)</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CHAPTER 19-ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|--------------------|--------------------|
| REVENUES | | | |
| CHAPTER 19 FUNDS | \$ 10,590 | \$ 10,590 | \$ - |
| TOTAL REVENUES: | <u>10,590</u> | <u>10,590</u> | <u>-</u> |
| EXPENDITURES | | | |
| CHAPTER 19 FUNDS | 10,590 | 10,590 | - |
| TOTAL EXPENDITURES: | <u>10,590</u> | <u>10,590</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| 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, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <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
FEDERAL LAW ENFORCEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|------------------|------------------|--------------------|
| REVENUES | | | |
| LAW ENFORCEMENT BLOCK GRANT | \$ 22,511 | \$ 10,737 | \$ (11,774) |
| LAW ENFORCEMENT BLOCK GRANT | 28,293 | 207 | (28,086) |
| LAW ENFORCEMENT BLOCK GRANT | 20,000 | 19,299 | (701) |
| SEXUAL ASSAULT INTERVENTION | 108,614 | 108,549 | (65) |
| HOMELAND SECURITY GRANT | 25,440 | 25,279 | (161) |
| LBSP | 159,643 | 8,460 | (151,183) |
| OP-LINEBACKER-TBSC | 135,702 | 131,066 | (4,636) |
| OPERATION STONE GARDEN | 950,000 | 789,344 | (160,656) |
| OPERATION BORDER STAR-02 | 1,000,000 | 338,586 | (661,414) |
| OPERATIO STONE GARDER | 1,276,159 | - | (1,276,159) |
| OP STONE GARDEN '11 | 1,103,997 | 284,590 | (819,407) |
| TOTAL REVENUES: | 4,830,359 | 1,716,117 | (3,114,242) |
| EXPENDITURES | | | |
| LAW ENFORCEMENT BLOCK GRANT | 22,511 | 10,737 | 11,774 |
| LAW ENFORCEMENT BLOCK GRANT | 28,293 | 207 | 28,086 |
| LAW ENFORCEMENT BLOCK GRANT | 20,000 | 19,299 | 701 |
| SEXUAL ASSAULT INTERVENTION | 108,614 | 108,549 | 65 |
| HOMELAND SECURITY GRANT | 25,440 | 25,279 | 161 |
| LBSP | 174,955 | 8,460 | 166,495 |
| OP-LINEBACKER-TBSC | 149,288 | 131,066 | 18,222 |
| OPERATION STONE GARDEN | 950,000 | 789,344 | 160,656 |
| OPERATION BORDER STAR-02 | 1,000,000 | 338,586 | 661,414 |
| OPERATIO STONE GARDER | 1,276,159 | - | 1,276,159 |
| OP STONE GARDEN '11 | 1,103,997 | 284,590 | 819,407 |
| TOTAL EXPENDITURES: | 4,859,257 | 1,716,117 | 3,143,140 |
| Excess of Revenues Over (Under) Expenditures | (28,898) | - | 28,898 |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | 28,898 | - | (28,898) |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 28,898 | - | (28,898) |
| Net Change in Fund Balance | - | - | - |
| Fund Balance October 1, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | \$ - | \$ - | |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ONDCP
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--------------------------------|------------------|------------------|--------------------|
| REVENUES | | | |
| FINANCIAL DISRUPTION TASK FORC | \$ - | \$ 803 | \$ 803 |
| Bro. HIDTA Investigative Task | 203,483 | 49,556 | (153,927) |
| Unified Narcotics Intelligence | 483,262 | 98,496 | (384,766) |
| South Texas HIDTA(STHIC) | 157,805 | 82,075 | (75,730) |
| RGV Financial HIDTA Task Force | 149,242 | 68,586 | (80,656) |
| Directors Admn Support Element | 956,139 | 3,555 | (952,584) |
| White Sands HIDTA Task Force | 99,690 | 22,178 | (77,512) |
| Laredo Intelligence Support Ce | 86,149 | - | (86,149) |
| South TX HIDTA Training & Tech | 417,291 | 38,519 | (378,772) |
| Austin Area HIDTA Task Force | 50,000 | - | (50,000) |
| TRAVIS CO INV. INIT. | 92,593 | 1,303 | (91,290) |
| DIR ADMIN SUP EL | 14,184 | 14,184 | - |
| PA - DIR ADMIN SE | 26,250 | 23,230 | (3,020) |
| SO TX HIDTA TRAINING | 163,658 | 7,631 | (156,027) |
| DEA EAGLE PASS | 14,000 | 4,139 | (9,861) |
| D.A. GRANT PROGRAM | 232,860 | 39,230 | (193,630) |
| HIDTA-INTEL | 183,810 | - | (183,810) |
| HIDTA-INTEL | 265,190 | 78,625 | (186,565) |
| DIRECTORS ADMINISTRATIVE SUPP | 1,203,571 | 389,132 | (814,439) |
| WHITE SANDS HIDTA TASK FORCE | 57,437 | 365 | (57,072) |
| STX HIDTA TRAINING INITIATIVE | 131,000 | 35,005 | (95,995) |
| CPOT HIDTA LAREDO | 86,149 | 50,706 | (35,443) |
| DEL RIO HIDTA TASK FORCE | 172,000 | - | (172,000) |
| CPOT SOTX HIDTA MCALLEN | 98,239 | 78,399 | (19,840) |
| DHI-SO.TX.HIDTA LAREDO | 524,660 | 408,404 | (116,256) |
| SOUTH TEXAS HIDTA | 240,306 | 105,792 | (134,514) |
| I3PSSP600 CCDA | 43,502 | 43,502 | - |
| DHE AUSTIN | 52,300 | 5,957 | (46,343) |
| AUSTIN AREA HIDTA | 79,143 | 55,060 | (24,083) |
| SOUTH TEXAS HIDTA TRAINING | 692,628 | 121,371 | (571,257) |
| MCALLEN INTEL CENTER | 86,149 | 42,208 | (43,941) |
| LAREDO DEA HIDTA | 20,000 | 3,947 | (16,053) |
| HIDTA DIRECTORS ADMIN SUPPORT | 600,676 | 463,819 | (136,857) |
| WHITE SAND ATTY | 57,437 | 57,437 | - |
| MCALLEN INTEL CENTER | 3,000 | - | (3,000) |
| RDI-INITIATIVE | 50,000 | 19,402 | (30,598) |
| REG TRAINING INI-CCAD | 25,000 | 21,450 | (3,550) |
| LAREDO INTELLIGENCE | 9,337 | 9,129 | (208) |
| WHITE SANDS HIDTA | 10,488 | 9,350 | (1,138) |
| STX HIDTA SAN ANTONIO | 12,000 | 8,105 | (3,895) |
| TOTAL REVENUES: | 7,850,628 | 2,460,650 | (5,389,978) |
| EXPENDITURES | | | |
| Bro. HIDTA Investigative Task | 203,483 | 49,556 | 153,927 |
| Unified Narcotics Intelligence | 483,262 | 98,496 | 384,766 |
| South Texas HIDTA(STHIC) | 157,805 | 82,075 | 75,730 |
| RGV Financial HIDTA Task Force | 149,242 | 68,586 | 80,656 |
| Directors Admn Support Element | 956,139 | 3,555 | 952,584 |
| White Sands HIDTA Task Force | 99,690 | 22,178 | 77,512 |
| Laredo Intelligence Support Ce | 86,149 | - | 86,149 |
| South TX HIDTA Training & Tech | 417,291 | 38,519 | 378,772 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ONDCP
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|-------------------|------------------|------------------|
| Austin Area HIDTA Task Force | 50,000 | - | 50,000 |
| TRAVIS CO INV. INIT. | 92,593 | 1,303 | 91,290 |
| DIR ADMIN SUP EL | 14,184 | 14,184 | - |
| PA - DIR ADMIN SE | 26,250 | 23,230 | 3,020 |
| SO TX HIDTA TRAINING | 171,533 | 7,631 | 163,902 |
| DEA EAGLE PASS | 14,000 | 4,140 | 9,860 |
| D.A. GRANT PROGRAM | 232,860 | 39,229 | 193,631 |
| HIDTA-INTEL | 183,810 | - | 183,810 |
| HIDTA-INTEL | 265,190 | 78,625 | 186,565 |
| DIRECTORS ADMINISTRATIVE SUPP | 1,203,571 | 389,132 | 814,439 |
| WHITE SANDS HIDTA TASK FORCE | 57,437 | 365 | 57,072 |
| STX HIDTA TRAINING INITIATIVE | 131,000 | 35,005 | 95,995 |
| CPOT HIDTA LAREDO | 86,149 | 50,706 | 35,443 |
| DEL RIO HIDTA TASK FORCE | 172,000 | - | 172,000 |
| CPOT SOTX HIDTA MCALLEN | 98,239 | 78,399 | 19,840 |
| DHI-SO.TX.HIDTA LAREDO | 524,660 | 408,404 | 116,256 |
| SOUTH TEXAS HIDTA | 240,306 | 105,792 | 134,514 |
| I3PSSP600 CCDA | 43,502 | 43,502 | - |
| DHE AUSTIN | 52,300 | 5,957 | 46,343 |
| AUSTIN AREA HIDTA | 79,143 | 55,059 | 24,084 |
| SOUTH TEXAS HIDTA TRAINING | 692,628 | 121,371 | 571,257 |
| MCALLEN INTEL CENTER | 86,149 | 42,208 | 43,941 |
| LAREDO DEA HIDTA | 20,000 | 3,947 | 16,053 |
| HIDTA DIRECTORS ADMIN SUPPORT | 600,676 | 463,820 | 136,856 |
| WHITE SAND ATTY | 57,437 | 57,437 | - |
| MCALLEN INTEL CENTER | 3,000 | - | 3,000 |
| RDI-INITIATIVE | 50,000 | 19,402 | 30,598 |
| REG TRAINING INI-CCAD | 25,000 | 21,450 | 3,550 |
| LAREDO INTELLIGENCE | 9,337 | 9,128 | 209 |
| WHITE SANDS HIDTA | 10,488 | 9,350 | 1,138 |
| STX HIDTA SAN ANTONIO | 12,000 | 8,105 | 3,895 |
| TOTAL EXPENDITURES: | 7,858,503 | 2,459,846 | 5,398,657 |
| Excess of Revenues Over (Under) Expenditures | (7,875) | 804 | 8,679 |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | (7,875) | 804 | 8,679 |
| Fund Balance October 1, 2013 | - | 2,668 | 2,668 |
| FUND BALANCE SETEMBER 30, 2014 | \$ (7,875) | \$ 3,472 | \$ 11,347 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|--------------------|--------------------|
| REVENUES | | | |
| HPP GRANT | \$ 804,694 | \$ 570,101 | \$ (234,593) |
| HOSPITAL PREPAREDNESS GRANT | 514,645 | 136,533 | (378,112) |
| HEALTH GRANT TRAILER AUGMENTAT | 11,000 | 32,873 | 21,873 |
| Health Grant BP2-LHD-84 | 13,200 | 652 | (12,548) |
| HEALTH RADIO COMM. PROJECT | 23,993 | 2,389 | (21,604) |
| TOTAL REVENUES: | <u>1,367,532</u> | <u>742,548</u> | <u>(624,984)</u> |
| EXPENDITURES | | | |
| HPP GRANT | 804,694 | 570,101 | 234,593 |
| HOSPITAL PREPAREDNESS GRANT | 514,645 | 136,533 | 378,112 |
| HEALTH GRANT TRAILER AUGMENTAT | 11,000 | 5,655 | 5,345 |
| Health Grant BP2-LHD-84 | 13,200 | 6,445 | 6,755 |
| HEALTH RADIO COMM. PROJECT | 23,993 | 23,814 | 179 |
| TOTAL EXPENDITURES: | <u>1,367,532</u> | <u>742,548</u> | <u>624,984</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, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <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, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|------------------|------------------|--------------------|
| REVENUES | | | |
| IMMUNIZATION GRANT | \$ 347,500 | \$ 299,736 | \$ (47,764) |
| IMM-LOCALS | 347,500 | 5,894 | (341,606) |
| TDH-IMMUNIZATION ACTION PLAN | 376,950 | 290,750 | (86,200) |
| TDH-IMMUNIZATION ACTION PLAN | 376,950 | 18,052 | (358,898) |
| RLSS-LPHS | 96,826 | 85,142 | (11,684) |
| TDH-IMMUNIZATION ACTION PLAN | 78,428 | 3,875 | (74,553) |
| IMMUNIZATION PROGRAM INCOME | 73,000 | 60,729 | (12,271) |
| PROGRAM INCOME-IMM | 73,000 | 5,954 | (67,046) |
| TOTAL REVENUES: | <u>1,770,154</u> | <u>770,132</u> | <u>(1,000,022)</u> |
| EXPENDITURES | | | |
| IMMUNIZATION GRANT | 347,500 | 308,121 | 39,379 |
| IMM-LOCALS | 347,500 | 13,444 | 334,056 |
| TDH-IMMUNIZATION ACTION PLAN | 376,950 | 325,018 | 51,932 |
| TDH-IMMUNIZATION ACTION PLAN | 376,950 | 20,908 | 356,042 |
| RLSS-LPHS | 96,826 | 85,142 | 11,684 |
| TDH-IMMUNIZATION ACTION PLAN | 78,428 | 3,875 | 74,553 |
| IMMUNIZATION PROGRAM INCOME | 73,000 | 52,252 | 20,748 |
| PROGRAM INCOME-IMM | 73,000 | 2,855 | 70,145 |
| TOTAL EXPENDITURES: | <u>1,770,154</u> | <u>811,615</u> | <u>958,539</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>(41,483)</u> | <u>(41,483)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | 37,124 | 37,124 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>37,124</u> | <u>37,124</u> |
| Net Change in Fund Balance | <u>-</u> | <u>(4,359)</u> | <u>(4,359)</u> |
| Fund Balance October 1, 2013 | <u>-</u> | <u>95,984</u> | <u>95,984</u> |
| Prior period adjustment | | <u>(36,454)</u> | <u>(36,454)</u> |
| FUND BALANCE SEPTEMBER 30, 2014 | <u>\$ -</u> | <u>\$ 55,171</u> | <u>\$ 55,171</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CRIME VICTIMS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|-----------------|------------------|
| REVENUES | | | |
| CRIME VICTIM ASSISTANCE | \$ 648 | \$ 7,240 | \$ 6,592 |
| CRIME VICTIMS ASSISTANCE | 100,000 | - | (100,000) |
| CRIME VICTIM ASSISTANCE | 214,809 | 198,223 | (16,586) |
| VOCA | 218,807 | 10,264 | (208,543) |
| CRIME VICTIM ASSISTANCE | 863 | - | (863) |
| DOMESTIC VIOLENCE UNIT - VAWA | 142,497 | 128,429 | (14,068) |
| VAWA | 148,483 | 5,692 | (142,791) |
| OVAG | 42,000 | 39,594 | (2,406) |
| OVAG | 42,000 | 3,816 | (38,184) |
| VINE | 23,766 | 23,765 | (1) |
| TOTAL REVENUES: | 933,873 | 417,023 | (516,850) |
| EXPENDITURES | | | |
| CRIME VICTIM ASSISTANCE | 2,702 | 2,178 | 524 |
| CRIME VICTIMS ASSISTANCE | 100,000 | - | 100,000 |
| CRIME VICTIM ASSISTANCE | 268,510 | 247,779 | 20,731 |
| VOCA | 273,508 | 12,831 | 260,677 |
| CRIME VICTIM ASSISTANCE | 863 | - | 863 |
| Domestic Violence Unit-VAWA | 25,000 | - | 25,000 |
| DOMESTIC VIOLENCE UNIT - VAWA | 219,227 | 197,582 | 21,645 |
| VAWA | 228,436 | 8,757 | 219,679 |
| OVAG | 42,000 | 39,594 | 2,406 |
| OVAG | 42,000 | 3,816 | 38,184 |
| VINE | 23,766 | 23,765 | 1 |
| TOTAL EXPENDITURES: | 1,226,012 | 536,302 | 689,710 |
| Excess of Revenues Over (Under) Expenditures | (292,139) | (119,279) | 172,860 |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | 257,904 | 124,341 | (133,563) |
| Transfer Out | - | (14,632) | 14,632 |
| TOTAL OTHER FINANCING SOURCES (USES) | 257,904 | 109,709 | (118,931) |
| Net Change in Fund Balance | (34,235) | (9,570) | 53,929 |
| Fund Balance October 1, 2013 | 2,054 | 16,686 | 14,632 |
| FUND BALANCE SETEMBER 30, 2014 | \$ (32,181) | \$ 7,116 | \$ 39,297 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TUBERCULOSIS PROGRAM FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------------|--------------------|------------------------|
| REVENUES | | | |
| TDH HEALTH GRANT/TUBERCULOSIS | \$ 68,000 | \$ 67,404 | \$ (596) |
| TB/PC STATE 09/10 | 178,112 | - | (178,112) |
| TB STATE | 296,358 | 250,645 | (45,713) |
| TDH-HEALTH GRANT/TUBERCULOSIS | 296,358 | 13,787 | (282,571) |
| TB FEDERAL | 174,904 | 162,305 | (12,599) |
| TB-FEDERAL | 174,904 | 7,664 | (167,240) |
| TOTAL REVENUES: | <u>1,188,636</u> | <u>501,805</u> | <u>(686,831)</u> |
| EXPENDITURES | | | |
| TB PROGRAM INCOME 09/10 | 7,500 | - | 7,500 |
| TDH HEALTH GRANT/TUBERCULOSIS | 68,000 | 67,406 | 594 |
| TB/PC STATE 09/10 | 178,112 | - | 178,112 |
| TB STATE | 296,358 | 264,479 | 31,879 |
| TDH-HEALTH GRANT/TUBERCULOSIS | 296,358 | 13,786 | 282,572 |
| TB FEDERAL | 176,404 | 162,304 | 14,100 |
| TB-FEDERAL | 174,904 | 7,664 | 167,240 |
| TOTAL EXPENDITURES: | <u>1,197,636</u> | <u>515,639</u> | <u>681,997</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(9,000)</u> | <u>(13,834)</u> | <u>(4,834)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | 13,834 | 13,834 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>13,834</u> | <u>13,834</u> |
| Net Change in Fund Balance | <u>(9,000)</u> | <u>-</u> | <u>9,000</u> |
| Fund Balance October 1, 2013 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2014 | <u><u>\$ (9,000)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 9,000</u></u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--------------------------|------------------|------------------|--------------------|
| REVENUES | | | |
| CHS FEES | \$ - | \$ (722) | \$ (722) |
| TITLE V CHILD HEALTH | 15,550 | 9,079 | (6,471) |
| TITLE V CHILD HEALTH | 13,363 | 543 | (12,820) |
| CHS PRENATAL | - | 7,183 | 7,183 |
| TITLE V PRENATAL | 44,486 | 32,869 | (11,617) |
| CHS PRENATAL | 40,000 | 2,022 | (37,978) |
| HEALTH GRANT | - | (72) | (72) |
| HEALTH TITLE V-B | 146,000 | 134,229 | (11,771) |
| HEALTH TITLE V-B | 106,239 | 6,321 | (99,918) |
| MH CARE NAVIGATION GRANT | 552,819 | - | (552,819) |
| MH CARE CSHCN-CM | 552,819 | 210,727 | (342,092) |
| MH CARE PDICN | 421,696 | 6,382 | (415,314) |
| MH CARE PDICN | 421,696 | 285,672 | (136,024) |
| HEALTH GRANTS | 810,000 | - | (810,000) |
| CHIP PRENATAL | 200,000 | 162,058 | (37,942) |
| MCH/HEALTH GRANT | 200,000 | 12,551 | (187,449) |
| MAC | 120,000 | 82,602 | (37,398) |
| WHFPT | 70,000 | 106,706 | 36,706 |
| PGM INCOME MEDICAID | 170,000 | - | (170,000) |
| PCHF MEDICIAD | 53,500 | 28,205 | (25,295) |
| TITLE VA PROGRAM INCOME | 54,090 | 2,605 | (51,485) |
| MCM FAMILY PLANNING | 97,824 | - | (97,824) |
| PUBLIC HEALTH ADMIN | 6,666 | - | (6,666) |
| TOTAL REVENUES: | 4,096,748 | 1,088,960 | (3,007,788) |

| | | | |
|--------------------------|---------|---------|---------|
| EXPENDITURES | | | |
| TITLE V CHILD HEALTH | 15,500 | 11,710 | 3,790 |
| TITLE V CHILD HEALTH | 13,363 | 584 | 12,779 |
| TITLE V PRENATAL | 44,486 | 38,676 | 5,810 |
| CHS PRENATAL | 40,000 | 2,056 | 37,944 |
| HEALTH TITLE V-B | 146,000 | 134,158 | 11,842 |
| HEALTH TITLE V-B | 106,239 | 6,343 | 99,896 |
| MH CARE NAVIGATION GRANT | 552,819 | - | 552,819 |
| MH CARE CSHCN-CM | 552,819 | 210,727 | 342,092 |
| MH CARE PDICN | 421,696 | - | 421,696 |
| MH CARE PDICN | 421,696 | 285,672 | 136,024 |
| HEALTH GRANTS | 810,000 | - | 810,000 |
| CHIP PRENATAL | 200,000 | 150,853 | 49,147 |
| MCH/HEALTH GRANT | 200,000 | 7,982 | 192,018 |
| MAC | 120,000 | 81,435 | 38,565 |
| MAC | - | 1,925 | (1,925) |
| WHFPT | 70,000 | 65,181 | 4,819 |
| PGM INCOME MEDICAID | 170,000 | - | 170,000 |
| HEALTH GRANT | - | (1,232) | 1,232 |
| PCHF MEDICIAD | 53,500 | 43,095 | 10,405 |
| TITLE VA PROGRAM INCOME | 54,090 | 2,623 | 51,467 |
| HEALTH GRANTS | 103,469 | 249 | 103,220 |
| MCM FAMILY PLANNING | 33,315 | - | 33,315 |
| PUBLIC HEALTH ADMIN | 6,666 | 5,995 | 671 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|---------------------------|--------------------------|--------------------------|
| TOTAL EXPENDITURES: | <u>4,135,658</u> | <u>1,048,032</u> | <u>3,087,626</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(38,910)</u> | <u>40,928</u> | <u>79,838</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | <u>-</u> | <u>(13,834)</u> | <u>(13,834)</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>(13,834)</u> | <u>(13,834)</u> |
| Net Change in Fund Balance | <u>(38,910)</u> | <u>27,094</u> | <u>(11,816)</u> |
| Fund Balance October 1, 2013 | - | 555,058 | 555,058 |
| Prior Period Adjustment | <u>-</u> | <u>(165)</u> | <u>(165)</u> |
| FUND BALANCE SETEMBER 30, 2014 | <u><u>\$ (38,910)</u></u> | <u><u>\$ 581,987</u></u> | <u><u>\$ 620,897</u></u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DEL MAR HEIGHTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|--------------------|--------------------|---------------------|
| REVENUES | | | |
| DEL MAR HEIGHTS | <u>\$ 500,000</u> | <u>\$ 8,698</u> | <u>\$ (491,302)</u> |
| TOTAL REVENUES: | <u>500,000</u> | <u>8,698</u> | <u>(491,302)</u> |
| EXPENDITURES | | | |
| DEL MAR HEIGHTS | <u>500,000</u> | <u>8,698</u> | <u>491,302</u> |
| TOTAL EXPENDITURES: | <u>500,000</u> | <u>8,698</u> | <u>491,302</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | <u>-</u> | <u>-</u> | <u>-</u> |
| 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, 2013 | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE SETEMBER 30, 2014 | <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
VALLE ESCONDIDO SEWER PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|--------------------|--------------------|--------------------|
| REVENUES | | | |
| VALLE ESCONDIDO SEWER PROJECT | \$ 208,700 | \$ - | \$ (208,700) |
| TOTAL REVENUES: | <u>208,700</u> | <u>-</u> | <u>(208,700)</u> |
| EXPENDITURES | | | |
| VALLE ESCONDIDO SEWER PROJECT | 208,700 | - | 208,700 |
| TOTAL EXPENDITURES: | <u>208,700</u> | <u>-</u> | <u>208,700</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| 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, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <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 ASSISTANCE PLAN FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|------------------|---------------------|---------------------|
| REVENUES | | | |
| COMMUNITY CORRECTIONS | \$ - | \$ 114 | \$ 114 |
| JUVENILE GRANT S"" | 126,924 | 113,324 | (13,600) |
| COMMUNITY CORRECTIONS ASSIST. | 126,924 | 6,246 | (120,678) |
| JUVENILE GRANT C"" | 252,743 | 231,038 | (21,705) |
| STATE AID GRANT C"" | 252,743 | 11,323 | (241,420) |
| TITLE IV-E ENHANCEMENT | - | 29,884 | 29,884 |
| COMMUNITY CORRECTIONS ASSIST. | - | 228 | 228 |
| JUVENILE GRANT B"" | 24,954 | 22,141 | (2,813) |
| STATE AID GRANT B"" | 24,954 | 1,329 | (23,625) |
| BROWNSVILLE CDBG | 34,114 | 32,051 | (2,063) |
| TITLE IV-E REIMBURSEMENT | - | 23,659 | 23,659 |
| TITLE IV-E REIMBURSEMENT | - | 158 | 158 |
| HARLINGEN OUTREACH CENTER | - | 14,050 | 14,050 |
| HARLINGEN OUTREACH CENTER | - | 2,100 | 2,100 |
| TOTAL REVENUES: | 843,356 | 487,645 | (355,711) |
| EXPENDITURES | | | |
| JUVENILE GRANT S"" | 126,924 | 113,324 | 13,600 |
| COMMUNITY CORRECTIONS ASSIST. | 126,924 | 6,246 | 120,678 |
| JUVENILE GRANT C"" | 252,743 | 231,037 | 21,706 |
| STATE AID GRANT C"" | 252,743 | 11,324 | 241,419 |
| TITLE IV-E ENHANCEMENT | 417,337 | 40,956 | 376,381 |
| COMMUNITY CORRECTIONS ASSIST. | 1,061,082 | 1,960 | 1,059,122 |
| JUVENILE GRANT B"" | 24,954 | 22,141 | 2,813 |
| STATE AID GRANT B"" | 24,954 | 1,329 | 23,625 |
| BROWNSVILLE CDBG | 34,114 | 32,051 | 2,063 |
| TITLE IV-E REIMBURSEMENT | 466,629 | - | 466,629 |
| TITLE IV-E REIMBURSEMENT | 389,334 | - | 389,334 |
| HARLINGEN OUTREACH CENTER | 39,360 | 15,921 | 23,439 |
| HARLINGEN OUTREACH CENTER | 42,702 | 228 | 42,474 |
| TOTAL EXPENDITURES: | 3,259,800 | 476,517 | 2,783,283 |
| Excess of Revenues Over (Under) Expenditures | (2,416,444) | 11,128 | 2,427,572 |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | (114) | (114) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | (114) | (114) |
| Net Change in Fund Balance | (2,416,444) | 11,014 | 2,427,458 |
| Fund Balance October 1, 2013 | 2,416,444 | 3,464,108 | 1,047,664 |
| FUND BALANCE SETEMBER 30, 2014 | \$ - | \$ 3,475,122 | \$ 3,475,122 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
WIC

FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|--------------------|--------------------|
| REVENUES | | | |
| WIC-HEALTH DEPT. | \$ 4,500,516 | \$ 4,401,620 | \$ (98,896) |
| TOTAL REVENUES: | <u>4,500,516</u> | <u>4,401,620</u> | <u>(98,896)</u> |
| EXPENDITURES | | | |
| WIC-HEALTH DEPT. | 4,500,516 | 4,401,620 | 98,896 |
| TOTAL EXPENDITURES: | <u>4,500,516</u> | <u>4,401,620</u> | <u>98,896</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| 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, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <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
WEED & SEED PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|--------------------------|--------------------|------------------------|
| REVENUES | | | |
| JUVENILE SURVEILLANCE | \$ 11,570 | \$ 7,837 | \$ (3,733) |
| TOTAL REVENUES: | <u>11,570</u> | <u>7,837</u> | <u>(3,733)</u> |
| EXPENDITURES | | | |
| WEED & SEED YOUTH CENTER | 2,033 | 2,033 | - |
| JUVENILE SURVEILLANCE | 13,216 | 9,006 | 4,210 |
| TOTAL EXPENDITURES: | <u>15,249</u> | <u>11,039</u> | <u>4,210</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(3,679)</u> | <u>(3,202)</u> | <u>477</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | 1,168 | 1,168 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>1,168</u> | <u>1,168</u> |
| Net Change in Fund Balance | <u>(3,679)</u> | <u>(2,034)</u> | <u>1,645</u> |
| Fund Balance October 1, 2013 | 2,033 | 2,034 | 1 |
| FUND BALANCE SETEMBER 30, 2014 | <u><u>\$ (1,646)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 1,646</u></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, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|--------------------|-----------------|------------------|
| REVENUES | | | |
| BAIL BOND SECURITY | \$ - | \$ 10,564 | \$ 10,564 |
| BAIL BOND BOARD | 3,800 | 2,502 | (1,298) |
| TOTAL REVENUES: | <u>3,800</u> | <u>13,066</u> | <u>9,266</u> |
| EXPENDITURES | | | |
| BAIL BOND BOARD | 47,068 | 44,946 | 2,122 |
| TOTAL EXPENDITURES: | <u>47,068</u> | <u>44,946</u> | <u>2,122</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(43,268)</u> | <u>(31,880)</u> | <u>11,388</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | | |
| Transfer Out | - | (19,488) | (19,488) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>(19,488)</u> | <u>(19,488)</u> |
| Net Change in Fund Balance | <u>(43,268)</u> | <u>(51,368)</u> | <u>(8,100)</u> |
| Fund Balance October 1, 2013 | - | 51,368 | 51,368 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ (43,268)</u> | <u>\$ -</u> | <u>\$ 43,268</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, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|--------------------|--------------------|
| REVENUES | | | |
| P D & M | \$ 1,000,000 | \$ 32,060 | \$ (967,940) |
| TOTAL REVENUES: | <u>1,000,000</u> | <u>32,060</u> | <u>(967,940)</u> |
| EXPENDITURES | | | |
| P D & M | 1,000,000 | 32,060 | 967,940 |
| TOTAL EXPENDITURES: | <u>1,000,000</u> | <u>32,060</u> | <u>967,940</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| 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, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <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 FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|----------------|---------------------|
| REVENUES | | | |
| HAZARD MITIGATION | \$ 45,750 | \$ 28,508 | \$ (17,242) |
| DISASTER RECOVERY GRANT | 3,093,750 | 19,275 | (3,074,475) |
| DISASTER ASSISTANCE HOME PROG. | 350,000 | - | (350,000) |
| DISASTER RECOVERY DOLLY-IKE | 11,379,914 | 258,270 | (11,121,644) |
| DISASTER RECOVERY 2.1 | 7,623,901 | 140,610 | (7,483,291) |
| TOTAL REVENUES: | <u>22,493,315</u> | <u>446,663</u> | <u>(22,046,652)</u> |
| EXPENDITURES | | | |
| HAZARD MITIGATION | 61,000 | 28,508 | 32,492 |
| DISASTER RECOVERY GRANT | 3,093,750 | 19,275 | 3,074,475 |
| DISASTER ASSISTANCE HOME PROG. | 350,000 | - | 350,000 |
| DISASTER RECOVERY DOLLY-IKE | 11,379,914 | 258,270 | 11,121,644 |
| DISASTER RECOVERY 2.1 | 7,623,901 | 140,610 | 7,483,291 |
| TOTAL EXPENDITURES: | <u>22,508,565</u> | <u>446,663</u> | <u>22,061,902</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(15,250)</u> | <u>-</u> | <u>15,250</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(15,250)</u> | <u>-</u> | <u>15,250</u> |
| Fund Balance October 1, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ (15,250)</u> | <u>\$ -</u> | <u>\$ 15,250</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ENCUMBERED PRE-TRIAL RELEASE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|---------------------------|-------------------------|-------------------------|
| REVENUES | | | |
| DIVERT COURT | \$ 35,231 | \$ 31,902 | \$ (3,329) |
| VETERANS COURT | - | 6,780 | 6,780 |
| DRUG COURT | 177,855 | 156,503 | (21,352) |
| DRUG COURT | 176,718 | 10,487 | (166,231) |
| ADULT PROBATION | 135,335 | 117,005 | (18,330) |
| TOTAL REVENUES: | <u>525,139</u> | <u>322,677</u> | <u>(202,462)</u> |
| EXPENDITURES | | | |
| DIVERT COURT | 54,670 | 28,330 | 26,340 |
| DRUG COURT | 177,855 | 156,504 | 21,351 |
| DRUG COURT | 176,718 | 9,979 | 166,739 |
| ADULT PROBATION | 382,337 | 348,276 | 34,061 |
| TOTAL EXPENDITURES: | <u>791,580</u> | <u>543,089</u> | <u>248,491</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(266,441)</u> | <u>(220,412)</u> | <u>46,029</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 226,000 | 231,272 | 5,272 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>226,000</u> | <u>231,272</u> | <u>5,272</u> |
| Net Change in Fund Balance | <u>(40,441)</u> | <u>10,860</u> | <u>51,301</u> |
| Fund Balance October 1, 2013 | 19,439 | 48,659 | 29,220 |
| FUND BALANCE SEPTEMBER 30, 2014 | <u><u>\$ (21,002)</u></u> | <u><u>\$ 59,519</u></u> | <u><u>\$ 80,521</u></u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE JUSTICE ALTERNATIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|------------------|------------------|--------------------|
| REVENUES | | | |
| BISD PROBATION OFFICERS | \$ 160,000 | \$ 142,932 | \$ (17,068) |
| BISD JUVENILE PROBATION OFFICE | - | 4,228 | 4,228 |
| SBISD PROBATION OFFICERS | 40,000 | 35,701 | (4,299) |
| SBCISD JPO | 40,000 | 2,110 | (37,890) |
| JUVENILE JUSTICE ALTERN. ED. | 60,000 | 54,032 | (5,968) |
| HISD JPO | 60,000 | 3,170 | (56,830) |
| JUVENILE P GRANT TJJD | 1,072,839 | 888,611 | (184,228) |
| JJAEP | 1,152,927 | 154,433 | (998,494) |
| TOTAL REVENUES: | <u>2,585,766</u> | <u>1,285,217</u> | <u>(1,300,549)</u> |
| EXPENDITURES | | | |
| BISD PROBATION OFFICERS | 160,000 | 142,932 | 17,068 |
| BISD JUVENILE PROBATION OFFICE | - | 4,228 | (4,228) |
| SBISD PROBATION OFFICERS | 40,000 | 35,701 | 4,299 |
| SBCISD JPO | 40,000 | 2,110 | 37,890 |
| JUVENILE JUSTICE ALTERN. ED. | 60,000 | 54,032 | 5,968 |
| HISD JPO | 60,000 | 3,170 | 56,830 |
| JUVENILE P GRANT TJJD | 1,072,839 | 948,827 | 124,012 |
| JJAEP | 1,152,927 | 161,925 | 991,002 |
| TOTAL EXPENDITURES: | <u>2,585,766</u> | <u>1,352,925</u> | <u>1,232,841</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>(67,708)</u> | <u>(67,708)</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | 57,518 | 57,518 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>57,518</u> | <u>57,518</u> |
| Net Change in Fund Balance | <u>-</u> | <u>(10,190)</u> | <u>(10,190)</u> |
| Fund Balance October 1, 2013 | - | 34,368 | 34,368 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ -</u> | <u>\$ 24,178</u> | <u>\$ 24,178</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TEXAS JUVENILE PROBATION COMMISSION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|------------------|-------------------|--------------------|
| REVENUES | | | |
| JUVENILE PROBATION COMMISSION | \$ - | \$ 25,617 | \$ 25,617 |
| DETENTION CENTER REVENUE | - | 76,361 | 76,361 |
| DETENTION CENTER REVENUE | - | 9,900 | 9,900 |
| BOOTCAMP VOCATIONAL PROGRAM | - | 141,578 | 141,578 |
| BOOT CAMP/VOCATIONAL PROGRAM | - | 6,300 | 6,300 |
| STATE AID GRANT A"" | 2,584,851 | - | (2,584,851) |
| JUVENILE STATE AID A"" | 2,409,882 | 2,246,375 | (163,507) |
| STATE AID GRANT A"" | 2,332,280 | 137,796 | (2,194,484) |
| JUVENILE-LOCAL REVENUE | - | 1,765 | 1,765 |
| JUVENILE PROBATION GRANT | - | 1,290 | 1,290 |
| MENTAL HEALTH SERVICESN"" | 272,648 | 268,642 | (4,006) |
| JUVENILE PROBATION GRANT | 272,648 | 20,538 | (252,110) |
| JUVENILE SPECIAL NEEDS M"" | 107,163 | 94,685 | (12,478) |
| JUVENILE PROBATION GRANT | 107,163 | 5,608 | (101,555) |
| TOTAL REVENUES: | 8,086,635 | 3,036,455 | (5,050,180) |
| EXPENDITURES | | | |
| DETENTION CENTER REVENUE | 157,018 | 62,329 | 94,689 |
| DETENTION CENTER REVENUE | 414,730 | 23,965 | 390,765 |
| BOOTCAMP VOCATIONAL PROGRAM | 388,110 | 91,049 | 297,061 |
| BOOT CAMP/VOCATIONAL PROGRAM | 397,068 | 8,716 | 388,352 |
| STATE AID GRANT A"" | 2,584,851 | 75,000 | 2,509,851 |
| JUVENILE STATE AID A"" | 2,409,882 | 2,246,375 | 163,507 |
| STATE AID GRANT A"" | 2,332,280 | 137,796 | 2,194,484 |
| JUVENILE-LOCAL REVENUE | 145,730 | 13,844 | 131,886 |
| JUVENILE PROBATION GRANT | 259,876 | 1,698 | 258,178 |
| MENTAL HEALTH SERVICESN"" | 272,648 | 268,642 | 4,006 |
| JUVENILE PROBATION GRANT | 272,648 | 20,538 | 252,110 |
| JUVENILE SPECIAL NEEDS M"" | 107,163 | 94,685 | 12,478 |
| JUVENILE PROBATION GRANT | 107,164 | 5,608 | 101,556 |
| TOTAL EXPENDITURES: | 9,849,168 | 3,050,245 | 6,798,923 |
| Excess of Revenues Over (Under) Expenditures | (1,762,533) | (13,790) | 1,748,743 |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | 114 | 114 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 114 | 114 |
| Net Change in Fund Balance | (1,762,533) | (13,676) | 1,748,857 |
| Fund Balance October 1, 2013 | 1,762,533 | 937,381 | (825,152) |
| FUND BALANCE SETEMBER 30, 2014 | \$ - | \$ 923,705 | \$ 923,705 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE SERVICES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|--------------------|--------------------|
| REVENUES | | | |
| PURCHASE OF JUVENILE ALT | \$ 37,389 | \$ 35,721 | \$ (1,668) |
| JUVENILE JUSTICE ALTERNATIVES | 891 | 891 | - |
| DESTINY PROGRAM | 47,178 | 40,468 | (6,710) |
| DESTINY PROGRAM | 753 | 753 | - |
| VICTIMS ASST FOR FAMILIES | 35,754 | 33,084 | (2,670) |
| ASST FOR FAMILIES OF SEXUAL AS | 955 | 955 | - |
| TOTAL REVENUES: | <u>122,920</u> | <u>111,872</u> | <u>(11,048)</u> |
| EXPENDITURES | | | |
| PURCHASE OF JUVENILE ALT | 37,388 | 35,721 | 1,667 |
| JUVENILE JUSTICE ALTERNATIVES | 891 | 891 | - |
| DESTINY PROGRAM | 47,178 | 40,468 | 6,710 |
| DESTINY PROGRAM | 754 | 754 | - |
| VICTIMS ASST FOR FAMILIES | 44,693 | 41,538 | 3,155 |
| ASST FOR FAMILIES OF SEXUAL AS | 1,432 | 1,432 | - |
| TOTAL EXPENDITURES: | <u>132,336</u> | <u>120,804</u> | <u>11,532</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(9,416)</u> | <u>(8,932)</u> | <u>484</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | 8,938 | 8,932 | (7) |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>8,938</u> | <u>8,932</u> | <u>(7)</u> |
| Net Change in Fund Balance | <u>(478)</u> | <u>-</u> | <u>477</u> |
| Fund Balance October 1, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <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
DA HOT CHECK FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|---------------|------------------|------------------|
| REVENUES | | | |
| DISTRICT ATTORNEY | \$ 50,000 | \$ 8,813 | \$ (41,188) |
| TOTAL REVENUES: | <u>50,000</u> | <u>8,813</u> | <u>(41,188)</u> |
| EXPENDITURES | | | |
| DISTRICT ATTORNEY | 50,000 | 5,889 | 44,111 |
| TOTAL EXPENDITURES: | <u>50,000</u> | <u>5,889</u> | <u>44,111</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>2,924</u> | <u>2,923</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>-</u> | <u>2,924</u> | <u>2,923</u> |
| Fund Balance October 1, 2013 | - | 91,628 | 91,628 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ -</u> | <u>\$ 94,552</u> | <u>\$ 94,552</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TAX ASSESSOR VIT
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|---------------|-------------------|-------------------|
| REVENUES | | | |
| TAX ASSESSOR V I T | \$ 58,596 | \$ 47,711 | \$ (10,885) |
| TOTAL REVENUES: | <u>58,596</u> | <u>47,711</u> | <u>(10,885)</u> |
| EXPENDITURES | | | |
| TAX ASSESSOR V I T | 58,596 | 58,596 | - |
| TOTAL EXPENDITURES: | <u>58,596</u> | <u>58,596</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>(10,885)</u> | <u>(10,885)</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>-</u> | <u>(10,885)</u> | <u>(10,885)</u> |
| Fund Balance October 1, 2013 | - | 171,690 | 171,690 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ -</u> | <u>\$ 160,805</u> | <u>\$ 160,805</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAGUNA HEIGHTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|--------------------|--------------------|
| REVENUES | | | |
| LAGUNA HEIGHTS SUBDIVISION | \$ 322,728 | \$ - | \$ (322,728) |
| EAST RIO HONDO WATER WLL PRJT | 1,565,500 | 5,859 | (1,559,641) |
| TOTAL REVENUES: | <u>1,888,228</u> | <u>5,859</u> | <u>(1,882,369)</u> |
| EXPENDITURES | | | |
| LAGUNA HEIGHTS SUBDIVISION | 322,728 | - | 322,728 |
| EAST RIO HONDO WATER WLL PRJT | 1,565,500 | 5,859 | 1,559,641 |
| TOTAL EXPENDITURES: | <u>1,888,228</u> | <u>5,859</u> | <u>1,882,369</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| 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, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <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
ATTORNEY GENERAL CHILD SUPPORT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-------------------|-----------------|-----------------|
| REVENUES | | | |
| A.G.CHILD SUPPORT DIVISION | \$ 157,643 | \$ 60,988 | \$ (96,655) |
| A.G.CHILD SUPPORT DIVISION | 4,659 | 14,783 | 10,124 |
| TOTAL REVENUES: | <u>162,302</u> | <u>75,771</u> | <u>(86,531)</u> |
| EXPENDITURES | | | |
| A.G.CHILD SUPPORT DIVISION | 157,643 | 157,643 | - |
| A.G.CHILD SUPPORT DIVISION | 4,659 | 4,659 | - |
| TOTAL EXPENDITURES: | <u>162,302</u> | <u>162,302</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>(86,531)</u> | <u>(86,531)</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | (2,580) | (2,580) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(2,580)</u> | <u>(2,580)</u> | <u>-</u> |
| Net-Change in Fund Balance | <u>(2,580)</u> | <u>(89,111)</u> | <u>(86,531)</u> |
| Fund Balance October 1, 2013 | - | 89,111 | 89,111 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ (2,580)</u> | <u>\$ -</u> | <u>\$ 2,580</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PRE-TRIAL INTERVENTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|-------------------------|--------------------------|--------------------------|
| REVENUES | | | |
| PRE-TRIAL DIVERSION | \$ 1,228 | \$ 1,349 | \$ 121 |
| PRE-TRIAL DIVERSION | 320,975 | 264,005 | (56,970) |
| TOTAL REVENUES: | <u>322,203</u> | <u>265,354</u> | <u>(56,849)</u> |
| EXPENDITURES | | | |
| PRE-TRIAL DIVERSION | 275,161 | 129,421 | 145,740 |
| TOTAL EXPENDITURES: | <u>275,161</u> | <u>129,421</u> | <u>145,740</u> |
| Excess of Revenues Over (Under) Expenditures | <u>47,042</u> | <u>135,933</u> | <u>88,891</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>47,042</u> | <u>135,933</u> | <u>88,891</u> |
| Fund Balance October 1, 2013 | - | 489,030 | 489,030 |
| FUND BALANCE SETEMBER 30, 2014 | <u><u>\$ 47,042</u></u> | <u><u>\$ 624,963</u></u> | <u><u>\$ 577,921</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, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|------------------|-------------------|-------------------|
| REVENUES | | | |
| RELOCATION | \$ 89,970 | \$ 89,970 | \$ - |
| OLMITO RIP FACILITY | 157,992 | 157,992 | - |
| WEST RAIL RELOCATION | 796,181 | 796,180 | (1) |
| TOTAL REVENUES: | <u>1,044,143</u> | <u>1,044,142</u> | <u>(1)</u> |
| EXPENDITURES | | | |
| RELOCATINO | 89,970 | 89,970 | - |
| OLMITO RIP FACILITY | 157,992 | 157,992 | - |
| WEST RAIL RELOCATION | 796,181 | 796,180 | 1 |
| TOTAL EXPENDITURES: | <u>1,044,143</u> | <u>1,044,142</u> | <u>1</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| 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, 2013 | - | 260,931 | 260,931 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ -</u> | <u>\$ 260,931</u> | <u>\$ 260,931</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|------------------|------------------|------------------|
| REVENUES | | | |
| DRUG FORFEITURE TASK FORCE | - | 533,914 | 533,914 |
| DA FORFEITURE ACCOUNT | 481,601 | 481,600 | (1) |
| DA FORFEITURES FD DOJ | - | 105,142 | 105,142 |
| DA FORFEITURE FD DOJ | 87,498 | 87,498 | - |
| DA FORFEITURES FD DOT | - | 412,152 | 412,152 |
| DA FORFEITURE FD DOT | 62,052 | 62,052 | - |
| CONSTABLE PCT#1 | - | 10 | 10 |
| CONSTABLE PCT#2 | - | 218 | 218 |
| CONSTABLE PCT 3 | - | 5 | 5 |
| DRUG FORFEITURE FUND | 250 | 4,918 | 4,668 |
| CONSTABLE PCT.5 | - | 7 | 7 |
| CONSTABLE PCT 5 | - | 144 | 144 |
| DRUG FORFEITURE TASK FORCE | - | 82,860 | 82,860 |
| SHERIFF FORFEITURES DOT | - | 444,301 | 444,301 |
| SHERIFF DOJ FORFEITURES | - | 65,586 | 65,586 |
| PARK RANGERS - FORFEITURE | - | 213 | 213 |
| TOTAL REVENUES: | 631,401 | 2,280,620 | 1,649,219 |
| EXPENDITURES | | | |
| DRUG FORFEITURE TASK FORCE | 617,842 | 410,864 | 206,978 |
| DA FORFEITURE ACCOUNT | 533,915 | 533,914 | 1 |
| DA FORFEITURES FD DOJ | 369,071 | 105,142 | 263,929 |
| DA FORFEITURE FD DOJ | 105,143 | 105,142 | 1 |
| DA FORFEITURES FD DOT | 657,612 | 412,152 | 245,460 |
| DA FORFEITURE FD DOT | 417,153 | 417,152 | 1 |
| CONSTABLE PCT#1 | 2,195 | 2,195 | - |
| CONSTABLE PCT#2 | 1,500 | - | 1,500 |
| CONSTABLE PCT 3 | 3,556 | 3,231 | 325 |
| DRUG FORFEITURE FUND | 1,250 | 1,216 | 34 |
| CONSTABLE PCT.5 | 4,850 | 4,061 | 789 |
| CONSTABLE PCT 5 | 7,904 | 5,553 | 2,351 |
| DRUG FORFEITURE TASK FORCE | 513,591 | 373,730 | 139,861 |
| SHERIFF FORFEITURES DOT | 1,518,634 | 1,279,598 | 239,036 |
| SHERIFF DOJ FORFEITURES | 462,083 | 185,600 | 276,483 |
| TOTAL EXPENDITURES: | 5,216,299 | 3,839,550 | 1,376,749 |
| Excess of Revenues Over (Under) Expenditures | (4,584,898) | (1,558,930) | 3,025,968 |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | 14,632 | 14,632 |
| Transfer Out | (244,502) | (156,437) | (88,065) |
| TOTAL OTHER FINANCING SOURCES (USES) | (244,502) | (141,805) | (73,433) |
| Net Change in Fund Balance | (4,829,400) | (1,700,735) | 2,952,535 |
| Fund Balance October 1, 2013 | 4,780,089 | 8,782,504 | 4,002,415 |
| FUND BALANCE SETEMBER 30, 2014 | (49,311) | 7,081,769 | 7,131,080 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA STREET LIGHT FUND/SCOFFLAW
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|-----------------|-------------------|-------------------|
| REVENUES | | | |
| SOLID WASTE COLLECTION | \$ - | \$ 411 | \$ 411 |
| SCOFFLAW | 97,680 | 81,915 | (15,765) |
| SOLID WASTE/STREET LIGHT | 64,528 | 72,926 | 8,398 |
| TOTAL REVENUES: | <u>162,208</u> | <u>155,252</u> | <u>(6,956)</u> |
| EXPENDITURES | | | |
| SCOFFLAW | 139,561 | 98,187 | 41,374 |
| SOLID WASTE/STREET LIGHT | 23,555 | 23,232 | 323 |
| CAMERON PARK STREET LIGHT | 15,971 | 13,167 | 2,804 |
| LAGUNA HEIGHTS STREET LIGHT | 27,529 | 27,529 | 1 |
| TOTAL EXPENDITURES: | <u>206,616</u> | <u>162,115</u> | <u>44,502</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(44,408)</u> | <u>(6,863)</u> | <u>37,546</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(44,408)</u> | <u>(6,863)</u> | <u>37,546</u> |
| Fund Balance October 1, 2013 | 44,408 | 152,066 | 107,658 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ -</u> | <u>\$ 145,203</u> | <u>\$ 145,203</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAGUNA MADRE WATER & SEWER PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|----------------------|----------------------|
| REVENUES | | | |
| P. D. & M. | \$ 495,500 | \$ 3,405 | \$ (492,095) |
| LA FERIA BIXBY/ALTO REAL | 274,403 | 2,818 | (271,585) |
| TOTAL REVENUES: | <u>769,903</u> | <u>6,223</u> | <u>(763,680)</u> |
| EXPENDITURES | | | |
| P. D. & M. | 495,500 | 3,406 | 492,094 |
| LA FERIA BIXBY/ALTO REAL | 274,403 | 2,818 | 271,585 |
| TOTAL EXPENDITURES: | <u>769,903</u> | <u>6,224</u> | <u>763,679</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| Fund Balance October 1, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <u><u>\$ -</u></u> | <u><u>\$ (1)</u></u> | <u><u>\$ (1)</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, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|--------------------|--------------------|--------------------|
| REVENUES | | | |
| 5TH ADMIN JUDICIAL REGION | \$ 164,709 | \$ 164,709 | \$ - |
| TOTAL REVENUES: | <u>164,709</u> | <u>164,709</u> | <u>-</u> |
| EXPENDITURES | | | |
| 5TH ADMIN JUDICIAL REGION | 164,709 | 164,709 | - |
| TOTAL EXPENDITURES: | <u>164,709</u> | <u>164,709</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| 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, 2013 | - | - | - |
| FUND BALANCE SETEMBER 30, 2014 | <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.

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.

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

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PROJECT ROADMAP
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|-----------------|------------------|------------------|
| REVENUES | | | |
| PROJECT ROADMAP | \$ - | \$ 65 | \$ 65 |
| TOTAL REVENUES: | <u>-</u> | <u>65</u> | <u>65</u> |
| EXPENDITURES | | | |
| FM 106 Section 1 | 20,550 | 20,550 | - |
| TOTAL EXPENDITURES: | <u>20,550</u> | <u>20,550</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(20,550)</u> | <u>(20,485)</u> | <u>65</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(20,550)</u> | <u>(20,485)</u> | <u>65</u> |
| Fund Balance October 1, 2013 | 20,550 | 37,084 | 16,534 |
| FUND BALANCE SEPTEMBER 30, 2014 | <u>\$ -</u> | <u>\$ 16,599</u> | <u>\$ 16,599</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
2011 CERTIFICATES OF OBLIGATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | CURRENT YEAR | PRIOR YEARS | CUMULATIVE THROUGH 9/30/14 | BUDGET FOR THE PROJECT | VARIANCE |
|---|-----------------------|----------------------|----------------------------------|------------------------------|---------------------|
| REVENUES | | | | | |
| Miscellaneous | | | | | |
| State revenue | \$ 0 | \$ 0 | \$ 0 | \$ 47,052 | \$ (47,052) |
| Miscellaneous | 0 | 1,074 | 1,074 | 0 | 1,074 |
| Interest income | 20,582 | 109,375 | 129,957 | 113,385 | 16,572 |
| Total Miscellaneous | 20,582 | 110,449 | 131,031 | 160,437 | (29,406) |
| TOTAL REVENUES | 20,582 | 110,449 | 131,031 | 160,437 | (29,406) |
| EXPENDITURES | | | | | |
| General Administration | 13,561 | 31,212 | 44,773 | 391,085 | 346,312 |
| Historical Committee | 0 | 8,770 | 8,770 | 8,770 | 0 |
| Juvenile Detention Wall Repair | 14,802 | 0 | 14,802 | 14,803 | 1 |
| BISD Road Projects | 61,996 | 0 | 61,996 | 95,985 | 33,989 |
| Dancy Bldg. | 89,873 | 82,611 | 172,484 | 190,156 | 17,672 |
| Jail | 10,070 | 1,035,951 | 1,046,021 | 1,800,000 | 753,979 |
| M&O Courthouse | 0 | 14,959 | 14,959 | 14,961 | 2 |
| District Courts | 38,300 | 2,188,780 | 2,227,080 | 2,525,111 | 298,031 |
| Parking lot | 56,744 | 0 | 56,744 | 100,000 | 43,256 |
| Magistrate Courtroom | 450 | 21,975 | 22,425 | 27,556 | 5,131 |
| Los Fresnos Annex | 0 | 1,992,008 | 1,992,008 | 1,992,009 | 1 |
| M&O Brownsville Clinic | 0 | 6,022 | 6,022 | 200,000 | 193,978 |
| US 77/83 Corridor | 694,666 | 204,024 | 898,690 | 2,000,000 | 1,101,310 |
| Primera Rd | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 0 |
| Old Alice Rd. | 0 | 0 | 0 | 215,250 | 215,250 |
| Vermillion Rd | 117,774 | 343,040 | 460,814 | 2,000,000 | 1,539,186 |
| San Jose Ranch Rd | 2,645,670 | 689,219 | 3,334,889 | 3,784,750 | 449,861 |
| Total Levi's Building | 3,743,906 | 8,618,571 | 12,362,477 | 17,360,436 | 4,997,959 |
| TOTAL EXPENDITURES | 3,743,906 | 8,618,571 | 12,362,477 | 17,360,436 | 4,997,959 |
| Excess of Revenues Over (Under) Expenditures | (3,723,324) | (8,508,122) | (12,231,446) | (17,199,999) | 4,968,553 |
| 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) | (253,489) | 1 |
| Transfers in (out) | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 0 | \$ 17,200,000 | \$ 17,200,000 | \$ 17,199,999 | \$ 1 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (3,723,324) | 8,691,878 | 4,968,554 | 0 | 4,968,554 |
| FUND BALANCE - SEPTEMBER 30, 2014 | \$ (3,723,324) | \$ 8,691,878 | \$ 4,968,554 | \$ 0 | \$ 4,968,554 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL PROJECTS FUND 050
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|--------------------|------------------------|------------------------|
| REVENUES | | | |
| CAPITAL PROJECTS | \$ - | \$ 107 | \$ 107 |
| TOTAL REVENUES: | <u>-</u> | <u>107</u> | <u>107</u> |
| EXPENDITURES | | | |
| ROAD 510 COMPLEX | 37,761 | 37,761 | 1 |
| SHERIFFS OFFICE | 27,000 | 24,600 | 2,400 |
| TOTAL EXPENDITURES: | <u>64,761</u> | <u>62,361</u> | <u>2,401</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(64,761)</u> | <u>(62,254)</u> | <u>(2,294)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | <u>(64,761)</u> | <u>(62,254)</u> | <u>2,507</u> |
| Fund Balance October 1, 2013 | 64,761 | 64,762 | 1 |
| FUND BALANCE SEPTEMBER 30, 2014 | <u><u>\$ -</u></u> | <u><u>\$ 2,508</u></u> | <u><u>\$ 2,508</u></u> |

**CAMERON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS**

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 CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
I&S UNLIMITED TAX BONDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--|----------------|-------------------|-------------------|
| REVENUES | | | |
| I & S UNLIMITED | \$ 340,939 | \$ 356,987 | \$ 16,048 |
| TOTAL REVENUES: | <u>340,939</u> | <u>356,987</u> | <u>16,048</u> |
| EXPENDITURES | | | |
| 2005 ROAD BONDS | 114,824 | 114,824 | - |
| 2008 ROAD BONDS | 225,748 | 225,747 | 1 |
| TOTAL EXPENDITURES: | <u>340,572</u> | <u>340,571</u> | <u>1</u> |
| Excess of Revenues Over (Under) Expenditures | <u>367</u> | <u>16,416</u> | <u>16,049</u> |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | (266,889) | (226,899) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>(266,889)</u> | <u>(226,899)</u> |
| Net Change in Fund Balance | <u>367</u> | <u>(250,473)</u> | <u>(250,840)</u> |
| Fund Balance October 1, 2013 | - | 610,143 | 610,143 |
| FUND BALANCE SETEMBER 30, 2014 | <u>\$ 367</u> | <u>\$ 359,670</u> | <u>\$ 359,303</u> |

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, 2014

| | BUDGET | ACTUAL | VARIANCE |
|--|-------------------|---------------------|---------------------|
| REVENUES | | | |
| Total Tax Revenue | \$ 6,061,627 | \$ 6,195,083 | \$ 133,456 |
| Total Miscellaneous | 0 | 10,356 | 10,356 |
| TOTAL REVENUES | <u>6,061,627</u> | <u>6,205,439</u> | <u>143,812</u> |
| EXPENDITURES | | | |
| 2005 Refunding Bonds | 1,832,096 | 1,832,096 | 0 |
| 2005 Certificates of Obligation | 597,300 | 597,300 | 0 |
| 2004 Certificates of Obligation | | 0 | 0 |
| 2008 Certificates of Obligation | 582,011 | 582,011 | 0 |
| 2011 Certificates of Obligation | 1,128,040 | 1,128,040 | 0 |
| 2011 Refunding Bonds | 496,025 | 496,025 | 0 |
| 2012 Refunding Bonds | 562,650 | 562,650 | 0 |
| Fiscal agent Fees | 0 | 0 | 0 |
| Leases/Equipment Purchases | 1,299,124 | 1,299,123 | 1 |
| TOTAL EXPENDITURES | <u>6,497,246</u> | <u>6,497,245</u> | <u>1</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(435,619)</u> | <u>(291,806)</u> | <u>143,813</u> |
| OTHER FINANCING SOURCES(USES) | | | |
| Refunding Bond Proceeds | 0 | 0 | 0 |
| Premium on bonds issued | 0 | 0 | 0 |
| Discount on bonds issued | 0 | 0 | 0 |
| Transfer to Escrow | 0 | 0 | 0 |
| Transfer in | 840,120 | 903,498 | 63,378 |
| TOTAL OTHER FINANCING SOURCES(USES) | <u>840,120</u> | <u>903,498</u> | <u>63,378</u> |
| Excess of Revenues and Other Financing Sources Over (under) Expenditures and Other Financing Uses | <u>404,501</u> | <u>611,692</u> | <u>207,191</u> |
| Fund Balance - October 1, 2013 | 0 | 4,885,521 | 4,885,521 |
| FUND BALANCE - SEPTEMBER 30, 2014 | <u>\$ 404,501</u> | <u>\$ 5,497,213</u> | <u>\$ 5,092,712</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 POSITION
NON-MAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2014

| ASSETS | AIRPORT SYSTEM | JAIL COMMISSARY | TOTAL |
|---|----------------------------|----------------------------|---------------------------|
| Current Assets: | | | |
| Cash | \$ 23,853 | \$ 755,270 | \$ 779,123 |
| Accounts Receivable | 5,192 | 8,804 | 13,996 |
| Due from other funds | 0 | 0 | 0 |
| Due from other governments | 0 | 0 | 0 |
| Prepaid | 6,045 | 0 | 6,045 |
| Total Current Assets | <u>35,090</u> | <u>764,074</u> | <u>799,164</u> |
| Depreciable Assets: | | | |
| Buildings | 1,327,095 | 0 | 1,327,095 |
| Improvements other than buildings | 10,099,579 | 13,917 | 10,113,496 |
| Equipment | 28,284 | 201,050 | 229,334 |
| Accumulated depreciation | (9,456,224) | (177,976) | (9,634,200) |
| Net depreciable assets | <u>1,998,734</u> | <u>36,991</u> | <u>2,035,725</u> |
| Construction in Progress | 151,981 | 0 | 151,981 |
| Land | 308,000 | 0 | 308,000 |
| Total Property and equipment | <u>2,458,715</u> | <u>36,991</u> | <u>2,495,706</u> |
| TOTAL ASSETS | <u><u>\$ 2,493,805</u></u> | <u><u>\$ 801,065</u></u> | <u><u>\$3,294,870</u></u> |
| LIABILITIES | | | |
| Current Liabilities | | | |
| (Payable from Current Assets): | | | |
| Accounts payable | \$ 0 | \$ 44,220 | \$ 44,220 |
| 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>0</u> | <u>44,220</u> | <u>44,220</u> |
| (Payable from Current Assets) | <u>0</u> | <u>44,220</u> | <u>44,220</u> |
| TOTAL LIABILITIES | <u>0</u> | <u>44,220</u> | <u>44,220</u> |
| NET POSITION | | | |
| Invested in capital assets, net of related debt | 2,458,715 | 36,991 | 2,495,706 |
| Unrestricted | 35,090 | 719,854 | 754,944 |
| TOTAL NET POSITION | <u><u>\$ 2,493,805</u></u> | <u><u>\$ 756,845</u></u> | <u><u>\$3,250,650</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, 2014

| | AIRPORT SYSTEM | JAIL COMMISSARY | TOTAL |
|--|---------------------|--------------------|--------------------|
| OPERATING REVENUES | | | |
| Rental income | \$ 38,040 | \$ 1,235,842 | \$ 1,273,882 |
| Miscellaneous | 0 | 8,651 | 8,651 |
| TOTAL OPERATING REVENUES | <u>38,040</u> | <u>1,244,493</u> | <u>1,282,533</u> |
| OPERATING EXPENSES | | | |
| Salary, wages and fringe benefits | 5,623 | 145,984 | 151,607 |
| Supplies | 4,012 | 14,935 | 18,947 |
| Repairs and maintenance | 208 | 18,609 | 18,817 |
| Medical Claims | 0 | 8,651 | 8,651 |
| Travel | 0 | 4,488 | 4,488 |
| Insurance | 9,263 | | 9,263 |
| Utilities | 19,070 | | 19,070 |
| Depreciation | 82,793 | 26,647 | 109,440 |
| Miscellaneous | 0 | 8,928 | 8,928 |
| Administrative Fees | 0 | 6,140 | 6,140 |
| Contractual services | 880 | 891,518 | 892,398 |
| TOTAL OPERATING EXPENSES | <u>121,849</u> | <u>1,125,900</u> | <u>1,247,749</u> |
| OPERATING INCOME (LOSS) | <u>(83,809)</u> | <u>118,593</u> | <u>34,784</u> |
| NON-OPERATING REVENUES (EXPENSES) | | | |
| Interest income | 143 | 1,989 | 2,132 |
| Gain on sale of capital asset | 0 | 0 | 0 |
| Insurance proceeds | 0 | 0 | 0 |
| Interest expense | 0 | 0 | 0 |
| Grant & Program Expenses | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | <u>143</u> | <u>1,989</u> | <u>2,132</u> |
| Income (Loss) before transfers | (83,666) | 120,582 | 36,916 |
| Grant & Program Revenue | 4,536 | 0 | 4,536 |
| Transfers (out) | 0 | 0 | 0 |
| Transfers in | 43,000 | 0 | 43,000 |
| CHANGE IN NET POSITION | <u>(36,130)</u> | <u>120,582</u> | <u>84,452</u> |
| Total Net Position - Beginning of year | 2,529,935 | 636,263 | 3,166,198 |
| Prior Period Adjustment | | 0 | 0 |
| Total Net Position - End of year | <u>\$ 2,493,805</u> | <u>\$ 756,845</u> | <u>\$3,250,650</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | AIRPORT SYSTEM | JAIL COMMISSARY | TOTAL |
|--|-------------------|--------------------|-------------------|
| Cash Flows From Operating Activities: | | | |
| Cash received from customers | \$ 0 | \$ 1,235,842 | \$ 1,235,842 |
| Cash received from other operating activities | 37,498 | 26,784 | 64,282 |
| Cash payments for goods and services | (31,271) | (956,554) | (987,825) |
| Cash payments to employees | (5,702) | (162,391) | (168,093) |
| Cash Provided (Used) by Operating Activities | <u>525</u> | <u>143,681</u> | <u>144,206</u> |
| Cash Flows From Non-Capital Financing Activities: | | | |
| Transfers In | 43,000 | 0 | 43,000 |
| Transfers Out | 0 | 0 | 0 |
| Insurance Proceeds | 0 | 0 | 0 |
| Cash Provided by Non-Capital Financing Activities | <u>43,000</u> | <u>0</u> | <u>43,000</u> |
| Cash Flows From Capital and Related Financing Activities: | | | |
| Payments for capital acquisitions | (159,331) | 0 | (159,331) |
| Proceeds from sale of capital assets | 0 | 0 | 0 |
| Capital Contributions-grants | 0 | 0 | 0 |
| Cash (Used) for Capital and Related Financing Activities | <u>(159,331)</u> | <u>0</u> | <u>(159,331)</u> |
| Cash Flows From Investing Activities: | | | |
| Receipts of interest | 166 | 1,836 | 2,002 |
| Cash Provided by Investing Activities | <u>166</u> | <u>1,836</u> | <u>2,002</u> |
| Net increase (decrease) in cash and cash equivalents | (115,640) | 145,517 | 29,877 |
| Cash and cash equivalents, October 1, 2013 | 139,493 | 609,753 | 749,246 |
| CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2014 | <u>\$ 23,853</u> | <u>\$ 755,270</u> | <u>\$ 779,123</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | |
| Operating income (Loss) | \$ (83,809) | \$ 118,593 | \$34,784 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | 0 |
| Depreciation | 82,793 | 26,647 | 109,440 |
| Decrease (Increase) in accounts receivable | 3,664 | 18,133 | 21,797 |
| Decrease (Increase) in prepaids and other assets | 1,202 | 0 | 1,202 |
| (Decrease) in wages and fringe payable | 0 | 0 | 0 |
| Increase (Decrease) in Due to Other Funds | (2,071) | 0 | (2,071) |
| (Decrease) in accounts payable | (1,254) | (19,692) | (20,946) |
| Increase (Decrease) in retainage payable | 0 | 0 | 0 |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | <u>\$ 525</u> | <u>\$ 143,681</u> | <u>\$ 144,206</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, 2014

| | AGENCY | | | | |
|--------------------------|----------------------------------|---|--|--|--|
| | SHERIFF'S FEE ACCOUNT FUND | SHERIFF'S INMATE RELEASE ACCOUNT FUND | COUNTY CLERK'S TRUST ACCOUNT FUND | COUNTY CLERK'S FEE ACCOUNT FUND | DISTRICT CLERK'S TRUST ACCOUNT FUND |
| ASSETS | | | | | |
| Cash | \$ 0 | \$ 358,531 | \$ 3,265,033 | \$ 1,482,998 | \$ 2,912,858 |
| Investments | 0 | 0 | 4,865,485 | 0 | 5,476,647 |
| Accounts receivable | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | \$ 0 | \$ 358,531 | \$ 8,130,518 | \$ 1,482,998 | \$ 8,389,505 |
| LIABILITIES | | | | | |
| Accounts payable | \$ 0 | \$ 312,841 | \$ 0 | \$ 0 | \$ 0 |
| Deposits | 0 | 45,690 | 0 | 0 | 0 |
| Due to other governments | 0 | 0 | 0 | 0 | 0 |
| Fees payable | 0 | 0 | 0 | 1,482,998 | 0 |
| Judgments | 0 | 0 | 8,130,518 | 0 | 8,389,505 |
| TOTAL LIABILITIES | \$ 0 | \$ 358,531 | \$ 8,130,518 | \$ 1,482,998 | \$ 8,389,505 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
September 30, 2014
(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 | \$ 1,500,100 | \$ 312,553 | \$ 0 | \$ 9,350 | \$ 2,912,231 |
| Investments | 0 | 0 | 0 | 0 | 0 |
| Accounts receivable | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | \$ 1,500,100 | \$ 312,553 | \$ 0 | \$ 9,350 | \$ 2,912,231 |
| LIABILITIES | | | | | |
| Accounts payable | \$ 1,500,100 | \$ 312,553 | \$ 0 | \$ 0 | \$ 0 |
| Deposits | 0 | 0 | 0 | 0 | 0 |
| Due to other governments | 0 | 0 | 0 | 9,350 | 2,912,231 |
| Fees payable | 0 | 0 | 0 | 0 | 0 |
| Judgments | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | \$ 1,500,100 | \$ 312,553 | \$ 0 | \$ 9,350 | \$ 2,912,231 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
September 30, 2014
(CONTINUED)

| | AGENCY | | | | |
|--------------------------|---|--|--|--|------------------|
| | TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND | TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND | STATE MOTOR VEHICLE SALES TAX FUND | DISTRICT ATTORNEY'S RESTITUTION TRUST FUND | PAYROLL FUND |
| ASSETS | | | | | |
| Cash | \$ 85,741 | \$ 1,716,463 | \$ 1,632,951 | \$ 201,981 | \$ 83,473 |
| Investments | 0 | 0 | 0 | 0 | 0 |
| Accounts receivable | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | \$ 85,741 | \$ 1,716,463 | \$ 1,632,951 | \$ 201,981 | \$ 83,473 |
| LIABILITIES | | | | | |
| Accounts payable | \$ 0 | \$ 0 | \$ 0 | \$ 201,981 | \$ 83,473 |
| Deposits | 0 | 0 | 0 | 0 | 0 |
| Due to other governments | 85,741 | 1,716,463 | 1,632,951 | 0 | 0 |
| Fees payable | 0 | 0 | 0 | 0 | 0 |
| Judgments | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | \$ 85,741 | \$ 1,716,463 | \$ 1,632,951 | \$ 201,981 | \$ 83,473 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-AGENCY FUNDS
September 30, 2014
(Continued)

| | AGENCY | | | | |
|--------------------------|---|---------------------------|-------------|-------------|----------------------|
| | DISTRICT CLERK CHILD SUPPORT FUND | OCCUPATION TAX FUND | | | TOTAL |
| ASSETS | | | | | |
| Cash | \$ 21,690 | \$ 173 | \$ - | \$ - | \$ 16,496,126 |
| Investments | 0 | 0 | - | - | 10,342,132 |
| Accounts receivable | 0 | 0 | - | - | 0 |
| TOTAL ASSETS | \$ 21,690 | \$ 173 | - | - | \$ 26,838,258 |
| LIABILITIES | | | | | |
| Accounts payable | \$ 21,690 | \$ 173 | \$ - | \$ - | \$ 2,432,811 |
| Deposits | 0 | 0 | - | - | 45,690 |
| Due to other governments | 0 | 0 | - | - | 6,356,736 |
| Fees payable | 0 | 0 | - | - | 1,482,998 |
| Judgements | 0 | 0 | - | - | 16,520,023 |
| TOTAL LIABILITIES | \$ 21,690 | \$ 173 | \$ - | \$ - | \$ 26,838,258 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

SHERIFF'S FEE ACCOUNT FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 0 | \$ 2,438,326 | \$ 2,438,326 | \$ 0 |
| TOTAL ASSETS | <u>\$ 0</u> | <u>\$ 2,438,326</u> | <u>\$ 2,438,326</u> | <u>\$ 0</u> |
| LIABILITIES | | | | |
| Due to other governments | \$ 0 | \$ 2,438,326 | \$ 2,438,326 | \$ 0 |
| TOTAL LIABILITIES | <u>\$ 0</u> | <u>\$ 2,438,326</u> | <u>\$ 2,438,326</u> | <u>\$ 0</u> |

SHERIFF'S INMATE RELEASE ACCOUNT FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 365,160 | \$ 1,726,476 | \$ 1,733,105 | \$ 358,531 |
| TOTAL ASSETS | <u>\$ 365,160</u> | <u>\$ 1,726,476</u> | <u>\$ 1,733,105</u> | <u>\$ 358,531</u> |
| LIABILITIES | | | | |
| Deposits | \$ 46,309 | \$ 755 | \$ 1,374 | \$ 45,690 |
| Accounts payable | 318,851 | 1,725,721 | 1,731,731 | 312,841 |
| TOTAL LIABILITIES | <u>\$ 365,160</u> | <u>\$ 1,726,476</u> | <u>\$ 1,733,105</u> | <u>\$ 358,531</u> |

COUNTY CLERK'S TRUST ACCOUNT FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 3,541,932 | \$ 2,821,003 | \$ 3,097,902 | \$ 3,265,033 |
| Investments | 3,502,026 | 1,971,443 | 607,984 | 4,865,485 |
| TOTAL ASSETS | <u>\$ 7,043,958</u> | <u>\$ 4,792,446</u> | <u>\$ 3,705,886</u> | <u>\$ 8,130,518</u> |
| LIABILITIES | | | | |
| Judgments | \$ 7,043,958 | \$ 4,792,446 | \$ 3,705,886 | \$ 8,130,518 |
| TOTAL LIABILITIES | <u>\$ 7,043,958</u> | <u>\$ 4,792,446</u> | <u>\$ 3,705,886</u> | <u>\$ 8,130,518</u> |

(CONTINUED)

COUNTY CLERK'S FEE ACCOUNT FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 1,499,678 | \$ 3,874,829 | \$ 3,891,509 | \$ 1,482,998 |
| Accts. Rec. | | | | |
| TOTAL ASSETS | <u>\$ 1,499,678</u> | <u>\$ 3,874,829</u> | <u>\$ 3,891,509</u> | <u>\$ 1,482,998</u> |
| LIABILITIES | | | | |
| Fees payable | \$ 1,499,678 | \$ 3,874,829 | \$ 3,891,509 | \$ 1,482,998 |
| TOTAL LIABILITIES | <u>\$ 1,499,678</u> | <u>\$ 3,874,829</u> | <u>\$ 3,891,509</u> | <u>\$ 1,482,998</u> |

DISTRICT CLERK'S TRUST ACCOUNT FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 2,338,943 | \$ 4,004,685 | \$ 3,430,770 | \$ 2,912,858 |
| Investments | 5,026,632 | 1,261,261 | 811,246 | 5,476,647 |
| TOTAL ASSETS | <u>\$ 7,365,575</u> | <u>\$ 5,265,946</u> | <u>\$ 4,242,016</u> | <u>\$ 8,389,505</u> |
| LIABILITIES | | | | |
| Judgments | \$ 7,365,575 | \$ 5,265,946 | \$ 4,242,016 | \$ 8,389,505 |
| TOTAL LIABILITIES | <u>\$ 7,365,575</u> | <u>\$ 5,265,946</u> | <u>\$ 4,242,016</u> | <u>\$ 8,389,505</u> |

DISTRICT CLERK'S FEE ACCOUNT FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 1,460,677 | \$ 2,653,698 | \$ 2,614,275 | \$ 1,500,100 |
| TOTAL ASSETS | <u>\$ 1,460,677</u> | <u>\$ 2,653,698</u> | <u>\$ 2,614,275</u> | <u>\$ 1,500,100</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 1,460,677 | \$ 2,653,698 | \$ 2,614,275 | \$ 1,500,100 |
| TOTAL LIABILITIES | <u>\$ 1,460,677</u> | <u>\$ 2,653,698</u> | <u>\$ 2,614,275</u> | <u>\$ 1,500,100</u> |

(CONTINUED)

JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND

| ASSETS | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Cash | \$ 1,774,983 | \$ 5,321,963 | \$ 6,784,393 | \$ 312,553 |
| Due from other governments | 0 | | | 0 |
| TOTAL ASSETS | <u>\$ 1,774,983</u> | <u>\$ 5,321,963</u> | <u>\$ 6,784,393</u> | <u>\$ 312,553</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 1,774,983 | \$ 5,321,963 | \$ 6,784,393 | \$ 312,553 |
| Due to other governments | \$ 0 | \$ 0 | - | 0 |
| TOTAL LIABILITIES | <u>\$ 1,774,983</u> | <u>\$ 5,321,963</u> | <u>\$ 6,784,393</u> | <u>\$ 312,553</u> |

CAMERON COUNTY HEALTH CLINICS' FUNDS

| ASSETS | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|-------------------|-------------------|---------------------|
| Cash | \$ 0 | \$ 259,033 | \$ 259,033 | \$ 0 |
| Acct. Rec. | | | | |
| TOTAL ASSETS | <u>\$ 0</u> | <u>\$ 259,033</u> | <u>\$ 259,033</u> | <u>\$ 0</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 0 | \$ 259,033 | \$ 259,033 | \$ 0 |
| TOTAL LIABILITIES | <u>\$ 0</u> | <u>\$ 259,033</u> | <u>\$ 259,033</u> | <u>\$ 0</u> |

TAX ASSESSOR-COLLECTOR'S TABC TRUST FUND

| ASSETS | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|-------------------|-------------------|---------------------|
| Cash | \$ 79,390 | \$ 194,288 | \$ 264,328 | \$ 9,350 |
| TOTAL ASSETS | <u>\$ 79,390</u> | <u>\$ 194,288</u> | <u>\$ 264,328</u> | <u>\$ 9,350</u> |
| LIABILITIES | | | | |
| Due to other governments | \$ 79,390 | \$ 194,288 | \$ 264,328 | \$ 9,350 |
| TOTAL LIABILITIES | <u>\$ 79,390</u> | <u>\$ 194,288</u> | <u>\$ 264,328</u> | <u>\$ 9,350</u> |

(CONTINUED)

TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|----------------------|----------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 2,190,165 | \$ 68,471,721 | \$ 67,749,655 | \$ 2,912,231 |
| TOTAL ASSETS | <u>\$ 2,190,165</u> | <u>\$ 68,471,721</u> | <u>\$ 67,749,655</u> | <u>\$ 2,912,231</u> |
| LIABILITIES | | | | |
| Due to other governments | \$ 2,190,165 | \$ 68,471,721 | \$ 67,749,655 | \$ 2,912,231 |
| TOTAL LIABILITIES | <u>\$ 2,190,165</u> | <u>\$ 68,471,721</u> | <u>\$ 67,749,655</u> | <u>\$ 2,912,231</u> |

TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|-----------------|-----------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 83,133 | \$ 7,902 | \$ 5,294 | \$ 85,741 |
| TOTAL ASSETS | <u>\$ 83,133</u> | <u>\$ 7,902</u> | <u>\$ 5,294</u> | <u>\$ 85,741</u> |
| LIABILITIES | | | | |
| Due to other governments | \$ 83,133 | \$ 7,902 | \$ 5,294 | \$ 85,741 |
| TOTAL LIABILITIES | <u>\$ 83,133</u> | <u>\$ 7,902</u> | <u>\$ 5,294</u> | <u>\$ 85,741</u> |

TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|-----------------------|-----------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 1,432,279 | \$ 284,472,200 | \$ 284,188,016 | \$ 1,716,463 |
| TOTAL ASSETS | <u>\$ 1,432,279</u> | <u>\$ 284,472,200</u> | <u>\$ 284,188,016</u> | <u>\$ 1,716,463</u> |
| LIABILITIES | | | | |
| Due to other governments | \$ 1,432,279 | \$ 284,472,200 | \$ 284,188,016 | \$ 1,716,463 |
| TOTAL LIABILITIES | <u>\$ 1,432,279</u> | <u>\$ 284,472,200</u> | <u>\$ 284,188,016</u> | <u>\$ 1,716,463</u> |

(CONTINUED)

DISTRICT ATTORNEY'S RESTITUTION TRUST FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|-------------------|-------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 205,056 | \$ 181,175 | \$ 184,250 | \$ 201,981 |
| TOTAL ASSETS | <u>\$ 205,056</u> | <u>\$ 181,175</u> | <u>\$ 184,250</u> | <u>\$ 201,981</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 205,056 | \$ 181,175 | \$ 184,250 | \$ 201,981 |
| TOTAL LIABILITIES | <u>\$ 205,056</u> | <u>\$ 181,175</u> | <u>\$ 184,250</u> | <u>\$ 201,981</u> |

STATE MOTOR VEHICLE SALES TAX

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|----------------------|----------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 3,458,074 | \$ 42,664,584 | \$ 44,489,707 | \$ 1,632,951 |
| TOTAL ASSETS | <u>\$ 3,458,074</u> | <u>\$ 42,664,584</u> | <u>\$ 44,489,707</u> | <u>\$ 1,632,951</u> |
| LIABILITIES | | | | |
| Due to other governments | \$ 3,458,074 | \$ 42,664,584 | \$ 44,489,707 | \$ 1,632,951 |
| TOTAL LIABILITIES | <u>\$ 3,458,074</u> | <u>\$ 42,664,584</u> | <u>\$ 44,489,707</u> | <u>\$ 1,632,951</u> |

PAYROLL FUND

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|----------------------|----------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 93,036 | \$ 60,394,704 | \$ 60,404,267 | \$ 83,473 |
| Accts. Rec. | | | | |
| TOTAL ASSETS | <u>\$ 93,036</u> | <u>\$ 60,394,704</u> | <u>\$ 60,404,267</u> | <u>\$ 83,473</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 93,036 | \$ 60,394,704 | \$ 60,404,267 | \$ 83,473 |
| TOTAL LIABILITIES | <u>\$ 93,036</u> | <u>\$ 60,394,704</u> | <u>\$ 60,404,267</u> | <u>\$ 83,473</u> |

(CONTINUED)

DISTRICT CLERK CHILD SUPPORT

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|--------------|--------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 21,690 | \$ 57 | \$ 57 | \$ 21,690 |
| TOTAL ASSETS | <u>\$ 21,690</u> | <u>\$ 57</u> | <u>\$ 57</u> | <u>\$ 21,690</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 21,690 | \$ 57 | \$ 57 | \$ 21,690 |
| TOTAL LIABILITIES | <u>\$ 21,690</u> | <u>\$ 57</u> | <u>\$ 57</u> | <u>\$ 21,690</u> |

OCCUPATION TAX

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|---------------------|------------------|------------------|---------------------|
| ASSETS | | | | |
| Cash | \$ 695 | \$ 39,016 | \$ 39,538 | \$ 173 |
| TOTAL ASSETS | <u>\$ 695</u> | <u>\$ 39,016</u> | <u>\$ 39,538</u> | <u>\$ 173</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 695 | \$ 39,016 | \$ 39,538 | \$ 173 |
| TOTAL LIABILITIES | <u>\$ 695</u> | <u>\$ 39,016</u> | <u>\$ 39,538</u> | <u>\$ 173</u> |

ALL AGENCY FUNDS

| | BALANCE 10/01/13 | ADDITIONS | DEDUCTIONS | BALANCE 09/30/14 |
|--------------------------|----------------------|-----------------------|-----------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 18,544,891 | \$ 479,525,660 | \$ 481,574,425 | \$ 16,496,126 |
| Investments | 8,528,658 | 3,232,704 | 1,419,230 | 10,342,132 |
| TOTAL ASSETS | <u>\$ 27,073,549</u> | <u>\$ 482,758,364</u> | <u>\$ 482,993,655</u> | <u>\$ 26,838,258</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 3,874,988 | \$ 70,575,367 | \$ 72,017,544 | \$ 2,432,811 |
| Deposits | 46,309 | 755 | 1,374 | 45,690 |
| Due to other governments | 7,243,041 | 398,249,021 | 399,135,326 | 6,356,736 |
| Fees payable | 1,499,678 | 3,874,829 | 3,891,509 | 1,482,998 |
| Judgments | 14,409,533 | 10,058,392 | 7,947,902 | 16,520,023 |
| TOTAL LIABILITIES | <u>\$ 27,073,549</u> | <u>\$ 482,758,364</u> | <u>\$ 482,993,655</u> | <u>\$ 26,838,258</u> |

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | |
|---|----------------------|
| ASSETS | |
| Cash | \$ 16,496,126 |
| Investments | 10,342,132 |
| TOTAL ASSETS | <u>26,838,258</u> |
| LIABILITIES | |
| Accounts payable | 2,432,811 |
| Deposits | 45,690 |
| Due to other governments | 6,356,736 |
| Fees payable | 1,482,998 |
| Judgments | 16,520,023 |
| TOTAL LIABILITIES | <u>26,838,258</u> |
| NET ASSETS | |
| Unreserved | <u>-</u> |
| TOTAL NET ASSETS | <u>-</u> |
| TOTAL LIABILITIES & NET ASSETS | <u>\$ 26,838,258</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, 2014

GENERAL FIXED ASSETS

| | |
|-----------------------------------|-----------------------|
| Buildings | \$ 97,595,238 |
| Improvements Other than Buildings | 6,032,784 |
| Other structures | 5,628,653 |
| Equipment | 45,818,895 |
| Land | 5,651,424 |
| Infrastructure | 305,619,176 |
| Construction Work in Progress | 5,001,481 |
| TOTAL GENERAL FIXED ASSETS | \$ 471,347,651 |

INVESTMENTS IN GENERAL FIXED ASSETS BY SOURCE

| | |
|--|-----------------------|
| General fund | \$ 12,977,025 |
| Special Revenue funds | 155,435,720 |
| Capital Project Funds | 302,934,906 |
| Other sources | - |
| TOTAL INVESTMENTS IN GENERAL FIXED ASSETS | \$ 471,347,651 |

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
AS OF SEPTEMBER 30, 2014

| FUNCTION AND ACTIVITY | LAND | INFRASTR. | BUILDING | IMPROVEMENTS OTHER THAN BUILDINGS | OTHER STRUCTURES | CONSTRUCTION WORK IN PROGRESS | EQUIPMENT | TOTAL |
|------------------------------------|---------------------|-----------------------|----------------------|---|---------------------|-------------------------------------|----------------------|-----------------------|
| Balance of Real Property 9/30/2013 | \$ 4,131,170 | \$ 306,198,107 | \$ 96,986,928 | \$ 7,777,944 | 1,546,901 | \$ 1,622,844 | \$ 70,233,508 | \$ 488,497,402 |
| General Government | 158,608 | 0 | 341,040 | 0 | 0 | 0 | 66,163 | 565,811 |
| Law Enforcement and Public Safety | 0 | 0 | 0 | 0 | 0 | 3,682,713 | 1,264,701 | 4,947,414 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 32,822 | 32,822 |
| Welfare | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Culture and Recreation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Road and Bridge | 0 | 0 | 0 | 0 | 0 | 0 | 783,698 | 783,698 |
| Reclassifications/Adjustments | 1,361,646 | (578,931) | 267,270 | (1,745,160) | 4,081,752 | (304,076) | (26,561,997) | (23,479,496) |
| TOTAL GENERAL FIXED ASSETS | \$ 5,651,424 | \$ 305,619,176 | \$ 97,595,238 | \$ 6,032,784 | \$ 5,628,653 | \$ 5,001,481 | \$ 45,818,895 | \$ 471,347,651 |

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| FUNCTION AND ACTIVITY | GENERAL FIXED ASSETS 10/1/2013 | ADDITIONS | DEDUCTIONS | RECLASSIFICATIONS /ADJUSTMENTS | GENERAL FIXED ASSETS 9/30/2014 |
|--------------------------------------|---|------------------|-------------------|---|---|
| Balance of Real Property not Readily | 16,055,686 | | | | 16,055,686 |
| General Government | 41,348,558 | 809,777 | 243,966 | (11,669,408) | 30,244,961 |
| Law Enforcement and Public Safety | 97,437,927 | 5,086,593 | 139,179 | (9,584,264) | 92,801,077 |
| Health | 3,669,317 | 32,822 | 0 | (2,057,155) | 1,644,984 |
| Welfare | 2,434,189 | 0 | 0 | (51,691) | 2,382,498 |
| Culture and Recreation | 1,432,404 | 0 | 0 | (66,116) | 1,366,288 |
| Road and Bridge | 326,119,321 | 783,698 | 0 | (50,862) | 326,852,157 |
| TOTAL GENERAL FIXED ASSETS | 488,497,402 | 6,712,890 | 383,145 | (23,479,496) | 471,347,651 |

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 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 Health Care Funding District - Cameron County Health Care Funding District was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of commissioners court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the district, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component of county government and is not a separate political subdivision of the State. Commissioners Court as the "Directors" of this district can influence operations of the CCHCFD.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION-GOVERNMENTAL FUNDS-
COMPONENT UNITS
SEPTEMBER 30, 2014

| | Governmental Funds | TOTAL |
|---|-----------------------|-----------------------|
| ASSETS: | | |
| Cash | \$ 16,345,762 | \$ 16,345,762 |
| Investments | - | 0 |
| Restricted-Cash trustee fund | 10,885,656 | 10,885,656 |
| Restricted-Cash debt service reserve | 2,256,741 | 2,256,741 |
| Restricted-Cash debt service | 3,222,031 | 3,222,031 |
| Receivables: | | |
| Taxes, net of allowance | 693,446 | 693,446 |
| Accounts Receivable-Net | 9,947,927 | 9,947,927 |
| Due from Other Funds | 0 | 0 |
| Due from Other Agencies | 1,570,724 | 1,570,724 |
| Prepays and Other Assets | 0 | 0 |
| Non-current Assets: | | |
| Capital assets, net | 0 | 0 |
| Redevelopment assets | 0 | 0 |
| Equipment | 15,822,623 | 15,822,623 |
| Accumulated Depreciation | 0 | 0 |
| Capital Work in process | 59,555,495 | 59,555,495 |
| Other Assets | 41,895,820 | 41,895,820 |
| Unamortized bond issuance costs | 128,462 | 128,462 |
| Total Assets | <u>\$ 162,324,687</u> | <u>\$ 162,324,687</u> |
| LIABILITIES | | |
| Accounts Payable | \$ 19,652,960 | 19,652,960 |
| Other | 0 | 0 |
| Deferred Revenue | 0 | 0 |
| Interest Payable | 477,495 | 477,495 |
| Current Maturities of Bonds | 780,000 | 780,000 |
| Due to Other Funds | 0 | 0 |
| Due to Other Governments | 1,985,186 | 1,985,186 |
| Total current liabilities | <u>22,895,641</u> | <u>22,895,641</u> |
| Long-Term Bond Payble | 75,615,043 | 75,615,043 |
| Due to Other Governments | 48,365,516 | 48,365,516 |
| Due to Texas Department of Transportation | 0 | 0 |
| Total Long-Term Liabilities | <u>123,980,559</u> | <u>123,980,559</u> |
| Total Liabilities | <u>146,876,200</u> | <u>146,876,200</u> |
| NET POSITION | | |
| Net investment in capital assets | 6,075,314 | 6,075,314 |
| Restricted | 7,230,430 | 7,230,430 |
| Unrestricted | <u>2,142,743</u> | <u>2,142,743</u> |
| Total Net Position | <u>\$ 15,448,487</u> | <u>\$ 15,448,487</u> |

CAMERON COUNTY, TEXAS
STATEMENT OF ACTIVITIES-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

| | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Assets | | | |
|---|----------------------|-------------------------|--|--|--|--|--|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Component Units | | | |
| | | | | | Emergency Services District #1 | Cameron-Willacy Counties Community Supervision | Cameron-County Regional Mobility Authority | Cameron County Health Care Funding District |
| Component units: | | | | | | | | |
| General government | 3,017,191 | 3,668,216 | 0 | 0 | (228,309) | 0 | 899,334 | (20,000) |
| Health | 34,166,723 | 36,760,184 | 0 | 0 | 0 | 0 | 0 | 2,593,461 |
| Public safety | 2,497,639 | 0 | 0 | 0 | (2,497,639) | 0 | 0 | 0 |
| Total component units | <u>\$ 39,681,553</u> | <u>\$ 40,428,400</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ (2,725,948)</u> | <u>\$ 0</u> | <u>\$ 899,334</u> | <u>\$ 2,573,461</u> |
| | | | | | | | | |
| General revenues: | | | | | | | | |
| Property taxes, levied for general purposes | | | | | \$ 3,036,678 | \$ 0 | \$ 0 | \$ 0 |
| Unrestricted investment earnings | | | | | 1,227 | 0 | 8,234 | 1,777 |
| Due to providers | | | | | 0 | 0 | 0 | 0 |
| Miscellaneous | | | | | 0 | 0 | 4,011,227 | 0 |
| Total general revenue and transfers | | | | | <u>3,037,905</u> | <u>0</u> | <u>4,019,461</u> | <u>1,777</u> |
| Changes in net position | | | | | 311,957 | 0 | 4,918,795 | 2,575,238 |
| Net Position - beginning | | | | | 0 | 1,821,923 | 7,812,521 | 141,932 |
| Prior period adjustment | | | | | 0 | (1,821,923) | 1 | 0 |
| Due to other entities | | | | | (311,957) | 0 | 0 | 0 |
| Net Position - ending | | | | | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 12,731,317</u> | <u>\$ 2,717,170</u> |

CAMERON COUNTY, TEXAS
BALANCE SHEET
COMPONENT UNITS
SEPTEMBER 30, 2014

Non Major Component Units

| | Cameron County Regional Mobility Authority | Cameron County Health Care Funding District | Emergency Services District #1 | | Total Non Major Component Units | TOTAL GOVERNMENTAL FUNDS |
|--|--|---|--------------------------------------|-------------|---------------------------------------|--------------------------------|
| ASSETS: | | | | | | |
| Current Assets | | | | | | |
| Cash | \$ 6,056,636 | \$ 8,551,540 | \$ 1,737,586 | \$ - | \$ 1,737,586 | \$ 16,345,762 |
| Investments | 0 | 0 | 0 | 0 | 0 | - |
| Restricted-Cash trustee fund | 10,885,656 | 0 | 0 | 0 | 0 | 10,885,656 |
| Restricted-Cash debt service reserve | 2,256,741 | 0 | 0 | 0 | 0 | 2,256,741 |
| Restricted-Cash debt service | 3,222,031 | 0 | 0 | 0 | 0 | 3,222,031 |
| Receivables: | | | | | | - |
| Taxes, net of allowance | 0 | 0 | 693,446 | 0 | 693,446 | 693,446 |
| Accounts Receivable-Net | 757,670 | 9,190,257 | 0 | 0 | 0 | 9,947,927 |
| Due from Other Governments | 0 | 0 | 0 | 0 | 0 | - |
| Due from Other Funds | 0 | 0 | 0 | 0 | 0 | - |
| Due From Other Agencies | 1,570,724 | 0 | 0 | 0 | 0 | 1,570,724 |
| Prepaid and Other Assets | 0 | 0 | 0 | 0 | 0 | - |
| Non-current Assets: | | | | | | |
| Capital assets, net | 0 | 0 | 0 | 0 | 0 | - |
| Redevelopment assets | 0 | 0 | 0 | 0 | 0 | - |
| Infrastructure | 15,822,623 | 0 | 0 | 0 | 0 | 15,822,623 |
| Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | - |
| Capital Work in process | 59,555,495 | 0 | 0 | 0 | 0 | 59,555,495 |
| Other Assets | 41,895,820 | 0 | 0 | 0 | 0 | 41,895,820 |
| Unamortized bond issuance costs | 128,462 | 0 | 0 | 0 | 0 | 128,462 |
| Total Assets and Other Debits | <u>\$ 142,151,858</u> | <u>\$ 17,741,797</u> | <u>\$ 2,431,032</u> | <u>\$ -</u> | <u>\$ 2,431,032</u> | <u>\$ 162,324,687</u> |
| LIABILITIES | | | | | | |
| Current Liabilities | | | | | | |
| Accounts Payable | \$ 4,014,987 | \$ 14,984,627 | \$ 0 | \$ - | \$ - | \$ 18,999,614 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to Other Governments | 167,500 | 40,000 | 1,777,686 | 0 | 1,777,686 | 1,985,186 |
| Deferred Revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Current Maturities of Bonds | 780,000 | 0 | 0 | 0 | 0 | 780,000 |
| Interest Payable | 477,495 | 0 | 0 | 0 | 0 | 477,495 |
| Non-current Liabilities: | | | | | | |
| Due to Other Governments | 48,365,516 | 0 | 0 | 0 | 0 | 48,365,516 |
| Due to Texas Department of Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| Long-term debt, net of current maturities | 75,615,043 | 0 | 0 | 0 | 0 | 75,615,043 |
| Total Liabilities | <u>129,420,541</u> | <u>15,024,627</u> | <u>1,777,686</u> | <u>0</u> | <u>1,777,686</u> | <u>146,222,854</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue-property taxes | 0 | 0 | 653,346 | 0 | 653,346 | 653,346 |
| Total deferred inflows of resources | <u>0</u> | <u>0</u> | <u>653,346</u> | <u>0</u> | <u>653,346</u> | <u>653,346</u> |
| NET ASSETS | | | | | | |
| Net investment in capital assets | 6,075,314 | 0 | 0 | 0 | 0 | 6,075,314 |
| Restricted | 4,513,260 | 2,717,170 | 0 | 0 | 0 | 7,230,430 |
| Unrestricted | 2,142,743 | 0 | 0 | 0 | 0 | 2,142,743 |
| Total Fund Balances | <u>12,731,317</u> | <u>2,717,170</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>15,448,487</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 142,151,858</u> | <u>\$ 17,741,797</u> | <u>\$ 2,431,032</u> | <u>\$ 0</u> | <u>\$ 2,431,032</u> | <u>\$ 162,324,687</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN NET POSITION
GOVERNMENTAL FUNDS-COMPONENT UNITS
For the Fiscal Year Ended September 30, 2014

| | Cameron County Regional Mobility Authority | Cameron County Health Care Funding District | Emergency Services District #1 | Cameron-Willacy Counties Community Supervision and Corrections Dept. | TOTAL GOVERNMENTAL FUNDS (Memorandum Only) |
|---------------------------------------|--|---|--------------------------------------|---|---|
| REVENUES: | | | | | |
| Taxes-Net | \$ 295,907 | \$ 0 | \$ 3,036,678 | \$ 0 | \$ 3,332,585 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 |
| Interest | 8,234 | 1,777 | 1,227 | 0 | 11,238 |
| User Fees and Other | 7,383,536 | 36,760,184 | 0 | 0 | 44,143,720 |
| Total Operating Revenues | 7,687,677 | 36,761,961 | 3,037,905 | 0 | 47,487,543 |
| EXPENDITURES: | | | | | |
| Current Operating | | | | | |
| Administrative Expenditures | 78,566 | 0 | 28,519 | 0 | 107,085 |
| Program Services | 0 | 34,166,723 | 0 | 0 | 34,166,723 |
| Contractual Services | 371,591 | 0 | 2,497,639 | 0 | 2,869,230 |
| Other Administrative Expenditures | 107,904 | 20,000 | 0 | 0 | 127,904 |
| Repairs and Maintenance | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 18,504 | 0 | 0 | 0 | 18,504 |
| Professional Services | 42,610 | 0 | 199,790 | 0 | 242,400 |
| Depreciation | 524,408 | 0 | 0 | 0 | 524,408 |
| Debt Interest | 1,466,034 | 0 | 0 | 0 | 1,466,034 |
| Bond issuance costs | 159,265 | 0 | 0 | 0 | 159,265 |
| Total Operating Expenditures | 2,768,882 | 34,186,723 | 2,725,948 | 0 | 39,681,553 |
| Over (Under) Expenditures | 4,918,795 | 2,575,238 | 311,957 | 0 | 7,805,990 |
| Transfers in | 0 | 0 | 0 | 0 | 0 |
| Transfers out | 0 | 0 | 0 | 0 | 0 |
| Change in net position | 4,918,795 | 2,575,238 | 311,957 | 0 | 7,805,990 |
| Total net position - beginning | 7,812,521 | 141,932 | 0 | 0 | 7,954,453 |
| Fund balance | 12,731,316 | 2,717,170 | 311,957 | 0 | 15,760,443 |
| Prior period adjustment | 1 | 0 | 0 | 0 | 1 |
| Refund due to Providers | 0 | 0 | (311,957) | 0 | (311,957) |
| Total net position - ending | \$ 12,731,317 | \$ 2,717,170 | \$ 0 | \$ 0 | \$ 15,448,487 |



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

Net Position by Component

For the last ten fiscal years

| | Fiscal Year 2005 | Fiscal Year 2006 | Fiscal Year 2007 | Fiscal Year 2008 | Fiscal Year 2009 | Fiscal Year 2010 | Fiscal Year 2011 | Fiscal Year 2012 | Fiscal Year 2013 | Fiscal Year 2014 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Governmental Activities | | | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 158,335,836 | \$ 166,195,378 | \$ 164,906,729 | \$ 165,467,180 | \$ 173,524,785 | \$ 182,664,875 | \$ 187,165,505 | \$ 184,766,821 | \$ 175,789,949 | \$ 164,634,237 |
| Restricted | 33,403,432 | 31,485,331 | 35,140,809 | 44,493,374 | 30,816,723 | 23,123,759 | 16,854,509 | 23,656,726 | 23,341,683 | 23,023,002 |
| Unrestricted | 12,181,679 | 16,337,819 | 20,118,973 | 8,545,809 | 3,220,936 | (456,207) | (1,490,920) | (3,453,068) | (600,653) | 1,532,836 |
| Total governmental activities net position | <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> | <u>\$ 198,530,979</u> | <u>\$ 189,190,075</u> |
| Business-type activities | | | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 8,583,552 | \$ 8,987,267 | \$ 2,843,431 | \$ 19,701,009 | \$ 15,060,003 | \$ 26,507,510 | \$ 17,254,534 | \$ 21,753,249 | \$ 21,327,261 | \$ 21,488,674 |
| Restricted | 5,495,052 | 6,057,827 | 13,336,397 | 5,319,051 | 9,055,467 | 6,813,147 | 15,535,455 | 17,514,602 | 13,375,898 | 10,480,143 |
| Unrestricted | 5,083,665 | 4,079,132 | 2,880,136 | (4,731,178) | (3,297,644) | (10,089,953) | (4,863,921) | (8,341,329) | (1,533,747) | 5,315,750 |
| Total business-type activities net position | <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> | <u>\$ 33,169,412</u> | <u>\$ 37,284,567</u> |
| Primary government | | | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 166,919,388 | \$ 175,182,645 | \$ 167,750,160 | \$ 185,168,189 | \$ 188,584,788 | \$ 209,172,385 | \$ 204,420,039 | \$ 206,520,070 | \$ 197,117,210 | \$ 186,122,911 |
| Restricted | 38,898,484 | 37,543,158 | 48,477,206 | 49,812,425 | 39,872,190 | 29,936,906 | 32,389,964 | 41,171,328 | 36,717,581 | 33,503,145 |
| Unrestricted | 17,265,344 | 20,416,951 | 22,999,109 | 3,814,631 | (76,708) | (10,546,160) | (6,354,841) | (11,794,397) | (2,134,400) | 6,848,586 |
| Total primary government net position | <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> | <u>\$ 231,700,391</u> | <u>\$ 226,474,642</u> |

CAMERON COUNTY, TEXAS

Changes in Net Position*
For the last nine fiscal years

| | Fiscal Year 2006 | Fiscal Year 2007 | Fiscal Year 2008 | Fiscal Year 2009 | Fiscal Year 2010 | Fiscal Year 2011 | Fiscal Year 2012 | Fiscal Year 2013 | Fiscal Year 2014 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 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 | \$ 15,649,060 | \$ 17,328,049 |
| Law enforcement | 12,001,650 | 11,993,644 | 11,419,409 | 12,272,612 | 11,768,869 | 12,293,072 | 11,344,711 | 11,370,503 | 14,325,850 |
| Highways and streets | 3,174,685 | 0 | 13,439,996 | 4,473,146 | 4,764,932 | 4,864,372 | 3,662,493 | 4,382,905 | 4,357,688 |
| Health | 7,764,370 | 8,834,534 | 1,000,435 | 958,014 | 506,862 | 396,082 | 394,003 | 440,616 | 321,319 |
| Welfare | 0 | 0 | 17,691 | 153,236 | 28,781 | 529,574 | 88,831 | 0 | 0 |
| 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 | 18,649,736 | 18,902,617 |
| 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 | 5,895,886 | 1,583,160 |
| 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 | 56,388,706 | 56,818,683 |
| 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 | 23,283,654 | 24,751,808 |
| Operating Grants and Contributions | 174,634 | 0 | 0 | 0 | 0 | 178,691 | 0 | 0 | 0 |
| Capital Grants and Contributions | 0 | 92,053 | 604,724 | 459,149 | 2,160,984 | 450,000 | 250,158 | 1,230,447 | 2,687,734 |
| Total Business-type activities- Revenues | 24,583,503 | 22,546,558 | 21,551,096 | 19,777,294 | 20,999,471 | 24,697,884 | 23,746,668 | 24,514,101 | 27,439,542 |
| Total Primary Government Revenues | \$ 74,169,673 | \$ 78,302,053 | \$ 78,723,127 | \$ 74,045,771 | \$ 81,329,623 | \$ 87,565,682 | \$ 88,649,023 | \$ 80,902,807 | \$ 84,258,225 |
| 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 | \$ 29,319,630 | \$ 33,995,122 |
| 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 | 67,268,329 | 71,978,255 |
| Highways and streets | 14,677,328 | 16,125,496 | 22,637,526 | 18,294,581 | 19,455,918 | 17,104,629 | 19,948,347 | 20,155,120 | 19,865,457 |
| Health | 8,266,107 | 8,757,664 | 8,325,339 | 8,982,987 | 9,921,138 | 9,940,575 | 9,788,583 | 10,473,536 | 10,486,785 |
| Welfare | 7,329,118 | 8,972,528 | 4,705,306 | 5,776,871 | 7,492,838 | 11,513,917 | 9,949,777 | 7,406,760 | 5,237,190 |
| 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 | 2,795,005 | 2,519,879 |
| 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 | 137,418,380 | 144,082,688 |
| 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 | 15,447,548 | 15,301,697 |
| 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 | 15,447,548 | 15,301,697 |
| 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) | (81,029,674) | (87,264,005) |
| Business-type activities | 8,960,647 | 8,242,347 | 7,270,105 | 6,460,915 | 8,135,659 | 13,011,541 | 9,257,871 | 9,066,553 | 12,137,845 |
| Total primary government net expense | (\$48,563,651) | (\$49,881,043) | (\$61,807,661) | (\$67,528,110) | (\$65,158,939) | (\$62,566,444) | (\$65,501,854) | (\$71,963,121) | (\$75,126,160) |
| 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 | \$54,932,470 | \$55,974,060 |
| 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 | 6,292,014 | 6,513,410 |
| Unrestricted Investment Income | 2,629,202 | 3,722,267 | 1,921,597 | 1,602,925 | 1,667,801 | 1,989,760 | 256,774 | 263,441 | 244,967 |
| Miscellaneous | 13,595,568 | 5,506,868 | 8,932,222 | 5,138,776 | 8,786,189 | 7,616,101 | 9,801,140 | 7,335,998 | 7,979,983 |
| Gain on sale of capital assets | 211,188 | 163,816 | 267,207 | 309,446 | 42,160 | 370,542 | 408,289 | 259,510 | 334,760 |
| Transfers | 9,865,082 | 9,360,360 | 7,759,880 | 6,499,379 | 5,788,524 | 6,666,985 | 6,809,647 | 6,628,543 | 8,099,690 |
| Total governmental activities | 67,612,379 | 64,271,373 | 67,584,792 | 67,697,680 | 71,064,582 | 72,774,649 | 76,779,679 | 75,711,976 | 79,146,870 |
| 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) | (6,628,543) | (8,099,690) |
| Micellaneous | 0 | 0 | 0 | 535,492 | 3,046 | (1,785,800) | 17,757 | 12,899 | 8,651 |
| Gain on sale of capital assets | 0 | 0 | 0 | 0 | 0 | 68,600 | 14,548 | 19,850 | 0 |
| Unrestricted Investment Income | 866,392 | 1,053,751 | 1,853,791 | 421,749 | 62,699 | 68,008 | 104,261 | 81,844 | 68,349 |
| Total Business-type activities | (8,998,690) | (8,306,609) | (6,041,187) | (5,542,138) | (5,722,779) | (8,316,177) | (6,673,081) | (6,513,950) | (8,022,690) |
| Total Primary government | \$58,613,689 | \$55,964,764 | \$61,543,605 | \$62,155,542 | \$65,341,803 | \$64,458,472 | \$70,106,598 | \$69,198,026 | \$71,124,180 |
| Change in Net Position | | | | | | | | | |
| Governmental activities | \$ 10,088,081 | \$ 6,147,983 | \$ (1,492,974) | \$ (6,291,345) | \$ (2,230,016) | \$ (2,803,336) | \$ 2,019,954 | \$ (5,317,698) | \$ (8,117,135) |
| Business-type activities | (38,043) | (64,262) | 1,228,918 | 918,777 | 2,412,880 | 4,695,364 | 2,584,790 | 2,552,603 | 4,115,155 |
| Total Change in Net Position | \$ 10,050,038 | \$ 6,083,721 | \$ (264,056) | \$ (5,372,568) | \$ 182,864 | \$ 1,892,028 | \$ 4,604,744 | \$ (2,765,095) | \$ (4,001,980) |

*Ninth year compiling data for table.

CAMERON COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years

| | Fiscal Year | | | | | | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2014 | 2013 | 2012 | 2011* | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
| General Fund | | | | | | | | | | |
| Reserved | \$ - | \$ - | \$ - | \$ - | \$ 2,092,978 | \$ 2,092,978 | \$ 868,470 | \$ 924,843 | \$ 866,455 | \$ 877,860 |
| Unreserved | - | - | - | - | 3,102,976 | 4,081,382 | 6,915,780 | 8,446,157 | 6,666,992 | 1,377,189 |
| Nonspendable | 589,590 | 138,098 | 98,557 | 97,378 | | | | | | |
| Committed | 1,810,252 | 1,810,252 | 1,000,000 | 2,000,000 | | | | | | |
| Assigned | - | - | - | - | | | | | | |
| Unassigned | 18,402,804 | 14,080,281 | 10,563,771 | 4,454,451 | | | | | | |
| Total General Fund | <u>\$ 20,802,646</u> | <u>\$ 16,028,631</u> | <u>\$ 11,662,328</u> | <u>\$ 6,551,829</u> | <u>\$ 5,195,954</u> | <u>\$ 6,174,360</u> | <u>\$ 7,784,250</u> | <u>\$ 9,371,000</u> | <u>\$ 7,533,447</u> | <u>\$ 2,255,049</u> |
| All Other Governmental Funds | | | | | | | | | | |
| Restricted | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,526,914 | \$ 63,516 | \$ 789,269 | \$ - |
| Special revenue funds | 21,769,079 | 21,596,744 | 20,774,340 | 13,163,456 | 8,027,215 | - | - | 8,666,929 | 5,954,708 | 5,845,378 |
| Capital project funds | 21,451,651 | 8,793,726 | 11,840,702 | 15,123,448 | 1,175,261 | 11,834,803 | 13,733,397 | 15,245,848 | 19,792,130 | 23,070,446 |
| Debt service funds | 5,873,663 | 5,495,664 | 5,018,298 | 4,275,819 | 22,818,119 | 23,477,287 | 15,395,726 | 15,607,285 | 7,304,925 | 7,415,325 |
| Unrestricted, reported in: | | | | | | | | | | |
| Special revenue funds | - | - | - | - | 4,608,022 | 10,509,339 | 2,021,801 | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - | - | - |
| Total all other governmental funds | <u>\$ 49,094,393</u> | <u>\$ 35,886,134</u> | <u>\$ 37,633,340</u> | <u>\$ 32,562,723</u> | <u>\$ 36,628,617</u> | <u>\$ 45,821,429</u> | <u>\$ 36,677,838</u> | <u>\$ 39,583,578</u> | <u>\$ 33,841,032</u> | <u>\$ 36,331,149</u> |

* Implementatinon of GASB 54

CAMERON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

| REVENUES | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| Taxes | \$ 62,800,449 | \$ 61,262,338 | \$ 59,489,913 | \$ 56,080,939 | \$ 55,391,712 | \$ 52,915,001 | \$ 48,471,603 | \$ 45,076,216 | \$ 41,096,926 | \$ 38,113,642 |
| Licenses and permits | 3,936,571 | 3,972,088 | 3,363,734 | 3,297,461 | 3,497,555 | 2,348,145 | 3,090,141 | 3,022,668 | 3,282,160 | 2,690,785 |
| Intergovernmental | 25,676,806 | 29,471,814 | 40,655,100 | 38,023,659 | 36,677,004 | 29,984,665 | 33,795,796 | 28,394,377 | 23,843,959 | 30,805,466 |
| Charges for services | 11,579,394 | 8,252,791 | 7,003,783 | 7,675,546 | 6,250,306 | 7,345,360 | 9,661,916 | 10,681,412 | 10,906,156 | 8,171,551 |
| Fines and forfeitures | 4,998,314 | 5,594,573 | 5,599,785 | 5,502,088 | 5,303,069 | 5,588,531 | 3,745,490 | 5,216,342 | 4,041,964 | 3,245,149 |
| Miscellaneous | 7,998,002 | 7,592,747 | 10,031,809 | 9,595,975 | 10,440,398 | 6,691,414 | 8,623,229 | 8,967,004 | 16,144,485 | 14,433,921 |
| TOTAL REVENUES | \$ 116,989,536 | \$ 116,146,351 | \$ 126,144,124 | \$ 120,175,668 | \$ 117,560,044 | \$ 104,873,116 | \$ 107,388,175 | \$ 101,358,019 | \$ 99,315,650 | \$ 97,460,514 |

EXPENDITURES

| | | | | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Government, Culture and Recreation | \$ 18,481,901 | \$ 16,825,164 | \$ 15,873,415 | \$ 15,427,634 | \$ 14,852,104 | \$ 15,915,318 | \$ 18,095,892 | \$ 16,876,528 | \$ 15,378,327 | \$ 15,151,634 |
| Law Enforcement and Public Safety | 66,520,254 | 62,433,931 | 63,067,114 | 63,285,222 | 61,777,117 | 57,041,075 | 55,902,391 | 50,993,994 | 48,654,823 | 43,716,076 |
| Highways and Streets | 10,233,748 | 12,632,577 | 11,496,092 | 11,001,272 | 10,738,925 | 15,950,652 | 22,043,161 | 12,687,382 | 13,500,561 | 11,456,673 |
| Health and Welfare | 15,164,798 | 17,184,954 | 18,892,262 | 20,556,092 | 16,705,653 | 13,990,421 | 12,912,684 | 17,670,839 | 15,487,427 | 14,788,022 |
| Capital outlay | 6,490,194 | 3,936,153 | 12,829,384 | 11,488,915 | 21,627,042 | 11,474,351 | 3,322,204 | 6,915,138 | 9,828,644 | 15,260,710 |
| Bond issuance costs | 184,275 | 0 | 187,484 | 375,153 | 0 | 523,362 | 0 | 0 | 0 | 0 |
| Debt Service - Principal | 5,092,022 | 4,937,174 | 4,180,620 | 6,037,009 | 6,685,315 | 6,281,194 | 6,307,346 | 5,859,434 | 4,401,807 | 4,045,948 |
| Debt Service - Interest | 2,441,423 | 2,422,311 | 2,640,705 | 3,045,567 | 3,339,200 | 3,293,531 | 2,628,055 | 2,567,394 | 2,669,509 | 2,010,074 |
| TOTAL EXPENDITURES | \$ 124,608,615 | \$ 120,372,264 | \$ 129,167,076 | \$ 131,216,864 | \$ 135,725,356 | \$ 124,469,904 | \$ 121,211,733 | \$ 113,570,709 | \$ 109,921,098 | \$ 106,429,137 |

OTHER FINANCING SOURCES (USES)

| | | | | | | | | | | |
|---|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| Bond issuance | 16,500,000 | 0 | 0 | 17,178,100 | 0 | 18,650,000 | 0 | 8,000,000 | 0 | 34,275,000 |
| Bond Refunding | 0 | 0 | 9,610,000 | 5,560,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bond premium | 351,169 | 0 | 437,592 | 785,866 | 0 | 0 | 0 | 0 | 0 | 1,120,649 |
| Bond discount | (96,220) | 0 | (54,034) | (147,829) | 0 | 0 | 0 | 0 | 0 | (10,468) |
| Payed to refunded bond escrow agent | 0 | 0 | (9,865,573) | (5,800,984) | 0 | 0 | 0 | 0 | 0 | (16,365,745) |
| Gain on sale of capital assets | 334,760 | 259,510 | 408,289 | 370,542 | 42,160 | 506,402 | 267,206 | 163,816 | 211,188 | 142,283 |
| Financing Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital lease financing | 1,614,705 | 0 | 5,436,716 | 1,826,021 | 2,163,411 | 1,175,288 | 1,264,315 | 2,465,086 | 3,307,959 | 2,556,944 |
| Transfer in | 9,042,821 | 7,521,411 | 7,326,368 | 7,252,585 | 6,141,687 | 7,113,217 | 9,492,409 | 16,506,275 | 16,136,317 | 11,817,674 |
| Transfer (out) | (2,109,261) | (892,868) | (516,721) | (585,600) | (353,163) | (613,838) | (1,353,672) | (7,342,388) | (6,271,235) | (3,038,171) |
| TOTAL OTHER FINANCING SOURCES(USE) | \$ 25,637,974 | \$ 6,888,053 | \$ 12,782,637 | \$ 26,438,701 | \$ 7,994,095 | \$ 26,831,069 | \$ 9,670,258 | \$ 19,792,789 | \$ 13,384,229 | \$ 30,498,166 |

OTHER CHANGES IN FUND BALANCES

| | | | | | | | | | | |
|--------------------------|----------|----------|--------------|---|---------|-----------|---|---|---|---|
| Prior period adjustments | (36,621) | (43,043) | (18,107,527) | 0 | 299,420 | (175,663) | 0 | 0 | 0 | 0 |
|--------------------------|----------|----------|--------------|---|---------|-----------|---|---|---|---|

TOTAL CHANGES IN FUND BALANCES

| | | | | | | | | | | |
|-----------------------------|---------------|--------------|----------------|---------------|----------------|--------------|----------------|--------------|--------------|---------------|
| Net change in fund balances | \$ 17,982,274 | \$ 2,619,097 | \$ (8,347,842) | \$ 15,397,505 | \$ (9,871,797) | \$ 7,058,618 | \$ (4,153,300) | \$ 7,580,099 | \$ 2,778,781 | \$ 21,529,543 |
|-----------------------------|---------------|--------------|----------------|---------------|----------------|--------------|----------------|--------------|--------------|---------------|

RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES

| | | | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 6.53% | 6.32% | 6.09% | 7.90% | 8.79% | 8.94% | 7.58% | 7.90% | 7.06% | 6.64% |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|

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 | |
| 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 | 14,165,684,916 | 0.348191 |
| 2007 | 11,286,379,619 | 11,286,379,619 | 1,756,438,254 | 1,756,438,254 | 13,042,817,873 | 15,452,256,615 | 0.343191 |
| 2008 | 14,381,842,729 | 14,381,842,729 | 1,899,975,515 | 1,899,975,515 | 16,281,818,244 | 16,517,058,876 | 0.353191 |
| 2009 | 13,204,529,501 | 13,204,529,501 | 2,010,578,769 | 2,010,578,769 | 15,215,108,270 | 16,585,529,813 | 0.363191 |
| 2010 | 13,239,230,314 | 13,239,230,314 | 1,986,632,268 | 1,986,632,268 | 15,225,862,582 | 16,848,439,405 | 0.363191 |
| 2011 | 13,553,114,084 | 13,553,114,084 | 1,898,434,059 | 1,898,434,059 | 15,451,548,143 | 17,076,062,843 | 0.364291 |
| 2012 | 13,645,505,968 | 13,645,505,968 | 1,905,704,557 | 1,905,704,557 | 15,551,210,525 | 17,478,232,156 | 0.384291 |
| 2013 | 14,043,301,354 | 14,043,301,354 | 1,955,207,914 | 1,955,207,914 | 15,998,509,268 | 18,314,560,292 | 0.384291 |
| 2014 | 14,205,159,853 | 14,205,159,853 | 2,266,353,976 | 2,266,353,976 | 16,471,513,829 | 18,845,591,442 | 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 |
|------------------|-------------------|-------------------|-------------------------|------------------------------|-----------------------|---|-------------------------------------|
| 2005 | 335,227 | 10,779,469,032 | 55,470,000 | 7,415,325 | 48,054,675 | 0.45% | 143.35% |
| 2006 | 335,227 | 14,165,684,916 | 52,930,000 | 7,304,925 | 45,625,075 | 0.32% | 136.10% |
| 2007 | 335,227 | 15,452,256,615 | 57,150,000 | 15,607,285 | 41,542,715 | 0.27% | 123.92% |
| 2008 | 335,227 | 16,517,058,876 | 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% |
| 2013 | 406,220 | 15,998,509,268 | 73,615,657 | 5,593,129 | 68,022,528 | 0.43% | 167.45% |
| 2014 | 406,220 | 16,471,513,829 | 87,460,001 | 5,856,883 | 81,603,118 | 0.50% | 200.88% |

(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 |
|----------------|-------------------|-------------------------------|--|----------------------------------|--------------------------|---|------------------------------------|---|
| 2014 | \$ 63,298,545 | \$ 60,940,151 | 96.27% | \$ 2,650,351 | \$ 63,590,502 | 100.46% | \$ 7,912,955 | 12.50% |
| 2013 | \$ 61,480,831 | \$ 59,005,746 | 95.97% | \$ 2,665,956 | \$ 61,671,702 | 100.31% | \$ 8,118,331 | 13.20% |
| 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% |

CAMERON COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

| | 2014 | | | 2013 | | | 2012 | | | 2011 | | | 2010 | | | 2009 | | | 2008 | | | 2007 | | | 2006 | | | 2005 | | | |
|----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | Debt | | | Debt | | | Debt | | | Debt | | | Debt | | | Debt | | | Debt | | | Debt | | | Debt | | | Debt | | | |
| | M&O | Service | Total | M&O | Service | Total | M&O | Service | Total | M&O | Service | Total | M&O | Service | Total | M&O | Service | Total | M&O | Service | Total | M&O | Service | Total | M&O | Service | Total | M&O | Service | Total | |
| CAMERON COUNTY | 0.344583 | 0.039708 | 0.384291 | 0.345075 | 0.039216 | 0.384291 | 0.343790 | 0.040501 | 0.384291 | 0.326802 | 0.037489 | 0.364291 | 0.321540 | 0.041651 | 0.363191 | 0.313223 | 0.039968 | 0.353191 | 0.307288 | 0.035903 | 0.343191 | 0.308795 | 0.039396 | 0.348191 | 0.320395 | 0.037796 | 0.358191 | 0.358191 | | | |
| CITY OF BROWNSVILLE | 0.466677 | 0.233936 | 0.700613 | 0.466677 | 0.233936 | 0.700613 | 0.449285 | 0.251328 | 0.700613 | 0.387301 | 0.270255 | 0.657556 | 0.383985 | 0.270204 | 0.654189 | 0.355062 | 0.295455 | 0.650517 | 0.353925 | 0.296392 | 0.650517 | 0.332148 | 0.318087 | 0.650235 | 0.340776 | 0.339224 | 0.680000 | 0.680000 | | | |
| TOWN OF BAYVIEW | 0.250000 | 0.000000 | 0.250000 | 0.250000 | 0.000000 | 0.250000 | 0.250000 | 0.000000 | 0.250000 | 0.250000 | 0.000000 | 0.250000 | 0.250000 | 0.000000 | 0.250000 | 0.250000 | 0.000000 | 0.250000 | 0.250000 | 0.000000 | 0.250000 | 0.250000 | 0.000000 | 0.250000 | 0.250000 | 0.000000 | 0.250000 | 0.250000 | 0.250000 | 0.250000 | |
| CITY OF COMBES | 0.612483 | 0.198616 | 0.811099 | 0.612483 | 0.198616 | 0.811099 | 0.629420 | 0.000000 | 0.629420 | 0.562103 | 0.000000 | 0.562103 | 0.530000 | 0.000000 | 0.530000 | 0.495370 | 0.000000 | 0.495370 | 0.495370 | 0.000000 | 0.495370 | 0.495370 | 0.000000 | 0.495370 | 0.495370 | 0.000000 | 0.495370 | 0.495370 | 0.495370 | 0.495370 | |
| CITY OF HARLINGEN | 0.449723 | 0.139104 | 0.588827 | 0.449723 | 0.139104 | 0.588827 | 0.451862 | 0.000000 | 0.451862 | 0.434634 | 0.154193 | 0.588827 | 0.435580 | 0.153247 | 0.588827 | 0.437800 | 0.152200 | 0.590000 | 0.435917 | 0.154083 | 0.590000 | 0.430154 | 0.159846 | 0.590000 | 0.417934 | 0.172625 | 0.590559 | 0.590560 | | | |
| TOWN OF INDIAN LAKE | 0.800000 | 0.000000 | 0.800000 | 0.800000 | 0.000000 | 0.800000 | 0.753037 | 0.000000 | 0.753037 | 0.916100 | 0.000000 | 0.916100 | 0.916000 | 0.000000 | 0.916000 | 0.893517 | 0.000000 | 0.893517 | 0.820000 | 0.000000 | 0.820000 | 0.820000 | 0.000000 | 0.820000 | 0.820000 | 0.000000 | 0.820000 | 0.820000 | 0.820000 | 0.820000 | |
| CITY OF LA FERIA | 0.283204 | 0.426113 | 0.709317 | 0.283204 | 0.426113 | 0.709317 | 0.333900 | 0.366100 | 0.700000 | 0.342500 | 0.357500 | 0.700000 | 0.354800 | 0.345200 | 0.700000 | 0.357000 | 0.343000 | 0.700000 | 0.341800 | 0.358200 | 0.700000 | 0.335200 | 0.364800 | 0.700000 | 0.330000 | 0.370000 | 0.700000 | 0.700000 | 0.700000 | | |
| CITY OF LOS INDOS | 0.450000 | 0.000000 | 0.450000 | 0.450000 | 0.000000 | 0.450000 | | | | | | | | | | | | | | | | | | | | | | | | | |
| CITY OF LOS FRESNOS | 0.591360 | 0.123640 | 0.715000 | 0.591360 | 0.123640 | 0.715000 | 0.586563 | 0.128437 | 0.715000 | 0.618673 | 0.096327 | 0.715000 | 0.544468 | 0.170532 | 0.715000 | 0.533943 | 0.181057 | 0.715000 | 0.533943 | 0.181057 | 0.715000 | 0.495756 | 0.219244 | 0.715000 | 0.519315 | 0.220685 | 0.740000 | 0.740000 | | | |
| TOWN OF LAGUNA VISTA | 0.301023 | 0.030777 | 0.339100 | 0.301023 | 0.030777 | 0.339100 | 0.293200 | 0.045900 | 0.339100 | 0.293200 | 0.000000 | 0.293200 | 0.293200 | 0.000000 | 0.293200 | 0.290000 | 0.000000 | 0.290000 | 0.290000 | 0.000000 | 0.290000 | 0.190000 | 0.000000 | 0.190000 | 0.226177 | 0.000000 | 0.226177 | 0.288170 | | | |
| CITY OF PORT ISABEL | 0.626327 | 0.000000 | 0.626327 | 0.626327 | 0.000000 | 0.626327 | 0.626327 | 0.000000 | 0.626327 | 0.626327 | 0.000000 | 0.626327 | 0.626327 | 0.000000 | 0.626327 | 0.626327 | 0.000000 | 0.626327 | 0.626327 | 0.000000 | 0.626327 | 0.626327 | 0.000000 | 0.626327 | 0.626327 | 0.000000 | 0.626327 | 0.593362 | 0.099538 | 0.687000 | 0.626330 |
| CITY OF PRIMERA | 0.535719 | 0.153905 | 0.689624 | 0.535719 | 0.153905 | 0.689624 | 0.530735 | 0.163612 | 0.702987 | 0.577602 | 0.079733 | 0.657335 | 0.556147 | 0.101188 | 0.657335 | 0.538669 | 0.118366 | 0.657335 | 0.537561 | 0.135945 | 0.696906 | 0.540032 | 0.166869 | 0.715901 | 0.588881 | 0.142836 | 0.731517 | 0.731520 | | | |
| CITY OF PALM VALLEY | 0.422541 | 0.000000 | 0.422541 | 0.422541 | 0.000000 | 0.422541 | 0.422541 | 0.000000 | 0.422541 | 0.422541 | 0.000000 | 0.422541 | 0.422541 | 0.000000 | 0.422541 | 0.424897 | 0.000000 | 0.424897 | 0.394459 | 0.000000 | 0.394459 | 0.379010 | 0.000000 | 0.379010 | 0.376915 | 0.000000 | 0.376915 | 0.376915 | | | |
| CITY OF RIO HONDO | 0.860600 | 0.000000 | 0.860600 | 0.860600 | 0.000000 | 0.860600 | 0.860600 | 0.000000 | 0.860600 | 0.860600 | 0.000000 | 0.860600 | 0.860600 | 0.000000 | 0.860600 | 0.818200 | 0.000000 | 0.818200 | 0.799400 | 0.000000 | 0.799400 | 0.790000 | 0.000000 | 0.790000 | 0.732375 | 0.000000 | 0.732375 | 0.732375 | 0.732380 | | |
| TOWN OF RANCHO VIEJO | 0.374275 | 0.017659 | 0.391934 | 0.374275 | 0.017659 | 0.391934 | 0.365463 | 0.026471 | 0.391934 | 0.338195 | 0.028542 | 0.366737 | 0.336457 | 0.030543 | 0.367000 | 0.329742 | 0.030528 | 0.360000 | 0.328391 | 0.031609 | 0.360000 | 0.329100 | 0.030900 | 0.360000 | 0.367188 | 0.000000 | 0.367188 | 0.360000 | | | |
| CITY OF SAN BENITO | 0.658484 | 0.071281 | 0.728125 | 0.658484 | 0.071281 | 0.728125 | 0.677775 | 0.050350 | 0.728125 | 0.587981 | 0.100144 | 0.688125 | 0.587981 | 0.100144 | 0.688125 | 0.578781 | 0.100144 | 0.688125 | 0.570936 | 0.109259 | 0.680195 | 0.577341 | 0.102854 | 0.680195 | 0.561000 | 0.118295 | 0.680195 | 0.680200 | | | |
| CITY OF SANTA ROSA | 0.569529 | 0.000000 | 0.569529 | 0.569529 | 0.000000 | 0.569529 | 0.571975 | 0.000000 | 0.571975 | 0.530000 | 0.000000 | 0.530000 | 0.500410 | 0.000000 | 0.500410 | 0.542352 | 0.000000 | 0.542352 | 0.542352 | 0.000000 | 0.542352 | 0.542352 | 0.000000 | 0.542352 | 0.542352 | 0.000000 | 0.542352 | 0.574511 | 0.000000 | 0.574511 | |
| CITY OF SOUTH PADRE ISLAND | 0.227828 | 0.020556 | 0.254384 | 0.227828 | 0.020556 | 0.254384 | 0.226351 | 0.029070 | 0.252701 | 0.220310 | 0.025300 | 0.245610 | 0.218400 | 0.027210 | 0.245610 | 0.219310 | 0.026300 | 0.245610 | 0.216810 | 0.028800 | 0.245610 | 0.219598 | 0.033512 | 0.253110 | 0.230197 | 0.022913 | 0.253110 | 0.258110 | | | |
| BROWNSVILLE I.S.D. | 1.040000 | 0.102155 | 1.142155 | 1.040000 | 0.102155 | 1.142155 | 1.019100 | 0.073200 | 1.092300 | 1.019100 | 0.073200 | 1.092300 | 1.012273 | 0.080027 | 1.092300 | 1.019100 | 0.073200 | 1.092300 | 1.019100 | 0.073200 | 1.092300 | 1.019100 | 0.073200 | 1.092300 | 1.315600 | 0.089800 | 1.405400 | 1.438700 | 0.046900 | 1.485600 | 1.405400 |
| HARLINGEN C.I.S.D. | 1.040000 | 0.178000 | 1.218000 | 1.040000 | 0.178000 | 1.218000 | 1.040000 | 0.178000 | 1.218000 | 1.040000 | 0.179000 | 1.219000 | 1.040000 | 0.085000 | 1.125000 | 1.040000 | 0.085000 | 1.125000 | 1.040000 | 0.085000 | 1.125000 | 1.040000 | 0.085000 | 1.125000 | 1.339000 | 0.085000 | 1.424000 | 1.465000 | 0.085000 | 1.550000 | 1.545000 |
| LA FERIA I.S.D. | 1.170000 | 0.129100 | 1.299100 | 1.170000 | 0.129100 | 1.299100 | 1.170000 | 0.129100 | 1.299100 | 1.170000 | 0.129100 | 1.299100 | 1.170000 | 0.129100 | 1.299100 | 1.170000 | 0.129100 | 1.299100 | 1.170000 | 0.129100 | 1.299100 | 1.170000 | 0.129100 | 1.299100 | 1.339000 | 0.129100 | 1.424000 | 1.465000 | 0.129100 | 1.609000 | 1.609000 |
| LOS FRESNOS C.I.S.D. | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.328000 | 0.122000 | 1.450000 | 1.454000 | 0.122000 | 1.576000 | 1.576000 |
| LYFORD C.I.S.D. | 1.170000 | 0.050000 | 1.220000 | 1.170000 | 0.050000 | 1.220000 | 1.170000 | 0.050000 | 1.220000 | 1.170000 | 0.050000 | 1.220000 | 1.170000 | 0.050000 | 1.220000 | 1.170000 | 0.050000 | 1.220000 | 1.170000 | 0.050000 | 1.220000 | 1.170000 | 0.050000 | 1.220000 | 1.328000 | 0.122000 | 1.450000 | 1.454000 | 0.122000 | 1.576000 | 1.576000 |
| PORT ISABEL I.S.D. | 0.980820 | 0.108134 | 1.088954 | 0.980820 | 0.108134 | 1.088954 | 0.981190 | 0.108450 | 1.089640 | 0.967254 | 0.114380 | 1.081634 | 0.948934 | 0.112700 | 1.061634 | 0.957289 | 0.104345 | 1.061634 | 0.951800 | 0.109834 | 1.061634 | 1.181598 | 0.118587 | 1.300185 | 1.287468 | 0.068652 | 1.356120 | 1.356120 | | | |
| RIO HONDO I.S.D. | 1.170000 | 0.139100 | 1.309100 | 1.170000 | 0.139100 | 1.309100 | 1.170000 | 0.139100 | 1.309100 | 1.170000 | 0.139100 | 1.309100 | 1.170000 | 0.139100 | 1.289100 | 1.040000 | 0.249100 | 1.289100 | 1.040000 | 0.249100 | 1.289100 | 1.340000 | 0.255100 | 1.595100 | 1.470000 | 0.228100 | 1.698100 | 1.698100 | | | |
| SAN BENITO I.S.D. | 1.170000 | 0.134900 | 1.304900 | 1.170000 | 0.134900 | 1.304900 | 1.170000 | 0.134900 | 1.304900 | 1.170000 | 0.134900 | 1.304900 | 1.170000 | 0.134900 | 1.304900 | 1.170000 | 0.134900 | 1.304900 | 1.170000 | 0.134900 | 1.304900 | 1.170000 | 0.134900 | 1.304900 | 1.320000 | 0.144000 | 1.4 | | | | |

**CAMERON COUNTY, TEXAS
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
SEPTEMBER 30, 2014**

| GOVERNMENTAL UNITS | NET BONDED DEBT | PERCENT APPLICABLE TO COUNTY | COUNTY'S SHARE OF NET DEBT | PER CAPITA DEBT |
|----------------------------|--------------------|------------------------------------|----------------------------------|-----------------------|
| Cameron County | \$ 93,108,668 | 100% | \$ 93,108,668 | \$ 229.21 |
| Total | 93,108,668 | | 93,108,668 | 229.21 |
| Cities or Townships: | | | | |
| Brownsville | 151,275,000 | 100% | 151,275,000 | 372.40 |
| Harlingen | 44,450,000 | 100% | 44,450,000 | 109.42 |
| All others | 77,672,000 | 100% | 77,672,000 | 191.21 |
| School Districts: | | | | |
| Brownsville | 152,360,000 | 100% | 152,360,000 | 375.07 |
| Harlingen | 144,275,000 | 100% | 144,275,000 | 355.16 |
| Texas Southmost College | 64,085,000 | 100% | 64,085,000 | 157.76 |
| All others | 224,611,776 | 100% | 224,611,776 | 552.93 |
| Water Districts | 16,481,000 | 100% | 16,481,000 | 40.57 |
| Municipal Utility District | 16,175,442 | 100% | 16,175,442 | 39.82 |
| Drainage Districts | 0 | 100% | 0 | 0.00 |
| Navigation Districts | 10,570,000 | 100% | 10,570,000 | 26.02 |
| Total | 901,955,218 | | 901,955,218 | 2,220.36 |
| TOTAL | \$ 995,063,886 | | \$ 995,063,886 | \$ 2,449.57 |

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 | 2014 Estimated No. of Employees | % of Total Cameron County Employment | 2006** Estimated No. of Employees |
|-----|-------------------------------|------------------|---------------------------------------|--|---|
| 1 | Brownsville ISD | Education | 7,708 | 29.70% | 8,125 |
| 2 | Harlingen CISD | Education | 3,321 | 12.80% | 2,500 |
| 3 | Valley Baptist Medical Center | Education | 3,234 | 12.46% | 3,000 |
| 4 | Caring for You Home Health | Healthcare | 2,635 | 10.15% | 0 |
| 5 | Cameron County | Government | 2,040 | 10.15% | 1,608 |
| 6 | UTRGV | Education | 1,625 | 6.26% | 2,077 |
| 7 | Amfels | Manufacturer | 1,400 | 5.39% | 2,278 |
| 8 | San Benito CISD | Education | 1,400 | 5.39% | 1,638 |
| 9 | Wal-Mart Associates Inc. | Retail | 1,392 | 5.36% | 1,735 |
| 10 | City of Brownsville | Government | 1,200 | 4.62% | 2,104 |

** First year reporting data

**CAMERON COUNTY, TEXAS
TEN PRINCIPAL TAXPAYERS
FISCAL YEAR 2014 AND 2005**

| NO. | TAXPAYER | TYPE OF ACTIVITY | FISCAL YEAR 2014 ASSESSED VALUE | PERCENTAGE OF ASSESSED VALUATION | FISCAL YEAR 2005 ASSESSED VALUE | PERCENTAGE OF ASSESSED VALUATION |
|-----|----------------------------------|--------------------|---------------------------------------|--|---------------------------------------|--|
| 1 | AEP Texas Central Co. | Electrical utility | \$ 147,889,603 | 0.92% | 104,875,630 | 1.08% |
| 2 | Panasonic Automotive Electronics | Manufacturing | 83,394,789 | 0.52% | 36,105,821 | 0.37% |
| 3 | VHS Harlingen Hospital Company | Healthcare | 76,296,561 | 0.48% | 35,014,370 | 0.36% |
| 4 | Los Vientos Windpower LLC | Electrical utility | 50,020,650 | 0.31% | 0 | 0.00% |
| 5 | Comcast Corporation | Broadcasting | 46,784,056 | 0.29% | 0 | 0.00% |
| 6 | Union Pacific RR | Rail Road | 42,827,010 | 0.27% | 0 | 0.00% |
| 7 | Wal-Mart Stores, Inc. | Retail | 40,957,104 | 0.26% | 34,532,873 | 0.36% |
| 8 | CBL / Sunrise Commons, LP | Retail Mall | 40,643,073 | 0.25% | 38,706,222 | 0.40% |
| 9 | GLH LP | | 39,746,878 | 0.25% | | 0.00% |
| 10 | Southwestern Bell Telephone | Telephone company | 33,904,150 | 0.21% | 72,344,960 | 0.74% |
| | TOTAL ASSESSED VALUATION | | \$ 602,463,874 | 3.77% | \$ 321,579,876 | 3.31% |

* 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, 2014

| | | |
|--|------------------|--------------------------|
| Assessed value of real property | | <u>\$ 18,017,904,676</u> |
| Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas) | | 4,504,476,169 |
| Amount of debt applicable to debt limit: | | |
| Total Bonded Debt | \$ 97,703,668 | |
| Less: Unlimited Tax Bonds | 3,150,000 | |
| Less: Self-Supporting Debt | 24,992,707 | |
| Less: Enterprise fund Debt Service assets | 4,038,360 | |
| Less: Debt Service Funds' assets | <u>5,856,883</u> | <u>59,665,718</u> |
| LEGAL DEBT MARGIN | | <u>\$ 4,444,810,451</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> |
|------------------------|-------------------------------|---|--|
| 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% |
| 2013 | 7,359,485 | 120,372,264 | 6.11% |
| 2014 | 7,533,445 | 117,075,170 | 6.43% |

(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 BONDS | CERTIFICATES OF OBLIGATION | CAPITAL LEASES | REVENUE BONDS | CERTIFICATES OF OBLIGATION | | | |
| 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 |
| 2013 | 3,320,000 | 50,585,206 | 5,783,073 | 5,485,000 | 19,710,451 | 84,883,730 | 0.027% | 204.26 |
| 2014 | 3,150,000 | 63,912,294 | 5,648,667 | 4,595,000 | 20,397,707 | 97,703,668 | 0.025% | 234.14 |

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

| FISCAL YEAR | GENERAL OBLIGATION BONDS(1) | Less: Amounts Available in Debt Service Funds(2) | TOTAL | Percentage of Actual Taxable Value of Property | Per Capita |
|----------------|-----------------------------------|--|------------|---|---------------|
| 2005 | 55,470,000 | 7,415,325 | 48,054,675 | 0.4458% | 129.24 |
| 2006 | 52,930,000 | 7,304,925 | 45,625,075 | 0.3221% | 118.32 |
| 2007 | 57,150,000 | 15,607,285 | 41,542,715 | 0.2688% | 107.15 |
| 2008 | 54,675,000 | 15,395,726 | 39,279,274 | 0.2378% | 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 |
| 2013 | 73,615,657 | 5,593,129 | 68,022,528 | 0.4252% | 163.69 |
| 2014 | 87,460,001 | 5,856,883 | 81,603,118 | 0.4954% | 195.55 |

(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 | |
| 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 | 415,000 | 320,132 | 735,132 | 3.53 |
| 2012 | 6,806,053 | 4,134,116 | 2,671,937 | 335,000 | 390,222 | 725,222 | 3.68 |
| 2013 | 6,833,273 | 4,827,527 | 2,005,746 | 362,076 | 368,172 | 730,248 | 2.75 |
| 2014 | 7,414,947 | 5,170,064 | 2,244,883 | 437,549 | 351,925 | 789,474 | 2.84 |

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 | |
| 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 |
| 2013 | 15,234,660 | 3,771,545 | 11,463,115 | 1,825,624 | 1,062,473 | 2,888,097 | 3.97 |
| 2014 | 16,062,979 | 3,554,233 | 12,508,746 | 1,645,392 | 833,155 | 2,478,547 | 5.05 |

(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> |
|------------------------|---------------------------|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|------------------------------------|
| 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 |
| 2013 | 415,557 | 14,405 | 30.6 | 103,585 | 10.5% | 23,236 |
| 2014 | 417,296 | 14,405 | 30.6 | 103,585 | 8.5% | 24,802 |

- (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> |
|------------------------|--|---|---------------------------------------|
| 2005 | 317,989,805 | 41,909,087 | 11,684,238,488 |
| 2006 | 306,494,073 | 38,987,982 | 13,148,618,773 |
| 2007 | 370,248,723 | 46,685,695 | 14,381,842,729 |
| 2008 | 458,581,935 | 46,508,495 | 15,395,422,558 |
| 2009 | 175,372,689 | 46,180,543 | 15,439,718,056 |
| 2010 | 268,935,173 | 41,695,980 | 15,656,732,850 |
| 2011 | 290,734,838 | 41,695,980 | 15,798,895,960 |
| 2012 | 290,066,497 | 42,940,000 | 16,237,631,953 |
| 2013 | 262,557,326 | 41,134,310 | 16,471,513,829 |
| 2014 | 274,053,597 | 41,500,720 | 16,563,906,211 |

CAMERON COUNTY, TEXAS
Full-time Equivalent County Government Employees by Function
Last Ten Years

| Category | FY 13-14 | FY 12-13 | FY 11-12 | FY 11-12 | FY 10-11 | FY 10-11 | FY 09-10 | FY 08-09 | FY 07-08 | FY 06-07 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| COUNTY GOVERNMENT | 1,673.0 | 1,649.0 | 1,635.0 | 1,632.0 | 1,572.0 | 1,585.0 | 1,581.0 | 1,526.5 | 1,526.5 | 1,622.5 |
| General government | 210.0 | 209.0 | 207.0 | 203.0 | 202.0 | 209.0 | 207.0 | 199.0 | 199.0 | 197.0 |
| General administration | 71.0 | 70.0 | 70.0 | 70.0 | 70.0 | 69.0 | 62.0 | 63.0 | 63.0 | 64.0 |
| Financial Administration | 25.0 | 25.0 | 23.0 | 22.0 | 21.0 | 21.0 | 26.0 | 26.0 | 26.0 | 25.0 |
| Tax Administration | 67.0 | 67.0 | 67.0 | 64.0 | 64.0 | 65.0 | 65.0 | 56.0 | 56.0 | 56.0 |
| Facilities Management | 39.0 | 39.0 | 39.0 | 39.0 | 39.0 | 45.0 | 45.0 | 45.0 | 45.0 | 43.0 |
| Election Administration | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 |
| Justice System | 425.0 | 422.0 | 418.0 | 437.0 | 437.0 | 451.0 | 451.0 | 405.5 | 405.5 | 405.5 |
| Criminal Justice | 267.0 | 264.0 | 260.0 | 275.0 | 275.0 | 286.0 | 286.0 | 241.5 | 241.5 | 241.5 |
| Civil Justice | 4.0 | 4.0 | 4.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |
| Juvenile Services | 154.0 | 154.0 | 154.0 | 154.0 | 154.0 | 157.0 | 157.0 | 156.0 | 156.0 | 156.0 |
| Public Safety | 203.0 | 200.0 | 204.0 | 183.0 | 183.0 | 185.0 | 185.0 | 181.0 | 181.0 | 279.0 |
| Law Enforcement | 191.0 | 188.0 | 194.0 | 173.0 | 173.0 | 173.0 | 173.0 | 169.0 | 169.0 | 267.0 |
| Emergency Management | 12.0 | 12.0 | 10.0 | 10.0 | 10.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 |
| Corrections & Rehabilitation | 365.0 | 348.0 | 348.0 | 348.0 | 289.0 | 281.0 | 281.0 | 281.0 | 281.0 | 281.0 |
| Housing & Booking | 365.0 | 348.0 | 348.0 | 348.0 | 289.0 | 281.0 | 281.0 | 281.0 | 281.0 | 281.0 |
| Supervision | - | - | - | - | - | - | - | - | - | - |
| Health & Human Services | 181.0 | 181.0 | 181.0 | 181.0 | 181.0 | 183.0 | 183.0 | 186.0 | 186.0 | 186.0 |
| Health Care | 181.0 | 181.0 | 181.0 | 181.0 | 181.0 | 183.0 | 183.0 | 186.0 | 186.0 | 186.0 |
| Community & Economic Development | 76.0 | 76.0 | 64.0 | 64.0 | 64.0 | 68.0 | 68.0 | 68.0 | 68.0 | 68.0 |
| 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 | 64.0 | 64.0 | 52.0 | 52.0 | 52.0 | 56.0 | 56.0 | 56.0 | 56.0 | 56.0 |
| Libraries | - | - | - | - | - | - | - | - | - | - |
| Culture & Education | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Infrastructure & Environmental Services | 213.0 | 213.0 | 213.0 | 216.0 | 216.0 | 208.0 | 206.0 | 206.0 | 206.0 | 206.0 |
| Roads, Bridges & Toll Facilities | 190.0 | 190.0 | 190.0 | 190.0 | 190.0 | 188.0 | 188.0 | 188.0 | 188.0 | 188.0 |
| Public Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Drainage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - |
| Development & Regulation | 23.0 | 23.0 | 23.0 | 23.0 | 23.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 |
| 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 | 10 | 44 | | | | |
| General administration | | | | | | |
| Financial Administration | | | | | | |
| County Auditor | | | # of Payroll checks written - | | | 3,098 |
| | | | # of Direct payroll deposits- | | | 48,981 |
| | | | # of A/P checks written - | | | 16,054 |
| County Treasurer | | | # of Receipts issued - | | | 6,367 |
| Tax Administration | | | | | | |
| Tax Assessor-Collector | | | # of vehicles registered - | | | 298,151 |
| | | | # of Tax accounts - | | | 208,993 |
| Facilities Management | | | | | | |
| Election Administration | | | # of new voters registered - | | | 10,085 |
| | | | | | Total | |
| Justice System | 3 | 39 | Civil Cases | Criminal Cases | Juvenile Cases | Disposed Cases |
| Criminal Justice | | | | | | |
| Bail Bond Administration | | | | | | |
| County Courts at Law | | | 1,399 | 6,947 | 0 | 8,346 |
| District Courts | | | 10,245 | 4,486 | 551 | 15,282 |
| District Clerk | | | | | | Passport Applications 1,807 |
| County Clerk | | | | | | Marriage Licenses 2,780 |
| | | | | | | Birth Certificates 1,477 |
| | | | | | | Titles filed |
| Justice of the Peace (all precincts) | | | Filed | 3,565 | 39,587 | |
| | | | Disposed | 3,980 | 31,865 | |
| District Attorney | | | | | | |
| Juvenile Services | 3 | | | | | |
| Public Safety | 9 | 204 | | | | |
| Law Enforcement | | | | | | |
| Corrections & Rehabilitation | 7 | 46 | | | | |
| Housing & Booking | | | | | | |
| M&O Jail | | | | | | |
| Jail / Detention Centers | | | | | | Jail capacity - 1,746 |
| Jail Infirmary | | | | | | |
| Health & Human Services | 7 | 22 | | | | |
| Health Care | | | | | | |
| Health Department | | | | | | |
| Health Immunization | | | | | # of immunizations - | 17,848 |
| Community & Economic Development | | | | | | |
| Parks & Recreation | 50 | 29 | | | | |
| Culture & Education | | | | | | |
| Farm & Home Extension Office | | | | | | |
| Learning Centers | 9 | | | | | |
| Infrastructure & Environmental Services | | 125 | | | | |
| Roads, Bridges & Toll Facilities | 9 | | | | | |
| Consolidated Precincts | | | 793 Miles of Roads | | | |
| Veterans International Bridge | | | 3 Int'l Bridges | | | |
| Gateway International Bridge | | | 13 Toll Booths | | | |
| Free Trade Bridge at Los Indios | | | 3 Admin Buildings | | | |
| GIS | | | | | New address applications | 922 |
| Planning & Inspection | | | | | Building permits issued | 1,379 |
| | | | | | Inspections | 7,331 |



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, 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, 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, 2014, and related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 27, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 27, 2015

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133 AND THE STATE OF
TEXAS SINGLE AUDIT CIRCULAR**

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

Report on Compliance for Each Major Federal/State Program

We have audited Cameron County, Texas (County) compliance 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, 2014. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal/state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal/state programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal/state program. However, our audit does not provide a legal determination on the County's compliance.

Opinion on Each Major Federal/State Program

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, 2014.

Report on Internal Control Over Compliance

Management of Cameron County is responsible for establishing and maintaining effective internal control over compliance with the type requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal/state program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal/state program, 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal/state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.



LONG CHILTON, LLP
Certified Public Accountants

Brownsville, Texas
March 27, 2015



CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2014

| 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 9/30/2013 | 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 9/30/2014 |
|---|---------------------------|-------------------------------------|--|--|--|---|---------------------|-------------------------------|---|---|---|--|--|
| <u>U.S. Dept. of Housing & Urban Development/ Texas Department of Rural Affairs Community Development Programs</u> | | | | | | | | | | | | | |
| CEDAP Olmito Colonia | 14.228 | 711395 | 208,700 | 0 | 21,044 | 21,044 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| East Rio Hondo Water Well Project | 14.225 | 713107 | 350,000 | 1,215,000 | 0 | 5,049 | 0 | 0 | 5,859 | 0 | 0 | 0 | 810 |
| TXCDBG Colonia Construction Fund | 14.225 | 713025 | 500,000 | 0 | 0 | 0 | 0 | 0 | 8,698 | 0 | 0 | 0 | 8,698 |
| Self Help Centers | 14.228 | 728013 | 1,200,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Self Help Centers | 14.228 | 712023 | 1,000,000 | 0 | 2,949 | 33,495 | 0 | 0 | 32,059 | 0 | 0 | 0 | 1,513 |
| Community Development Programs | 14.228 | 713061 | 215,382 | 0 | 0 | 1,750 | 0 | 0 | 2,818 | 0 | 0 | 0 | 1,068 |
| Community Development Programs | 14.228 | 710165 | 495,500 | 0 | 46,822 | 3,766 | 0 | 46,462 | 3,406 | 0 | 0 | 0 | 0 |
| | | | | | <u>70,815</u> | <u>65,104</u> | <u>0</u> | <u>46,462</u> | <u>52,840</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>12,089</u> |
| <u>U.S. Dept. of Housing & Urban Development/ Texas General Land Office</u> | | | | | | | | | | | | | |
| Disaster Recovery Dolly-Ike | 14.228 | 10-5020-000-4994 | 10,940,610 | 0 | 481,174 | 740,869 | 0 | 0 | 258,270 | 0 | 1,425 | 0 | 0 |
| Home Disaster Assistance | 14.228 | 10-5280-000-5286 | 3,093,750 | 0 | 0 | 19,275 | 0 | 0 | 0 | 19,275 | 0 | 0 | 0 |
| TDRA-DR | 14.228 | 12-361-000-6127 | 7,623,901 | 0 | 7,796 | 53,561 | 0 | 0 | 140,610 | 0 | 0 | 0 | 94,845 |
| | | | | | <u>488,970</u> | <u>813,705</u> | <u>0</u> | <u>0</u> | <u>398,880</u> | <u>19,275</u> | <u>1,425</u> | <u>0</u> | <u>94,845</u> |
| <u>U.S. Dept. of Commerce - Texas General Land Office</u> | | | | | | | | | | | | | |
| CMP Boat Ramp, Fishing Pier | 11-419 | 13-045-000-6912 | 73,130 | 48,753 | 0 | 0 | 0 | 2,686 | 4,029 | 2,686 | 0 | 0 | 4,029 |
| | | | | | <u>0</u> | <u>0</u> | <u>0</u> | <u>2,686</u> | <u>4,029</u> | <u>2,686</u> | <u>0</u> | <u>0</u> | <u>4,029</u> |
| <u>U.S. Department of Justice Passed Through Criminal Justice Division - Office of the Governor</u> | | | | | | | | | | | | | |
| Operation Border Star 2012 | 16.738 | 19892-06 | 218,732 | 0 | 40,433 | 40,433 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Operations Group | 16.738 | 26055-01 | 192,316 | | 104,870 | 104,870 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | <u>145,303</u> | <u>145,303</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>U.S. Department of Justice Passed Through Criminal Justice Division - Office of the Governor</u> | | | | | | | | | | | | | |
| Technology-Electronic Discovery Project | 16.738 | DJ-11-A10-27298-01 | 108,614 | 0 | 0 | 87,491 | 0 | 0 | 108,549 | 0 | 0 | 0 | 21,058 |
| | | | | | <u>0</u> | <u>87,491</u> | <u>0</u> | <u>0</u> | <u>108,549</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>21,058</u> |
| <u>U.S. Department of Homeland Security: Passed Through the State of Texas Governor's Criminal Justice of Emergency Mgmt and the Texas Department of Public Safety</u> | | | | | | | | | | | | | |
| Operation Stonegarden IV | 97.067 | 11-SR-48061-01 | 1,103,997 | 0 | 129,915 | 307,782 | 0 | 0 | 284,590 | 0 | 2,858 | 0 | 109,581 |
| Operation Stonegarden V | 97.067 | 12-SR-48061-01 | 468,502 | 0 | 157,715 | 819,684 | 0 | 0 | 789,344 | 0 | 0 | 0 | 127,375 |
| Homeland Security Grant Program | 97.067 | 13-SR-48061-01 | 25,440 | 0 | 0 | 0 | 0 | 0 | 25,279 | 0 | 0 | 0 | 25,279 |
| Operation Stonegarden VI | 97.067 | 13-SR-48061-02 | 1,000,000 | 0 | 0 | 9,253 | 0 | 0 | 338,586 | 0 | 0 | 0 | 329,333 |
| | | | | | <u>287,630</u> | <u>1,136,719</u> | <u>0</u> | <u>0</u> | <u>1,437,799</u> | <u>0</u> | <u>2,858</u> | <u>0</u> | <u>591,568</u> |
| <u>U.S. Department of Justice Law Enforcement Assistance Administration: Passed Through Criminal Justice Division - Office of the Governor</u> | | | | | | | | | | | | | |
| Purch Juv Justice Alternatives | 0.421 | SF-14-J20-14713-15 | 37,389 | 0 | 1,135 | 33,000 | 0 | 0 | 36,254 | 0 | 0 | 0 | 4,389 |
| Purch Juv Justice Alternatives | 0.421 | SF-13-J20-14713-14 | 41,543 | 0 | 1,784 | 1,784 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purch Juv Justice Alternatives | 0.421 | SF-15-J20-14713-16 | 33,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Destiny Program | | SF-14-J20-27230-01 | 47,178 | 0 | 0 | 29,711 | 0 | 0 | 40,468 | 0 | 0 | 0 | 10,757 |
| Destiny Program | | SF-14-J20-27230-02 | 42,588 | 0 | 0 | 0 | 0 | 0 | 754 | 0 | 0 | 0 | 754 |
| V.A. FOR Families of Sexual Assault | 16.575 | VA-13-V30-19135-07 | 35,753 | 8,938 | 1,278 | 32,535 | 0 | 9,301 | 43,413 | 0 | 0 | 0 | 2,855 |
| V.A. Crime Victim Assistance | 16.575 | VA-12-V30-19135-06 | 39,726 | 15,727 | 4,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| V.A. FOR Families of Sexual Assault | 16.575 | VA-14-V30-19135-08 | | 0 | 0 | 0 | 0 | 478 | 955 | 478 | 0 | 0 | 955 |
| Victims Assistance Program | 16.588 | 16741-11 | 214,809 | 53,702 | 16,400 | 162,473 | 0 | 53,657 | 198,222 | 53,657 | 0 | 0 | 52,149 |
| Domestic Violence Unit | 16.588 | 18449-08 | 142,497 | 76,729 | 6,971 | 107,996 | 0 | 72,907 | 128,429 | 72,907 | 0 | 0 | 27,404 |
| Domestic Violence Unit | 16.588 | 18449-07 | 142,497 | 76,729 | 23,425 | 23,425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Victims Assistance Program | 16.588 | 16741-10 | 193,990 | 53,702 | 33,836 | 33,836 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Victim Assistance Grant OVAG-VCLG | 16.575 | 14430-19 | 42,000 | 0 | 2,215 | 37,848 | 0 | 0 | 39,594 | 0 | 0 | 0 | 3,961 |
| Other Victim Assistance Grant OVAG-VCLG | 16.575 | 13344-24 | 42,000 | 0 | 4,965 | 4,965 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Victims Assistance Program | 16.575 | 16741-12 | 218,807 | 54,702 | 0 | 0 | 0 | 0 | 12,831 | 0 | 0 | 0 | 12,831 |

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2014

| 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 9/30/2013 | 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 9/30/2014 |
|---|---------------------------|-------------------------------------|--|--|--|---|---------------------|-------------------------------|---|---|---|--|--|
| Domestic Violence Unit | 16.588 | 18449-09 | 148,483 | 79,953 | 0 | 0 | 0 | 0 | 8,756 | 0 | 0 | 0 | 8,756 |
| Other Victim Assistance Grant OVAG-VCLG | 16.575 | 155517-95 | 42,000 | 0 | 0 | 0 | 0 | 0 | 3,816 | 0 | 0 | 0 | 3,816 |
| | | | | | <u>96,319</u> | <u>471,883</u> | <u>0</u> | <u>136,343</u> | <u>513,492</u> | <u>127,042</u> | <u>0</u> | <u>0</u> | <u>128,627</u> |
| U.S. Department of Justice Office of Justice Programs | | | | | | | | | | | | | |
| Passed Through Bureau of Justice Assistance | | | | | | | | | | | | | |
| Divert Drug Court Program | 0.421 | SF-14-A10-20228-04 | 177,238 | 0 | 10,566 | 119,219 | 29,449 | 0 | 134,633 | 29,449 | 0 | 0 | 25,980 |
| Divert Drug Court Program | 0.421 | SF-15-A10-20228-05 | 176,718 | 176,718 | 0 | 0 | 2,528 | 0 | 0 | 9,978 | 0 | 0 | 7,450 |
| Female Day Offender Program | 16.540 | JA-11-J20-24832-02 | 70,000 | 0 | 6,264 | 6,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Juvenile Surveillance Program | 15.523 | JB-12XXX-17329-10 | 11,570 | 1,644 | 642 | 7,836 | 0 | 1,168 | 8,362 | 0 | 0 | 0 | 0 |
| Juvenile Surveillance Program | 15.523 | JB-11-J20-17329-09 | 19,249 | 6,152 | 983 | 983 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | | | | | <u>18,455</u> | <u>134,302</u> | <u>31,977</u> | <u>1,168</u> | <u>142,995</u> | <u>39,427</u> | <u>0</u> | <u>0</u> | <u>33,430</u> |
| US Fish and Wildlife | | | | | | | | | | | | | |
| Bahica Grande Restoration | 15.426 | m11a400043 | 350,000 | 0 | 23,225 | 96,829 | 0 | 0 | 73,604 | 0 | 0 | 0 | 0 |
| BAHIA GRANDE RESTORATION -4 | 15.426 | F12AF70125 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UTB/TSC Port Isabel Birding Palapa | 15.426 | mm11a00167 | 126,284 | 0 | 42,362 | 67,891 | 0 | 0 | 25,529 | 0 | 0 | 0 | 0 |
| | | | | | <u>65,587</u> | <u>164,720</u> | <u>0</u> | <u>0</u> | <u>99,133</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| U.S. Department of Agriculture: | | | | | | | | | | | | | |
| Passed Through Texas Department of State Health Services | | | | | | | | | | | | | |
| WIC Grant 2013 | 10.557 | 2013-042574-001A | 4,499,567 | 0 | 813,809 | 813,809 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WIC Grant 2014 | 10.557 | 2014-045017 | 4,747,448 | 0 | 0 | 3,438,202 | 0 | 0 | 4,401,620 | 0 | 0 | 0 | 963,418 |
| | | | | | <u>813,809</u> | <u>4,252,011</u> | <u>0</u> | <u>0</u> | <u>4,401,620</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>963,418</u> |
| U.S. Dept. of Health and Human Services | | | | | | | | | | | | | |
| Public Health Services #3: Passed Through | | | | | | | | | | | | | |
| Texas Department of State Health Services | | | | | | | | | | | | | |
| TB/PC | 93.116 | 2014-001377-00 | 113,764 | 0 | 8,510 | 126,823 | 0 | 0 | 163,446 | 0 | 0 | 0 | 45,133 |
| TB/PC | 93.116 | 2013-041086 | 192,597 | 0 | 18,202 | 18,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| IMM/Immunization Action Plan 2014 | 93.268 | | 347,500 | 0 | 14,611 | 272,106 | 69,698 | 0 | 308,707 | 69,698 | 0 | 0 | 51,212 |
| IMM/Immunization Action Plan 2013 | 93.268 | 2013-041086 | 347,500 | 0 | 49,852 | 13,398 | 0 | 36,454 | 0 | 0 | 0 | 0 | 0 |
| CHS-TITLE V | 93.994 | 2014-044526-001 | 110,000 | 550 | 921 | 9,302 | 0 | 2,630 | 9,079 | 2,630 | 0 | 0 | 698 |
| CHS-TITLE V | 93.994 | 2015-046369 | 25,700 | 0 | 0 | 0 | 0 | 0 | 543 | 0 | 0 | 0 | 543 |
| PPCPS/BTDFP1 | 93.069 | 2013-041086 | 230,559 | 7,460 | 114,551 | 114,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hospital Preparedness | 93.889 | | 804,694 | 0 | 177,450 | 769,040 | 0 | 0 | 591,590 | 0 | 0 | 0 | 0 |
| Hospital Preparedness | 93.889 | | | | 0 | 0 | 0 | 0 | 135,483 | 0 | 0 | 0 | 135,483 |
| PPCPS/BTDFP1 | | 2014-045406 | 48,193 | 0 | 0 | 32,296 | 3,618 | 0 | 32,296 | 3,618 | 0 | 0 | 0 |
| PPCPS/HAZARDS | 93.069 | 2014-01157-00 | 342,682 | 0 | 17,021 | 288,072 | 0 | 35,229 | 302,440 | 35,229 | 0 | 0 | 31,389 |
| PPCPS/HAZARDS | 93.069 | 2013-0414086 | 431,516 | 0 | 36,108 | 36,108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PPCPS/HAZARDS | 93.069 | 2015-001157-00 | 342,682 | 0 | 0 | 0 | 0 | 0 | 18,052 | 0 | 0 | 0 | 18,052 |
| | | | | | <u>437,226</u> | <u>1,679,898</u> | <u>73,316</u> | <u>74,313</u> | <u>1,561,636</u> | <u>111,175</u> | <u>0</u> | <u>0</u> | <u>282,510</u> |
| U.S. Dept. of Health and Human Services | | | | | | | | | | | | | |
| Office of Human Development Services: | | | | | | | | | | | | | |
| Passed Through Texas Department of Family & Protective Services | | | | | | | | | | | | | |
| Child Welfare 2014 Legal Reimbursement | 93.658 | 1394-0434 | 0 | 0 | 0 | 21,739 | 0 | 160,949 | 53,649 | 160,949 | 0 | 0 | 31,910 |
| Child Welfare 2013 Legal Reimbursement | 93.658 | 2338-0881 | 0 | 0 | 29,820 | 28,120 | 0 | 1,700 | 0 | 0 | 0 | 0 | 0 |
| | | | | | <u>29,820</u> | <u>49,859</u> | <u>0</u> | <u>162,649</u> | <u>53,649</u> | <u>160,949</u> | <u>0</u> | <u>0</u> | <u>31,910</u> |
| National Highway Transportation Safety Association: Passed Through the | | | | | | | | | | | | | |
| Texas Department of Transportation: | | | | | | | | | | | | | |
| TX traffic safety program grant | 20.600 | | 14,995 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Federal Highway Administration | | | | | | | | | | | | | |
| Passed Through the | | | | | | | | | | | | | |
| Texas Department of Transportation: | | | | | | | | | | | | | |

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2014

| 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 9/30/2013 | 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 9/30/2014 |
|---|---------------------------|-------------------------------------|--|--|--|---|---------------------|-------------------------------|---|---|---|--|--|
| Olmito Switch Yard | 20.205 | | 2,557,043 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Veterans' Bridge Expansion | 20.205 | | 5,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| U.S. Department of Justice: | | | | | | | | | | | | | |
| Passed Through Drug Enforcement Agency | | | | | | | | | | | | | |
| ICE/CCSO FY14 | | | | | 0 | 2,200 | | 11,394 | 9,101 | 11,394 | 0 | 0 | 6,901 |
| FBI/CCDA FY14 | | | | | 0 | 5,203 | | 3,745 | 7,502 | 3,745 | 0 | 0 | 2,299 |
| HIDTA Task Force Agreement - Const Pct#6 FY10 | N/A | | | 0 | 3,166 | 2,754 | | 412 | 0 | 0 | 0 | 0 | 0 |
| ICE/Emer Mgt FY 13 | | | | | 1,112 | 1,112 | | 0 | 0 | 0 | 0 | 0 | 0 |
| DEA/CCDA FYE FY12,13 | | | | | 7,728 | 7,728 | | 0 | 0 | 0 | 0 | 0 | 0 |
| DEA/CCDA FYE FY14 | | | | | 0 | 10,007 | | 6,830 | 10,282 | 6,830 | 0 | 0 | 275 |
| DEA/CCDA FYE FY12,13 | | | | | 10,396 | 10,396 | | 0 | 0 | 0 | 0 | 0 | 0 |
| DEA/CCDA FYE FY14 | | | | | 0 | 11,582 | | 4,782 | 12,330 | 4,782 | 0 | 0 | 748 |
| DEA/CCSO FYE 13 | | | | | 5,327 | 5,327 | | 0 | 0 | 0 | 0 | 0 | 0 |
| USMS/CCSO FY 13 | | | | | 1,446 | 1,446 | | 0 | 0 | 0 | 0 | 0 | 0 |
| ICE/FBI/CCSO FY13 | | | | | 11,606 | 11,606 | | 0 | 0 | 0 | 0 | 0 | 0 |
| FBI/CCSO FY14 | | | | | 0 | 453 | | 6,633 | 1,924 | 6,633 | 0 | 0 | 1,471 |
| Const Pct#1-Tobacco | | | | 12,000 | (4,299) | 0 | | 0 | 0 | 0 | 0 | 0 | (4,299) |
| | | | | | 36,482 | 69,814 | 0 | 33,796 | 41,139 | 33,384 | 0 | 0 | 7,395 |
| U.S. Department of Justice: | | | | | | | | | | | | | |
| Passed Through Office of Justice Programs | | | | | | | | | | | | | |
| 2012 Edward Byrne Memorial JAG | 16.738 | 2011-DJ-BX-3130 | 28,283 | 0 | 0 | 207 | 0 | 0 | 207 | 0 | 0 | 0 | 0 |
| 2012 Edward Byrne Memorial JAG | 16.738 | 2012-DJ-BX-0299 | 22,511 | 0 | 2,272 | 11,907 | 0 | 0 | 10,737 | 0 | 0 | 0 | 1,102 |
| 2013 Edward Byrne Memorial JAG | 16.738 | 2013-DJ-BX-0437 | 28,293 | 0 | 0 | 18,897 | 0 | 0 | 19,299 | 0 | 0 | 0 | 402 |
| 2014 Edward Byrne Memorial JAG | 16.738 | 2014-DJ-BX-0485 | 22,511 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 2,272 | 31,011 | 0 | 0 | 30,243 | 0 | 0 | 0 | 1,504 |
| Office of National Drug Control Policy | | | | | | | | | | | | | |
| Passed Through SWBT HIDTA | | | | | | | | | | | | | |
| Federal - South Texas HIDTA | 95.001 | G11SS00003A | 1,899,410 | 0 | 6,196 | 56,490 | 0 | 0 | 50,294 | 0 | 0 | 0 | 0 |
| Federal - South Texas HIDTA | 95.001 | G10SS0003A | 2,498,857 | 0 | 0 | 258,990 | 0 | 0 | 362,965 | 0 | 0 | 0 | 103,975 |
| Federal - South Texas HIDTA | 95.001 | G12SS0003A | 2,477,247 | 0 | 262,653 | 943,368 | 0 | 0 | 684,803 | 0 | 0 | 0 | 4,088 |
| Federal - South Texas HIDTA | 95.001 | G13SS0003A | 2,338,792 | 0 | 196,846 | 1,403,899 | 0 | 0 | 1,361,785 | 0 | 0 | 0 | 154,732 |
| | | | | | 465,695 | 2,662,747 | 0 | 0 | 2,459,847 | 0 | 0 | 0 | 262,795 |
| CH-OPERATOR AND CHAUFFEURS FUNDING-PROSECUTION | | | | | | | | | | | | | |
| Border Prosecutor's Unit | N/A | CH-13-A10-25376-01 | 52,247 | 0 | 17,867 | 17,867 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 17,867 | 17,867 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| U.S. Department of Interior | | | | | | | | | | | | | |
| U.S. Fish & Wildlife Service | | | | | | | | | | | | | |
| CIAP-ADMINISTRATION | 15.668 | F12AF01175 | 73,703 | | 0 | 18,311 | 0 | 0 | 0 | 18,311 | 0 | 0 | 0 |
| NATURE PARK | 15.668 | F12AF01121 | 628,315 | | 10,700 | 11,200 | 0 | 0 | 0 | 500 | 0 | 0 | 0 |
| DEEP RIVER | 15.668 | F12AF01071 | 90,000 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OILSPILL PLANNING | 15.668 | F12AF00399 | 70,738 | | 188 | 16,241 | 0 | 0 | 16,053 | 0 | 0 | 0 | 0 |
| ISLA DE CARMEN | 15.668 | F12AF00754 | 25,000 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NATIVE PLANT CENTER | 15.668 | F12AF01074 | 160,000 | | 0 | 5,836 | 0 | 0 | 22,436 | 0 | 0 | 0 | 16,600 |
| BAHIA GRANDE RESTORATION -3 | 15.668 | 13-071-000-7081 | 575,000 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EL RANCHITO PARK | 15.668 | 48-001127 | 100,000 | | 0 | 13,888 | 0 | 0 | 13,888 | 0 | 0 | 0 | 0 |
| ADOLPH THOMAE SHORELINE | 15.668 | F12AF01070 | 245,000 | | 14,983 | 85,442 | 0 | 0 | 86,494 | 0 | 0 | 0 | 16,035 |
| | | | | | 25,871 | 150,918 | 0 | 0 | 138,871 | 18,811 | 0 | 0 | 32,635 |
| Federal Emergency Management Agency | | | | | | | | | | | | | |
| Passed Through TxDPS-Emergency Management | | | | | | | | | | | | | |
| Hazard Mitigation Grant | 97-039 | DR-1999-010 | 61,000 | 0 | 21,280 | 34,312 | 0 | 0 | 0 | 28,508 | 0 | 0 | 15,476 |
| | | | | | 21,280 | 34,312 | 0 | 0 | 0 | 28,508 | 0 | 0 | 15,476 |
| U.S. General Services Administration | | | | | | | | | | | | | |
| Donation of Federal Surplus Personal Property | 39.003 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Federal Awards | | | 62,867,890 | | 3,023,401 | 11,967,664 | 105,293 | 457,417 | 11,444,722 | 541,257 | 4,283 | 0 | 2,483,289 |

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2014

| 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 9/30/2013 | State Receipts/ Revenue Realized | Program Revenues | Grantee Contri- butions | State Disburse- ments/ Expen- ditures | Grantee Disburse- ments/ Expen- ditures | Reimb and/or Due to Other Govern- ments | Increase (Decrease) In Fund Balance | Accrued or (Deferred) Revenue 9/30/2014 |
|---|---------------------------|-------------------------------------|--|--|--|---|---------------------|-------------------------------|---|---|---|--|--|
| <u>Texas Juvenile Justice Department</u> | | | | | | | | | | | | | |
| Border Project | N/A | TJPC-B-14-031 | 24,957 | | (1,453) | 20,794 | 0 | 0 | 22,141 | 0 | 106 | 0 | 0 |
| Border Project | N/A | TJPC-B-15-031 | 24,954 | | 0 | 4,159 | 0 | 0 | 1,329 | 0 | 0 | 0 | (2,830) |
| Juvenile Probation-State Aid | N/A | TJPC-A-14-031 | 2,367,797 | | (231,126) | 2,015,249 | 0 | 0 | 2,246,375 | 0 | 0 | 0 | 0 |
| Juvenile Probation-State Aid | N/A | TJPC-A-15-031 | 2,332,280 | | 0 | 388,714 | 0 | 0 | 137,796 | 0 | 0 | 0 | (250,918) |
| JJAEP | N/A | TJPC-P-2014-031 | 550,000 | | 106,840 | 709,939 | 285,512 | 260,002 | 888,611 | 260,002 | 0 | 0 | 0 |
| Special Need/MHMB | N/A | TJPC-M-14-031 | 107,163 | | (8,102) | 89,301 | 0 | 0 | 94,685 | 0 | 2,718 | 0 | 0 |
| Special Need/MHMB | N/A | TJPC-M-15-031 | 107,163 | | 0 | 17,861 | 0 | 0 | 5,608 | 0 | 0 | 0 | (12,253) |
| Mental Health | N/A | TJPC-N-14-031 | 272,648 | | (41,588) | 227,207 | 0 | 0 | 268,642 | 0 | 153 | 0 | 0 |
| Mental Health | N/A | TJPC-N-15-031 | 272,648 | | 0 | 45,441 | 0 | 0 | 20,538 | 0 | 0 | 0 | (24,903) |
| Prevention & Intervention Demo | N/A | TJPC-S-15-031 | 126,924 | | 0 | 21,154 | 0 | 0 | 6,246 | 0 | 0 | 0 | (14,908) |
| Prevention & Intervention Demo | N/A | TJPC-S-14-031 | 126,924 | | (11,680) | 105,770 | 0 | 0 | 113,324 | 0 | 4,126 | 0 | 0 |
| Commitment Reduction Program | N/A | TJPC-C-14-031 | 252,743 | | (23,669) | 210,619 | 0 | 0 | 231,038 | 0 | 3,250 | 0 | 0 |
| Commitment Reduction Program | N/A | TJPC-C-15-031 | 252,743 | | 0 | 42,124 | 0 | 0 | 11,323 | 0 | 0 | 0 | (30,801) |
| Title IV-E Program Reimbursement | N/A | TJPC-E-14-031 | OPEN | | 0 | 21,873 | 0 | 0 | 0 | 0 | | 21,873 | 0 |
| Title IV-E Program Reimbursement | N/A | TJPC-E-15-031 | OPEN | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | (210,778) | 3,920,205 | 285,512 | 260,002 | 4,047,656 | 260,002 | 10,353 | 21,873 | (336,613) |

Texas Department of State Health Services

| | | | | | | | | | | | | | |
|------------------|--|-----------------|---------|-------|--------|---------|-----|--------|---------|--------|---|---|---------|
| TB/PC | | 2014-001428-00 | 296,358 | | 14,082 | 212,295 | 18 | 13,834 | 250,627 | 13,852 | 0 | 0 | 52,414 |
| TB/PC | | 2013-041086-002 | 264,920 | | 40,729 | 40,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TB/PC | | 2015-001428-00 | 296,358 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CHS FEES | | 2013-042489-001 | 15,000 | | 1,209 | 1,209 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TITLE V PRENATAL | | 2014-044562-001 | 37,986 | 6,500 | 5,117 | 35,944 | 276 | 0 | 32,869 | 276 | 0 | 0 | 2,042 |
| CHS PRENATAL | | 2013-042438 | 100,000 | | 10,385 | 10,385 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TITLE V-B | | 2014-044179 | 160,000 | | 8,952 | 123,085 | 0 | 0 | 134,230 | 0 | 0 | 0 | 20,097 |
| HEALTH GRANT | | 2013-41732 | 160,000 | | 17,969 | 17,969 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SHS/CASE 2015 | | 2015-047073 | 106,253 | | 0 | 0 | 0 | 0 | 6,321 | 0 | 0 | 0 | 6,321 |
| RLSS/LPHS | | 2014-000018-00 | 78,428 | | 0 | 67,622 | 0 | 0 | 90,390 | 0 | 0 | 0 | 22,768 |
| RLSS/LPHS | | 2013-041086 | 96,825 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 98,443 | 509,238 | 294 | 13,834 | 514,437 | 14,128 | 0 | 0 | 103,642 |

SF-State Criminal Justice Planning (421) Fund

| | | | | | | | | | | | | | |
|-------------------------|----------|--|---------|--|---|--------|---|---|---------|---|---|---|--------|
| Border Prosecution Unit | 25376-03 | | 115,000 | | 0 | 85,828 | 0 | 0 | 107,478 | | | | 21,650 |
| Border Prosecution Unit | 25376-04 | | 115,000 | | 0 | 0 | 0 | 0 | 5,470 | | | | 5,470 |
| | | | | | 0 | 85,828 | 0 | 0 | 112,948 | 0 | 0 | 0 | 27,120 |

Texas Dept. of Motor Vehicles

Texas Auto & Burglary Theft Prevention Authority

| | | | | | | | | | | | | | |
|-------------------------------------|--|------------------------|--------|--|--------|--------|---|--------|--------|--------|-----|---|--------|
| S. Tx Auto Theft Enf Task Force | | SA-T01-10041-13 | 45,760 | | 11,454 | 11,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| S. Tx Auto Theft Enf Task Force DA | | SA-T01-10041-13 | 40,000 | | 654 | 654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| S. Tx Auto Theft Enf Task Force DA | | SA-T01-10041-14 | 54,837 | | 2,846 | 27,326 | 0 | 704 | 50,189 | 704 | 281 | 0 | 25,990 |
| S. Tx Auto Theft Enf Task Force TAX | | SA-T01-10041-14 | 40,000 | | 2,576 | 16,231 | 0 | 12,520 | 30,824 | 12,520 | 0 | 0 | 17,169 |
| S. Tx Auto Theft Enf Task Force DA | | 2015-T01-City of-00021 | 41,250 | | 0 | 0 | 0 | 0 | 2,762 | 0 | 0 | 0 | 2,762 |
| S. Tx Auto Theft Enf Task Force TAX | | 2015-T01-City of-00021 | 55,918 | | 0 | 0 | 0 | 0 | 3,583 | 0 | 0 | 0 | 3,583 |
| | | | | | 17,530 | 55,665 | 0 | 13,224 | 87,358 | 13,224 | 281 | 0 | 49,504 |

Arizona Attorney General's Office

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2014

| 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 9/30/2013 | State Receipts/ Revenue Realized | Program Revenues | Grantee Contri- butions | State Disburse- ments/ Expen- ditures | Grantee Disburse- ments/ Expen- ditures | Reimb and/or Due to Other Govern- ments | Increase (Decrease) In Fund Balance | Accrued or (Deferred) Revenue 9/30/2014 |
|---|---------------------------|-------------------------------------|--|--|--|---|---------------------|-------------------------------|---|---|---|--|--|
| Financial Asset Seizure Team | N/A | | 684,839 | | 3,708 | 129,159 | 0 | 0 | 288,275 | 0 | 0 | 0 | 162,824 |
| | | | | | 3,708 | 129,159 | 0 | 0 | 288,275 | 0 | 0 | 0 | 162,824 |
| <u>Texas Department of Public Safety</u> | | | | | | | | | | | | | |
| Local Border Security Program 13 | LBPS-13 | | 159,643 | | 122,000 | 130,460 | 0 | 0 | 8,460 | 0 | 0 | 0 | 0 |
| Local Border Security Program 14 | LBPS-14 | | 135,702 | | 0 | 0 | 0 | 0 | 131,066 | 0 | 0 | 0 | 131,066 |
| | | | | | 122,000 | 130,460 | 0 | 0 | 139,526 | 0 | 0 | c | 131,066 |
| <u>Texas Office of the Attorney General</u> | | | | | | | | | | | | | |
| SANVS-Crime Victim Notification | | 1445238 | 23,765 | | 0 | 23,765 | 0 | 0 | 23,765 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 23,765 | 0 | 0 | 23,765 | 0 | 0 | 0 | 0 |
| <u>Texas Department of Transportation</u> | | | | | | | | | | | | | |
| Routine Airport Maintenance Program | | M1421PTIS | 50,000 | | 0 | 0 | 0 | 0 | 4,536 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 | 0 | 4,536 | 0 | 0 | 0 | 4,536 |
| Total State Awards | | | | | 30,903 | 4,854,320 | 285,806 | 287,060 | 5,218,501 | 287,354 | 10,634 | 21,873 | 142,079 |

CAMERON COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
For the Year Ended September 30, 2014

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, 2014

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal/State Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? ☐ Yes ☒ No

Identification of major programs:

| <u>CFDA Numbers</u> | <u>Name of Federal/State Program or Cluster</u> |
|---------------------|--|
| Federal – | |
| 10.557 | Special Supplemental Nutrition Program for Women, Children and Infants |
| 16.588 | Violence against women formula grants |

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL/STATE AWARDS - CONTINUED**
Fiscal Year Ended September 30, 2014

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS – CONTINUED

State –

| | |
|--------|---|
| TJPC-B | Border Project |
| TJPC-A | Juvenile Probation State Aid |
| TJPC-P | Juvenile Justice Alternative Ed Program |
| TJPC-M | Special Need/MHMB |
| TJPC-N | Mental Health |
| TJPC-S | Prevention and Intervention Demo |
| TJPC-C | Commitment Reduction Program |
| TJPC-E | Title IV- E Program Reimbursement |

Dollar threshold used to distinguish between
type A and type B federal programs

Type A \$343,342 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, 2014

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.