

CAMERON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2015

MARTHA GALARZA, CPA

COUNTY AUDITOR



CAMERON COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2015

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**COUNTY AUDITOR
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Martha Galarza
COUNTY AUDITOR

March 30, 2016

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, 2015. 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 the weather is greatly influenced by the Gulf of Mexico. Average rainfall is 25.49 and wind velocity is generally 14 mph from the southeast. Its governmental organization, as graphically displayed on Page 16 consists of thirty seven 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 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 continue to grow modestly in comparison to the national market and construction of homes and businesses continues to grow along the major corridors of the County. Taxable values in tax year 2014 grew 1.36% in comparison to the prior year and new construction in the county has provided \$273,392,864 in new property values, new construction growth decreased by less than 21%. Residential construction represents 64.0% of new properties and commercial construction represents 15.8% of all new construction. New construction would generate \$1,092,831 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 to be strong in comparison 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.

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	<u>FY 2015</u>	<u>FY 2014</u>	<u>Percent Change</u>
Population ³ (<i>Dec. 14 vs. Dec. 13</i>)	420,392	417,276	0.75%
Civilian Labor Force (<i>Oct '15 vs Oct '14</i>)	162,632	162,954	-0.19%
Total Employment (<i>Oct '15 vs Oct '14</i>)	151,659	150,431	.82%
Total Unemployment (<i>Oct. '15 vs Oct. '14</i>)	10,973	12,523	-12.38%
Percent Unemployment ⁴ <i>Oct '15 vs Oct '14</i>)	6.7%	7.7%	-12.98%
Non Farm Employment (<i>Oct '15 vs Oct '14</i>)	139,400	136,900	1.83%
Manufacturing Employment (<i>Oct '15 vs Oct '14</i>)	5,700	5,400	5.56%
Bank Deposits (county) in millions	\$ 4.28	\$ 4.15	3.13%
Taxable Property Valuation ⁵ in millions	\$ 15,529	\$ 15,420	.71%
Taxable Valuation Per Capita	\$ 36,939	\$ 36,954	-.04%
Port of Brownsville Cargo tonnage (<i>metric tons</i>) ⁶			
Waterborne	6,247,894	5,334,868	17.11%
Non-Waterborne	1,380,799	1,380,783	.01%
Southbound Border Crossings* (<i>FY'15 vs. FY14</i>)			
Autos & Other	3,034,134	2,916,586	4.03%
Commercial Trucks	208,747	212,758	-1.89%
Pedestrians	<u>2,203,191</u>	<u>1,904,171</u>	<u>15.70%</u>
Total	5,446,072	5,033,515	8.20%
Airline Boardings: (<i>FY Sept. 2015</i>)			
Harlingen	269,100	309,887	-13.16%
Brownsville	<u>104,747</u>	<u>94,076</u>	<u>11.34%</u>
Total	373,847	403,963	-7.46%
Per Capita Income (2013)			
	<u>Brownsville MSA⁷</u>	<u>Texas</u>	<u>U.S.</u>
	\$25,211	\$45,669	\$46,049

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

³ Texas Workforce Commission, Dec.14.

⁴ Texas Workforce Commission,

⁵ Cameron County Appraisal District 7/16/15

⁶ Brownsville Navigation District 5/8/15 "Monthly Cargo Statistics for Dec. 2014 (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, Nov 2015

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

and healthcare opportunities and is a beacon of light, hope, opportunity and education for this region. This development is a major academic and 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. University of Texas RGV is a historic consolidation of the resources of UT Brownsville, UT Pan American and the Regional Academic Health Center. The University of Texas Rio Grande Valley accepted its first class of students in August 2015.

Funding of \$54 million was 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 its first 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 to one of the most medically underserved regions in the nation.

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 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 will 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. Cameron County has begun paving a road that would stretch from Highway 4 to the main entrance of the command center.

UTRGV will be the home to STARGATE, the first of its kind as a space exploration research center. The STARGATE facility will be located adjacent to SpaceX and the launch command center will be available for usage by STARGATE students and faculty researchers for training, technology development and scientific research. STARGATE has received funding from Texas Emerging Technology Fund and the University of Texas System and with the arrival of SpaceX – it will thrust UTRGV to the leading edge of astrophysics. Faculty and students of UTRGV will be exposed to real space launches and research offering endless possibilities.

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

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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, the first tolled road in Cameron County, when completed 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, a \$47.9 million project with a mix of state, local and federal funding has been completed. Texas Department of Transportation has designated the completed sections of SH550 from I69-E to State Highway 48 has been officially named I-169, making this segment a part of the federal interstate system. There are two portions of this 10 mile long toll road pending completion that are anticipated to be bid out in 2016. This tolled road is 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.

On December 29th, 2015 Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a "County-Wide Transportation Reinvestment Zone" projected to support \$1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County. The Tax Increment Base year is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of \$1,625,954,462. Cameron County's participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid (\$1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

Cameron County entered into a commercial – improved property contract for the purchase of real property located on Levee Street in Brownsville, the county seat in January 2016. This property has an existing multi-story building which can be used to house county departments with ample parking area. Funding for this purchase will be temporarily funded by County's General Fund; in addition a "Resolution Declaring Intention to Reimburse Certain Expenditures" was approved by Commissioners Court on January 26, 2016 as authorized by

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Chapter 21 of the Texas Government Code which will allow the County to use proceeds of obligation to reimburse itself for costs attributable to a "Project" paid incurred before the date of such obligations. Cameron County expects to incur debt in an aggregate amount not to exceed \$4,000,000 for the purpose of paying the costs for the acquisition of property and related improvements.

Cameron County issued \$8,435,000 Limited Tax Refunding Bonds Series 2014 dated October 15, 2014 for the purpose of refunding outstanding obligations of the County, for debt service savings and to pay costs of issuance of the Bonds. Refunded outstanding obligations were Certificates of Obligation Series 2005 \$590,000, Limited Tax Refunding Bonds, Series 2005 \$8,075,000 and Unlimited Tax Road Bonds, Series 2005 \$425,000. The 2014 Refunded Bonds carried an initial principal amount of \$9,090,000 but were sold at a net premium amount of \$921,295. Cameron County's Issuer contribution was \$128,924 and after paying issuance cost, underwriter's fees and escrow agent fees, the net proceeds were \$9,304,497. Net present value savings of \$711,199 were realized as a result of this Refunding.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2014 have been deposited into the "Escrow Fund", as defined in the Escrow Agreement between the Issuer and and Escrow Agent. Investments are authorized for purchase of obligations of the United States and obligations of agencies or instrumentalities of the United States. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Refunded Obligations are deemed to be paid in full and considered as a defeasance in accordance with law.

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The initial 2015 Refunded Bonds carried an initial principal amount of \$18,335,000 but were sold at a premium amount of \$2,338,519. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. Net present value savings of \$1,587,781 were realized as a result of this Refunding.

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.

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued \$4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has 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.

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 2016, \$16,350,000 for a number of county-wide capital improvement projects. Projects funded through this issuance were improvements to the Dancy Courthouse Building, courtroom improvements at Carrizalez Rucker Detention Facility, Judicial Courthouse Elevator improvements, improvements to Sheriff's Office, BISD buildings, jail cell door replacement, roofing improvements to San Benito Annex, animal shelter improvement and County road improvements. Project status is as follows:
 - Jail Cell door replacement is complete at a cost of \$1,153,000
 - Judicial elevator improvements/construction is 85% complete
 - Sheriff building improvements contract has been awarded, construction has not commenced
 - Magistrate courtroom construction at Detention Facility completion date is April 2016
 - Dancy Building window restoration is scheduled for completion FY16
- 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 Vermillion Road. Bridge span work is complete is complete on San Jose Road and road work is pending.
 - \$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 80% 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 has completed their span work and this project is now 100% complete.
- 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. 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, all working on expanding East Loop from Veterans International Bridge to the Port of Brownsville. SH32 project is expected to receive environmental clearance concurrently with preliminary schematics and design with project costs of \$90.0 Million. CCRMA has a Pass Through funding agreement with TxDOT and construction is tentatively scheduled for late 2016. 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 2007 bond issue are complete. Community Parks constructed or improved with these proceeds were the Laureles Park, Cameron Park, Community Parks, Rio Hondo Park, Los Indios Park, La Paloma Park, Browne Road Park, El Ranchito Park, Hwy 48 Boat Ramp, Isla Blanca Park, Andy Bowie Park, Thomas Park and Atwood Park.

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, relieve faster and improve mobility and increase safety for motorists. The South Padre Island 2nd. Access (Project) will provide a second access route to and from South Padre Island. This Project is a partnership between RMA, TxDOT and Federal Highway Administration that will provide infrastructure needed to alleviate traffic congestion and improve safety. This Project will include the mainland roadway, the Laguna Madre crossing bridge and the island roadway. The total length of the Project will be about 17.6 miles and will have 8 miles of tolled roadway, construction is expected to begin in 2017 or 2018. 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, Cameron County's first toll project, as of September 2015 total costs of \$71.7 Million were capitalized by CCRMA.

- Another RMA project is the Outer Parkway, a 15 mile span road project that will begin north of Harlingen and connect I69-E to the entrance of the 2nd Access. Cameron County RMA and Hidalgo County RMA have joined in a collaborative effort supporting mobility for the 2nd Access Project by developing expansion to the east-west corridor in the northern part of the Valley. This proposed infrastructure improvement would link Hidalgo I-69 East and provide a quicker more direct route to South Padre Island. Tentative plans call for these major projects to be finished simultaneously.
- 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 traversing the downtown area of Brownsville and Matamoros to a more rural location west of both cities. This involved the relocation and construction of a new rail bridge. The relocation of this rail eliminated 17 rail crossings at major thoroughfares. Goal of this project were to enhance 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 the Tamaulipas state of Mexico. The cost of the project on the United States side were projected to cost \$33.0 million, and approximately \$40.0 million on the Mexican side. Groundbreaking was held on December 17, 2010 and construction was completed as of FY15. The center span crossing the international boundary was installed on September 2012. This is the first International Rail Bridge built between the United States and Mexico in over 100 years. Commercial rail traffic started using this crossing as of August 7, 2015 bringing an end to traffic headaches that plagued the cities of Brownsville and Matamoros for more than a century. The West Rail Project provides a valuable link to export/import traffic and brings tremendous growth opportunities for suppliers, consumers as well as national and international markets.
- Cameron County received \$7.6million of funding through Community Development Block Grant disaster recovery grant agreement, Round 2 providing financial assistance to facilitate disaster recovery, restoration and economic revitalization and to affirmatively further fair housing in areas affected by Hurricanes Dolly and Ike. During these hurricanes drainage system infrastructure was unable to convey the amount of rain received, thus causing the failure of these systems. Phase 1 of this Recovery Funding Projects of \$10.8Million was completed in fiscal year 2014. Projects were funded through Cameron County as the Grantee to oversee all of these recovery projects. 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 2016, however an extension has been granted until 2018.

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.

Hon. District Judges
Hon. Members of the Commissioners' Court
March 30, 2016

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 for ongoing capital projects are reserved in the fund balance at fiscal year end.

The combined revenues of Cameron County and its component units, is \$213,050,853. 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 \$194,749,577 in providing for operations. Transfers between the funds and business-type activities totaled \$7,788,931. There were no Capital borrowing proceeds provided from non-operating resources, however gain on sale of assets of \$139,917. General Debt Service payments total \$13,545,446 and Capital Construction Outlay expenditures were \$6,776,797. The combined fund balance for government-type funds and net assets for business-type funds and the related entities total \$150,837,300 an increase of \$28,250,172 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:

Hon. District Judges
Hon. Members of the Commissioners' Court
March 30, 2016

Fiscal Year 2015
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*

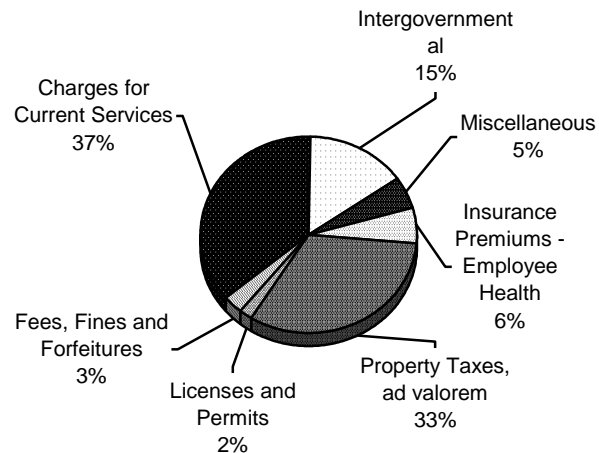
	<u>Amount</u>	<u>% Budget</u>	<u>Per Capita</u>	<u>% Assessed Val.</u>
Revenues				
Property Taxes, ad valorem	\$ 68,750,229	32.27%	\$163.54	0.44%
Licenses and Permits	3,835,740	1.80%	9.12	0.02%
Fees, Fines and Forfeitures	5,188,369	2.44%	12.34	0.03%
Charges for Current Services	79,373,554	37.25%	188.81	0.51%
Intergovernmental	31,900,828	14.97%	75.88	0.21%
Misc.	11,740,091	5.51%	27.93	0.07%
Insurance Premiums – Employee Health	12,262,042	5.76%	29.17	0.10%
Total Revenues	\$ 213,050,853	100.00%	\$506.79	1.38%
Expenditures				
General Government	\$ 30,930,118	18.59%	\$73.57	0.20%
Justice System	18,189,815	10.94%	43.27	0.12%
Public Safety	21,013,688	12.62%	49.99	0.13%
Corrections and Rehabilitation	33,568,905	20.17%	79.85	0.21%
Health and Human Services	32,318,454	19.42%	76.88	0.21%
Infrastructure & Environment Services	22,330,404	13.42%	53.12	0.14%
Community & Economic Development	8,060,889	4.84%	19.17	0.06%
Total Expenses	\$ 166,412,273	100.00%	395.85	1.07%
Net Revenues Over (Under) Expenditures	46,638,580			
Other Financial Transactions:				
Capital Borrowing Proceeds net	2,424,506			
Debt Service Payments	(13,545,446)			
Gain on Sale of Assets	139,917			
Capital Outlay	(6,776,797)			
Total Sources over (under) Uses	\$ 28,880,760			
Total Population	420,392			
Taxable Assessed Value	\$15,487,806,113			
Property Tax Rate**	0.3992			
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 2015

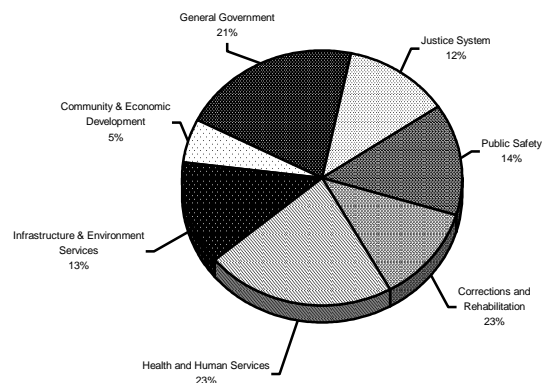
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

County Revenues & Sources - 2015



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 - 2015



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 FY2015 by 50 days. The table below reflects the fund balances for the County's primary activities:

Fund Balance ⁽¹⁾	Reserve Days of Operation ⁽³⁾					
	FYE 15	FYE 14	FYE 13	FYE 15	FYE 14	FYE 13
General Fund	\$24,552,371	\$20,802,646	\$16,028,631	110	98	80
Road & Bridge Fund	\$ 6,026,220	\$ 7,393,277	\$ 5,621,965	187	255	212
Working Capital ⁽²⁾						
Internat'l Toll Bridge System	\$ 7,147,117	\$ 6,617,970	\$ 4,494,018	345	366	221
County Park System	\$ 4,803,556	\$ 4,932,591	\$ 4,132,159	224	253	218

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, 2015 total funds of the County \$92,502,774⁸ were with the County's depository of record. While these investments were not diversified, they were collateralized at 126.0 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 workers' compensation. The County implements a number of risk strategies such as participating in risk

⁸ Compass Bank-Texas, "Monthly Depository Securities Pledged Report," 10/3/2015 (Cameron County)

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

The County minimizes its risk 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, 2014. 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

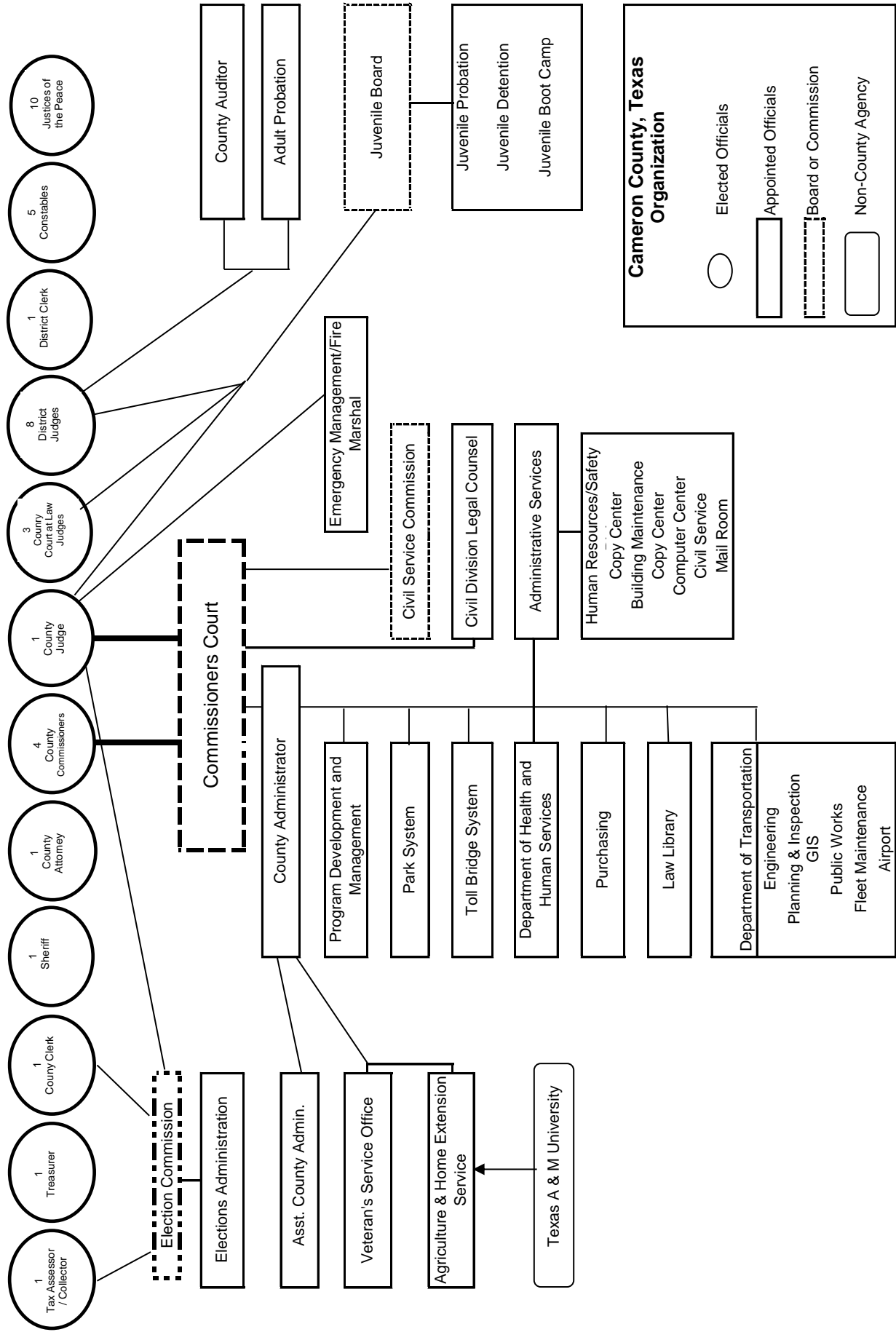
**Cameron County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO

CAMERON COUNTY GOVERNMENT



CAMERON COUNTY, TEXAS
ELECTED OFFICIALS
SEPTEMBER 30, 2015

Pete Sepulveda, Jr.
Sophia C. Benavides
Alex Dominguez
David A. Garza
Dan A. Sanchez
Arturo C. Nelson
Benjamin Euresti, Jr.
Juan A. Magallanes
Janet Leal
Migdalia Lopez
Elia Cornejo-Lopez
David Sanchez
Rene E. De Coss
Arturo McDonald
Laura Betancourt
David Gonzales
Benito Ochoa
Linda Salazar
Jonathan Gracia
Mary Esther Sorola
Guadalupe "Lupe" Ayala
David Garza
Juan Mendoza
Sallie Gonzalez
Eloy Cano, Jr.
Mike Trejo
Pete Delgadillo
Abel Gomez
Roel Cavazos
Merced Burnias
Cesar Diaz
Luis Saenz
Sylvia Garza Perez
Antonio Yzaguirre, Jr.
David Betancourt
Eric 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



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, 2015, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant 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, 2015, 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.

Emphasis of Matter

As described in *Note 8 – Implementation of Accounting Standards* to the financial statements, in 2015 Cameron County adopted new accounting guidance, *Governmental Accounting Standards Board (“GASB”) Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 25 through 37 and schedule of funding progress – OPEB, schedule of changes in net pension liability and related ratios, schedule of employer contributions, schedules of revenues, expenditures, and changes in fund balance-budget to actual, on pages 106 through 115 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 basic financial statements. The introductory section, supplementary information section, and statistical section as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements.

The supplementary information as listed in the table of contents and the schedule of expenditures of federal and state awards 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 supplementary information as listed in the table of contents 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 supplementary information as listed in the table of contents 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 30, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting 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 30, 2016



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, 2015. 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 FY2015 and FY2014 by \$175,394,184 and \$189,190,075 (*net position*), respectfully. Of this amount, \$20,531,568 is restricted for specific purposes; the largest restriction is 67%, \$13,787,523 for operating reserve and construction. As required by GASB 34, net position also reflects \$155,947,286 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net assets are (\$1,084,670).

In contrast to the government-wide statements, the fund statements report a combined fund balance at year-end of \$67,485,145 of which \$22,183,694 or 32.9% 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 \$22,183,694 equals 27.4% of total general fund expenditures. The County's budgetary fund balance target is 16%; this fund balance target has been exceeded for the past 3 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 governmental-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-one individual governmental funds (excluding fiduciary funds), thirty-five special revenue funds, three 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 \$300,866,555 the largest components are: 1) cash and investments of \$69,655,997 or 23.5%, 2) receivables which largely represent the deferred taxes for FY 2015 of \$7,320,050 or 2.4%, accounts/trade receivables of \$8,877,810 or 3.0%, internal balances and due from other governments of \$6,992,590 or 2.4% and 3) capital assets net of accumulated depreciation of \$199,596,843 or 67.2%. Deferred outflows of resources of \$1,250,976 are deferred charges on refunding in addition to \$2,464,311 for pensions due to GASB Statement No. 68 implementation. The receivables are offset by deferred revenue since the FY2015 tax revenue is not recognized until FY 2016 even though the levy takes place in FY2015. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$125,472,370, \$22,462,244 are current liabilities; however, the current liabilities for compensated absences \$1,265,397 are not anticipated to result in the draw-down of emergency reserves. OPEB liability of \$27,091,206 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis. Deferred inflows of resources of \$301,532 are recognized due to pension reporting requirements.

The County's assets exceeded liabilities by \$175,394,185 at the close of the most recent fiscal year.

The County's net assets for fiscal year ended September 30, 2015 and 2014 are summarized as follows:

Governmental Activities			
	FY2015	FY2014	Increase Decrease
Current and other assets	\$ 97,554,425	\$ 96,039,797	\$ 1,514,628
Capital Assets (net of depreciation)	<u>199,596,843</u>	<u>209,375,629</u>	<u>(9,778,786)</u>
Total Assets	297,151,268	305,415,426	(8,264,158)
Deferred outflows of resources	<u>3,715,287</u>	<u>681,492</u>	<u>3,033,795</u>
Current and other liabilities	28,890,113	24,894,452	3,995,661
Long-term liabilities	<u>96,280,725</u>	<u>92,012,391</u>	<u>4,268,334</u>
Total Liabilities	125,170,838	116,906,843	8,263,995
Deferred inflows of resources	<u>301,532</u>	<u>-</u>	<u>301,532</u>
Net position:			
Net investment in capital assets	155,947,286	164,634,237	(8,686,951)
Restricted	20,531,568	23,023,002	(2,491,434)
Unrestricted	<u>(1,084,670)</u>	<u>1,532,836</u>	<u>(2,617,506)</u>
Total net position	\$175,394,184	\$ 189,190,075	\$ (13,795,891)
Business-Type Activities			
	FY2015	FY2014	Decrease
Current and other assets	\$ 24,045,119	\$ 24,507,866	\$ (462,747)
Capital Assets (net of depreciation)	<u>41,871,289</u>	<u>42,164,021</u>	<u>(292,732)</u>
Total Assets	65,916,408	66,671,887	(755,479)
Deferred outflow of resources	<u>214,288</u>	<u>-</u>	<u>214,288</u>
Current and other liabilities	3,906,934	4,022,989	(116,055)
Long-term liabilities	<u>23,829,203</u>	<u>25,364,331</u>	<u>(1,535,128)</u>
Total Liabilities	27,736,137	29,387,320	(1,651,183)
Deferred inflow of resources	<u>26,220</u>	<u>-</u>	<u>26,220</u>
Net position:			
Net investment in capital assets	22,608,558	21,488,674	1,119,884
Restricted	9,740,517	10,480,143	(739,626)
Unrestricted	<u>6,019,264</u>	<u>5,315,750</u>	<u>703,514</u>
Total net position	\$ 38,368,339	\$ 37,284,567	\$ 1,083,772

About 11.7% or \$20,531,568 of the County's net position represents *restricted net position* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and operating reserve and construction. The most significant portion, \$155,947,286 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 \$ (12,950,669). 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 \$4,380,570 .
- 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 (364,114).
- A decrease in net assets due to depreciation exceeding capital outlay in the amount of (\$7,075,517).
- A decrease in net assets due to annual OPEB of UAAL of (\$3,277,428) and recognition of pension expense of (\$4,581,608).
- The net effect of miscellaneous transactions involving capital assets (\$318,421).

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 45 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 2015</u>	<u>FY 2014</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 38,296,353	\$ 36,332,906	\$ 1,963,447
Operating grants and contributions	19,561,337	18,902,617	658,720
Capital grants and contributions	5,410,682	1,583,160	3,827,522
General revenues:			
Property taxes	65,062,058	62,487,470	2,574,588
Miscellaneous	8,089,402	7,979,983	109,419
Gain on sale of capital assets	130,215	334,760	(204,545)
Unrestricted investments earnings	<u>225,416</u>	<u>244,967</u>	<u>(19,551)</u>
Total revenues	<u>\$136,775,463</u>	<u>\$ 127,865,863</u>	<u>\$ 8,909,600</u>
Expenses:			
General government	\$ 37,768,918	33,995,122	\$ 3,773,796
Law Enforcement and Public Safety	74,313,531	71,978,255	2,335,276
Highways and streets	19,825,416	19,865,457	(40,041)
Health	10,468,682	10,486,785	(18,103)
Welfare	9,466,140	5,237,190	4,228,950
Interest on long-term debt	<u>5,672,376</u>	<u>2,519,879</u>	<u>3,152,497</u>
Total expenses	<u>\$157,515,063</u>	<u>\$ 144,082,688</u>	<u>\$ 13,432,375</u>
Increase (decrease) in net position before transfers	(20,739,600)	(16,216,825)	(4,522,775)
Transfers	<u>7,788,931</u>	<u>8,099,690</u>	<u>(310,759)</u>
Increase (decrease) in net assets	(12,950,669)	(8,117,135)	(4,833,534)
Net assets – beginning	<u>189,190,075</u>	<u>198,530,979</u>	<u>(9,340,904)</u>
Prior Period Adjustment	(845,222)	(1,223,769)	378,547
Net position – ending	<u>\$ 175,394,184</u>	<u>\$ 189,190,075</u>	<u>\$ (13,795,891)</u>

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

- Program revenues of \$63,268,372 equaled 40.2% of government expenses of \$157,515,063. General revenues \$73,507,091 did not provide the required support and coverage for expenses.
- Miscellaneous revenues increased by \$109,421 due to minimal growth in waste collection and phone commissions.
- 47% of the expenses are for Law Enforcement and Public Safety (\$74,313,531) while this category provided about 18.2% of total revenues of \$24,938,926. The expenses increased by \$13,432,375 over the prior year and revenues increased \$8,909,600 due to the increases in

- program revenues and general revenues. Taxable values increased by 1.36% with new construction representing \$273,392,864 in new property values. General governmental expenditures increased by \$3,773,796, law enforcement increased \$2,335,276 and health and welfare increased by \$4,210,847.
- Capital Grant revenue and contributions comprise about 8.6% 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 2016.
 - Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$16,441,783 accounted for 63.1% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 47.9% or \$8,295,813 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 - 2015</u>	<u>Increase FY – 2014</u>	<u>(Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 24,958,241	\$ 24,760,459	\$ 197,782
Capital grants and contributions	1,022,688	2,687,734	(1,665,046)
Gain on sale of asset	9,702	-	9,702
General revenues:			
Unrestricted investments earnings	<u>58,492</u>	<u>68,349</u>	<u>(9,857)</u>
Total revenues	\$26,049,123	\$ 27,516,542	\$ (1,467,419)
Expenses:			
Bridge System	\$ 8,295,813	\$ 7,327,708	\$ 968,105
Parks System	8,060,889	6,726,240	1,334,649
Jail Commissary	850,783	1,125,901	(275,118)
Airport System	<u>127,853</u>	<u>121,848</u>	<u>6,005</u>
Total expenses	<u>\$ 17,335,338</u>	<u>\$ 15,301,697</u>	<u>\$ (2,033,641)</u>
Increase (decrease) in net position before transfers	8,713,785	12,214,845	(3,501,060)
Transfers In	85,000	-	85,000
Transfers Out	<u>(7,873,931)</u>	<u>(8,099,690)</u>	<u>225,759</u>
Increase (decrease) in net assets	924,854	4,115,155	(3,190,301)
Net assets – beginning	<u>37,284,567</u>	<u>33,169,412</u>	<u>4,115,155</u>
Period Adjustment	158,918	-	158,918
Net position – ending	\$ <u>38,368,339</u>	<u>\$37,284,567</u>	<u>\$ 1,083,772</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.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$67,485,145, a decrease of \$2,411,894 in comparison with prior year. This reflects a prior period adjustment of \$1,268 due to an overstatement of expenditures in the prior year. Approximately \$22,183,694 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,247,025 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 (\$17,135,464) and 2) special revenue projects (\$19,671,323) and 4) reserve for debt service (\$5,437,387). *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 \$24,183,694. 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 27.4% of total fund expenditures, while total fund balance represents 30.3% 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 10.3%.

The fund balance of the County's chief operating fund, General Fund, increased by \$3,749,725 during the current fiscal year. Key factors for the FY2015 change are as follows:

Cameron County's tax rate of .399291 per \$100 assessed property valuation. Taxable values increased by 1.36% and current ad valorem property tax collection exceeded budgeted collections by \$844,976.

Licenses and permits, intergovernmental, charges for services, fines and forfeitures and miscellaneous revenues exceeded budget by \$1,129,513 or 25.3%. The most significant increase was in state commissions for auto tax and mixed beverage tax.

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 FY2015 were budgeted with a 5.2% increase from FY2014 from \$78,722,330 to \$82,865,622, actual expenditures for fiscal year were \$80,996,469. This decrease in actual expenditures is due to departments not utilizing 2.25% of their approved departmental budget.

Road and Bridge fund balance of \$6,026,220 reflects a decrease of (\$1,367,057). In adopting the 2015 operating budget for Road and Bridge, commissioners court approved the usage of \$2,034,219 of fund balance to address the various road project improvements needed. Revenues remained consistent with budget as anticipated and not all budgeted line items were expended as anticipated.

2014 Series Certificates of Obligation fund balance of \$13,439,795 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. Capital projects utilized \$3,024,195 in fiscal year 2015.

Other Governmental Funds fund balance decreased by (\$1,771,635) due to regular operations of these funds.

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

Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY2015</u>	<u>FY2014</u>	Increase <u>Decrease</u>	Percent of <u>Change</u>
Taxes	\$ 65,380,479	\$ 62,800,449	\$ 2,580,030	4.1%
Licenses	3,835,740	3,936,571	(100,831)	-2.6%
Fines and Forfeitures	5,188,369	4,998,314	190,055	3.8%
Intergovernmental revenues	30,877,035	25,676,806	5,200,229	20.3%
Charges for current services	11,105,186	11,579,394	(474,208)	4.1%
Miscellaneous	<u>6,809,742</u>	<u>7,998,002</u>	<u>(1,188,260)</u>	<u>14.9%</u>
Total	\$ 123,196,551	\$ 116,989,536	\$ 6,207,015	5.31

- Taxes – the increase of \$2,580,030 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues – the decrease of \$5,200,229 is due to completion of disaster recovery projects.
- Charges for current services – the decrease in revenues of (\$474,208) over the prior year in this category is largely due operational fluctuations of federal inmate population in county detention facilities.
- Fines and forfeitures increased \$190,055 from prior year collection due to more expedient case handling.
- Miscellaneous – Revenues decreased (\$1,188,260) compared to the prior year due to reductions in vehicle inventory surplus, advalorem tax commissions and electronic processing of documents.

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

Expenditures by Function – Governmental Funds

<u>Expenditures by Function</u>	<u>FY 2015</u>	<u>FY 2014</u>	Increase <u>(Decrease)</u>	Percent of <u>Change</u>
General government	\$ 18,545,218	\$ 18,481,901	\$ 63,317	0.3%
Law Enforcement and Public safety	68,818,371	66,520,254	2,298,117	3.5 %
Streets and Highways	11,694,086	10,233,748	1,460,338	14.3%
Health	9,948,968	10,020,890	(71,922)	0.7%
Public welfare	9,200,251	5,143,908	4,056,343	78.8%
Capital outlays	6,776,797	6,490,194	286,603	4.4%
Debt service-principal	6,112,196	5,092,025	1,020,171	20.0%
Debt service-interest/fiscal fees	<u>5,734,521</u>	<u>2,625,695</u>	<u>3,108,826</u>	<u>118.40%</u>
Total	\$136,830,408	\$ 124,608,615	\$12,221,793	9.8%

Overall, total expenditures increased 9.8% but there were some categories that experienced significant change. For example, streets and highway expenditures increased by 14.3% due to due to road improvements ongoing throughout the county. Public Welfare expenditures increased by 78.8% due to ongoing projects for general improvements.. Debt service obligations increased due to debt refunding and increasing debt payments as scheduled.

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.

Cameron County issued \$4,500,000 Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) dated April 1, 2015 as Completion Obligations. These bonds were issued to provide for the payment of obligations to be incurred in connection with the final design, planning, construction and equipping of the SH5550 Direct Connector Transportation Project and to pay issuance costs. These are parity bonds with the County's \$40,000,000 outstanding "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project). SH550 Project will be designed, constructed, operated and maintained by CCRMA. Cameron County has entered into a funding and development agreement with CCRMA where CCRMA has pledged and assigned to the County certain toll revenues to be derived from the SH550 Project, Pass-Through Payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the Bonds. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement.

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.

In December 2014, CCRMA and Cameron County entered into interlocal agreements for TRZ #3, #4 and #5. The areas included in these zones respectively are FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic. These agreements remain in effect as long as any CCRMA debt is outstanding and unpaid.

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 in gaining 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 6.0% tax mandatory payment based on 2010 net patient revenue; total assessments were \$44,964,753.

Non-major component units are the Cameron County Emergency Services District #1 (ESD#1). 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 as of 9/30/14.

For additional financial reporting information, each component unit may be contacted for their independent financial report as listed on page 51 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 2015</u>	<u>FY 2014</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$16,389,519	\$16,062,979	\$ 326,540	2.0%
Park System	7,528,434	7,414,947	113,487	1.5%
Non-major Enterprise Funds	38,828	38,040	788	2.0%
Jail Commissary	1,001,460	1,244,493	(243,033)	-19.5%

The Bridge System is the biggest generator of revenues with an overall 1.9% increase in crossings from FY14. 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, 2015 a total of 5,273,613 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY14 crossings of 5,056,644. 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.

Classification	September 30, 2015 Rate	September 30, 2014 Rate	September 30, 2013 Rate
Pedestrian	1.00	\$1.00	\$1.00
Motorcycle	3.50*	3.25	3.25
Passenger	3.50*	3.25	3.25
Commercial Vehicles			
Two Axle	9.50*	8.50	8.50
Three Axle	13.50*	12.50	12.50
Four Axle	15.75*	14.75	14.75
Five Axle	20.50*	19.50	19.50
Six Axle	23.50*	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 2015</u>	<u>FY 2014</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$8,295,813	\$7,327,708	\$ 938,105	13.2%
Park System	8,060,889	6,726,240	1,334,649	19.8%
Non-major enterprises	127,853	121,848	6,005	4.9%
Jail Commissary	850,783	1,125,901	(275,118)	-24.4%

The Bridge System continues to monitor costs fiscally responsible in all areas and monitor bridge traffic monthly, increases in expenses were attributable to recognition of pension expense and depreciation expense. The Park System's increase in expenses is due to pension expense recognition and contractual obligations. The non-major enterprise funds costs decrease was due to a change in commissary vendor.

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 FY2015 budget was adopted on September 11, 2014 with the total General Fund expenditures and reserves amounting to \$83,226,577 an increase of \$4,166,465 over the FY2014 budgeted expenditures and reserves, an increase of 5.27%. Commissioners Court approved a tax rate of \$0.399291 per \$100, an increase of \$.0150 cents over the tax rate levied for FY13/14. County employees receive a \$1,000 compensation increase and the County contribution to county self funded health insurance fund was increased from \$5,000 to \$5,600.

The actual General Fund expenditures were \$2,535,675 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize full approved budget. In addition, commissioners court officially adopted an order restricting usage of lapsed salaries. Revenues exceeded the original adopted budget by \$1,976,344 due to increases in property tax collections of 1.3%, increases of 20% in intergovernmental revenues and fines and forfeiture increases of 1.6%.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2015, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$81,320,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$80,975,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$345,000. The debt limits for the two authorizations are \$3,597,658,758 (25% of real property assessed valuation) and \$828,195,310 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$4,574,361,364 and \$827,850,310.

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 FY2015:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$87,460,000	\$ 26,535,000	\$ 26,535,000	\$81,320,000
Capital leases	5,727,048	1,919,758	1,854,786	5,792,020
Compensated absences	<u>759,458</u>	<u>1,231,981</u>	<u>726,042</u>	<u>1,265,397</u>
Total	\$93,946,506	\$ 29,686,739	\$ 29,115,828	\$88,377,417
Business-Type Activities:				
Revenue bonds	\$ 4,595,000	\$ 0	\$ 935,000	\$ 3,660,000
Certificates of Obligation	20,397,708	0	1,149,504	19,248,204*
Compensated absences	<u>59,755</u>	<u>100,136</u>	<u>77,808</u>	<u>82,083</u>
Total	\$25,052,463	\$ 100,136	\$ 2,162,312	\$22,990,287

**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, 2015 net capital assets of the governmental activities totaled \$199,715,099. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E totaled \$13,852,314.

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

- Cameron County Old County Jail has replaced all of the Jail Cell doors expending \$1,150,000. Plumbing repairs were completed in December 2015 and County is awaiting inspection by the Texas Commission of Jail Standards. Total improvements to the Old County Jail were \$2,061,700. Once this facility passes inspection, County will be able to house additional inmates for other entities.
- International Toll Bridge System toll collection software was fully upgraded at a cost of \$1,445,600. Some of the toll equipment was also replaced to improve functionality of the upgrade. This upgrade has improved the reporting ability of toll revenue and enhances toll collections considerably.

- 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 \$3,363,557 has been expended.
- Canopy Capital improvements for Veterans Bridge and Free Trade Bridge are complete at a cost of \$275,000. Gateway Bridge canopy improvements are scheduled for completion in FY16.
- Cameron County Commissioners Court has approved the Cameron County South Padre Island Coastal Parks Master Plan to include parks improvements to Isla Blanca Park, Andy Bowie Park, Edward King Atwood Park and the North Beach Access areas. This plan is a roadmap for short term and long term improvements, creates opportunities for new events and will bring much needed improvements to these venues and enhance services available to the general public. Funding options are in the preliminary stages at this time.
- Construction of road improvements to Primera Road and Vermillion Road is complete. San Jose Road Bridge construction is complete and County Road and Bridge will complete road construction.
- Cameron County issued Series 2014 \$8,435,000 Limited Tax Refunding Bonds, Series for debt service savings and to pay Bond issuance costs.
- Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of realizing debt savings and to pay Bond issuance costs.
- Ongoing Capital Projects are the construction of the Magistrate's Courthouse at the Carrizalez Rucker Detention Center, Dancy Historical Courthouse roofing and window refurbishment, Judicial Courthouse Elevator upgrade, Sheriff's Office improvements, County Parks improvements to Atwood Park and Thomae Park.

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	110,460,295	42,380,050	68,080,245
Equipment, Vehicles, Machinery	43,753,110	37,329,237	6,423,873
Infrastructure	305,619,176	194,050,341	111,568,835
Construction in Progress	<u>7,872,466</u>	<u>0</u>	<u>7,872,466</u>
Total	\$473,356,471	\$273,759,628	\$199,596,843
Business-Type Activities:			
Land	\$ 6,063,851	\$ 0	\$ 6,063,851
Buildings and improvements	31,835,517	15,869,521	15,965,996
Equipment, Vehicles, Machinery	7,674,963	5,969,639	1,705,324
Other structures	41,365,596	26,810,361	14,555,235
Construction in Progress	<u>3,580,880</u>	<u>0</u>	<u>3,580,880</u>
Total	\$ 90,520,807	\$ 48,649,521	\$ 41,871,286

Additional information on the County's capital assets can be found in Note 6 on pages 66-67 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 2014-2015 budget on September 14, 2014. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2014 and estimated revenues to be received in the fiscal year 2015. The total available resources for all funds for the fiscal year 2015 are \$143,867,486. For the County's General Fund, the 2014-2015 Budget utilizes \$79,060,112 of the available funds.

For 2015-2016, the property tax rate is \$0.399291 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 4.4% generating an additional \$2,288,089 at the 94.5% property tax collection rate. County appropriations to be expended during Fiscal Year 2015 remained constant compared to FY14 appropriations with the largest appropriations due to 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 9/30/15, actual General Fund fund balance is approximately 24.74%.

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, 2015**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash & Investments	\$ 69,655,997	\$ 15,512,618	\$ 85,168,615	\$ 2,958,483	\$ 32,292,492	\$ 2,080,815
Receivables:						
Accounts or trade(Note 4)	8,877,863	147,305	9,025,168	578,611	11,245,082	-
Taxes - net of allowances(Note 4)	6,961,859	-	6,961,859	-	-	646,716
Due from other governments(Note 4)	6,992,590	-	6,992,590	-	-	-
Due from other agencies	-	-	-	1,739,322	-	-
Internal balances	2,247,491	(2,247,491)	-	-	-	-
Other assets	1,176,047	-	1,176,047	45,203,258	-	-
Inventory	106,433	1,096	107,529	-	-	-
Prepaid expenses	1,274,503	1,141,074	2,415,577	-	-	-
Unamortized bond issuance costs	261,695	-	261,695	123,676	-	-
Restricted Assets:						
Construction Fund:						
Cash	-	4,622,174	4,622,174	-	-	-
Revenue Bond Debt Service Fund:						
Cash	-	1,571,518	1,571,518	1,149,053	-	-
Revenue Bond Debt Reserve Fund:						
Cash	-	2,550,851	2,550,851	2,256,741	-	-
Revenue Bond Repair and Replacement Fund:						
Cash	-	650,000	650,000	-	-	-
Restricted use:						
Cash	-	95,974	95,974	5,492,899	-	-
Capital Assets:						
Buildings	98,724,708	15,721,185	114,445,893	-	-	-
Improvements other than buildings	6,132,153	51,485,233	57,617,386	-	-	-
Equipment	43,753,110	5,615,666	49,368,776	-	-	-
Other structures	5,603,434	8,053,993	13,657,427	-	-	-
Accumulated depreciation	(273,759,628)	(48,649,520)	(322,409,148)	-	-	-
Land	5,651,424	6,063,852	11,715,276	-	-	-
Infrastructure	305,619,176	-	305,619,176	70,106,680	-	-
Construction work in progress	7,872,466	3,580,880	11,453,346	19,663,812	-	-
Total capital assets	199,596,843	41,871,289	241,468,132	89,770,492	-	-
Total Assets	297,151,321	65,916,408	363,067,729	149,272,535	43,537,574	2,727,531
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charge on refunding	1,250,976	-	1,250,976	-	-	-
Deferred resources Outflows for Pensions	2,464,311	214,288	2,678,599	29,870	-	-
Total deferred outflows of resources	3,715,287	214,288	3,929,575	29,870	-	-
Total Assets plus Deferred Outflows of Resources	\$ 300,866,608	\$ 66,130,696	\$ 366,997,304	\$ 149,302,405	\$ 43,537,574	\$ 2,727,531
LIABILITIES						
Accounts payable	14,332,465	607,653	14,940,118	1,176,543	11,701,240	-
Wages and fringe payable	1,993,396	188,442	2,181,838	-	-	-
Compensated absences payable	1,265,397	82,083	1,347,480	-	-	-
Accrued interest payable	-	9,380	9,380	454,491	-	-
Deposits	-	488,643	488,643	-	-	-
Due to other governments	4,772,812	329,979	5,102,791	167,500	60,000	2,117,100
Notes payable (Note 11)	44,760	-	44,760	-	-	-
Escrows	53,468	-	53,468	-	-	-
Noncurrent liabilities due within one year:						
Reserve	-	81,635	81,635	-	-	-
Current bonds payable	4,374,781	1,130,219	5,505,000	850,000	-	-
Current revenue bonds payable	-	970,000	970,000	-	-	-
Accrued bond interest payable	318,074	-	318,074	-	-	-
Current Lease payments	1,773,542	18,900	1,792,442	-	-	-
Noncurrent liabilities due in more than one year:						
Lease hold Deposits	-	15,967	15,967	-	-	-
Long-term lease payments(Note 7)	3,980,427	19,152	3,999,579	-	-	-
Long-term bonds payable	57,697,015	18,117,985	75,815,000	79,250,062	-	-
Due to other agencies	-	-	-	13,305,416	-	-
Liabilities related to redevelopment assets	-	-	-	40,848,309	-	-
Long-term revenue bonds payable	-	2,690,000	2,690,000	-	-	-
Less: Unamortized issue costs	-	56,633	56,633	-	-	-
Other	2,556,724	24,144	2,580,868	-	-	-
OPEB liability	27,091,206	2,477,772	29,568,978	-	-	-
Net Pension Liability	4,916,825	427,550	5,344,375	5,147	-	-
Total Liabilities	125,170,892	27,736,137	152,907,029	136,057,468	11,761,240	2,117,100

(Continued)

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue Property Taxes	-	-	-	-	-	610,431
Deferred resources inflows for Pensions	301,532	26,220	327,752	37,456	-	-
Total deferred inflows of resources	301,532	26,220	327,752	37,456	-	610,431
Total Liabilities plus Deferred Inflows of Resources	125,472,424	27,762,357	153,234,781	136,094,924	11,761,240	2,727,531
NET POSITION						
Net investment in capital assets	155,947,286	22,608,558	178,555,844	931,229	-	-
Restricted for :						
Highways and street	5,940,389	-	5,940,389	9,274,689	-	-
Debt service	784,682	4,122,369	4,907,051	-	-	-
Capital projects	18,974	-	18,974	-	-	-
Beach Maintenance	-	89,943	89,943	-	-	-
Health Care	-	-	-	-	31,776,334	-
Operating reserve and construction	13,787,523	5,528,205	19,315,728	-	-	-
Unrestricted	(1,084,670)	6,019,264	4,934,594	3,001,563	-	-
Total Net Position	\$ 175,394,184	\$ 38,368,339	\$ 213,762,523	\$ 13,207,481	\$ 31,776,334	\$ -

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, 2015

Functions / Programs	Net (Expense) Revenue and Changes in Net Position						Component units					
	Program Revenues			Primary Government		Total						
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities			Business-type Activities				
Primary government:												
Government activities:												
General government	\$	37,768,918	\$	22,732	\$	42,347	\$	(17,318,538)	\$	-		
Law Enforcement and Public safety		74,313,531		13,587,738		11,351,188		-		(49,374,605)	-	
Highways and streets		19,825,416		3,833,312		-		1,559,425		(14,432,679)	-	
Health		10,468,682		490,002		6,960,822		-		(3,017,858)	-	
Welfare		9,466,140		-		1,226,595		3,808,910		(4,430,635)	-	
Interest and Issuance costs		5,672,376		-		-		-		(5,672,376)	-	
Total government activities		157,515,063		38,296,353		19,561,337		5,410,682		(94,246,691)	-	
Business-type activities:												
Bridge system		8,295,813		16,389,519		-		-		8,093,706	-	
Parks system		8,060,889		7,528,434		-		-		490,233	-	
Non-Major Enterprise Funds		978,636		1,025,740		-		-		47,104	-	
Total business-type activities		17,335,338		24,943,693		-		1,022,688		8,631,043	-	
Total primary government		174,850,401		63,240,046		19,561,337		6,433,370		(94,246,691)	-	
Component units:												
Cameron County Regional Mobility Authority		3,897,638		4,360,042		-		-		-	462,404	
Cameron County Health Care Funding District		13,349,076		44,964,753		-		-		-	31,615,677	
Emergency Services District #1		2,652,462		-		-		-		-	(2,652,462)	
Total component units		19,899,176		49,324,795		-		-		-	29,425,619	
General revenues:												
Property taxes, levied for general purposes							\$	56,827,976		-	\$	2,990,910
Property taxes, levied for debt service								8,234,082		-		-
Unrestricted investment earnings								225,416		58,492		26,020
Miscellaneous								8,089,402		14,548		8,103,950
Gain on Sale of capital assets								130,215		9,702		139,917
Transfers								7,788,931		(7,788,931)		-
Total general revenue and transfers								81,296,022		(7,706,189)		3,016,930
Changes in net position								(12,950,669)		924,854		32,442,549
Net position - beginning								189,190,075		37,284,567		15,448,487
Refunds due to Other Entities								-		-		(2,912,875)
Prior Period Adjustment								(845,222)		158,918		(686,304)
Net position - ending								175,394,184		38,368,339		44,983,815

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

**CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2015**

	General	Road & Bridge Fund	2014 Series Certificates of Obligation	Other Governmental Funds	TOTAL
ASSETS					
Cash and cash equivalents (Note 3)	\$ 23,666,022	\$ 4,306,715	\$ 13,842,715	\$ 26,221,145	\$ 68,036,597
Receivables: (Note 4)					
Accounts or trade	2,523,088	560,705	1,729	5,369,118	8,454,640
Taxes - net of allowances	5,514,199	623,380	-	824,280	6,961,859
Due from other governments	1,202,373	1,333,190	-	4,457,027	6,992,590
Due from other funds (Note 10)	7,609,787	1,694,855	-	3,854,418	13,159,060
Prepaid expenditures (Note 1D)	459,407	85,831	-	602,769	1,148,007
Other assets	2,157	-	-	1,173,890	1,176,047
Inventory (Note 1D)	99,018	7,415	-	-	106,433
TOTAL ASSETS	\$ 41,076,051	\$ 8,612,091	\$ 13,844,444	\$ 42,502,647	\$ 106,035,233
LIABILITIES					
Accounts payable	\$ 7,501,176	1,557,555	\$ 404,649	\$ 3,879,166	\$ 13,342,546
Wages and fringe payable	1,656,366	186,884	-	146,374	1,989,624
Compensated absences payable	1,198,137	64,236	-	584	1,262,957
Due to other governments	274,016	-	-	3,684,987	3,959,003
Due to other funds (Note 9)	631,711	191,573	-	10,540,095	11,363,379
Escrows	53,468	-	-	-	53,468
Notes payable	44,760	-	-	-	44,760
Total Liabilities	<u>11,359,634</u>	<u>2,000,248</u>	<u>404,649</u>	<u>18,251,206</u>	<u>32,015,737</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	5,164,046	585,623	-	784,682	6,534,351
Total deferred inflows of resources	<u>5,164,046</u>	<u>585,623</u>	<u>-</u>	<u>784,682</u>	<u>6,534,351</u>
FUND BALANCES					
Nonspendable:					
Inventory	99,018	-	-	-	99,018
Prepaid expenditures	459,407	85,831	-	602,769	1,148,007
Restricted:					
Debt service	-	-	-	5,437,387	5,437,387
Special revenue	-	5,940,389	-	13,730,934	19,671,323
Capital projects	-	-	13,439,795	3,695,669	17,135,464
Committed:					
Pending litigation	500,000	-	-	-	500,000
Road Projects	810,252	-	-	-	810,252
Indigent Defense	500,000	-	-	-	500,000
Unassigned					
Total fund balances	<u>24,552,371</u>	<u>6,026,220</u>	<u>13,439,795</u>	<u>23,466,759</u>	<u>67,485,145</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 41,076,051</u>	<u>\$ 8,612,091</u>	<u>\$ 13,844,444</u>	<u>\$ 42,502,647</u>	<u>\$ 106,035,233</u>

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, 2015

Amounts reported for governmental activities in the statement of Position (page 40) are different because:

Total Fund Balances - Governmental Funds (page 42)	\$ 67,485,145
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	199,596,843
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	6,534,351
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.	810,989
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(101,195,923)
<div style="display: flex; justify-content: flex-end; align-items: flex-end;"> <div style="margin-right: 20px;"> Bonds (69,187,892) OPEB (27,091,206) Pension <u>(4,916,825)</u> </div> </div>	
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the funds.	(301,532)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the funds.	<u>2,464,311</u>
Net position of governmental activities	<u><u>\$ 175,394,184</u></u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	General	Road & Bridge Fund	2014 Series Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 52,076,798	\$ 5,031,388	\$ -	\$ 8,272,293	\$ 65,380,479
Licenses and permits	559,205	3,276,535	-	-	3,835,740
Intergovernmental	5,581,814	556,776	-	24,738,445	30,877,035
Charges for services	10,557,267	-	-	547,919	11,105,186
Fines and forfeitures	5,113,269	-	-	75,100	5,188,369
Miscellaneous	4,352,241	374,444	32,339	2,050,718	6,809,742
TOTAL REVENUES	78,240,594	9,239,143	32,339	35,684,475	123,196,551
EXPENDITURES					
Current:					
General government	17,505,276	-	303,225	736,717	18,545,218
Law enforcement and public safety	55,366,753	-	-	13,451,618	68,818,371
Highways and streets	-	9,872,555	-	1,821,531	11,694,086
Health	2,775,681	-	-	7,173,287	9,948,968
Welfare	4,705,750	-	-	4,494,501	9,200,251
Capital outlay	643,009	1,208,694	2,753,309	2,171,785	6,776,797
Debt Service:					
Bond issuance cost	-	-	-	-	-
Principal retirement	-	666,914	-	5,445,282	6,112,196
Bond issuance cost	-	-	-	-	-
Interest and fiscal charges	-	26,379	-	5,708,142	5,734,521
TOTAL EXPENDITURES	80,996,469	11,774,542	3,056,534	41,002,863	136,830,408
Excess (deficiency) of Revenues Over (Under) Expenditures	(2,755,875)	(2,535,399)	(3,024,195)	(5,318,388)	(13,633,857)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	74,116	4,760	-	144,304	223,180
Bond Issuance	-	-	-	-	-
Discount on bonds issued	-	-	-	(142,552)	(142,552)
Premium on bonds issued	-	-	-	3,259,814	3,259,814
Refunding Bonds Issued	-	-	-	14,931,280	14,931,280
Payment to refunded Bond Escrow Agent	-	-	-	(15,624,036)	(15,624,036)
Financing Proceeds	-	-	-	-	-
Capital lease financing	756,176	1,163,582	-	-	1,919,758
Transfers in	7,303,115	-	-	1,109,573	8,412,688
Transfers (out)	(1,627,807)	-	-	(131,630)	(1,759,437)
TOTAL OTHER FINANCING SOURCES (USES)	6,505,600	1,168,342	-	3,546,753	11,220,695
Net change in fund balances	3,749,725	(1,367,057)	(3,024,195)	(1,771,635)	(2,413,162)
Fund Balances - beginning	20,802,646	7,393,277	16,463,990	25,237,126	69,897,039
Prior Period Adjustment	-	-	-	1,268	1,268
FUND BALANCES - ending	\$ 24,552,371	\$ 6,026,220	\$ 13,439,795	\$ 23,466,759	\$ 67,485,145

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, 2015

Amounts reported for governmental activities in the statement of activities (page 41) are different because:

Net change in fund balances - total governmental funds (page 44)	\$ (2,413,162)
--	----------------

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)	(7,075,517)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(318,421)
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The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net assets.	(29,217)
--	----------

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)	4,380,570
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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)	(7,859,036)
---	-------------

OPEB Expenses	3,277,428	
Pension Expense	<u>4,581,608</u>	

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.	<u>364,114</u>
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Change in net position of governmental activities (page 41)	<u><u>\$ (12,950,669)</u></u>
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The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
Proprietary Funds
SEPTEMBER 30, 2015**

	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	\$ 8,726,618	\$ 5,888,266	\$ 897,734	\$ 15,512,618	\$ 1,619,400
Construction Fund Cash	3,656,294	965,880	-	4,622,174	-
Revenue Bond Debt Service Fund Cash	1,571,518	-	-	1,571,518	-
Revenue Bond Debt Reserve Fund Cash	2,055,088	495,763	-	2,550,851	-
Reserves-Other	-	95,974	-	95,974	-
Operating Reserve Fund Cash	-	650,000	-	650,000	-
Total Cash	16,009,518	8,095,883	897,734	25,003,135	1,619,400
Accounts receivable - trade(Note 4)	93,986	38,691	14,628	147,305	423,223
Inventory	-	1,096	-	1,096	-
Due from other funds	3,365,487	-	-	3,365,487	451,810
Due from other governments	-	-	-	-	-
Prepaid expenses and other assets	1,072,667	47,788	20,619	1,141,074	126,496
Total Current Assets	20,541,658	8,183,458	932,981	29,658,097	2,620,929
Capital Assets:(Note 6)					
Buildings	3,524,688	10,869,402	1,327,095	15,721,185	-
Improvements other than buildings	33,702,807	7,668,930	10,113,496	51,485,233	-
Equipment	1,539,462	3,800,216	275,988	5,615,666	-
Other structures	2,059,298	5,994,695	-	8,053,993	-
Accumulated depreciation	(22,356,016)	(16,540,239)	(9,753,265)	(48,649,520)	-
Net capital assets	18,470,239	11,793,004	1,963,314	32,226,557	-
Construction in progress	3,290,992	41,107	248,781	3,580,880	-
Land	4,037,468	1,718,384	308,000	6,063,852	-
Total Capital Assets	25,798,699	13,552,495	2,520,095	41,871,289	-
TOTAL ASSETS	46,340,357	21,735,953	3,453,076	71,529,386	2,620,929
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	-	-	-	-	-
Deferred resources Outflows for Pensions	133,930	80,358	-	214,288	-
Total deferred outflows of resources	133,930	80,358	-	214,288	-
Total Assets plus Deferred Outflows of Resources	46,474,287	21,816,311	3,453,076	71,743,674	2,620,929
LIABILITIES					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	99,560	454,902	50,857	605,319	989,919
Capital Lease Payable-Current	-	18,900	-	18,900	-
Wages and fringe payable	95,074	93,368	-	188,442	3,772
Accrued compensated absences	29,721	52,362	-	82,083	2,440
Accrued interest payable	-	9,380	-	9,380	-
Due to other funds	5,357,092	252,611	3,275	5,612,978	-
Due to other governments	329,979	-	-	329,979	813,809
Deposits	197,881	290,762	-	488,643	-
Retainage payable	2,334	-	-	2,334	-
Total Current Liabilities	6,111,641	1,172,285	54,132	7,338,058	1,809,940
Long-Term Liabilities:					
Due within one year:					
Leasehold deposits	15,967	-	-	15,967	-
Reserve	75,688	5,947	-	81,635	-
Current maturities of CO's	634,382	495,837	-	1,130,219	-
Current maturities of revenue bonds	970,000	-	-	970,000	-
Accrued bond interest payable	-	-	-	-	-
	1,696,037	501,784	-	2,197,821	-
Total Long-Term Liabilities due within one year	7,807,678	1,674,069	54,132	9,535,879	1,809,940

(Continued)

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
Proprietary Funds
SEPTEMBER 30, 2015

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
Due in more than one year:					
Certificates of Obligation	10,865,715	7,252,270	-	18,117,985	-
Revenue bonds, net of current portion	2,690,000	-	-	2,690,000	-
Less: Unamortized issue costs	56,633	-	-	56,633	-
Less: Unamortized discount	-	(9,850)	-	(9,850)	-
Plus: Unamortized premium	-	33,994	-	33,994	-
Capital Lease Payable	-	19,152	-	19,152	-
Unfunded Actuarial Accrued Liability	1,552,127	925,645	-	2,477,772	-
Pension Liability	267,219	160,331	-	427,550	-
Total Long-Term Liabilities due in more than one year:	15,431,694	8,381,542	-	23,813,236	-
TOTAL LIABILITIES	23,239,372	10,055,611	54,132	33,349,115	1,809,940
DEFERRED INFLOWS OF RESOURCES					
Deferred resources inflows for Pensions	16,387	9,833	-	26,220	-
Total deferred inflows of resources	16,387	9,833	-	26,220	-
Total Liabilities plus Deferred Inflows of Resources	23,255,759	10,065,444	54,132	33,375,335	1,809,940
NET POSITION					
Net investment in capital assets	14,351,529	5,742,191	2,514,838	22,608,558	-
Restricted for Revenue Bond Debt Service	1,571,518	495,763	-	2,067,281	-
Restricted for Revenue Bond Debt Reserve	2,055,088	-	-	2,055,088	-
Restricted for Revenue Bond Operating Reserve	250,000	650,000	-	900,000	-
Restricted for Beach Maintenance	-	89,943	-	89,943	-
Restricted for Construction	3,656,294	965,880	-	4,622,174	-
Restricted for Donations	-	6,031	-	6,031	-
Unrestricted	1,334,099	3,801,059	884,106	6,019,264	810,989
TOTAL NET POSITION	\$ 23,218,528	\$ 11,750,867	\$ 3,398,944	\$ 38,368,339	\$ 810,989

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, 2015

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 15,900,609	\$ 2,433,787	\$ 988,017	\$ 19,322,413	\$ 12,262,042
Rental income	488,580	4,893,129	37,723	5,419,432	-
Other	330	201,518	14,548	216,396	3,574
TOTAL OPERATING REVENUES	16,389,519	7,528,434	1,040,288	24,958,241	12,265,616
OPERATING EXPENSES					
Salary, wages and fringe benefits	2,739,527	3,193,419	126,884	6,059,830	129,876
Employee Benefits	732,732	144,062	-	876,794	-
Pension Expense	249,000	149,400	-	398,400	-
Supplies	90,202	316,535	18,440	425,177	1,030
Repairs and maintenance	45,890	328,526	5,530	379,946	-
Professional services	23,000	6,000	-	29,000	8,000
Insurance	135,238	77,200	7,764	220,202	-
Travel	1,141	2,354	-	3,495	-
Advertising	3,941	7,413	-	11,354	-
Taxes	-	8,739	-	8,739	-
Medical claims	-	-	13,414	13,414	10,888,621
Utilities	103,093	1,113,343	20,611	1,237,047	-
Depreciation and amortization	1,221,234	911,921	119,065	2,252,220	-
Miscellaneous	39,160	51,688	13,238	104,086	-
Equipment and land rental	-	11,773	-	11,773	-
Administration fees	-	-	5,965	5,965	-
Contractual services	16,244	547,224	647,725	1,211,193	2,012,133
TOTAL OPERATING EXPENSES	5,400,402	6,869,597	978,636	13,248,635	13,039,660
OPERATING INCOME (LOSS)	10,989,117	658,837	61,652	11,709,606	(774,044)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	42,562	14,288	1,642	58,492	2,478
Interest expense and fiscal agent fees	(600,022)	(208,959)	-	(808,981)	-
Bond issuance costs	-	-	-	-	-
Gain on sale of capital assets	9,702	-	-	9,702	-
Capital Grant - Expenses	-	(982,333)	-	(982,333)	-
Aid to / from other governments	(2,295,389)	-	-	(2,295,389)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(2,843,147)	(1,177,004)	1,642	(4,018,509)	2,478
Income (Loss) before Capital Contributions and transfers	8,145,970	(518,167)	63,294	7,691,097	(771,566)
Capital Grant and Contributions	-	1,022,688	-	1,022,688	-
Transfers (out)	(7,621,386)	(252,545)	-	(7,873,931)	-
Transfers in	-	-	85,000	85,000	1,135,680
CHANGE IN NET POSITION	524,584	251,976	148,294	924,854	364,114
Net Position - Beginning of year	22,594,620	11,439,297	3,250,650	37,284,567	446,875
Prior period adjustment	99,324	59,594	-	158,918	-
Net Position - End of year	\$ 23,218,528	\$ 11,750,867	\$ 3,398,944	\$ 38,368,339	\$ 810,989

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, 2015

	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	\$ 14,699,837	\$ 7,535,151	\$ 996,743	\$ 23,231,731	\$ 11,999,777
Cash received from other operating activities	498,612	-	42,916	541,528	3,574
Cash payments for goods and services	(233,547)	(2,228,476)	(737,352)	(3,199,375)	(12,573,064)
Cash payments to employees	(3,466,409)	(3,171,104)	(126,884)	(6,764,397)	(128,308)
Cash Provided (Used) by Operating Activities	<u>11,498,493</u>	<u>2,135,571</u>	<u>175,423</u>	<u>13,809,487</u>	<u>(698,021)</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	-	-	-	-	17,215
Insurance Proceeds	-	-	-	-	-
Transfers in	-	-	85,000	85,000	1,150,000
Transfers (out)	(7,621,386)	(252,545)	-	(7,873,931)	-
Cash Provided (Used) for Non-Capital Financing Activities	<u>(7,621,386)</u>	<u>(252,545)</u>	<u>85,000</u>	<u>(7,788,931)</u>	<u>1,167,215</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions, net	(685,166)	(1,132,191)	(143,454)	(1,960,811)	-
Financing for additions and Improvements	-	-	-	-	-
Intergovernment agreement	(2,295,389)	-	-	(2,295,389)	-
Capital Grants and Contributions	-	1,022,688	-	1,022,688	-
Capital Grants -Expenses	-	(982,333)	-	(982,333)	-
Bond insurance cost	-	(1,509)	-	(1,509)	-
Lease Payments	-	(40,329)	-	(40,329)	-
Principal payments	(1,481,781)	(438,369)	-	(1,920,150)	-
Proceeds from sale of capital assets	-	-	-	-	-
Interest paid and fiscal agent fees	(681,828)	(281,311)	-	(963,139)	-
Cash (Used) for Capital and Related Financing Activities	<u>(5,144,164)</u>	<u>(1,853,354)</u>	<u>(143,454)</u>	<u>(7,140,972)</u>	<u>-</u>
Cash Flows From Investing Activities:					
Receipts of interest	42,562	14,288	1,642	58,492	2,478
Cash Provided by Investing Activities	<u>42,562</u>	<u>14,288</u>	<u>1,642</u>	<u>58,492</u>	<u>2,478</u>
Increase (decrease) in cash and cash equivalents	(1,224,495)	43,960	118,611	(1,061,924)	471,672
Cash and cash equivalents, October 1, 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>
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2015	<u><u>\$ 16,009,518</u></u>	<u><u>\$ 8,095,883</u></u>	<u><u>\$ 897,734</u></u>	<u><u>\$ 25,003,135</u></u>	<u><u>1,619,400</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 10,998,819	\$ 658,837	\$ 61,652	\$ 11,719,308	\$ (774,044)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,221,234	911,921	119,065	2,252,220	-
Decrease (increase) in Post employment benefits expense	180,078	144,062	-	324,140	-
Pension Expense	249,000	149,400	-	398,400	-
Decrease (increase) in accounts receivable	(10,848)	(2,061)	(632)	(13,541)	(262,265)
Decrease (increase) in prepaids and other assets	(982,054)	11,866	(14,574)	(984,762)	(99,496)
Decrease (increase) in inventory	-	629	-	629	-
Decrease (increase) in Due from other Funds	16,590	-	-	16,590	-
Decrease (increase) in Due from other governments	-	-	-	-	-
Increase (Decrease) in accounts payable	(109,125)	98,973	6,637	(3,515)	436,216
Increase (Decrease) in wages and fringe payable	21,575	21,392	-	42,967	465
Increase (Decrease) in compensated absences payable	21,405	923	-	22,328	1,103
Increase (Decrease) in enhancement reserve	-	-	-	-	-
Increase (Decrease) in accrued interest payable	(81,806)	(33,106)	-	(114,912)	-
Increase (Decrease) in deposit payable	466	8,778	-	9,244	-
Increase (Decrease) in retainage payable	(148,822)	-	-	(148,822)	-
Increase (Decrease) in due to other funds	198,085	163,957	3,275	365,317	-
Increase (Decrease) in due to other governments	(76,104)	-	-	(76,104)	-
Increase (Decrease) in deferred revenue	-	-	-	-	-
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 11,498,493</u></u>	<u><u>\$ 2,135,571</u></u>	<u><u>\$ 175,423</u></u>	<u><u>\$ 13,809,487</u></u>	<u><u>\$ (698,021)</u></u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
September 30, 2015

ASSETS	
Cash and cash equivalents	\$ 5,464,793
TOTAL ASSETS	<u><u>5,464,793</u></u>
LIABILITIES	
Accounts payable	\$ 2,114,581
Due to other governments	1,851,787
Fees payable	1,498,425
TOTAL LIABILITIES	<u><u>5,464,793</u></u>
NET POSITION	
Net position held in trust for pension benefits and other purposes	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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

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

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
TRUST FUNDS
September 30, 2015

ASSETS	
Cash	\$ 13,773,623
Investments	8,261,426
TOTAL ASSETS	<u>22,035,049</u>
LIABILITIES	
Accounts payable	\$ 546,474
Deposits	43,629
Due to other governments	5,625,716
Judgments	15,819,230
TOTAL LIABILITIES	<u>22,035,049</u>
NET POSITION	
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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, 2015

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

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, 2015, Cameron County Emergency Services District #1, September 30, 2015 and Cameron County Health Care Funding District, September 30, 2015.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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	\$ 2,727,531	\$ 14,175,109	\$43,537,574	\$ 60,440,214
Capital Assets	-	135,097,426	-	135,097,426
Total Assets	<u>2,727,531</u>	<u>149,272,535</u>	<u>43,537,574</u>	<u>195,537,640</u>
Deferred Outflows of Resources				
Deferred Pension Outflows	-	29,870	-	29,870
LIABILITIES				
Current Liabilities	2,117,100	2,481,034	11,701,240	16,299,374
Due to other governments	-	167,500	60,000	227,500
Noncurrent Liabilities	-	133,408,934	-	133,408,934
Total Liabilities	<u>2,117,100</u>	<u>136,057,468</u>	<u>11,761,240</u>	<u>149,935,808</u>
Deferred Inflows of Resources				
Property Tax Revenue	610,431	37,456	-	647,887
NET ASSETS				
Net investment in capital assets	-	931,229	-	931,229
Restricted	-	9,274,689	31,776,334	41,051,023
Unrestricted	-	3,001,563	-	3,001,563
Total Net Assets	<u>-</u>	<u>13,207,481</u>	<u>31,776,334</u>	<u>44,983,815</u>
Total Liabilities and Net Position	<u>\$2,727,531</u>	<u>\$149,302,405</u>	<u>\$43,537,574</u>	<u>\$ 195,567,510</u>
Condensed Statement of Revenues, Expenditures				
REVENUES				
Property Tax	\$ 2,990,910	\$ 378,840	\$ -	\$ 3,369,750
Charges for Services	-	3,981,202	44,964,753	48,945,955
Investment Earnings	966	8,106	16,948	26,020
Total Revenues	<u>2,991,876</u>	<u>4,368,148</u>	<u>44,981,701</u>	<u>52,341,725</u>
EXPENDITURES				
Charges for Services	2,652,462	2,506,178	13,349,076	18,507,716
Excess of Revenues over Expenditures	<u>339,414</u>	<u>1,861,970</u>	<u>31,632,625</u>	<u>33,834,009</u>
Interest Expense	-	(1,391,460)	-	(1,391,460)
Due to Others	(339,414)	-	(2,573,461)	(2,912,875)
Total net assets – beginning	-	12,731,317	2,717,170	15,448,487
Prior period adjustment	-	5,654	-	5,654
Total Net Assets - Ending	<u>\$ -</u>	<u>\$ 13,207,481</u>	<u>\$31,776,334</u>	<u>\$ 44,983,815</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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, 2015, and became due October 1, 2015 have been assessed to finance the budget of the fiscal year beginning October 1, 2015 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, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

at September 30, 2015. 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. County reports private-purpose trust funds (Trusts Funds) for funds where the principal and interest funds are held to benefit certain beneficiaries for a defined period of time. These private purpose trust funds may never be used to report government programs as they provide specific benefits to specific beneficiaries.

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 Fee Accounts, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fiduciary fund level financial statements (continued)

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements(as it applies to the enterprise funds within these statements) to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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, 2015

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.

In reporting advance refundings of debt, the difference between the reacquisition price and the net carrying amount of the old debt is recorded as unamortized reacquisition costs and reported as a deferred outflow of resources. These costs are amortized as components of interest expense over the shorter of the remaining life of the refunding or the refunded debt. Deferred outflow of resources due to refunding debt was recognized under Government Wide Statements of \$1,250,976. Pursuant to implementation of GASB Statement No. 68 in fiscal year 2015, deferred outflow of resources of \$2,678,599 related to pension recognition. Deferred inflows of resources due to GASB Statement No. 68 were recognized of \$5,344.375.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

7. Subsequent Events

Management has evaluated subsequent events through March 30, 2016, 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. 67, "Financial Reporting for Pension Plans; an amendment of GASB Statement No. 25".

This Statement replaces the requirements of Statements No. 25 and No. 50 related to pension plans administered through trusts or equivalent arrangements. GASB No. 71 applies to the financial reporting for Texas County & District Retirement System (TCDRS) and had no impact on Cameron County.

Statement No. 68, "Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27".

This Statement became effective for Cameron County beginning with its year ending September 30, 2015. Statement No. 68 governs specifics for measuring and recognizing liabilities, deferred outflows and deferred inflows of resources and expenses related to pensions. This statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. In implementing Statement No. 68, Cameron County was impacted as follows:

Net pension liability – As reported under GASB 68, net pension liability is the difference between the actuarial present value of projected pension benefit payments attributable to employees' past service and the Plan's fiduciary net position. Prior to this guidance, a liability was recognized to the extent that contributions to the plan were exceeded by the actuarially calculated contributions.

Deferred outflows of resources and deferred inflows of resources – GASB Statement No. 68 requires recognition of costs associated with differences between expected and actual earnings on investments to be amortized over a five-year period. Differences between expected and actual experience due to economic or demographic factors in the measurement of total pension liability are to be amortized to pension expense over a closed period equal to the average of the expected remaining service lives of all vested pension employees. Employer contributions to the plan made subsequent to the net pension liability measurement date and the employer's fiscal year end are recognized as deferred outflows or resources and will be recognized in the subsequent year.

Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date; an amendment of GASB Statement No. 68.

This Statement provides guidance with regard to contributions made by employer to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. GASB Statement No. 71 requires recognition of deferred outflow of resources for an entity's pension contributions to plan made subsequent to measurement period and entity's fiscal year end. GASB Statement No. 71 is reflected in these statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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).

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 (court order) of the government's highest level of decision-making authority. Commissioners Court adopted a policy mandating that committed amounts remain binding unless

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions (continued)

removed or rescinded by the governing body of the County. To redeploy or modify committed fund balance, formal action requires a discussion agenda item at a duly posted Court meeting during which the proposed modification are discussed after which a vote is taken and entered into the minutes of the Court. This is the official record of the governing body and are the requirements as adopted by Commissioners Court for any changes to committed fund balance. 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.

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	99,018	-	-	-	99,018
Prepaid	459,407	85,831		602,769	1,148,007
<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	-	5,940,389	-	-	5,940,389
Capital Projects	-	-	13,439,795	3,695,669	17,135,464
Special Revenue Reserve for Debt	-	-	-	13,730,934	13,730,934
Service	-	-	-	5,437,387	5,437,387
<i>Unassigned</i>	-	-	-	-	-
Fund Balance	22,183,694	-	-	-	22,183,694
Totals	<u>\$ 24,552,371</u>	<u>\$ 6,026,220</u>	<u>\$ 13,439,795</u>	<u>\$23,466,759</u>	<u>\$ 67,485,145</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 \$(101,195,923) difference are

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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

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

as follows:

Bonds payable	\$ (62,794,555)
Bonds issued	(14,931,280)
Refunded Bonds	15,624,036
Accrued interest payable	(318,074)
Unfunded Actuarial Accrued Liability	(27,091,206)
Pension Expense	(4,916,825)
Leases payable	(5,792,020)
Lease payable (Enterprise Fund)	38,052
Deferred charge for Refunding	1,281,079
Deferred charge on Discount	318,174
Deferred charge on Premium	(2,874,899)
Deferred charge for issuance costs	261,595
Net adjustment to reduce fund balance - total government	
Funds to arrive at net position -governmental activities	<u>\$ (101,195,923)</u>

C. 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 \$(6,847,251) difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 6,776,797
Depreciation expense	<u>(13,852,314)</u>
Net adjustment to increase net changes in fund balance - total	
governmental funds to arrive at net position –governmental activities	<u>\$ (7,075,517)</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 Limited Tax Refunding	\$ (14,931,280)
Debt Refunding Defeasance	15,624,036
Lease Debt Issuance	(1,919,758)
Principal Repayments	6,112,197
Debt Issuance Interest	
Bond Issuance Cost Amortization & Refunding	140,981
Bond Cost Premium Amortization	<u>(645,606)</u>
Net adjustment to decrease net changes in fund balances-total	
governmental Funds to arrive at changes in net assets of governmental	
activities	<u>\$ (4,380,570)</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

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

Another element of the reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The detail of these \$3,277,428 differences is as follows:

Unfunded Actuarial Accrued Liability 10/1/14	\$ 23,813,778
Pension Expense	(4,581,608)
Net OPEB End of Year	<u>(27,091,206)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net assets of governmental activities	<u>\$ (7,859,036)</u>

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash. It is the County’s policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2015, the carrying amount of the County’s interest-bearing demand accounts and certificates of deposit totaled \$92,711,165. Bank balances and certificates of deposit totaling \$92,502,774 at September 30, 2015, 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, 2015, 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. 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, 2015 was 126%, 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, 2015.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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, 2015, 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 \$11,857,176 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Emergency Services District #1 (ESD) had a demand deposit balance of \$2,080,815 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 \$32,292,492 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

Investments

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

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

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

4. RECEIVABLES

Receivables consisted of the following at September 30, 2015

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$ 8,877,863	\$ 147,305	\$ 9,025,168
Taxes	7,320,050	-	7,320,050
Due from governments	6,992,590	-	6,992,590
Gross receivables	23,190,503	147,305	23,337,808
Less: allowance for uncollectible accounts	358,191	-	358,191
Total Net Receivables	<u><u>\$22,832,312</u></u>	<u><u>\$ 147,305</u></u>	<u><u>\$22,979,617</u></u>

At September 30, 2015, property tax receivables were reported in the combined balance sheet on page 38 net of an allowance for uncollectible taxes of \$358,191.

5. PROPERTY TAXES

The County adopted the 2014 tax rate, per \$100 of taxable value, for the Fiscal Year 2014-2015, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$0.318972	\$0.009607	\$0.328579
Road Debt Service	0.029913	0.040799	0.070712
Total	<u><u>\$0..348885</u></u>	<u><u>\$0.050406</u></u>	<u><u>\$0.399291</u></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 \$0.399291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.009607 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.040799 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

5. PROPERTY TAXES (continued)

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 4.69% of the total delinquent taxes receivable at September 30, 2015.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

6. CAPITAL ASSETS

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

Primary Government

	Beginning Balance 2014	Additions	Deletions	*Adjustments	Ending Balance 2015
Governmental Activities:					
Capital Assets, not being depreciated:					
Land	\$ 5,651,424	\$ -	\$ -	\$ -	\$ 5,651,424
Construction in progress	5,001,481	3,974,243	(1,103,258)	-	7,872,466
Total capital assets, not being depreciated	10,652,905	3,974,243	(1,103,258)	-	13,523,890
Capital assets, being depreciated					
Buildings	97,595,238	1,083,208	-	46,262	98,724,708
Improvements other than bldgs	11,661,437	99,469	(119)	(25,200)	11,735,587
Equipment	45,818,895	2,786,883	(1,483,775)	(3,368,893)	43,753,110
Infrastructure	305,619,176	-	-	-	305,619,176
Total capital assets, being depreciated	460,694,746	3,969,560	(1,483,894)	(3,347,831)	459,832,581
Less accumulated depreciation for:					
Buildings	(34,514,197)	(2,821,069)		-	(37,335,266)
Improvements other than building/other structures	(4,870,746)	(174,138)	100	-	(5,044,784)
Equipment	(36,271,188)	(3,122,657)	2,064,608	-	(37,329,237)
Infrastructure	(186,315,891)	(7,734,450)		-	(194,050,341)
Total accumulated depreciation	(261,972,022)	(13,852,314)	2,064,708	-	(273,759,628)
Total capital assets being depreciated, net	198,722,724	(9,882,754)	580,814	(3,347,831)	186,072,953
Governmental activities capital assets, net	<u>\$ 209,375,629</u>	<u>\$ (5,908,511)</u>	<u>\$ (522,444)</u>	<u>\$ (3,347,831)</u>	<u>\$ 199,596,843</u>

*Note: Adjustments are due to Right of Way assets that were reported as active in error in fiscal year 2014.

Adjustments of \$3,368,893 are due to an overstatement in fixed assets.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance			Ending Balance
	2014	Additions	Deletions	2015
Capital assets, not being depreciated:				
Land	\$ 6,065,175	\$ -	\$ (1,323)	\$ 6,063,852
Construction in progress	5,558,036	331,682	(2,308,838)	3,580,880
Total capital assets, not being depreciated	<u>11,623,211</u>	<u>331,682</u>	<u>(2,310,161)</u>	<u>9,644,732</u>
Capital assets, being depreciated:				
Buildings	15,291,507	-	-	15,291,507
Improvements other than buildings	15,872,904	671,106	-	16,544,010
Equipment	7,058,755	616,208	-	7,674,963
Other structures	38,714,944	2,650,653	-	41,365,597
Total capital assets, being depreciated	<u>76,938,110</u>	<u>3,937,967</u>	<u>-</u>	<u>80,876,077</u>
Less accumulated depreciation for:				
Buildings	(9,546,573)	(539,018)	-	(10,085,591)
Improvements other than buildings	(5,469,377)	(314,553)	-	(5,783,930)
Equipment	(5,684,600)	(285,038)	-	(5,969,638)
Other structures	(25,696,752)	(1,113,609)	-	(26,810,361)
Total accumulated depreciation	<u>(46,397,302)</u>	<u>(2,252,218)</u>	<u>-</u>	<u>(48,649,520)</u>
Total capital assets, being depreciated, net	<u>30,540,808</u>	<u>1,685,749</u>	<u>-</u>	<u>32,226,557</u>
Business-type activities capital assets, net	<u>\$ 42,164,019</u>	<u>\$2,017,431</u>	<u>\$ (2,310,161)</u>	<u>\$ 41,871,289</u>

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

Governmental activities:	
General government	\$ 2,063,819
Law enforcement and public safety	3,582,181
Highways and streets	7,795,641
Culture and recreation	157,371
Health	243,157
Welfare	10,145
Total depreciation expense - governmental activities	<u>\$ 13,852,314</u>
Business-type activities:	
Bridge system	\$ 1,221,234
Parks system	911,921
Airport system & Commissary	119,063
Total depreciation expense - business-type activities	<u>\$ 2,252,218</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

The International Toll Bridge System undergone canopy refurbishments/construction for all bridges. Canopy costs capitalized are \$275,500 and Gateway Bridge refurbishments will be finished this year. Collection Toll booth are being refurbished and are scheduled for completion this year.

Judicial Courthouse Improvements on the Elevators has been started this past year. Existing elevators have been upgraded and work is 90% complete. Construction of an additional elevator is approximately 50% complete and completion is anticipated sometime in March/April. Total costs will be about \$950,000. At the Old County Jail which has a housing capacity of 258 inmates, all the jail cell doors have been replaced at a costs of \$1.15 million dollars. In addition to this, the plumbing is also in the process of being upgraded, costs are budgeted at \$908,000. Although this detention facility is the oldest County jail, it is an excellent location due to its proximity to the Judicial Building.

At the Sheriff's Jail Facility a Magistrate's Courtroom is in the construction 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 continues to explore the renovation of the Laiseca Store Building located north of the Dancy Historical Courthouse – a grant application has been submitted seeking assistance in these costs.

The historical Dancy Courthouse is scheduled for roofing repair and window replacement in this coming year at a cost of \$1.9 million.

Major roads scheduled for improvement 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 complete with a County costs of \$2,000,000 . For the San Jose Road project, bridge construction is complete. Road construction will be done in house by County Road and Bridge, costs to date for this road are \$3,733,169 Vermillion Road project is complete, costs were \$588,405. Old Alice Road project has costs to date of \$215,250. U.S. 77 Parallel Corridor project is in the construction phase; project costs to date are \$1,231,912

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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 \$5,792,021 at September 30, 2015. 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
2016	\$1,185,401	\$ 703,693	\$ 19,406	\$1,908,500
2017	1,174,388	643,448	19,406	1,837,242
2018	865,585	399,371	-	1,264,956
2019	535,168	-	-	535,168
2020	535,168	-	-	535,168
Total future lease payments	4,295,710	1,746,512	38,812	6,081,034
Less: interest	(242,386)	(45,867)	(760)	(289,013)
Net Present Value of Future Minimum Lease Payments	\$4,053,324	\$1,700,645	\$38,052	\$5,792,021
Current portion of lease payments	1,095,141	678,401	18,900	1,792,442
Long Term Lease Payments	<u>\$2,958,183</u>	<u>\$1,022,244</u>	<u>\$ 19,152</u>	<u>\$3,999,579</u>

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$113,829 in financing for security system, body armor, office equipment and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.51%, with three payments of \$37,375, \$37,940, and \$38,513 payable on March, 2016 through March, 2018. Interest to be paid during the term of the lease totals \$3,458.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$195,782 in financing for body armor and law enforcement equipment and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.45%, with three payments of \$64,322, \$65,256, and \$66,204 payable on May, 2016 through May, 2018. Interest to be paid during the term of the lease totals \$5,717.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$196,093 in financing for four (4) vehicles and body armor law enforcement equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.58%, with three payments of \$67,445 payable on June, 2016 through June, 2018. Interest to be paid during the term of the lease totals \$6,241.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$132,532 in financing for three (3) vehicles and body armor law enforcement equipment, computer related equipment and one (1) patrol golf cart through the County's master lease agreement with Bank of America, N.A., at a rate of 1.47%, with three payments of \$45,485 payable on September, 2016 through September, 2018. Interest to be paid during the term of the lease totals \$3,922.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

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 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 \$533,171 in financing for Road and Bridge Heavy equipment and two (2) trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 1.49%, with three payments of \$175,109, \$177,711 and \$180,351 payable on April, 2016 through April, 2018. Interest to be paid during the term of the lease totals \$15,918.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$159,729 in financing for Road and Bridge Heavy equipment and three (3) trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 1.46%, with three payments of \$54,805 payable on June, 2016 through June, 2018. Interest to be paid during the term of the lease totals \$4,685.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Special Revenue Fund lease additions: (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$470,682 in financing for two (2) Dump Trucks, two (2) Water Trucks and one (1) truck through the County's master lease agreement with Bank of America, N.A. at a rate of 1.47%, with three payments of \$161,537 payable on September, 2016 through September, 2018. Interest to be paid during the term of the lease totals \$13,929.

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 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 \$166,763 and equipment rental paid was \$543,597 for the year ended September 30, 2015. 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, 2015. As of 09/30/2015 the monthly fee is equivalent to 7.50 (plus tax) per unit costing \$4,305 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 days notice to Cameron County. Rates increases shall not exceed 3% during any calendar year.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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 9/30/15 are as follow:

RESTRICTED

Major Governmental Fund	\$ 2,024,086
Nonmajor Governmental Fund	7,696,637

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables and payables consisted of the following at September 30, 2015:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental fund	2,559,180
	Enterprise Fund	5,050,607
Major Governmental Fund	Nonmajor governmental fund	1,694,855
Nonmajor Governmental Fund	Major governmental fund	191,573
	Nonmajor Governmental fund	2,920,573
	General Fund	179,826
	Enterprise Fund	562,446
TOTAL		\$13,159,060

- 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, 2015, are as follows:

***Enterprise Fund transfers to General Fund in FY15 were \$7,302,947.**

Transfer To Fund	Transfer From Fund	Amount
General Fund	Enterprise Fund	\$ 7,302,947
	Nonmajor governmental fund	1,109,741
TOTAL		\$ 8,412,688

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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, 2015.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2014	\$ 759,458	\$ 59,755
Increases	1,231,981	100,136
Decrease	(726,042)	(77,808)
Ending balance at September 30, 2015	<u>\$ 1,265,397</u>	<u>\$ 82,083</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.

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 as of October 1, 2014	\$3,150,000	\$84,310,000	\$87,460,000
New Debt	-	26,535,000	26,535,000
Business Type Activity Debt		(11,603,720)	(11,603,720)
Payment to Refunded Bond Escrow Agent	(2,625,000)	(12,999,036)	(15,624,036)
Debt retired	(180,000)	(5,267,244)	(5,447,244)
Bonds Payable as of September 30, 2015	<u>345,000</u>	<u>80,975,000</u>	<u>81,320,000</u>
Premium on Refunding Bonds Issued	-	3,259,814	3,259,814
Discount on Bond Issued	-	(142,552)	(142,552)
Debt payable as of September 30, 2015	<u>\$ 345,000</u>	<u>\$84,092,262</u>	<u>\$84,437,262</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

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

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2015 are as follows:

Year Ending September 30,	<u>Certificates of Obligation</u>		<u>General Obligation Bonds</u>		
	Principal	Interest	Principal	Interest	Total
2016	\$ 5,395,000	\$ 3,239,586	\$ 110,000	\$ 14,975	\$8,759,561
2017	5,600,000	3,050,691	115,000	9,293	8,774,984
2018	5,815,000	2,834,576	120,000	3,180	8,772,756
2019	6,175,000	2,597,094	-	-	8,772,094
2020	6,430,000	2,339,847	-	-	8,769,847
2021-2025	27,220,000	7,937,000	-	-	35,157,000
2026-2030	18,085,000	3,078,109	-	-	21,163,109
2031-2034	6,255,000	433,129	-	-	6,688,129
	<u>\$ 80,975,000</u>	<u>\$ 25,510,032</u>	<u>\$ 345,000</u>	<u>\$ 27,448</u>	<u>\$106,857,480</u>

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2015:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2015	Less Current Maturities (to be paid in FY 2015-2016)	Long-Term Maturities September 30, 2016
Road Bonds:			
<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 rates ranging from 5.0% to 6.125%, issued for road improvements.	\$ <u>345,000</u>	\$ <u>110,000</u>	\$ <u>235,000</u>
Total General Obligation Bonds	\$ <u>345,000</u>	\$ <u>110,000</u>	\$ <u>235,000</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

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

	Outstanding Balance September 30, 2015	Less Current Maturities (to be paid in FY 2015-2016)	Long-Term Maturities September 30, 2016
Certificates of Obligation:			
<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.	395,000	395,000	-
<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.	2,150,000	680,000	1,470,000
<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.	4,815,000	295,000	4,520,000
<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.	22,115,000	1,250,000	20,865,000
<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.	8,905,000	305,000	8,600,000
<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	16,090,000	635,000	15,455,000
<u>\$8,435,000 Limited Tax Refunding Bonds, Series 2014</u> due in annual principal installments of \$30,000 to 1,835,000 through February 2020, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs	8,405,000	1,835,000	6,570,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

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

	Outstanding Balance September 30, 2015	Less Current Maturities (to be paid in FY 2015-2016)	Long-Term Maturities September 30, 2016
<u>\$18,100,000 Limited Tax Refunding, Series 2015</u> due in annual principal installments of \$415,000 to 2,065,000 through February 2028, plus interest at rates ranging from 3.0% to 5.0%, for debt service savings and to pay issuance costs	18,100,000	-	18,100,000
Total Certificates of Obligation	<u>\$ 80,975,000</u>	<u>\$ 5,395,000</u>	<u>\$ 75,580,000</u>
Total Debt	<u>\$ 81,320,000</u>	<u>\$ 5,505,000</u>	<u>\$ 75,815,000</u>
Less: Unamortized bond insurance cost	(261,695)	(16,718)	(244,977)
Unamortized premium	<u>2,556,725</u>	<u>306,351</u>	<u>2,250,374</u>
Total Debt	<u>\$ 83,615,030</u>	<u>\$ 5,794,633</u>	<u>\$ 77,820,397</u>

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, BISD 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

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

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.

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
2016	\$ 634,382	\$ 506,629	\$1,141,011
2017	805,441	474,767	1,280,208
2018	785,824	438,814	1,224,638
2019	664,336	405,685	1,070,021
2020	696,000	374,325	1,070,325
2021-2025	4,201,848	1,302,869	5,504,717
2026-2030	3,361,418	349,120	3,710,538
2031	350,848	8,333	359,181
TOTAL	\$11,500,097	\$ 3,860,542	\$ 15,360,639

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 Cameron County Parks System, a proprietary fund.

The County issued \$8,000,000 in Certificates of Obligation, Series 2007 on February 15, 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition,

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

ENTERPRISE FUND DEBT OBLIGATION (continued)

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 Obligation, Series 2007 have been refunded with the Limited Tax Refunding Bonds, Series 2015 with a principal amount of \$5,572,648. The remaining balance on the Certificate of Obligation, Series 2007 will be paid in full in FY2016.

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
2016	\$ 495,837	\$ 336,990	\$ 832,827
2017	233,640	322,908	556,548
2018	218,865	314,283	533,148
2019	509,552	298,030	807,582
2020	535,461	273,023	808,484
2021-2025	3,269,658	915,230	4,184,888
2026-2030	2,337,158	189,339	2,526,497
2031	147,936	3,518	151,454
TOTAL	\$7,748,107	\$ 2,653,321	\$10,401,428

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2015, are as follows:

Changes in General Non-Bonded Debt	Non-Bonded Debt
Capital leases payable at October 1, 2014	\$5,727,048
Debt issued	1,919,758
Debt retired	(1,854,786)
Capital Leases payable at September 30, 2015 (Note 7)	\$5,792,020

The annual requirements to retire general non-bonded debt outstanding at September 30, 2015 are reported in Note 7.

C. ADVANCED REFUNDING AND DEFEASED DEBT

Cameron County issued \$8,435,000 Limited Tax Refunding Bonds Series 2014 dated October 15, 2014 for the purpose of refunding outstanding obligations of the County, for debt service savings and to pay costs of issuance of the Bonds. Refunded outstanding obligations were Certificates of Obligation Series 2005 \$590,000, Limited Tax Refunding Bonds, Series 2005 \$8,075,000 and Unlimited Tax Road Bonds, Series 2005 \$425,000. The 2014 Refunded Bonds carried an initial principal amount of \$9,090,000 but were sold at

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

a net premium amount of \$921,295. Cameron County's Issuer contribution was \$128,924 and after paying issuance cost, underwriter's fees and escrow agent fees, the net proceeds were \$9,304,497. Net present value savings of \$711,199 were realized as a result of this Refunding.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2014 have been deposited into the "Escrow Fund", as defined in the Escrow Agreement between the Issuer and and Escrow Agent. Investments are authorized for purchase of obligations of the United States and obligations of agencies or instrumentalities of the United States. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Refunded Obligations are deemed to be paid in full and considered as a defeasance in accordance with law.

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The initial 2015 Refunded Bonds carried an initial principal amount of \$18,335,000 but were sold at a premium amount of \$2,338,519. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. Net present value savings of \$1,587,781 were realized as a result of this Refunding.

The net proceeds of \$20,332,410 have been verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited has been confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to Escrow Agreement these refunded obligations are no longer outstanding or unpaid.

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

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.

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

Cameron County issued \$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998 on September 10, 1998, the final debt issuance for the construction of Veterans International Bridge. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Total 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, 2014	\$4,595,000
Debt retired	(935,000)
Less unamortized discount and bond issue cost	(56,633)
Debt payable at September 30, 2015	<u>\$ 3,603,367</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Debt includes the following individual issues at September 30, 2015:

REVENUE BONDS:

	Outstanding Balance September 30, 2015	Less Current Maturities (to be Paid in FY 2015-2016)	Long-Term Maturities September 30, 2016
<u>\$4,005,000 International Toll Bridge System Revenue Refunding Bonds Series 2007</u> ; due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.	\$1,365,000	\$ 435,000	\$ 930,000
<u>\$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998</u> ; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.	<u>2,295,000</u>	<u>535,000</u>	<u>1,760,000</u>
	3,660,000	970,000	2,690,000
Unamortized discount and premium cost	<u>56,633</u>	<u>7,718</u>	<u>48,915</u>
Total Debt	<u>\$3,716,633</u>	<u>\$ 977,718</u>	<u>\$2,738,915</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, 2015 are as follows:

Year Ending September 30,	International Toll Bridge System		Parks System		Total
	Principal	Interest	Principal	Interest	
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>\$ 3,660,000</u>	<u>\$ 295,725</u>	<u>-</u>	<u>-</u>	<u>\$ 3,955,725</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

12. LONG TERM DEBT (continued)

D. 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 March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The initial 2015 Refunded Bonds carried an initial principal amount of \$18,335,000 but were sold at a premium amount of \$2,338,519. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. Net present value savings of \$1,587,781 were realized as a result of this Refunding. The refunded Certificates of Obligation Series 2008 provided funding for the International Toll Bridge and a portion of the principal Obligation is included in the Series 2015 Refunding. The Certificates of Obligation, Series 2007 \$5,645,000 were included in the \$18,100,000 Limited Tax Refunding Bonds, Series 2015. Series 2007 Certificates of Obligation were issued to provide funding for Cameron County Parks improvement; these Obligations are payable from Business Type Activities.

The net proceeds of \$20,332,410 have been verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited has been confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to Escrow Agreement these refunded obligations are no longer outstanding or unpaid

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, 2015

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.

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
2016	\$ 634,382	\$ 506,629	\$ 1,141,011
2017	805,441	474,767	1,280,208
2018	785,824	438,814	1,224,638
2019	664,336	405,685	1,070,021
2020-2023	3,095,154	1,279,519	4,374,673
2024-2027	3,720,652	622,547	4,343,199
2028-2031	1,794,308	132,581	1,926,889
TOTAL	<u>\$11,500,097</u>	<u>\$ 3,860,542</u>	<u>\$ 15,360,639</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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.

Cameron County issued \$8,000,000 Certificates of Obligation, Series 2007 on February 15, 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 Obligation, Series 2007 have been refunded with the Limited Tax Refunding Bonds, Series 2015 with a principal amount of \$5,572,648. This debt obligation is a Cameron County Parks liability.

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
2016	\$ 495,636	\$ 336,990	\$ 832,626
2017	233,640	322,908	556,548
2018	218,865	314,283	533,148
2019	509,552	298,030	807,582
2020	535,461	273,023	808,484
2021-2025	3,269,658	915,230	4,184,888
2026-2030	2,337,158	189,339	2,526,497
2031	148,137	3,518	151,655
TOTAL	\$7,748,107	\$ 2,653,321	\$10,401,428

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

13. RISK MANAGEMENT (continued)

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 2014 calendar year contribution was \$421,854.

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

Calendar* Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2012	1,149,581	419,527	730,054
2013	1,030,676	500,437	530,239
2014	421,854	365,933	55,921

OTHER INSURANCE

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

AUTOMOBILE LIABILITY COVERAGE

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

The annual premium is \$141,841 for Automobile Liability and \$97,394 for automobile physical damage for the period July 1, 2015 through July 1, 2016. Insurance premium provides coverage for 553 vehicles. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

13. RISK MANAGEMENT (continued)

COMPREHENSIVE GENERAL LIABILITY COVERAGE

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

-The deductible is \$5,000 per occurrence. The annual premium is \$98,753 for the period July 1, 2015 through July 1, 2016. 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 4.3% in comparison to FY14 when costs increased by 15.8%, the most significant increase continues to be 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 \$1,135,680 to the Health Insurance Fund was needed to meet these obligations. The County's contribution for employee coverage was increased for fiscal year 2016 in efforts to meet the medical obligations.

During fiscal year 2015, a total of \$10,498,861 was paid in benefits and \$1,599,050 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$516,988 as of September 30, 2015. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2014-2015</u>	<u>Fiscal Year 2013-2014</u>	<u>Fiscal Year 2012-2013</u>
Unpaid claims, beginning of fiscal year	\$391,507	\$589,205	\$ 619,191
Incurred claims (including incurred but not reported)	10,624,342	9,865,853	8,417,042
Payments of claims	(10,498,861)	(10,063,551)	(8,447,028)
Unpaid claims, end of fiscal year	<u>\$ 516,988</u>	<u>\$ 391,507</u>	<u>\$ 589,205</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

13. RISK MANAGEMENT (continued)

PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverages 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 XI.

The Gateway International Bridge has \$3,300,000 in coverage for the bridge span property damage and \$5,000,000 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 \$4,500,000 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 \$5,000,000 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 costs. Flood insurance coverage in the amount of \$372,600 is provided for buildings by Nationwide Mutual Insurance Co. and NFIP.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

14. COMMITMENTS AND CONTINGENCIES (continued)

LITIGATION (continued)

Civil cases involving personnel matters have been settled during fiscal year 2015 and financial impact has not been material to the county. Additionally, the County is a defendant in other cases involving employment related litigation, civil rights, wrongful termination, constitutional violations and due process. The outcome of these lawsuits are not known and financial impact to County is not known. The County has Committed Fund Balance of \$500,000 for pending litigation claims.

Cameron County is a defendant where plaintiffs are seeking compensatory damages alleging defendants deprived decedent of his right from unlawful seizure, cruel and unusual punishment and denied due process of law. Plaintiffs also bring wrongful death and survivor claims under state law. We do not believe this is a case of liability. The applicable liability standard of deliberate indifference to the medical needs of an inmate is an exceedingly high standard for a plaintiff to prevail upon and County will vigorously defend itself. However, in the event of a finding of liability, damages may exceed \$1,000,000 (one million) dollars.

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 a public park. This case has been tried before a jury and a verdict for plaintiffs was awarded for \$21,000,000. The court held a hearing on motions for entry of judgment and outcome was modified for \$3,500,000 and final judgment has been signed. County will be filing a motion of a new trial due to trial court errors requiring motion for new trial. If court does not grant new trial, County will appeal to 13th Court of Appeals. Due to the uncertainty of time that will lapse between case filings and final outcome, County has not recorded any liability in the financial statements as of September 30, 2015.

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, 2015 produced a \$837,455 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 \$209,364.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

14. COMMITMENTS AND CONTINGENCIES (continued)

INTERLOCAL AGREEMENTS (continued)

between the City and the County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2015 produced a distribution to City of Brownsville of \$1,876,662.

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)
2015	\$ 1,876,662	\$1,876,662	\$ 3,753,324
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>\$29,025,229</u>	<u>\$29,025,229</u>	<u>\$ 58,050,458</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 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. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012, providing 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,

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

14. COMMITMENTS AND CONTINGENCIES (continued)

INTERLOCAL AGREEMENTS (continued)

N.A., Dallas Texas as trustee dated as of August 2012 and as amended as of February 1, 2014. On March 1, 2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) 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.

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued \$4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has 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.

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, City of Harlingen TRZ #1, #2, #3, City of Port Isabel, City of Los Fresnos, and Town of South Padre Island. 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. In December 2014, CCRMA and Cameron County entered into interlocal agreements for TRZ #3, #4 and #5. The areas included in these zones respectively are FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic. These agreements remain in effect as long as any CCRMA debt is outstanding and unpaid. Distributions for FY 2015 for all entities were City of Brownsville \$53,536, City of San Benito \$88,661, City of La Feria \$10,943 and CCRMA \$315,212. Funds of \$269,337 have been reserved for those entities that have not submitted financial reports or billings.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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 677 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on the TCDRS website at www.tcdrs.org.

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

of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contribution is determined using an actuarially determined rate of 9.62% for the months of the calendar year in 2014 and 9.27% for the months of the calendar year in 2015.

The contribution rate payable by the employee members for the calendar years 2014 and 2015 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. For the County's fiscal year ended September 30, 2015, the annual pension cost for the TCDRS plan and the actual employer contributions were \$6,023,889, and we equal to the required contribution.

Net Pension Liability

Governmental Accounting Standards Board issued Statement No. 68 which are new reporting standards for public pension plans and participating employers which address specifics of reporting public pension plan obligations for employers. Net pension liability (NPL) for Cameron County was determined on an actuarial valuation as of the valuation date.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2014 are as follow:

Discount Rate*	8.10%
Long term rate of return, net of investment expense	8.10%

**The discount rate reflects the long term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Assumptions used in this analysis for reporting requirements as of December 31, 2014 were the same as those used in the December 31, 2014 actuarial valuation analysis for Cameron County. System-wide economic assumptions used by the TCDRS actuary were a 5% real rate of return, 3.0% inflation and an 8.0% long term investment return. The 8.0% long term rate of return is net of investment expenses and is expected to enable the system to credit interest at the nominal annual rates as shown below to the following major funds:

Subdivision Accumulation Fund	9%
Employees Saving Fund	7%
Current Service Annuity Reserve Fund	7%

Based on these interest assumptions, an annual rate of 9% has been used for calculating the actuarial liability and normal cost contributions rate for the retirement plan. In addition, an annual rate of 7% required under the TCDRS Act for accumulating current service credit and multiple matching credit after the valuation date, accumulating prior service credit after the valuation date, determining the amount of the monthly benefit at future dates of retirement or disability; and calculating the actuarial accrued liability of the system-wide Current Service Annuity Reserve Fund.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and .05%

Productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Employer –specific economic assumptions:

Growth in membership 0.0%

Payroll Growth 3.5%

Payroll growth assumption is the aggregate covered payroll of the employer.

Census Data to assess pension liability consists of the following membership information:

Active Employees	1,822
Former Employees	1,090
Retirees	17

Demographic assumption considerations were that new employees would replace terminated employees and have similar entry ages. Members who become disabled would be eligible to commence benefit payments regardless of the age. Rates of disability are based on TCDRS experience. Mortality rates for active members, service retirees, beneficiaries, non-depositing members and disabled retirees were based on the gender-distinct RP-2000 Active, Combined and Disabled Mortality Tables with a projection scale of AA with two year and four set-back and set-forward period based on gender.

Family composition for calculating Survivor Benefit for depositing and non-depositing members were that male members have a female beneficiary three years younger. Female members are assumed to have a male beneficiary who is three years older. Annual rates of retirement were based on members reaching the age of sixty or the earliest eligibility. For those reaching the age of seventy five, retirement was considered to occur immediately.

Employees with six years or less have a higher probability of termination for reasons other than death, disability or retirement. Rates of termination vary by years of service, entry-age group and sex. Termination rate of 0% was assumed for members two years prior to retirement eligibility. Members who terminate may either leave their account with TCDRS or withdraw their funds. Members withdrawing their account vary based on length of service and vesting schedule. For those terminating members who are non-vested 100% withdrawal was assumed.

Other key actuarial assumptions to determine the total pension liability as December 31, 2014 were based on the results of an actuarial study for the period January 1, 2009 – December 31, 2014, except where required to be different per GASB68.

To determine the long-term expected rate of return on TCDRS assets, expected inflation is added to expected long-term real returns in addition to reflecting expected volatility and correlation. Capital market assumptions and information are based on January 2015 information for a 7-10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

The target asset allocation and geometric real rates of return are shown below:

Asset Class	Benchmark	Target Allocation (*1)	Geometric Real Rate of Return (Expected minus inflation) (*2)
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (*3)	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities – Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment –Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPS)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (*4)	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composit Index	25.00%	5.15%

(*1) Target asset allocation adopted at the April 2015 TCDRS Board meeting.

(*2) Geometric real rates of return in addition to assumed inflation of 1.7%, per Cliffwater's 2015 capital market assumptions.

(*3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(*4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

An alternative method to determine the sufficiency of the fiduciary net position for all future years has been used for discount rate determination. The alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act. Under the TCDRS funding policy, the Unfunded Actuarial Accrued Liability shall be amortized as a level percent of pay over 20-year closed layered periods and employers are legally required to make the contribution specified in the funding policy. Employer's assets are projected to exceed accrued liabilities in 20 years or less at which point the employer is still required to contribute at least the normal cost. Increased costs due to adoption of COLA is required to be funded over a period of 15 years. Based in these requirements, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. In projecting the expected levels of cash flows and investments returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Changes in Net Pension Liability were as follows:

	Total Pension Liability (a)	Increase(Decrease) Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance as of 12/31/13	\$ 233,802,606	\$ 229,666,733	\$ 4,135,873
Changes for the year:			
Service Cost	8,464,506		8,464,506
Interest on total pension liability	18,836,862		18,836,862
Effect of plan changes	-		-
Effect of economic/demographic gains or losses	(393,302)		(393,302)
Effect of assumptions changes or inputs	-		-
Refund of contributions	(1,629,407)	(1,629,407)	-
Benefit payments	(9,382,200)	(9,382,200)	-
Administrative expenses		(182,643)	182,643
Member contributions		4,454,897	(4,454,897)
Net investment income		15,408,775	(15,408,775)
Employer contributions		6,122,353	(6,122,353)
Other		(103,819)	103,819
Balance as of 12/31/14	<u>\$ 249,699,065</u>	<u>\$ 244,354,689</u>	<u>\$ 5,344,375</u>

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 8.10%, as well as what County's net pension liability would be if it were calculated using a discount rate that 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$ 286,381,479	\$ 249,699,065	\$ 219,875,363
Fiduciary net position	<u>244,354,689</u>	<u>244,354,689</u>	<u>244,354,689</u>
Net pension liability / (asset)	<u>\$ 42,026,790</u>	<u>\$ 5,344,375</u>	<u>\$ (24,479,326)</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

	January 1, 2014 to December 31, 2014
Pension Expense/ (Income)	
Service Cost	\$ 8,464,506.00
Interest on total pension liability	18,836,862
Effect of plan changes	-
Administrative expenses	182,643
Member contributions	(4,454,897)
Expected investment return net of investment expenses	(18,757,023)
Recognition of economic inflows/outflows or resources	
Recognition of economic/demographic gains or losses	(65,550)
Recognition of assumption changes or inputs	-
Recognition of investment gains or losses	669,650
Other	103,819
Pension expense / (income)	\$ 4,980,009.00

As of December 31, 2014, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 327,752	\$ 0
Changes of assumptions	0	0
Net difference between projected and actual earnings	0	2,678,599
Contributions made subsequent to measurement date	N/A	7,891,955

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:

2015	\$ 604,099
2016	604,099
2017	604,099
2018	604,099
2019	(65,550)
Thereafter ¹	0

¹Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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:	1,613
Retirees and beneficiaries receiving benefits:	56

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, 2014. The ARC is equal to the Normal Cost and an additional amount to amortize the Unfunded Actuarial Accrued Liability (UAAL) over 23 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 2015, the County's annual OPEB cost (expense) was \$3,601,568 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>10/1/12</u> <u>9/30/13</u>	<u>10/1/13</u> <u>9/30/14</u>	<u>10/1/14</u> <u>9/30/15</u>
Annual Required Contribution	\$ 3,519,814	\$ 3,287,539	\$ 3,287,539
Add Interest on Net OPEB Obligation	815,830	957,927	1,038,696
Adjustment to ARC	(148,007)	(1,570,685)	(0)
Annual OPEB Cost	4,187,637	2,674,781	4,326,235
Less Contributions Made	(635,219)	(655,545)	(724,667)
Change in Net OPEB Obligation	3,552,418	2,019,236	3,601,568
Net OPEB Obligation-beginning of year	20,395,756	23,948,174	25,967,410
Net OPEB Obligation - end of year	<u>\$ 23,948,174</u>	<u>\$ 25,967,410</u>	<u>\$ 29,568,978</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

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 past 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>
09/30/13	\$4,187,637	\$ 635,219	15.2%	\$23,948,174
09/30/14	\$2,674,781	\$ 655,545	24.5%	\$25,967,410
09/30/15	\$4,326,235	\$ 724,667	16.6%	\$29,568,978

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 38%.

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
10/1/2012	\$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%
10/1/2014	\$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, 2015

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, 2015

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.

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GTLF for the years ended 9/30/13, 14, 15 were \$131,027, \$149,240 and \$170,783, respectively, which equaled the contractually required contributions each year.

16. PRIOR PERIOD ADJUSTMENTS

Government Wide Statement of Activities reflects a net prior period adjustment of \$(845,222), resulting from an adjustment in capital related items of \$(2,674,052), implementation of GASB 68 of \$1,827,562 and a non-major special funds adjustment of \$1,268.

Proprietary funds had a prior period adjustment of \$158,918 due to GASB Statement No. 68 implementation.

Government Wide Statement of Activities in the Component Units had a prior period adjustment of \$5,654 due to the implementation of GASB Statement No. 68.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2015

17. SUBSEQUENT FINANCIAL ACTIVITY

On December 29th, 2015 Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a “County-Wide Transportation Reinvestment Zone” projected to support \$1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County. The Tax Increment Base year is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of \$1,625,954,462. Cameron County’s participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid (\$1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

Cameron County entered into a commercial – improved property contract for the purchase of real property located on Levee Street in Brownsville, the county seat. This property has an existing multi-story building which can be used to house county departments with sufficient parking area. Funding for this purchase will be temporarily funded by County’s General Fund; in addition a “Resolution Declaring Intention to Reimburse Certain Expenditures” was approved by Commissioners Court on January 26, 2016 as authorized by Chapter 21 of the Texas Government Code which will allow the County to use proceeds of obligation to reimburse itself for costs attributable to a “Project” paid incurred before the date of such obligations. Cameron County expects to incur debt in an aggregate amount not to exceed \$4,000,000 for the purpose of paying the costs for the acquisition of property and related improvements.

18. PENDING GASBs IMPLEMENTATION

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. GASB Statement No. 69 did not impact Cameron County.

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 have extended or receive a financial guarantee without receiving equal-value consideration in exchange. GASB Statement No. 70 did not impact Cameron County.



REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)



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REQUIRED SUPPLEMENTARY INFORMATION

**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%
10/1/2014	-	20,309,475	20,309,475	0.00%	53,554,133	38%

CAMERON COUNTY, TEXAS
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2014

	2014
Total Pension Liability	
Service Cost	\$ 8,464,506
Interest on total pension liability	18,836,862
Changes of benefit terms	-
Difference between expected and actual experience	(393,302)
Change of assumption	-
Benefit payments, including refunds of employee contributions	(11,011,607)
Net Change in Total Pension Liability	15,896,459
Total Pension Liability - Beginning	233,802,606
Total Pension Liability - Ending (a)	\$ 249,699,065
 Plan Fiduciary Net Position	
Employer Contributions	\$ 6,122,353
Employee Contributions	4,454,897
Investment Income net of investment expenses	15,408,775
Benefits payments, including refunds of employee contributions	(11,011,607)
Administrative Expenses	(182,643)
Other	(103,819)
Net Change in Plan Fiduciary Net Position	14,687,956
Plan Fiduciary Net Position - Beginning	229,666,733
Plan Fiduciary Net Position - Ending (b)	\$ 244,354,689
 Net Pension Liability - Ending (a) - (b)	\$ 5,344,376
 Fiduciary Net Position as a % of total pension liability	97.86%
 Pensionable covered payroll	\$ 63,641,381
 Net pension liability as a % of covered payroll	8.40%

CAMERON COUNTY, TEXAS

Required Supplementary Information

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2005	Not Available	Not Available	Not Available	Not Available	Not Available
2006	\$3,729,277	\$3,729,277	-	\$49,198,903	7.6%
2007	4,081,887	4,081,887	-	51,473,981	7.9%
2008	3,973,848	3,973,848	-	54,361,802	7.3%
2009	4,108,360	4,108,360	-	56,201,915	7.3%
2010	4,845,622	4,845,622	-	57,141,769	8.5%
2011	4,966,459	4,966,459	-	58,360,461	8.5%
2012	5,196,368	5,196,368	-	58,850,771	8.8%
2013	5,503,293	5,503,293	-	59,882,828	9.2%
2014	6,122,353	6,122,353	-	63,641,381	9.6%

Notes to the Schedule of Contributions

Valuation Timing:

Actuarial determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age, (Normal Cost Method)
Asset Valuation Method	
Smoothing Period	5 years
Recognition Method	Non-asymptotic
Corridor	None
Inflation	3.0%
Salary Increases	Increase rates vary by length of service and by entry-age group. Annual rates consists of a general wage inflation component of 3.5% and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee. Merit Salary Increase rates range from 0.40 to 5.25% which excludes excludes wage inflation rate of 3.5%.
Investment Rate of Return	8.10%

Notes to the Schedule of Contributions (continued)

Cost of Living Adjustments

No assumptions for future cost of living adjustments is included in the GASB calculations. No assumption for future cost of living adjustment is included in the funding valuation.

Retirement Age

Later of age 60 for Deferred members, or earliest retirement age. Age 75 for all eligible members.

Turnover

The rates vary by length of service, entry age group (age at hire and sex). Rates range from 0.3% to 35.9%. No termination after eligibility retirement is assumed.

Mortality

Depositing Members : The RP-2000 Active Employee Mortality Table for males with a 2 year set forward and the RP-2000 Active Employee Mortality Table for females with a 4 year setback, both with the projections scale AA.

Service retirees, beneficiaries and non-depositing members: The RP-2000 Combined Mortality Table with the projection scale AA, with 1 year set-forward for males and no age adjustment for females.

Disabled retirees : RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a 2 year set-forward, both with the projection scale AA.

CAMERON COUNTY, TEXAS
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 51,409,491	\$ 51,409,491	\$ 52,076,798	\$ 667,307
Licenses and permits	483,707	483,707	559,205	75,498
Intergovernmental	4,443,508	4,452,301	5,581,814	1,129,513
Charges for services	10,403,178	10,553,065	10,557,267	4,202
Fines and forfeitures	5,035,141	5,044,663	5,113,269	68,606
Miscellaneous	4,373,563	4,395,135	4,352,241	(42,894)
TOTAL REVENUES	76,148,588	76,338,362	78,240,594	1,902,232
EXPENDITURES				
General government	18,942,028	18,994,738	17,761,809	1,232,929
Law enforcement and public safety	56,339,737	57,046,333	55,660,054	1,386,279
Health	2,991,295	3,047,863	2,868,856	179,007
Welfare	4,592,562	4,722,642	4,705,750	16,892
TOTAL EXPENDITURES	82,865,622	83,811,576	80,996,469	2,815,107
Excess of Revenues Over (Under) Expenditures	(6,717,034)	(7,473,214)	(2,755,875)	4,717,339
OTHER FINANCING SOURCES (USES)				
Gain on Sale of capital assets	-	-	74,116	74,116
Capital lease financing	-	756,180	756,176	(4)
Transfers in	7,077,989	7,077,989	7,303,115	225,126
Transfers (out)	(360,955)	(360,955)	(1,627,807)	(1,266,852)
TOTAL OTHER FINANCING SOURCES (USES)	6,717,034	7,473,214	6,505,600	(967,614)
Net change in fund balance	-	-	3,749,725	3,749,725
Fund Balance - beginning	-	20,802,646	20,802,646	-
FUND BALANCE - ending	\$ -	\$ 20,802,646	\$ 24,552,371	\$ 3,749,725

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, 2015

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Tax Revenues	\$ 5,084,483	\$ 5,084,483	\$ 5,031,388	\$ (53,095)
Licenses and Permits	3,310,351	3,310,351	3,276,535	(33,816)
Intergovernmental Revenues (State shared)	391,301	593,432	556,776	(36,656)
Charges for Services	24,022	24,022	-	(24,022)
Miscellaneous Revenues	353,337	353,337	374,444	21,107
TOTAL REVENUES	<u>9,163,494</u>	<u>9,365,625</u>	<u>9,239,143</u>	<u>(126,482)</u>
EXPENDITURES				
HIGHWAYS AND STREETS:				
GIS	269,914	269,922	250,058	19,864
District Attorney	39,067	39,067	38,880	187
Precinct #1 Commissioner Staff	103,144	103,144	101,589	1,555
Precinct #2 Commissioner Staff	105,337	105,337	98,270	7,067
Precinct #3 Commissioner Staff	109,035	109,035	102,907	6,128
Precinct #4 Commissioner Staff	104,446	104,438	102,004	2,434
Consolidated Road Districts M & O	8,124,015	9,486,294	8,864,861	621,433
Engineering & Right-of-Way	908,645	900,645	791,860	108,785
Planning and Inspection	786,340	820,636	730,820	89,816
TOTAL HIGHWAYS AND STREETS	<u>10,549,943</u>	<u>11,938,518</u>	<u>11,081,249</u>	<u>857,269</u>
DEBT SERVICE:				
Principal retirement	657,299	666,915	666,914	1
Interest	40,471	40,471	26,379	14,092
TOTAL DEBT SERVICE	<u>697,770</u>	<u>707,386</u>	<u>693,293</u>	<u>14,093</u>
TOTAL EXPENDITURES	<u>11,247,713</u>	<u>12,645,904</u>	<u>11,774,542</u>	<u>871,362</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,084,219)</u>	<u>(3,280,279)</u>	<u>(2,535,399)</u>	<u>744,880</u>
OTHER FINANCING SOURCES (USES):				
Capital lease financing	-	1,163,583	1,163,582	(1)
Sale of Capital assets	50,000	50,000	4,760	(45,240)
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>1,213,583</u>	<u>1,168,342</u>	<u>(45,241)</u>
Net change in fund balances	<u>(2,034,219)</u>	<u>(2,066,696)</u>	<u>(1,367,057)</u>	<u>699,639</u>
Fund Balance - beginning	-	2,066,696	7,393,277	5,326,581
FUND BALANCE - ending	<u>\$ (2,034,219)</u>	<u>\$ -</u>	<u>\$ 6,026,220</u>	<u>\$ 6,026,220</u>

CAMERON COUNTY, TEXAS

Notes to Required Supplementary Information

September 30, 2015

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, 2015

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	\$ 14,294	\$ 1,331	\$ 456,168	\$ 359,225	\$ 428,863	\$ 21,048	\$ 10,813
Accounts receivable	1,328	1,166,414	63	43	38,165	424,097	2,169
Due from other governments	19,352	-	-	-	-	14,183	-
Due from other funds	5,252	-	-	-	-	27,066	-
Other assets	-	-	-	-	23,619	-	-
TOTAL ASSETS	\$ 40,226	\$ 1,167,745	\$ 456,231	\$ 359,268	\$ 490,647	\$ 486,394	\$ 12,982
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 875	\$ 220,587	\$ 25,278	\$ 383	\$ 5,230	\$ 1,286	\$ 3,422
Wages, fringe and accrued absences payable	-	-	-	2,927	1,478	-	-
Due to other governments	2,334	-	-	-	18,709	-	-
Due to other funds	37,017	947,146	-	-	445,736	455,512	9,560
TOTAL LIABILITIES	40,226	1,167,733	25,278	3,310	471,153	456,798	12,982
FUND BALANCE							
Restricted	-	12	430,953	355,958	19,494	29,596	-
TOTAL FUND BALANCE	-	12	430,953	355,958	19,494	29,596	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 40,226	\$ 1,167,745	\$ 456,231	\$ 359,268	\$ 490,647	\$ 486,394	\$ 12,982

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

SPECIAL REVENUE								
TDH -								
FEDERAL LAW ENFORCEMENT FUND		O,N,D,C,P FUND	BORDER HEALTH ISSUES FUND	IMMUNIZATION ACTION PLAN FUND	CRIME VICTIMS FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND	DEL MAR HEIGHTS FUND
ASSETS								
Cash	\$ 356,634	\$ 247,297	\$ 38,245	\$ 25,569	\$ 6,712	\$ 12,814	\$ 420,976	\$ 49,564
Accounts receivable	49	105,586	210,452	40,415	3	97,309	651,338	5
Due from other governments	465,579	500,523	-	122,186	102,213	-	-	96,266
Due from other funds	-	596	9	-	44,202	-	142,891	-
Other assets	-	-	2,246	-	-	4,561	378	-
TOTAL ASSETS	\$ 822,262	\$ 854,002	\$ 250,952	\$ 188,170	\$ 153,130	\$ 114,684	\$ 1,215,583	\$ 145,835
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 669	\$ 91,427	\$ 3,446	\$ 13,378	\$ 3,779	\$ 9,283	\$ 600,565	\$ 94,196
Wages, fringe and accrued absences payable	-	-	-	-	-	-	15,712	-
Due to other governments	2,858	1,314	-	-	14,295	-	-	-
Due to other funds	818,735	757,789	247,506	79,563	131,467	105,376	-	51,639
TOTAL LIABILITIES	822,262	850,530	250,952	92,941	149,541	114,659	616,277	145,835
FUND BALANCE								
Restricted	-	3,472	-	95,229	3,589	25	599,306	-
TOTAL FUND BALANCE	-	3,472	-	95,229	3,589	25	599,306	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 822,262	\$ 854,002	\$ 250,952	\$ 188,170	\$ 153,130	\$ 114,684	\$ 1,215,583	\$ 145,835

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

SPECIAL REVENUE		VALLE	COMMUNITY	WEED AND	
		ESCODIDO	CORRECTIONS	SEED	
		SEWER	ASSISTANCE	PROGRAMS	BAIL SECURITY
		PROJECT	PLAN FUND	FUND	FUND
ASSETS					
Cash	\$	139	\$ 3,242,044	\$ 665,582	\$ 2 \$ 163,892
Accounts receivable		-	32,089	758,968	-
Due from other governments		6	-	-	-
Due from other funds		-	151,740	372,320	-
Other assets		-	-	6,051	1,173,889
TOTAL ASSETS	\$	145	\$ 3,425,873	\$ 1,802,921	\$ 2 \$ 1,337,781
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$	-	\$ 3,850	\$ 57,572	\$ - \$ 1,337,781
Wages, fringe and accrued absences payable		-	-	126,841	-
Due to other governments		-	10,091	-	-
Due to other funds		145	-	1,618,038	-
TOTAL LIABILITIES		145	13,941	1,802,451	1,337,781
FUND BALANCE					
Restricted		-	3,411,932	470	2 -
TOTAL FUND BALANCE		-	3,411,932	470	2 -
TOTAL LIABILITIES AND FUND BALANCE	\$	145	\$ 3,425,873	\$ 1,802,921	\$ 2 \$ 1,337,781

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

SPECIAL REVENUE										
	SELF HELP CENTERS FUND	LOCAL SOLID WASTE ENFORCEMENT T FUND	HOME DISASTER ASSISTANCE GRANT FUND	ENCUMBERED PRE-TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES FUND			
ASSETS										
Cash	\$ 4,751	\$ 169	\$ 126,286	\$ 5,870	\$ 198,773	\$ 766,084	\$ 40,949			
Accounts receivable	975	-	891,442	36,921	114,805	17,943	5,044			
Due from other governments	1	12	42,456	-	-	135,165	1,400			
Due from other funds	-	-	-	43,342	94,088	104,529	8,017			
Other assets	-	-	-	2,190	-	1,602	-			
TOTAL ASSETS	\$ 5,727	\$ 181	\$ 1,060,184	\$ 88,323	\$ 407,666	\$ 1,025,323	\$ 55,410			
LIABILITIES AND FUND BALANCE										
LIABILITIES										
Accounts payable	\$ 3,565	-	\$ 221,000	\$ 11,021	\$ 122,631	\$ 23,614	\$ 585			
Wages, fringe and accrued absences payable	-	-	-	-	-	-	-			
Due to other governments	-	-	1,566	250	61,042	3,778	-			
Due to other funds	2,162	181	837,618	27,066	223,993	42,790	54,825			
TOTAL LIABILITIES	5,727	181	1,060,184	38,337	407,666	70,182	55,410			
FUND BALANCE										
Restricted	-	-	-	49,986	-	955,141	-			
TOTAL FUND BALANCE	-	-	-	49,986	-	955,141	-			
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,727	\$ 181	\$ 1,060,184	\$ 88,323	\$ 407,666	\$ 1,025,323	\$ 55,410			

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

SPECIAL REVENUE						
	DA HOT CHECK FUND	TAX ASSESSOR VIT	LAGUNA HEIGHTS	ATTORNEY GENERAL CHILD SUPPORT FUND		
ASSETS						
Cash	\$ 84,189	\$ 1,506,009	\$ 815,164	\$	4	
Accounts receivable	-	179	-		3	
Due from other governments	10	-	59		-	
Due from other funds	-	-	-		-	
Other assets	-	-	-		-	
TOTAL ASSETS	\$ 84,199	\$ 1,506,188	\$ 815,223	\$	7	
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ 21,170	\$ 293,835	\$	-	
Wages, fringe and accrued absences payable	-	-	-		-	
Due to other governments	-	1,308,432	-		-	
Due to other funds	-	-	18,274		7	
TOTAL LIABILITIES	-	1,329,602	312,109		7	
FUND BALANCE						
Restricted	84,199	176,586	503,114		-	
TOTAL FUND BALANCE	84,199	176,586	503,114		-	
TOTAL LIABILITIES AND FUND BALANCE	\$ 84,199	\$ 1,506,188	\$ 815,223	\$	7	

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

SPECIAL REVENUE		LAGUNA MADRE					
	PRE TRIAL INTERVENTION FUND	WEST RAIL RELOCATION FUND	DRUG FORFEITURE TRUST FUND	COLONIA STREET LIGHT FUND	WATER & SEWER FUND	FIFTH JUDICIAL REGION	TOTAL SPECIAL REVENUE FUNDS
ASSETS							
Cash	\$ 608,184	\$ 303,447	\$ 6,431,449	\$ 174,144	\$ 124,863	\$ 57,574	\$ 17,769,121
Accounts receivable	2,573	725,930	1,637	-	-	-	5,325,945
Due from other governments	-	2,597,581	313,816	12,702	-	33,517	4,457,027
Due from other funds	-	-	1,979,436	-	1	-	2,973,489
Other assets	-	-	15,943	-	-	-	1,230,479
TOTAL ASSETS	\$ 610,757	\$ 3,626,958	\$ 8,742,281	\$ 186,846	\$ 124,864	\$ 91,091	\$ 31,756,061
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ 389,917	\$ 13,899	\$ 39,892	\$ -	\$ 3,614,136
Wages, fringe and accrued absences payable	-	-	-	-	-	-	146,958
Due to other governments	-	540	2,259,778	-	-	-	3,684,987
Due to other funds	-	3,365,487	44,202	-	109,532	91,091	10,522,457
TOTAL LIABILITIES	-	3,366,027	2,693,897	13,899	149,424	91,091	17,968,538
FUND BALANCE							
Restricted	610,757	260,931	6,048,384	172,947	(24,560)	-	13,787,523
TOTAL FUND BALANCE	610,757	260,931	6,048,384	172,947	(24,560)	-	13,787,523
TOTAL LIABILITIES AND FUND BALANCE	\$ 610,757	\$ 3,626,958	\$ 8,742,281	\$ 186,846	\$ 124,864	\$ 91,091	\$ 31,756,061

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

CAPITAL PROJECTS		PROJECT ROADMAP	2011 CERTIFICATES OF OBLIGATION	HAVA GRANT FUND	JUDICIAL COMPLEX	TOTAL CAPITAL PROJECTS FUNDS
ASSETS						
Cash	\$	16,631	\$ 3,783,230	\$ 1	\$ -	\$ 3,799,862
Accounts receivable		2	42,818	-	-	42,820
Due from other governments		-	-	-	-	-
Due from other funds		-	130,546	-	-	130,546
Other assets		-	-	-	-	-
TOTAL ASSETS	\$	16,633	\$ 3,956,594	\$ 1	\$ -	\$ 3,973,228
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$	-	\$ 265,030	\$ -	\$ -	\$ 265,030
Wages, fringe and accrued absences payable		-	-	-	-	-
Due to other governments		-	-	-	-	-
Due to other funds		-	12,528	1	-	12,529
TOTAL LIABILITIES		-	277,558	1	-	277,559
FUND BALANCE						
Restricted		16,633	3,679,036	-	-	3,695,669
TOTAL FUND BALANCE		16,633	3,679,036	-	-	3,695,669
TOTAL LIABILITIES AND FUND BALANCE	\$	16,633	\$ 3,956,594	\$ 1	\$ -	\$ 3,973,228

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

DEBT SERVICE					
	UNLIMITED TAX BONDS	LIMITED TAX BONDS	TOTAL DEBT SERVICE FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS	
ASSETS					
Cash	\$ 442,630	\$ 4,209,532	\$ 4,652,162	\$	26,221,145
Accounts receivable	16	337	353		5,369,118
Taxes receivable - net of allowances	59,326	764,954	824,280		824,280
Notes receivable	-	-	-		-
Due from other governments	-	-	-		4,457,027
Due from other funds	-	750,383	750,383		3,854,418
Other assets	-	546,180	546,180		1,776,659
TOTAL ASSETS	<u>\$ 501,972</u>	<u>\$ 6,271,386</u>	<u>\$ 6,773,358</u>	<u>\$</u>	<u>42,502,647</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$	3,879,166
Wages, fringe and accrued absences payable	-	-	-		146,958
Due to other governments	-	-	-		3,684,987
Due to other funds	-	5,109	5,109		10,540,095
Deferred Revenue	-	-	-		-
TOTAL LIABILITIES	<u>-</u>	<u>5,109</u>	<u>5,109</u>	<u>-</u>	<u>18,251,206</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	57,809	726,873	784,682		784,682
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>57,809</u>	<u>726,873</u>	<u>784,682</u>		<u>784,682</u>
FUND BALANCE					
Restricted for debt service	444,163	5,539,404	5,983,567		5,983,567
Restricted for special revenue	-	-	-		13,787,523
Restricted for capital projects	-	-	-		3,695,669
TOTAL FUND BALANCE	<u>444,163</u>	<u>5,539,404</u>	<u>5,983,567</u>		<u>23,466,759</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 501,972</u>	<u>\$ 6,271,386</u>	<u>\$ 6,773,358</u>	<u>\$</u>	<u>42,502,647</u>

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

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	\$ 65,428	\$ 1,364,712	\$ 47,076	\$ -	\$ -	\$ 594,204	\$ 23,788
Charges for services	-	-	-	186,804	-	-	-
Fines and forfeitures	-	-	-	-	-	37,071	-
Miscellaneous	39	12	1,181	668	526,871	-	-
TOTAL REVENUES	65,467	1,364,724	48,257	187,472	526,871	631,275	23,788
EXPENDITURES							
General government	-	-	-	-	524,220	5,308	23,788
Law enforcement and public safety	83,416	-	-	153,211	-	617,450	-
Highways and streets	-	1,364,712	172,854	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	83,416	1,364,712	172,854	153,211	524,220	622,758	23,788
Excess of Revenues Over (Under) Expenditures	(17,949)	12	(124,597)	34,261	2,651	8,517	-
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	17,949	-	-	-	-	14,299	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	17,949	-	-	-	-	14,299	-
Net change in fund balances	-	12	(124,597)	34,261	2,651	22,816	-
Fund Balances - October 1, 2014	-	-	555,550	321,697	16,843	6,780	-
Prior Period Adjustment						-	
FUND BALANCES - SEPTEMBER 30, 2015	\$ -	\$ 12	\$ 430,953	\$ 355,958	\$ 19,494	\$ 29,596	\$ -

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

SPECIAL REVENUE	TDH -							
	FEDERAL LAW ENFORCEMENT FUND	UNIFIED NARCOTICS INTL. TASK FORCE	BORDER HEALTH ISSUES FUND	IMMUNIZATION ACTION PLAN FUND	VICTIMS OF CRIME FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND	DEL MAR HEIGHTS FUND
REVENUES								
Intergovernmental	\$ 1,300,701	\$ 2,906,667	\$ 638,622	\$ 755,784	\$ 416,474	\$ 429,705	\$ 1,003,990	\$ 149,935
Charges for services	-	-	-	-	-	-	58,023	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	87,706	1,945	-	133,577	-
TOTAL REVENUES	1,300,701	2,906,667	638,622	843,490	418,419	429,705	1,195,590	149,935
EXPENDITURES								
General government	-	-	-	-	-	-	-	-
Law enforcement and public safety	869,839	2,906,667	-	-	550,612	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Health	-	-	535,607	831,575	-	425,085	1,167,620	-
Welfare	-	-	-	-	-	-	-	149,935
Capital Outlay	430,862	-	105,056	9,000	-	4,620	12,489	-
TOTAL EXPENDITURES	1,300,701	2,906,667	640,663	840,575	550,612	429,705	1,180,109	149,935
Excess of Revenues Over (Under) Expenditures	-	-	(2,041)	2,915	(132,193)	-	15,481	-
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	-	-	-	-	-	25	570	-
Transfers in	-	-	2,041	37,143	128,666	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	2,041	37,143	128,666	25	570	-
Net change in fund balances	-	-	-	40,058	(3,527)	25	16,051	-
Fund Balances - October 1, 2014	-	3,472	-	55,171	7,116	-	581,987	-
Prior Period Adjustment				-			1,268	
FUND BALANCES - SEPTEMBER 30, 2015	\$ -	\$ 3,472	\$ -	\$ 95,229	\$ 3,589	\$ 25	\$ 599,306	\$ -

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

SPECIAL REVENUE	VALLE ESCONDIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND	WIC FUND	WEED AND SEED PROGRAMS FUND	BAIL SECURITY FUND
REVENUES					
Intergovernmental	\$ 9,937	\$ 474,775	\$ 4,213,400	\$ -	\$ -
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	33,884	-	2	-
TOTAL REVENUES	9,937	508,659	4,213,400	2	-
EXPENDITURES					
General government	-	-	-	-	-
Law enforcement and public safety	-	571,730	-	-	-
Highways and streets	-	-	-	-	-
Health	-	-	4,213,400	-	-
Welfare	9,937	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	9,937	571,730	4,213,400	-	-
Excess of Revenues Over (Under) Expenditures	-	(63,071)	-	2	-
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	470	-	-
Transfers in	-	-	-	-	-
Transfers (out)	-	(119)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(119)	470	-	-
Net change in fund balances	-	(63,190)	470	2	-
Fund Balances - October 1, 2014	-	3,475,122	-	-	-
Prior Period Adjustment					
FUND BALANCES - SEPTEMBER 30, 2015	\$ -	\$ 3,411,932	\$ 470	\$ 2	\$ -

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

SPECIAL REVENUE	LOCAL SOLID WASTE ENFORCEMENT FUND	HOME DISASTER ASSISTANCE GRANT FUND	ENCUMBERED PRE - TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES
REVENUES						
Intergovernmental	\$ 422,675	\$ 9,631	\$ 145,257	\$ 888,296	\$ 2,932,455	\$ 100,143
Charges for services	-	-	-	-	10,855	-
Fines and forfeitures	-	-	32,153	-	5,876	-
Miscellaneous	-	-	109,415	196,944	3,375	-
TOTAL REVENUES	422,675	9,631	286,825	1,085,240	2,952,561	100,143
EXPENDITURES						
General government	-	9,631	-	-	-	-
Law enforcement and public safety	-	-	592,925	1,136,457	2,892,684	108,129
Highways and streets	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	422,675	-	-	-	-	-
Capital Outlay	-	-	-	-	28,560	-
TOTAL EXPENDITURES	422,675	9,631	592,925	1,136,457	2,921,244	108,129
Excess of Revenues Over (Under) Expenditures	-	-	(306,100)	(51,217)	31,317	(7,986)
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	303,347	27,039	119	7,986
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	303,347	27,039	119	7,986
Net change in fund balances	-	-	(2,753)	(24,178)	31,436	-
Fund Balances - October 1, 2014	-	-	52,739	24,178	923,705	-
Prior Period Adjustment	-	-	-	-	-	-
FUND BALANCES - SEPTEMBER 30, 2015	\$ -	\$ -	\$ 49,986	\$ -	\$ 955,141	\$ -

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

SPECIAL REVENUE	DA HOT CHECK FUND	TAX ASSESSOR VIT	LAGUNA HEIGHTS	ATTORNEY GENERAL CHILD SUPPORT FUND
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 943,111	\$ -
Charges for services	10,237	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	195	71,951	-	-
TOTAL REVENUES	10,432	71,951	943,111	-
EXPENDITURES				
General government	-	56,170	-	-
Law enforcement and public safety	20,785	-	-	-
Highways and streets	-	-	-	-
Health	-	-	-	-
Welfare	-	-	439,997	-
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	20,785	56,170	439,997	-
Excess of Revenues Over (Under) Expenditures	(10,353)	15,781	503,114	-
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net change in fund balances	(10,353)	15,781	503,114	-
Fund Balances - October 1, 2014	94,552	160,805	-	-
Prior Period Adjustment				
FUND BALANCES - SEPTEMBER 30, 2015	\$ 84,199	\$ 176,586	\$ 503,114	\$ -

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

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	\$ -	\$ 147,637	\$ 1,099,390	\$ -	\$ 221,035	\$ 164,907	\$ 24,696,098
Charges for services	282,000	-	-	-	-	-	547,919
Fines and forfeitures	-	-	-	-	-	-	75,100
Miscellaneous	1,224	-	714,836	145,344	-	-	2,029,169
TOTAL REVENUES	283,224	147,637	1,814,226	145,344	221,035	164,907	27,348,286
EXPENDITURES							
General government	-	-	-	117,600	-	-	736,717
Law enforcement and public safety	297,430	-	2,485,376	-	-	164,907	13,451,618
Highways and streets	-	147,637	-	-	-	-	1,685,203
Health	-	-	-	-	-	-	7,173,287
Welfare	-	-	-	-	245,594	-	4,494,501
Capital Outlay	-	-	374,131	-	-	-	964,718
TOTAL EXPENDITURES	297,430	147,637	2,859,507	117,600	245,594	164,907	28,506,044
Excess of Revenues Over (Under) Expenditures	(14,206)	-	(1,045,281)	27,744	(24,559)	-	(1,157,758)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	-	143,239	-	-	-	144,304
Transfers in	-	-	-	-	-	-	538,589
Transfers (out)	-	-	(131,343)	-	-	-	(131,462)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	11,896	-	-	-	551,431
Net change in fund balances	(14,206)	-	(1,033,385)	27,744	(24,559)	-	(606,327)
Fund Balances - October 1, 2014	624,963	260,931	7,081,769	145,203	(1)	-	14,392,582
Prior Period Adjustment	-	-	-	-	-	-	1,268
FUND BALANCES - SEPTEMBER 30, 2015	\$ 610,757	\$ 260,931	\$ 6,048,384	\$ 172,947	\$ (24,560)	\$ -	\$ 13,787,523

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

CAPITAL PROJECTS	PROJECT ROADMAP	2011 CERTIFICATES OF OBLIGATION	HAVA GRANT FUND	JUDICIAL COMPLEX	TOTAL CAPITAL PROJECTS FUNDS
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	42,347	-	-	42,347
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	34	9,189	-	1	9,224
TOTAL REVENUES	34	51,536	-	1	51,571
EXPENDITURES					
Bond issuance costs	-	-	-	-	-
Highways and Streets	-	133,987	-	2,341	136,328
Capital outlay	-	1,207,067	-	-	1,207,067
TOTAL EXPENDITURES	-	1,341,054	-	2,341	1,343,395
Excess of Revenues Over (Under) Expenditures	34	(1,289,518)	-	(2,340)	(1,291,824)
OTHER FINANCING SOURCES (USES)					
Bond issuance	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	(168)	(168)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(168)	(168)
Net change in fund balances	34	(1,289,518)	-	(2,508)	(1,291,992)
Fund Balances - October 1, 2014	16,599	4,968,554	-	2,508	4,987,661
Prior period adjustment					-
FUND BALANCES - SEPTEMBER 30, 2015	\$ 16,633	\$ 3,679,036	\$ -	\$ -	\$ 3,695,669

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

DEBT SERVICE	UNLIMITED TAX BONDS	LIMITED TAX BONDS	TOTAL DEBT SERVICE FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 356,292	\$ 7,916,001	\$ 8,272,293	\$ 8,272,293
Intergovernmental	-	-	-	24,738,445
Charges for services	-	-	-	547,919
Fines and forfeitures	-	-	-	75,100
Miscellaneous	702	11,623	12,325	2,050,718
TOTAL REVENUES	356,994	7,927,624	8,284,618	35,684,475
EXPENDITURES				
General government	-	-	-	736,717
Law enforcement and public safety	-	-	-	13,451,618
Highway and streets	-	-	-	1,821,531
Health	-	-	-	7,173,287
Welfare	-	-	-	4,494,501
Capital Outlay	-	-	-	2,171,785
Bond issuance costs	-	-	-	-
Principal retirement	180,000	5,265,282	5,445,282	5,445,282
Interest and fiscal charges	92,501	5,615,641	5,708,142	5,708,142
TOTAL EXPENDITURES	272,501	10,880,923	11,153,424	41,002,863
Excess of Revenues Over (Under) Expenditures	84,493	(2,953,299)	(2,868,806)	(5,318,388)
OTHER FINANCING SOURCES (USES)				
Bond issuance	-	2,424,506	2,424,506	2,424,506
Sale of capital assets	-	-	-	144,304
Transfers in	-	570,984	570,984	1,109,573
Transfers (out)	-	-	-	(131,630)
TOTAL OTHER FINANCING SOURCES (USES)	-	2,995,490	2,995,490	3,546,753
Net change in fund balances	84,493	42,191	126,684	(1,771,635)
Fund Balances - October 1, 2014	359,670	5,497,213	5,856,883	25,237,126
Prior Period Adjustment				1,268
FUND BALANCES - SEPTEMBER 30, 2015	\$ 444,163	\$ 5,539,404	\$ 5,983,567	\$ 23,466,759



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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Taxes				
Current Advalorem Taxes	\$ 50,492,229	\$ 50,492,229	\$ 51,337,205	\$ 844,976
Delinquent Advalorem Taxes	2,061,770	2,061,770	1,945,292	(116,478)
TIRZ	(750,000)	(750,000)	(750,000)	-
Discounts	(1,014,508)	(1,014,508)	(1,069,006)	(54,498)
Commissions	(529,518)	(529,518)	(534,761)	(5,243)
Errors and Adjustments	(262,770)	(262,770)	(316,369)	(53,599)
Penalties and Interest	1,412,288	1,412,288	1,464,437	52,149
Total Taxes	51,409,491	51,409,491	52,076,798	667,307
Licenses and Permits				
Beer Licenses (net)	30,488	30,488	20,449	(10,039)
Liquor Licenses (net)	28,808	28,808	102,685	73,877
Gaming licenses	35,603	35,603	22,161	(13,442)
Certificates of Title	382,308	382,308	409,380	27,072
Tax Certificates	6,500	6,500	4,530	(1,970)
Total Licenses and Permits	483,707	483,707	559,205	75,498
Intergovernmental Revenues				
Indir.CostReimb.-BorderHealth	5,500	5,500	18,242	12,742
Bio terrorism-indirect cost	25,104	25,104	58,488	33,384
Indir.CostReimb.-WICGrants Aid	519,319	519,319	638,603	119,284
Fee Revenue Admin Fee	-	-	5,667	5,667
Emergency Services District	145,000	145,000	151,000	6,000
Fee Revenue Admin Fee	220,000	220,000	183,333	(36,667)
Federal Wildlife Allocation	25,114	25,114	39,072	13,958
State Mixed Drink Tax	642,000	642,000	1,115,084	473,084
State Bingo Tax	87,156	87,156	96,819	9,663
Sales Tax Commissions-Tax Auto	1,808,233	1,808,233	2,191,778	383,545
Fee Revenue Admin Fee	8,000	8,000	47,051	39,051
Emergency Services District	12,000	13,935	13,955	20
Indirect Cost	-	6,500	15,609	9,109
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
State Revenue	245,000	245,000	230,766	(14,234)
Reimbursement Indigent defense	99,557	99,557	137,916	38,359
State Revenue	29,372	29,730	-	(29,730)
DA Food Stamp Prosecutions	3,500	3,500	3,920	420
State Aid-County Attorney	64,651	64,651	48,920	(15,731)
Indirect Cost	12,050	12,050	15,018	2,968
Prisoner Transport	34,152	34,152	46,470	12,318
Contributions from other Entit	-	-	30,000	30,000
State Tobacco Reimbursement	145,800	145,800	179,654	33,854
State Revenue	60,000	60,000	62,449	2,449
Total Intergovernmental Revenues	4,443,508	4,452,301	5,581,814	1,129,513
Charges for Services				
County Clerk-Records Mgmt	455,378	455,378	314,178	(141,200)
County Clerk-Records Mgmt	486,715	486,715	459,064	(27,651)
Inspections	15,571	15,571	23,540	7,969
Emergency Mgmt Citations	20	20	-	(20)
Labor Charges	43,500	43,500	60,370	16,870
Labor Charges	55,067	55,067	25,961	(29,106)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Service Fees	18,889	18,889	20,999	2,110
County Clerk-Judicial Rec Mgt	16,067	16,067	20,002	3,935
Judges Signature Probate Fee	675	675	813	138
Judges Signature Probate Fee	675	675	813	138
Judges Signature Probate Fee	675	675	813	138
Steno Fees and Interpreter Fee	72,177	72,177	80,485	8,308
Jury Fees	210,000	210,000	278,509	68,509
Service Fees	23,448	23,448	22,872	(576)
County Clerk-Records Mgmt	-	147,405	147,405	-
Dist Clerk-Judicial Recd Mgmt	29,019	29,019	32,589	3,570
Dist. Clerk-Passport Revenue	41,868	41,868	33,285	(8,583)
Research fees - District Clrk	26,196	26,196	20,908	(5,288)
Passport Picture fee-Dist Clrk	9,206	9,206	8,590	(616)
Retrieval fees - Dist. Clerk	3,260	3,260	2,250	(1,010)
District Clerk	616,679	616,679	680,534	63,855
Justices of the Peace	4,653	4,653	4,276	(377)
Justices of the Peace	25,025	25,025	33,750	8,725
Justices of the Peace	19,725	19,725	25,581	5,856
Justices of the Peace	5,260	5,260	8,072	2,812
Justices of the Peace	10,795	10,795	10,373	(422)
Justices of the Peace	11,909	11,909	10,348	(1,561)
Justices of the Peace	10,763	10,763	16,598	5,835
Justices of the Peace	2,602	2,602	2,581	(21)
Justices of the Peace	11,035	11,035	9,887	(1,148)
Justices of the Peace	4,223	4,223	5,465	1,242
County Attorney	85,426	85,426	110,294	24,868
Justices of the Peace	-	-	336	336
Inspections	136,560	136,560	122,320	(14,240)
Beer, Wine, Liquor Commissions	8,361	8,361	8,282	(79)
Tax Assessor/Collector-Auto	664,728	664,728	738,833	74,105
Sheriff Fees	-	-	36	36
Jail-State, Other	76,990	76,990	59,906	(17,084)
Jail-Federal	6,515,250	6,515,250	6,202,630	(312,620)
Service Fees	7,097	7,097	6,852	(245)
Constable Precinct #1	2,310	2,310	1,400	(910)
Service Fees	60,959	60,959	113,830	52,871
Constable Precinct #2	25,088	25,088	15,308	(9,780)
Service Fees	-	2,482	1,800	(682)
Service Fees	35,386	35,386	75,390	40,004
Constable Precinct #3	840	840	1,315	475
Service Fees	4,440	4,440	17,142	12,702
Constable Precinct #4	450	450	6,795	6,345
Service Fees	82,627	82,627	189,103	106,476
Constable Precinct #5	7,781	7,781	6,868	(913)
Sheriff Fees	299,711	299,711	350,849	51,138
Sheriff Arrest Fees	15,119	15,119	11,505	(3,614)
Registration Fees-Flu Vaccine	13,100	13,100	5,508	(7,592)
Subdivision Plat InspectionFee	-	-	5,900	5,900
Inspections	84,340	84,340	82,510	(1,830)
Septic Tank Fees	45,540	45,540	61,645	16,105
Total Charges for Services	10,403,178	10,553,065	10,557,267	4,202
Fines and Forfeitures				
Fee Revenue	1,061,000	1,061,000	1,073,921	12,921

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Fee Revenue	212,555	212,555	247,123	34,568
Court Cost	268	268	830	562
Fines	444,236	444,236	469,334	25,098
Fee Revenue	37,595	37,595	31,084	(6,511)
Court Cost	600	600	421	(179)
Fines	-	-	8	8
Fee Revenue	173,917	173,917	167,424	(6,493)
Fee Revenue	48,750	48,750	95,531	46,781
District Clerk	420,121	420,121	585,227	165,106
Fines	1,000	1,000	35,563	34,563
Fee Revenue	3,061	3,061	-	(3,061)
JPTech Fee	105,814	115,336	118,618	3,282
Fee Revenue	227,317	227,317	257,469	30,152
Court Cost	9,783	9,783	11,981	2,198
Fines	7,375	7,375	5,348	(2,027)
Fee Revenue	418,707	418,707	371,742	(46,965)
Court Cost	18,377	18,377	15,405	(2,972)
Fines	17,206	17,206	7,472	(9,734)
Fee Revenue	350,727	350,727	320,585	(30,142)
Court Cost	16,094	16,094	11,818	(4,276)
Fines	25,209	25,209	6,033	(19,176)
Fee Revenue	183,113	183,113	120,326	(62,787)
Court Cost	11,487	11,487	7,091	(4,396)
Fines	31,517	31,517	5,856	(25,661)
Fee Revenue	150,807	150,807	146,253	(4,554)
Court Cost	7,704	7,704	7,339	(365)
Fines	18,570	18,570	5,323	(13,247)
Fee Revenue	113,664	113,664	103,123	(10,541)
Court Cost	5,844	5,844	4,915	(929)
Fines	4,612	4,612	3,490	(1,122)
Fee Revenue	266,057	266,057	223,686	(42,371)
Court Cost	14,767	14,767	11,347	(3,420)
Fines	37,833	37,833	7,261	(30,572)
Fee Revenue	297,948	297,948	262,313	(35,635)
Court Cost	12,120	12,120	10,486	(1,634)
Fines	32,554	32,554	5,758	(26,796)
Fee Revenue	134,230	134,230	91,368	(42,862)
Court Cost	8,889	8,889	5,688	(3,201)
Fines	16,500	16,500	3,510	(12,990)
Fee Revenue	75,000	75,000	22,252	(52,748)
Court Cost	3,750	3,750	1,054	(2,696)
Fines	5,393	5,393	834	(4,559)
Fee Revenue	1,140	1,140	2,312	1,172
Fee Revenue	-	-	626	626
Fee Revenue	559	559	778	219
Fee Revenue	-	-	131,839	131,839
Fee Revenue	1,371	1,371	95,316	93,945
Fines	-	-	187	187
Total Fines and Forfeitures	5,035,141	5,044,663	5,113,269	68,606
Miscellaneous				
Regional Mobility fees	283,960	283,960	129,521	(154,439)
Copy Reimbursements	80,293	80,293	72,039	(8,254)
Interest Income	1,850	1,850	1,701	(149)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Miscellaneous Revenue	-	-	5,486	5,486
County's Waste Collection fee	199,516	199,516	209,239	9,723
Interest Income	78,000	78,000	71,874	(6,126)
Vending Machine Commissions	5,280	5,280	1,144	(4,136)
Miscellaneous	32,606	32,606	107,857	75,251
Snack Bar Commissions	3,600	3,600	3,600	-
Program Revenues	-	-	973	973
Bail Bond Fees	15,000	15,000	3,594	(11,406)
Miscellaneous	-	-	157	157
Copy Reimbursements	57,305	57,305	52,843	(4,462)
Transaction Fee	10,773	10,773	10,334	(439)
Interest Income	9,995	9,995	9,101	(894)
Interest Income	-	-	7	7
Long/Short	-	-	-	-
Copy Reimbursement-Dist Clerk	195,480	195,480	178,086	(17,394)
District Clerk FAX Fee	600	600	14	(586)
Transaction Fee	15,653	15,653	16,094	441
Interest Income	25,100	25,100	25,619	519
Miscellaneous	-	-	772	772
Interest Income	154	154	90	(64)
Interest Income	360	360	135	(225)
Interest Income	420	420	126	(294)
Long/Short	20	20	-	(20)
Interest Income	267	267	58	(209)
Interest Income	249	249	60	(189)
Long/Short	-	-	5	5
Interest Income	120	120	60	(60)
Interest Income	309	309	107	(202)
Interest Income	336	336	82	(254)
Long/Short	-	-	(1)	(1)
Interest Income	234	234	53	(181)
Miscellaneous	250	250	-	(250)
Interest Income	50	50	4	(46)
Copy Receipts	200	200	393	193
Miscellaneous	-	-	12,125	12,125
Audit Fees	16,225	16,225	33,633	17,408
Miscellaneous	-	-	60	60
Vending Machine Commissions	-	-	25	25
Vehicle Inventory Tax Surplus	58,890	58,890	35,568	(23,322)
Tax Commissions-AdValorem	2,083,068	2,083,068	2,049,210	(33,858)
Interest Income	30,878	30,878	16,254	(14,624)
Miscellaneous	11,105	11,105	18,189	7,084
TWX Reimbursement	3,446	3,446	3,104	(342)
Long/Short	2,500	2,500	12,197	9,697
Vehicle Inventory Tax Surplus	147,455	147,455	56,452	(91,003)
Land Rental	-	-	20,460	20,460
Reimburse - Salaries	94,556	94,556	121,907	27,351
Pay Phones Commissions	645,000	645,000	695,192	50,192
Reimbursement Inmate damages	500	500	-	(500)
Miscellaneous	-	-	33,000	33,000
Miscellaneous	13,392	13,392	22,065	8,673
Program Revenues	205,451	227,023	231,499	4,476
Insurance Proceeds	-	-	14,410	14,410
Miscellaneous	-	-	8,971	8,971

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Miscellaneous	3,000	3,000	6,426	3,426
Restitution Rental	24,000	24,000	24,000	-
Interest Income	325	325	450	125
Miscellaneous	3,200	3,200	7,288	4,088
Miscellaneous	12,592	12,592	17,785	5,193
Reimburse - Salaries	-	-	4,000	4,000
Reimburse - Equipment useage	-	-	1,640	1,640
Miscellaneous	-	-	814	814
Family Learning Ctr Donation	-	-	2,180	2,180
Family Learning Ctr Donation	-	-	1,700	1,700
Family Learning Ctr Donation	-	-	410	410
Total Miscellaneous	<u>4,373,563</u>	<u>4,395,135</u>	<u>4,352,241</u>	<u>(42,894)</u>
OTHER FINANCING SOURCES				
Financing Proceeds	-	756,180	756,176	(4)
Sale of Surplus	-	-	65,610	65,610
Sale of Land	-	-	8,506	8,506
Total OTHER FINANCING SOURCES	<u>-</u>	<u>756,180</u>	<u>830,292</u>	<u>74,112</u>
TOTAL REVENUES & OPERATING TRANSFE	<u>\$76,148,588</u>	<u>\$77,094,542</u>	<u>\$ 79,070,886</u>	<u>\$ 1,976,344</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	Variance with Final Budget
GENERAL GOVERNMENT				
RMA	\$ 283,960	\$ 283,960	\$ 129,521	\$ 154,439
COUNTY JUDGE	270,631	237,722	210,071	27,651
HUMAN RESOURCES	95,948	96,841	89,716	7,125
CIVIL SERVICE COMMISSION	98,673	98,323	84,375	13,948
COUNTY CLERK	941,394	945,450	908,064	37,386
RECORDS MANAGEMENT	455,518	428,814	314,178	114,636
OLD RECORDS RETRIEVAL	486,767	486,715	459,064	27,651
VETERAN'S SERVICE OFFICE	209,008	223,125	220,778	2,347
EMERGENCY MANAGEMENT	491,704	491,704	445,339	46,365
MAIL ROOM	27,194	28,558	28,555	3
DATA PROCESSING	1,751,765	1,868,222	1,848,507	19,715
GENERAL ADMINISTRATION	2,274,433	2,377,705	2,362,599	15,106
CIVIL DIVISION	591,676	611,684	602,482	9,202
COMMISSIONER PCT. #1	72,153	72,153	72,008	145
COMMISSIONER PCT. #2	71,590	71,590	70,808	782
COMMISSIONER PCT. #3	74,986	74,986	74,906	80
COMMISSIONER PCT. #4	71,590	71,590	71,347	243
REPRODUCTION	168,899	168,899	164,947	3,952
PROGRAM, DEVELOPMENT & MGT.	354,380	353,165	319,128	34,037
VEHICLE MAINTENANCE	336,416	336,416	321,060	15,356
M&O MAGISTRATE COURT	19,225	19,225	-	19,225
VOTER REGISTRATION & ELECTIONS	835,247	752,031	709,372	42,659
COUNTY AUDITOR	1,436,734	1,464,889	1,450,866	14,023
COUNTY PURCHASING	394,456	399,323	398,702	621
MOTOR VEHICLE INSPECTION	59,942	59,942	59,662	280
COUNTY TREASURER	253,173	254,539	251,260	3,279
TAX ASSESSOR/COLLECTOR	3,213,512	3,186,007	3,130,987	55,020
AUTO THEFT TASK FORCE	147,455	134,501	56,452	78,049
M&O VETERANS' OFFICE	19,225	19,225	5,821	13,404
M&O ELECTIONS OFFICE	19,225	19,225	6,403	12,822
M&O CAMERON PARK LAW ENFORCEMENT	8,650	8,650	3,802	4,848
M&O LOS FRESNOS	75,243	75,243	41,437	33,806
M&O RIO HONDO ANNEX	28,731	31,600	23,165	8,435
M&O PORT ISABEL ANNEX	73,350	74,300	37,925	36,375
M&O DANCY BUILDING	392,412	380,412	358,591	21,821
M&O SANTA ROSA TECHNOLOGY CTR	45,208	45,208	29,043	16,165
M&O HARLINGEN BUILDING	113,555	122,543	109,673	12,870
M&O COURTHOUSE BUILDING	1,861,467	1,881,941	1,643,652	238,289
M&O SAN BENITO ANNEX	343,091	337,091	274,520	62,571
M&O RECORDS WAREHOUSE	33,125	47,585	47,220	365
M&O LA FERIA ANNEX	65,901	72,342	69,418	2,924
M&O ARROYO CITY FIRE STATION	10,500	10,500	7,068	3,432
HISTORICAL COMMITTEE	2,700	2,700	-	2,700
FARM & HOME DEMONSTRATION	269,650	258,469	243,109	15,360
M&O TICK ERRADICATION	9,625	9,625	6,209	3,416
TOTAL GENERAL GOVERNMENT	18,860,087	18,994,738	17,761,809	1,232,929
LAW ENFORCEMENT & PUBLIC SAFETY				
BAIL BOND ADMINISTRATION	54,246	54,246	53,540	706
COUNTY CLERK - JUDICIAL	1,048,902	1,002,121	989,485	12,636
COUNTY COURT AT LAW I	525,375	582,740	577,790	4,950
PROBATE COURT	183,559	176,059	171,260	4,799
COUNTY COURT AT LAW II	509,751	522,172	519,278	2,894
COUNTY COURT AT LAW III	585,378	534,960	522,443	12,517
DISTRICT COURTS	3,307,106	3,326,091	3,235,705	90,386
INDIGENT DEFENSE	2,455,614	2,481,004	2,480,103	901
CRIMINAL HEARINGS OFFICER	186,417	187,897	187,803	94

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	Variance with Final Budget
JUVENILE COURT	327,086	333,693	332,492	1,201
DISTRICT CLERK	2,167,170	2,354,904	2,267,281	87,623
JUSTICE OF PEACE ADMIN.	120,845	130,367	122,933	7,434
JUSTICE OF THE PEACE #1	204,204	204,204	196,745	7,459
JUSTICE OF THE PEACE #2-1	283,978	283,978	282,839	1,139
JUSTICE OF THE PEACE #2-2	244,301	244,999	244,848	151
JUSTICE OF THE PEACE #3-1	160,080	160,080	157,159	2,921
JUSTICE OF THE PEACE #3-2	159,390	159,488	159,403	85
JUSTICE OF THE PEACE #4	158,478	162,596	162,487	109
JUSTICE OF THE PEACE #5-1	254,455	254,455	245,581	8,874
JUSTICE OF THE PEACE #5-3	206,303	206,303	203,587	2,716
JUSTICE OF THE PEACE #5-2	204,893	204,893	202,070	2,823
JUSTICE OF THE PEACE 2-3	202,649	202,649	173,544	29,105
DISTRICT ATTORNEY	4,508,008	4,430,447	4,380,980	49,467
JAIL, DETENTION CENTER 1 & 2	15,735,513	15,758,153	15,283,016	475,137
M&O JAIL	1,907,222	2,005,863	2,003,561	2,302
JAIL INFIRMARY	3,211,278	3,224,423	2,903,096	321,327
M&O DARRELL HESTER BUILDING	247,885	257,231	245,534	11,697
M&O ORANGE ST.	57,611	57,611	51,559	6,052
CONSTABLE PCT#1	335,691	335,691	317,892	17,799
CONSTABLE PCT#2	395,390	465,381	460,741	4,640
PCT 2 SECURITY	703,922	714,975	694,336	20,639
CONSTABLE PCT#3	628,001	655,965	628,297	27,668
CONSTABLE PCT#4	455,139	491,370	494,190	(2,820)
MENTAL HEALTH TRANSPORT	241,141	262,713	246,980	15,733
CONSTABLE PCT#5	667,495	674,455	641,436	33,019
SHERIFF'S OFFICE	6,407,315	6,430,385	6,381,693	48,692
M&O SHERIFF'S OFFICE	422,158	398,775	383,889	14,886
SHERIFF'S AUTO THEFT	389,758	422,895	422,476	419
JUVENILE BOOTCAMP	1,553,668	1,558,743	1,556,682	2,061
JUVENILE PROBATION	2,203,352	2,209,459	2,159,968	49,491
JUVENILE DETENTION	2,645,376	2,763,214	2,757,307	5,907
ADULT PROBATION	155,975	158,685	158,044	641
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	56,422,078	57,046,333	55,660,054	1,386,279
HEALTH				
M&O BROWNSVILLE HEALTH CENTER	104,820	105,187	105,006	181
M&O FATHER O'BRIEN HLTH CLINIC	68,144	98,142	90,808	7,334
M&O HARLINGEN HEALTH BUILDING	70,206	70,206	60,517	9,689
HEALTH DEPARTMENT	1,887,178	1,856,739	1,797,038	59,701
COMMUNITY SERVICES	38,338	38,338	15,270	23,068
ENVIRONMENTAL HEALTH	729,254	785,896	737,030	48,866
SANTA ROSA-LEARNING CENTER	14,894	14,894	4,559	10,335
LA FERIA-LEARNING CENTER	25,362	25,362	18,955	6,407
RIO HONDO-LEARNING CENTER	19,920	19,920	14,555	5,365
LOS INDIOS-LEARNING CENTER	15,182	15,182	8,974	6,208
ARROYO CITY-LEARNING CENTER	6,266	6,266	4,488	1,778
LA PALOMA-LEARNING CENTER	11,731	11,731	11,655	76
TOTAL HEALTH	2,991,295	3,047,863	2,868,856	179,007
WELFARE				
INDIGENT SERVICES/AUTOPSIES	722,463	745,113	743,629	1,484
CHILD WELFARE	599,230	706,660	706,133	527
CHILD PROTECTIVE LEGAL ADMIN	134,898	134,898	120,017	14,881
INDIGENT HEALTH CLAIMS	3,135,971	3,135,971	3,135,971	-
TOTAL WELFARE	4,592,562	4,722,642	4,705,750	16,892
TOTAL GENERAL FUND EXPENDITURES	\$ 82,866,022	\$ 83,811,576	80,996,469	\$ 2,815,107

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts			Variance with
	Original	Final	ACTUAL	Final Budget
REVENUES				
Tax Revenues:				
Current advalorem taxes	\$ 4,865,620	\$ 4,865,620	\$ 4,814,372	\$ (51,248)
Delinquent advalorem taxes	245,081	245,081	242,319	(2,762)
Less:				
Discounts	(98,516)	(98,516)	(100,266)	(1,750)
Commissions	(51,617)	(51,617)	(51,118)	499
Insolvents and adjustments	(25,554)	(25,554)	(32,637)	(7,083)
Penalties and interest	149,469	149,469	158,718	9,249
Total Tax Revenues	<u>5,084,483</u>	<u>5,084,483</u>	<u>5,031,388</u>	<u>(53,095)</u>
Licenses and Permits:				
Building permits and books	285,351	285,351	314,960	29,609
Automobile registration fees	<u>3,025,000</u>	<u>3,025,000</u>	<u>2,961,575</u>	<u>(63,425)</u>
Total Licenses and Permits	<u>3,310,351</u>	<u>3,310,351</u>	<u>3,276,535</u>	<u>(33,816)</u>
Intergovernmental Revenues: (State shared)				
Beach cleanup	-	-	-	-
Auto license revenue	360,000	360,000	360,000	-
Sales tax commissions	-	-	-	-
Overweight fees	31,301	31,301	196,265	164,964
Contributions from Other Entities	-	202,131	511	(201,620)
State Revenue	-	-	-	-
Total Intergovernmental Revenues (State shared)	<u>391,301</u>	<u>593,432</u>	<u>556,776</u>	<u>(36,656)</u>
Charges for Services:				
Review fees	<u>24,022</u>	<u>24,022</u>	-	(24,022)
Total Charges for Services	<u>24,022</u>	<u>24,022</u>	-	(24,022)
Miscellaneous Revenues:				
Recording Fees	4,121	4,121	2,446	(1,675)
Commercial Violations	5,000	5,000	98,657	93,657
Bond Forfeitures	104,250	104,250	29,938	(74,312)
Interest Income	11,966	11,966	15,368	3,402
Program Revenues	228,000	228,000	228,000	-
Miscellaneous	-	-	35	35
Total Miscellaneous Revenues	<u>353,337</u>	<u>353,337</u>	<u>374,444</u>	<u>21,107</u>
Other Financing Sources:				
Financing Proceeds	-	1,163,583	1,163,582	(1)
Gain on Sale of Land	-	-	4,760	4,760
Gain on Sale of Surplus	<u>50,000</u>	<u>50,000</u>	-	(50,000)
Total Other Financing Sources	<u>50,000</u>	<u>1,213,583</u>	<u>1,168,342</u>	<u>(45,241)</u>
TOTAL REVENUES AND OTHER FINANCING	<u>\$ 9,213,494</u>	<u>\$ 10,579,208</u>	<u>\$ 10,407,485</u>	<u>\$ (171,723)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF ROAD AND BRIDGE FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES				
HIGHWAYS AND STREETS:				
GIS	\$ 269,914	\$ 269,922	\$ 250,058	\$ 19,864
District Attorney	39,067	39,067	38,880	187
Precinct #1 Commissioner Staff	103,144	103,144	101,589	1,555
Precinct #2 Commissioner Staff	105,337	105,337	98,270	7,067
Precinct #3 Commissioner Staff	109,035	109,035	102,907	6,128
Precinct #4 Commissioner Staff	104,446	104,438	102,004	2,434
Consolidated Road Districts M & O	8,821,785	10,193,680	9,558,154	635,526
Engineering & Right-of-Way	908,645	900,645	791,860	108,785
Planning and Inspection	786,340	820,636	730,820	89,816
TOTAL HIGHWAYS AND STREETS	\$ 11,247,713	\$ 12,645,904	\$ 11,774,542	\$ 871,362

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
2014 CERTIFICATES OF OBLIGATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	CURRENT YEAR	PRIOR YEARS	CUMULATIVE THROUGH 9/30/15	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous					
State revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-
Interest income	32,339	2,395	34,734	-	34,734
Total Miscellaneous	32,339	2,395	34,734	-	34,734
TOTAL REVENUES	<u>32,339</u>	<u>2,395</u>	<u>34,734</u>	<u>-</u>	<u>34,734</u>
EXPENDITURES					
Monroe St. Bldgs	926,983	34,801	961,784	1,000,000	38,216
Dancy Bldg.	3,195	-	3,195	2,000,000	1,996,805
Jail	1,197,217	-	1,197,217	1,400,000	202,783
M&O Courthouse	404,716	-	404,716	1,150,000	745,284
District Courts	-	-	-	2,000,000	2,000,000
Magistrate Courtroom	92,428	-	92,428	800,000	707,572
San Benito Annex	-	-	-	1,150,000	1,150,000
Sheriff's Office	59,325	-	59,325	1,000,000	940,675
Animal Shelter	70,127	10,900	81,027	1,000,000	918,973
PCT 1 Road Projects	-	-	-	750,000	750,000
PCT 2 Road Projects	302,543	-	302,543	750,000	447,457
PCT 3 Road Projects	-	-	-	1,500,000	1,500,000
PCT 4 Road Projects	-	-	-	2,000,000	2,000,000
Total	<u>3,056,534</u>	<u>45,701</u>	<u>3,102,235</u>	<u>16,500,000</u>	<u>13,397,765</u>
TOTAL EXPENDITURES	<u>3,056,534</u>	<u>45,701</u>	<u>3,102,235</u>	<u>16,500,000</u>	<u>13,397,765</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,024,195)</u>	<u>(43,306)</u>	<u>(3,067,501)</u>	<u>(16,500,000)</u>	<u>13,432,499</u>
OTHER FINANCING SOURCES (USES)					
Bond issuance	-	16,500,000	16,500,000	16,500,000	-
Bond Discount	-	(96,220)	(96,220)	(96,220)	-
Bond Premium	-	351,169	351,169	351,169	-
Bond issue cost	-	(184,275)	(184,275)	(191,571)	7,296
Transfers in (out)	-	(63,378)	(63,378)	(63,378)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>16,507,296</u>	<u>16,507,296</u>	<u>16,500,000</u>	<u>7,296</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(3,024,195)</u>	<u>16,463,990</u>	<u>13,439,795</u>	<u>-</u>	<u>13,439,795</u>
FUND BALANCE - SEPTEMBER 30, 2015	<u>\$ (3,024,195)</u>	<u>\$ 16,463,990</u>	<u>\$ 13,439,795</u>	<u>\$ -</u>	<u>\$ 13,439,795</u>



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

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

SIGNIFICANT FUNDS

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

OTHER FUNDS

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

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL TASK FORCE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
D.A. - HIDTA	\$ 18,175	\$ 18,175	\$ -
FEDERAL TASK FORCE GRANT	16,838	16,838	-
OCDETF	8,431	8,431	-
FEDERAL TASK FORCE GRANT	7,848	7,848	-
CONSTABLE PRECINCT #3	3,456	3,456	-
CONSTABLE PRECINCT #4	729	728	(1)
SHERIFF	8,062	8,062	-
SHERIFF AUTO THEFT DETAIL	1,929	1,929	-
TOTAL REVENUES:	<u>65,468</u>	<u>65,467</u>	<u>(1)</u>
EXPENDITURES			
D.A. - HIDTA	20,063	20,063	-
FEDERAL TASK FORCE GRANT	19,850	19,850	-
OCDETF	10,678	10,678	-
FEDERAL TASK FORCE GRANT	6,052	6,052	-
CONSTABLE PRECINCT #3	3,635	3,634	1
CONSTABLE PRECINCT #4	783	783	-
SHERIFF	14,033	14,033	-
SHERIFF AUTO THEFT DETAIL	8,323	8,323	-
TOTAL EXPENDITURES:	<u>83,417</u>	<u>83,416</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(17,949)</u>	<u>(17,949)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	17,951	17,949	(2)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>17,951</u>	<u>17,949</u>	<u>(2)</u>
Net Change in Fund Balance	<u>2</u>	<u>-</u>	<u>(2)</u>
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ (2)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA PAVING PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
ROAD PROJECTS AFA	\$ 1,364,712	\$ 1,364,724	\$ 12.00
TOTAL REVENUES:	<u>1,364,712</u>	<u>1,364,724</u>	<u>12</u>
EXPENDITURES			
LINE 20 RD	16,145	16,145	-
US 77/83 S. Corridor	1,348,567	1,348,567	-
TOTAL EXPENDITURES:	<u>1,364,712</u>	<u>1,364,712</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>12</u>	<u>12</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>-</u>	<u>12</u>	<u>12</u>
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 12</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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
BALANCE SHEET	\$ 2,300	\$ 48,257	\$ 47,076
UNITIZED ROAD SYSTEM	170,000	-	(170,000)
TOTAL REVENUES:	<u>172,300</u>	<u>48,257</u>	<u>(124,043)</u>
EXPENDITURES			
UNITIZED ROAD SYSTEM	220,000	172,854	47,146
TOTAL EXPENDITURES:	<u>220,000</u>	<u>172,854</u>	<u>47,146</u>
Excess of Revenues Over (Under) Expenditures	<u>(47,700)</u>	<u>(124,597)</u>	<u>(76,897)</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>(47,700)</u>	<u>(124,597)</u>	<u>(76,897)</u>
Fund Balance October 1, 2014	50,000	555,550	505,550
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ 2,300</u>	<u>\$ 430,953</u>	<u>\$ 428,653</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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAW LIBRARY	\$ 183,650	\$ 187,472	\$ 3,804
TOTAL REVENUES:	<u>183,650</u>	<u>187,472</u>	<u>3,822</u>
EXPENDITURES			
LAW LIBRARY	183,689	153,211	30,478
TOTAL EXPENDITURES:	<u>183,689</u>	<u>153,211</u>	<u>30,478</u>
Excess of Revenues Over (Under) Expenditures	<u>(39)</u>	<u>34,261</u>	<u>34,300</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>(39)</u>	<u>34,261</u>	<u>34,300</u>
Fund Balance October 1, 2014	-	321,697	321,697
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ (39)</u>	<u>\$ 355,958</u>	<u>\$ 355,997</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
OTHER GOVERNMENT ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
ELECTIONS - GENERAL	\$ 43,520	\$ 43,520	\$ -
OTHER GOVT ELECTION	1,000	-	(1,000)
ELECTIONS - GENERAL	15,070	4,633	(10,437)
CITY OF BROWNSVILLE	107,934	107,933	(1)
LA FERIA ISD	10,013	10,013	-
LOS FRESNOS CISD	40,702	40,701	(1)
CITY OF RIO HONDO	9,579	9,578	(1)
CITY OF BROWNSVILLE	134,482	134,481	(1)
BROWNSVILLE ISD	119,705	119,705	-
CITY OF SAN BENITO	12,021	12,021	-
SAN BENITO CISD	26,354	26,353	(1)
SANTA MARIA ISD	4,456	4,456	-
LAGUNA MADRE WATER DISTRICT	13,477	13,477	-
TOTAL REVENUES:	<u>538,313</u>	<u>526,871</u>	<u>(11,442)</u>
EXPENDITURES			
ELECTIONS - GENERAL	46,505	45,502	1,003
CITY OF BROWNSVILLE	107,934	107,932	2
LA FERIA ISD	10,013	10,012	1
LOS FRESNOS CISD	40,702	40,701	1
CITY OF RIO HONDO	9,579	9,579	-
CITY OF BROWNSVILLE	134,482	134,482	-
BROWNSVILLE ISD	119,705	119,705	-
CITY OF SAN BENITO	12,021	12,021	-
SAN BENITO CISD	26,354	26,353	1
SANTA MARIA ISD	4,456	4,456	-
LAGUNA MADRE WATER DISTRICT	13,477	13,477	-
TOTAL EXPENDITURES:	<u>525,228</u>	<u>524,220</u>	<u>1,008</u>
Excess of Revenues Over (Under) Expenditures	<u>13,085</u>	<u>2,651</u>	<u>(10,434)</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>13,085</u>	<u>2,651</u>	<u>(10,434)</u>
Fund Balance October 1, 2014	-	16,843	16,843
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ 13,085</u>	<u>\$ 19,494</u>	<u>\$ 6,409</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
VETERANS COURT GRANT FY16	\$ -	\$ 2,530	\$ 2,530
VETERANS COURT FUND	14,775	34,541	19,766
CCDA AUTO THEFT GRANT FY15	41,250	38,488	(2,762)
CCDA AUTO THEFT GRANT FY16	44,000	2,637	(41,363)
SWBMLA FAST GRANT	879,830	392,710	(487,120)
BORDER PROSECUTION UNIT GRANT FY16	250,000	5,086	(244,914)
BORDER PROSECUTION UNIT GRANT FY15	115,000	104,507	(10,493)
MENTAL HEALTH PROSECUTOR GRANT FY16	171,970	-	(171,970)
CCTAC AUTO THEFT GRANT FY15	55,918	48,063	(7,855)
CCTAC AUTO THEFT GRANT FY16	89,483	2,713	(86,770)
TOTAL REVENUES:	<u>1,662,226</u>	<u>631,275</u>	<u>(1,030,951)</u>
EXPENDITURES			
VETERANS COURT FUND	14,775	14,256	519
CCDA AUTO THEFT GRANT FY15	53,067	49,720	3,347
CCDA AUTO THEFT GRANT FY16	56,411	2,637	53,774
CCDA SWBMLA FAST GRANT	879,830	392,710	487,120
BORDER PROSECUTION UNIT GRANT FY16	250,000	5,087	244,913
BORDER PROSECUTION UNIT GRANT FY15	115,000	104,507	10,493
MENTAL HEALTH PROSECUTOR GRANT FY16	171,970	-	171,970
TOTAL CCTAC AUTO THEFT GRANT FY15	55,918	51,129	4,789
TOTAL CCTAC AUTO THEFT GRANT FY16	89,483	2,712	86,771
TOTAL EXPENDITURES:	<u>1,686,454</u>	<u>622,758</u>	<u>1,063,696</u>
Excess of Revenues Over (Under) Expenditures	<u>(24,228)</u>	<u>8,517</u>	<u>32,745</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	57,376	14,299	(43,077)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>57,376</u>	<u>14,299</u>	<u>(43,077)</u>
Net Change in Fund Balance	<u>33,148</u>	<u>22,816</u>	<u>(10,332)</u>
Fund Balance October 1, 2014	-	6,780	6,780
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ 33,148</u>	<u>\$ 29,596</u>	<u>\$ (3,552)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CHAPTER 19 FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CHAPTER 19 FUNDS	\$ 47,592	\$ 23,788	\$ (23,804)
TOTAL REVENUES:	<u>47,592</u>	<u>23,788</u>	<u>(23,804)</u>
EXPENDITURES			
CHAPTER 19 FUNDS	47,592	23,788	23,804
TOTAL EXPENDITURES:	<u>47,592</u>	<u>23,788</u>	<u>23,804</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<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, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
JUSTICE ASSISTANCE GRANT 2012	\$ 22,511	\$ 2,440	\$ (20,071)
JUSTICE ASSISTANCE GRANT 2014	12,996	11,627	(1,369)
JUSTICE ASSISTANCE GRANT 2013	20,000	698	(19,302)
SPECIAL OPERATIONS GROUP EQUIPMENT	108,319	107,998	(321)
LBSP 15	75,000	72,514	(2,486)
LBSP 14	135,702	4,247	(131,455)
OPERATION STONEGARDEN 2013	1,000,000	631,725	(368,275)
OPERATION STONEGARDEN 2014	1,285,782	469,452	(816,330)
TOTAL REVENUES:	4,714,307	1,300,701	(3,413,606)
EXPENDITURES			
JUSTICE ASSISTANCE GRANT 2012	22,511	2,440	20,071
JUSTICE ASSISTANCE GRANT 2014	12,996	11,627	1,369
JUSTICE ASSISTANCE GRANT 2013	20,000	698	19,302
SPECIAL OPERATIONS GROUP EQUIPMENT	108,319	107,998	321
LBSP 15	75,000	72,514	2,486
LBSP 14	149,288	4,247	145,041
OPERATION STONEGARDEN 2013	1,000,000	631,725	368,275
OPERATION STONEGARDEN 2014	1,285,782	469,452	816,330
TOTAL EXPENDITURES:	2,673,896	1,300,701	1,373,195
Excess of Revenues Over (Under) Expenditures	2,040,411	-	(2,040,411)
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balance	2,040,411	-	(2,040,411)
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	\$ 2,040,411	\$ -	\$ (2,040,411)

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ONDCP
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
Bro. HIDTA Investigative Task	\$ 203,483	\$ 135,112	\$ (68,371)
Unified Narcotics Intelligence	483,262	373,749	(109,513)
South Texas HIDTA(STHIC)	186,908	87,644	(99,264)
RGV Financial HIDTA Task Force	149,242	80,656	(68,586)
Directors Admn Support Element	518,408	318,729	(199,679)
White Sands HIDTA Task Force	149,690	77,512	(72,178)
Laredo Intelligence Support Ce	98,149	87,085	(11,064)
South TX HIDTA Training & Tech	619,264	178,571	(440,693)
Austin Area HIDTA Task Force	140,033	91,614	(48,419)
SI-DIRECTORS ADMIN SUPPORT	125,000	99,320	(25,680)
LAREDO DEA HIDTA	600	205	(395)
DHE AUSTIN HIDTA	47,495	21,445	(26,050)
TRAVIS CO INV. INIT.	52,040	7,567	(44,473)
BRO HIDTA INV TF	132,860	60,080	(72,780)
UNITED NARC INT TF	483,262	105,536	(377,726)
SO TX HIDTA INT CTR (STHIC)	172,321	94,537	(77,784)
MCALLEN (MUILT) INT CTR	156,720	53,470	(103,250)
DIR ADMIN SUP EL	677,507	62,794	(614,713)
WHITE SANDS HIDTA TF	103,590	26,487	(77,103)
PA - DIR ADMIN SE	23,230	-	(23,230)
SO TX HIDTA TRAINING	932,990	54,301	(878,689)
LAREDO INT. SUP CTR (LISC)	99,008	-	(99,008)
DEA EAGLE PASS	13,999	2,532	(11,467)
D.A. GRANT PROGRAM	232,860	-	(232,860)
HIDTA-INTEL	265,130	-	(265,130)
DIRECTORS ADMINISTRATIVE SUPP	1,249,661	173,679	(1,075,982)
WHITE SANDS HIDTA TASK FORCE	57,437	-	(57,437)
STX HIDTA TRAINING INITIATIVE	131,000	-	(131,000)
CPOT HIDTA LAREDO	86,149	-	(86,149)
CPOT SOTX HIDTA MCALLEN	98,239	19,840	(78,399)
DHI-SO.TX.HIDTA LAREDO	524,660	3,496	(521,164)
SOUTH TEXAS HIDTA	240,306	5,941	(234,365)
I3PSSP600 CCDA	43,502	-	(43,502)
DHE AUSTIN	13,532	-	(13,532)
AUSTIN AREA HIDTA	78,882	477	(78,405)
SOUTH TEXAS HIDTA TRAINING	378,665	223,859	(154,806)
MCALLEN INTEL CENTER	86,149	43,941	(42,208)
HIDTA DIRECTORS ADMIN SUPPORT	945,519	375,621	(569,898)
WHITE SAND ATTY	57,437	-	(57,437)
RDI-INITIATIVE	50,000	30,598	(19,402)
REG TRAINING INI-CCAD	25,000	3,550	(21,450)
LAREDO INTELLIGENCE	9,260	131	(9,129)
WHITE SANDS HIDTA	10,483	-	(10,483)
STX HIDTA SAN ANTONIO	8,105	-	(8,105)
San Antonio DEA Task Force	6,588	6,588	-
TOTAL REVENUES:	<u>10,167,625</u>	<u>2,906,667</u>	<u>(7,260,958)</u>
EXPENDITURES			
Bro. HIDTA Investigative Task	203,483	135,112	68,371
Unified Narcotics Intelligence	483,262	373,749	109,513
South Texas HIDTA(STHIC)	186,908	87,644	99,264
RGV Financial HIDTA Task Force	149,242	80,656	68,586
Directors Admn Support Element	518,408	318,729	199,679
White Sands HIDTA Task Force	149,690	77,512	72,178
Laredo Intelligence Support Ce	98,149	87,085	11,064
South TX HIDTA Training & Tech	619,264	178,571	440,693
Austin Area HIDTA Task Force	140,033	91,613	48,420

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ONDCP
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGET	ACTUAL	VARIANCE
SI-DIRECTORS ADMIN SUPPORT	125,000	99,320	25,680
LAREDO DEA HIDTA	600	205	395
DHE AUSTIN HIDTA	47,495	21,445	26,050
TRAVIS CO INV. INIT.	52,040	7,567	44,473
BRO HIDTA INV TF	132,860	60,080	72,780
UNITED NARC INT TF	483,262	105,537	377,725
SO TX HIDTA INT CTR (STHIC)	172,321	94,537	77,784
MCALLEN (MUILT) INT CTR	156,720	53,470	103,250
DIR ADMIN SUP EL	677,507	62,795	614,712
WHITE SANDS HIDTA TF	103,590	26,487	77,103
PA - DIR ADMIN SE	23,230	-	23,230
SO TX HIDTA TRAINING	932,990	54,302	878,688
LAREDO INT. SUP CTR (LISC)	99,008	-	99,008
DEA EAGLE PASS	13,999	2,532	11,467
D.A. GRANT PROGRAM	232,860	-	232,860
HIDTA-INTEL	265,130	-	265,130
DIRECTORS ADMINISTRATIVE SUPP	1,249,661	173,679	1,075,982
WHITE SANDS HIDTA TASK FORCE	57,437	-	57,437
STX HIDTA TRAINING INITIATIVE	131,000	-	131,000
CPOT HIDTA LAREDO	86,149	-	86,149
CPOT SOTX HIDTA MCALLEN	98,239	19,840	78,399
DHI-SO.TX.HIDTA LAREDO	524,660	3,496	521,164
SOUTH TEXAS HIDTA	240,306	5,941	234,365
I3PSSP600 CCDA	43,502	-	43,502
DHE AUSTIN	13,532	-	13,532
AUSTIN AREA HIDTA	78,882	477	78,405
SOUTH TEXAS HIDTA TRAINING	378,665	223,858	154,807
MCALLEN INTEL CENTER	86,149	43,941	42,208
HIDTA DIRECTORS ADMIN SUPPORT	945,519	375,620	569,899
WHITE SAND ATTY	57,437	-	57,437
RDI-INITIATIVE	50,000	30,598	19,402
REG TRAINING INI-CCAD	25,000	3,550	21,450
LAREDO INTELLIGENCE	9,260	131	9,129
WHITE SANDS HIDTA	10,483	-	10,483
STX HIDTA SAN ANTONIO	8,105	-	8,105
San Antonio DEA Task Force	6,588	6,588	-
TOTAL EXPENDITURES:	10,167,625	2,906,667	7,260,958
Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2014	-	3,472	3,472
FUND BALANCE SEPTEMBER 30, 2015	\$ -	\$ 3,472	\$ 3,472

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
IDCU/SUR	\$ 73,433	\$ -	\$ (73,433)
IDCU/SUREB	128,508	-	(128,508)
HPP EBOLA CONTRACT	68,057	-	(68,057)
HOSPITAL PREPAREDNESS GRANT	529,417	390,027	(139,390)
HPP GRANT	514,645	128,722	(385,923)
EBOLA CONTRACT	31,391	3,758	(27,633)
HEALTH GRANT/BIOTERRORISM DISC	110,656	107,295	(3,361)
HEALTH GRANT/BIOTERRORISM DISC	8,820	8,820	-
TOTAL REVENUES:	<u>1,464,927</u>	<u>638,622</u>	<u>(826,305)</u>
EXPENDITURES			
IDCU/SUR	73,433	-	73,433
IDCU/SUREB	128,508	-	128,508
HPP EBOLA CONTRACT	68,057	-	68,057
HOSPITAL PREPAREDNESS GRANT	529,417	390,027	139,390
HPP GRANT	514,645	128,721	385,924
EBOLA CONTRACT	31,391	3,759	27,632
HEALTH GRANT/BIOTERRORISM DISC	119,476	118,156	1,320
TOTAL EXPENDITURES:	<u>1,464,927</u>	<u>640,663</u>	<u>824,264</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,041)</u>	<u>(2,041)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	2,041	2,041
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,041</u>	<u>2,041</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2014	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2015	<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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
IMM-LOCALS	\$ 347,500	\$ 310,399	\$ (37,101)
IMM-LOCALS	347,500	14,798	(332,702)
TDH-IMMUNIZATION ACTION PLAN	344,585	276,834	(67,751)
TDH-IMMUNIZATION ACTION PLAN	-	415	415
TDH-IMMUNIZATION ACTION PLAN	381,581	68,551	(313,030)
TDH-IMMUNIZATION ACTION PLAN	78,428	74,306	(4,122)
RLSS-LPHS	78,428	3,893	(74,535)
IMMUNIZATION PROGRAM INCOME	-	15,741	15,741
PROGRAM INCOME-IMM	-	71,550	71,550
PROGRAM INCOME-IMM	73,000	-	(73,000)
PROGRAM INCOME-IMMUNIZATIONS	66,500	7,003	(59,497)
TOTAL REVENUES:	<u>1,717,522</u>	<u>843,490</u>	<u>(874,032)</u>
EXPENDITURES			
IMM-LOCALS	347,500	318,528	28,972
IMM-LOCALS	347,500	12,062	335,438
TDH-IMMUNIZATION ACTION PLAN	344,585	305,304	39,281
TDH-IMMUNIZATION ACTION PLAN	381,581	77,224	304,357
TDH-IMMUNIZATION ACTION PLAN	78,428	74,307	4,121
RLSS-LPHS	78,428	3,892	74,536
PROGRAM INCOME-IMM	73,000	46,272	26,728
PROGRAM INCOME-IMMUNIZATIONS	66,500	2,986	63,514
TOTAL EXPENDITURES:	<u>1,717,522</u>	<u>840,575</u>	<u>876,947</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>2,915</u>	<u>2,915</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	37,143	37,143
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>37,143</u>	<u>37,143</u>
Net Change in Fund Balance	<u>-</u>	<u>40,058</u>	<u>40,058</u>
Fund Balance October 1, 2014	-	55,171	55,171
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 95,229</u>	<u>\$ 95,229</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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CVU JURORS' DONATIONS FUND	\$ -	\$ 1,945	\$ 1,945
VOCA GRANT FY16	242,831	10,025	(232,806)
VOCA GRANT FY15	218,807	202,014	(16,793)
VAWA GRANT FY16	223,829	6,590	(217,239)
VAWA GRANT FY15	148,483	133,915	(14,568)
OVAG GRANT FY15	42,000	38,184	(3,816)
SAVNS VINE GRANT FY16	23,765	1,981	(21,784)
SAVNS VINE GRANT FY15	23,765	23,765	-
TOTAL REVENUES:	<u>965,480</u>	<u>418,419</u>	<u>(547,061)</u>
EXPENDITURES			
CVU JURORS' DONATIONS FUND	7,124	5,472	1,652
VOCA GRANT FY16	303,539	12,531	291,008
VOCA GRANT FY15	273,509	252,518	20,991
VAWA GRANT FY16	344,352	10,139	334,213
VAWA GRANT FY15	228,436	206,023	22,413
OVAG GRANT FY15	42,000	38,184	3,816
SAVNS VINE GRANT FY16	23,765	1,980	21,785
SAVNS VINE GRANT FY15	23,765	23,765	-
TOTAL EXPENDITURES:	<u>1,246,490</u>	<u>550,612</u>	<u>695,878</u>
Excess of Revenues Over (Under) Expenditures	<u>(281,010)</u>	<u>(132,193)</u>	<u>148,817</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	318,612	128,666	(189,946)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>318,612</u>	<u>128,666</u>	<u>(189,946)</u>
Net Change in Fund Balance	<u>37,602</u>	<u>(3,527)</u>	<u>(41,129)</u>
Fund Balance October 1, 2014	7,124	7,116	(8)
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ 44,726</u>	<u>\$ 3,589</u>	<u>\$ (41,137)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TUBERCULOSIS PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TDH-HEALTH GRANT/TUBERCULOSIS	\$ 296,356	\$ 274,916	\$ (21,440)
TB STATE	266,746	15,130	(251,616)
TB-FEDERAL	174,904	139,659	(35,245)
TOTAL REVENUES:	<u>738,006</u>	<u>429,705</u>	<u>(308,301)</u>
EXPENDITURES			
TDH-HEALTH GRANT/TUBERCULOSIS	296,356	274,917	21,439
TB STATE	266,746	15,131	251,615
TB-FEDERAL	174,904	139,657	35,247
TOTAL EXPENDITURES:	<u>738,006</u>	<u>429,705</u>	<u>308,301</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	-	25	25
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>25</u>	<u>25</u>
Net Change in Fund Balance	<u>-</u>	<u>25</u>	<u>25</u>
Fund Balance October 1, 2014	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 25</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
HEALTH BLOCK GRANT	\$ -	\$ 64	\$ 64
TITLE V CHILD HEALTH	-	16	16
TITLE V CHILD HEALTH	3,363	20	(3,343)
TITLE V CHILD HEALTH	10,000	7,116	(2,884)
CHS FEES	-	198	198
TITLE V PRENATAL	-	2,194	2,194
CHS PRENATAL	6,000	7,760	1,760
CHS PRENATAL	34,000	26,554	(7,446)
CHS PRENATAL	6,000	533	(5,467)
CHS PRENATAL	24,805	2,635	(22,170)
HEALTH TITLE V-B	108,003	100,770	(7,233)
SHS-CASE	108,503	5,148	(103,355)
MH Care Navigation CSHCN-CM	552,819	292,086	(260,733)
MH Care Navigation PDICN Progr	421,696	309,527	(112,169)
HEALTH GRANTS	810,000	-	(810,000)
MCH/HEALTH GRANT	140,000	83,826	(56,174)
MCH/HEALTH GRANT	60,000	44,816	(15,184)
MCH/HEALTH GRANT	-	91	91
MCH/HEALTH GRANT	-	133	133
CHIPS PRE-NATAL	91,000	6,536	(84,464)
CHIPS PRE-NATAL	49,000	3,272	(45,728)
CHIPS PRE-NATAL	50	-	(50)
CHIPS PRE-NATAL	100	-	(100)
MAC	130,100	103,300	(26,800)
WHFPT	-	9,543	9,543
Title X Family Planning	-	2,711	2,711
Title X Family Planning	107,810	132,194	24,384
TITLE X FAMILY PLANNING	-	15,000	15,000
PGM INCOME MEDICAID	170,000	-	(170,000)
TITLE VA PROGRAM INCOME	41,090	24,816	(16,274)
TITLE VA PROGRAM INCOME	7,500	8,375	875
TITLE VA PROGRAM INCOME	2,500	52	(2,448)
TITLE VA PROGRAM INCOME	3,000	455	(2,545)
MCH PROGRAM INCOME	22,500	2,061	(20,439)
MCH PROGRAM INCOME	8,000	608	(7,392)
MCH PROGRAM INCOME	50	-	(50)
MCH PROGRAM INCOME	450	221	(229)
HEALTH GRANTS	-	2,477	2,477
HEALTH GRANTS	-	482	482
MCM FAMILY PLANNING	97,824	-	(97,824)
Public Health Administratino	6,735	-	(6,735)
TOTAL REVENUES:	<u>3,022,898</u>	<u>1,195,590</u>	<u>(1,827,308)</u>
EXPENDITURES			
TITLE V CHILD HEALTH	13,363	10,207	3,156
CHS PRENATAL	40,000	35,314	4,686

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGET	ACTUAL	VARIANCE
CHS PRENATAL	30,805	1,621	29,184
HEALTH TITLE V-B	108,003	100,748	7,255
SHS-CASE	108,503	5,148	103,355
MH Care Navigation CSHCN-CM	552,819	292,086	260,733
MH Care Navigation PDICN Progr	421,696	309,527	112,169
HEALTH GRANTS	810,000	-	810,000
MCH/HEALTH GRANT	200,000	149,316	50,684
CHIPS PRE-NATAL	140,150	7,039	133,111
MAC	1,561	1,558	3
MAC	130,100	87,780	42,320
WHFPT	923	919	4
Title X Family Planning	107,810	107,667	143
PGM INCOME MEDICAID	168,611	-	168,611
TITLE VA PROGRAM INCOME	54,090	45,018	9,072
MCH PROGRAM INCOME	31,000	1,744	29,256
HEALTH GRANTS	102,219	18,993	83,226
MCM FAMILY PLANNING	28,115	-	28,115
PUBLIC HEALTH ADMIN	213	209	4
Public Health Administratino	6,735	5,215	1,520
TOTAL EXPENDITURES:	3,056,716	1,180,109	1,876,607
Excess of Revenues Over (Under) Expenditures	(33,818)	15,481	49,299
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	-	570	570
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	570	570
Net Change in Fund Balance	(33,818)	16,051	49,869
Fund Balance October 1, 2014	-	583,255	583,255
FUND BALANCE SEPTEMBER 30, 2015	\$ (33,818)	\$ 599,306	\$ 633,124

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, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
TXCDBG COLONIA CONSTRUCTION PUB SAN VICENTE	\$ 500,000	\$ 149,935	\$ (350,065)
TXCDBG COLONIA CONSTRUCTION PUB SAN VICENTE	52,500	-	(52,500)
TOTAL REVENUES:	<u>552,500</u>	<u>149,935</u>	<u>(402,565)</u>
EXPENDITURES			
TXCDBG COLONIA CONSTRUCTION PUB SAN VICENTE	552,500	149,935	402,565
TOTAL EXPENDITURES:	<u>552,500</u>	<u>149,935</u>	<u>402,565</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
OLMITO WATER PROJECT FY14	\$ 9,938	\$ 9,937	\$ (1)
TOTAL REVENUES:	<u>9,938</u>	<u>9,937</u>	<u>(1)</u>
EXPENDITURES			
OLMITO WATER PROJECT FY14	9,938	9,937	1
TOTAL EXPENDITURES:	<u>9,938</u>	<u>9,937</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<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
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COMMUNITY CORRECTIONS	\$ -	\$ 119	\$ 119
PREVENTION/INTERVENTION S""	126,924	117,617	(9,307)
GRANT S	126,924	6,535	(120,389)
STATE AID GRANT C""	252,743	234,618	(18,125)
TITLE IV-E ENHANCEMENT	-	6,915	6,915
TITLE IV-E ENHANCEMENT	-	2,576	2,576
TITLE IV-E ENHANCEMENT	-	258	258
STATE AID GRANT B""	24,954	23,397	(1,557)
GRANT B" BORDER PROJECT"	24,954	1,231	(23,723)
BROWNSVILLE CDBG	103,450	36,906	(66,544)
TITLE IV-E REIMBURSEMENT	-	47,556	47,556
TITLE IV-E REIMBURSEMENT	-	1,833	1,833
TITLE IV-E REIMBURSEMENT	-	190	190
HARLINGEN OUTREACH CENTER	-	90	90
HARLINGEN OUTREACH CENTER	-	93	93
HARLINGEN OUTREACH CENTER	-	26,425	26,425
HARLINGEN OUTREACH CENTER	-	2,300	2,300
TOTAL REVENUES:	<u>659,949</u>	<u>508,659</u>	<u>(151,290)</u>
EXPENDITURES			
PREVENTION/INTERVENTION S""	126,924	117,616	9,308
GRANT S	126,924	6,535	120,389
STATE AID GRANT C""	252,743	234,618	18,125
TITLE IV-E ENHANCEMENT	1,061,082	134,326	926,756
TITLE IV-E ENHANCEMENT	388,390	1,207	387,183
STATE AID GRANT B""	24,954	23,398	1,556
GRANT B" BORDER PROJECT"	24,954	1,231	23,723
BROWNSVILLE CDBG	103,450	36,906	66,544
TITLE IV-E REIMBURSEMENT	389,334	1,406	387,928
TITLE IV-E REIMBURSEMENT	413,972	-	413,972
HARLINGEN OUTREACH CENTER	42,702	12,421	30,281
HARLINGEN OUTREACH CENTER	50,801	2,066	48,735
TOTAL EXPENDITURES:	<u>3,006,230</u>	<u>571,730</u>	<u>2,434,499</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,346,281)</u>	<u>(63,071)</u>	<u>2,283,210</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	(119)	(119)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(119)</u>	<u>(119)</u>
Net Change in Fund Balance	<u>(2,346,281)</u>	<u>(63,190)</u>	<u>2,283,091</u>
Fund Balance October 1, 2014	<u>2,346,281</u>	<u>3,475,122</u>	<u>1,128,841</u>
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 3,411,932</u>	<u>\$ 3,411,932</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
WIC
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
WIC-HEALTH DEPARTMENT	\$ 4,384,036	\$ 4,213,400	\$ (170,636)
TOTAL REVENUES:	<u>4,384,036</u>	<u>4,213,400</u>	<u>(170,636)</u>
EXPENDITURES			
WIC-HEALTH DEPARTMENT	4,384,036	4,213,400	170,636
TOTAL EXPENDITURES:	<u>4,384,036</u>	<u>4,213,400</u>	<u>170,636</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	-	470	470
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>470</u>	<u>470</u>
Net Change in Fund Balance	<u>-</u>	<u>470</u>	<u>470</u>
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 470</u>	<u>\$ 470</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, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
WEED & SEED YOUTH CENTER	\$ -	\$ 2	\$ 2
TOTAL REVENUES:	<u>-</u>	<u>2</u>	<u>-</u>
EXPENDITURES			
WEED & SEED YOUTH CENTER	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>2</u>	<u>2</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>-</u>	<u>2</u>	<u>2</u>
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<u><u>\$ -</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 2</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SELF HELP CENTER
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
P D & M	\$ 1,000,000	\$ 422,675	\$ (577,325)
TOTAL REVENUES:	<u>1,000,000</u>	<u>422,675</u>	<u>(577,325)</u>
EXPENDITURES			
P D & M	1,000,000	422,675	577,325
TOTAL EXPENDITURES:	<u>1,000,000</u>	<u>422,675</u>	<u>577,325</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAGUNA MADRE WATER AND SEWER
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
P. D. & M.	\$ 495,500	\$ -	\$ (495,500)
LA FERIA BIXBY/ALTO REAL	215,382	200,592	(14,790)
LA FERIA BIXBY/ALTO REAL	59,021	20,443	(38,578)
TOTAL REVENUES:	<u>769,903</u>	<u>221,035</u>	<u>(548,868)</u>
EXPENDITURES			
P. D. & M.	495,500	-	495,500
LA FERIA BIXBY/ALTO REAL	274,403	245,594	28,809
TOTAL EXPENDITURES:	<u>769,903</u>	<u>245,594</u>	<u>524,309</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(24,559)</u>	<u>(24,559)</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>-</u>	<u>(24,559)</u>	<u>(24,559)</u>
Fund Balance October 1, 2014	-	(1)	(1)
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ (24,560)</u>	<u>\$ (24,560)</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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
HAZARD MITIGATION	\$ 8,407	\$ 8,407	\$ -
HAZARD MITIGATION	2,804	2,804	-
DISASTER RECOVERY 2.1	7,623,901	3,215,152	(4,408,749)
TOTAL REVENUES:	<u>7,635,112</u>	<u>3,226,363</u>	<u>(4,408,749)</u>
EXPENDITURES			
HAZARD MITIGATION	11,211	11,211	-
DISASTER RECOVERY 2.1	7,623,901	3,215,152	4,408,749
TOTAL EXPENDITURES:	<u>7,635,112</u>	<u>3,226,363</u>	<u>4,408,749</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (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, 2014	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ENCUMBERED PRE-TRIAL RELEASE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DIVERT COURT	\$ -	\$ 28,018	\$ 28,018
VETERANS COURT	14,775	-	(14,775)
DRUG COURT	146,584	137,284	(9,300)
DRUG COURT	30,134	28,928	(1,206)
DRUG COURT	152,557	7,973	(144,584)
DRUG COURT	31,230	3,225	(28,005)
ADULT PROBATION	141,348	81,397	(59,951)
TOTAL REVENUES:	<u>516,628</u>	<u>286,825</u>	<u>(229,803)</u>
EXPENDITURES			
DIVERT COURT	51,401	33,488	17,913
VETERANS COURT	14,775	-	14,775
DRUG COURT	176,718	166,720	9,998
DRUG COURT	183,787	7,973	175,814
ADULT PROBATION	384,749	384,744	5
TOTAL EXPENDITURES:	<u>811,430</u>	<u>592,925</u>	<u>218,505</u>
Excess of Revenues Over (Under) Expenditures	<u>(294,802)</u>	<u>(306,100)</u>	<u>(11,298)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	303,347	303,347	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>303,347</u>	<u>303,347</u>	<u>-</u>
Net Change in Fund Balance	<u>8,545</u>	<u>(2,753)</u>	<u>(11,298)</u>
Fund Balance October 1, 2014	15,116	52,739	37,623
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ 23,661</u>	<u>\$ 49,986</u>	<u>\$ 26,325</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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
BISD JUVENILE PROBATION OFFICE	\$ 80,000	\$ 74,311	\$ (5,689)
BISD JUVENILE PROBATION OFFICE	80,000	3,911	(76,089)
SBCISD JPO	40,000	37,064	(2,936)
SBCISD JPO	40,000	1,949	(38,051)
HISD JPO	60,000	55,717	(4,283)
HCISD JPO	60,000	3,098	(56,902)
JJAEP	440,000	196,944	(243,056)
JJAEP	712,927	568,718	(144,209)
JJAEP	21,056	21,056	-
JJAEP	245,000	36,730	(208,270)
JJAEP	785,000	85,742	(699,258)
JJAEP	21,056	-	(21,056)
TOTAL REVENUES:	<u>2,585,039</u>	<u>1,085,240</u>	<u>(1,499,799)</u>
EXPENDITURES			
BISD JUVENILE PROBATION OFFICE	80,000	74,310	5,690
BISD JUVENILE PROBATION OFFICE	80,000	3,912	76,088
SBCISD JPO	40,000	37,065	2,935
SBCISD JPO	40,000	1,949	38,051
HISD JPO	60,000	55,716	4,284
HCISD JPO	60,000	3,098	56,902
JJAEP	1,173,983	829,403	344,580
JJAEP	1,051,056	131,004	920,052
TOTAL EXPENDITURES:	<u>2,585,039</u>	<u>1,136,457</u>	<u>1,448,582</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(51,217)</u>	<u>(51,217)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	27,039	27,039
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>27,039</u>	<u>27,039</u>
Net Change in Fund Balance	<u>-</u>	<u>(24,178)</u>	<u>(24,178)</u>
Fund Balance October 1, 2014	-	24,178	24,178
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
JUVENILE PROBATION COMMISSION	\$ -	\$ 10,271	\$ 10,271
JUVENILE PROBATION COMMISSION	-	5,374	5,374
JUVENILE PROBATION COMMISSION	-	1,553	1,553
JUVENILE PROBATION COMMISSION	-	300	300
DETENTION CENTER REVENUE	-	50,330	50,330
DETENTION CENTER REVENUE	-	661	661
BOOT CAMP/VOCATIONAL PROGRAM	-	2,063	2,063
BOOT CAMP/VOCATIONAL PROGRAM	-	131,483	131,483
BOOT CAMP/VOCATIONAL PROGRAM	-	130	130
STATE AID GRANT A""	2,380,505	2,240,938	(139,567)
STATE AID A""	2,766,602	135,165	(2,631,437)
JUVENILE PROBATION GRANT	-	3,400	3,400
JUVENILE PROBATION GRANT	-	600	600
JUVENILE FEE REVENUE	-	584	584
JUVENILE FEE REVENUE	-	502	502
JUVENILE FEE REVENUE	-	131	131
MENTAL HEALTH SERVICES N""	272,648	250,645	(22,003)
SPECIAL NEEDS DIVERSIONARY M""	107,163	101,013	(6,150)
M" GRANT SPECIAL NEEDS"	107,163	5,353	(101,810)
LIFE/BRAVE PROGRAM REVENUE	-	12,065	12,065
TOTAL REVENUES:	<u>5,634,081</u>	<u>2,952,561</u>	<u>(2,681,520)</u>
EXPENDITURES			
DETENTION CENTER REVENUE	414,730	61,549	353,181
DETENTION CENTER REVENUE	180,028	22,866	157,162
BOOT CAMP/VOCATIONAL PROGRAM	397,068	92,525	304,543
BOOT CAMP/VOCATIONAL PROGRAM	435,523	997	434,526
STATE AID GRANT A""	2,380,505	2,240,938	139,567
STATE AID A""	2,766,602	135,165	2,631,437
JUVENILE PROBATION GRANT	259,876	10,029	249,847
JUVENILE FEE REVENUE	299,210	164	299,046
MENTAL HEALTH SERVICES N""	272,648	250,645	22,003
SPECIAL NEEDS DIVERSIONARY M""	107,163	101,013	6,150
M" GRANT SPECIAL NEEDS"	107,163	5,353	101,810
LIFE/BRAVE REVENUE	6,175	-	6,175
TOTAL EXPENDITURES:	<u>7,626,691</u>	<u>2,921,244</u>	<u>4,705,447</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,992,610)</u>	<u>31,317</u>	<u>2,023,927</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	119	119
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>119</u>	<u>119</u>
Net Change in Fund Balance	<u>(1,992,610)</u>	<u>31,436</u>	<u>2,024,046</u>
Fund Balance October 1, 2014	<u>1,992,610</u>	<u>923,705</u>	<u>(1,068,905)</u>
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 955,141</u>	<u>\$ 955,141</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, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
TAX ASSESSOR V I T	\$ 71,951	\$ 71,951	\$ -
TOTAL REVENUES:	<u>71,951</u>	<u>71,951</u>	<u>-</u>
EXPENDITURES			
TAX ASSESSOR V I T	56,170	56,170	-
TOTAL EXPENDITURES:	<u>56,170</u>	<u>56,170</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>15,781</u>	<u>15,781</u>	<u>-</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>15,781</u>	<u>15,781</u>	<u>-</u>
Fund Balance October 1, 2014	-	160,805	160,805
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ 15,781</u>	<u>\$ 176,586</u>	<u>\$ 160,805</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
D.A. HOT CHECK FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DISTRICT ATTORNEY	\$ 50,000	\$ 10,432	\$ (39,568)
TOTAL REVENUES:	<u>50,000</u>	<u>10,432</u>	<u>(39,568)</u>
EXPENDITURES			
DISTRICT ATTORNEY	50,000	20,785	29,215
TOTAL EXPENDITURES:	<u>50,000</u>	<u>20,785</u>	<u>29,215</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(10,353)</u>	<u>(10,353)</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>-</u>	<u>(10,353)</u>	<u>(10,353)</u>
Fund Balance October 1, 2014	-	94,552	94,552
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 84,199</u>	<u>\$ 84,199</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LOCAL SOLID WASTE ENFORCEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
LRGVDC TIRE COLLECTION AND EDUCATION GRANT FY15	\$ 9,800	\$ 9,631	\$ (169)
TOTAL REVENUES:	<u>\$ 9,800</u>	<u>\$ 9,631</u>	<u>\$ (169)</u>
EXPENDITURES			
LRGVDC TIRE COLLECTION AND EDUCATION GRANT FY15	9,800	9,631	169
TOTAL EXPENDITURES:	<u>9,800</u>	<u>9,631</u>	<u>169</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FIFTH JUDICIAL REGION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
5TH ADMIN JUDICIAL REGION	\$ 164,907	\$ 164,907	\$ -
TOTAL REVENUES:	<u>164,907</u>	<u>164,907</u>	<u>-</u>
EXPENDITURES			
5TH ADMIN JUDICIAL REGION	164,907	164,907	-
TOTAL EXPENDITURES:	<u>164,907</u>	<u>164,907</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</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	-	-	-
Fund Balance October 1, 2014	-	-	-
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PRE-TRIAL DIVERSION	\$ 320,975	\$ 283,224	\$ (37,751)
TOTAL REVENUES:	<u>320,975</u>	<u>283,224</u>	<u>(37,751)</u>
EXPENDITURES			
PRE-TRIAL DIVERSION	483,295	297,430	185,865
TOTAL EXPENDITURES:	<u>483,295</u>	<u>297,430</u>	<u>185,865</u>
Excess of Revenues Over (Under) Expenditures	<u>(162,320)</u>	<u>(14,206)</u>	<u>148,114</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>(162,320)</u>	<u>(14,206)</u>	<u>148,114</u>
Fund Balance October 1, 2014	-	624,963	624,963
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ (162,320)</u>	<u>\$ 610,757</u>	<u>\$ 773,077</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
WEST RAIL RELOCATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
WEST RAIL RELOCATION	\$104,734	\$104,733	\$ (1)
WEST RAIL RELOCATION	42,904	42,904	-
TOTAL REVENUES:	<u>147,638</u>	<u>147,637</u>	<u>(1)</u>
EXPENDITURES			
WEST RAIL RELOCATION	104,734	104,733	1
WEST RAIL RELOCATION	42,904	42,904	-
TOTAL EXPENDITURES:	<u>147,638</u>	<u>147,637</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (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, 2014	<u>-</u>	<u>260,931</u>	<u>260,931</u>
FUND BALANCE SEPTEMBER 30, 2015	<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
LAGUNA HEIGHTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAGUNA HEIGHTS SUBDIVISION	\$ 322,728	\$ -	\$ (322,728)
EAST RIO HONDO WATER WLL PRJT	350,000	319,795	(30,205)
EAST RIO HONDO WATER WLL PRJT	1,756,163	623,316	(1,132,847)
TOTAL REVENUES:	<u>2,428,891</u>	<u>943,111</u>	<u>(1,485,780)</u>
EXPENDITURES			
LAGUNA HEIGHTS SUBDIVISION	322,728	-	322,728
EAST RIO HONDO WATER WLL PRJT	2,106,163	439,997	1,666,166
TOTAL EXPENDITURES:	<u>2,428,891</u>	<u>439,997</u>	<u>1,988,894</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>503,114</u>	<u>503,114</u>
OTHER FINANCING SOURCES (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>503,114</u>	<u>503,114</u>
Fund Balance October 1, 2014	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 503,114</u>	<u>\$ 503,114</u>

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, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
SOLID WASTE COLLECTION	\$ -	\$ 348	\$ 348
SCOFFLAW	97,680	79,120	(18,560)
SOLID WASTE/STREET LIGHT	64,351	65,876	1,525
TOTAL REVENUES:	<u>162,031</u>	<u>145,344</u>	<u>(16,687)</u>
EXPENDITURES			
SCOFFLAW	99,111	47,281	51,830
SOLID WASTE/STREET LIGHT	21,026	20,144	882
CAMERON PARK STREET LIGHT	10,408	10,408	-
LAGUNA HEIGHTS STREET LIGHT	28,363	28,363	-
BENT TREE SUBDIVISION	7,754	7,753	1
SAN CARLOS SUBDIVISION	440	440	-
LA PALOMA SUBDIVISION	556	556	-
PASO REAL SUBDIVISION	1,045	1,044	1
POLMITO SUBDIVISION	1,611	1,611	-
TOTAL EXPENDITURES:	<u>170,314</u>	<u>117,600</u>	<u>52,712</u>
Excess of Revenues Over (Under) Expenditures	<u>(8,283)</u>	<u>27,744</u>	<u>36,027</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>(8,283)</u>	<u>27,744</u>	<u>36,027</u>
Fund Balance October 1, 2014	8,283	145,203	107,658
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 172,947</u>	<u>\$ 143,685</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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CCDA ST FORFEITURES	\$ -	\$ 366,075	\$ 366,075
CCDA ST FORFEITURE FUNDING ACCOUNT	366,075	642,136	276,061
CCDA ST FORFEITURE FUNDING ACCOUNT	-	2,577	2,577
CCDA ST FORFEITURE FUNDING ACCOUNT	-	74	74
CCDA FD DOJ FORFEITURES	-	136,563	136,563
CCDA FD DOJ FORFEITURE FUNDING ACCOUNT	55,372	55,371	(1)
CCDA FD DOJ FORFEITURE FUNDING ACCOUNT	969	968	(1)
CCDA FD DOT FORFEITURES	-	197,752	197,752
CCDA FD DOT FORFEITURE FUNDING ACCOUNT	42,736	42,735	(1)
CCDA FD DOT FORFEITURE FUNDING ACCOUNT	1,680	1,680	-
CCCPCT1 ST FORFEITURES	-	6	6
CCCPCT2 ST FORFEITURES	-	12	12
CCCPCT2 FD DOT FORFEITURES	-	2,090	2,090
CCCPCT2 FD DOT FORFEITURES	-	4	4
CCCPCT3 ST FORFEITURES	-	1,863	1,863
CCCPCT3 ST FORFEITURES	-	8	8
CCCPCT3 FD DOT FORFEITURES	-	554	554
CCCPCT4 ST FORFEITURES	-	14	14
CCCPCT5 ST FORFEITURES	-	4	4
CCCPCT5 FD DOJ FORFEITURES	-	104	104
CCSO ST FORFEITURES	35,000	338,635	303,635
CCSO ST FORFEITURES	-	807	807
CCSO FD DOT FORFEITURES	-	7,971	7,971
CCSO FD DOJ FORFEITURES	-	16,005	16,005
CCSO FD DOJ FORFEITURES	-	215	215
CCPR ST FORFEITURES	-	3	3
TOTAL REVENUES:	<u>501,832</u>	<u>1,814,226</u>	<u>1,312,394</u>
EXPENDITURES			
CCDA ST FORFEITURES	706,536	354,842	351,694
CCDA ST FORFEITURE FUNDING ACCOUNT	366,075	366,075	-
CCDA FD DOJ FORFEITURES	321,885	34,403	287,482
CCDA FD DOJ FORFEITURE FUNDING ACCOUNT	136,564	136,563	1
CCDA FD DOT FORFEITURES	622,041	192,400	429,641
CCDA FD DOT FORFEITURE FUNDING ACCOUNT	197,752	197,752	-
CCCPCT2 ST FORFEITURES	2,201	1,974	227
CCCPCT3 ST FORFEITURES	791	616	175
CCCPCT4 ST FORFEITURES	400	-	400
CCCPCT5 ST FORFEITURES	4,435	4,283	152
CCCPCT5 FD DOJ FORFEITURES	19,560	10,373	9,187
CCSO ST FORFEITURES	405,311	346,474	58,837
CCSO FD DOT FORFEITURES	1,175,010	894,328	280,682
CCSO FD DOJ FORFEITURES	358,330	319,424	38,906
TOTAL EXPENDITURES:	<u>4,316,891</u>	<u>2,859,507</u>	<u>1,457,384</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,815,059)</u>	<u>(1,045,281)</u>	<u>2,769,778</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, 2015

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	40,450	143,239	102,789
Transfer In	-	-	-
Transfer Out	(260,818)	(131,343)	129,475
TOTAL OTHER FINANCING SOURCES (USES)	<u>(220,368)</u>	<u>11,896</u>	<u>232,264</u>
Net Change in Fund Balance	<u>(4,035,427)</u>	<u>(1,033,385)</u>	<u>3,002,042</u>
Fund Balance October 1, 2014	<u>3,924,859</u>	<u>7,081,769</u>	<u>3,156,910</u>
FUND BALANCE SEPTEMBER 30, 2015	<u><u>\$ (110,568)</u></u>	<u><u>\$ 6,048,384</u></u>	<u><u>\$ 6,158,952</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, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
PROJECT ROADMAP	\$ -	\$ 34	\$ 34
TOTAL REVENUES:	<u>-</u>	<u>34</u>	<u>34</u>
EXPENDITURES			
PROJECT ROADMAP	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	34	34
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	34	34
Fund Balance October 1, 2014	-	16,599	16,599
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ 16,633</u>	<u>\$ 16,633</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
2011 CERTIFICATES OF OBLIGATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	CURRENT YEAR	PRIOR YEARS	CUMULATIVE THROUGH 9/30/15	BUDGET FOR THE PROJECT	VARIANCE
REVENUES					
Miscellaneous					
State revenue	\$ 42,347	\$ -	\$ 42,347	\$ 47,052	\$ (4,705)
Miscellaneous	-	1,074	1,074	-	1,074
Interest income	9,189	129,957	139,146	136,158	2,988
Total Miscellaneous	51,536	131,031	182,567	183,210	(643)
TOTAL REVENUES	51,536	131,031	182,567	183,210	(643)
EXPENDITURES					
General Administration	92,410	44,773	137,183	334,453	197,270
Capital Projects	12,528	-	12,528	12,531	3
Historical Committee	-	8,770	8,770	8,770	-
Juvenile Detention Wall Repair	-	14,802	14,802	14,803	1
BISD Road Projects	-	61,996	61,996	74,802	12,806
Dancy Bldg.	17,155	172,484	189,639	190,156	517
Jail	246,753	1,046,021	1,292,774	1,800,000	507,226
M&O Courthouse	21,183	14,959	36,142	36,144	2
District Courts	91,929	2,227,080	2,319,009	2,591,986	272,977
Parking lot	-	56,744	56,744	100,000	43,256
Magistrate Courtroom	-	22,425	22,425	27,556	5,131
Los Fresnos Annex	-	1,992,008	1,992,008	1,992,009	1
M&O Brownsville Clinic	-	6,022	6,022	200,000	193,978
US 77/83 Corridor	333,222	898,690	1,231,912	2,000,000	768,088
Primera Rd	-	2,000,000	2,000,000	2,000,000	-
Old Alice Rd.	-	-	-	215,250	215,250
Vermillion Rd	127,592	460,814	588,406	2,000,000	1,411,594
San Jose Ranch Rd	398,282	3,334,889	3,733,171	3,784,750	51,579
Total Levi's Building	1,341,054	12,362,477	13,703,531	17,383,210	3,679,679
TOTAL EXPENDITURES	1,341,054	12,362,477	13,703,531	17,383,210	3,679,679
Excess of Revenues Over (Under) Expenditures	(1,289,518)	(12,231,446)	(13,520,964)	(17,200,000)	3,679,036
OTHER FINANCING SOURCES (USES)					
Bond issuance	-	17,178,100	17,178,100	17,178,100	-
Bond Discount	-	(112,356)	(112,356)	(112,356)	-
Bond Premium	-	387,744	387,744	387,744	-
Bond issue cost	-	(253,488)	(253,488)	(253,488)	-
Transfers in (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	17,200,000	17,200,000	17,200,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,289,518)	4,968,554	3,679,036	-	3,679,036
FUND BALANCE - SEPTEMBER 30, 2015	\$ (1,289,518)	\$ 4,968,554	\$ 3,679,036	\$ -	\$ 3,679,036

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUDICIAL COMPLEX
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
CAPITAL PROJECTS	\$ 1	\$ 1	\$ -
TOTAL REVENUES:	<u>1</u>	<u>1</u>	<u>-</u>
EXPENDITURES			
Probate Court	<u>2,342</u>	<u>2,341</u>	<u>1</u>
TOTAL EXPENDITURES:	<u>2,342</u>	<u>2,341</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,341)</u>	<u>(2,340)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	<u>(168)</u>	<u>(168)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(168)</u>	<u>(168)</u>	<u>-</u>
Net Change in Fund Balance	<u>(2,509)</u>	<u>(2,508)</u>	<u>1</u>
Fund Balance October 1, 2014	<u>2,509</u>	<u>2,508</u>	<u>(1)</u>
FUND BALANCE SEPTEMBER 30, 2015	<u>\$ -</u>	<u>\$ -</u>	<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 CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
UNLIMITED TAX BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
Tax Revenue	\$ 344,179	\$ 356,292	\$ 12,113
Miscellaneous	-	702	702
TOTAL REVENUES	<u>344,179</u>	<u>356,994</u>	<u>12,815</u>
EXPENDITURES			
2005 Unlimited Tax Road Bonds	117,029	96,515	20,514
2008 Unlimited Tax Road Bonds	# 225,623	175,986	49,637
TOTAL EXPENDITURES	<u>342,652</u>	<u>272,501</u>	<u>70,151</u>
Excess of Revenues Over Expenditures	<u>1,527</u>	<u>84,493</u>	<u>82,966</u>
OTHER FINANCING SOURCES(USES)			
Transfer out	-	-	-
Transfer in	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - October 1, 2014	-	359,670	359,670
FUND BALANCE - SEPTEMBER 30, 2015	<u>\$ 1,527</u>	<u>\$ 444,163</u>	<u>\$ 442,636</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, 2015

	BUDGET	ACTUAL	VARIANCE
REVENUES			
Total Tax Revenue	\$ 7,695,952	\$ 7,916,001	\$ 220,049
Total Miscellaneous	-	11,623	11,623
TOTAL REVENUES	<u>7,695,952</u>	<u>7,927,624</u>	<u>231,672</u>
EXPENDITURES			
2005 Refunding Bonds	1,964,694	1,964,244	450
2005 Certificates of Obligation	583,450	583,300	150
2004 Certificates of Obligation	-	-	-
2008 Certificates of Obligation	452,323	452,322	1
2011 Certificates of Obligation	1,224,208	1,224,207	1
2014 Certificates of Obligation	1,185,680	1,185,430	250
2015 Certificates of Obligation	-	-	-
2011 Refunding Bonds	500,325	500,325	-
2012 Refunding Bonds	561,800	561,300	500
2014 Refunding Bonds	650,672	650,672	-
2015 Refunding Bonds	2,488,362	2,488,362	-
Fiscal agent Fees	15,000	15,000	-
Leases/Equipment Purchases	1,302,504	1,255,761	46,743
TOTAL EXPENDITURES	<u>10,929,018</u>	<u>10,880,923</u>	<u>48,095</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,233,066)</u>	<u>(2,953,299)</u>	<u>279,767</u>
OTHER FINANCING SOURCES(USES)			
Refunding Bond Proceeds	14,931,280	14,931,280	-
Premium on bonds issued	3,259,814	3,259,814	-
Discount on bonds issued	(142,552)	(142,552)	-
payed to refunded Bond Escrow Agent	(15,624,036)	(15,624,036)	-
Transfer to Escrow	-	-	-
Transfer in	570,984	570,984	-
TOTAL OTHER FINANCING SOURCES(USES)	<u>2,995,490</u>	<u>2,995,490</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (under) Expenditures and Other Financing Uses	<u>(237,576)</u>	<u>42,191</u>	<u>279,767</u>
Fund Balance - October 1, 2014	438,687	5,497,213	5,058,526
FUND BALANCE - SEPTEMBER 30, 2015	<u>\$ 201,111</u>	<u>\$ 5,539,404</u>	<u>\$ 5,338,293</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, 2015

ASSETS	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
Current Assets:			
Cash	\$ 23,836	\$ 873,898	\$ 897,734
Accounts Receivable	1,107	13,521	14,628
Due from other funds	-	-	-
Due from other governments	-	-	-
Prepaid	5,649	14,970	5,649
Total Current Assets	<u>30,592</u>	<u>902,389</u>	<u>918,011</u>
Depreciable Assets:			
Buildings	1,327,095	-	1,327,095
Improvements other than buildings	10,099,579	13,917	10,113,496
Equipment	28,284	247,704	275,988
Accumulated depreciation	(9,547,256)	(206,009)	(9,753,265)
Net depreciable assets	<u>1,907,702</u>	<u>55,612</u>	<u>1,963,314</u>
Construction in Progress	248,781	-	248,781
Land	308,000	-	308,000
Total Property and equipment	<u>2,464,483</u>	<u>55,612</u>	<u>2,520,095</u>
TOTAL ASSETS	<u><u>\$ 2,495,075</u></u>	<u><u>\$ 958,001</u></u>	<u><u>\$ 3,438,106</u></u>
LIABILITIES			
Current Liabilities			
(Payable from Current Assets):			
Accounts payable	\$ 1,982	\$ 48,875	\$ 50,857
Accrued compensated absences and salary payable	-	-	-
Due to other funds	3,275	-	3,275
Leasehold deposits	-	-	-
Total Current Liabilities	<u>5,257</u>	<u>48,875</u>	<u>54,132</u>
(Payable from Current Assets)	<u>5,257</u>	<u>48,875</u>	<u>54,132</u>
TOTAL LIABILITIES	<u>5,257</u>	<u>48,875</u>	<u>54,132</u>
NET POSITION			
Invested in capital assets, net of related debt	2,459,226	55,612	2,514,838
Unrestricted	30,592	853,514	884,106
TOTAL NET POSITION	<u><u>\$ 2,489,818</u></u>	<u><u>\$ 909,126</u></u>	<u><u>\$ 3,398,944</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, 2015

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
OPERATING REVENUES			
Rental income	\$ 37,723	\$ 988,017	\$ 1,025,740
Miscellaneous	1,105	13,443	14,548
TOTAL OPERATING REVENUES	<u>38,828</u>	<u>1,001,460</u>	<u>1,040,288</u>
OPERATING EXPENSES			
Salary, wages and fringe benefits	4,977	121,907	126,884
Supplies	-	18,440	18,440
Repairs and maintenance	2,210	3,320	5,530
Medical Claims	-	13,414	13,414
Travel	-	-	-
Insurance	7,764		7,764
Utilities	20,611		20,611
Depreciation	91,032	28,033	119,065
Miscellaneous	779	12,459	13,238
Administrative Fees	-	5,965	5,965
Contractual services	480	647,245	647,725
TOTAL OPERATING EXPENSES	<u>127,853</u>	<u>850,783</u>	<u>978,636</u>
OPERATING INCOME (LOSS)	<u>(89,025)</u>	<u>150,677</u>	<u>61,652</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	38	1,604	1,642
Gain on sale of capital asset	-	-	-
Insurance proceeds	-	-	-
Interest expense	-	-	-
Grant & Program Expenses	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>38</u>	<u>1,604</u>	<u>1,642</u>
Income (Loss) before transfers	(88,987)	152,281	63,294
Grant & Program Revenue	-	-	-
Transfers (out)	-	-	-
Transfers in	85,000	-	85,000
CHANGE IN NET POSITION	<u>(3,987)</u>	<u>152,281</u>	<u>148,294</u>
Total Net Position - Beginning of year	2,493,805	756,845	3,250,650
Prior Period Adjustment	-	-	-
Total Net Position - End of year	<u><u>\$ 2,489,818</u></u>	<u><u>\$ 909,126</u></u>	<u><u>\$ 3,398,944</u></u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	<u>AIRPORT SYSTEM</u>	<u>JAIL COMMISSARY</u>	<u>TOTAL</u>
Cash Flows From Operating Activities:			
Cash received from customers	\$ -	\$ 996,743	\$ 996,743
Cash received from other operating activities	42,916	-	42,916
Cash payments for goods and services	(26,194)	(711,158)	(737,352)
Cash payments to employees	(4,977)	(121,907)	(126,884)
Cash Provided (Used) by Operating Activities	<u>11,745</u>	<u>163,678</u>	<u>175,423</u>
Cash Flows From Non-Capital Financing Activities:			
Aid from Other Governments	-	-	-
Transfers In	85,000	-	85,000
Transfers Out	-	-	-
Insurance Proceeds	-	-	-
Cash Provided by Non-Capital Financing Activities	<u>85,000</u>	<u>-</u>	<u>85,000</u>
Cash Flows From Capital and Related Financing Activities:			
Payments for capital acquisitions	(96,800)	(46,654)	(143,454)
Proceeds from sale of capital assets	-	-	-
Capital Contributions-grants	-	-	-
Cash (Used) for Capital and Related Financing Activities	<u>(96,800)</u>	<u>(46,654)</u>	<u>(143,454)</u>
Cash Flows From Investing Activities:			
Receipts of interest	38	1,604	1,642
Cash Provided by Investing Activities	<u>38</u>	<u>1,604</u>	<u>1,642</u>
Net increase (decrease) in cash and cash equivalents	(17)	118,628	118,611
Cash and cash equivalents, October 1, 2014	23,853	755,270	779,123
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2015	<u><u>\$ 23,836</u></u>	<u><u>\$ 873,898</u></u>	<u><u>\$ 897,734</u></u>
Reconciliation of Operating Income (Loss) to Net Cash			
Provided (Used) by Operating Activities:			
Operating income (Loss)	\$ (89,025)	\$ 150,677	\$61,652
Adjustments to Reconcile Operating Income (Loss) to			-
Net Cash Provided (Used) by Operating Activities:			-
Depreciation	91,032	28,033	119,065
Decrease (Increase) in accounts receivable	4,085	(4,717)	(632)
Decrease (Increase) in prepaids and other assets	396	(14,970)	(14,574)
(Decrease) in wages and fringe payable	-	-	-
Increase (Decrease) in Due to Other Funds	3,275	-	3,275
(Decrease) in accounts payable	1,982	4,655	6,637
Increase (Decrease) in retainage payable	-	-	-
	-	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 11,745</u></u>	<u><u>\$ 163,678</u></u>	<u><u>\$ 175,423</u></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.

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	AGENCY					
	COUNTY CLERK'S FEE ACCOUNT FUND	DISTRICT CLERK'S FEE ACCOUNT FUND	JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND	TAX ASSESSOR- COLLECTOR'S AD VALOREM TAX FUND	PAYROLL FUND	OCCUPATION TAX FUND
Cash	\$ 1,498,425	\$ 1,449,752	\$ 640,566	\$ 1,851,787	\$ 24,173	\$ 90
Accounts receivable	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 1,498,425</u>	<u>\$ 1,449,752</u>	<u>\$ 640,566</u>	<u>\$ 1,851,787</u>	<u>\$ 24,173</u>	<u>\$ 90</u>
						<u>\$ 5,464,793</u>
						<u>\$ 5,464,793</u>
LIABILITIES						
Accounts payable	\$ -	\$ 1,449,752	\$ 640,566	\$ -	\$ 24,173	\$ 90
Due to other governments	-	-	-	1,851,787	-	-
Fees payable	1,498,425	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ 1,498,425</u>	<u>\$ 1,449,752</u>	<u>\$ 640,566</u>	<u>\$ 1,851,787</u>	<u>\$ 24,173</u>	<u>\$ 90</u>
						<u>\$ 5,464,793</u>
						<u>\$ 5,464,793</u>
NET POSITION						
Net position held in trust for pension benefits and other purposes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-TRUST FUNDS
SEPTEMBER 30, 2015

		TRUSTS				
		COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TAX ASSESSOR- COLLECTOR'S TABC TRUST FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION TRUST FUND	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND
ASSETS	Cash	\$ 4,167,821	\$ 3,389,983	\$ 15,817	\$ 3,077,938	\$ 85,741
	Investments	3,386,111	4,875,315	-	-	-
	TOTAL ASSETS	<u>\$ 7,553,932</u>	<u>\$ 8,265,298</u>	<u>\$ 15,817</u>	<u>\$ 3,077,938</u>	<u>\$ 85,741</u>
LIABILITIES	Accounts payable	\$ -	\$ -	-	\$ -	-
	Deposits	-	-	-	-	-
	Due to other governments	-	-	15,817	3,077,938	85,741
	Judgments	7,553,932	8,265,298	-	-	-
	TOTAL LIABILITIES	<u>\$ 7,553,932</u>	<u>\$ 8,265,298</u>	<u>\$ 15,817</u>	<u>\$ 3,077,938</u>	<u>\$ 85,741</u>
NET POSITION						
	Net position held in trust for pension benefits and other purposes	\$ -	\$ -	-	\$ -	-

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES-TRUST FUNDS
SEPTEMBER 30, 2015
(CONTINUED)

	TRUSTS				
	STATE MOTOR VEHICLE SALES TAX FUND	DISTRICT ATTORNEY'S RESTITUTION TRUST FUND	DISTRICT CLERK CHILD SUPPORT FUND	SHERIFF'S INMATE RELEASE ACCOUNT FUND	TOTAL
Cash	\$ 2,446,220	\$ 188,600	\$ 21,677	\$ 379,826	\$ 13,773,623
Investments	-	-	-	-	8,261,426
TOTAL ASSETS	\$ 2,446,220	\$ 188,600	\$ 21,677	\$ 379,826	\$ 22,035,049
LIABILITIES					
Accounts payable	\$ -	\$ 188,600	\$ 21,677	\$ 336,197	\$ 546,474
Deposits	-	-	-	43,629	43,629
Due to other governments	2,446,220	-	-	-	5,625,716
Judgments	-	-	-	-	15,819,230
TOTAL LIABILITIES	\$ 2,446,220	\$ 188,600	\$ 21,677	\$ 379,826	\$ 22,035,049
NET POSITION					
Net position held in trust for pension benefits and other purposes	\$ -	\$ -	\$ -	\$ -	\$ -

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

SHERIFF'S FEE ACCOUNT FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ -	\$ 700,265	\$ 700,265	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 700,265</u>	<u>\$ 700,265</u>	<u>\$ -</u>
LIABILITIES				
Due to other governments	\$ -	\$ 700,265	\$ 700,265	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 700,265</u>	<u>\$ 700,265</u>	<u>\$ -</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 1,482,998	\$ 3,843,911	\$ 3,828,484	\$ 1,498,425
Accts. Rec.	-	-	-	-
TOTAL ASSETS	<u>\$ 1,482,998</u>	<u>\$ 3,843,911</u>	<u>\$ 3,828,484</u>	<u>\$ 1,498,425</u>
LIABILITIES				
Fees payable	\$ 1,482,998	\$ 3,843,911	\$ 3,828,484	\$ 1,498,425
TOTAL LIABILITIES	<u>\$ 1,482,998</u>	<u>\$ 3,843,911</u>	<u>\$ 3,828,484</u>	<u>\$ 1,498,425</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 1,500,100	\$ 2,778,176	\$ 2,828,524	\$ 1,449,752
TOTAL ASSETS	<u>\$ 1,500,100</u>	<u>\$ 2,778,176</u>	<u>\$ 2,828,524</u>	<u>\$ 1,449,752</u>
LIABILITIES				
Accounts payable	\$ 1,500,100	\$ 2,778,176	\$ 2,828,524	\$ 1,449,752
TOTAL LIABILITIES	<u>\$ 1,500,100</u>	<u>\$ 2,778,176</u>	<u>\$ 2,828,524</u>	<u>\$ 1,449,752</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND

ASSETS	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
Cash	\$ 312,553	\$ 4,841,067	\$ 4,513,054	\$ 640,566
Due from other governments	-	-	-	-
TOTAL ASSETS	\$ 312,553	\$ 4,841,067	\$ 4,513,054	\$ 640,566
LIABILITIES				
Accounts payable	\$ 312,553	\$ 4,841,067	\$ 4,513,054	\$ 640,566
Due to other governments	-	-	-	-
TOTAL LIABILITIES	\$ 312,553	\$ 4,841,067	\$ 4,513,054	\$ 640,566
NET POSITION				
Net position held in trust for pension benefits and other purposes	\$ -	\$ -	\$ -	\$ -

CAMERON COUNTY HEALTH CLINICS' FUNDS

ASSETS	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
Cash	\$ -	\$ 220,400	\$ 220,400	\$ -
Acct. Rec.	-	-	-	-
TOTAL ASSETS	\$ -	\$ 220,400	\$ 220,400	\$ -
LIABILITIES				
Accounts payable	\$ -	\$ 220,400	\$ 220,400	\$ -
TOTAL LIABILITIES	\$ -	\$ 220,400	\$ 220,400	\$ -
NET POSITION				
Net position held in trust for pension benefits and other purposes	\$ -	\$ -	\$ -	\$ -

TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND

ASSETS	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
Cash	\$ 1,716,463	\$ 289,958,350	\$ 289,823,026	\$ 1,851,787
TOTAL ASSETS	\$ 1,716,463	\$ 289,958,350	\$ 289,823,026	\$ 1,851,787
LIABILITIES				
Due to other governments	\$ 1,716,463	\$ 289,958,350	\$ 289,823,026	\$ 1,851,787
TOTAL LIABILITIES	\$ 1,716,463	\$ 289,958,350	\$ 289,823,026	\$ 1,851,787
NET POSITION				
Net position held in trust for pension benefits and other purposes	\$ -	\$ -	\$ -	\$ -

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

PAYROLL FUND

ASSETS	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
Cash	\$ 83,473	\$ 62,103,942	\$ 62,163,242	\$ 24,173
Accts. Rec.				
TOTAL ASSETS	<u>\$ 83,473</u>	<u>\$ 62,103,942</u>	<u>\$ 62,163,242</u>	<u>\$ 24,173</u>
LIABILITIES				
Accounts payable	\$ 83,473	\$ 62,103,942	\$ 62,163,242	\$ 24,173
TOTAL LIABILITIES	<u>\$ 83,473</u>	<u>\$ 62,103,942</u>	<u>\$ 62,163,242</u>	<u>\$ 24,173</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OCCUPATION TAX

ASSETS	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
Cash	\$ 173	\$ 30,381	\$ 30,464	\$ 90
TOTAL ASSETS	<u>\$ 173</u>	<u>\$ 30,381</u>	<u>\$ 30,464</u>	<u>\$ 90</u>
LIABILITIES				
Accounts payable	\$ 173	\$ 30,381	\$ 30,464	\$ 90
TOTAL LIABILITIES	<u>\$ 173</u>	<u>\$ 30,381</u>	<u>\$ 30,464</u>	<u>\$ 90</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALL AGENCY FUNDS

ASSETS	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
Cash	\$ 5,095,760	\$ 364,476,492	\$ 364,107,459	\$ 5,464,793
Accts. Rec.	-	-	-	-
TOTAL ASSETS	<u>\$ 5,095,760</u>	<u>\$ 364,476,492</u>	<u>\$ 364,107,459</u>	<u>\$ 5,464,793</u>
LIABILITIES				
Accounts payable	\$ 1,896,299	\$ 69,973,966	\$ 69,755,684	\$ 2,114,581
Due to other governments	1,716,463	290,658,615	290,523,291	1,851,787
Fees payable	1,482,998	3,843,911	3,828,484	1,498,425
TOTAL LIABILITIES	<u>\$ 5,095,760</u>	<u>\$ 364,476,492</u>	<u>\$ 364,107,459</u>	<u>\$ 5,464,793</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

ASSETS	
Cash	\$ 5,464,793
Accts. Rec.	-
TOTAL ASSETS	<u><u>5,464,793</u></u>
LIABILITIES	
Accounts payable	2,114,581
Due to other governments	1,851,787
Fees payable	<u>1,498,425</u>
TOTAL LIABILITIES	<u><u>5,464,793</u></u>
NET POSITION	
Net position held in trust for pension benefits and other purposes	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

COUNTY CLERK'S TRUST ACCOUNT FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 3,265,033	\$ 4,587,320	\$ 3,684,532	\$ 4,167,821
Investments	4,865,485	485,614	1,964,988	3,386,111
TOTAL ASSETS	<u>\$ 8,130,518</u>	<u>\$ 5,072,934</u>	<u>\$ 5,649,520</u>	<u>\$ 7,553,932</u>
LIABILITIES				
Judgments	\$ 8,130,518	\$ 5,072,934	\$ 5,649,520	\$ 7,553,932
TOTAL LIABILITIES	<u>\$ 8,130,518</u>	<u>\$ 5,072,934</u>	<u>\$ 5,649,520</u>	<u>\$ 7,553,932</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT CLERK'S TRUST ACCOUNT FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 2,912,858	\$ 3,477,829	\$ 3,000,704	\$ 3,389,983
Investments	5,476,647	541,518	1,142,850	4,875,315
TOTAL ASSETS	<u>\$ 8,389,505</u>	<u>\$ 4,019,347</u>	<u>\$ 4,143,554</u>	<u>\$ 8,265,298</u>
LIABILITIES				
Judgments	\$ 8,389,505	\$ 4,019,347	\$ 4,143,554	\$ 8,265,298
TOTAL LIABILITIES	<u>\$ 8,389,505</u>	<u>\$ 4,019,347</u>	<u>\$ 4,143,554</u>	<u>\$ 8,265,298</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TAX ASSESSOR-COLLECTOR'S TABC TRUST FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 9,350	\$ 131,574	\$ 125,107	\$ 15,817
TOTAL ASSETS	<u>\$ 9,350</u>	<u>\$ 131,574</u>	<u>\$ 125,107</u>	<u>\$ 15,817</u>
LIABILITIES				
Due to other governments	\$ 9,350	\$ 131,574	\$ 125,107	\$ 15,817
TOTAL LIABILITIES	<u>\$ 9,350</u>	<u>\$ 131,574</u>	<u>\$ 125,107</u>	<u>\$ 15,817</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 2,912,231	\$ 71,445,461	\$ 71,279,754	\$ 3,077,938
TOTAL ASSETS	<u>\$ 2,912,231</u>	<u>\$ 71,445,461</u>	<u>\$ 71,279,754</u>	<u>\$ 3,077,938</u>
LIABILITIES				
Due to other governments	\$ 2,912,231	\$ 71,445,461	\$ 71,279,754	\$ 3,077,938
TOTAL LIABILITIES	<u>\$ 2,912,231</u>	<u>\$ 71,445,461</u>	<u>\$ 71,279,754</u>	<u>\$ 3,077,938</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 85,741	\$ -	\$ -	\$ 85,741
TOTAL ASSETS	<u>\$ 85,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,741</u>
LIABILITIES				
Due to other governments	\$ 85,741	\$ -	\$ -	\$ 85,741
TOTAL LIABILITIES	<u>\$ 85,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,741</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE MOTOR VEHICLE SALES TAX

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 1,632,951	\$ 45,073,199	\$ 44,259,930	\$ 2,446,220
TOTAL ASSETS	<u>\$ 1,632,951</u>	<u>\$ 45,073,199</u>	<u>\$ 44,259,930</u>	<u>\$ 2,446,220</u>
LIABILITIES				
Due to other governments	\$ 1,632,951	\$ 45,073,199	\$ 44,259,930	\$ 2,446,220
TOTAL LIABILITIES	<u>\$ 1,632,951</u>	<u>\$ 45,073,199</u>	<u>\$ 44,259,930</u>	<u>\$ 2,446,220</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

DISTRICT ATTORNEY'S RESTITUTION TRUST FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 201,981	\$ 176,643	\$ 190,024	\$ 188,600
TOTAL ASSETS	<u>\$ 201,981</u>	<u>\$ 176,643</u>	<u>\$ 190,024</u>	<u>\$ 188,600</u>
LIABILITIES				
Accounts payable	\$ 201,981	\$ 176,643	\$ 190,024	\$ 188,600
TOTAL LIABILITIES	<u>\$ 201,981</u>	<u>\$ 176,643</u>	<u>\$ 190,024</u>	<u>\$ 188,600</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT CLERK CHILD SUPPORT

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 21,690	\$ 21,737	\$ 21,750	\$ 21,677
TOTAL ASSETS	<u>\$ 21,690</u>	<u>\$ 21,737</u>	<u>\$ 21,750</u>	<u>\$ 21,677</u>
LIABILITIES				
Accounts payable	\$ 21,690	\$ 21,737	\$ 21,750	\$ 21,677
TOTAL LIABILITIES	<u>\$ 21,690</u>	<u>\$ 21,737</u>	<u>\$ 21,750</u>	<u>\$ 21,677</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SHERIFF'S INMATE RELEASE ACCOUNT FUND

	BALANCE 10/01/14	ADDITIONS	DEDUCTIONS	BALANCE 09/30/15
ASSETS				
Cash	\$ 358,531	\$ 1,638,581	\$ 1,617,286	\$ 379,826
TOTAL ASSETS	<u>\$ 358,531</u>	<u>\$ 1,638,581</u>	<u>\$ 1,617,286</u>	<u>\$ 379,826</u>
LIABILITIES				
Deposits	\$ 45,690	\$ 226	\$ 2,287	\$ 43,629
Accounts payable	312,841	1,638,355	1,614,999	336,197
TOTAL LIABILITIES	<u>\$ 358,531</u>	<u>\$ 1,638,581</u>	<u>\$ 1,617,286</u>	<u>\$ 379,826</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

(CONTINUED)

ALL TRUST FUNDS

	BALANCE			BALANCE
ASSETS	10/01/14	ADDITIONS	DEDUCTIONS	09/30/15
Cash	\$ 11,400,366	\$ 126,552,344	\$ 124,179,087	\$ 13,773,623
Investments	10,342,132	1,027,132	3,107,838	8,261,426
TOTAL ASSETS	<u>\$ 21,742,498</u>	<u>\$ 127,579,476</u>	<u>\$ 127,286,925</u>	<u>\$ 22,035,049</u>
LIABILITIES				
Deposits	\$ 45,690	\$ 226	\$ 2,287	\$ 43,629
Accounts payable	536,512	1,836,735	1,826,773	546,474
Due to other governments	4,640,273	116,650,234	115,664,791	5,625,716
Judgments	16,520,023	9,092,281	9,793,074	15,819,230
TOTAL LIABILITIES	<u>\$ 21,742,498</u>	<u>\$ 127,579,476</u>	<u>\$ 127,286,925</u>	<u>\$ 22,035,049</u>
NET POSITION				
Net position held in trust for pension benefits and other purposes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

ASSETS	
Cash	\$ 13,773,623
Investments	<u>8,261,426</u>
TOTAL ASSETS	<u><u>22,035,049</u></u>
LIABILITIES	
Deposits	43,629
Accounts payable	546,474
Due to other governments	5,625,716
Judgments	<u>15,819,230</u>
TOTAL LIABILITIES	<u><u>22,035,049</u></u>
NET POSITION	
Net position held in trust for pension benefits and other purposes	<u><u>\$ -</u></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, 2015

GENERAL FIXED ASSETS

Buildings	\$ 98,724,708
Improvements Other than Buildings	6,132,153
Other structures	5,603,434
Equipment	43,753,110
Land	5,651,424
Infrastructure	305,619,176
Construction Work in Progress	7,872,466
TOTAL GENERAL FIXED ASSETS	<u><u>\$ 473,356,471</u></u>

INVESTMENTS IN GENERAL FIXED ASSETS BY SOURCE

General fund	\$ 12,505,626
Special Revenue funds	157,329,990
Capital Project Funds	303,520,854
Other sources	-
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	<u><u>\$ 473,356,471</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
AS OF SEPTEMBER 30, 2015

FUNCTION AND ACTIVITY	LAND	INFRASTR.	BUILDING	IMPROVEMENTS OTHER THAN		CONSTRUCTION WORK IN PROGRESS	EQUIPMENT	TOTAL
				BUILDINGS	OTHER STRUCTURES			
Balance of Real Property 9/30/2014	\$ 5,651,424	\$ 305,619,176	\$ 97,595,238	\$ 6,032,784	\$ 5,628,654	\$ 5,001,481	\$ 45,818,894	\$ 471,347,651
General Government	-	-	982,284	-	(19)	857,172	(690,454)	1,148,983
Law Enforcement and Public Safety	-	-	21,504	99,469	-	1,943,686	997,370	3,062,029
Health	-	-	79,420	-	-	70,127	107,484	257,031
Welfare	-	-	-	-	-	-	(20,530)	(20,530)
Culture and Recreation	-	-	-	(100)	-	-	-	(100)
Road and Bridge	-	-	-	-	-	-	909,239	909,239
Adjustments	-	-	46,262	-	(25,200)	-	(3,368,893)	(3,347,831)
TOTAL GENERAL FIXED ASSETS	\$ 5,651,424	\$ 305,619,176	\$ 98,724,708	\$ 6,132,153	\$ 5,603,434	\$ 7,872,466	\$ 43,753,110	\$ 473,356,471

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

FUNCTION AND ACTIVITY	GENERAL FIXED ASSETS 10/1/2014	ADDITIONS	DEDUCTIONS	ADJUSTMENTS	GENERAL FIXED ASSETS 9/30/2015
	\$ 16,055,686				\$ 16,055,686
Balance of Real Property not Readily					
General Government	30,244,961	3,145,238	1,996,256	25,200	31,368,743
Law Enforcement and Public Safety	92,801,077	3,383,125	321,097	3,322,631	99,185,737
Health	1,644,984	343,888	86,858	-	1,902,015
Welfare	2,382,498	-	20,530	-	2,361,968
Culture and Recreation	1,366,288	-	100	-	1,366,188
Road and Bridge	326,852,157	1,117,813	208,574	-	327,761,396
TOTAL GENERAL FIXED ASSETS	\$ 471,347,651	\$ 7,990,065	\$ 2,633,414	\$ 3,347,831	\$ 473,356,471

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, 2015

	Governmental Funds	TOTAL
ASSETS:		
Cash	\$ 37,331,790	\$ 37,331,790
Investments	-	-
Restricted-Cash trustee fund	5,492,899	5,492,899
Restricted-Cash debt service reserve	2,256,741	2,256,741
Restricted-Cash debt service	1,149,053	1,149,053
Receivables:		
Taxes, net of allowance	646,716	646,716
Accounts Receivable-Net	11,823,693	11,823,693
Due from Other Funds	-	-
Due from Other Agencies	1,739,322	1,739,322
Prepays and Other Assets	-	-
Non-current Assets:		
Capital assets, net	-	-
Redevelopment assets	-	-
Equipment	70,106,680	70,106,680
Accumulated Depreciation	-	-
Capital Work in process	19,663,812	19,663,812
Other Assets	45,203,258	45,203,258
Unamortized bond issuance costs	123,676	123,676
Total Assets	<u>\$ 195,537,640</u>	<u>\$ 195,537,640</u>
LIABILITIES		
Accounts Payable	\$ 13,525,670	13,525,670
Other	-	-
Deferred Revenue	-	-
Interest Payable	454,491	454,491
Current Maturities of Bonds	850,000	850,000
Due to Other Funds	-	-
Due to Other Governments	2,344,600	2,344,600
Total current liabilities	<u>17,174,761</u>	<u>17,174,761</u>
Long-Term Bond Payable	79,250,062	79,250,062
Due to Other Governments	13,305,416	13,305,416
Due to Texas Department of Transportation	40,848,309	40,848,309
Total Long-Term Liabilities	<u>133,403,787</u>	<u>133,403,787</u>
Total Liabilities	<u>150,578,548</u>	<u>150,578,548</u>
NET POSITION		
Net investment in capital assets	931,229	931,229
Restricted	41,051,023	41,051,023
Unrestricted	<u>3,001,563</u>	<u>3,001,563</u>
Total Net Position	<u>\$ 44,983,815</u>	<u>\$ 44,983,815</u>

CAMERON COUNTY, TEXAS
STATEMENT OF ACTIVITIES-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Net (Expense) Revenue and Changes in Net Assets					
	Program Revenues			Component Units		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Emergency Services District #1	Cameron-County Regional Mobility Authority	Cameron County Health Care Funding District
Component units:						
General government	4,155,304	4,360,042	-	(237,666)	462,404	(20,000)
Health	13,329,076	44,964,753	-	-	-	31,635,677
Public safety	2,414,796	-	-	(2,414,796)	-	-
Total component units	<u>\$ 19,899,176</u>	<u>\$ 49,324,795</u>	<u>\$ -</u>	<u>\$ (2,652,462)</u>	<u>\$ 462,404</u>	<u>\$ 31,615,677</u>
General revenues:						
Property taxes, levied for general purposes				\$ 2,990,910	-	\$ -
Unrestricted investment earnings				966	8,106	16,948
Due to providers				-	-	-
Miscellaneous				-	-	-
Total general revenue and transfers				<u>2,991,876</u>	<u>8,106</u>	<u>16,948</u>
Changes in net position				339,414	470,510	31,632,625
Net Position - beginning				-	12,731,317	2,717,170
Prior period adjustment				-	5,654	-
Due to other entities				(339,414)	-	(2,573,461)
Net Position - ending				<u>\$ -</u>	<u>\$ 13,207,481</u>	<u>\$ 31,776,334</u>

**CAMERON COUNTY, TEXAS
BALANCE SHEET
COMPONENT UNITS
SEPTEMBER 30, 2015**

			Non Major Component Unit		
	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	\$ 2,958,483	\$ 32,292,492	\$ 2,080,815	\$ 2,080,815	\$ 37,331,790
Investments	-	-	-	-	-
Restricted-Cash trustee fund	5,492,899	-	-	-	5,492,899
Restricted-Cash debt service reserve	2,256,741	-	-	-	2,256,741
Restricted-Cash debt service	1,149,053	-	-	-	1,149,053
Receivables:					-
Taxes, net of allowance	-	-	646,716	646,716	646,716
Accounts Receivable-Net	578,611	11,245,082	-	-	11,823,693
Due from Other Governments	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due From Other Agencies	1,739,322	-	-	-	1,739,322
Prepaid and Other Assets	-	-	-	-	-
Non-current Assets:					-
Capital assets, net	-	-	-	-	-
Redevelopment assets	-	-	-	-	-
Infrastructure	70,106,680	-	-	-	70,106,680
Accumulated Depreciation	-	-	-	-	-
Capial Work in process	19,663,812	-	-	-	19,663,812
Other Assets	45,203,258	-	-	-	45,203,258
Unamortized bond issuance costs	123,676	-	-	-	123,676
Total Assets and Other Debits	149,272,535	43,537,574	2,727,531	2,727,531	195,537,640
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding					
Deferred resources Outflows for Pensions	29,870	-	-	-	29,870
Total deferred outflows of resources	29,870	-	-	-	29,870
Total Assets plus Deferred Outflows of Resources	\$ 149,302,405	\$ 43,537,574	\$ 2,727,531	\$ 2,727,531	\$ 195,567,510
LIABILITIES					
Current Liabilities					
Accounts Payable	\$ 1,176,543	\$ 11,701,240	\$ -	\$ -	\$ 12,877,783
Other	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	167,500	60,000	2,117,100	2,117,100	2,344,600
Deferred Revenue	-	-	-	-	-
Current Maturities of Bonds	850,000	-	-	-	850,000
Interest Payable	454,491	-	-	-	454,491
Non-current Liabilities:					-
Due to Other Governments	13,305,416	-	-	-	13,305,416
Liabilities related to redevelopment assets	40,848,309	-	-	-	40,848,309
Long-term debt, net of current maturities	79,250,062	-	-	-	79,250,062
Net Pension Liability	5,147	-	-	-	5,147
Total Liabilities	136,057,468	11,761,240	2,117,100	2,117,100	149,935,808
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	-	-	610,431	610,431	610,431
Deferred inflow of resources	37,456	-	-	-	37,456
Total deferred inflows of resources	37,456	-	610,431	610,431	647,887
Total Liabilities plus Deferred Inflows of Resources	\$ 136,094,924	\$ 11,761,240	\$ 2,727,531	\$ 2,727,531	\$ 150,583,695
NET ASSETS					
Net investment in capital assets	931,229	-	-	-	931,229
Restricted	9,274,689	31,776,334	-	-	41,051,023
Unrestricted	3,001,563	-	-	-	3,001,563
Total Fund Balances	13,207,481	31,776,334	-	-	44,983,815
Total liabilities, deferred inflows of resources and fund balances	\$ 149,302,405	\$ 43,537,574	\$ 2,727,531	\$ 2,727,531	\$ 195,567,510

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN NET POSITION
GOVERNMENTAL FUNDS-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Emergency Services District #1	TOTAL GOVERNMENTAL FUNDS (Memorandum Only)
REVENUES:				
Taxes-Net	\$ 378,840	\$ -	\$ 2,990,910	\$ 3,369,750
Intergovernmental	-	-	-	-
Interest	8,106	16,948	966	26,020
User Fees and Other	3,981,202	44,964,753	-	48,945,955
	<u>4,368,148</u>	<u>44,981,701</u>	<u>2,991,876</u>	<u>52,341,725</u>
Total Operating Revenues				
	<u>4,368,148</u>	<u>44,981,701</u>	<u>2,991,876</u>	<u>52,341,725</u>
EXPENDITURES:				
Current Operating				
Administrative Expenditures	190,036	-	34,369	224,405
Program Services	-	13,329,076	-	13,329,076
Contractual Services	895,350	-	2,414,796	3,310,146
Other Administrative Expenditures	232,179	20,000	-	252,179
Repairs and Maintenance	-	-	-	-
Miscellaneous	63,670	-	-	63,670
Professional Services	41,238	-	203,297	244,535
Depreciation	776,436	-	-	776,436
Debt Interest	1,391,460	-	-	1,391,460
Bond issuance costs	307,269	-	-	307,269
	<u>3,897,638</u>	<u>13,349,076</u>	<u>2,652,462</u>	<u>19,899,176</u>
Total Operating Expenditures				
	<u>3,897,638</u>	<u>13,349,076</u>	<u>2,652,462</u>	<u>19,899,176</u>
Over (Under) Expenditures	<u>470,510</u>	<u>31,632,625</u>	<u>339,414</u>	<u>32,442,549</u>
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	470,510	31,632,625	339,414	32,442,549
Total net position - beginning	<u>12,731,317</u>	<u>2,717,170</u>	<u>-</u>	<u>15,448,487</u>
Fund balance	13,201,827	34,349,795	339,414	47,891,036
Prior period adjustment	5,654	-	-	5,654
Refund due to Providers	-	(2,573,461)	(339,414)	(2,912,875)
Total net position - ending	<u>\$ 13,207,481</u>	<u>\$ 31,776,334</u>	<u>\$ -</u>	<u>\$ 44,983,815</u>



STATISTICAL SECTION

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

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

CAMERON COUNTY, TEXAS
Net Position by Component
For the last ten 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	Fiscal Year 2015
Governmental Activities										
Invested in capital assets, net of related debt	\$ 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	\$ 155,949,627
Restricted	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	20,529,228
Unrestricted	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	(1,084,670)
Total governmental activities net position	\$ 214,018,528	\$ 220,166,511	\$ 218,506,363	\$ 207,562,444	\$ 205,332,427	\$ 202,529,094	\$ 204,970,479	\$ 198,530,979	\$ 189,190,075	\$ 175,394,185
Business-type activities										
Invested in capital assets, net of related debt	\$ 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	\$ 22,608,558
Restricted	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	9,740,517
Unrestricted	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	6,019,264
Total business-type activities net position	\$ 19,124,226	\$ 19,059,964	\$ 20,288,882	\$ 20,817,826	\$ 23,230,704	\$ 27,926,068	\$ 30,926,522	\$ 33,169,412	\$ 37,284,567	\$ 38,368,339
Primary government										
Invested in capital assets, net of related debt	\$ 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	\$ 178,558,185
Restricted	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	30,269,745
Unrestricted	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	4,934,594
Total primary government net position	\$ 233,142,754	\$ 239,226,475	\$ 238,795,245	\$ 228,380,270	\$ 228,563,131	\$ 230,455,162	\$ 235,897,001	\$ 231,700,391	\$ 226,474,642	\$ 213,762,524

CAMERON COUNTY, TEXAS
Changes in Net Position
For the last Ten fiscal years

	Fiscal Year										Fiscal Year	Fiscal Year
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
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	\$ 20,385,301		
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	13,587,738		
Highways and streets	3,174,685	-	13,439,996	4,473,146	4,764,932	4,864,372	3,662,493	4,382,905	4,357,688	3,833,312		
Health	7,764,370	8,834,534	1,000,435	958,014	506,862	396,082	394,003	440,616	-	490,002		
Welfare	0	-	17,691	153,236	28,781	529,574	88,831	-	-	-		
Operating Grants and Contributions	19,840,418	23,013,878	16,364,417	16,030,582	21,195,609	19,323,675	26,198,191	18,649,736	18,902,617	19,561,337		
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	5,410,682		
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	63,268,372		
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	24,943,693		
Operating Grants and Contributions	174,634	-	-	-	-	178,691	-	-	-	-		
Capital Grants and Contributions	0	92,053	604,724	459,149	2,160,984	450,000	250,158	1,230,447	2,687,734	1,023,793		
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	25,967,486		
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	\$ 89,235,858		
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	\$ 37,768,918		
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	74,313,531		
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	19,825,416		
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	10,468,682		
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	9,466,140		
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	5,672,376		
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	157,515,063		
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	17,335,338		
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	17,335,338		
Net (expense)/revenue	(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)	(94,246,691)		
Governmental 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	8,652,148		
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)	\$ (85,614,543)		
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	\$56,827,976		
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	8,234,082		
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	225,416		
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	8,089,403		
Gain on sale of capital assets	211,188	163,816	267,207	309,446	42,160	370,542	408,289	259,510	334,760	130,215		
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	7,788,931		
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	81,296,023		
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)	(7,788,931)		
Miscellaneous	0	-	-	535,492	3,046	(1,785,800)	17,757	12,899	8,651	13,443		
Gain on sale of capital assets	0	-	-	-	-	68,600	14,548	19,850	-	9,702		
Unrestricted Investment Income	866,392	1,053,751	1,853,791	421,749	62,699	68,008	104,261	81,844	68,349	58,492		
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)	(7,707,294)		
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	\$73,588,729		
Change in Net Position												
Governmental activities	\$ 10,088,081	\$ 6,147,983	\$ (1,492,974)	\$ (6,291,345)	\$ (2,230,016)	\$ (2,803,356)	\$ 2,019,954	\$ (5,317,698)	\$ (8,117,135)	\$ (12,950,668)		
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	924,854		
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)	\$ (12,025,814)		

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

	2015	2014	2013	2012	2011*	2010	2009	2008	2007	2006
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,092,978	\$ 2,092,978	\$ 868,470	\$ 924,843	\$ 866,455
Unreserved	-	-	-	-	-	3,102,976	4,081,382	6,915,780	8,446,157	6,666,992
Nonspendable	558,425	589,590	138,098	98,557	97,378					
Committed	1,810,252	1,810,252	1,810,252	1,000,000	2,000,000					
Assigned	-	-	-	-	-					
Unassigned	22,183,694	18,402,804	14,080,281	10,563,771	4,454,451					
Total General Fund	\$24,552,371	\$20,802,646	\$16,028,631	\$11,662,328	\$6,551,829	\$5,195,954	\$6,174,360	\$7,784,250	\$9,371,000	\$7,533,447
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,526,914	\$ 63,516	\$ 789,269
Special revenue funds	20,359,924	21,769,079	21,596,744	20,774,340	13,163,456	8,027,215	-	-	8,666,929	5,954,708
Capital project funds	17,135,464	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
Debt service funds	5,437,387	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
Unrestricted, reported in:										
Special revenue funds	-	-	-	-	-	4,608,022	10,509,339	2,021,801	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$42,932,775	\$49,094,393	\$35,886,134	\$37,633,340	\$32,562,723	\$36,628,617	\$45,821,429	\$36,677,838	\$39,583,578	\$33,841,032

* Implementation of GASB 54

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
REVENUES										
Taxes	\$ 65,380,479	\$ 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
Licenses and permits	3,835,740	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
Intergovernmental	30,877,035	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
Charges for services	11,105,186	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
Fines and forfeitures	5,188,369	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
Miscellaneous	6,809,742	7,998,002	7,592,747	10,031,809	9,959,975	10,440,398	6,691,414	8,623,229	8,967,004	16,144,485
TOTAL REVENUES	\$ 123,196,551	\$ 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

EXPENDITURES										
General Government, Culture and Recreation	\$ 18,545,218	\$ 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
Law Enforcement and Public Safety	68,818,371	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
Highways and Streets	9,948,968	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
Health and Welfare	9,200,251	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
Capital outlay	6,776,797	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
Bond issuance costs	0	184,275	0	187,484	375,153	0	523,362	0	0	0
Debt Service - Principal	6,112,196	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
Debt Service - Interest	5,734,521	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
TOTAL EXPENDITURES	\$ 136,830,408	\$ 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

OTHER FINANCING SOURCES (USES)

Bond issuance	-	16,500,000	-	-	-	-	18,650,000	-	8,000,000	-
Bond Refunding	14,931,280	-	-	9,610,000	5,560,000	-	-	-	-	-
Bond premium	3,259,814	351,169	-	437,592	785,866	-	-	-	-	-
Bond discount	(142,552)	(96,220)	-	(54,034)	(147,829)	-	-	-	-	-
Paid to refunded bond escrow agent	(15,624,036)	-	-	(9,865,573)	(5,800,984)	-	-	-	-	-
Gain on sale of capital assets	223,180	334,760	259,510	408,289	370,542	42,160	506,402	267,206	163,816	211,188
Financing Proceeds	-	-	-	-	-	-	-	-	-	-
Capital lease financing	1,919,758	1,614,705	-	5,436,716	1,826,021	2,163,411	1,175,288	1,264,315	2,465,086	3,307,959
Transfer in	8,412,688	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
Transfer (out)	(1,759,437)	(2,109,261)	(892,868)	(516,721)	(585,600)	(353,163)	(613,838)	(1,353,672)	(7,342,388)	(6,271,235)
TOTAL OTHER FINANCING SOURCES/USES	\$ 11,220,695	\$ 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

OTHER CHANGES IN FUND BALANCES

Prior period adjustments	1,268	(36,621)	(43,043)	(18,107,527)	-	299,420	(175,663)	-	-	-
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TOTAL CHANGES IN FUND BALANCES

Net change in fund balances	\$ (2,411,894)	\$ 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
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RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES

	9.09%	6.53%	6.32%	6.09%	7.90%	8.79%	8.94%	7.58%	7.90%	7.06%
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CAMERON COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		TOTAL ACTUAL DIRECT TAX RATE
	ASSESSED VALUE	ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
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
2015	14,346,198,697	14,346,198,697	2,217,707,514	2,217,707,514	16,563,906,211	19,043,609,983	0.399291

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
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%
2015	406,220	16,563,906,211	81,355,001	5,983,567	75,371,434	0.46%	185.54%

(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
2015	\$ 66,138,187	\$ 64,264,208	97.17%	\$ 2,668,928	\$ 66,933,136	101.20%	\$ 7,320,049	11.07%
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%

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

	2015			2014			2013			2012			2011			2010			2009			2008			2007			2006		
	MAO	Service	Total	MAO	Service	Total	MAO	Service	Total	MAO	Service	Total	MAO	Service	Total	MAO	Service	Total	MAO	Service	Total	MAO	Service	Total	MAO	Service	Total	MAO	Service	Total
CAMERON COUNTY	0.34885	0.05606	0.39921	0.34483	0.05938	0.38421	0.34605	0.05916	0.38421	0.34790	0.06001	0.38421	0.32602	0.05749	0.354291	0.32154	0.06161	0.35191	0.31123	0.05948	0.35191	0.30728	0.05963	0.34191	0.30875	0.05936	0.34191	0.30875	0.05936	0.34191
CITY OF BROWNSVILLE	0.459744	0.240869	0.700613	0.466077	0.23596	0.70613	0.466077	0.23596	0.70613	0.449285	0.251128	0.70613	0.387501	0.270255	0.657556	0.339885	0.270204	0.654189	0.359062	0.284585	0.658117	0.339225	0.286952	0.649517	0.332148	0.318067	0.650255	0.689000		
TOWN OF RAYVIEW	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	0.000000	0.250000
CITY OF COMBES	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.629420	0.000000	0.629420	0.562420	0.000000	0.562420	0.530000	0.000000	0.530000	0.495750	0.000000	0.495750	0.495750	0.000000	0.495750	0.495750	0.000000	0.495750	0.495750	0.000000	0.495750
CITY OF HAMILKEN	0.450901	0.137926	0.588827	0.449723	0.139104	0.588827	0.449723	0.139104	0.588827	0.451862	0.000000	0.451862	0.464634	0.154193	0.588827	0.453800	0.153247	0.588827	0.457860	0.152200	0.590000	0.459117	0.154083	0.590000	0.430144	0.159846	0.590000	0.590059		
TOWN OF INDIAN LAKE	0.800000	0.000000	0.800000	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	0.895117	0.000000	0.895117	0.820000	0.000000	0.820000	0.820000	0.000000	0.820000	0.820000	0.000000	0.820000
CITY OF LA FLORA	0.246155	0.467432	0.713587	0.283204	0.426113	0.709317	0.283204	0.426113	0.709317	0.332304	0.356100	0.700000	0.342500	0.357500	0.700000	0.354800	0.343200	0.700000	0.357000	0.343000	0.700000	0.341000	0.356200	0.700000	0.333200	0.346000	0.700000	0.700000		
CITY OF LOS PADRES	0.432362	0.000000	0.432362	0.450000	0.000000	0.450000	0.450000	0.000000	0.450000	0.368563	0.128437	0.715000	0.618673	0.096327	0.715000	0.544468	0.170832	0.715000	0.533943	0.181057	0.715000	0.486756	0.219244	0.715000	0.486756	0.219244	0.715000	0.486756	0.219244	0.715000
CITY OF LOS PRENOS	0.617688	0.097312	0.715000	0.591360	0.123640	0.715000	0.591360	0.123640	0.715000	0.428200	0.045900	0.428200	0.292200	0.000000	0.292200	0.292200	0.000000	0.292200	0.292200	0.000000	0.292200	0.292200	0.000000	0.292200	0.292200	0.000000	0.292200	0.292200	0.000000	0.292200
TOWN OF LAGUNA VETA	0.302065	0.035225	0.337290	0.301023	0.038077	0.339100	0.301023	0.038077	0.339100	0.282300	0.045900	0.282300	0.252300	0.000000	0.252300	0.252300	0.000000	0.252300	0.252300	0.000000	0.252300	0.252300	0.000000	0.252300	0.252300	0.000000	0.252300	0.252300	0.000000	0.252300
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	0.626327	0.000000	0.626327
CITY OF PRIMAERA	0.551769	0.137838	0.689607	0.551769	0.138905	0.690624	0.551769	0.138905	0.690624	0.539375	0.165012	0.702807	0.579602	0.118366	0.675335	0.559147	0.111188	0.675335	0.538969	0.118366	0.675335	0.573561	0.155245	0.69606	0.549052	0.668669	0.715911	0.731517		
CITY OF PALM VALLEY	0.452541	0.000000	0.452541	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	0.379010	0.000000	0.379010
CITY OF RIO HENSO	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	0.000000	0.732375
TOWN OF RANCHO VERO	0.399374	0.020532	0.419906	0.374275	0.039104	0.391934	0.374275	0.039104	0.391934	0.365465	0.026471	0.391934	0.365465	0.026471	0.391934	0.338457	0.030045	0.367000	0.329712	0.030045	0.367000	0.329712	0.031669	0.367000	0.329712	0.031669	0.367000	0.329712	0.031669	0.367000
CITY OF SAN BENITO	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.677775	0.083500	0.728125	0.579811	0.100144	0.688125	0.579811	0.100144	0.688125	0.579811	0.100144	0.688125	0.579811	0.100144	0.688125	0.579811	0.100144	0.688125	0.579811	0.100144	0.688125
CITY OF SANTA ROSA	0.575830	0.000000	0.575830	0.569529	0.000000	0.569529	0.569529	0.000000	0.569529	0.571975	0.000000	0.571975	0.530000	0.000000	0.530000	0.530410	0.000000	0.530410	0.524252	0.000000	0.524252	0.542352	0.000000	0.542352	0.542352	0.000000	0.542352	0.542352	0.000000	0.542352
CITY OF SOUTH PADRE ISLAND	0.235468	0.027286	0.262754	0.227828	0.026556	0.254384	0.227828	0.026556	0.254384	0.225631	0.029070	0.253791	0.220530	0.025300	0.245610	0.218400	0.027210	0.245610	0.219310	0.026300	0.245610	0.216810	0.025800	0.245610	0.216810	0.025800	0.245610	0.216810	0.025800	0.245610
BROWNSVILLE IS.D	1.040000	0.105666	1.145666	1.040000	0.102155	1.142155	1.040000	0.102155	1.142155	1.039100	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	1.019100	0.073200	1.092300
HAMILKEN C.I.S.D	1.140000	0.170000	1.310000	1.040000	0.170000	1.210000	1.040000	0.170000	1.210000	1.000000	0.178000	1.178000	1.000000	0.179000	1.179000	1.040000	0.260000	1.300000	1.040000	0.300000	1.340000	1.040000	0.265000	1.340000	1.040000	0.265000	1.340000	1.040000	0.265000	1.340000
LA FLORIDA IS.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	1.040000	0.260000	1.300000	1.040000	0.300000	1.340000	1.040000	0.265000	1.340000	1.040000	0.265000	1.340000	1.040000	0.265000	1.340000
LOS PRENOS 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	1.040000	0.000000	1.040000	1.040000	0.000000	1.040000	1.040000	0.000000	1.040000	1.040000	0.000000	1.040000	1.040000	0.000000	1.040000
LYTBOB C.I.S.D	1.170000	0.050000	1.220000	1.170000	0.050000	1.220000	1.170000	0.050000	1.220000	1.170000	0.160000	1.330000	1.170000	0.160000	1.330000	1.040000	0.160000	1.200000	1.040000	0.160000	1.200000	1.040000	0.160000	1.200000	1.040000	0.160000	1.200000	1.040000	0.160000	1.200000
POINT BARBEL IS.D	0.980643	0.100991	1.081634	0.800920	0.100814	1.001634	0.980920	0.100814	1.081634	0.811900	0.100850	1.011640	0.897234	0.114380	1.011634	0.898034	0.112700	1.011634	0.897234	0.104045	1.011634	0.897234	0.104045	1.011634	0.897234	0.104045	1.011634	0.897234	0.104045	1.011634
RO HENSO IS.D	1.170000	0.199100	1.369100	1.170000	0.199100	1.369100	1.170000	0.199100	1.369100	1.170000	0.191000	1.369100	1.170000	0.191000	1.369100	1.040000	0.291000	1.291000	1.040000	0.304000	1.291000	1.040000	0.291000	1.291000	1.040000	0.291000	1.291000	1.040000	0.291000	1.291000
SANTA ROSA IS.D	1.170000	<																												

CAMERON COUNTY, TEXAS
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
SEPTEMBER 30, 2015

GOVERNMENTAL UNITS	NET BONDED DEBT	PERCENT APPLICABLE TO COUNTY	COUNTY'S SHARE OF NET DEBT	PER CAPITA DEBT	CAMERON COUNTY, TEXAS TEN PRINCIPAL EMPLOYERS			
					NO.	EMPLOYER	TYPE OF ACTIVITY	2015 Estimated No. of Employees
Cameron County	\$ 89,796,031	100%	\$ 89,796,031	\$ 221.05	1	Brownsville ISD	Education	7,670
					2	Hartlingen CISD	Education	3,321
					3	Valley Baptist Medical Center	Education	3,324
Cities or Townships:					4	Cameron County	Government	1,950
Brownsville	138,527,699	100%	138,527,699	341.02	5	UTRGV	Education	1,734
Hartlingen	42,115,000	100%	42,115,000	103.68	6	San Benito CISD	Education	1,638
All others	59,616,253	100%	59,616,253	146.76	7	Amfels	Manufacturer	1,650
School Districts:					8	Wal-Mart Associates Inc.	Retail	1,413
Brownsville	146,405,000	100%	146,405,000	360.41	9	Abundant Life Home Health	Medical/Healthcare	1,300
Hartlingen	140,928,876	100%	140,928,876	346.93	10	City of Brownsville	Government	1,227
Texas Southmost College	56,250,000	100%	56,250,000	138.47				
All others	212,072,045	100%	212,072,045	522.06				
Water Districts								
Municipal Utility District	12,212,132	100%	12,212,132	30.06				
Drainage Districts	15,865,442	100%	15,865,442	39.06				
Navigation Districts	-	100%	-	-				
Total	\$ 8,280,000	100%	\$ 8,280,000	20.38				
	\$ 832,272,447		\$ 832,272,447	2,048.82				
TOTAL	\$ 922,068,478		\$ 922,068,478	\$ 2,269.87				

** First year reporting data

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 TAXPAYERS
FISCAL YEAR 2015 AND 2006

NO.	TAXPAYER	TYPE OF ACTIVITY	FISCAL YEAR 2015 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION	FISCAL YEAR 2006 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION
1	AEP Texas Central Co.	Electrical utility	\$ 165,044,763	1.03%	104,875,630	1.08%
2	Panasonic Automotive Electronics	Manufacturing	111,476,103	0.70%	36,105,821	0.37%
3	VHS Hartlingen Hospital Company	Healthcare	75,020,092	0.47%	35,014,370	0.36%
4	Los Vientos Windpower LLC	Electrical utility	52,818,190	0.33%	-	0.00%
5	Union Pacific RR	Rail Road	47,157,724	0.29%	-	0.00%
6	Wal-Mart Stores, Inc.	Retail	43,155,871	0.27%	34,532,873	0.36%
7	CBL / Sunrise Commons, LP	Retail Mall	41,325,020	0.26%	38,706,222	0.40%
8	GLH LP	Manufacturing	42,509,215	0.27%	-	0.00%
9	TRICO PRODUCTS CORP	Manufacturing	34,638,772	0.22%	-	0.00%
10	STRIPES LLC	Retail	33,274,431	0.21%	-	0.00%
			\$ 646,420,181	4.04%	\$ 249,234,916	2.56%
	TOTAL ASSESSED VALUATION					

* 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, 2015

Assessed value of real property		\$ 18,526,473,014
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		4,631,618,254
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 94,391,031	
Less: Unlimited Tax Bonds	3,150,000	
Less: Self-Supporting Debt	23,878,205	
Less: Enterprise fund Debt Service assets	4,122,369	
Less: Debt Service Funds' assets	5,983,567	57,256,890
LEGAL DEBT MARGIN		\$ 4,574,361,364

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES (1)
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
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%
2015	9,422,211	124,983,691	7.54%

(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		CAPITAL LEASES	REVENUE BONDS	CERTIFICATES OF OBLIGATION				
	OBLIGATION BONDS	CERTIFICATES OF OBLIGATION							
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
2015	3,150,000	61,726,796	5,636,030	4,595,000		19,283,205	94,391,031	0.027%	224.53

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
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
2015	81,320,000	5,983,567	75,336,433	0.4548%	179.21

(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	
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
2015	7,528,434	5,808,276	1,720,158	510,721	208,959	719,680	2.39

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	
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
2015	16,389,519	3,930,168	12,459,351	1,573,782	600,022	2,173,804	5.73

(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>
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
2015	420,392	14,898	31	103,585	6.9%	25,211

- (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>
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
2015	287,115,979	42,820,100	16,763,486,690

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

Category	FY 14-15	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
COUNTY GOVERNMENT	1,678.0	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
General government	210.0	210.0	209.0	207.0	203.0	202.0	209.0	207.0	199.0	199.0
General administration	71.0	71.0	70.0	70.0	70.0	70.0	69.0	62.0	63.0	63.0
Financial Administration	25.0	25.0	25.0	23.0	22.0	21.0	21.0	26.0	26.0	26.0
Tax Administration	67.0	67.0	67.0	67.0	64.0	64.0	65.0	65.0	56.0	56.0
Facilities Management	39.0	39.0	39.0	39.0	39.0	39.0	45.0	45.0	45.0	45.0
Election Administration	8.0	8.0	8.0	8.0	8.0	8.0	9.0	9.0	9.0	9.0
Justice System	427.0	425.0	422.0	418.0	437.0	437.0	451.0	451.0	405.5	405.5
Criminal Justice	267.0	267.0	264.0	260.0	275.0	275.0	286.0	286.0	241.5	241.5
Civil Justice	4.0	4.0	4.0	4.0	8.0	8.0	8.0	8.0	8.0	8.0
Juvenile Services	156.0	154.0	154.0	154.0	154.0	154.0	157.0	157.0	156.0	156.0
Public Safety	206.0	203.0	200.0	204.0	183.0	183.0	185.0	185.0	181.0	181.0
Law Enforcement	194.0	191.0	188.0	194.0	173.0	173.0	173.0	173.0	169.0	169.0
Emergency Management	12.0	12.0	12.0	10.0	10.0	10.0	12.0	12.0	12.0	12.0
Corrections & Rehabilitation	365.0	365.0	348.0	348.0	348.0	289.0	281.0	281.0	281.0	281.0
Housing & Booking	365.0	365.0	348.0	348.0	348.0	289.0	281.0	281.0	281.0	281.0
Supervision	-	-	-	-	-	-	-	-	-	-
Health & Human Services	181.0	181.0	181.0	181.0	181.0	181.0	183.0	183.0	186.0	186.0
Health Care	181.0	181.0	181.0	181.0	181.0	181.0	183.0	183.0	186.0	186.0
Community & Economic Development	76.0	76.0	76.0	64.0	64.0	64.0	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	64.0	52.0	52.0	52.0	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	213.0	216.0	216.0	208.0	206.0	206.0	206.0
Roads, Bridges & Toll Facilities	190.0	190.0	190.0	190.0	190.0	190.0	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	0.00
Development & Regulation	23.0	23.0	23.0	23.0	23.0	23.0	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						
General administration	10	48				
Financial Administration						
County Auditor			# of Payroll checks written -			2,648
			# of Direct payroll deposits-			49,331
			# of A/P checks written -			17,715
County Treasurer			# of Receipts issued -			6,800
Tax Administration						
Tax Assessor-Collector			# of vehicles registered -			299,148
			# of Tax accounts -			210,015
Facilities Management						
Election Administration			# of new voters registered -			6,770
Justice System	3	44	Civil Cases	Criminal Cases	Juvenile Cases	Total Disposed Cases
Criminal Justice						
Bail Bond Administration						
County Courts at Law			1,313	7,175	0	8,488
District Courts			9,922	3,794	611	14,327
District Clerk			Passport Applications			1,254
County Clerk			Marriage Licenses			2,947
			Birth Certificates			1,462
			Titles filed			
Justice of the Peace (all precincts)			Filed	5,005	31,321	
			Disposed	3,926	29,725	
District Attorney						
Juvenile Services	3					
Public Safety	9	218				
Law Enforcement						
Corrections & Rehabilitation	8	41				
Housing & Booking						
M&O Jail						
Jail / Detention Centers			Jail capacity -			1,746
Jail Infirmary						
Health & Human Services	7	26				
Health Care						
Health Department						
Health Immunization			# of immunizations -			15,069
Community & Economic Development						
Housing & Urban Development						
Program Development & Management						
Parks & Recreation	50	27				
Community Parks	7					
Isla Blanca Park	1					
Andy Bowie Park	1					
Thomae Park	1					
Public Beaches	1					
Park Rangers	1					
E.K. Atwood Park	1					
Park System Administration						
Browne Road Park	1					
Libraries						
Culture & Education						
Farm & Home Extension Office						
Learning Centers	9					
Infrastructure & Environmental Services		134				
Roads, Bridges & Toll Facilities	9					
Commissioner Precinct #1						
Commissioner Precinct #2						
Commissioner Precinct #3						
Commissioner Precinct #4						
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			706
Planning & Inspection			Building permits issued			1,414
			Inspections			6,282



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, 2015, and related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 30, 2016.

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 30, 2016

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
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, 2015. 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, 2015.

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 30, 2016

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2015

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 9/30/2014	Federal Receipts/Revenue Realized	Program Revenues	Grantee Contributions	Federal Disbursements/Expenditures	Grantee Disbursements/Expenditures	Reimburse and/or Due to Other Governments	Increase (Decrease) in Fund Balance	Accrued or (Deferred) Revenue 9/30/2015
<u>U.S. Dept. of Housing & Urban Development/ Texas Department of Rural Affairs Community Development Programs</u>													
CEDAP Olimito Colonia	14-228	711395	208,700	-	-	9,937	-	-	9,937	-	-	-	-
East Rio Hondo Water Well Project	14-225	713107	350,000	1,215,000	810	320,605	-	623,316	439,997	-	-	-	(503,114)
TXCDBG Colonia Construction Fund	14-225	713025	500,000	-	8,698	62,367	-	-	149,935	-	-	-	96,266
Self Help Centers	14-228	712023	1,000,000	-	1,513	423,214	-	-	222,675	-	-	-	974
Community Development Programs	14-228	713061	215,382	59,021	1,068	201,726	-	20,443	221,035	-	-	-	(66)
					12,089	1,017,849	-	643,759	1,243,579	-	-	-	(405,940)
<u>U.S. Dept. of Housing & Urban Development/ Texas General Land Office</u>													
TDRA-DR	14-228	12-361-000-6127	7,623,901	-	94,845	2,430,620	-	-	3,215,151	-	-	-	879,376
					94,845	2,430,620	-	-	3,215,151	-	-	-	879,376
<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	4,029	71,159	-	45,756	67,130	45,756	-	-	-
					4,029	71,159	-	45,756	67,130	45,756	-	-	-
<u>U.S. Department of Justice</u>													
<u>Passed Through Criminal Justice Division - Office of the Governor</u>													
Technology-Electronic Discovery Project	16-738	DI-11-A10-27298-01	108,614	-	21,058	21,058	-	-	-	-	-	-	-
Special Operations Group FY15	16-738	2,828,301	108,319	-	-	107,998	-	-	107,998	-	-	-	-
					21,058	129,056	-	-	107,998	-	-	-	-
<u>U.S. Department of Homeland Security:</u>													
<u>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	-	109,581	109,581	-	-	-	-	-	-	-
Operation Stonegarden V	97-067	12-SR-48061-01	468,502	-	127,375	127,375	-	-	-	-	-	-	-
Homeland Security Grant Program	97-067	13-SR-48061-01	25,440	-	25,279	25,279	-	-	-	-	-	-	-
Operation Stonegarden VI	97-067	13-SR-48061-02	1,000,000	-	329,333	961,058	-	-	631,725	-	-	-	-
Operation Stonegarden VII	97-067	14-SR-48061-01	1,285,782	-	77,204	77,204	-	-	469,452	-	-	-	392,248
					591,568	1,300,497	-	-	1,101,177	-	-	-	392,248
<u>U.S. Department of Justice Law Enforcement Assistance Administration:</u>													
<u>Passed Through Criminal Justice Division - Office of the Governor</u>													
Victims Assistance Program	16-588	16741-11	214,809	53,702	52,149	52,149	-	-	-	-	-	-	-
Domestic Violence Unit	16-588	18449-08	142,497	76,729	27,404	27,404	-	-	-	-	-	-	-
Other Victim Assistance Grant OVAG-VCLG	16-575	14430-19	42,000	-	3,961	3,961	-	-	-	-	-	-	-
Victims Assistance Program	16-575	16741-12	218,807	54,702	12,831	164,122	-	53,070	199,448	53,070	-	-	48,157
Domestic Violence Unit	16-588	18449-09	148,483	79,953	8,756	108,623	-	75,173	130,850	75,173	-	-	30,983
Other Victim Assistance Grant OVAG-VCLG	16-575	155517-95	42,000	-	3,816	37,523	-	-	38,184	-	-	-	4,477
Victims Assistance Program	16-575	1674113	242,831	60,708	-	-	-	-	12,531	-	-	-	12,531
Domestic Violence Unit	16-588	1844910	223,829	120,523	-	-	-	-	10,139	-	-	-	10,139
					108,917	393,782	-	128,243	391,152	128,243	-	-	106,287
<u>U.S. Department of Justice Office for Victims of Crime</u>													
<u>Passed Through Criminal Justice Division - Office of the Governor</u>													
V.A. FOR Families of Sexual Assault	16-575	VA-15-V30-19135-09	43,333	10,833	-	-	399	-	1,400	399	-	-	1,400
V.A. FOR Families of Sexual Assault	16-575	VA-14-V30-19135-08	32,178	8,044	955	30,968	-	7,587	30,013	7,587	-	-	-
V.A. FOR Families of Sexual Assault	16-575	VA-13-V30-19135-07	35,753	8,938	2,855	2,855	-	-	-	-	-	-	-
					3,810	33,823	399	7,587	31,413	7,986	-	-	1,400
<u>US Fish and Wildlife</u>													
Bahia Grande Restoration	15-426	m11a400043	484,234	-	-	85,946	-	-	85,946	-	-	-	-
UTB/TSC Port Isabel Bidding Palapa	15-426	mml1a00167	152,464	-	-	21,064	-	-	21,064	-	-	-	-

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2015

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 9/30/2014	Federal Receipts/Revenue Realized	Program Revenues	Grantee Contributions	Federal Disbursements/Expenditures	Grantee Disbursements/Expenditures	Reimburse and/or Due to Other Governments	Increase (Decrease) in Fund Balance	Accrued or (Deferred) Revenue 9/30/2015
U.S. Department of Agriculture													
Passed Through Texas Department of State Health Services													
WIC Grant 2014	10.557	2014-045017	4,747,448	-	963,418	963,418	-	-	-	-	-	-	-
WIC Grant 2015	10.557.001	2015-047326-001	4,298,871	-	-	3,454,606	470	-	4,213,400	470	-	-	758,794
					963,418	4,418,024	470	-	4,213,400	470	-	-	758,794
U.S. Dept. of Health and Human Services													
Public Health Services #3: Passed Through Texas Department of State Health Services													
Hospital Preparedness	93.889	2014-045745	529,417	-	135,483	526,560	-	-	391,077	-	-	-	-
Hospital Preparedness	93.889	2015-003701-00	514,645	-	-	13,359	-	-	128,722	-	-	-	115,363
CPS/EBOLA	93.069	2015-003632-00	31,391	-	-	964	-	-	3,758	-	-	-	2,794
IMM/Immunization Action Plan 2014	93.268	2014-000031-001	347,500	-	51,212	51,212	-	-	-	-	-	-	-
IMM/Immunization Action Plan 2015	93.268	2015-0000031-00	347,500	-	-	262,510	-	64,806	316,292	64,806	-	-	53,782
PPCTS/HAZARDS	93.069	2014-001157-00	342,682	-	31,389	31,389	-	-	-	-	-	-	-
PPCTS/HAZARDS	93.069	2015-001157-00	342,682	-	18,052	294,886	-	31,326	276,834	31,326	-	-	-
TB/PC	93.116	2014-001377-00	113,764	-	45,133	26,213	-	18,920	-	-	-	-	-
CHS-TITLE V	93.994	2015-001377	174,904	550	698	123,229	-	-	147,323	-	-	-	24,094
CHS-TITLE V	93.994	2014-044526-001	110,000	-	543	6,722	21	-	7,116	21	-	-	937
WHPPT	93.217	2015-046369	15,000	-	-	132,194	2,711	-	132,194	2,711	-	-	53,502
Medicaid Administration	N/A	2014C08279	126,720	-	-	49,798	-	-	103,300	-	-	-	-
		2010C08292	-	-	282,510	1,519,734	2,732	115,052	1,403,316	202,164	-	-	250,472
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	-	-	31,910	24,746	-	7,164	37,704	83,098	-	-	18,528
Child Welfare 2015 Legal Reimbursement	93.658	2338-0881	-	-	-	19,176	-	83,098	37,704	83,098	-	-	18,528
					31,910	43,922	-	90,262	37,704	83,098	-	-	-
U.S. Department of Justice													
Passed Through Drug Enforcement Agency													
ICE/CCSO FY14	N/A				6,901	6,901	-	-	-	-	-	-	-
FBI/CCDA FY15	N/A				-	13,562	-	3,836	16,014	3,836	-	-	2,452
ICE/CCDA FY15	N/A				-	8,431	-	2,248	8,431	2,248	-	-	-
FBI/CCDA FY14	N/A				2,299	2,299	-	-	-	-	-	-	-
HIDTA Task Force - CC Pct#3	N/A				-	2,857	-	178	3,456	178	-	-	599
HIDTA Task Force - CC Pct#4	N/A				-	-	-	53	729	53	-	-	729
DEA/CCDA FYE FY15	N/A				-	4,122	-	-	6,052	1,796	-	-	3,726
DEA/CCDA FYE FY14	N/A				275	275	-	1,889	18,175	1,889	-	-	4,742
DEA/CCDA FYE FY15	N/A				-	13,433	-	-	-	-	-	-	-
DEA/CCDA FYE FY14	N/A				748	748	-	5,991	8,042	5,991	-	-	-
ICE/CCSO FY15	N/A				-	8,042	-	6,393	-	6,393	-	-	-
CCSO AUTO THEFT FY15	N/A				-	1,929	-	-	-	-	-	-	-
FBI/CCSO FY14	N/A				1,471	1,471	-	-	-	-	-	-	-
Const Pct#1 - Tobacco	N/A				(4,299)	-	-	-	-	-	4,299	-	-
				12,000	7,395	64,070	-	20,588	62,828	22,384	4,299	-	12,248
U.S. Department of Justice													
Passed Through Office of Justice Programs													
2012 Edward Byrne Memorial JAG	16.738	2012-DJ-BX-0299	22,511	-	1,102	2,724	-	-	2,440	-	-	-	818
2013 Edward Byrne Memorial JAG	16.738	2013-DJ-BX-0437	20,000	-	402	1,100	-	-	698	-	-	-	-
2014 Edward Byrne Memorial JAG	16.738	2014-DJ-BX-0485	12,996	-	-	11,627	-	-	11,627	-	-	-	-
					1,504	15,451	-	-	14,665	-	-	-	818

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2015

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 9/30/2014	Federal Receipts/ Revenue Realized	Program Revenues	Grantee Contributions	Federal Disbursements/ Expenditures	Grantee Disbursements/ Expenditures	Reimburse and/or Due to Other Governments	Increase (Decrease) in Fund Balance	Accrued or (Deferred) Revenue 9/30/2015
Office of National Drug Control Policy													
Passed Through SWBTHDITA													
Federal - South Texas HIDTA	95.001	G15SS00003A	2,703,610	-	-	255,685	-	-	464,772	-	-	-	209,087
Federal - South Texas HIDTA	95.001	G14SS00003A	2,721,533	-	103,975	1,409,856	-	-	1,551,643	-	-	-	245,762
Federal - South Texas HIDTA	95.001	G12SS00003A	2,477,247	-	4,088	180,907	-	-	176,819	-	-	-	-
Federal - South Texas HIDTA	95.001	G13SS00003A	2,456,064	-	154,732	716,941	-	-	713,433	-	-	-	151,224
					262,795	2,563,389	-	-	2,906,667	-	-	-	606,073
U.S. Department of Interior													
U.S. Fish & Wildlife Service													
CIAP-ADMINISTRATION	15.668	F12AF01175	73,703	-	-	-	-	-	-	-	-	-	-
NATURE PARK	15.668	F12AF01121	628,315	-	-	462,872	-	-	462,872	-	-	-	-
DEEP RIVER	15.668	F12AF01071	90,000	-	-	90,000	-	-	90,000	-	-	-	-
OILSPILL PLANNING	15.668	F12AF00399	70,738	-	-	14,163	-	-	14,163	-	-	-	-
ISLA DE CARMEN	15.668	F12AF00754	25,000	-	-	16,007	-	-	16,007	-	-	-	-
NATIVE PLANT CENTER	15.668	F12AF01074	160,000	-	16,600	154,164	-	-	137,564	-	-	-	-
BAHIA GRANDE RESTORATION -3	15.668	13-071-000-7081	575,000	-	-	-	-	-	86,112	-	-	-	-
EL RANCHITO PARK	15.668	48-001127	100,000	-	-	53,817	-	-	37,782	-	-	-	-
ADOLPH THOMAS SHORELINE	15.668	F12AF01070	245,000	-	32,635	877,135	-	-	844,500	-	-	-	-
Federal Emergency Management Agency													
Passed Through TXDPS-Emergency Management													
Hazard Mitigation Grant	97.039	DR-1999-010	61,000	-	15,476	-	-	14,622	8,407	2,804	-	-	12,065
					15,476	-	-	14,622	8,407	2,804	-	-	12,065
U.S. General Services Administration													
Donation of Federal Surplus Personal Property	39.003	-	-	-	-	11,314	-	-	11,314	-	-	-	-
						11,314	-	-	11,314	-	-	-	-
						14,996,835	-	1,065,869	15,767,511	492,905	4,299	-	2,632,369
			40,580,226	-	2,433,959	-	3,601	-	-	-	-	-	-
Total Federal Awards													

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2015

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 9/30/2014	Receipts/ Revenue Realized	Program Revenues	Grantee Contributions	State Disbursements/ Expenditures	Grantee Disbursements/ Expenditures	Reimb and/or Due to Other Governments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2015
<u>Texas Juvenile Justice Department</u>													
Border Project	N/A		24,954		(2,830)	22,124	-	-	24,726	-	228	-	-
Border Project	N/A		24,954		-	-	-	-	-	-	-	-	-
Juvenile Probation-State Aid	N/A		2,380,505		(250,918)	2,129,587	-	-	2,378,794	-	1,711	-	-
Juvenile Probation-State Aid	N/A		2,766,602		-	-	-	-	127,176	-	-	-	127,176
JJAEP	N/A		676,648		-	676,648	248,701	21,056	721,572	269,756	-	-	44,923
JJAEP	N/A		785,000		-	-	-	-	36,970	-	-	-	36,970
Special Need/MHMB	N/A		107,163		(12,253)	94,910	-	-	106,621	-	542	-	-
Special Need/MHMB	N/A		107,163		-	-	-	-	5,353	-	-	-	5,353
Mental Health	N/A		272,648		(24,903)	247,745	-	-	271,183	-	1,465	-	-
Prevention & Intervention Demo	N/A		126,924		(14,908)	112,016	-	-	123,862	-	3,062	-	-
Prevention & Intervention Demo	N/A		126,924		-	-	-	-	6,535	-	-	-	6,535
Commitment Reduction Program	N/A		252,743		(30,801)	221,942	-	-	245,942	-	6,801	-	-
Title IV-E Program Reimbursement	N/A		OPEN		-	43,075	-	-	1,406	-	-	41,669	-
Title IV-E Program Reimbursement	N/A		OPEN		-	4,481	-	-	-	-	-	-	(4,481)
					(336,613)	3,552,528	248,701	21,056	4,050,140	269,756	13,809	41,669	216,476
<u>Texas Department of State Health Services</u>													
PCPS/BDTPP1		2015-047208-001	108,615		-	15,006	-	10,861	107,294	10,861	-	-	92,288
TB/PC		2014-001428-00	296,358		52,414	230,624	-	-	-	-	-	-	-
TB/PC		2015-001428-00	296,358		-	-	-	-	288,702	-	-	-	58,078
TB/PC		2016-001428-00	266,746		-	-	25	-	15,130	25	-	-	15,130
TITLE V PRENATAL		2014-044562-001	37,986	6,500	2,042	2,042	-	-	-	-	-	-	-
TITLE V PRENATAL		2015-046017-001	37,986		-	25,430	5,890	-	28,577	7,760	-	-	5,018
TITLE V-B		2014-044179	160,000		20,097	20,097	-	-	100,770	-	-	-	13,603
SHS/CASE 2015		2015-047073-001	108,003		6,321	93,488	-	-	-	-	-	-	-
RLSS/LPHS		2014-000018-00	78,428		22,768	22,768	-	-	78,181	-	-	-	18,981
RLSS/LPHS		2015-000018-00	78,428		-	59,200	-	-	3,892	-	-	-	3,892
					103,642	521,069	5,915	10,861	622,547	18,646	-	-	206,990
<u>SF-State Criminal Justice Planning (421) Fund</u>													
Border Prosecution Unit	0.421	25376-03	115,000		21,650	21,650	-	-	-	-	-	-	-
Border Prosecution Unit		25376-04	115,000		5,470	90,372	-	-	104,507	-	-	-	19,605
Cameron County Veterans Court			187,000		-	-	-	-	-	-	-	-	-
Divert Drug Court Program	0.421	SF-14-A-10-20228-04	177,238	0	25,980	25,980	-	-	-	-	-	-	-
Divert Drug Court Program	0.421	SF-15-A-10-20228-05	176,718	176,718	7,450	115,787	29,437	-	137,284	29,437	-	-	28,947
Divert Drug Court Program	0.421	2016-SF-ST-0015 2022:	152,774	152,774	-	-	-	-	7,973	-	-	-	7,973
Purch Juv Justice Alternatives	0.421	SF-14-J20-14713-15	37,389	0	4,389	4,389	-	-	-	-	-	-	-
Purch Juv Justice Alternatives	0.421	SF-15-J20-14713-16	33,650	0	-	28,344	-	-	31,755	-	-	-	3,411
Destiny Program	0.421	SF-14-J20-27230-01	47,178	0	10,757	10,757	-	-	-	-	-	-	-
Destiny Program	0.421	SF-14-J20-27230-02	42,588	0	754	36,989	-	-	36,235	-	-	-	-
					76,430	334,267	29,437	-	317,754	29,437	-	-	59,936
<u>Homeland Security Grants Division</u>													
Passed Through Office of the Governor					-	-	-	-	5,086	-	-	-	5,086
Border Prosecution Unit		2537605	250,000		-	-	-	-	5,086	-	-	-	5,086

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2015

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 9/30/2014	State Receipts/ Revenue Realized	Program Revenues	Grantee Contributions	State Disbursements/ Expenditures	Grantee Disbursements/ Expenditures	Reimb and/or Due to Other Governments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2015
<u>Texas Dept. of Motor Vehicles</u>													
<u>Texas Auto & Burglary Theft Prevention Authority</u>													
S. Tx Auto Theft Enf. Task Force TAX		SA-T01-10041-14	54,837		25,990	25,990	-	-	-	-	-	-	-
S. Tx Auto Theft Enf. Task Force DA		SA-T01-10041-14	40,000		17,169	17,169	-	-	-	-	-	-	-
S. Tx Auto Theft Enf. Task Force DA		2015-T01-City of 00021	41,250		2,762	29,704	-	11,232	38,488	11,232	-	-	11,546
S. Tx Auto Theft Enf. Task Force TAX		2015-T01-City of 00021	55,918		3,583	39,401	-	3,066	48,063	3,066	-	-	12,245
S. TX Auto Theft Enf. Task Force DA		608-16-0310100	44,000		-	-	-	-	2,637	-	-	-	2,637
S. TX Auto Theft Enf. Task Force TAX		608-16-0310100	89,483		-	-	-	-	2,713	-	-	-	2,713
					49,504	112,264	-	14,298	91,901	14,298	-	-	29,141
<u>Arizona Attorney General's Office</u>													
Financial Asset Seizure Team	N/A		879,830		162,824	171,089	-	-	392,709	-	-	-	384,444
					162,824	171,089	-	-	392,709	-	-	-	384,444
<u>Texas Department of Public Safety</u>													
Local Border Security Program 14		LBPS-14-08	135,702		131,066	135,314	-	-	4,248	-	-	-	-
Local Border Security Program 15		LBPS-15-033	75,000		-	135,314	-	-	72,514	-	-	-	72,514
					131,066	135,314	-	-	76,762	-	-	-	72,514
<u>Texas Office of the Attorney General</u>													
SANVS-Crime Victim Notification		1554443	23,765		-	23,765	-	-	23,765	-	-	-	-
SANVS-Crime Victim Notification		1659424	23,765		-	-	-	-	1,980	-	-	-	1,980
					-	23,765	-	-	25,745	-	-	-	1,980
<u>Texas Commission on Environmental Quality</u>													
Passed Through Lower Rio Grande Valley Development Council		15-21-G01	30,000		-	9,631	-	-	9,631	-	-	-	-
Tire Collection and Education					-	9,631	-	-	9,631	-	-	-	-
<u>Texas Department of Transportation</u>													
Routine Airport Maintenance Program		M1421PTIS	50,000		4,536	4,536	-	-	-	-	-	-	-
					4,536	4,536	-	-	-	-	-	-	-
Total State Awards													
					191,409	4,864,463	284,053	46,215	5,592,275	332,137	13,809	41,669	976,568

CAMERON COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
For the Year Ended September 30, 2015

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 the OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State of Texas Single Audit Circular*. 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, 2015

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 X No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X None Reported
- Noncompliance material to financial statements noted? _____ Yes X No

Federal/State Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal/State Program or Cluster</u>
Federal –	
14.225	Community development block grants/special purpose grants/insular areas
14.228	Community development block grants/state programs

CAMERON COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL/STATE AWARDS - CONTINUED
Fiscal Year Ended September 30, 2015

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS – CONTINUED

State –

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

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

Type A \$472,686 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, 2015

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.