CAMERON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2017

MARTHA GALARZA, CPA

COUNTY AUDITOR



CAMERON COUNTY, TEXAS Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 2017

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

Martha Galarza COUNTY AUDITOR

March 28, 2018

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, 2017. 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 complement 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 Health Care Funding District (C.C.H.F.D.)
- Cameron County Spaceport Development Corporation (C.C.S.D.C.)

Hon. District Judges Hon. Members of the Commissioners' Court March 28, 2018

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 of land and 371 square miles of water, including rivers, estuaries, lagoons, bays and ocean water. Mexico is at its southern border, and it is bordered to the east by the Gulf of Mexico. Cameron County's estimated population is 426,897 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 74°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 27.0 and wind velocity is generally 14 mph from the southeast. Its governmental organization, as graphically displayed on Page 20 consists of thirty eight 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 2016 grew 2.35% in comparison to the prior year and new construction in the county has provided \$278,990,784 in new property values, new construction growth increased by 4.9% from the prior year. Residential construction represents 57.3% of new properties and commercial construction represents 15.8% of all new construction. New construction would generate \$1,137,565 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 350 Maquilas and is a source of employment for over 150,000 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". Because of Cameron County's proximity to Mexico, the "maquiladora program" has proved most advantageous to this region.

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

² Twin Plant News, January 2010.

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:

Population ³ (Dec. 16 vs. Dec. 15) Civilian Labor Force (Oct '17 vs Oct '16) Total Employment (Oct '17 vs Oct '16) Total Unemployment (Oct. '17 vs Oct. '16) Percent Unemployment ⁴ Oct '17 vs Oct '16) Non-Farm Employment (Oct '17 vs Oct '16) Manufacturing Employment (Oct '17 vs Oct '16)	FY 2017 422,135 163,137 154,237 8,900 5.50% 142,800 5,500	FY 2016 422,156 166,357 155,385 10,972 6.60% 143,400 6,100	Percent <u>Change</u> 0.00% -1.94% -0.74% -18.88% -16.67% -0.42% -9.84%
Bank Deposits (county) in millions	\$ 4.16	\$ 4.43	-6.09%
Taxable Property Valuation ⁵ in millions	\$ 16,657	\$ 16,101	3.45%
Taxable Valuation Per Capita	\$ 39,459	\$ 38,141	3.46%
Port of Brownsville Cargo tonnage (metric ton. Waterborne	<i>s</i>) ⁶ 6,960,787	7,154,125	-2.70%
Southbound Border Crossings* (FY'17vs.FY16)			
Autos & Other	3,452,651	3,238,160	6.62%
Commercial Trucks	233,993	224,857	4.06%
Pedestrians	2,227,701	2,099,493	6.11%
Total	5,914,345	5,562,510	6.33%
Airline Boardings: (FY Sept. 2017)			
Harlingen	275,909	262,813	4.98%
Brownsville	102,968	103,473	<u>-0.49%</u>
Total	378,877	366,286	3.44%
Per Capita Income (2016)	Brownsville MSA ⁷ \$27,055	<u>Texas</u> \$46,274	<u>U.S</u> . \$49,246

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. South Padre Island Birding & Nature Center is a non-profit organization and is a unique tourist attraction for those seeking to learn about birds and birding native to the lower Rio Grande Valley. The Birding Center is an opportunity for those seeking an educational resource about the birds, fauna, flora and the natural environment of South Padre Island and the Laguna Madre Coastal area. The Laguna Madre is one of the six hypersaline coastal lagoons in the world. This region stretches along the coast of five southern Texas counties for hundreds of miles. Almost 80% of all of Texas' seagrass beds are supported by the shallow waters of this region. There are 44 species of commercial and recreational fish that have been identified in the Texas Gulf; 37 have been found in the Laguna Madre waters. This barrier island system is a vast network of coastal wetlands, native grasslands, marshes, shallow bays, wind

³ Texas Workforce Commission, Dec.15.

⁴ Texas Workforce Commission,

⁵ Cameron County Appraisal District 7/19/16

⁶ Brownsville Navigation District 5/8/15 "Monthly Cargo Statistics for Dec. 2015 (12 month-period)"

⁷ <u>http://www.bea.gov/newsreleases/regional/mpi/mpi_newsrelease.htm</u>, U.S. Bureau of Economic Analysis, Prepared by Empire State Development, State Data Center, Nov 2016

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

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tidal flats and are home to migratory and wintering shorebirds. Common birds seen are reddish egrets, brown pelicans, peregrine falcons, piping plovers and 90% of all wintering redhead ducks. This area is home to the federally endangered Kemp's ridley sea turtles, jaguarundi and ocelots. The Laguna Madre is an area that is rich and biologically diverse ecosystem. 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.

South Padre Island is a 34 mile long beach of white sand that is bordered on the west by the Laguna Madre Bay and on the east by the Gulf of Mexico. Padre's beaches have been rated as one of the nation's top ten beaches due to its white sand and natural beauty. Some of the activities include windsurfing, skydiving, kiteboarding, diving, snorkeling, deep sea fishing, bay fishing, sailing, dolphin watching, horseback riding on the beach, golf, and spectacular sunsets over the bay. It has a vast assortment of amenities and is rated as one of the premier vacation spots in the state. The annual Spring Break college break is an economic boon to South Padre Island. 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.

Annually a Ladies Kingfish Tournament and the Texas International Kingfish Tournament is held at South Padre Island. The International Kingfish Tournament is the largest saltwater fishing tournament held in Texas. These events bring in over 1,100 anglers from across the nation and nurture an atmosphere of friendly fishing and family fun.

A 168 mile long natural gas pipeline is under construction through South Texas. This pipeline will transport fracked natural gas from the Agua Dulce gas hub in Nueces County to a southern terminal several miles offshore from where it will connect to a location in Mexico to meet the demands of the northern state of Tamaulipas. This is a \$1.5Billion project that is expected to be in service by October 2018 and will have a 2.6 Billion cubic feet of natural gas daily. The connecting pipeline into Mexico is also under construction; all pipeline is underground including locations where it passes under bodies of water. Fiber optic cable for monitoring purposes will be installed for 143 miles and will be remotely monitored and controlled 24-7.

Strong retail sales tax data continued in Cameron County for this period. Compared to data for the prior year, the city of San Benito up by 4.57%, city of Harlingen was up 6.42%, South Padre Island was up by 5.48%. For the month of October 2017, Harlingen posted a gain of 14.57%, San Benito a gain of 7.70%, South Padre Island a gain of 3.01%, Brownsville a gain of 1.73%, La Feria gain of 6.01% and Los Fresnos a gain of 3.44%. Retail growth in this region is a strong indicator of the strength of the cities' retail sales section.

Cardone Industries Inc. broke ground for the construction of a \$50.0Million distribution center in Harlingen's industrial park. This facility will be a 920,000 square foot automotive part manufacturing distributorship. This new center will support the company's manufacturing facilities, one of which is located just south of the border whose production capability continues to grow. This facility is projected to bring 550 new jobs and will be an additional economic stimulus for the County region. Construction completion on the second largest industrial facility will be in 2018 and will serve as a strategic base for Cardone's entire operation.

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 has provided the southernmost tip of Texas RGV inhabitants with access to unparalleled educational and healthcare opportunities and serves as 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 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

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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 approved by the UT Board of Regents for the construction of the valley's first medical school which was 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. In April 2015, the Texas Higher Education Coordinating Board approved a Doctor of Medicine (M.D.) degree for the school. Medical education programs will be held at various sites throughout Cameron and Hidalgo counties, including the existing Regional Academic Health Center in Harlingen. Construction on a \$54 million Medical Education Building was completed over the summer in Hidalgo County. The medical school accepted its first charter class of 55 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.

In September 2017 UTRGV was awarded a 5 year \$3.75 Million grant from the Health Resources and Services Administration for the creation of three Area Health Education Centers (AHEC). These facilities will be located throughout the counties of Cameron, Hidalgo and Starr due to the needs of these regions for accessible healthcare. Expansion of primary healthcare services and increasing the quality of healthcare to these regions is key to this program. In addition it will provide opportunities for medical and health students to acquire needed practice experience and community needs exposure, thus increasing diversity to the distribution of health care professionals.

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. SpaceX will bring in two ground station antennas to this site that will be used to track the Dragon spacecraft. This spacecraft will the transport mode carrying astronauts to and from the International Space Station. 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. Presently the site has two years of construction remaining and the first launch could be as early as 2018. 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 finished paving a road that would stretch from Highway 4 to the main entrance of the command center. Construction of a second ground station antenna that will used for tracking Crew Dragon missions to the International Space Station has been completed.

UTRGV is 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. STARGATE is a collaboration of SpaceX and the Center for Advanced Radio Astronomy. Faculty and students of UTRGV will be exposed to real space launches and research offering endless possibilities. Construction of this public-private partnership facility is underway across Highway 4.

The city of Harlingen officially broke ground on a \$16.7Million convention center in October. This project has been in the planning phase for many years and has been officially launched. Plans call for construction of a Hilton

Garden Inn as a part of this project. This 44,436 square foot convention center will sit on about eight acres of land in Harlingen and developers are already working on retail establishments in the surrounding business district.

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 (TxDOT) 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. Plans are for I69 to follow the existing roadways of US 59, US 77, US 84 and US 281. TxDOT continues to review existing highways along this proposed corridor and work with the Federal Highway Administration to get existing freeway sections approved as I-69 roadways. Rio Grande Valley has continued to grow through the last three decades and this designation is an additional step toward safely mobilizing the growing population and nurturing the economic prosperity of this South Texas region for international trade. With more than 1 million residents living in South Texas and expanding every day, this I-69 corridor will accommodate the region's growing population. Improvements continue to surrounding connectors and spurs to I-69.

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.

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. Configuration for this Project consists of five segments, of which three have 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. 550 GAP I Project will allow commercial and high speed traffic to bypass a local public school, power plant and Border Patrol facility. Final bid package has been submitted to TxDOT and advertisement date is anticipated to be early 2017. 550 GAP II Project is the final segment of this project and will be approximately three miles long. Estimated costs for this section are \$15 million and project is partially funded as of now, construction estimates are preliminarily set for 2018. 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. SH550 improvements underway are concrete barrier installation and roadway smoothing along bridge approaches. Construction of Old Alice Road from Highway 100 to SH550 is expected to start in about one year at a cost of \$5.0Million.

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 & Poor's 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.

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Cameron County Commissioners recently approved an Advanced Funding Agreement (AFA) in connection with the South Parallel corridor. Phase 1 of this project was completed in May 2016 and was a 2.11 mile stretch from Rangerville Road of FM 509. Phase II, which will be moved up with AFA, is an \$8.5Million project and will cover 5.2 miles linking FM 509 and FM 1577, the southeastern edge of San Benito. Phase III will extend the corridor to I-69E/US 77 near Brownsville. Once completed this corridor should ease traffic congestion in Harlingen and San Benito and will be an alternate hurricane evacuation route and spur economic growth. It will traverse through much undeveloped agricultural land and be most attractive to trucking companies coming in from Mexico. The development of the cold storage facility at Free Trade International Bridge at Los Indios, will ease the crossing of produce haulers seeking a quicker border transit. FM 509 has already been designated as an overweight corridor for this type of commercial traffic.

In October 2017, Commissioners Court approved a 10 year tax abatement to Rio Grande LNG (LNG). LNG is a natural gas liquefaction and liquefied natural gas export company. This plant will be supplied with natural gas from a "to be built" natural gas pipeline. This terminal will provide natural gas liquefaction, export and vessel and truck loading services to third parties. This terminal will be located on 1,000 acres of land along the Brownsville Ship Channel near the Gulf of Mexico. LNG is expected to create more than 3,000 indirect jobs, 250 permanent jobs and about 6,000 jobs during the construction phase. Total investments in Cameron County could be in excess of \$15Billion. As part of the County Tax Abatement, LGN will pay \$2.7Million to the County each year in lieu of taxes. Additionally they will provide up to \$10Million for community projects and maximize the hiring of local residents during construction and operations.

Cameron County issued \$16,260,000 Certificates of Obligation, Series 2016A dated September 1, 2016 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse, including Terra Cotta; 2) Wells Fargo Building for County offices; 3) County IT Center relocation; 4) Vehicle Maintenance Building; 5) Precinct offices and warehouses; 6) Judicial and Administrative facilities renovation; 7) County Jail; 8) Darrell Hester Facility; 9) County buildings roof repair/replacement; 10) Rural street lights and to pay costs of issuance costs of Certificates. This issuance had a premium of \$2,403,962. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. 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 business-type activity fund. This Obligation was issued by Cameron County and is listed as County debt and in the Enterprise Fund Debt Obligation as County Parks activity will fulfill this obligation. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036. This debt will cover improvements to EK Atwood Park \$4.2M, Andy Park and Access Point #3 \$3.3M, Isla Blanca Park \$15.5M, Olmito Community Park \$.5M, RV & Bay Design \$.726M and issuance costs. The projects will be phased in to not affect peak operations seasons.

Cameron County entered into a commercial – improved property contract for the purchase of real property located on Levee Street in the city of Brownsville, the county seat, in January 2016. This property was an existing multistory building and complete refurbishment was completed in 2017. Funding was provided by Certificates of Obligation, Series 2016A. County offices housed in this annex are the Tax Office, County Clerk, Brownsville Justices of the Peace, Constable Pct #2 and the Computer Technology Department. Relocation of these offices has freed up much needed space at the County Administration Building. Discussions are underway to assess the county's needs and properly allocate usage of this space.

Design and site layouts for the County's four new precinct warehouses in addition to the new vehicle maintenance facility were approved in January 2017. Precinct #1 warehouse will be constructed on a 21 acre tract, Precinct #2 warehouse will be on 18 acre, part of an existing 47 acre tract, Pct #3 will be built on the existing 8 acre tract which will be shared with the Vehicle Maintenance facility and Pct #4 will be built on a 5 acre tract of land which was donated by a local family to Cameron County. This project will be funded by 2016 Certificates of Obligation.

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Construction is anticipated to begin this summer on some of these sites. These projects are underway and contracts were awarded in October 2017 for all construction.

Another Capital Project finished this year has been the long awaited Cameron County Animal Shelter which officially opened on November 2017. This is a 5,121 square foot facility with 24 canine kennels, 18 small cages and 16 quarantine kennels. This facility replaces the original facility which was outdated and outgrown which was built about 20 years ago. With ample room for larger animals, separate kennels for quarantine and feline animals, this facility will serve as an impoundment center, adoption purposes and a quarantine facility. Construction costs were \$1,486,958.

Cameron County entered into a Memorandum of Understanding with the Development Corporation of Harlingen, Inc., cities of Harlingen and San Benito for the construction of a cold storage facility for inspection of foreign produce at Free Trade Bridge. The Development Corporation of Harlingen will serve as the project manager and will oversee the construction in addition to securing proposals for operations and management of the cold storage facility. Construction costs are budgeted at \$536,487 and Cameron County will contribute 50% (\$268, 253) and cities of Harlingen and San Benito will each contribute 25% (\$134,122). By giving foreign commercial trucks the ability to store their cargo in this facility, it's expected to boost commercial traffic/tolls for this bridge that has historically lagged behind in comparison to other bridges. Construction of this facility commenced in November 2017 and is tentatively set for completion in March 2018.

In November 2016, Cameron County Commissioners Court voted to grant a "Freeport Tax" exemption on warehoused inventory effective 2018. This exemption has been long sought after by municipalities, economic development corporations and businesses. Cameron County now joins its neighboring county, (Hidalgo) as a triple Freeport Exemption county. Cameron County's tax rate is lower than Hidalgo County's; giving Cameron County an edge to attract new businesses and industries. Expectations are that this exemption will spur new economic warehouse development and manufacturing, much like Hidalgo County has experienced. Freeport tax is paid by companies based on inventory that is warehoused in the County and generates annually about \$1.6 million of tax revenue. With a 2018 effective date, this will allow the County to address this tax revenue reduction through the budget process.

Cameron County voted to place on the November 2016 election ballot some financing venue projects as allowed per Local Government Code, Chapter 334 to construct and improve county amenities and resources by undertaking and financing "venue" projects for recreational, cultural, civic and tourism purposes. This is a funding tool for counties and cities to develop certain legally defined venue projects per proposition which require voter approval. Proposition 1 project was a Sea and Air Amphitheater and a multi-purpose building; the amphitheater is designed to accommodate up to 4,000 visitors gathering to witness rocket launches across the ship channel at the Boca Chica SpaceX site or to enjoy musical or national entertainment concerts. Parking for approximately 230 spaces will be situated in the Dolphin Cove area where the boat ramp is located. These projects will be just east of the current boat launching site with the amphitheater right on the water overlooking the Brazos Santiago Pass. The multi-purpose building will be available for special events, meetings and conferences.

Proposition 2 project is an ecological nature center (South Texas Eco-Tourism Center) to be built on a 23 acre site provided by the town of Laguna Vista which is just south of the Laguna Madre Bay and the Bahia Grande wetlands. This area is home to ocelots (endangered species), plants and marine life not found elsewhere. The nature center would feature wildlife exhibits informing visitors about the natural beauty of the region and visitors information about the coastal area. Projected costs for this nature center are preliminarily about \$10 million. This proposition was approved by voters in the November 2016 General Election.

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'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.

CCRMA – COMPONENT UNIT OF CAMERON COUNTY

In November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE OF ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project), \$15,805,000 to refund and restructure certain outstanding obligations of the CCRMA for debt service, cash flow savings and for the payment of costs of issuance related to the Bonds. County has entered into a funding and development agreement dated 2012, amended 2014, March 2015 and November 2016 with Cameron County Regional Mobility Authority (Authority) in which Authority 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. Prior Bonds issued by Cameron County to finance the State Highway 550 Project were \$40,000,000 Revenue and Tax Bonds, Series 2012; \$5,000,000 Revenue and Tax Bonds, Series 2014; and \$4,500,000 Revenue and Tax Bonds Series 2015. State Highway 550 Project is a toll project administered by Cameron County Regional Mobility Authority (CCRMA), a component unit of Cameron County. As part of the 550 Agreement and as security for the repayment of this Project Funding, CCRMA is obligated to repay the Project Funding debt issuances at the stated rates of interest the County would pay on the Bonds and the Prior Bonds. The Bonds were issued for the purpose of refunding and restructuring certain outstanding obligations of the Authority.

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 \$5,000,000 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) 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

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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.

COUNTY CAPITAL PROJECTS

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 in October 2017 \$10,000,000 Cameron County Venue Tax Revenue Bonds, Series 2017 to fund the renovation, planning, acquisition, development, construction, equipment and expansion of the Sea and Space Amphitheater and related infrastructure and the south Texas Eco-Tourism Center. The funding to pay for these Venue Projects was approved at a voter approved November 2016 election which authorized the County levy of a 2% hotel occupancy tax (HOT) and a 5.0% tax on rental of short term motor vehicles. The Sea and Space Amphitheater will be an outdoor theater with an indoor multi-purpose center to be constructed in Isla Blanca Park. The South Texas Eco-Tourism Center Venue Project will be in the proximity of the Bahia Grande on 23 acres donated by the city of Laguna Vista. The Bahia Grande provides access to recreational birdwatching, canoeing, hiking, fishing and many other recreational activities. The Bonds are not general obligations of the County and are payable solely from the gross revenues pledged and derived by the collection of the HOT and Motor Vehicle Rental Tax, which started being collected in January 2017.
- In October 2017, Cameron County issued \$11,415,000 Certificates of Obligation Series 2017 and \$5,510,000 Limited Tax Refunding Bonds, Series 2017 for the purpose of providing for the planning, acquisition, construction, equipping, expansion repair and/or renovation of County public works precinct warehouses and County public works department facilities. These improvements will include repairs and improvements to Probation/Detention facilities, land on South Padre Island for park purposes, acquisition of property for County warehouse and administration facilities and parking, and for the issuance costs of these Certificates. The county was a defendant in litigation concerning real property located in Cameron County. Judgment was rendered and parties agreed to a settlement resulting in final disposition of all claims. A portion of the amount paid by County qualifies under Texas Government Code 1207.002 as an obligation eligible for refunding under the Bond proceeds.
- Adolph Thomae Jr. Park is the 3rd. busiest County Park and had a new two way boat ramp finished up this year. Improvements of \$844,000 including the addition of 42 new spots for vehicles with boat trailers were invested in this most heavily used boat launch in the lower Laguna Madre, serving about 300,000 persons annually. This Park sits at the mouth of the Laguna Madre which is known worldwide for its trophy winning redfish and trout.
- Cameron County issued Certificates of Obligation Series 2014, \$16,500,000 for a number of county-wide capital improvement projects. Projects funded through this issuance were improvements to the Dancy Courthouse Building, courtroom improvements at Carrizales 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. Completed FY17 Projects or Project status is as follows:
 - o Judicial elevator improvements/construction has been completed, \$1.1 million
 - o Sheriff building improvements are complete pending furniture delivery, \$1.26 million
 - Magistrate courtroom construction is complete, facility is in operation, \$.6 million
 - $\circ \quad \text{Dancy Building window restoration is complete, $2.0 million}$
 - San Benito Annex roofing has been completed, \$1,104,899
 - o Judicial Courthouse improvements are ongoing, scheduled completion FY18

- Animal shelter was completed as of October 2017, \$1,486,958
- Road projects have been completed, \$294,074
- 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. Pending or FY17 completed Project status is as follows:
 - 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. San Jose Ranch Road has been completed from FM509 to SH345, 2.09 mile span at a cost of \$3,766,357. The Vermillion Road project completion costs was \$1,664,747.
 - US 77/Parallel Corridor Project has been completed with total costs at \$1,657,124.
 - o Projects scheduled for completion are repairs to Lucio Clinic and the County Jail.
 - International Toll Bridge improvements \$4,500,000: the expansion project is complete, toll booth renovations are complete, awning construction at Gateway Bridge is 80% complete. Two metal clad maintenance buildings have been purchased for the Bridge System for the storage of maintenance equipment needed at Veterans and Free Trade Bridge.
- SH 32East 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. Due to changes required by TxDOT Environmental Division in the Environmental Assessment document, a combined environmental assessment will be required along with re-procurement of engineering services, procurement has been delayed until 2017. This is a unique project in that a portion of the International Boundary and Water Commission levee will have to relocate 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.

PROGRAM INITIATIVES

In 2004 the county created a Regional Mobility Authority to improve the county's access to state highway construction funds. A Regional Mobility Authority (RMA) is a political subdivision formed by one or more counties to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. Projects may be tolled or non-tolled. The authority allows the county to create toll roads, or develop other funding mechanisms to accelerate the development and construction of major transportation projects that could potentially take years for the Texas Department of Transportation to finance and build. The authority has the ability to generate revenue for additional transportation projects, provide local government more control in transportation planning, help build transportation projects sooner, reduce congestion relief faster and improve mobility and increase safety for motorists. 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. Environmental assessment is scheduled to begin in 2017.
- 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 costs 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. The West Rail Project is expected to be finalized FY18.
- Cameron County received \$7.6 million 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 were initially scheduled to be finished by December 2016; however an extension has been granted until December 2017.

FINANCIAL INFORMATION

Accounting System, Internal Controls, and Budgetary Control

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

Budgetary control is exercised over the operating departments of the County. After adoption of the budget by the Commissioners' Court, the County Auditor is responsible for ensuring expenditures are made in

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

The combined revenues of Cameron County and its component units, is \$204,715,207. 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 \$215,768,630 in providing for operations. Transfers between the funds and business-type activities totaled \$9,109,773. There was no capital borrowing proceeds provided from non-operating resources; however gain on sale of assets of \$55,074. General Debt Service payments total \$13,926,622 and Capital Construction Outlay expenditures were \$15,504,803. The combined fund balance for government-type funds and net position for business-type funds and the related entities total \$158,174,997 an increase of \$20,859,736 over the previous year-end due to component unit of CCRMA increased project completions and governmental operations.

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:

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Fiscal Year 2017

CAMERON COUNTY, TEXAS*

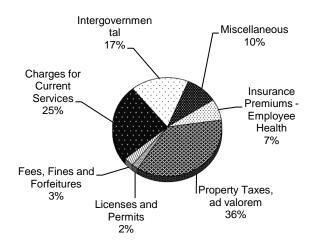
A Summary Report of Cameron County,

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>%</u>	Per	
_	ŀ	Amount	Budget	<u>Capita</u>	<u>% Assessed Val.</u>
Revenues					
Property Taxes, ad valorem	\$	71,225,849	34.79%	\$168.73	0.44%
Licenses and Permits		4,070,617	1.99%	9.64	0.03%
Fees, Fines and Forfeitures		6,876,509	3.36%	16.29	0.04%
Charges for Current Services		56,122,429	27.41%	132.95	0.35%
Intergovernmental		34,709,743	16.96%	82.22	0.21%
Misc.		16,799,253	8.21%	39.80	0.10%
Insurance Premiums – Employee Health		14,910,807	7.28%	35.32	0.09%
Total Revenues	\$	204,715,207	100.00%	\$484.95	1.27%
Expenditures					
General Government	\$	36,476,189	19.32%	\$86.41	0.23%
Justice System		19,373,117	10.26%	45.89	0.12%
Public Safety		20,027,967	10.61%	47.44	0.12%
Corrections and Rehabilitation		35,655,834	18.88%	84.47	0.22%
Health and Human Services		37,824,928	20.03%	89.60	0.23%
Infrastructure & Environment Services		27,213,285	14.41%	64.47	0.17%
Community & Economic Development		12,248,254	6.49%	29.02	0.07%
Total Expenses	\$	188,819,574	100.00%	447.30	1.17%
Net Revenues Over (Under) Expenditures		15,895,633			
Other Financial Transactions:					
Capital Borrowing Proceeds net		-			
Debt Service Payments		(13,926,622)			
Gain on Sale of Assets		55,074			
Capital Outlay	((15,504,803)			
Total Sources over (under) Uses	\$ ((13,480,718)			
Total Population		422,135			
Taxable Assessed Value	\$1	6,144,489,610			
Property Tax Rate**	41	0.407743			
Upland Area (Square Miles)		906			
* Cameron County Government and Discretely Pres ** Property Tax Rate levied on a per \$100 valuation		omponent Units			

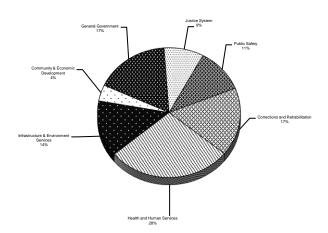
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

County Revenues & Sources - 2017



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 - 2017



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 / WORKING CAPITAL TARGET

The County's policy is to have sufficient funds available for 90 days of normal operations. Under the continued diligence of commissioner's court, General Fund has exceeded the 90 days of working capital in FY2017 by eight (8) days. The table below reflects the fund balances for the County's primary activities:

				Reserve	Days of Ope	eration ⁽²⁾
Fund Balance	FYE 17	FYE 16	FYE 15	FYE 17	FYE 16	FYE 15
General Fund	\$23,983,003	\$26,520,071	\$24,552,371	98	118	110
Road & Bridge Fund	\$ 7,722,814	\$ 7,873,528	\$ 6,026,220	221	234	187
Working Capital ⁽¹⁾						
Int'l Toll Bridge System	\$ 7,395,585	\$ 7,587,630	\$ 7,147,117	310	339	345
County Park System Notes:	\$ 4,501,913	\$ 3,763,477	\$ 4,803,556	182	169	224

1. Working Capital is the Unrestricted Current Assets minus the Unrestricted Current Liabilities.

2. 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.
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- 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 Fund	ls:
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, 2017 total funds of the County \$87,177,485⁸ were with the County's depository of record. While these investments were not diversified, they were collateralized with a stand-by letter of credit with the Federal Home Loan Mortgage Bank Dallas and Frost Bank.

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-

⁸ Lone Star National Bank-Texas, "Monthly Depository Securities Pledged Report," 9/30/2017 (Cameron County)

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 and the Cameron County Regional Mobility Authority (CCRMA). Being a recipient of federal and state financial assistance, the county is required to have a Single Audit. The audits of the County and the CCRMA were conducted by Carr, Riggs & Ingram, LLC. Opinions rendered by Carr, Riggs & Ingram, LLC 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, 2016. 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, Carr, Riggs & Ingram, LLC. 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.

March Galace

Martha Galarza, County Auditor



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cameron County Texas

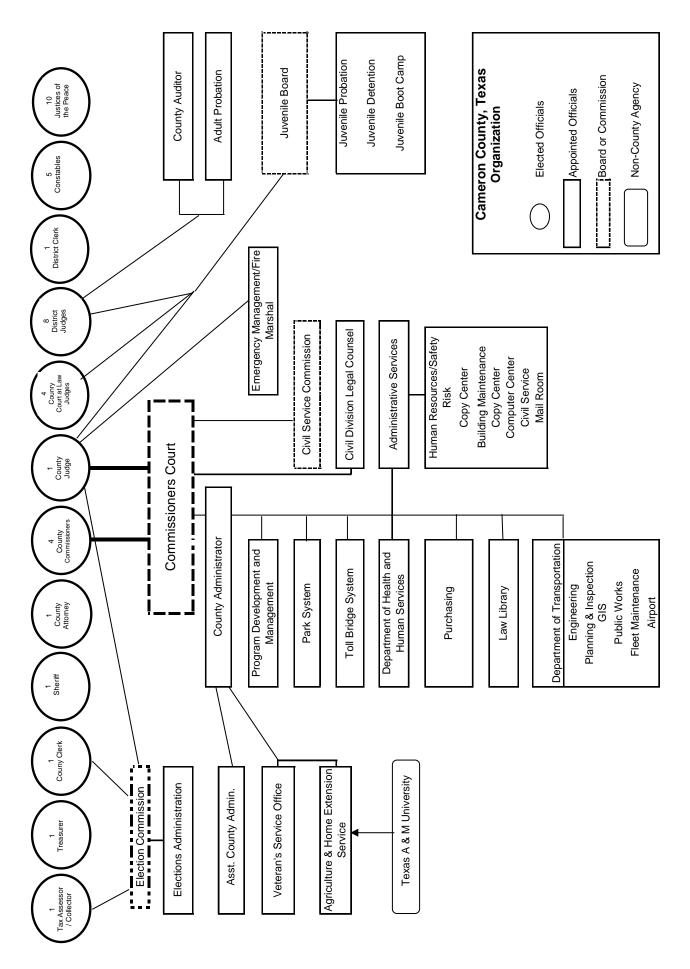
For its Comprehensive Annual Financial Report for the Fiscal Year Ended

September 30, 2016

Christophen P. Monill

Executive Director/CEO





CAMERON COUNTY, TEXAS ELECTED OFFICIALS SEPTEMBER 30, 2017

Eddie Treviño. Jr. Sophia C. Benavides Alex Dominguez David A. Garza Gustavo C. Ruiz Arturo C. Nelson Benjamin Euresti, Jr. Juan A. Magallanes Janet Leal Migdalia Lopez Elia Cornejo-Lopez David Sanchez Gloria Rincones Arturo A. McDonald, Jr. Laura L. Betancourt David Gonzales, III Sheila Garcia-Bence Benito Ochoa Linda Salazar Jonathan Gracia Mary Esther Sorola Jesus T. "Chuy" Garcia, Jr. David Garza Juan Mendoza, Jr. Sallie Gonzalez Eloy Cano, Jr. Mike Trejo Pete Delgadillo Abelardo Gomez, Jr. Adrian Gonzalez Merced Burnias **Eddie Solis** 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 No. 1 Judge, County Court at Law No. 2 Judge, County Court at Law No. 3 Judge, County Court at Law No. 4 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





Carr, Riggs & Ingram, LLC 3125 Central Boulevard Brownsville, Texas 78520

(956) 546-1655 (956) 546-0377 (fax) CRIcpa.com

INDEPENDENT AUDITORS' 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 businesstype 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, 2017, 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.

Auditors' 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 auditors' 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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 27 through 41 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 and actual, on pages 113 through 118 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The introductory section, combining and individual non-major fund financial statements and individual basic non-major fund budget and actual schedules, capital assets used in the operations of governmental funds and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas Single Audit Circular, and are also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic 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 28, 2018 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 solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Can Rigge & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Brownsville, Texas March 28, 2018



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, 2017. 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 and deferred outflows of the County's Governmental activities exceeded liabilities and deferred inflows at the close of the FY2017 and FY2016 by \$166,205,099 and \$174,085,001, respectfully. Of this amount, \$22,084,780 is restricted for specific purposes; the largest restriction is 62%, or \$13,655,165, for operating reserve and construction. As required by GASB 34, net position also reflects \$153,098,158 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$8,977,839).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$63,177,966 of which \$22,357,478 or 35.39% 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 and capital projects; Special Revenue fund balances are restricted by external funding obligations and in the Road and Bridge fund for road improvements throughout the County.

The general fund unassigned fund balance of \$22,357,478 equals 24.96% of total general fund expenditures. The County's budgetary fund balance target is 24.66%; this fund balance target has been exceeded for the past 5 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 <u>statement of net position</u> 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 <u>statement of activities</u> presents information showing how net position changed during the most recent fiscal year using full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported 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-two individual governmental funds (excluding fiduciary funds) 34 special revenue funds, 4 capital project funds, 2 debt service funds and the 1 General Fund and 1 Road & Bridge 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 and the Road and Bridge 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 governmental activities total assets and deferred outflow of resources of \$325,777,471 the largest components are: 1) cash and investments of \$71,290,578 or 21.88%; 2) receivables which largely represent the deferred taxes for FY 2017 of \$7,033,226 (net of allowance) or 2.16%, accounts/trade receivables of \$10,402,927 or 3.2%, internal balances and due from other governments of \$7,339,872 or 2.25%; and 3) capital assets net of accumulated depreciation of \$207,635,950 or 63.73%. Deferred outflows of resources of \$891,246 are deferred charges on refunding in addition to \$20,838,565 for pensions due to GASB Statement No. 68 implementation. The receivables are offset by deferred revenue since the FY2017 tax revenue is not recognized until FY 2018 even though the levy takes place in FY2017. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$155,595,772, \$24,778,344 are current liabilities; however, the current liabilities for compensated absences \$1,750,441 are not anticipated to result in the draw-down of emergency reserves. The OPEB liability of \$30,040,570 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis. The Net Pension Liability of \$22,406,305 is not expected to cause a fund balance reduction. Deferred inflows of resources of \$3,976,600 are recognized due to pension reporting requirements.

The County's governmental activities assets and deferred inflows if resources exceeded liabilities and deferred outflows of resources by \$166,205,099 at the close of the most recent fiscal year. The County's net position for fiscal year ended September 30, 2017 and 2016 are summarized as follows:

		Governmental Activit	ics
	EX70017	EX2016	Increase
	FY2017	FY2016	Decrease
Current and other assets	\$ 96,411,710	\$ 112,207,095	\$ (15,795,385)
Capital Assets (net of depreciation)	207,635,950	206,275,427	1,360,523
Total Assets	304,047,660	318,482,522	(14,434,862)
Deferred outflows of resources	21,729,811	19,946,458	1,783,353
Current and other liabilities	32,815,283	33,912,731	(1,097,448)
Long-term liabilities	122,780,489	127,492,068	(4,711,579)
Total Liabilities	155,595,772	161,404,799	(5,809,027)
Deferred inflows of resources	3,976,600	2,939,180	1,037,420
Net position:			
Net investment in capital assets	153,098,158	160,249,902	(7,151,744)
Restricted	22,084,780	21,417,422	667,358
Unrestricted	(8,977,839)	(7,582,323)	(1,395,516)
Total net position	\$166,205,099	\$174,085,001	\$ (7,879,902)

Governmental Activities

]	Business-Type Activities	
	FY2017	FY2016	Increase/(Decrease)
Current and other assets	\$ 47,117,977	\$ 49,988,903	\$ (2,870,926)
Capital Assets (net of depreciation)	45,205,682	42,431,644	2,774,038
Total Assets	92,323,659	92,420,547	(96,888)
Deferred outflow of resources	1,877,419	1,641,334	236,085
Current and other liabilities	5,525,835	4,839,200	686,635
Long-term liabilities	45,532,076	47,720,842	(2,188,766)
Total Liabilities	51,057,911	52,560,042	(1,502,131)
Deferred inflow of resources	365,348	255,581	109,767
Net position:			
Net investment in capital assets	24,561,386	24,026,722	534,664
Restricted	11,316,419	11,351,146	(34,727)
Unrestricted	6,900,014	5,868,390	1,031,624
Total net position	\$ 42,777,819	\$ 41,246,258	\$ 1,531,561

About 13.2% or \$22,084,780 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, \$153,098,158 of the County's net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's governmental activities net position by \$ (13,538,827). 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 \$6,280,058.
- An increase in net position due to the decrease in assets reported in the government activities from ٠ the internal service fund that is reported with the governmental activities in the government-wide statements of \$504,688.
- An increase in net position due to depreciation exceeding capital outlay in the amount of \$1,467,624. •
- A decrease in net position due to annual OPEB of UAAL of (\$1,473,623) and recognition of pension expense of (\$5,296,885).
- The net effect of various miscellaneous transactions involving capital assets is to increase net • position (\$107,101).

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 49 further details the increase in net position. Program revenues and expenses are presented net of interfund eliminations.

			Increase
	FY 2017	FY 2016	(Decrease)
Revenues:			
Net Program revenues:			
Charges for services	\$ 40,718,451	\$ 41,055,546	\$ (337,095)
Operating grants and contributions	18,135,701	20,147,116	(2,011,415)
Capital grants and contributions	6,458,340	4,814,492	1,643,848
General revenues:			
Property taxes	71,043,888	66,060,721	4,983,167
Miscellaneous	7,052,604	16,705,073	(9,652,469)
Gain on sale of capital assets	55,074	184,157	(129,083)
Unrestricted investments earnings	532,670	187,135	345,535
Total revenues	\$143,996,728	\$ 149,154,240	\$ (5,157,512)
Expenses:			
General government	\$ 42,335,165	39,622,529	\$ 2,712,636
Law Enforcement and Public Safety	77,870,548	75,151,900	2,718,648
Highways and streets	21,907,316	23,318,830	(1,411,514)
Health	10,419,455	10,325,428	94,027
Welfare	11,102,153	7,475,526	3,626,627
Interest on long-term debt	3,010,691	2,675,072	335,619
Total expenses	\$166,645,328	<u>\$ 158,569,285</u>	\$ 8,076,043
Increase (decrease) in net position			
before transfers	(22,648,600)	(9,415,045)	(13,233,555)
Transfers	9,109,773	8,797,679	312,094
Increase (decrease) in net position	(13,538,827)	(617,366)	(12,921,461)
Net position – beginning	174,085,001	175,394,184	(1,309,183)
Prior Period Adjustment	5,658,925	(691,817)	6,350,742
Net position – ending	<u>\$ 166,205,099</u>	<u>\$ 174,085,001</u>	<u>\$ (7,879,902)</u>

Cameron County's Changes in Net Position - Governmental Activities

Key elements of the analysis of governmental activities revenues and expenses reflect the following:

- Program revenues of \$65,312,492 equaled 39.2% of government expenses of \$166,645,328. General revenues, \$78,684,236, did not provide the required support and coverage for expenses.
- Miscellaneous revenues decreased by (\$9,652,469) due to prior year recognition of land transfer of the West Rail Project.
- 46.7% of the expenses are for Law Enforcement and Public Safety (\$77,870,548) while this category provided about 36.0% (\$23,587,506) of total program revenues. Total expenses increased by \$8,076,043 over the prior year and revenues decreased by (\$5,157,512) due to the decreases in program revenues and general revenues. Cameron County's taxable values increased by 2.35% with new construction representing \$278,990,784 in new property values. General governmental expenditures increased by \$2,712,636, highways and streets decreased by (\$1,411,514) and law enforcement increased by \$2,718,648.
- Capital Grant revenue and contributions comprise about 9.8% of program revenues. Cameron County continues administering Disaster Recovery Funding Round 2 from impacts suffered by communities from Hurricane Dolly/Ike in July 2008 and infrastructure grant funding. Completion date is December 2018.

- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
 - The Bridge System revenues of \$19,664,407 accounted for 62.8% of the Business-type activities revenues.
 - The total expenses of the Bridge System were 48.9% or \$10,313,131 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.

Camero	in County 5 Cha	nges in riet i ostuon - Dush	ness-iype
	-	-	Increase
	<u>FY - 2017</u>	FY - 2016	(Decrease)
Revenues:			·
Net Program revenues:			
Charges for services	\$ 30,124,166	\$ 28,254,538	\$ 1,869,628
Capital grants and contributions	829,108	1,438,041	(608,933)
Gain on sale of asset	-	19,725	(19,725)
General revenues:			
Unrestricted investments earnings	318,590	67,023	251,567
Miscellaneous	44,443	29,362	15,081
Total revenues	\$31,316,307	\$ 29,808,689	\$ 1,507,618
Expenses:			
Bridge System	\$10,313,131	\$ 9,441,377	\$ 871,754
Parks System	9,614,898	7,621,994	1,992,904
Jail Commissary	962,078	813,572	148,506
Airport System	276,946	256,148	20,798
Total expenses	<u>\$21,167,053</u>	<u>\$ 18,133,091</u>	<u>\$ 3,033,962</u>
Increase (decrease) in net position			
before transfers	10,149,254	11,675,598	(1,526,344)
Transfers In	10,149,234	11,075,598	(1,520,544)
Transfers Out	<u>(9,109,773)</u>	(8,797,679)	(312,094)
Transfers Out	<u>(9,109,775)</u>	(0,797,079)	(512,094)
Increase (decrease) in net position	1,039,481	2,877,919	(1,838,438)
Net position – beginning	41,246,258	38,368,339	2,877,919
Period Adjustment	492,080	-	492,080
Net position – ending	<u>\$ 42,777,819</u>	<u>\$41,246,258</u>	<u>\$ 1,531,561</u>

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

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 raised its long-term rating to "AA-" rating with an outlook upgrade to "stable" on County's general obligation (GO) bonds and revenue and tax bonds. . Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA" was upgraded to "AA-" on the unlimited tax bonds and limited tax bonds with a stable outlook.

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 \$63,177,966, a decrease of (\$15,000,475) in comparison with prior year. Approximately \$22,357,478 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. Nonspendable fund balance of \$1,213,972 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 for: 1) capital projects (\$11,347,306), 2) special revenue projects (\$21,172,871) and 3) reserve for debt service (\$5,934,510); or *committed* for County Capital Projects (\$151,829) 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 \$22,357,478. 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 24.96% of total fund expenditures, while total fund balance represents 26.78% of total fund expenditures. General budgetary targets for reserves are 24.7% of expenditures which compares favorably to GFOA recommended reserves for large counties. Cameron County has exceeded GFOA's recommended reserves.

The fund balance of the County's chief operating fund, General Fund, decreased by (\$2,537,068) during the current fiscal year. Key factors for the FY2017 change are as follows:

Current ad valorem property tax for FY17 had a collection of 96.67% and tax collection met projected revenues.

Licenses and permits, intergovernmental, fines and forfeitures and miscellaneous revenues met budget projections with a variance of (\$32,030).

Charges for services experienced a revenue budget deficit of (\$2,224,929) due to decrease in federal inmate population at County Detention facilities. This deficit served to offset the gain in other categories of revenue.

Fines and Forfeitures exceeded projected budget by 33% which provided \$751,630 positive variance.

General Fund expenditures in FY2017 were budgeted with a 2.95% increase from FY2016 from \$84,112,832 to \$86,592,223; actual FY17 expenditures were \$89,555,896. This decrease in actual expenditures is due to departments not utilizing 1.49% of their approved departmental budget.

General Fund transferred to the County's Health Insurance Internal Service Fund \$692,514, a decrease of 69.7% when compared to \$2,286,490 which was the needed transfer in FY16. These transfers are to provide sufficient funds for the medical cost of the County's Health Insurance Plan is self-funded by the County.

Road and Bridge fund balance of \$7,722,814 reflects a decrease of (\$150,714). Revenues exceeded budget by \$405,262, an increase of 3.29% with slight increases in the overweight fees and automobile registration fees. Funds that had been reserved for equipment purchase were utilized leading to minimal growth in expenditures.

Other Governmental Funds fund balance decreased by (\$12,312,693) due to regular operations of these funds and completed capital projects.

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

			Increase	Percent of
<u>Revenues by Source</u>	FY 2017	FY 2016	Decrease	Change
Taxes	\$ 70,957,001	\$ 66,171,333	\$ 4,785,668	7.2%
Licenses	4,070,617	4,219,252	(148,635)	-3.5%
Fines and Forfeitures	6,876,509	5,419,667	1,456,842	26.9%
Intergovernmental revenues	31,306,515	32,466,587	(1,160,072)	-3.6%
Charges for current services	8,148,044	10,713,243	(2,565,199)	-23.9%
Miscellaneous	7,510,496	8,045,399	(534,903)	-6.6%
Total	<u>\$ 128,869,182</u>	<u>\$ 127,035,481</u>	<u>\$ 1,833,701</u>	<u>1.4%</u>

Governmental Funds – Revenues Classified by Source

- Taxes the increase of \$4,785,668 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues the decrease of (\$1,160,072) is due to grant funded projects and decreased state and federal funding.
- Charges for current services the decrease in revenues of (\$2,565,199) over the prior year in this category is largely due operational fluctuations of federal inmate population in county detention facilities.
- Fines and forfeitures increased \$1,456,842 from prior year collection due to improved case handling and collection.
- Miscellaneous Revenues decreased (\$534,903) compared to the prior year due to other governmental funds operations.

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

Expenditures by Function – Governmental Funds									
Expenditures by Function	<u>FY 2017</u>	<u>FY 2016</u>	Increase (Decrease)	Percent of <u>Change</u>					
General government	\$ 19,783,026	\$ 19,095,888	\$ 687,138	3.6%					
Law Enforcement and Public safe	ty 73,395,905	70,825,532	2,570,373	3.6%					
Streets and Highways	13,847,579	15,570,710	(1,723,131)	-11.1%					
Health	10,057,311	9,969,626	87,685	0.9%					
Public welfare	10,965,677	7,376,898	3,588,779	48.6%					
Capital outlays	15,504,803	12,122,764	3,382,039	27.9%					
Debt service-principal	7,487,720	6,148,524	1,339,196	21.8%					
Debt service-interest/fiscal fees	2,978,355	2,671,873	306,482	11.5%					
Total	<u>\$154,020,376</u>	<u>\$ 143,781,815</u>	<u>\$10,238,561</u>	7.1%					

Overall, total expenditures increased 7.1% but there were some categories that experienced significant change. For example, public welfare expenditures increased by 48.6% due to capital improvements ongoing throughout the county. Capital outlays increased by 27.9% due to the capital improvements for projects started in 2017. Debt service obligations increased due to debt refunding and debt restructuring disbursements.

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.

In December 2015, CCRMA and Cameron County entered into interlocal agreement TRZ#6 establishing a County-Wide Transportation Reinvestment Zone." The projections are that this TRZ#6 will support \$1.6 Billion in transportation projects promoting safety, support development and facilitate the movement of traffic throughout Cameron County. The base year for this zone is all real property as of January 1, 2015 with a cumulative maximum transfer amount \$1,625,954,462. County's participation is 25% of the tax increment M&O tax rate and excluding amounts committed on existing TIRZ agreements. TRZ#6 supersedes previous CCRMA TRZs #1 through #5.

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 1.5% tax mandatory payment based on 2010 net patient revenue; in FY17 funds forwarded to the State for uncompensated care were \$16,722,252 which was generated by the self-assessed tax on the medical providers.

In prior years Cameron County Emergency Services District #1 (ESD#1) has been reported as a component unit of County and as of FY17, is no longer considered as a component unit. 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. Although County appoints all members of the board, ESD#1 is not fiscally dependent on County nor is County financially accountable to ESD#1.

In 2013, Cameron County Commissioners Court formed the Cameron County Spaceport Development Corporation under Chapter 22 of the Texas Business Organizations Code, as authorized by Chapter 507 of the Texas Local Government Code to assist in the promotion and development of a spaceport project in Cameron County. In FY17, this component unit received the first installment of a \$13.0 Million allocation from the State Spaceport Trust Fund Account. Funds received of \$2.6Million were transferred to SpaceX in partnership and support to continue the construction of a commercial launch complex in Cameron County.

For additional financial reporting information, each component unit may be contacted for their independent financial report as listed on page 57 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 2017</u>	<u>FY 2016</u>	Increase (Decrease)	Percent of <u>Change</u>
Bridge System	\$19,576,693	\$18,381,954	\$ 1,194,739	6.5%
Park System	9,393,708	8,829,880	563,828	6.4%
Non-major Enterprise Funds	32,141	51,721	(19,580)	-37.9%
Jail Commissary	1,166,067	1,020,345	145,722	14.3%
Total	\$30,168,609	<u>\$28,283,900</u>	<u>\$ 1,884,709</u>	6.7%

The Bridge System is the biggest generator of revenues with an overall 6.5% increase in crossings from FY17. 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, 2017, a total of 5,919,345 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY16 crossings of 5,562,510. Increases in the revenue stream are due to the slight increase in passenger and pedestrian crossings.

The following table reflects toll increases by fiscal year and by category.

	September 30, 2017	September 30, 2016	September 30, 2015
Classification	Rate	Rate	Rate
Pedestrian	\$1.00	\$1.00	\$1.00
Motorcycle	3.50	3.50*	3.25
Passenger	3.50	3.50*	3.25
Commercial Vehicles			
Two Axle	9.50	9.50*	8.50
Three Axle	13.50	13.50*	12.50
Four Axle	15.75	15.75*	14.75
Five Axle	20.50	20.50*	19.50
Six Axle	23.50	23.50*	22.50

*increase in toll

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

			Increase	Percent of
Expenses by Enterprise	FY 2017	FY 2016	(Decrease)	Change
Bridge System	\$ 10,313,131	\$ 9,441,377	\$ 871,754	9.2%
Park System	9,614,898	7,621,994	1,992,904	26.1%
Non-major enterprises	276,946	256,148	20,798	8.1%
Jail Commissary	962,078	813,572	148,506	18.3%
Total	<u>\$21,167,053</u>	<u>\$18,133,091</u>	\$3,033,962	16.7%

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 Auditor's Office and the County Administrator 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 FY2017 budget was adopted on September 13, 2016 with the total General Fund expenditures and reserves amounting to \$86,979,907 an increase of \$2,867,075 over the FY2016 budgeted expenditures and reserves, an increase of 3.41%. Commissioners Court approved a tax rate of \$0.407743 per \$100, an increase of \$.008452 over the FY16 year. At this rate, current property tax revenues are budgeted to increase by 4.7%, generating an additional \$3,215,022 at 100% collection rate. County employees receive a 2% compensation increase and the County contribution to county self-funded health insurance fund was increased from \$6,000 to \$6,600 per employee to meet increased health costs.

The actual General Fund expenditures were \$1,353,462 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize the full approved budgeted appropriations. In addition, Commissioners Court officially adopted an order restricting usage of lapsed salaries. Projected General Fund Revenues were not realized due to fluctuations in the prisoner housing population throughout the year. An operating transfer to the County's self-funded Health Insurance Fund of \$692,514 was required due to the rising costs of health care costs.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2017, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$106,770,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$106,650,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$120,000. The debt limits for the two authorizations are \$3,750,865,122 (25% of real property assessed valuation) and \$869,402,620 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$4,858,609,804 and \$869,282,620.

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 FY2017:

	Beginning <u>Balance</u>	Additions	Reductions	Ending <u>Balance</u>
Governmental Activities	:			
General obligation bonds	\$73,956,814	\$ -	\$ 5,025,919	\$ 68,930,895
Capital leases	6,524,552	1,794,917	2,672,724	5,646,745
Compensated absences	1,398,570	3,076,672	2,724,801	1,750,441
Total	<u>\$81,879,936</u>	<u>\$ 4,871,589</u>	\$ 10,423,444	\$ 76,328,081
Business-Type Activities	:			
Revenue bonds	\$ 2,690,000	\$ -	\$ 1,015,000	\$ 1,675,000
Certificates of Obligation	42,549,959	-	1,603,047	40,946,912*
Compensated absences	85,109	304,432	277,247	112,294
Total	<u>\$45,325,068</u>	<u>\$ 304,432</u>	<u>\$ 2,895,294</u>	<u>\$ 42,734,206</u>

*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 12 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, 2017 net capital assets of the governmental activities totaled \$207,635,950. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled \$14,037,179.

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

- In addressing the needs of the County for capital improvements, Cameron County issued \$16,260,000 Certificates of Obligation Series 2016A in September 2016 for the purpose of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of the Dancy Courthouse, Wells Fargo Building for County offices, IT Center relocation, Vehicle Maintenance building, precinct offices and warehouses, Judicial and Administrative facilities renovation, County Jail, Rio Hondo tax office, Lucio County Clinic, Detention Centers 1 & 2, Adult Probation Center, County Streetlight program and for payment of issuance costs. The Wells Fargo Building purchase was finalized in 2016 and renovations are underway to house numerous County offices. Preliminary designs have been approved for the vehicle maintenance and precinct warehouses and land has been donated for the Precinct #4 construction site. The County Streetlight Program continues to move forward as more urban areas request assistance for their neighborhoods for safety purposes and crime prevention.
 - Judicial renovations, one of the listed renovations were completed as of mid-January 2018 and is housing the two (2) new County Courts at Law.
 - The Cameron County Levee Building (Wells Fargo Bldg.) was the largest projects completed in FY17. This is a six story building located downtown Brownsville and is housing the Tax Office, IT Dept., Brownsville Justices of the Peace (3), County Clerk Administrative Dept., and the Constable Office. The initial investment was \$2.3Million for the purchase of the building. All of these offices were relocated in November and the final costs with refurbishments to the Levee Building was \$9,049,875.
 - Construction of the Vehicle Maintenance Building and Precinct #3 Warehouse are underway and costs are estimated at \$2,858,956.
 - Repairs to the Detention Center interior and exterior improvements have been finalized at a total cost of \$103,928.
 - Contracts have been awarded for the construction of Precincts #1, #2, and #4 warehouses and offices as of October 2017 at a total cost of \$4,693,000. Construction is expected to begin during FY18.
 - The County's Streetlight Program continues to receive requests from rural area residents requesting to participate in this program due to safety concerns. This is a program that provides street lighting for rural residents for which they are responsible for paying the utility costs annually.
- Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the purpose of providing for the payment of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, and Olmito Community Park and to pay issuance costs of the Certificates. This debt is the financing tool for the County South Padre Coastal Parks Master Plan.
 - Construction at the EK Atwood Park is underway with a budget of \$4,225,000 which will pay for improvements at Beach Access #5. This will remove the existing pavilion and replace it with 4 smaller pavilions and one large pavilion. Restroom facilities, community rinse station and two dune walkovers will be constructed. This section will be finished in FY18.
 - Engineering services for Isla Blanca Parks and Andy Bowie Parks improvements were awarded in FY16. Andy Bowie Park has two pavilions, hygiene facilities and a boardwalk

which will be updated and public parking will be expanded. Rinse stations will be added at the Beach Access entries and all will have parking improvements. Isla Blanca Park, a 200 acre park, will have new utility infrastructure, restroom facilities and connecting boardwalk improvements. Available pavilions will be updated and connecting boardwalks will be constructed as well as rinse stations. Lighting and designated concessions areas for food vendors will be updated. All of these improvements are a part of the Cameron County South Padre Coastal Parks Master Plan.

- Cameron County Commissioners Court 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. Isla Blanca Park's improvements will focus on access improvements, RV site upgrades and identifying developments areas such as a rocket viewing launch site. Potential improvements to Andy Bowie Park are flatlands improvements for major events, daily use and extended stay improvements and improved entry access. E.K.Atwood Park improvements will be overnight stay sites, day use parking, pavilion improvements and entry access redesign. Parks improvements will be phased in to accommodate peak occupancy and usage seasons throughout the year. A construction management team is in place to facilitate and coordinate construction. Debt obligations will be paid by entry fees that were increased in January 2016 in preparation for these major Parks improvements.
- Cameron County Old County Jail has replaced all of the Jail Cell doors expending \$1,412,000. \$1,787,000 was used to upgrade the plumbing system for this facility and was completed in December 2015; Texas Commission of Jail Standards inspected this facility and modifications to the waiting/visiting section are underway. The facility is being utilized for inmate detention. Improvements to the Old County Jail to date are \$3,199,000. Cameron County is in the process of upgrading the camera security system at the Carrizales Rucker Detention Facility.
- 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. To date, all funding from CDBG General Land Office has been expended; remaining funds for project completion are from local funds and program will be finalized in FY18.
- All Canopy Capital improvements for the International Toll Bridge System have been finalized. The toll collection booths have been refurbished where needed and camera system was also upgraded. Total improvements for FY17 were \$1,545,242.
- Buildings purchased from Brownsville Independent School District have been refurbished to house the Veterans Office and County Elections Department. These offices were previously housed in the Administrative Courthouse and adjoining area. Relocation of the election offices has provided space needed for improvements to the Old County Jail visitor's area; improvements to this visitor's area will be finished early FY18. The Veterans Administration Office is better able to serve the needs of our military veterans.
- Construction of the Magistrate's Courthouse at the Carrizales Rucker Detention Center has been completed with total expenditures of \$651,680 as of March 2017 and is fully operational. This court is located adjacent to the Carrizales Rucker Detention Facility and is staffed seven days a week with defendants being magistrated every day of the week. This has addressed adequate controls needed for jail inmate population.
- Improvements to the Dancy Historical Courthouse roofing and window refurbishment was completed in early 2017; total funds expended were \$1,956,606.
- Sheriff's Office additions and renovations construction were completed in June 2017 at a total cost of \$1,260,397.
- The roof replacement for the Cameron County San Benito Annex was finalized in FY17 for a total cost of \$1,104,899. This annex is used by numerous County offices in the surrounding community.

	County's Capital Assets							
		Accumulated	Net					
	Cost	Depreciation	Capital Assets					
Governmental Activities:		_						
Land	\$ 5,734,872	\$ -	\$ 5,734,872					
Buildings and improvements	135,222,198	48,168,753	87,053,445					
Equipment, Vehicles, Machinery	44,978,219	40,795,475	4,182,744					
Infrastructure	313,001,528	209,514,433	103,487,095					
Construction in Progress	7,177,794		7,177,794					
Total	\$506,114,611	<u>\$298,478,661</u>	\$207,635,950					
Business-Type Activities:								
Land	\$ 6,063,852	\$ -	\$ 6,063,852					
Buildings and improvements	34,736,665	17,808,278	16,928,387					
Equipment, Vehicles, Machinery	9,110,442	6,856,874	2,253,568					
Other structures	41,424,699	29,492,009	11,932,690					
Construction in Progress	8,027,185		8,027,185					
Total	<u>\$ 99,362,843</u>	<u>\$ 54,157,161</u>	\$ 45,205,682					

Additional information on the County's capital assets can be found in Note 6 on pages 72-73 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 2016-2017 budget on September 13, 2016. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2016 and estimated revenues to be received in the fiscal year 2017. The total available resources for all funds for the fiscal year 2017 are \$154,736,742. For the County's 2016-2017 Budget, the General Fund utilizes \$86,979,907 of the available funds.

For 2017-2018, the property tax rate is \$0.410803 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 4.7% generating an additional \$3,034,666 at the 100% property tax collection rate. County appropriations to be expended during Fiscal Year 2018 remained constant compared to FY17 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 24.66% of appropriations; this year as of fiscal year end 9/30/17, actual General Fund's fund balance is approximately 27.9%.

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, 2017

	P	RIMARY GOVERNMENT								
	GOVERNMENTAL	BUSINESS-TYPE		COMPONENT UNITS						
ACCETC	ACTIVITIES	ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR				
ASSETS Cash & Investments	\$ 71,290,578	\$ 14,005,625	\$ 85,296,203	\$ 2,327,137	\$ 13,709,690	\$ 15,375				
Receivables:	φ 71,290,370	φ 14,005,025	\$ 05,270,205	φ 2,527,157	φ 15,705,050	φ 15,575				
Accounts or trade(Note 4)	10,402,927	188,971	10,591,898	1,319,706	-	-				
Taxes - net of allowances(Note 4)	7,033,226	-	7,033,226	-	-	-				
Due from other governments(Note 4)	7,339,872	-	7,339,872	-	-	-				
Due from other agencies	-	-	-	1,845,530	-	-				
Internal balances	(1,203,767)	1,203,767	-	-	-	-				
Other assets	225	-	225	47,382,303	-	-				
Inventory	128,231	792	129,023	-	-	-				
Prepaid expenses	1,202,262	639,191	1,841,453	10,378	-	-				
Unamortized bond insurance costs	218,156	-	218,156	114,104	-	-				
Net Pension Asset	-	-	-	1,428	-	-				
Restricted Assets:										
Construction Fund:		22 211 450	22 211 450							
Cash	-	23,311,459	23,311,459	-	-	-				
Revenue Bond Debt Service Fund:										
Cash	-	1,571,518	1,571,518	-	-	-				
Revenue Bond Debt Reserve Fund:										
Cash	-	3,951,911	3,951,911	2,285,656	-	-				
Revenue Bond Repair and Replacement Fund:										
Cash	-	2,235,000	2,235,000	-	-	-				
Restricted use:										
Cash	-	9,743	9,743	2,874,317	-	-				
Capital Assets:										
Buildings	114,786,611	15,926,561	130,713,172	-	-	-				
Improvements other than buildings	6,132,153	54,181,005	60,313,158	-	-	-				
Equipment	44,978,219	7,051,145	52,029,364	-	-	-				
Other structures	14,303,434	8,113,095	22,416,529	-	-	-				
Accumulated depreciation	(298,478,661)	(54,157,161)	(352,635,822)	-	-	-				
Land	5,734,872	6,063,852	11,798,724	-	-	-				
Infrastructure	313,001,528	-	313,001,528	100,882,240	-	-				
Construction work in progress	7,177,794	8,027,185	15,204,979	24,737,056	-	-				
Total capital assets	207,635,950	45,205,682	252,841,632	125,619,296	-	-				
Total Assets	304,047,660	92,323,659	396,371,319	183,779,855	13,709,690	15,375				
DEFERRED OUTFLOWS OF RESOURCES										
Deferred charges on refunding	891,246	-	891,246	-	-	-				
Deferred outflows of resources for Pensions	20,838,565	1,877,419	22,715,984	104,696	-	-				
Total deferred outflows of resources	21,729,811	1,877,419	23,607,230	104,696	-	-				
	21,729,811	1,077,112								
Total Assets plus Deferred Outflows of Resources	\$ 325,777,471	\$ 94,201,078	\$ 419,978,549	\$ 183,884,551	\$ 13,709,690	\$ 15,375				
			\$ 419,978,549	\$ 183,884,551	\$ 13,709,690	\$ 15,375				
			<u>\$ 419,978,549</u> 17,631,614	<u>\$ 183,884,551</u> 2,196,737	\$ 13,709,690 2,573,462	\$ 15,375				
LIABILITIES	\$ 325,777,471	\$ 94,201,078				\$ 15,375				
LIABILITIES Accounts payable	<u>\$ 325,777,471</u> 16,271,788	\$ 94,201,078 1,359,826	17,631,614			\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable	\$ 325,777,471 16,271,788 2,979,706	\$ 94,201,078 1,359,826 252,017	17,631,614 3,231,723			\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11)	\$ 325,777,471 16,271,788 2,979,706 1,750,441	\$ 94,201,078 1,359,826 252,017 112,294	17,631,614 3,231,723 1,862,735	2,196,737		\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable	\$ 325,777,471 16,271,788 2,979,706 1,750,441	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111	17,631,614 3,231,723 1,862,735 536,595	2,196,737	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724	\$ 94,201,078 1,359,826 252,017 112,294 147,871	17,631,614 3,231,723 1,862,735 536,595 404,111	2,196,737		\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685	2,196,737	2,573,462	<u>\$ 15,375</u> - - - - - -				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187	2,196,737	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187	2,196,737	2,573,462	<u>\$ 15,375</u>				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year:	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952	2,196,737	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - 81,956	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956	2,196,737 - 426,343 - - -	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7)	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - 81,956 1,454,690	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000	2,196,737 - 426,343 - - -	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable	<u>\$</u> 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - - - - - - - - - - - - -	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000	2,196,737 - 426,343 - - -	2,573,462	\$ 15,375 - - - - - - - - - - - - - - - - - - -				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7)	<u>\$</u> 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - - - - - - - - - - - - -	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000	2,196,737 - 426,343 - - -	2,573,462	<u>\$ 15,375</u> - - - - - - - - - - - - - - - - - - -				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7) Noncurrent liabilities due in more than one year:	<u>\$</u> 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - - - - - - - - - - - - -	17,631,6143,231,7231,862,735536,595404,1114,100,6858,18774,95281,9566,735,0001,060,0002,613,560	2,196,737 - 426,343 - - -	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7) Noncurrent liabilities due in more than one year: Lease hold Deposits	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310 2,367,905	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - 81,956 1,454,690 1,060,000 245,655 16,817	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000 2,613,560 16,817	2,196,737 - 426,343 - - -	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7) Noncurrent liabilities due in more than one year: Lease hold Deposits Capital lease payables (Note 7)	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310 2,367,905 2,696,188	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - - 81,956 1,454,690 1,060,000 245,655 16,817 336,997	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000 2,613,560 16,817 3,033,185	2,196,737 - 426,343 - - - - - - - - - - - - - - - - - -	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7) Noncurrent liabilities due in more than one year: Lease hold Deposits Capital lease payables (Note 7) Bonds payables (Note 7)	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310 2,367,905 2,696,188	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - - 81,956 1,454,690 1,060,000 245,655 16,817 336,997	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000 2,613,560 16,817 3,033,185	2,196,737 - 426,343 - - - - - - - - - - - - - - - - - -	2,573,462	<u>\$ 15,375</u>				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7) Noncurrent liabilities due in more than one year: Lease hold Deposits Capital lease payables (Note 7) Bonds payable Due to other agencies	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310 2,367,905 2,696,188	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - - 81,956 1,454,690 1,060,000 245,655 16,817 336,997	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000 2,613,560 16,817 3,033,185	2,196,737 - 426,343 - - - - - - - - - - - - - - - - - -	2,573,462	<u>\$ 15,375</u>				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7) Noncurrent liabilities due in more than one year: Lease hold Deposits Capital lease payables (Note 7) Bonds payable Due to other agencies Liabilities related to redevelopment assets	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310 2,367,905 2,696,188	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - - - - - - - - - - - - -	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000 2,613,560 16,817 3,033,185 103,142,807	2,196,737 - 426,343 - - - - - - - - - - - - - - - - - -	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7) Noncurrent liabilities due in more than one year: Lease hold Deposits Capital lease payables (Note 7) Bonds payable Due to other agencies Liabilities related to redevelopment assets Revenue bonds payable	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310 2,367,905 2,696,188	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - 81,956 1,454,690 1,060,000 245,655 16,817 336,997 39,492,222 - 615,000	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000 2,613,560 16,817 3,033,185 103,142,807	2,196,737 - 426,343 - - - - - - - - - - - - - - - - - -	2,573,462	\$ 15,375				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7) Noncurrent liabilities due in more than one year: Lease hold Deposits Capital lease payables (Note 7) Bonds payable Due to other agencies Liabilities related to redevelopment assets Revenue bonds payable Less: Unamortized insurance costs	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310 2,367,905 2,696,188 63,650,585 -	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 - 81,956 1,454,690 1,060,000 245,655 16,817 336,997 39,492,222 - 615,000	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000 2,613,560 16,817 3,033,185 103,142,807	2,196,737 - 426,343 - - - - - - - - - - - - - - - - - -	2,573,462	<u>\$ 15,375</u>				
LIABILITIES Accounts payable Wages and fringe payable Compensated absences payable (Note 11) Accrued interest payable Deposits Due to other governments Notes payable Escrows Noncurrent liabilities due within one year: Reserve Bonds payable (Note 12) Revenue bonds payable Capital lease payables (Note 7) Noncurrent liabilities due in more than one year: Lease hold Deposits Capital lease payables (Note 7) Bonds payable Due to other agencies Liabilities related to redevelopment assets Revenue bonds payable Less: Unamortized insurance costs Other	\$ 325,777,471 16,271,788 2,979,706 1,750,441 388,724 3,693,270 8,187 74,952 5,280,310 2,367,905 2,696,188 63,650,585 - - 3,986,841	\$ 94,201,078 1,359,826 252,017 112,294 147,871 404,111 407,415 81,956 1,454,690 1,060,000 245,655 16,817 336,997 39,492,222 615,000 49,555	17,631,614 3,231,723 1,862,735 536,595 404,111 4,100,685 8,187 74,952 81,956 6,735,000 1,060,000 2,613,560 16,817 3,033,185 103,142,807 - 615,000 49,555 3,986,841	2,196,737 - 426,343 - - - - - - - - - - - - - - - - - -	2,573,462	<u>\$ 15,375</u>				

(Continued)

CAMERON COUNTY, TEXAS GOVERNMENT WIDE STATEMENT OF NET POSITION SEPTEMBER 30, 2017

PRIMARY GOVERNMENT

	1 N	INIARI GOVERNMEN	1				
		COMPONENT UNITS					
	GOVERNMENTAL	BUSINESS-TYPE					
	ACTIVITIES	ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR	
ASSETS							

DEFERRED INFLOWS OF RESOURCES Deferred inflows of resources -Bond Refundi

DEFERRED INFLOWS OF RESOURCES						
Deferred inflows of resources -Bond Refunding	-	-	-	771,945	-	-
Deferred inflows of resources for Pensions	3,976,600	365,348	4,341,948	3,826	-	-
Total deferred inflows of resources	 3,976,600	 365,348	 4,341,948	 775,771	 -	 -
Total Liabilities plus Deferred Inflows of Resources	 159,572,372	 51,423,259	 210,995,631	 138,531,447	 8,651,265	
NET POSITION						
Net investment in capital assets	153,098,158	24,561,386	177,659,544	29,483,264	-	-
Restricted for :						
Highways and street	7,596,412	-	7,596,412	14,051,439	-	-
Debt service	783,405	5,523,429	6,306,834	-	-	-
Capital projects	49,798	-	49,798	-	-	-
Beach Maintenance	-	-	-	-	-	-
Health Care	-	-	-	-	5,058,425	-
Operating reserve and construction	13,655,165	5,792,990	19,448,155	-	-	-
Economic Development and Assistance	-	-	-	-	-	15,375
Unrestricted	(8,977,839)	6,900,014	(2,077,825)	1,818,401	-	-
Total Net Position	\$ 166,205,099	\$ 42,777,819	\$ 208,982,918	\$ 45,353,104	\$ 5,058,425	\$ 15,375

CAMERON COUNTY, TEXAS GOVERNMENT WIDE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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r Contributions Generate and Activities Generation Activities Business-type Activities Total 00 11,195,896 5 5 (17,631,463) 5 (34,34,732) 1 1 6,828,410 5 (17,631,463) 5 (34,34,732) (17,631,463) 5 1 6,828,410 5 (17,631,463) 1 1 (30,69,17) 1 6,828,410 5 (17,531,463) 1 (30,69,17) 1 1 6,828,410 5 (17,531,463) 1 (30,69,17) 1 1 6,828,410 5 (13,32,860) 1 2,531,069 1 1 1 6,828,410 5 2,433,730 2,33,472 2 1	
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$ \frac{1}{25} \frac{2.633.356}{5} \\ \frac{1}{25} \frac{2.633.356}{5} \\ \frac{1}{25} \frac{10.258.364}{5} \\ \frac{1}{25.04} \frac{1}{5} \frac{1}{5} \frac{1}{60.785.504} \frac{1}{5} \\ \frac{1}{25.504} \frac{1}{5} \frac{1}{5} \frac{1}{60.785.504} \frac{1}{5} \\ \frac{1}{25.07} \frac{1}{25.07} \frac{1}{21.258.384} \\ \frac{1}{25.074} \frac{1}{24.443} \frac{1}{7.097.447} \\ \frac{1}{25.074} \frac{1}{21.323.827} \\ \frac{1}{174.085.01} \frac{1}{41.246.258} \frac{1}{215.31.259} \\ \frac{1}{215.31.259} \frac{1}{50.74} \\ \frac{1}{25.658.925} \frac{1}{492.080} \frac{1}{6.151.005} \\ \frac{1}{21.21.005} \\ \frac{1}{20.105} \\ \frac{1}{20.$	6,008,187 18.026.605
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	
$\begin{array}{rcccccccccccccccccccccccccccccccccccc$	\$ 24,034,792
$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	-
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Property taxes, levied for general purposes
44,443 7,097,047 44,443 55,074 (9,109,773) 55,074 (8,746,740) 79,047,269 1,039,481 (12,499,346) 1,039,481 (12,499,346) 41,246,258 215,331,259 492,080 6,151,005	r tupetty taxes, tevteu tut ueut set vice Unrestricted investment earnings
(9,109,773) 55,074 (9,109,773) 55,074 (8,746,740) 79,047,269 1,039,481 (12,499,346) 1,1,246,258 215,331,259 41,246,258 215,331,259 492,080 6,151,005	0
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	Gain on Sale of capital assets
(8.746,740) 79,047,269 1,039,481 (12,499,346) 1 41,246,258 215,331,259 50,2 492,080 6,151,005 5	
0 1.039,481 (12,499,346) 41,246,258 215,331,229 50 492,080 6.151,005	Total general revenue and transfers
41,246,258 215,331,259 - 492,080 6.151,005	Changes in net position
492.080	
	Prior Period Adjustment

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

CAMERON COUNTY, TEXAS BALANCE SHEET Governmental Funds SEPTEMBER 30, 2017

	General	Road & Brid Fund	ge	Other Governmental Funds		TOTAL
ASSETS						
Cash and cash equivalents (Note 3)	\$ 26,828,130	\$ 3,81	1,862	\$ 37,926,271	\$	68,566,263
Receivables: (Note 4)						
Accounts or trade	2,651,762	61	7,323	6,314,141		9,583,226
Taxes - net of allowances	5,487,394	698	8,874	846,958		7,033,226
Due from other governments	-	1,333	3,190	6,006,682		7,339,872
Due from other funds (Note 10)	7,554,894	2,820	0,264	3,237,140		13,612,298
Prepaid expenditures (Note 1D)	439,433	44	4,315	613,874		1,097,622
Other assets	225		-	-		225
Inventory (Note 1D)	116,350		1,881	-		128,231
TOTAL ASSETS	\$ 43,078,188	\$ 9,33	7,709	\$ 54,945,066	\$	107,360,963
LIABILITIES						
Accounts payable	9,718,043	603	3,851	\$ 4,974,526	\$	15,296,420
Wages and fringe payable	2,258,288	24	1,447	473,028		2,972,763
Compensated absences payable	1,692,522	5'	7,337	582		1,750,441
Due to other governments	33,566		-	2,777,463		2,811,029
Due to other funds(Note 10)	225,745	68	8,921	14,463,913		14,758,579
Escrows	74,952		-	-		74,952
Notes payable	8,187		-	-		8,187
Total Liabilities	14,011,303	97	1,556	22,689,512		37,672,371
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	5,083,882	643	3,339	783,405		6,510,626
Total deferred inflows of resources	5,083,882	643	3,339	783,405		6,510,626
FUND BALANCES						
Nonspendable:	116 250					116 250
Inventory Prepaid expenditures	116,350	4	-	613.874		116,350
Restricted:	439,433	44	4,315	015,874		1,097,622
Debt service				5,934,510		5,934,510
Special revenue	-	7,590	5 412	13,576,459		21,172,871
Capital projects	-	7,590	5,412	11,347,306		11,347,306
Committed:	-		-	11,547,500		11,547,500
Pending litigation	500,000					500,000
Indigent Defense	500,000		-	-		500,000
Equipment	69,742	Q'	2,087	_		151,829
Capital Projects	07,742	0.	-,007	-		151,029
Unassigned	22,357,478		-	_		22,357,478
Total fund balances	23,983,003	7,722	2.814	31,472,149		63,177,966
Total liabilities, deferred inflows of resources and fund bala	, ,	\$ 9,33		\$ 54,945,066	\$	107,360,963
		- ,55	.,	- 2.,2.2,000	Ψ	107,200,705

CAMERON COUNTY, TEXAS Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Position For the Fiscal Year Ended September 30, 2017

Amounts reported for governmental activities in the different because:	e statement of Net Position (page 43) are	
Total Fund Balances - Governmental Funds	(page 46)	\$ 63,177,966
Capital assets used in governmental act resources and, therefore, are not rep		207,635,950
Other long-term assets are not available expenditures and, therefore, are rep	e to pay for the current period orted as unavailable revenue in the funds.	6,510,626
Internal service funds are used by man The assets and liabities of the intern included in governmental activities position.		1,726,618
Long-term liabilities, including bonds payable in the current period and th in the funds (page 66). Long term debt (Note 2A) OPEB NPL		(129,708,026)
Deferred inflows of resources from per in the current period and are not report		(3,976,600)
Deferred outflows of resources from period and are not report	· ·	20,838,565
Net position of governmental activities		\$ 166,205,099

CAMERON COUNTY, TEXAS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	General	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 53,131,563	\$ 7,577,480	\$ 10,247,958	\$ 70,957,001
Licenses and permits	575,046	3,495,571	-	4,070,617
Intergovernmental	5,835,273	733,062	24,738,180	31,306,515
Charges for services	7,635,690	-	512,354	8,148,044
Fines and forfeitures	6,820,528	-	55,981	6,876,509
Miscellaneous	4,634,295	208,861	2,667,340	7,510,496
TOTAL REVENUES	78,632,395	12,014,974	38,221,813	128,869,182
EXPENDITURES				
Current:				
General government	18,653,285	-	1,129,741	19,783,026
Law enforcement and public safety	59,547,490	-	13,848,415	73,395,905
Highways and streets	-	11,038,404	2,809,175	13,847,579
Health	2,835,316	-	7,221,995	10,057,311
Welfare	4,878,492	-	6,087,185	10,965,677
Capital outlay	3,641,313	750,572	11,112,918	15,504,803
Debt Service:				
Bond issuance cost	-	-	-	-
Principal retirement	-	962,408	6,525,312	7,487,720
Interest and fiscal charges	-	30,180	2,948,175	2,978,355
TOTAL EXPENDITURES	89,555,896	12,781,564	51,682,916	154,020,376
Excess (deficiency) of Revenues Over (Under) Expenditures	(10,923,501)	(766,590)	(13,461,103)	(25,151,194)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	214,501	-	13,764	228,265
Bond Issuance	-	-	-	-
Discount on bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Payment to refunded Bond Escrow Agent	-	-	-	-
Financing Proceeds	-	-	-	-
Capital lease financing	819,940	685,255	-	1,505,195
Transfers in	8,554,670	-	1,344,607	9,899,277
Transfers (out)	(1,202,678)	(69,379)	(209,961)	(1,482,018)
TOTAL OTHER FINANCING SOURCES (USES)	8,386,433	615,876	1,148,410	10,150,719
Net change in fund balances	(2,537,068)	(150,714)	(12,312,693)	(15,000,475)
Fund Balances - beginning Prior Period Adjustment	26,520,071	7,873,528	43,784,842	78,178,441
FUND BALANCES - ending	\$ 23,983,003	\$ 7,722,814	\$ 31,472,149	\$ 63,177,966

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, 2017

Amounts reported for governmental activities in the statement of activities (page 45) are different because:	
Net change in fund balances - total governmental funds (page 48)	\$ (15,000,475)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated	
useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2B)	1,467,624
Revenues in the statement of activities that do not provide current financial	06.007
resources are not reported as revenues in the funds	86,887
The net effect of various miscellaneous transactions involving capital assets	
(i.e., sales and donations) is to increase net position.	(107,101)
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)	6,280,058
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)OPEB Expenses1,473,623 5,296,885	(6,770,508)
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.	 504,688
Change in net position of governmental activities (page 45)	\$ (13,538,827)

CAMERON COUNTY, TEXAS STATEMENT OF NET POSITION Proprietary Funds SEPTEMBER 30, 2017

	SEPT	EMBER 30, 2017			Governmental
	Toll		ITIES-ENTERPRISE Nonmajor	Total	Activities Internal
	Bridge System	Park System	Enterprise Funds	Enterprise Funds	Service Fund
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 7,483,862	\$ 5,670,629	\$ 851,134	\$ 14,005,625	\$ 2,724,315
Construction Fund Cash	2,497,503	20,813,956	-	23,311,459	-
Revenue Bond Debt Service Fund Cash	1,571,518	-	-	1,571,518	-
Revenue Bond Debt Reserve Fund Cash	2,055,088	1,896,823	-	3,951,911	-
Reserves-Other	-	9,743	-	9,743	-
Operating Reserve Fund Cash	-	2,235,000	-	2,235,000	-
Total Cash and cash equivalents	13,607,971	30,626,151	851,134	45,085,256	2,724,315
Accounts receivable - trade(Note 4)	127,085	43,551	18,335	188,971	819,701
Inventory	-	792	-	792	-
Due from other funds (Note 10)	3,105,358	-	-	3,105,358	-
Prepaid expenses and other assets	61,159	81,802	496,230	639,191	104,640
Total Current Assets	16,901,573	30,752,296	1,365,699	49,019,568	3,648,656
Capital Assets:(Note 6)					
Buildings	3,730,064	10,869,402	1,327,095	15,926,561	-
Improvements other than buildings	35,250,823	7,895,910	11,034,272	54,181,005	-
Equipment	1,623,127	4,540,325	887,693	7,051,145	-
Other structures	2,118,400	5,994,695	-	8,113,095	-
Accumulated depreciation	(25,272,445)	(18,656,740)	(10,227,976)	(54,157,161)	
Net capital assets	17,449,969	10,643,592	3,021,084	31,114,645	
Construction in progress Land	3,152,121	4,875,064	-	8,027,185	-
Total Capital Assets	4,037,468 24,639,558	1,718,384 17,237,040	308,000 3,329,084	6,063,852 45,205,682	
TOTAL ASSETS	41,541,131	47,989,336	4,694,783	94,225,250	3,648,656
IOTAL ASSETS	41,341,131	47,989,550	4,094,785	94,225,230	5,048,030
DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of resources for Pensions	1 116 210	7(1.200		1 977 410	
Total deferred outflows of resources	1,116,210	761,209		1,877,419	
Total deferred outflows of resources	1,110,210	701,209		1,877,419	
Total Assets plus Deferred Outflows of Resources	42,657,341	48,750,545	4,694,783	96,102,669	3,648,656
LIABILITIES					
Current Liabilities					
Accounts payable	669,029	613,836	43,961	1,326,826	975,368
Wages and fringe payable	130,904	120,857	256	252,017	6,943
Accrued compensated absences	37,529	74,765	-	112,294	-
Accrued interest payable	-	147,871	-	147,871	-
Due to other funds	1,901,483	-	108	1,901,591	57,486 882,241
Due to other governments Deposits	407,415 202,519	201,592	-	407,415 404,111	882,241
Retainage payable	33,000	201,392	-	33,000	-
Leasehold deposits	16,817	-		16,817	
Reserve	75,688	6,268	-	81,956	-
Noncurrent Liabilities Due within One year:	75,000	0,200		01,000	
Capital Lease Payable	-	245,655	-	245,655	
Certificates of obligation	785,825	668,865	-	1,454,690	-
Revenue Bonds	1,060,000			1,060,000	
Total current liabilities	5,320,209	2,079,709	44,325	7,444,243	1,922,038

(Continued)

CAMERON COUNTY, TEXAS STATEMENT OF NET POSITION Proprietary Funds SEPTEMBER 30, 2017

	SEPT	EMBER 30, 2017			
	BUSIN	ESS-TYPE ACTIV	VITIES-ENTERPRIS	SE FUNDS	Governmental Activities
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
Due in more than one year:					
Certificates of Obligation (Note 12)	9,274,450	30,217,772	-	39,492,222	-
Revenue Bonds	615,000		-	615,000	-
Less: Unamortized insurance costs	49,555	-	-	49,555	-
Capital Lease Payable		336,997	-	336,997	-
OPEB Liability	1,748,751	1,056,726	-	2,805,477	-
Net Pension Liability	1,231,116	984,892	-	2,216,008	-
Total Noncurrent Liabilities	12,918,872	32,596,387	-	45,515,259	-
TOTAL LIABILITIES	18,239,081	34,676,096	44,325	52,959,502	1,922,038
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources for Pensions	217,097	148,251	-	365,348	-
Total deferred inflows of resources	217,097	148,251	-	365,348	-
Total Liabilities plus Deferred Inflows of Resources	18,456,178	34,824,347	44,325	53,324,850	1,922,038
NET POSITION					
Net investment in capital assets	15,451,339	5,780,963	3,329,084	24,561,386	-
Restricted for Revenue Bond Debt Service	1,571,518	1,896,823	-	3,468,341	-
Restricted for Revenue Bond Debt Reserve	2,055,088	-	-	2,055,088	-
Restricted for Revenue Bond Operating Reserve	250,000	2,235,000	-	2,485,000	-
Restricted for Beach Maintenance	-	-	-	-	-
Restricted for Construction	2,497,503	800,744	-	3,298,247	-
Restricted for Donations	-	9,743	-	9,743	-
Unrestricted	2,375,715	3,202,925	1,321,374	6,900,014	1,726,618
TOTAL NET POSITION	\$ 24,201,163	\$ 13,926,198	\$ 4,650,458	\$ 42,777,819	\$ 1,726,618

CAMERON COUNTY, TEXAS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS For The Fiscal Year Ended September 30, 2017

		TYPE ACTIVIT		ISE FUNDS	Governmental Activities
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	Internal Service Fund
OPERATING REVENUES					
Charges for services	\$ 19,145,753	\$ 3,940,079	\$ 1,122,609	\$ 24,208,441	\$ 14,910,807
Rental income	430,200	5,072,160	31,156	5,533,516	-
Other	740	381,469	44,443	426,652	8
TOTAL OPERATING REVENUES	19,576,693	9,393,708	1,198,208	30,168,609	14,910,815
OPERATING EXPENSES					
Salary, wages and fringe benefits	3,007,670	3,499,486	157,638	6,664,794	186,247
Employee Benefits	886,962	65,494	-	952,456	-
Pension Expense	416,795	363,865	-	780,660	-
Supplies	101,557	275,418	18,552	395,527	1,547
Repairs and maintenance	65,503	241,637	11,272	318,412	-
Professional services	46,630	6,647	-	53,277	54,158
Insurance	107,974	38,785	5,633	152,392	-
Travel	15,789	2,759	-	18,548	708
Advertising	5,044	4,409	-	9,453	-
Taxes	-	8,557	-	8,557	-
Medical claims	-	-	17,358	17,358	12,723,804
Utilities	110,344	1,137,476	83,721	1,331,541	-
Depreciation and amortization	1,494,128	1,097,194	254,461	2,845,783	-
Miscellaneous	55,936	32,535	36,107	124,578	725
Equipment and land rental	-	15,772	- -	15,772	-
Administration fees	-		18,332	18,332	-
Contractual services	19,779	800,080	635,950	1,455,809	2,140,132
TOTAL OPERATING EXPENSES	6,334,111	7,590,114	1,239,024	15,163,249	15,107,321
OPERATING INCOME (LOSS)	13,242,582	1,803,594	(40,816)	15,005,360	(196,506)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	87,714	228,207	2,669	318,590	8,680
Interest expense and fiscal agent fees	(588,369)	(1,077,421)	2,007	(1,665,790)	-
Insurance proceeds - net of related losses	(300,307)	(1,077,121)	_	(1,005,790)	_
Capital Grant - Expenses	-	(947,363)	_	(947,363)	_
Aid to / from other governments	(3,390,651)	()+1,505)	59,236	(3,331,415)	_
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,891,306)	(1,796,577)	61,905	(5,625,978)	8,680
Income (Loss) before Capital Contributions and transfers	9,351,276	7,017	21,089	9,379,382	(187,826)
Capital Grant and Contributions	-	769,872	-	769,872	-
Transfers (out)	(8,985,432)	(124,341)	-	(9,109,773)	-
Transfers in	-	-	-	-	692,514
CHANGE IN NET POSITION	365,844	652,548	21,089	1,039,481	504,688
Net Position - Beginning of year	23,527,769	13,089,120	4,629,369	41,246,258	1,221,930
Prior Period Adjustment	307,550	184,530	-	492,080	. *
Net Position - End of year	\$ 24,201,163	\$ 13,926,198	\$4,650,458	\$ 42,777,819	\$ 1,726,618

CAMERON COUNTY, TEXAS STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For The Fiscal Year Ended September 30, 2017

					Governmental
		S-TYPE ACTIVI		RISE FUNDS	Activities
	TOLL BRIDGE	PARK	Nonmajor Enterprise		Internal Service
	SYSTEM	SYSTEM	Funds	TOTAL	Fund
Cash Flows From Operating Activities:					
Cash received from customers	\$ 19,512,959	\$ 9,370,875	\$ 1,163,044	\$ 30,046,878	\$ 14,596,278
Cash received from other operating activities	430,940	-	45,084	476,024	8
Cash payments for goods and services	(1,328,279)	(2,772,610)	(1,327,731)	(5,428,620)	(13,666,327)
Cash payments to employees	(3,722,856)	(3,381,154)	(157,382)	(7,261,392)	(179,823)
Cash Provided (Used) by Operating Activities	14,892,764	3,217,111	(276,985)	17,832,890	750,136
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	-	-	-	-	-
Insurance Proceeds Transfers in	-	-	-	-	- 692,514
Transfers (out)	(8,985,432)	(124,341)	-	(9,109,773)	092,314
Cash Provided (Used) for Non-Capital Financing Activities	(8,985,432)	(124,341)		(9,109,773)	692,514
		<u> </u>			<u> </u>
Cash Flows From Capital and Related Financing Activities: Payments for capital acquisitions	(1,025,940)	(4,534,645)	(59,236)	(5,619,821)	-
Financing for additions and Improvements	(1,023,040)	(4,554,045)	(3),230)	(3,01),021)	_
Intergovernment agreement	(3,390,651)	-	-	(3,390,651)	-
Capital Grants and Contributions	-	769,872	59,236	829,108	-
Capital Grants -Expenses	-	(947,363)		(947,363)	-
Bond issuance cost	-	(163,968)	-	(163,968)	-
Lease Payments	-	78,799	-	78,799	-
Interest paid		(1,076,671)		(1,076,671)	-
Principal payments	(1,823,979)	(633,641)	-	(2,457,620)	-
Fiscal agent fees	(588,369)	(750)		(589,119)	
Cash Provided/(Used) for Capital and Related Financing Activities	(6,828,939)	(6,508,367)		(13,337,306)	
Cash Flows From Investing Activities:	05 51 4	220.205	0.000	210 500	0.600
Receipts of interest Cash Provided by Investing Activities	<u>87,714</u> 87,714	228,207	2,669	<u>318,590</u> 318,590	<u> </u>
Cash Florided by investing Activities	87,714	228,207	2,009	518,590	8,080
Increase (decrease) in cash and cash equivalents	(833,893)	(3,187,390)	(274,316)	(4,295,599)	1,451,330
Cash and cash equivalents, October 1, 2016	14,441,864	33,813,541	1,125,450	49,380,855	1,272,985
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2017	\$ 13,607,971	\$30,626,151	\$ 851,134	\$ 45,085,256	2,724,315
Reconciliation of Operating Income (Loss) to Net Cash					
Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 13,242,582	\$ 1,803,594	\$ (40,816)	\$ 15,005,360	\$ (196,506)
Adjustments to Reconcile Operating Income (Loss) to					
Cash Provided (Used) by Operating Activities: Depreciation	1,494,128	1,097,194	254,461	2,845,783	
Decrease (increase) in Post employment benefits expense	98,241	65,494	234,401	163,735	-
Pension Expense	318,554	363,865	_	682,419	_
Decrease (increase) in accounts receivable	(6,831)	73,998	9,920	77,087	(314,529)
Decrease (increase) in prepaids and other assets	17,832	(55,982)	(491,956)	(530,106)	29,734
Decrease (increase) in inventory	-	240	-	240	-
Decrease (increase) in Due from other Funds	261,136		-	261,136	1,135,290
Decrease (increase) in Due from other governments	-	-	-	-	-
Increase (Decrease) in accounts payable	466,920	(260,585)	(8,958)	197,377	(24,021)
Increase (Decrease) in wages and fringe payable	119,618	108,299	256	228,173	6,424
Increase (Decrease) in compensated absences payable	17,152	10,033	-	27,185	-
Increase (Decrease) in reserve payable	-	(951)	-	(951)	-
Increase (Decrease) in accrued interest payable	-	108,743	-	108,743	-
Increase (Decrease) in deposit payable	1,500	-	-	1,500	-
Increase (Decrease) in retainage payable	25,735	-	-	25,735	-
Increase (Decrease) in due to other funds	(1,233,137)	-	108	(1,233,029)	57,486 56,258
Increase (Decrease) in due to other governments Increase (Decrease) in deferred revenue	59,559	-	-	59,559	56,258
Increase (Decrease) in deposits	9,775	(96,831)	-	(87,056)	-
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 14,892,764	\$ 3,217,111	\$ (276,985)	\$ 17,832,890	\$ 750,136
		,,		,,	

CAMERON COUNTY, TEXAS STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS September 30, 2017

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 8,023,421	\$ 12,420,788
Investments	9,746,459	
TOTAL ASSETS	17,769,880	12,420,788
LIABILITIES Accounts payable Deposits	\$ - -	\$ 2,402,062 3,016
Due to other governments	-	8,263,996
Fees payable	-	1,751,714
TOTAL LIABILITIES	-	12,420,788
NET POSITION Net position held in trust	\$ 17,769,880	<u>\$</u>

CAMERON COUNTY, TEXAS STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

		1	Private Purpose Trust Funds
ADDITIONS:			
Contributions:			
Registry Miscellane	ous	\$	13,045,337
	Total contributions		13,045,337
Investment earnings:			
Interest			175,380
	Total investment earnings		175,380
	Total additions		13,220,717
DEDUCTIONS:			
Judgments			11,126,878
-	tive expenses		18,101
	Total deductions		11,144,979
	Change in net position		2,075,738
Net position - beginning	7		15,694,142
Net position - ending		\$	17,769,880

CAMERON COUNTY, TEXAS NOTES TO THE FINANCIAL STATEMENTS

September 30, 2017

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

<u>Cameron County Health Care Funding District</u> (CCHCFD) 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. The Commissioners Court serve as the "Directors" of this district and can influence operations of the CCHCFD.

<u>Cameron County Emergency Services District #1</u> (CCESD#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. The Emergency Services District is a legally separate entity and as of fiscal year end 9/30/17, is not included as a discretely presented component unit of the government of Cameron County, Texas. Although Commissioners' Court appoints all members to the District's Board Cameron County as the Primary Government is not financially accountable or closely related. CCESD#1 is not fiscally dependent on County, there is no financial burden, nor does the County have a majority equity interest. County does not have a fiduciary responsibility to CCESD#1 and is thus removed as a component unit of Cameron County. 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

Cameron County created Cameron County Spaceport Development Corporation (CCSDC) in 2013, a domestic nonprofit corporation, as authorized by Chapter 507 of the Texas Local Government Code. This corporation was created in support and to benefit the promotion and development of a spaceport project in Cameron County. This corporation is managed by seven board members as appointed by Cameron County Commissioners, the governing body of Cameron County.

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, 2017, Cameron County Health Care Funding District, September 30, 2017 and Cameron County Spaceport Development Corporation, September 30, 2017.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

Condensed Balance Sheet	Cameron County Regional Mobility Authority	Cameron County Health Care Funding	Cameron County Spaceport Development Corporation	Total Component Units
ASSETS				
Current Assets	\$ 10,662,724	\$ 13,709,690	\$ 15,375	\$ 24,387,789
Capital Assets	173,117,131	-	-	173,117,131
Total Assets	183,779,855	13,709,690	15,375	197,504,920
Deferred Pension Outflows	104,696			104,696
Total Assets and Deferred Outflows of Resources	\$ 183,884,551	\$ 13,709,690	\$ 15,375	\$ 197,609,616
LIABILITIES				
Current Liabilities	3,508,080	2,573,462	-	6,081,542
Due to other governments	15,930,300	6,077,803	-	22,008,103
Noncurrent Liabilities	118,317,296	-	-	118,317,296
Total Liabilities	137,755,676	8,651,265		146,406,941
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to bond refunding	771,945	-	-	771,945
Deferred inflow related to pension	3,826	-	-	3,826
Total Deferred Inflows of Resources	775,771			775,771
NET POSITION				
Net investment in capital assets	29,483,264	-	-	29,483,264
Restricted	14,051,439	5,058,425	15,375	19,125,239
Unrestricted	1,818,401	-	-	1,818,401
Total Net Position	45,353,104	5,058,425	15,375	50,426,904
Total Liabilities and Deferred Inflows of Resources and Net Position	\$ 183,884,551	\$ 13,709,690	\$ 15,375	\$ 197,609,616
REVENUES				
Property Tax	\$ 268,848	\$-	\$ -	\$ 268,848
Charges for Services	5,739,339	18,026,605	Ŧ	23,765,944
Intergovernmental	-	-	2,633,356	2,633,356
Investment Earnings	28,083	23,797	-	51,880
Total Revenues	6,036,270	18,050,402	2,633,356	26,720,028
EXPENSES				
Charges for Services	5,422,975	16,742,252	2,633,356	24,798,583
Excess of Revenues over Expenses	613,295	1,308,150	-	1,921,445
Interest Expense	(3,157,666)	-		(3,157,666)
Capital Contribution	1,385,000	-	-	1,385,000
Due to Others	-	-	-	-
Total net position–Beginning	46,512,475	3,750,275	15,375	50,278,125
Total Net Position - Ending	\$ 45,353,104	\$ 5,058,425	\$ 15,375	\$ 50,426,904

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 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 non-major 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, 2017, and became due October 1, 2017 have been assessed to finance the budget of the fiscal year beginning October 1, 2017 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

at September 30, 2017. 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.

Other fund types include special revenue funds, capital projects funds and debt service funds which are considered nonmajor 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.

Major proprietary funds are the Bridge System and Parks funds. The Bridge System is used to account for international crossings at points of entry. Usage of this fund accounts for the operation and maintenance of the international bridges and is financed primarily through user charges. The Park System accounts for the operation and maintenance of county managed beaches and is financed by user fees.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

<u>Internal Service Fund financial statements</u> 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 position 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 value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools as superseded by* GASB Statement No. 72, *Fair Value Measurement and Application, which took effect for reporting periods after June 15, 2015.* 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. Participation in First Public Lone Star Investment Pool maintains a net asset value of one dollar and its dollar-weighted average maturity is 60 days or less.

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 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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Inventories and prepaid items (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 refunding 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 \$891,246. Pursuant to implementation of GASB Statement No. 68 in fiscal year 2016, the County recorded deferred outflow of resources of \$22,715,984 related to pension recognition. Deferred inflows of resources due to GASB Statement No. 68 were recognized of \$4,341,948.

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. Per implementation of GASB 72, acquisition value is used to measure the fair value of capital assets purchased or constructed. Fair value is the amount required to replace the present service capacity of an asset. Donated capital assets are recorded at estimated fair 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:

ASSETS	Years
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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Compensated Absences (continued)

Primary Government – The County's permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment.

The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

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

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

7. Subsequent Events

Management has evaluated subsequent events through March 28, 2017, 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. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans"

This Statement became effective for Cameron County beginning with year ending September 30, 2017. This Statement serves to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. The scope of this Statements includes OPEB plans-defined benefit and defined contribution – administered through trusts with plan assets. Cameron County does not have plan assets in an established trust and is currently meeting OPEB healthcare costs annually through the budget process. OPEB healthcare costs cease at member age of 65 and former employees pay a monthly premium.

<u>GASB Statement 77, *Tax Abatement Disclosures* (GASB77), requires governments to provide information on the tax abatement effects on a local government's a) sources and uses of financial resources, b) financial position and economic conditions and c) compliance with financial related legal or contractual requirements. Tax abatements serve as a tool to induce individuals and entities to invest in programs that are beneficial to the government and its citizens.</u>

Statement No. 78, "Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans (GASB78)". This Statement amends the scope of GASB 68 to exclude pensions provided to employees of state or local governmental employers through a cost sharing multiple-employer defined benefit pension plan that 1) is not a state or local governmental pension plan, 2) is used to provide defined benefit pensions both to employees of state or local governmental employers and 3) has no predominant state or local governmental employer. This Statement establishes requirements for recognition and measurement of pension expenses, expenditures and liabilities; and require supplementary information for pensions that have the characteristics described above.

Statement No. 80. "Blending Requirements for Certain Component Units-an amendment of GASB Statement No. 14". This Statement amends the blending requirements for financial statement presentation of component units of all state and local governments. A not-for-profit corporation is which the primary government is the sole corporate member is to be considered a blended component unit by the local government. This criterion does

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

8. Implementation of Accounting Standards (continued)

not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations are Component Units*.

Statement No. 81. "Irrevocable Split-Interest Agreements".

This Statement enhances comparisons of financial statements by providing accounting and financial reporting guidance for these types of agreements where the government is the beneficiary. These types of agreements occur when a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. A government receiving resources must recognize assets liabilities and deferred inflows of resources at the inception of the agreement. This Statement did not have an impact on Cameron County.

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 13).

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 position and unrestricted-net position in the government wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. 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 position is 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 implementedby Cameron County as of fiscal year end 9/30/11. This statement sets a hierarchy that intends to determineto 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 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*.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions (continued)

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

Committed – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action (court order) of the government's highest level of decision-making authority. Commissioners Court adopted a policy mandating that committed amounts remain binding unless 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 modifications 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.

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

Unassigned – these funds are available for any purpose. Positive amounts are reported only 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.

	Ger	eral Fund		Road	l & Bridge	Gov	Other ernmental Funds		Total
Fund Balances								-	
Non-spendable	\$	-		\$	-	\$	-		\$ -
Inventory		116,350			-		-		116,350
Prepaid		439,433			44,315		613,874		1,097,622
Committed		-			-		-		-
Pending Litigation		500,000			-		-		500,000
Indigent Defense		500,000			-		-		500,000
Equipment		69,742			82,087		-		151,829
Restricted		-			-		-		-
Highway& Streets		-			7,596,412		-		7,596,412
Capital Projects		-			-		11,347,306		11,347,306
Special Revenue Reserve for Debt		-			-		13,576,459		13,576,459
Service		-			-		5,934,510		5,934,510
Unassigned		-			-		-		-
Fund Balance		22,357,478			-		-	-	22,357,478
Totals	\$	23,983,003	=	\$	7,722,814	\$	31,472,149	: :	\$ 63,177,966

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 position. 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 \$(77,261,151) difference are:

Bonds payable as of 9/30/2017	\$ (68,930,895)
Accrued interest payable	(388,724)
Capital Leases Payable	(5,064,093)
Deferred charge for Refunding	891,246
Deferred charge on Discount	350,238
Deferred charge on Premium	(4,337,079)
Deferred charge related to insurance cost	218,156
Net adjustment to reduce fund balance - total government Funds to arrive at	
net position -governmental activities	\$ (77,261,151)

A. 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 \$ 1,467,624 difference are as follows:

Capital outlay (excluding outlays for non-County roads) Depreciation expense	\$	15,504,803 (14,037,179)
Net adjustment to increase net changes in fund balance - total governmental	٠	
funds to arrive at net position –governmental activities	\$	1,467,624

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:

Lease Debt Issuance	\$ (1,505,195)
Principal Repayments	7,487,720
Bond Issuance Cost Amortization & Refunding	297,533
Net adjustment to decrease net changes in fund balances-total governmental	
Funds to arrive at changes in net position of governmental	
activities	\$ 6,280, 058
Bond Issuance Cost Amortization & Refunding Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net position of governmental	\$ 297,533

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

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

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 (\$6,770,508) differences is as follows:

Net OPEB Beginning of the Year	\$ 28,566,947
Pension Expense	(5,296,885)
Net OPEB End of Year	(30,040,570)
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net position of governmental activities	\$ (6,770,508)

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 equivalents. 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, 2017, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$113,965,018. Bank balances and certificates of deposit totaling \$111,779,277 at September 30, 2017, were insured by FDIC or collateralized with a Letter of Credit held by the pledging institution's agent in the County's name. As of September 30, 2017, 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, 2017 was 146%, 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, 2017.

GASB72, Fair Value Measurement and Application became effective year ending September 30, 2016.

GASB72 requires disclosures regarding investments that calculate net asset value per share (or its equivalent). It addresses accounting and financial reporting issues related to fair value measurements by providing guidance for determining fair value for financial reporting purposes. All investments of Cameron County have a determining fair value for financial reporting purposes. All investments of Cameron County have a determined net asset value per share of \$1.00 per share and a dollar weighted average maturity of 60 days or less.

GASB79, Certain External Investment Pools and Pool Participation, became effective year ending September 30, 2016. This Statement requires certain disclosures for an external investment pool to measure investments at amortized cost for financial reporting purposes. Cameron County's participation in investment pools does not meet the reporting criteria of this statement.

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.

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 fair value 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 is 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

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 1.23% yield from Lone Star Investment Pool and 0.052% interest rate from depository bank as of September 30, 2017, based upon a weighted average for all County investments and cash balance.

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS

Cash and cash equivalents

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 \$7,487,110 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Health Care Funding District had demand deposits of \$13,709,690 and Cameron County Spaceport Development Corporation had demand deposits of \$15,375 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 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 Statues (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74th Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

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

4. RECEIVABLES

Receivables consisted of the following at September 30, 2017

	Governmental Fund Types		oprietary Ind Types	Total Fund Types		
Accounts	\$	10,402,927	\$ 188,791	\$	10,591,898	
Taxes		7,342,450	-		7,342,450	
Due from governments		7,339,872	-		7,339,872	
Gross receivables		25,085,249	 188,791		25,274,220	
Less: allowance for						
uncollectible accounts		309,224	-		309,224	
Total Net Receivables	\$	24,776,025	\$ 188,791	\$	24,964,996	

At September 30, 2017, property tax receivables were reported in the combined balance sheet on page 43 net of an allowance for uncollectible taxes of \$309,224.

5. PROPERTY TAXES

The County adopted the 2016 tax rate, per \$100 of taxable value, for the Fiscal Year 2016-2017, as follows:

	Ma	aintenance and	Debt		
	(Operation	Service]	Fotal All
Constitutional Funds	\$	0.312382	\$ 0.007662	\$	0.332044
Road Debt Service		0.044019	0.043680		0.087699
Total	\$	0.356401	\$ 0.051342	\$	0.407743

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 \$0.007216 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.038136 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, City of La Feria, City of Port Isabel, City of South Padre Island, City of Laguna Vista, City of Los Indios, Town of Bayview, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Resaca 1, 2 and 3, Paseo de la Resaca District, Valley Mud District #2, and Cameron County Drainage Districts No. 1,3,4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made. Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The

5. PROPERTY TAXES (continued)

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, 2017.

The County qualifies as an Enterprise Zone under Chapter 2303 of Texas Local Government Code thus permitting County to enter into tax abatement agreements with businesses for economic development purposes subject to applicable codes, including Chapter 312 of the Texas Tax Code. County encourages business, commercial, manufacturing and industrial concerns to locate, remain and expand in the County and offers property tax abatements to qualifying entities. The base value of real property and personal property is not eligible for abatement, only the increase in value is considered for abatement. The duration of the abatement is based on the expected economic impact of performance and proposed by the business but will not exceed ten (10) years. The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Abatement request are considered on a case by case basis and are based on job creation impact, revenues generation to County and importance to the community.

As of this fiscal year, County had 3 tax abatement agreements in place, one of which has a provision for payment in lieu of taxes of \$100,000 each year until expiration year of 2024. The entities consists of renewable energy, machining industry and space exploration technology. Participating entities received tax abatements of \$848,855 less the \$100,000 payment in lieu of taxes.

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6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2017 was as follows:

Primary Government

	Beginning Balance 2016	Additions	Deletions	Adjustments	Ending Balance 2017
Governmental Activities: Capital Assets, not being depreciated:				¥	
Land	\$ 5,697,617	\$ 37,255	\$ -	\$ -	\$ 5,734,872
Construction in progress	14,862,432	1,606,668	(9,291,306)		7,177,794
Total capital assets, not being depreciated	20,560,049	1,643,923	(9,291,306)		12,912,666
Capital assets, being depreciated Buildings Improvements other than	101,146,152	13,640,459	-	-	114,786,611
buildings / Other Structures	20,435,587	-	-	-	20,435,587
Equipment	43,784,612	1,290,233	(96,626)	-	44,978,219
Infrastructure	305,619,176	7,382,352		-	313,001,528
Total capital assets, being depreciated	470,985,527	22,313,044	(96,626)		493,201,945
Less accumulated depreciation for:					
Buildings	(40,205,849)	(2,870,072)	304,440	-	(42,771,481)
Improvements other than					
building/other structures	(5,221,028)	(176,244)	-	-	(5,397,272)
Equipment	(38,059,395)	(3,260,307)	524,227	-	(40,795,475)
Infrastructure	(201,783,877)	(7,730,556)			(209,514,433)
Total accumulated depreciation	(285,270,149)	(14,037,179)	828,667		(298,478,661)
Total capital assets being depreciated, net	185,715,378	8,275,865	732,041		194,723,284
Governmental activities capital assets, net	\$ 206,275,427	\$ 9,919,788	\$ (8,559,265)	\$ -	\$ 207,635,950

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance	A 3 3141	Delicion	Ending Balance
Capital assets, not being depreciated:	2016	Additions	Deletions	2017
Land	\$ 6,063,852	\$ -	\$ -	\$ 6,063,852
Construction in progress	4,291,360	5,276,298	(1,540,473)	8,027,185
Total capital assets, not being depreciated	10,355,212	5,276,298	(1,540,473)	14,091,037
Capital assets, being depreciated:				
Buildings	15,482,247	14,635	-	15,496,882
Improvements other than buildings	17,730,919	1,508,864	-	19,239,783
Equipment	8,749,944	360,498	-	9,110,442
Other structures	41,424,699	-	-	41,424,699
Total capital assets, being depreciated	83,387,809	1,883,997		85,271,806
Less accumulated depreciation for:				
Buildings	(10,581,906)	(500,466)	-	(11,082,372)
Improvements other than buildings	(6,220,641)	(505,265)	-	(6,725,906)
Equipment	(6,401,580)	(455,293)	(1)	(6,856,874)
Other structures	(28,107,250)	(1,384,759)		(29,492,009)
Total accumulated depreciation	(51,311,377)	(2,845,783)	(1)	(54,157,161)
Total capital assets, being depreciated, net	32,076,432	(961,786)	(1)	31,114,645
Business-type activities capital assets, net	\$ 42,431,644	\$ 4,314,512	\$(1,540,474)	\$ 45,205,682

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

Governmental activities:	
General government	\$ 2,091,362
Law enforcement and public safety	3,629,986
Highways and streets	7,899,677
Culture and recreation	159,471
Health	246,402
Welfare	10,281
Total depreciation expense - governmental activities	\$ 14,037,179
Business-type activities:	
Bridge system	\$ 1,494,128
Parks system	1,097,194
Airport system &	
Commissary	254,461

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

Cameron County has awarded contracts for the construction of 4 Precinct Warehouse for all four County Commissioner Precincts. Included in this project is a Vehicle Maintenance Warehouse which services all the County Fleet and includes the Heavy Machinery and Equipment. Construction on all sites has begun already.

Improvements to the Cameron County Parks System continue at a rapid pace in conjunction with the Cameron County South Padre Island Coastal Parks Master Plan that was approved by Commissioners Court. Plans call for improvements for improvements/upgrades that will include EK Atwood Park, Andy Bowie Park, Isla Blanca Park and the North Beach areas. The RV rental spaces will undergo major enhancements, pavilions will be built at numerous locations, infrastructure improvements, rinse stations will be added, boardwalk construction, public parking expansion and lighting and concession areas for food vendors will be addressed. This is a long term capital improvement plan and work will be done in phases in an effort not to affect public usage. Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the financing of a portion of this project. Payment of this Debt Issuance is an Enterprise Debt Obligation and will be paid with fee revenue from these operations.

Construction has begun on a playground in Cameron Park that will allow special needs children equal access to children. This project is funded with a \$500,000 grant that was awarded and a number of entities will provide additional financial and in kind resources that will further the sponsorship and supervision for this special venture. It is a first of its kind for Cameron County and will provide a safe place for these childhood activities.

The International Toll Bridge System capital improvements to the toll booths and canopy refurbishments/construction has been completed and all costs have been capitalized.

Two new County Court at Law Courtrooms are being added to the Judicial Courthouse to house the new courts that were added to Cameron County – one as of January 2017 and one as of January 2018. 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 \$1.4 million dollars, presently the Detention Centers camera system are being upgraded. The visiting/waiting area for the Old County Jail was refurbished this year to bring it up to standards with the Texas Commission of Jail Standards. The ground floor had previously been used as the Elections Office but all floors are now used as a detention facility. Although this detention facility is the oldest County jail, it is one of the most secure detention facilities and has an excellent location due to its proximity to the Judicial Building where all the County courts are located.

Expansion to the Sheriff's Office and the Magistrate's Courtroom have both been completed during this year. Magistration of inmates have been relocated to this Courtroom which is adjacent to the Detention Facility; greatly relieve congestion and safety concerns. This building is a full service courtroom with the intent of eventually converting this to a county court or district courtroom at a later date. The Sheriff's Office expansion has provided much needed space to the Law Enforcement Division.

Major roads scheduled for improvement throughout the County are Primera Road, San Jose Ranch Road, Vermillion Road and the U.S. 77 Parallel Corridor Project and all have been completed. Primera Road project is complete with County costs of \$2,000,000. The San Jose Road project was a 2.09 mile expansion and included a section of bridge span construction with total costs of \$3,766,357. Vermillion Road project was finalized in FY17 and total costs incurred were \$1,664,797. U.S. 77/83 South Parallel Corridor Project is now open to the public providing an alternate route for traffic from FM1479/Rangerville to FM509/Paso Real, total costs were \$1,657,124. Phase II will connect with FM732 and provide an alternate route for Los Indios traffic and the Los Indios Free Trade Bridge as well as Harlingen; an Advance Funding Agreement has been approved to begin with this Phase. With the increasing population and heavily traveled area this corridor will relieve traffic congestion.

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 \$5,646,745 at September 30, 2017. Maturities, including interest at an average rate of 2.42%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund				Total
2018	\$1,481,453	\$	985,739	\$	255,343	\$ 2,722,535
2019	1,151,036		586,367		255,344	1,992,747
2020	799,214		237,227		89,056	1,125,497
Total future lease payments	3,431,703		1,809,333		599,743	 5,840,779
Less: interest	(129,133)		(47,810)		(17,091)	(194,034)
Net Present Value of Future Minimum Lease Payments	\$3,302,570	\$	1,761,523	\$	582,652	\$ 5,646,745
Current portion of lease payments	1,411,463		956,442		245,655	2,613,560
Long Term Lease Payments	\$1,891,107	\$	805,081	\$	336,997	\$ 3,033,185

A historical net book value of equipment acquired under capital leases by asset class is shown on the table below:

Capital Leases by Asset Class

			Parks	
	General	Road and	Enterprise	Total
Equipment	Fund	Bridge Fund	Fund	
Balance 10/01/2016	\$ 7,285,220	\$ 6,459,734	\$ 541,406	\$ 14,286,360
Increases	618,805	667,275	262,438	1,548,518
Decreases	(862,220)			(862,220)
Balance 9/30/2017	7,041,805	7,127,009	803,844	14,972,658
Less: accumulated depreciation	(5,503,795)	(5,001,469)	(134,289)	(10,639,553)
Carrying value	\$ 1,538,010	\$ 2,125,540	\$ 669,555	\$ 4,333,105

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$220,511 in financing for 4 vehicles, 1 trailer and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.84%, with four payments of \$56,678, \$53,597, \$54,605 and \$55,631 payable on June, 2017 through June, 2020. Interest to be paid during the term of the lease totals \$6,198.

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated October 1,2016 to provide \$599,428 in financing for 14 vehicles, 1 trailer and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.848%, with three payments of \$196,099, \$199,786 and \$203,542 payable on September, 2018 through September, 2020. Interest to be paid during the term of the lease totals \$22,678.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$206,405 in financing for 7 vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.288%, with three payments of \$67,781, \$68,797, and \$69,827 payable on May, 2017 through May, 2019. Interest to be paid during the term of the lease totals \$6,217.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$268,220 in financing for 6 Law Enforcement vehicles, Body Armor vests, administrative vehicle and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.17%, with three payments of \$88,149, \$89,401, and \$90,670 payable on July, 2017 through March, 2019. Interest to be paid during the term of the lease totals \$7,656.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$305,756 in financing for computer related software and equipment, administrative vehicle (1) and Law Enforcement equipment for vehicles through the County's master lease agreement with Bank of America, N.A., at a rate of 2.47%, with three payments of \$100,283, \$101,910, and \$103,563 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$9,972.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$243,461 in financing for computer related software and equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.42%, with three payments of \$79,877, \$81,147, and \$82,437 payable on September, 2017 through September, 2019. Interest to be paid during the term of the lease totals \$7,780.

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.

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$121,634 in financing for computer equipment and related and one (1) heavy duty trailer through the 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 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 \$547,919 in financing for Road and Bridge Heavy equipment, one (1) motor grader and one (1) vehicle through the County's master lease agreement with Bank of America, N.A. at a rate of 2.89%, with three payments of \$179,195, \$182,618 and \$186,106 payable on July, 2018 through July, 2020. Interest to be paid during the term of the lease totals \$21,062.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$137,336 in financing for Road and Bridge heavy equipment of one Freightliner, F-150 Pickup Truck and related software through the County's master lease agreement with Bank of America, N.A. at a rate of 2.938%, with three payments of \$44,901, \$45,773 and \$46,661 payable on August, 2018 through August, 2020. Interest to be paid during the term of the lease totals \$5,363.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$173,581 in financing for Road and Bridge Heavy equipment and one (1) wheel loader trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 2.36%, with three payments of \$56,972, \$57,856 and \$58,753 payable on March, 2017 through March, 2019. Interest to be paid during the term of the lease totals \$5,410.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$351,645 in financing for Road and Bridge Backhoe Loader and one (1) Double Drum Roller through the County's master lease agreement with Bank of America, N.A. at a rate of 2.29%, with three payments of \$115,476, \$117,206 and \$118,963 payable on May, 2017 through May, 2019. Interest to be paid during the term of the lease totals \$10,591.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$491,205 in financing for Road and Bridge Caterpillar Dump Truck, three (3) JD Tractors and rotary cutters and related and two (2) Pickups through the County's master lease agreement with Bank of America, N.A. at a rate of 2.32%, with three payments of \$161,275, \$163,722 and \$166,208 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$14,988.

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.

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$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 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.

Enterprise Fund lease additions:

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$126,457 in financing for County Parks equipment, four (4) vehicles, three (3) defibrillators and safety equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.93 with four payments of \$32,531, \$30,709, \$31,305 and \$31,912 payable on April, 2017 through April, 2020. Interest to be paid during the term of the lease totals \$3,668.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$163,265 in financing for County Parks equipment, three (3) pickups, one (1) utility vehicle, electronic equipment and safety equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.90% with three payments of \$53,390, \$54,415 and \$55,460 payable on September 2018 through September, 2020. Interest to be paid during the term of the lease totals \$6,309.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$180,869 in financing for County Parks equipment, one (1) Polaris and five (5) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.17 with three payments of \$59,441, \$60,286 and \$61,142 payable on July, 2017 through July, 2019. Interest to be paid during the term of the lease totals \$5,163.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$144,054 in financing for County Parks maintenance equipment, one (1) JD cab tractor with related and two (2) JD riding lawnmowers through the County's master lease agreement with Bank of America, N.A. at a rate of 2.32%, with three payments of \$47,296, \$48,015 and \$48,743 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$4,395.

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 \$216,060 and equipment rental paid was \$577,413 for the year ended September 30, 2017. 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 April 9, 2015. As of 09/30/2017 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.

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 9/30/17 are as follow:

RESTRICTED

Major Governmental Fund	\$ 694,276
Nonmajor Governmental Fund	\$ 7,356,573
Enterprise Funds	\$ 3,962,918

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Receivable Fund	Payable Fund	Amount	Amount			
General Fund	Enterprise Fund*	\$ 1,901,5	91			
	Nonmajor Governmental Fund	5,594,5	99			
	Road & Bridge Fund	1,2	18			
	Internal Funds*	57,4	86			
Major Governmental Fund	General Fund		-			
Nonmajor Govenmental Fund	Nonmajor Governmental Fund	2,943,6	92			
	Road & Bridge Fund	67,7	03			
	General Fund	225,7	45			
Road and Bridge	Nonmajor Governmental Fund	2,820,2	.64			
	Total Gov. Funds:Due from Other Funds	\$ 13,612,2	98			
Enterprise Fund	Nonmajor Governmental Fund	3,105,3	58			
	Total Enterprise Funds:Due from Other Funds	\$ 16,717,6	56			
	Enterprise Funds* (Due to Other Funds)	\$ (1,901,59	91)			
	Internal Funds * (Due to Other Funds)	(57,48	6)			
	Total Gov. Funds: Due to Other Funds	\$ 14,758,5	79			

Interfund receivables/payables consisted of the following at September 30, 2017:

- **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.

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (continued)

Interfund transfers during the year-ended September 30, 2017, are as follows:

*Enterprise Fund transfers to General Fund in FY16 were \$8,532,336.

Transfers Out:	Gene Fun		Road Brie Fu	lge	Other Gov. Funds	Gov. Act. Intl. Svc. Fund	rprise nds	Total
General Fund	\$	-	\$	-	\$ 510,164	\$ 692,514	\$ -	\$ 1,202,678
Road and Bridge		-		-	69,379	-	-	69,379
2016 CO's		-		-	-	-	-	-
Other Gov. Funds Gov. Act. Intl. Svc. Fund	22	2,334		-	187,627	-	-	209,961
Enterprise Funds	8,532	2,336		-	577,437		 -	9,109,773
	\$8 ,554	4,670	\$	-	\$1,344,607	\$ 692,514	\$ -	\$10,591,791

a. The intended purpose of these distributions is regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

11. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2017.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2016	\$ 1,398,570	\$ 85,109
Increases	3,076,672	304,432
Decrease	(2,724,801)	(277,247)
Ending balance at September 30, 2017	\$ 1,750,441	\$ 112,294

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, 2016	\$	235,000	\$ 113,000,000	\$ 113,235,000
New Debt		-	-	-
Debt retired		(115,000)	(6,350,000)	(6,465,000)
Bonds Payable as of September 30, 2017		120,000	106,650,000	106,770,000
Premium on Refunding Bonds Issued		-	-	-
Discount on Bond Issued		-	-	-
Debt payable as of September 30, 2017	\$	120,000	\$ 106,650,000	\$ 106,770,000

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2017 are as follows:

Year Ending	Certificates of Obligation			General Obligation	on Bonds
September 30,	Principal	Interest	Principal	Interest	Total
2018	\$ 6,615,000	\$ 4,368,776	\$ 120,000	\$ 3,180	\$ 11,106,956
2019	7,480,000	4,103,719	-	-	11,583,719
2020	7,855,000	3,805,522	-	-	11,660,522
2021	7,590,000	3,493,669	-	-	11,083,669
2022	7,900,000	3,161,525	-	-	11,061,525
2023-2027	32,200,000	11,504,141	-	-	43,704,141
2028-2032	24,060,000	5,417,210	-	-	29,477,210
2033-2036	12,950,000	1,027,493	-	-	13,977,493
	\$ 106,650,000	\$ 36,882,055	\$ 120,000	\$ 3,180	\$ 143,655,235

12. LONG TERM DEBT (continued)

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

The debt service requirements for the government's bonds outstanding as of September 30, 2017 are as follows:

Certif	ficates of Obligatio	n	General Oblig	ation Bonds	Business-Type Activities Debt			
Year Ending	Bo	nds	Bond	ds	Во	nds	Total Primary (Government Debt
September 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 5,160,310	\$ 2,572,658	\$ 120,000	\$ 3,180	\$ 1,454,690	\$ 1,796,119	\$ 6,735,000	\$ 4,371,957
2019	5,606,113	2,380,217	-	-	1,873,887	1,723,502	7,480,000	4,103,719
2020	5,818,539	2,169,457	-	-	2,036,461	1,636,064	7,855,000	3,805,521
2021	5,403,707	1,986,248	-	-	2,186,293	1,507,421	7,590,000	3,493,669
2022	5,609,299	1,832,128	-	-	2,290,701	1,329,397	7,900,000	3,161,525
2023-2027	19,181,432	6,703,437	-	-	13,018,569	4,800,705	32,200,001	11,504,142
2028-2032	15,151,494	3,095,627	-	-	8,908,505	2,321,581	24,059,999	5,417,208
2033-2036	6,880,000	499,144	-	-	6,070,000	528,350	12,950,000	1,027,494
	68,810,894	21,238,916	120,000	3,180	37,839,106	15,643,139	106,770,000	36,885,235
Unamortized Bond	-	-	-	-	-	-	-	-
Discount Cost	(218,156)	-	-	-	(129,129)	-	(347,285)	-
Unamortized Premium	4,337,079	-	-	-	3,236,936		7,574,015	-
Total	\$ 72,929,817	\$ 21,238,916	\$ 120,000	\$ 3,180	\$ 40,946,913	\$ 15,643,139	\$ 113,996,730	\$ 36,885,235

The annual requirements to amortize all Certificates of Obligation and General Obligation Bond Debt outstanding as of September 30, 2017 are as follows:

Year Ending	Bo	nds	Bond	ls	Total Primary (Government Debt
September 30,	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 5,160,310	\$ 2,735,729	\$ 120,000	\$ 3,180	\$ 5,280,310	\$ 2,738,909
2019	5,606,113	2,535,054	-	-	5,606,113	2,535,054
2020	5,818,539	2,315,798	-	-	5,818,539	2,315,798
2021	5,403,707	2,093,423	-	-	5,403,707	2,093,423
2022	5,609,299	1,863,099	-	-	5,609,299	1,863,099
2023-2027	19,181,432	6,703,437	-	-	19,181,432	6,703,437
2028-2032	15,151,494	3,095,627	-	-	15,151,494	3,095,627
2033-2036	6,880,000	499,144	-	-	6,880,000	499,144
Total	\$ 68,810,894	\$ 21,841,311	\$ 120,000	\$ 3,180	\$ 68,930,894	\$ 21,844,491

12. LONG TERM DEBT (continued)

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

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2017:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30,	Less Current Maturities (to be paid in	Long-Term Maturities September 30,
Road Bonds:	2017	<u>FY 2017-2018</u>	
<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. Total General Obligation Bonds	\$ <u>120,000</u> \$ <u>120,000</u>	\$ <u>120,000</u> \$ <u>120,000</u>	\$ \$
	Outstanding Balance September 30, 2017	Less Current Maturities (to be paid in <u>FY 2017-2018</u>	Long-Term Maturities September 30, <u>2018</u>
Certificates of Obligation:			
<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.	\$ 755,000	\$ 755,000	\$ -
<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.	4,220,000	310,000	3,910,000
<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.	19,550,000	1,055,000	18,495,000
<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.	7,695,000	930,000	6,765,000
<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.	14,805,000	660,000	14,145,000

12. LONG TERM DEBT (continued)

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

	Outstanding Balance September 30, 2017	Less Current Maturities (to be paid in <u>FY 2017-2018</u>	Long-Term Maturities September 30, <u>2018</u>
<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.	5,270,000	1,670,000	3,600,000
\$18,100,000 Limited Tax Refunding, Series 2015 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.	17,685,000	435,000	17,250,000
\$16,260,000 Certificates of Obligation, Series 2016A due in annual principal installments of \$350,000 to 1,220,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	15,910,000	350,000	15,560,000
<u>\$21,160,000 Certificates of Obligation, Series 2016B</u> due in annual principal installments of \$400,000 to 1,615,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	20,760,000	450,000	20,310,000
Total Certificates of Obligation	106,650,000	6,615,000	100,035,000
Total Debt Less: Unamortized bond insurance cost Unamortized premium Total Debt	106,770,000 (347,285) <u>7,574,015</u> \$ 113,996,730	6,735,000 (28,727) <u>757,796</u> <u>\$ 7,464,069</u> <u>\$</u>	100,035,000 (318,558) <u>6,816,219</u> 106,532,661

Cameron County issued \$16,260,000 Certificates of Obligation, Series 2016A dated September 1, 2016 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse, including Terra Cotta; 2) Wells Fargo Building for County offices; 3) County IT Center relocation; 4) Vehicle Maintenance Building; 5) Precinct offices and warehouses; 6) Judicial and Administrative facilities renovation; 7) County Jail; 8) Darrell Hester Facility; 9) County buildings roof repair/replacement; 10) Rural street lights and to pay costs of issuance costs of Certificates. This issuance had a premium of \$2,403,962. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. 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 business-type activity fund. This Obligation was issued by Cameron County and is listed as County debt and in the

12. LONG TERM DEBT (continued)

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

Enterprise Fund Debt Obligation as County Park's activity will fulfill this obligation. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

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, Carrizales 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 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 and this business activity debt is recognized in the Enterprise Fund Debt Obligation. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. 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 Carrizales 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 improvements for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for 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.

12. LONG TERM DEBT (continued)

ENTERPRISE FUND DEBT OBLIGATION

Certificates of Obligations issued by Cameron County for capital improvements of **International Toll Bridge** which will be paid by this Enterprise Fund including interest payments are as follow:

YEAR ENDING			
SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2018	\$ 785,825	\$ 438,814	\$1,224,639
2019	664,336	405,685	1,070,021
2020	696,000	374,325	1,070,325
2021	760,273	340,638	1,100,911
2022	799,082	302,764	1,101,846
2023-2027	4,560,451	884,339	5,444,790
2028-2031	1,794,308	132,581	1,926,889
TOTAL	\$10,060,275	\$ 2,879,146	\$ 12,939,421

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. 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. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

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.

Certificates of Obligations issued by Cameron County for capital improvements of **Cameron County Parks System** which will be paid by this Enterprise Fund including interest payments are as follow:

YEAR ENDING			
SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2018	\$ 668,865	\$ 1,194,233	\$ 1,863,098
2019	1,209,552	1,162,980	2,372,532
2020	1,340,461	1,115,398	2,455,859
2021	1,426,021	1,059,609	2,485,630
2022	1,491,619	995,662	2,487,281
2023-2027	8,458,119	3,916,364	12,374,483
2028-2032	7,114,193	2,189,002	9,303,195
2033-2036	6,070,000	528,350	6,598,350
Unamortized Costs	3,107,807		3,107,807
TOTAL	\$30,886,637	\$12,161,598	\$43,048,235

12. LONG TERM DEBT (continued)

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2017, are as follows: Changes in General Capital Leases Debt Capital Leases

	 Debt
Capital leases payable at October 1, 2016	\$ 6,524,552
Debt issued	1,794,917
Debt retired	 (2,672,724)
Capital Leases payable at September 30, 2017 (Note 7)	\$ 5,646,745

The annual requirements to retire general non-bonded debt outstanding at September 30, 2017 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. The proceeds were used to refund outstanding 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 carrying an initial principal amount of \$9,090,000. The net proceeds realized from this issuance were \$9,304,497 which includes a premium of \$921,295, issuance cost, underwriter's fees and escrow agent fees of \$180,722 and an Issuer contribution of \$128,924. 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 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 Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. 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. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134.

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 the 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.

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)

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

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest, the net proceeds were \$5,918,541.

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 position.

12. LONG TERM DEBT (continued)

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, 2016	\$ 2,690,000
Debt retired	(1,015,000)
Less unamortized discount and premium cost	(49,555)
Debt payable at September 30, 2017	\$ 1,625,445

Business Type Debt includes the following individual issuances at September 30, 2017:

REVENUE BONDS:

	Outstanding Balance September 30, 2017	Less Current Maturities (to be Paid in <u>FY 2017-2018)</u>	Long-Term Maturities September 30, 2018
<u>\$4,005,000 International Toll Bridge System</u> <u>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%.	\$475,000	\$ 475,000	\$-
<u>\$7,950,000 International Toll Bridge System</u> <u>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%.	1,200,000	585,000	615,000
Unamortized discount and premium cost	1,675,000 49,555	1,060,000 16,518	615,000 33,037
Total Debt	<u>\$1,724,555</u>	<u>\$1,076,518</u>	<u>\$ 648,037</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, 2017 are as follows:

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Year Ending	International Toll	Bridge System	Parks S	ystem	
September 30,	Principal	Interest	Principal	Interest	Total
2018	\$ 1,060,000	\$ 50,675	-	-	\$ 1,110,675
2019	615,000	14,145	_	-	629,145
	\$ 1,675,000	\$ 64,820			\$ 1,739,820

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 Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. 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. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134. 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 \$18,100,000 Limited Tax Refunding Bonds, Series 2015. 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.

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certificates of Obligation

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031. Certificate of Obligation Series 2011 remaining International Toll Bridge Debt (Enterprise Debt) consists of a principal balance of \$3,727,772 as of 9/30/17.

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 Carrizales 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 Toll Bridge System are \$9,100,000. Debt financed capital improvements for 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. Certificate of Obligation Series 2008 remaining International Toll Bridge Debt (Enterprise Debt) consists of a principal balance of \$439,713; a current liability as of 9/30/17.

12. LONG TERM DEBT (continued)

E. BUSINESS-TYPE ACTIVITIES (continued)

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

YEAR ENDING			
SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2018	\$ 785,825	\$ 438,814	\$1,224,639
2019	664,336	405,685	1,070,021
2020	696,000	374,325	1,070,325
2021	760,273	340,638	1,100,911
2022	799,082	302,764	1,101,846
2023-2027	4,560,451	884,339	5,444,790
2028-2031	1,794,308	132,581	1,926,889
TOTAL	\$10,060,275	\$ 2,879,146	\$ 12,939,421

Cameron County Parks

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. 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. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

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.

12. LONG TERM DEBT (continued)

F. BUSINESS-TYPE ACTIVITIES (continued)

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

YEAR ENDING			
SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2018	\$ 668,865	\$ 1,194,233	\$ 1,863,098
2019	1,209,552	1,162,980	2,372,532
2020	1,340,461	1,115,398	2,455,859
2021	1,426,021	1,059,609	2,485,630
2022	1,491,619	995,662	2,487,281
2023-2027	8,458,119	3,916,364	12,374,483
2028-2032	7,114,193	2,189,002	9,303,195
2033-2036	6,070,000	528,350	6,598,350
TOTAL	\$27,778,830	\$12,161,598	\$39,940,428
Unamortized Costs	3,107,807	-	3,107,807
	\$30,886,637	\$12,161,598	\$43,048,235

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 employee theft, forgery or alteration, fraud and dishonesty blanket bond through The Hanover Insurance Group.

A. 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 2015 calendar year contribution was \$428,441.

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

	Workers'	Workers'	
	Compensation	Compensation	Claims
Calendar*	Insurance	Insurance	(Over) Under
Year	Premium Paid	Claims Paid	Premium Paid
2014	\$ 421 854	\$ 365,933	\$ 55,921
2015	\$ 452,648	\$ 356,138	\$ 96,510
2016	\$ 428,441	\$ 325,356	\$ 103,085

13. RISK MANAGEMENT (continued)

B. 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:

Personal

C. AUTOMOBILE LIABILITY COVERAGE

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

The annual premium is \$153,089 for Automobile Liability and \$64,026 for automobile physical damage for the period July 1, 2017 through July 1, 2018. Insurance premium provides coverage for 647 vehicles including utility trailers and enclosed trailers. No settlements exceeded insurance coverage during the past three years.

D. COMPREHENSIVE GENERAL LIABILITY COVERAGE

Bodily Injury*	Property Damage*	Employee Benefits Pe	ersonal and Adv. Injury Liability
\$100,000 per person	\$100,000 per occurrence	\$100,000 per occurrence	\$100,000 per person
\$300,000 per occurren	ce		\$300,000 per offense
aggregate			

-The deductible is \$5,000 per occurrence. The annual premium is \$74,073 for the period July 1, 2017 through July 1, 2018. No settlements exceeded insurance coverage during the past three years.

E. 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 income. 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.

F. 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 .59% in comparison to FY16 levels when costs increased by 16.0%. Historically the most significant increases have been 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.

13. RISK MANAGEMENT (continued) F. EMPLOYEE HEALTH AND LIFE BENEFITS (continued)

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. A General Fund transfer of \$692,514 was needed to meet medical obligations. This is a significant decrease when compared to FY16 when a transfer of \$2,286,490 was needed. The County's contribution for employee coverage was increased from \$6,000 to \$6,600 for fiscal year 2017 in efforts to meet the medical obligations.

During fiscal year 2017, a total of \$12,344,751 was paid in benefits and \$1,834,362 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$391,131 as of September 30, 2017. Changes in the balances of claims liabilities during the past three years follow:

	Fiscal Year	Fiscal Year	Fiscal Year
	2016-2017	2015-2016	2014-2015
Unpaid claims, beginning of fiscal year	\$ 526,814	\$ 516,988	\$ 391,507
Incurred claims (including incurred but			
not reported)	12,209,068	12,282,725	10,624,342
Payments of claims	(12,344,751)	(12,272,899)	(10,498,861)
Unpaid claims, end of fiscal year	\$ 391,131	\$ 526,814	\$ 516,988

G. 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.

H. ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, loss of revenue, accounts receivable, earthquake, flood, named storm and 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 less than the historical cost of each bridge through Zurich American Insurance Company. Insurance coverage period is from 7/1/17 - 7/1/18.

The Gateway International Bridge has \$15,000,000 in coverage for the bridge span property damage and \$6,686,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$15,000,000 to cover property damage to the bridge spans and \$1,757,810 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$15,000,000 to

13. RISK MANAGEMENT (continued) H. ENTERPRISE ACTIVITY COVERAGE (continued)

cover property damage to the bridge spans and \$7,944,700 for use and occupancy coverage protecting from loss of revenues. The maximum coverage for loss or damage per occurrence or in the aggregate by the peril of earthquake, flood or named storm is \$61,389,110. 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 Hiscox, Hanover Group Insurance and various other companies for excess costs.

14. COMMITMENTS AND CONTINGENCIES

A. 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, fraud and civil conspiracy. 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 is a defendant in several 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 the County, while undeterminable, is not expected to be material in any event. In the unlikely event of adverse finding to the County, cases would be appealed to the 13th Court of Appeals. The County has Committed Fund Balance of \$500,000 for any 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 the 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 was a defendant in a real estate case where Plaintiffs allege the County abandoned an easement that was given to County Parks for the use of park purposes. This was 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 was 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. Both parties have filed appeals to the 13th Court of Appeals. Parties subject to this litigation entered into an agreed judgement and this case is now fully disposed. Cameron County issued \$5,510,000 Cameron County Limited Tax Refunding Bonds, Series 2017 for providing for payment in connection with settlement agreement pursuant to this litigation. Per Texas Government Code 1207.002, a portion of the amount paid qualified as an obligation eligible for refunding with this debt obligation.

14. COMMITMENTS AND CONTINGENCIES (continued)

INTERLOCAL AGREEMENTS

B. 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, 2017 produced a \$1,681,215 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 \$418,897.

Brownsville, Texas

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and 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, 2016 produced a distribution to City of Brownsville of \$2,552,857.

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County for the past ten (10) years:

olus Distributed from (Operations		
Year Ended	Cameron	City of	Total Surplus
September 30,	County	Brownsville	(Deficiency)
2017	\$ 2,552,857	\$2,552,857	\$ 5,105,714
2016	2,411,486	2,411,486	4,822,972
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
2008	2,004,538	2,004,538	4,009,076
	\$ 17,755,137	\$ 17,755,137	\$ 35,510,274

Surplus Distributed from Operations

14. COMMITMENTS AND CONTINGENCIES (continued)

B. INTERLOCAL AGREEMENTS (continued)

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 were 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, FM509 and SH550 Phase II and Phase III 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, 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 \$5,000,000 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) together with the 2012 Bonds (the "Prior Bonds"). This

14. COMMITMENTS AND CONTINGENCIES (continued) B. INTERLOCAL AGREEMENTS (continued)

Cameron County Regional Mobility Authority (CCRMA)

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.

On November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project)", for the purpose of refunding and restructuring certain outstanding obligations of the CCRMA for debt service and cash flow savings and to pay costs of issuance of the Bonds. The County entered into a funding and development Agreement, dated August 1, 2012, amended on February 1, 2014, March 15, 2015 and November 1,, 2016 (the 550 Agreement) in which the authority pledged and assigned to County certain toll revenues to be derived from Project, Pass-through Payments and a subordinated pledge of Vehicle Fee Revenues. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and Trust Agreement.

Tax Increment Reinvestment Zones (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville Reinvestment Zone #1; 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. 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.

TRZ #6 replaces previous TRZs 1-5. The Tax Increment Base year of TRZ#6 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.

Distributions for FY 2017 for all entities were cities of Los Fresnos \$65,667, City of Harlingen \$94,804 and Brownsville \$147,840. Funds of \$702,041 have been reserved for those entities that have not submitted financial reports or billings.

15. RETIREMENT PLAN

A. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

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 9.01% for the months of the calendar year in 2016 and 9.34% for the months of the calendar year in 2017.

The contribution rate payable by the employee members for the calendar years 2016 and 2017 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, 2017, the annual pension cost for the TCDRS plan and the actual employer contributions were \$6,359,603, and were 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 the reporting public pension plan obligations for employers. Net pension liability (NPL) for Cameron County was determined as of December 31, 2016, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2016 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, 2016 were the same as those used in the December 31, 2015 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. It is expected that returns will equal the nominal annual rate of 8% used in the calculation of the actuarial accrued liability and the normal cost contribution rate for the retirement of each participating employer.

Cost of living adjustments (COLA) are not considered to be substantively automatic under GASB 68. No assumption is made for future COLAs included in the GASB calculations nor in the funding valuation.

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:

	1
Active Employees	1,861
Former Employees	1,194
Average Monthly Benefit	\$ 3,004
Inactive Employees (or their Beneficiaries) Receiving Benefits	
Number of Benefit Recipients	625
Average Monthly Benefit	\$ 1,299

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 depositing 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.

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

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, 2016 were based on the results of an actuarial study for the period January 1, 2009 – December 31, 2012, except where required to be different per GASB68. In 2015 updated mortality rates were adopted.

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 2017 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.

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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)	Rate of Return (Expected minus inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
Int'l Equities – Developed Markets	MSCI World Ex USA (net)	10.00%	4.70%
Inter'l Equities – Emerging Markets	MSCI Em Std (net)Index	7.00%	5.70%
Investment –Grade Bonds	Bloomberg Bclys US Aggregate Bond Index	3.00%	.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Asso Distressed Securities Index(4)	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

Geometric Real

(1) Target asset allocation adopted at the April 2017 TCDRS Board meeting.

(2) Geometric real rates of return equal to assumed inflation of 2.0%, per Cliffwater's 2017 capital market assumptions.

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

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(5) 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 on 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 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.

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 12/31/15	\$ 264,910,844	\$ 241,168,943	\$ 23,741,900	
Changes for the year:				
Service Cost	9,682,199	-	9,682,199	
Interest on total pension liability ⁾	21,379,074	-	21,379,074	
Effect of plan changes	-	-	-	
Effect of economic/demographic gains or losses	(2,159,099)	-	(2,159,099)	
Effect of assumptions changes or inputs	-	-	-	
Refund of contributions	(1,333,738)	(1,333,738)	-	
Benefit payments	(10,330,357)	(10,330,357)	-	
Administrative expenses	-	(193,999)	193,999	
Member contributions	-	4,636,465	(4,636,465)	
Net investment income	-	17,849,507	(17,849,507)	
Employer contributions	-	5,967,836	(5,967,836)	
Other	-	(238,047)	238,047	
Balance as of 12/31/16	\$ 282,148,923	\$ 257,526,610	\$ 24,622,313	

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 is 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	\$ 323,822,963	\$	282,148,923	\$	247,989,396
Fiduciary net position	257,526,610		257,526,610		257,526,610
Net pension liability / (asset)	\$ 66,296,353	\$	24,622,313	\$	(9,537,214)

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Pension Expense/ (Income)	y 1, 2016 to per 31, 2016
Service Cost	\$ 9,682,199
Interest on total pension liability ⁽¹⁾	21,379,074
Effect of plan changes	-
Administrative expenses	193,999
Member contributions	(4,636,465)
Expected invest. return net of investment expenses	(19,475,441)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic gains/losses	(1,011,912)
Recognition of assumption changes or inputs	438,103
Recognition of investment gains or losses	5,531,312
Other ⁽²⁾	 238,047
Pension expense / (income)	\$ 12,338,916
(1) Reflects to the change in the liability due to the time value of money. TCDRS does	

not charge fees or interest.

⁽²⁾ *Relates to the allocation of system-wide items.*

As of September 30, 2017, the deferred inflows and outflows of resources are as follows:

Deferred Inflows of Resources	Deferred Outflows of Resources	
\$ 4,341,948 - N/A	\$ - 1,752,411 16,249,474 4,714,099	
	of Resources \$ 4,341,948	

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 September 30:		
	2017	\$ 4,957,503
	2018	4,957,503
	2019	4,287,853
	2020	(183,072)
	2021	(359,850)
Thereafter ⁽³⁾		-
Total		\$ 13,659,937

⁽³⁾Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

15. RETIREMENT PLAN (continued)

B. 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>	Retiree & Spouse	Retiree & 1 Child	Retiree & Children	Family including spouse
Medical/Tx	\$250.78	\$575.98	\$500.98	\$532.23	\$657.23

Membership in the plan at 10/01/2016 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,659
Retirees and beneficiaries receiving benefits:	44

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, 2015. The ARC is equal to the Normal Cost and an additional amount to amortize the Unfunded Actuarial Accrued Liability (UAAL) over 22 years on a closed basis. UAAL was amortized over the maximum permissible period under GASB45 of 30 years at October 1, 2007. 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. Prior to FY16, a discount rate of 4.0% was used in calculating the UAAL due to the County's decision not to establish a separate irrevocable trust to fund OPEB cost. The actuary has used a discount rate of 3.0% discount rate as of 10/1/15 based on the County's long term expectations of returns on its operating funds.

For fiscal year end 2017, the County's annual OPEB cost (expense) was \$1,637,357 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.

15. RETIREMENT PLAN (continued)

Annual OPEB Costs and Net OPEB Obligation (continued)

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

	10/1/14 9/30/15	10/1/15 9/30/16	10/1/16 9/30/17
Annual Required Contribution	\$ 3,287,539	\$ 3,060,868	\$ 3,060,868
Add Interest on Net OPEB Obligation	1,038,696	887,069	936,261
Adjustment to ARC		(1,855,376)	(1,855,376)
Annual OPEB Cost	4,326,235	2,092,561	2,141,753
Less Contributions Made	(724,667)	(452,849)	(504,396)
Change in Net OPEB Obligation	3,601,568	1,639,712	1,637,357
Net OPEB Obligation-beginning of year	25,967,410	29,568,978	31,208,690
Net OPEB Obligation - end of year	\$ 29,568,978	\$ 31,208,690	\$ 32,846,047

Trend Information

The following table shows the estimated annual OPEB cost and net OPEB obligation for the prior three years with a discount rate of 4% for FYE 9/30/14 and 9/30/15 and 3% discount rate as of 9/30/16:

Fiscal Year End	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net Ending OPEB Obligation
09/30/15	\$4,326,235	\$ 74,667	16.8%	\$29,568,978
09/30/16	\$2,092,561	\$ 452,849	21.6%	\$31,208,690
09/30/17	\$2,141,753	\$ 504,396	23.6%	\$32,846,047

Annual OPEB Costs and Net OPEB Obligation

As of 10/1/2015, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was \$19,889,957 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 \$64,721,103 and the ratio of the UAAL to the covered payroll was 31%.

SCHEDULE OF FUNDING PROGRESS

Unfunded 3.0% Discount Rate, FY16

Unfunded 4.0% Discount Rate FY14, FY13

			Unfunded			
Actuarial	Actuarial	Actuarial	Actuarial			UAAL as a
Valuation	Value of	Accrued	Accrued Liability	Funded	Covered	% of Covered
Date	Assets	Liability (AAL)	(UAAL)	<u>Ratio</u>	Payroll	Payroll
10/1/2014	\$ -	\$20,309,475	\$20,309,475	0.0%	\$53,554,133	38%
10/1/2015	\$ -	\$19,889,957	\$19,889,957	0.0%	\$64,721,103	31%
10/1/2016	\$ -	\$19,889,957	\$19,889,957	0.0%	\$64,721,103	31%

15. RETIREMENT PLAN (continued)

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 10/1/15. 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 faction 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 Actuarial cost estimates depend largely on assumptions made relative to various amortization base. occurrences, such as rates of mortality, investments returns on funds, terminations and retirement rates. In the October 1, 2015 actuarial valuation, a 3.0% discount rate and investment rate of return was used. Projected salary increases were not used as benefits are not related to compensation and no post retirement benefit increases were assumed. This valuation implicitly assumed a general inflation of 2.3%. 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: 3.0% effective rate, Prior 4.0%
Health Cost Trend (post- 65)	N/A. Medical benefits are not available after age 65.
Health Care Costs Trend Rates (pre-65)	7.20% in the first year (FYE 2015)
	7.00% in the 2nd year 5.10% - 5.70% - FY2020 / FY2042 4.20% - FY2072
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 2015. 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 3.0%; prior years discount rate used was 4.0% due to the County's long term expectation of returns on its operating funds. Assumptions are that retirees retire at the age of 60 or at the earliest retirement eligibility 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.

15. RETIREMENT PLAN (continued)

Actuarial Methods and Assumptions (continued)

HEALTH CARE COST TREND RATES

FYE	Pre-65
2015	7.20%
2016	7.00%
2017	6.50%
2018	5.90%
2019	5.30% average

The actuarial study was completed using (l) 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. The cost of the Plan is formulated making certain assumptions as to rates of interest, mortality, turnover, etc. which are projected to hold true for future years. Actual experience may differ and costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

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.

C. 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 <u>www.tcdrs.org</u>. 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.

15. RETIREMENT PLAN (continued)

C. MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN

GROUP TERM LIFE FUND (continued)

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 GFLF for the years ended 9/30/15, 9/30/16 and 9/30/17 were \$170,783, \$177,813 and \$175,556, respectively, which equaled the contractually required contributions each year.

16. PRIOR PERIOD ADJUSTMENTS

Government Wide Statement of Activities reflects a prior period adjustment of \$5,658,925, Statement of Revenues, Expenses and Changes in Net Position, Proprietary Funds reflects a net prior period adjustment of \$492,080, resulting from an adjustment of Deferred Outflow of Resources restatement from the prior year.

17. SUBSEQUENT FINANCIAL ACTIVITY

In October 2017, Cameron County issued \$11,415,000 Cameron County Certificates of Obligation Series 2017 and \$5,510,000 Cameron County Limited Tax Refunding Bonds, Series 2017. The Certificates of Obligation issuance was issued for the purpose of providing funding for contractual obligations in connection with 1) planning, acquisition, construction, equipping, expansion,, repair and/or renovation of County public works precinct warehouses and County public works department facilities, including equipment; 2) repairs and improvements to the Probation & Detention facilities; 3) land on South Padre Island for park purposes; 4) acquisition of property for County warehouse and administration facilities; 5) issuance costs of Certificates. The Bonds were issued for the purpose of providing for payment of a settlement agreement related to and in complete satisfaction of certain litigation of the County and for issuance costs of the Bonds. The Bond proceeds being used for this settlement agreement qualify under Texas Government Code, 1207.002, as an obligation eligible for refunding with bond proceeds.

In October 2017, Cameron County issued \$10,000,000 Cameron County Venue Tax Revenue Bonds Series 2017. These Bonds were issued for contractual obligations to be incurred with the construction of Venue Projects as approved at a venue project and venue tax election held in November 2016. Bonds issued will also pay the costs of issuance. The Bonds are special limited obligations of the County that are payable solely from gross revenues derived by the County from the collection of 2.0% Hotel Occupancy Tax on substantially all hotel room rentals in the county (except on South Padre Island where it is 0.5%) and a 5.0% tax on the rental of motor vehicles within the County.

In October 2017, Commissioners Court approved a 10 year tax abatement to Rio Grande LNG (LNG). LNG is a natural gas liquefaction and liquefied natural gas export company. This plant will be supplied with natural gas from a "to be built" natural gas pipeline. This terminal will provide natural gas liquefaction, export and vessel and truck loading services to third parties. This terminal will be located on 1,000 acres of land along the Brownsville Ship Channel near the Gulf of Mexico. LNG is expected to create more than 3,000 indirect jobs, 250 permanent jobs and about 6,000 jobs during the construction phase. Total investments in Cameron County could be in excess of \$15Billion. As part of the County Tax Abatement, LGN will pay \$2.7Million to the County each year in lieu of taxes. Additionally they will provide up to \$10Million for community projects and maximize the hiring of local residents during construction and operations.

18. PENDING GASBs IMPLEMENTATION

GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB75), establishes accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to employees of other entities. Impact of GASB 75 to Cameron County has not been determined.

REQUIRED SUPPLEMENTARY INFORMATION (unaudited)

REQUIRED SUPPLEMENTARY INFORMATION

CAMERON COUNTY OPEB SCHEDULE OF FUNDING PROGRESS Unfunded 3.0% Discount Rate

			Actuarial		Unfunded			
Actuarial	Actuarial		Accrued		Actuarial			UAAL as a
Valuation	Value of	Lia	bility (AAL)	Ac	crued Liability	Funded	Covered	% of Covered
Date	Assets				(UAAL)	Ratio	Payroll	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%
10/1/2015	-		19,889,957		19,889,957	0.00%	64,721,103	31%
10/1/2016	-		19,889,957		19,889,957	0.00%	64,721,103	31%

CAMERON COUNTY, TEXAS

Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31 2016	Year Ended December 31 2015	Year Ended December 31 2014
Total Pension Liability			
Service Cost	\$ 9,682,199	\$ 8,945,595	\$ 8,464,506
Interest on total pension liability	21,379,074	20,168,532	18,836,862
Changes of benefit terms	-	-	-
Difference between expected and actual experience	-	-	(393,302)
Effect of plan changes	-	(2,198,760)	-
Effect of ecconomic/demographic gains or losses	(2,159,099)	(3,519,071)	-
Effect of assumptions changes or inputs	-	2,628,616	-
Refund of Contributions	-	(1,395,007)	-
Change of assumption	-	-	-
Benefit payments, including refunds of employee contributions	 (11,664,095)	 (9,418,126)	(11,011,607)
Net Change in Total Pension Liability	17,238,079	15,211,779	15,896,459
Total Pension Liability - Beginning	 264,910,844	 249,699,065	233,802,606
Total Pension Liability - Ending (a)	\$ 282,148,923	\$ 264,910,844	\$ 249,699,065
Plan Fiduciary Net Position			
Employer Contributions	\$ 5,967,836	\$ 6,151,006	\$ 6,122,353
Employee Contributions	4,636,465	4,644,789	4,454,897
Investment Income net of investment expenses	17,849,507	(2,732,915)	15,408,775
Benefits payments, including refunds of employee contributions	(11,664,095)	(9,418,126)	(11,011,607)
Administrative Expenses	(193,999)	(174,717)	(182,643)
Refund of Contributions	-	(1,395,007)	
Other	(238,047)	(260,777)	(103,819)
Net Change in Plan Fiduciary Net Position	 16,357,667	 (3,185,747)	 14,687,956
Plan Fiduciary Net Position - Beginning	241,168,943	244,354,689	229,666,733
Plan Fiduciary Net Position - Ending (b)	\$ 257,526,610	\$ 241,168,943	\$ 244,354,689
Net Pension Liability - Ending (a) - (b)	\$ 24,622,313	\$ 23,741,899	\$ 5,344,376
Fiduciary Net Position as a % of total pension liability	91.27%	91.04%	97.86%
Pensionable covered payroll	\$ 66,235,218	\$ 66,354,129	\$ 63,641,381
Net pension liability as a % of covered payroll	37.17%	35.78%	8.40%

Note: Schedule only shows 3 years for which the new GASB Statement No. 68 have been implemented.

Prior years were not reported in accordance with this GASB Statement No. 68 and prior years' recalculations. are not required under this statement.

CAMERON COUNTY, TEXAS Required Supplementary Information Schedule of Employer Contributions

Actual Contribution as a % of Covered Payroll	7.5%	7.3%	8.2%	8.5%	8.8%	9.1%	9.5%	9.4%	9.1%	9.3%
Pensionable Covered Payroll	53,513,713	55,868,627	56,946,285	60,417,780	58,518,447	59,374,770	62,082,735	64,383,157	65,821,281	68,735,232
Contribution Deficiency (Excess)										
Actual Employer Contribution	3,999,646	4,083,997	4,649,558	5,136,892	5,124,048	5,406,830	5,910,789	6,023,889	5,976,902	6,359,603
Actuarially Determined Contribution	3,999,646	4,083,997	4,649,558	5,136,892	5,124,048	5,406,830	5,910,789	6,023,889	5,976,902	6,359,603
Year Ending September 30	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017

Notes to the Schedule of Contributions

Valuation Timing: Actuarial determined contribution rates are calculated as of September 30, as per the County's Fiscal Year end.

rmined Contribution Bates: untions I lead to Data **Methods and Assu**

hods and Assumptions Used to Determined Contribution Rates:	tion Rates:
Actuarial Cost Method	Entry Age.
Amortization Method	Level percentage of payroll, closed.
Remaining Amortization Period	14.3 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5 year smoothed market
Inflation	3.0%
Salary Increases	Increase rates vary by length of service and by entry-age group. 4.9% average over career including inflation.
Investment Rate of Return	8%, net of investment expenses, including inflation.
Retirement Age	Members who are elegible for service retirment are assumed to commenced receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	No changes in plan provisions are reflected in the Schedule of Employer Contributions for 2015 and 2016.

CAMERON COUNTY, TEXAS Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual **General Fund** For the Fiscal Year Ended September 30, 2017

	Budgeted	Amou	nts		v	ariance with
REVENUES	 Original		Final	Actual	I	Final Budget
Taxes	\$ 53,012,516	\$	53,012,516	\$ 53,131,563	\$	119,047
Licenses and permits	607,076		607,076	575,046		(32,030)
Intergovernmental	5,872,707		6,236,196	5,835,273		(400,923)
Charges for services	10,309,953		10,313,187	7,635,690		(2,677,497)
Fines and forfeitures	5,127,591		6,068,898	6,820,528		751,630
Miscellaneous	 4,173,423		4,382,465	 4,634,295		251,830
TOTAL REVENUES	 79,103,266		80,620,338	 78,632,395		(1,987,943)
EXPENDITURES						
General government	19,375,161		22,453,745	21,600,847		852,898
Law enforcement and public safety	59,530,851		60,547,259	60,181,553		365,706
Health	2,962,511		2,936,959	2,895,004		41,955
Welfare	 4,723,700		4,905,750	 4,878,492		27,258
TOTAL EXPENDITURES	 86,592,223		90,843,713	 89,555,896		1,287,817
Excess of Revenues Over (Under) Expenditures	 (7,488,957)		(10,223,375)	 (10,923,501)		(700,126)
OTHER FINANCING SOURCES (USES)						
Gain on Sale of capital assets	50,000		50,000	214,501		164,501
Capital lease financing	-		819,939	819,940		-
Transfers in	7,826,641		7,826,641	8,554,670		728,029
Transfers (out)	 (387,684)		(1,202,729)	 (1,202,678)		51
TOTAL OTHER FINANCING SOURCES (USES)	 7,488,957		7,493,851	 8,386,433		892,581
Net change in fund balance	-		(2,729,524)	(2,537,068)		192,456
Fund Balance - beginning	 		26,520,071	 26,520,071		
FUND BALANCE - ending	\$ -	\$	23,790,547	\$ 23,983,003	\$	192,456

CAMERON COUNTY, TEXAS

Required Supplementary Information Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

SPECIAL ROAD AND BRIDGE FUND

For the Fiscal Year Ended September 30, 2017

	Budgete	d Amounts		Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Tax Revenues	\$ 7,560,967	\$ 7,560,967	\$ 7,577,480	\$ 16,513
Licenses and Permits	3,310,351	3,310,351	3,495,571	185,220
Intergovernmental Revenues (State shared)	415,323	669,930	733,062	63,132
Miscellaneous Revenues	125,337	125,337	208,861	83,524
TOTAL REVENUES	11,411,978	11,666,585	12,014,974	348,389
EXPENDITURES				
HIGHWAYS AND STREETS:				
GIS	242,959	173,504	160,466	13,038
District Attorney	40,659	40,735	40,733	2
Precinct #1 Commissioner Staff	106,961	106,961	98,645	8,316
Precinct #2 Commissioner Staff	108,581	108,581	103,524	5,057
Precinct #3 Commissioner Staff	112,262	112,262	108,047	4,215
Precinct #4 Commissioner Staff	108,210	137,446	133,787	3,659
Consolidated Road Districts M & O	8,088,741	9,502,299	9,415,917	86,382
CTIF Projects	-	273,821	149,399	124,422
Engineering & Right-of-Way	874,607	843,101	781,609	61,492
Planning and Inspection	757,767	798,194	796,849	1,345
TOTAL HIGHWAYS AND STREETS	10,440,747	12,096,904	11,788,976	307,928
DEBT SERVICE:				
Principal retirement	980,008	980,008	962,408	17,600
Interest	41,223	41,223	30,180	11,043
TOTAL DEBT SERVICE	1,021,231	1,021,231	992,588	28,643
	1,021,201	1,021,231	,500	20,013
TOTAL EXPENDITURES	11,461,978	13,118,135	12,781,564	336,571
Excess of Revenues Over (Under) Expenditures	(50,000)	(1,451,550)	(766,590)	684,960
OTHER FINANCING SOURCES (USES):				
Capital lease financing		570 202	685,255	106,873
Sale of Capital assets	50,000	578,382 50,000	085,255	(50,000)
Transfers In	50,000	50,000	-	(30,000)
Transfers (out)	-	(69,379)	(69,379)	-
TOTAL OTHER FINANCING SOURCES (USE	50,000	559,003	615,876	56,873
TOTAL OTHER FINANCING SOURCES (USE	50,000		015,870	50,875
Net change in fund balances		(892,547)	(150,714)	741,833
Fund Balance - beginning		7,873,528	7,873,528	
FUND BALANCE - ending	\$ -	\$ 6,980,981		\$ 741,833
FUND DALAINCE - CHUIIIg	- ¢	¢ 0,980,981	\$ 7,722,814	\$ 741,833

CAMERON COUNTY, TEXAS Notes to Required Supplementary Information

September 30, 2017

Budgetary information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the Budget Officer and County 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 Budget Officer 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 2017. 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

SPECIAL REVENUE

	FEDER FORCI	FEDERAL TASK FORCE GRANT	COI	COLONIA PAVING PROJECT	LATI	LATERAL ROAD	LAW LIBRARY	BRARY	OT GOVERN ELEC	OTHER GOVERNMENTAL ELECTIONS	FEDE	FEDERAL BLOCK GRANT
ASSETS												
Cash	s	24,025	S	1,661,745	\$	14,744	\$	407,039	÷	331,693	s	396,995
Accounts receivable		3,091		I		I				46,977		109,000
Due from other governments		21,732		I		I				ı		10,917
Due from other funds				ı		ı				ı		4,362
Other assets		ı		I		I		ı		1,524		I
TOTAL ASSETS	\$	48,848	÷	1,661,745	\$	14,744	\$	407,039	\$	380,194	\$	521,274

LIABILITIES AND FUND BALANCE

120

	2,052	8,672	218	488,876	499,818		21,456	21,456
	S							
	925	2,307	I	376,962	380,194		I	1
	Ş							
	631	3,303	ı	ı	3,934		403,105	403,105
	Ś							
	ı	ı	ı	14,615	14,615		129	129
	Ş							
	ı	ı	ı	1,661,745	1,661,745		ı	1
	÷							
	ı	ı	ı	48,848	48,848		·	ı
	\$							
LIABILITIES	Accounts payable	Wages, fringe and accrued absences payable	Due to other governments	Due to other funds	TOTAL LIABILITIES	FUND BALANCE	Restricted - Special Revenue	TOTAL FUND BALANCE

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1,661,745

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48,848

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TOTAL LIABILITIES AND FUND BALANCE

SPECIAL REVENUE

VICTIMS OF CRIME		\$ 30,887		115,927	53,838		\$ 200,652			\$ 2,288	18,111		178,766	199,165		1,487	1,487
TDH - IMMUNIZATION ACTION PLAN		72,462		206,239	181	5,963	284,845			36,738	23,277		107,398	167,413		117,432	117,432
BORDER HEALTH ISSUES		83,357 \$	250,683		617	2,765	337,422 \$			5,538 \$	17,069	23,748	291,067	337,422			
BO		S					÷			s							
O.N.D.C.P		705,159	270,656	·	2,335	ı	978,150			33,424	26,813	1,187	913,254	974,678		3,472	3,472
		S					÷			÷							
FEDERAL LAW ENFORCEMENT		712,590	23,928	33,566	2,100	'	772,184			5,994	2,188		764,002	772,184		ı	
FEI		S					÷			÷							
CHAPTER 19		12,638	1,164	ı	I		13,802			ı		ı	13,802	13,802			
CHA		\$					÷			S							
	ASSETS	Cash	Accounts receivable	Due from other governments	Due from other funds	Other assets	TOTAL ASSETS	LIABILITIES AND FUND BALANCE	LIABILITIES	Accounts payable	Wages, fringe and accrued absences payable	Due to other governments	Due to other funds	TOTAL LIABILITIES	FUND BALANCE	Restricted - Special Revenue	TOTAL FUND BALANCE

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978,150

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TOTAL LIABILITIES AND FUND BALANCE

SPECIAL REVENUE

r IS AN WIC		,735 \$ 541,907		9,082 1,077,477	118,349 415,959	449 9,951	,942 \$ 2,045,294			9,949 \$ 26,673	4,778 122,470	1,620 470	676 1,895,681	17,023 2,045,294			
COMMUNITY CORRECTIONS ASSISTANCE PLAN		\$ 3,275,735	12,	9.	118,	-	\$ 3,415,942			\$ 9,	4,	1,		17,		3,398,919	3,398,919
VALLE ESCODIDO SEWER PROJECT		99,097	417,945	·	ı		517,042			153,564	I	I	363,462	517,026		16	16
V DEL MAR HEIGHTS 5		\$ 8,116 \$	71,028				\$ 79,144 \$			3 784 \$,	ı	78,360	79,144		ı	
HEALTH BLOCK GRANT		\$ 992,636 \$	907,029	33,982	21,981	1,700	\$ 1,957,328			\$ 989,039 \$	31,108	ı	3,426	1,023,573		933,755	933,755
TUBERCULOSIS PROGRAM		\$ 31,300		118,697			\$ 149,997			\$ 1,028	14,316		134,653	149,997		ı	
	ASSETS	Cash	Accounts receivable	Due from other governments	Due from other funds	Other assets	TOTAL ASSETS	LIABILITIES AND FUND BALANCE	LIABILITIES	Accounts payable	Wages, fringe and accrued absences payable	Due to other governments	Due to other funds	TOTAL LIABILITIES	FUND BALANCE	Restricted - Special Revenue	TOTAL FUND BALANCE

122

2,045,294

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517,042

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79,144

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1,957,328

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149,997

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TOTAL LIABILITIES AND FUND BALANCE

SPECIAL REVENUE

	SI	SELF HELP CENTERS	LOCAL SOLID WASTE ENFORCEMENT	LID	HOMI ASS O	HOME DISASTER ASSISTANCE GRANT	ENCUME	ENCUMBERED PRE- TRIAL RELEASE	JUVEN	JUVENILE JUSTICE ALTERNATIVE ED.
ASSETS										
Cash	S	1,427	S	938	÷	1,913	S	18,903	S	172,791
Accounts receivable		11,025		ı		3,074,655		59,552		115,937
Due from other governments		I		ı		864,466		ı		ı
Due from other funds		I		ı		I		ı		160,666
Other assets		I		I		I		2,576		ı
TOTAL ASSETS	÷	12,452	\$	938	s	3,941,034	÷	81,031	÷	449,394
LIABILITIES AND FUND BALANCE										
LIABILITIES										
Accounts payable	\$	1,911	\$	744	\$	1,094,886	\$	6,094	\$	141,974
Wages, fringe and accrued absences payable		I		ı		I		19,361		12,693
Due to other governments		I		I		I		1,433		112,807
Due to other funds		10,541		194		2,846,148		18,918		181,920
TOTAL LIABILITIES		12,452		938		3,941,034		45,806		449,394
FUND BALANCE										
Restricted - Special Revenue				'		·		35,225		
TOTAL FUND BALANCE		· ·		1		· ·		35,225		•
TOTAL LIABILITIES AND FUND BALANCE	\$	12,452	\$	938	\$	3,941,034	\$	81,031	\$	449,394

123

SPECIAL REVENUE

		JUVENILE PROBATION COMMISSION		JUVENILE SERVICES	DA HOT CHECK	CHECK	TAX A	TAX ASSESSOR VIT	LAGUNA HEIGHTS	
ASSETS										
Cash	\$	935,440	÷	33,503	\$	56,158	÷	1,549,113	\$ 5,213	
Accounts receivable		6,144		4,505		I		I	ı	
Due from other governments		234,229		6,817		ı				
Due from other funds		118,369		11,764		I				
Other assets		555		101		ı		I	ı	
TOTAL ASSETS	S	1,294,737	\$	56,690	\$	56,158	\$	1,549,113	\$ 5,213	
LIABILITIES AND FUND BALANCE										
LIABILITIES										
Accounts payable	S	48,548	Ś	700	\$	351	\$	41,649	\$ 964	
Wages, fringe and accrued absences payable		78,975		2,451		ı		I	ı	
Due to other governments		4,449		ı		ı		1,289,242		
Due to other funds		I		53,539		ı			I	
TOTAL LIABILITIES		131,972		56,690		351		1,330,891	964	
FUND BALANCE										
Restricted - Special Revenue		1,162,765		I		55,807		218,222	4,249	

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1,294,737

\$

TOTAL LIABILITIES AND FUND BALANCE

TOTAL FUND BALANCE

1,162,765

NONMAJOR GOVERNMENTAL FUNDS SEPTEMBER 30, 2017 CAMERON COUNTY, TEXAS COMBINING BALANCE SHEET

SPECIAL REVENUE

	H LNI	PRE TRIAL INTER VENTION	W REI	WEST RAIL RELOCATION	DRU	DRUG FORFEITURE TRUST	COL	COLONIA STREET LIGHT	LAGUNA MADRE WATER & SEWER		VENUE PROJECT	T T	TOTAL SPECIAL REVENUE FUNDS
ASSETS										 			
Cash	÷	471,071	÷	647,416	÷	4,076,052	÷	302,752	\$	۰ ج	1,203,238	S	18,878,053
Accounts receivable		1,500		744,950		1,638		'			180,407		6,314,141
Due from other governments				2,776,653		488,098		8,800					6,006,682
Due from other funds		26,145		ı		2,232,771							3,169,437
Other assets		ı		ı		52,888		234			ı		78,706
TOTAL ASSETS	÷	498,716	÷	4,169,019	÷	6,851,447	÷	311,786	÷	- -	1,383,645	÷	34,447,019
LIABILITIES AND FUND BALANCE													
LIABILITIES													
Accounts payable	÷		÷	ı	÷	523,605	÷	15,102	÷	ŝ	4,373	÷	3,149,528
Wages, fringe and accrued absences payable		11,438		ı		54,256		2,498			ı		456,084
Due to other governments		I		ı		1,342,289		ı		,	ı		2,777,463

LIABILITES	A connte nomble

Accounts payable	6 -	÷	¢ cno;c7c	¢ 701'CI	•	¢ c/c,+	820,441,0
Wages, fringe and accrued absences payable	11,438		54,256	2,498	ı	·	456,084
Due to other governments	1		1,342,289				2,777,463
Due to other funds	1	3,908,088	53,838		ı	ı	14,408,779
TOTAL LIABILITIES	11,438	3,908,088	1,973,988	17,600	 	4,373	20,791,854
FUND BALANCE							
Restricted - Special Revenue	487,278	260,931	4,877,459	294,186	ı	1,379,272	13,655,165
TOTAL FUND BALANCE	487,278	260,931	4,877,459	294,186		1,379,272	13,655,165

34,447,019

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1,383,645

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TOTAL LIABILITIES AND FUND BALANCE

CAPITAL PROJECTS

	PROJECT ROADMAH	OADMAP	2011 CERTIFICATE OF OBLIGATION	2011 CERTIFICATES OF OBLIGATION		ES 2	2014 CERTIFICATES 2016 CERTIFICATES 0F OBLIGATION 0F OBLIGATION	I	TOTAL CAPITAL PROJECTS FUNDS
ASSETS									
Cash	÷	98,909	\$	525,013	\$ 3,381,610	10 \$	9,171,729	÷	13,177,261
Accounts receivable		ı		ı			I		I
Due from other governments				ı			I		ı
Due from other funds		'		23,093	44,610	10			67,703
Other assets		,		·			I		ı
TOTAL ASSETS	\$	98,909	\$	548,106	\$ 3,426,220	50	9,171,729	÷	13,244,964

LIABILITIES AND FUND BALANCE

LIABILITIES										
Accounts payable	÷	27,148	÷	105,836	÷	551,228	\$	1,140,786	÷	1,824,998
Wages, fringe and accrued absences payable		ı				15,758		1,768		17,526
Due to other governments		'				1		ı		'
Due to other funds		21,963						33,171		55,134
TOTAL LIABILITIES		49,111		105,836		566,986		1,175,725		1,897,658
FUND BALANCE										
Restricted - Capital Projects		49,798		442,270		2,859,234		7,996,004		11,347,306
TOTAL FUND BALANCE		49,798		442,270		2,859,234		7,996,004		11,347,306
TOTAL LIABILITIES AND FUND BALANCE	*	98,909	\$	548,106	÷	3,426,220	÷	9,171,729	÷	13,244,964

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DEBT SERVICE

	UNLIN B	UNLIMITED TAX BONDS	LIMI	LIMITED TAX BONDS	TOTA	TOTAL DEBT SERVICE FUNDS	TOTA GOV	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS	6		÷		e		÷	
Cash	A	106,077	•	0,044,990	A	166,018,6	A	51,920,271
Accounts receivable		1		ı				6,314,141
Taxes receivable - net of allowances		36,546		810,412		846,958		846,958
Interfund receivable		ı		ı		ı		I
Due from other governments		ı		ı		ı		6,006,682
Due from other funds				ı		ı		3,237,140
Other assets		I		535,168		535,168		613,874
TOTAL ASSETS	÷	262,513	÷	6,990,570	÷	7,253,083	÷	54,945,066
LIABILITIES AND FUND BALANCE								
LIABIL/THES								
Accounts payable	S		÷	ı	\$		\$	4,974,526
Wages, fringe and accrued absences payable				ı		ı		473,610
Due to other governments		ı		ı		ı		2,777,463
Due to other funds		I		ı		ı		14,463,913
Deferred Revenue		35,926		747,479		783,405		783,405
TOTAL LIABILITIES		35,926		747,479		783,405		23,472,917
FUND BALANCE								
Restricted - Debt Service		226,587		6,243,091		6,469,678		6,469,678
Restricted - Specieal Revenue		I		ı		ı		13,655,165
Restricted - Capital Projects		I		ŗ		·		11,347,306
TOTAL FUND BALANCE		226,587		6,243,091		6,469,678		31,472,149
TOTAL LIABILITIES AND FUND BALANCE	÷	262,513	÷	6,990,570	\$	7,253,083	÷	54,945,066

SPECIAL REVENUE

					OTHER	
	FEDERAL TASK FORCE GRANT	COLONIA PAVING PROJECT	LATERAL ROAD	LAW LIBRARY	GOVERNMENTAL ELECTIONS	FEDERAL BLOCK GRANT
REVENUES						
Intergovernmental	\$ 64,966	•	\$ 47,219	•	•	\$ 467,731
Charges for services				180,194		
Fines and forfeitures	•					17,569
Miscellaneous		16	728	1,268	795,234	I
TOTAL REVENUES	64,966	16	47,947	181,462	795,234	485,300
EXPENDITURES						
General government					777,400	
Law enforcement and public safety	85,471			167,722		499,240
Highways and streets	I	69,395	395,315		I	I
TOTAL EXPENDITURES	85,471	69,395	395,315	167,722	777,400	499,240
Excess of Revenues Over (Under) Expenditures	(20,505)	(69,379)	(347,368)	13,740	17,834	(13,940)
OTHER FINANCING SOURCES (USES) Sale of capital assets	1	ı		ı		ı
Transfers in	20,505	69,379	·		·	12,434
Transfers (out)	ı	I	ı	ı	(22,334)	I
TOTAL OTHER FINANCING SOURCES (USES)	20,505	69,379	'	'	(22,334)	12,434
Net change in fund balances	'	I	(347,368)	13,740	(4,500)	(1,506)
Fund Balances - October 1, 2016	ı		347,497	389,365	4,500	22,962
FUND BALANCES - SEPTEMBER 30, 2017	م	99 	\$ 129	\$ 403,105	99. 	\$ 21,456

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SPECIAL REVENUE

SPECIAL REVENUE								
	CHAPTER 19	FEDE	FEDERAL LAW ENFORCEMENT	O.N	O.N.D.C.P.	BORDER HEALTH ISSUES	TDH - IMMUNIZATION ACTION PLAN	VICTIMS OF CRIME
REVENUES								
Intergovernmental	\$ 19,073	\$	658,943	÷	2,846,495	\$ 779,292	\$ 784,779	\$ 501,801
Charges for services			ı					
Fines and forfeitures						,		
Miscellaneous			ı		1	617	I	1,420
TOTAL REVENUES	19,073		658,943		2,846,495	779,909	784,779	503,221
EXPENDITURES								
General government	19,073	~	I		I			
Law enforcement and public safety	·		658,943		2,846,495	ı	ı	684,524
Highways and streets							I	ı
Health	·					713,859	812,423	
Welfare							I	
Capital Outlay		1	I		1	66,050		
TOTAL EXPENDITURES	19,073		658,943		2,846,495	779,909	812,423	684,524
Excess of Revenues Over (Under) Expenditures					'		(27,644)	(181,303)
OTHER FINANCING SOURCES (USES)								
Sale of capital assets		1	ı		ı	1	55	- 007 101
Transfers III Transfers (out)								101,020
TOTAL OTHER FINANCING SOURCES (USES)			1		1		34,999	181,628
Net change in fund balances			'		I	1	7,355	325
Fund Balances - October 1, 2016					3,472	·	110,077	1,162
	÷	¢		÷		÷		
FUND BALANCES - SEPTEMBER 30, 2017	s	÷		÷	3,472	•	\$ 117,432	\$ 1,487

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TUBERCULOSIS PROGRAM	HEALTH BLOCK GRANT	DEL MAR HEIGHTS	VALLE ESCONDIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN	WIC	
\$ 432,789	\$ 1,502,004	\$ 138,273	\$ 650,214	\$ 188,060	\$ 4,002,437	
ı	49,981	ı	ı	I	I	
				ı		
T	18	ı	16	59,317	I	
432,789	1,552,003	138,273	650,230	247,377	4,002,437	
	•		•	253,794	•	
432,869	1,263,520				3,999,324	
		138,273	650,214			
				36,570	5,011	
432,869	1,263,520	138,273	650,214	290,364	4,004,335	
(80)	288,483		16	(42,987)	(1,898)	
80	1,130			I	1,898	
I	I	ı	I	(818)	I	
80	1,130	1		(818)	1,898	
T	289,613	ſ	16	(43,805)	T	
	644,142			3,442,724	ı	
۔ ج	\$ 933,755	\$	\$ 16	\$ 3,398,919	' \$	
	TUBERCULOSI PROGRAM 432,5 432,5	TUBERCULOSIS HEALTH BLC PROGRAM 33,789 \$ 1,50 - - - - - </td <td>TUBERCULOSIS HEALTH BLOCK DEL MAR HI PROGRAM S 1,502.004 S - - 49,981 S - - 49,981 S - - 18 49,981 - - 18 49,981 - - 18 - - - 18 - - - 18 - - - 132,869 1,263,520 - - - - - - - - - - - - - - -</td> <td>TUBERCULOSIS HEALTH BLOCK DEL MAR HEIGHTS RANT GRANT DEL MAR HEIGHTS - - - - - - 432,789 \$ 1,502,004 \$ 138,273 - - - - - - - 118 - - - - 11552,003 1138,273 - - - - - - - - - - - - - - - - - - - - - - -</td> <td>TUBERCIOSIS HEALTH BLOCK DELMAR HEIGHTS SEWER PROJECT ACONTOLO CORRECTO r 432,789 5 1,502,004 5 1,502,004 5 188,273 5 660,214 5 188 -</td> <td>TUBERCOLOSIS HALTH BLOCK VALLE SCORDIDO CORRECTIONS MALL PRORGANI LANT BLOCK DELMAR HEIGHTS VALLE SCORDIDO SORRECTIONS MALL - 432.780 5 150.004 5 S</td>	TUBERCULOSIS HEALTH BLOCK DEL MAR HI PROGRAM S 1,502.004 S - - 49,981 S - - 49,981 S - - 18 49,981 - - 18 49,981 - - 18 - - - 18 - - - 18 - - - 132,869 1,263,520 - - - - - - - - - - - - - - -	TUBERCULOSIS HEALTH BLOCK DEL MAR HEIGHTS RANT GRANT DEL MAR HEIGHTS - - - - - - 432,789 \$ 1,502,004 \$ 138,273 - - - - - - - 118 - - - - 11552,003 1138,273 - - - - - - - - - - - - - - - - - - - - - - -	TUBERCIOSIS HEALTH BLOCK DELMAR HEIGHTS SEWER PROJECT ACONTOLO CORRECTO r 432,789 5 1,502,004 5 1,502,004 5 188,273 5 660,214 5 188 -	TUBERCOLOSIS HALTH BLOCK VALLE SCORDIDO CORRECTIONS MALL PRORGANI LANT BLOCK DELMAR HEIGHTS VALLE SCORDIDO SORRECTIONS MALL - 432.780 5 150.004 5 S

	SEL	SELF HELP CENTERS	LOCAL SOLID WASTE ENFORCEMENT	HOME DISASTER ASSISTANCE GRANT		ENCUMBERED PRE - TRIAL RELEASE	JUVENILE JUSTICE ALTERNATIVE ED.
REVENUES							
Intergovernmental	÷	598,938	-	\$ 4,699,254		\$ 13,852	\$ 837,923
Charges for services		I			ī	I	
Fines and forfeitures		ı	1		,	33,170	
Miscellaneous		ı	1		,	153,657	
TOTAL REVENUES		598,938		4,699,254	254	200,679	837,923
EXPENDITURES							
General government		I			,		
Law enforcement and public safety		'			ī	480,488	1,002,368
Highways and streets		ı	1		,	I	
Health		ı	1		,	I	
Welfare		598,938		4,699,254	254	I	
Capital Outlay		I	I		ī	I	
TOTAL EXPENDITURES		598,938		4,699,254	254	480,488	1,002,368
Excess of Revenues Over (Under) Expenditures		ı	T		- -	(279,809)	(164,445)
OTHER FINANCING SOURCES (USES) Sale of capital assets		,				1	
Transfers in		I				271,160	164,445
Transfers (out)		ı	I		ī	I	ı
TOTAL OTHER FINANCING SOURCES (USES)		'				271,160	164,445
Net change in fund balances		'			-	(8,649)	1
Fund Balances - October 1, 2016		1			 	43,874	,
FUND BALANCES - SEPTEMBER 30, 2017	÷	'	\$	\$	-	\$ 35,225	*

CAMERON COUNTY, TEXAS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES	NONMAJOR GOVERNMENTAL FUNDS	FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
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	JUVENILE	NILE				
	PROBATION COMMISSION	ATION ISSION	JUVENILE SERVICES	DA HOT CHECK	TAX ASSESSOR VIT	LAGUNA HEIGHTS
REVENUES						
Intergovernmental	\$	3,438,894	\$ 146,787	•	•	•
Charges for services		10,521		3,558		
Fines and forfeitures		5,242				
Miscellaneous		14,033		189	90,589	25
TOTAL REVENUES		3,468,690	146,787	3,747	90,589	25
EXPENDITURES						
General government					73,751	
Law enforcement and public safety		3,346,285	158,644	3,007		·
Highways and streets						
Health						ı
Welfare						
Capital Outlay		23,211		ı		ı
TOTAL EXPENDITURES		3,369,496	158,644	3,007	73,751	1
Excess of Revenues Over (Under) Expenditures		99,194	(11,857)	740	16,838	25
OTHER FINANCING SOURCES (USES) Sale of capital assets		ı		,		
Transfers in		818	11,857			
Transfers (out)		ı				
TOTAL OTHER FINANCING SOURCES (USES)		818	11,857			
Net change in fund balances		100,012	I	740	16,838	25
Fund Balances - October 1, 2016		1,062,753	ı	55,067	201,384	4,224
FUND BALANCES - SEPTEMBER 30, 2017	÷	1,162,765	۱ ۵	\$ 55,807	\$ 218,222	\$ 4,249

	PRE TRIAL INTER VENTION	WEST RAIL RELOCATION	DRUG FORFEITURE TRUST	COLONIA STREET LIGHT	LAGUNA MADRE WATER & SEWER	VENUE PROJECT	TOTAL SPECIAL REVENUE
REVENUES							
Taxes	•	•	\$	•	•	\$ 1,414,097	\$ 1,414,097
Intergovernmental			1,917,950		506		24,738,180
Charges for services	268,100			•			512,354
Fines and forfeitures							55,981
Miscellaneous	1,594		1,130,629	308,972	ı	1,539	2,559,861
TOTAL REVENUES	269,694	1	3,048,579	308,972	506	1,415,636	29,280,473
EXPENDITURES							
General government				223,153		36,364	1,129,741
Law enforcement and public safety	310,701		3,338,400				13,836,082
Highways and streets							464,710
Health							7,221,995
Velfare					506		6,087,185
Capital Outlay	ı	I	115,204	ı	I	ı	246,046
TOTAL EXPENDITURES	310,701	1	3,453,604	223,153	506	36,364	28,985,759
Excess of Revenues Over (Under) Expenditures	(41,007)	·	(405,025)	85,819	,	1,379,272	294,714
OTHER FINANCING SOURCES (USES) Sale of capital assets			10,601			·	13,764
Transfers in							767,170
Transfers (out)	·		(186,809)		ı		(209,961)
TOTAL OTHER FINANCING SOURCES (USES)	1	· ·	(176,208)	· ·			570,973
Net change in fund balances	(41,007)	ſ	(581,233)	85,819	ſ	1,379,272	865,687
Fund Balances - October 1, 2016	528,285	260,931	5,458,692	208,367	ſ	T	12,789,478
FUND BALANCES - SEPTEMBER 30, 2017	\$ 487,278	\$ 260,931	\$ 4,877,459	\$ 294,186	ب	\$ 1,379,272	\$ 13,655,165

CAPITAL PROJECTS

	R H	PROJECT ROADMAP	2011 CERTIFICATES OF OBLIGATION	2014 CERTIFICATES OF OBLIGATION	2016 CERTIFICATES OF OBLIGATION	TOTAL CAPITAL PROJECTS FUNDS
REVENUES	e		e	e	e	ę
Intergovernmental Miscellaneous	A	- 217	\$ 10,090	\$ 17,668	\$ 26,922	\$ 54,897
TOTAL REVENUES		217	10,090	17,668	26,922	54,897
EXPENDITURES						
Law enforcement and public safety		ı		12,333		12,333
Highways and Streets		I	1,983	2,171,300	171,182	2,344,465
Capital outlay		I	1,041,896	2,935,691	6,889,285	10,866,872
TOTAL EXPENDITURES		I	1,043,879	5,119,324	7,060,467	13,223,670
Excess of Revenues Over (Under) Expenditures		217	(1,033,789)	(5,101,656)	(7,033,545)	(13,168,773)
OTHER FINANCING SOURCES (USES)						
Sale of capital assets		ı				
Capital Lease Financing		I	I	I	ı	I
Transfers in		I	I	I	ı	I
Transfers (out)		I	I	I	ı	I
TOTAL OTHER FINANCING SOURCES (USES)			1			,
Net change in fund balances		217	(1,033,789)	(5,101,656)	(7,033,545)	(13,168,773)
Fund Balances - October 1, 2016		49,581	1,476,059	7,960,890	15,029,549	24,516,079
FUND BALANCES - SEPTEMBER 30, 2017	÷	49,798	\$ 442,270	\$ 2,859,234	\$ 7,996,004	\$ 11,347,306

DEBT SERVICE

	UNLIMITED TAX BONDS	LIMITED TAX BONDS	TOTAL DEBT SERVICE FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 10,143	\$ 8,823,718	\$ 8,833,861	\$ 10,247,958
Intergovernmental	•		ı	24,738,180
Charges for services	I		ı	512,354
Fines and forfeitures			ı	55,981
Miscellaneous	1,979	50,603	52,582	2,667,340
TOTAL REVENUES	12,122	8,874,321	8,886,443	38,221,813
EXPENDITURES				
General government		•	I	1,129,741
Law enforcement and public safety			I	13,848,415
Highway and streets				2,809,175
Health			I	7,221,995
Welfare			I	6,087,185
Bond Issuance Costs			ı	1
Capital Outlay			I	11,112,918
Principal retirement	115,000	6,410,312	6,525,312	6,525,312
Interest and fiscal charges	10,042	2,938,133	2,948,175	2,948,175
TOTAL EXPENDITURES	125,042	9,348,445	9,473,487	51,682,916
Excess of Revenues Over (Under) Expenditures	(112,920)) (474,124)	(587,044)	(13,461,103)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	I	ı	·	13,764
Capital Lease Financing	I			
Transfers in		577,437	577,437	1,344,607
Transfers (out)			ı	(209,961)
TOTAL OTHER FINANCING SOURCES (USES)		577,437	577,437	1,148,410
Net change in fund balances	(112,920)) 103,313	(6,607)	(12,312,693)
1				
Fund Balances - October 1, 2016	339,507	6,139,778	6,479,285	43,784,842
FUND BALANCES - SEPTEMBER 30, 2017	\$ 226,587	\$ 6,243,091	\$ 6,469,678	\$ 31,472,149

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.

CAMERON COUNTY, TEXAS SCHEDULE OF GENERAL FUND REVENUES COMPARED WITH BUDGET (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

		Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
Taxes					
	Current Advalorem Taxes	\$ 52,551,468	\$ 52,551,468	\$ 52,723,630	\$ 172,162
	Delinquent Advalorem Taxes	1,930,483	1,930,483	1,943,123	12,640
	TIRZ	(1,000,000)	(1,000,000)	(1,000,000)	-
	Discounts	(1,140,916)	(1,140,916)	(1,099,456)	41,460
	Commissions	(547,322)	(547,322)	(544,010)	3,312
	Errors and Adjustments	(272,410)	(272,410)	(297,382)	(24,972)
	Penalties and Interest	1,391,213	1,391,213	1,300,658	(90,555)
	Misc Pmts - in lieu of taxes	100,000	100,000	105,000	5,000
Total	Taxes	53,012,516	53,012,516	53,131,563	119,047
Licons	es and Permits				
License	Beer Licenses (net)	31,500	31,500	18,554	(12,946)
	Liquor Licenses (net)	78,736	78,736	75,791	(12,940) (2,945)
	Gaming licenses	20,100	20,100	16,316	(3,784)
	Certificates of Title		,		
	Tax Certificates	470,230 6,510	470,230 6,510	457,255 7,130	(12,975) 620
Total	Licenses and Permits	607,076	607,076	575,046	(32,030)
1000					(02,000)
Intergo	overnmental Revenues				
	Other State Revenue	-	-	73	73
	Indir.CostReimbBorderHealth	17,355	17,355	13,095	(4,260)
	Bio terrorism-indirect cost	48,000	48,000	56,715	8,715
	Indir.CostReimbWICGrants Aid	550,000	550,000	624,554	74,554
	Bio terrorism-indirect cost	-	-	1,566	1,566
	Fee Revenue Admin Fee	-	-	1,000	1,000
	State Revenue	-	-	33,224	33,224
	Contributions from other Entit	-	35,000	-	(35,000)
	State Revenue	55,000	55,000	-	(55,000)
	Emergency Services District	185,000	185,000	257,500	72,500
	Fee Revenue Admin Fee	410,977	410,977	40,000	(370,977)
	Federal Wildlife Allocation	31,575	31,575	47,033	15,458
	State Mixed Drink Tax	939,371	939,371	887,696	(51,675)
	State Bingo Tax	96,137	96,137	102,659	6,522
	Sales Tax Commissions-Tax Auto	2,415,368	2,415,368	2,410,212	(5,156)
	Fee Revenue Admin Fee	21,086	21,086	-	(21,086)
	State Revenue	-	158,785	-	(158,785)
	State Revenue	14,999	14,999	14,999	-
	Emergency Services District	40,000	46,748	49,748	3,000
	Indirect Cost	22,000	22,000	10,532	(11,468)
	Aid Count Court at Law I	84,000	84,000	139,969	55,969
	Aid Count Court at Law II	84,000	84,000	117,818	33,818
	Aid Count Court at Law III	84,000	84,000	95,666	11,666
	Aid Count Court at Law IV	-	-	43,151	43,151
	State Revenue	307,038	307,038	230,314	(76,724)
	Reimbursement Indigent defense	125,285	125,285	108,922	(16,363)
	DA Food Stamp Prosecutions	2,500	2,500	5,600	3,100
	State Aid-County Attorney	39,228	39,228	44,224	4,996
	Indirect Cost	12,000	12,000	14,304	2,304
	Rental TxDot lease	16,500	16,500	-	(16,500)
	Federal-SCAAP	-	152,956	152,956	-
	Prisoner Transport	36,800	36,800	54,741	17,941
	State Revenue	-	-	1,213	1,213
	Contributions from other Entit	40,000	50,000	50,000	-
	State Tobacco Reimbursement	149,388	149,388	193,292	43,904
	State Revenue	5,100	5,100	-	(5,100)
	State Revenue	40,000	40,000	32,497	(7,503)
Total	Intergovernmental Revenues	5,872,707	6,236,196	5,835,273	(400,923)

CAMERON COUNTY, TEXAS SCHEDULE OF GENERAL FUND REVENUES COMPARED WITH BUDGET (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

					Variance
		Original Budget	Final Budget	Actual	with Final Budget Positive(Negative)
Charge	es for Services				
	County Clerk-Records Mgmt	439,500	439,500	341,545	(97,955)
	County Clerk-Records Mgmt	475,000	475,000	108,550	(366,450)
	Inspections	20,000	23,234 20	55,866	32,632
	Emergency Mgmt Citations Labor Charges	20 50,100	20 50,100	20 65,681	- 15,581
	Labor Charges	24,000	24,000	22,418	(1,582)
	Service Fees	21,525	24,000	12,204	(9,321)
	County Clerk-Judicial Rec Mgt	19,994	19,994	12,204	(9,321) (451)
	Judges Signature Probate Fee	675	675	575	(100)
	Judges Signature Probate Fee	675	675	575	(100)
	Judges Signature Probate Fee	675	675	575	(100)
	Steno Fees and Interpreter Fee	75,300	75,300	77,539	2,239
	Jury Fees	279,910	279,910	265,761	(14,149)
	Justices of the Peace				-
	Service Fees	19,795	19,795	19,475	(320)
	Dist Clerk-Judicial Recd Mgmt	33,175	33,175	30,751	(2,424)
	Dist. Clerk-Passport Revenue	36,721	36,721	66,490	29,769
	Research fees - District Clrk	23,800	23,800	23,583	(217)
	Passport Picture fee-Dist Clrk	9,680	9,680	20,320	10,640
	Retrieval fees - Dist. Clerk	975	975	920	(55)
	District Clerk	723,116	723,116	696,018	(27,098)
	Justices of the Peace # 1	3,347	3,347	6,373	3,026
	Justices of the Peace # 2-1	32,346	32,346	43,213	10,867
	Justices of the Peace # 2-2	14,750	14,750	16,600	1,850
	Justices of the Peace # 2-3	16,325	16,325	29,449	13,124
	Justices of the Peace # 3-1	8,355	8,355	12,321	3,966
	Justices of the Peace # 3-2	5,043	5,043	5,187	144
	Justices of the Peace # 4	8,110	8,110	9,833	1,723
	Justices of the Peace # 5-1	15,900	15,900	24,522	8,622
	Justices of the Peace # 5-2	6,505	6,505	12,161	5,656
	Justices of the Peace # 5-3	1,369	1,369	5,591	4,222
	County Attorney	77,200	77,200	63,668	(13,532)
	Justices of the Peace	410	410	94	(316)
	Inspections Program Bauanuas	61,000	61,000	- 75	(61,000)
	Program Revenues Beer, Wine, Liquor Commissions	9,550	- 9,550	6,831	75 (2,719)
	Tax Assessor/Collector-Auto	9,530 856,462	9,530 856,462	954,365	97,903
	Jail-State, Other	47,778	47,778	26,542	(21,236)
	Jail-Federal	5,920,650	5,920,650	3,695,721	(2,224,929)
	Service Fees	8,570	8,570	6,954	(1,616)
	Constable Precinct #1	1,710	1,710	620	(1,090)
	Service Fees	153,835	153,835	183,025	29,190
	Constable Precinct #2	11,887	11,887	11,739	(148)
	Service Fees	150	150	2,200	2,050
	Service Fees	96,500	96,500	84,450	(12,050)
	Constable Precinct #3	2,615	2,615	960	(1,655)
	Service Fees	19,973	19,973	21,430	1,457
	Constable Precinct #4	10,372	10,372	13,710	3,338
	Service Fees	209,200	209,200	143,793	(65,407)
	Constable Precinct #5	7,530	7,530	11,766	4,236
	Sheriff Fees	285,150	285,150	256,372	(28,778)
	Sheriff Arrest Fees	15,500	15,500	14,301	(1,199)
	Registration Fees-Flu Vaccine	5,750	5,750	10,795	5,045
	Subdivision Plat InspectionFee	3,400	3,400	3,200	(200)
	Inspections	86,585	86,585	89,750	3,165
T ()	Septic Tank Fees	51,490	51,490	39,670	(11,820)
Total	Charges for Services	10,309,953	10,313,187	7,635,690	(2,677,497)

CAMERON COUNTY, TEXAS SCHEDULE OF GENERAL FUND REVENUES COMPARED WITH BUDGET (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

		Original Budget	Final Budget	Actual	Variance with Final Budget _Positive(Negative)
Fines a	nd Forfeitures				
	Fee Revenue	1,016,234	1,016,234	1,058,201	41,967
	Fee Revenue	226,052	226,052	201,816	(24,236)
	Court Cost	1,130	1,130	310	(820)
	Fines	397,752	397,752	222,717	(175,035)
	Fee Revenue	29,990	29,990	24,028	(5,962)
	Court Cost	340	340	334	(6)
	Fines	-	-	12	12
	Fee Revenue	183,671	183,671	195,810	12,139
	Fee Revenue	2,183	2,183	51,747	49,564
	District Clerk	460,600 26,975	460,600	360,653	(99,947)
	Fines Fee Revenue		26,975 3,061	21,187	(5,788)
	JPTech Fee	3,061 120,123	238,062	145,462	(3,061) (92,600)
	Fee Revenue	313,810	313,810	372,842	(92,000) 59,032
	Court Cost	13,482	13,482	16,471	2,989
	Fines	6,477	6,477	6,982	2,989
	Fee Revenue	395,346	395,346	417,669	22,323
	Court Cost	16,274	16,274	15,195	(1,079)
	Fines	7,615	7,615	8,051	436
	Fee Revenue	405,359	405,359	519,452	114,093
	Court Cost	13,511	13,511	17,540	4,029
	Fines	5,900	5,900	10,528	4,628
	Fee Revenue	189,626	189,626	224,266	34,640
	Court Cost	8,564	8,564	8,918	354
	Fines	6,623	6,623	7,019	396
	Fee Revenue	216,768	216,768	314,388	97,620
	Court Cost	8,560	8,560	12,444	3,884
	Fines	5,770	5,770	9,399	3,629
	Fee Revenue	123,491	123,491	196,940	73,449
	Court Cost	5,340	5,340	8,224	2,884
	Fines	3,310	3,310	5,955	2,645
	Fee Revenue	247,085	247,085	403,390	156,305
	Court Cost	12,180	12,180	16,819	4,639
	Fines	7,150	7,150	11,560	4,410
	Fee Revenue	277,457	277,457	491,096	213,639
	Court Cost	10,584	10,584	16,883	6,299
	Fines	5,463	5,463	11,301	5,838
	Fee Revenue	157,253	157,253	215,150	57,897
	Court Cost	7,470	7,470	9,485	2,015
	Fines	4,042	4,042	5,584	1,542
	Fee Revenue	57,695	57,695	201,442	143,747
	Court Cost	2,130	2,130	8,641	6,511
	Fines	1,628	1,628	7,672	6,044
	Civil CH Const - Revenue	-	823,368	823,368	-
	Fee Revenue	3,514	3,514	5,866	2,352
	Fee Revenue	-	-	1,551	1,551
	Fee Revenue	3,770	3,770	1,233	(2,537)
	Fee Revenue	68,000 48,022	68,000 48,022	72,146	4,146
	Fee Revenue Fee Revenue	48,033	48,033	62,187	14,154
	Fines	200	200	196 398	196 198
Total	Fines and Forfeitures	5,127,591	6,068,898	6,820,528	751,630
		5,127,591	0,008,898	0,820,328	/51,050
Miscell				<u></u>	
	Copy Reimbursements	72,500	72,500	83,812	11,312
	Interest Income	2,925	2,925	2,714	(211)
	Miscellaneous	-	-	180	180
	Insurance Proceeds	-	-	8,650	8,650
	Settlements	-	-	6,678	6,678
	Miscellaneous Revenue	-	-	555	555
	County's Waste Collection fee	225,000	225,000	233,925	8,925

CAMERON COUNTY, TEXAS SCHEDULE OF GENERAL FUND REVENUES COMPARED WITH BUDGET (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

				Variance
	Original Budget	Final Budget	Actual	with Final Budget Positive(Negative)
Interest Income	54,730	54,730	245,025	190,295
Vending Machine Commissions	5,500	5,500	2,323	(3,177)
Miscellaneous	65,000	65,000	217,066	152,066
Snack Bar Commissions	3,600	3,600	3,300	(300)
Reimburse - Salaries	13,000	13,000	-	(13,000)
Program Revenues	750	750	-	(750)
Bail Bond Fees	3,500	3,500	16,605	13,105
Vending Machine Commissions	200	200	-	(200)
Miscellaneous	-	-	62	62
Copy Reimbursements	45,043	45,043	47,265	2,222
Transaction Fee	9,850	9,850	6,204	(3,646)
Interest Income	8,700	8,700	14,943	6,243
Long/Short	-	-	(10)	(10)
Miscellaneous	-	-	340	340
Interest Income	-	-	6	6
Copy Reimbursement-Dist Clerk	154,473	154,473	169,244	14,771
District Clerk FAX Fee	50	50	8	(42)
Transaction Fee	11,377	11,377	12,418	1,041
Interest Income	14,735	14,735	22,773	8,038
Miscellaneous Donations	1,050	1,050	7,865	7,865
Interest Income	1,030	1,030	210	(1,050) 124
Long/Short	80	-	210	24
Interest Income	110	110	24 230	120 ²⁴
Miscellaneous	110	110	230 30	30
Long/Short	-	-	25	25
Interest Income	- 99	- 99	277	178
Long/Short	20	20	277	(18)
Interest Income	20 50	20 50	129	79
Interest Income	50	50	179	129
Long/Short	-	-	10	10
Interest Income	25	25	120	95
Interest Income	85	85	238	153
Interest Income	72	72	268	196
Interest Income	45	45	139	94
Miscellaneous	250	250	-	(250)
Interest Income	14	14	143	129
Miscellaneous	-	-	30	30
Long/Short	-	-	7	7
Copy Receipts	-	-	61	61
Miscellaneous	-	-	1,367	1,367
Audit Fees	34,100	34,100	33,486	(614)
Miscellaneous	-	-	25	25
Miscellaneous	-	-	70	70
Redemption of Property	-	-	578	578
Vehicle Inventory Tax Surplus	38,500	38,500	22,721	(15,779)
Tax Commissions-AdValorem	2,150,000	2,150,000	2,132,331	(17,669)
Interest Income	12,177	12,177	24,606	12,429
Miscellaneous	10,500	10,500	9,401	(1,099)
TWX Reimbursement	3,446	3,446	6,620	3,174
Long/Short	6,150	6,150	5,669	(481)
Vehicle Inventory Tax Surplus	145,236	145,236	73,775	(71,461)
Land Rental Reimburse - Salaries	22,320 136,375	22,320 168,667	22,320 150,550	- (10 117)
Pay Phones Commissions	525,000	525,000		(18,117) 31,911
Reimbursement Inmate damages	525,000	525,000	556,911 347	
Reimbursement of Elections	-	-	200	(153) 200
Reimbursement of Elections	-	-	13	13
Election Reimbursements	-	-	4	4
Land Rental	36,000	36,000	37,455	1,455
Miscellaneous	16,500	16,500	17,358	858
Program Revenues	294,930	365,007	298,527	(66,480)
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CAMERON COUNTY, TEXAS SCHEDULE OF GENERAL FUND REVENUES COMPARED WITH BUDGET (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

		Original Budget	Final Budget	Actual	Variance with Final Budget Positive(Negative)
	Program Revenues	-	106,673	69,064	(37,609)
	Insurance Proceeds	-		- 3,860	3,860
	Interest Income	-		- 100	100
	Miscellaneous	5,130	5,130) 4,126	(1,004)
	Sale of Maps	-		- 114	114
	Miscellaneous	7,870	7,870	9,058	1,188
	Restitution Rental	24,000	24,000) 24,000	-
	Interest Income	100	100) 486	386
	Miscellaneous	3,200	3,200) 4,421	1,221
	Miscellaneous	8,500	8,500) 18,792	10,292
	Reimburse - Equipment useage	-		- 1,867	1,867
Total	Miscellaneous	4,173,423	4,382,465	5 4,634,295	251,830
OTHE	R FINANCING SOURCES				
	Financing Proceeds	-	819,939	819,940	1
	Sale of Surplus	-		- 2	2
	Sale of Surplus	50,000	50,000) 21,129	(28,871)
	Sale of Land	-		- 192,325	192,325
	Sale of Surplus	-		- 350	350
	Sale of Surplus	-		- 300	300
	Sale of Surplus	-		- 395	395
Total	OTHER FINANCING SOURCES	50,000	869,939	9 1,034,441	164,502
тота	L REVENUES & OPERATING TRANSFERS \$	79,153,266	\$ 81,490,277	7 \$ 79,666,836	\$ (1,823,441)

CAMERON COUNTY, TEXAS SCHEDULE OF GENERAL FUND EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	Variance with Final Budget
GENERAL GOVERNMENT				
COUNTY JUDGE	\$ 280,329	\$ 261,129	\$ 243,664	\$ 17,465
HUMAN RESOURCES	116,149	151,149	147,202	3,947
CIVIL SERVICE COMMISSION	98,052	98,052	92,986	5,066
COUNTY CLERK	984,509	956,668	932,111	24,557
RECORDS MANAGEMENT	439,500	382,465	350,337	32,128
OLD RECORDS RETRIEVAL	475,000	429,614	109,042	320,572
VETERAN'S SERVICE OFFICE	229,952	231,739	229,352	2,387
EMERGENCY MANAGEMENT	577,734	616,636	614,343	2,293
MAIL ROOM	27,144	27,144	24,044	3,100
DATA PROCESSING	1,826,652	1,864,511	1,864,097	414
GENERAL ADMINISTRATION	2,215,830	2,467,758	2,432,527	35,231
CIVIL DIVISION	641,356	600,622	574,353	26,269
COMMISSIONER PCT. #1	74,712	71,912	70,886	1,026
COMMISSIONER PCT. #2	74,077	73,507	72,991	516
COMMISSIONER PCT. #3	77,652	78,222	78,100	122
COMMISSIONER PCT. #4	74,077	74,077	73,325	752
REPRODUCTION	179,897	185,630	181,969	3,661
P.D.& M. CENSUS	-	20,360	6,412	13,948
PROGRAM, DEVELOPMENT & MGT.	427,646	420,234	411,316	8,918
VEHICLE MAINTENANCE	334,962	336,722	335,464	1,258
VOTER REGISTRATION & ELECTIONS	1,009,419	1,184,799	1,183,740	1,059
COUNTY AUDITOR	1,596,025	1,648,581	1,589,725	58,856
COUNTY PURCHASING	412,624	420,044	417,883	2,161
MOTOR VEHICLE INSPECTION	61,000	55,640	7,611	48,029
COUNTY TREASURER	265,955	272,487	267,658	4,829
TAX ASSESSOR/COLLECTOR	3,297,059	3,243,030	3,188,440	54,590
VEHICLE INVENTORY TAX	145,236	75,480	73,775	1,705
M&O VETERANS' OFFICE	10,115	10,115	7,207	2,908
M&O ELECTIONS OFFICE	17,015	17,015	14,128	2,887
M&O LEVEE ST. ANNEX	264,643	2,232,343	2,195,058	37,285
M&O ANIMAL SHELTER	37,000	37,000	34,715	2,285
M&O CAMERON PARK LAW ENFORCEMT	8,510	8,520	3,454	5,066
M&O LOS FRESNOS	49,207	49,207	32,731	16,476
M&O RIO HONDO ANNEX	22,959	22,959	21,891	1,068
M&O PORT ISABEL ANNEX	29,700	29,700	27,985	1,715
M&O DANCY BUILDING	363,314	363,314	334,890	28,424
M&O SANTA ROSA TECHNOLOGY CTR	42,537	42,537	34,500	8,037
M&O HARLINGEN BUILDING	116,191	126,901	123,366	3,535
M&O COURTHOUSE BUILDING	1,778,368	2,571,218	2,536,035	35,183
M&O SAN BENITO ANNEX	288,305	288,305	2,350,055	4,341
M&O RECORDS WAREHOUSE	36,225	37,875	35,680	2,195
M&O LA FERIA ANNEX M&O ARROYO CITY FIRE STATION	68,151 8,000	68,151 8,000	62,382 6,640	5,769 1,360
HISTORICAL COMMITTEE	2,700	2,700	0,040	2,700
FARM & HOME DEMONSTRATION	279,680	2,700	268,893	10,787
M&O TICK ERRADICATION	9,993	9,993	3,975	6,018
TOTAL GENERAL GOVERNMENT	19,375,161	22,453,745	21,600,847	852,898
TOTAL GENERAL GOVERNMENT	19,575,101	22,433,743	21,000,047	052,070

CAMERON COUNTY, TEXAS SCHEDULE OF GENERAL FUND EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	Variance with Final Budget
LAW ENFORCEMENT & PUBLIC SAFETY	50 500	50 500	55.000	1.100
BAIL BOND ADMINISTRATION	58,589	58,589	57,399	1,190
COUNTY CLERK - JUDICIAL	1,061,501	1,012,707	999,650	13,057
COUNTY COURT AT LAW I	639,762	632,043	622,593	9,450
COUNTY COURT AT LAW IV	506,830	500,620	496,838	3,782
COUNTY COURT AT LAW II	559,426	565,348	558,902	6,446
COUNTY COURT AT LAW III	560,538	555,738	552,791	2,947
DISTRICT COURTS	3,482,506	3,497,840	3,494,006	3,834
INDIGENT DEFENSE	2,479,781	2,383,973	2,382,876	1,097
CRIMINAL HEARINGS OFFICER	195,230	202,080	201,812	268
JUVENILE COURT	369,612	375,984	375,222	762
M&O MAGISTRATE COURT	19,225	12,375	6,136	6,239
DISTRICT CLERK	2,224,619	2,226,816	2,226,251	565
JUSTICE OF PEACE ADMIN.	121,751	214,842	150,026	64,816
JUSTICE OF THE PEACE #1	215,896	222,633	222,247	386
JUSTICE OF THE PEACE #2-1	300,829	307,154	306,914	240
JUSTICE OF THE PEACE #2-2	259,292	263,612	263,251	361
JUSTICE OF THE PEACE #3-1	172,345	172,710	169,935	2,775
JUSTICE OF THE PEACE #3-2	173,270	173,842	173,438	404
JUSTICE OF THE PEACE #4	170,435	181,932	181,478	454
JUSTICE OF THE PEACE #5-1	275,344	275,344	269,046	6,298
JUSTICE OF THE PEACE #5-3	222,002	214,582	210,809	3,773
JUSTICE OF THE PEACE #5-2	222,071	229,533	229,339	194
JUSTICE OF THE PEACE 2-3	213,535	213,535	212,811	724
DISTRICT ATTORNEY	4,727,639	4,842,683	4,841,625	1,058
JAIL, DETENTION CENTER 1 & 2	16,449,241	16,695,259	16,690,661	4,598
M&O JAIL	1,955,445	2,043,145	2,042,412	733
JAIL INFIRMARY	3,272,064	3,229,694	3,207,797	21,897
M&O DARRELL HESTER BUILDING	251,932	251,932	220,769	31,163
M&O ORANGE ST.	58,158	58,158	51,848	6,310
CONSTABLE PCT#1	348,778	364,223	363,863	360
CONSTABLE PCT#2	460,273	495,724	494,281	1,443
PCT 2 SECURITY	731,927	724,727	722,613	2,114
CONSTABLE PCT#3	638,734	701,398	699,263	2,135
CONSTABLE PCT#4	536,491	573,729	563,345	10,384
MENTAL HEALTH TRANSPORT	293,930	342,507	334,509	7,998
CONSTABLE PCT#5	735,529	757,691	741,362	16,329
PCT 5 MENTAL HEALTH TRANSPORT		86,273	80,926	5,347
SHERIFF'S OFFICE	6,667,001	7,042,115	7,015,058	27,057
M&O SHERIFF'S OFFICE	419,385	429,385	406,725	22,660
SHERIFF'S AUTO THEFT	414,334	414,334	412,737	1,597
JUVENILE BOOTCAMP	1,621,993	1,621,993	1,595,668	26,325
JUVENILE PROBATION	2,322,032	2,313,258	2,307,327	5,931
JUVENILE DETENTION	2,954,501	2,968,824	2,933,233	35,591
ADULT PROBATION	167,075	2,908,824 96,375	2,935,235 91,761	
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	59,530,851	60,547,259	60,181,553	4,614 365,706
HEALTH		00,547,257	00,101,555	505,700
M&O BROWNSVILLE HEALTH CENTER	103,189	103,189	101,483	1,706
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M&O FATHER O'BRIEN HLTH CLINIC	66,583	66,583	59,064	7,519
M&O HARLINGEN HEALTH BUILDING	69,490 1.025.057	69,490	68,290	1,200
HEALTH DEPARTMENT	1,935,957	1,866,001	1,843,173	22,828
ENVIRONMENTAL HEALTH	787,292	831,696	822,994	8,702
TOTAL HEALTH	2,962,511	2,936,959	2,895,004	41,955

CAMERON COUNTY, TEXAS SCHEDULE OF GENERAL FUND EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	Variance with Final Budget
WELFARE				
INDIGENT SERVICES/AUTOPSIES	766,588	897,438	896,408	1,030
CHILD WELFARE	680,000	738,800	726,348	12,452
CHILD PROTECTIVE LEGAL ADMIN	141,141	133,541	119,765	13,776
INDIGENT HEALTH CLAIMS	3,135,971	3,135,971	3,135,971	-
TOTAL WELFARE	4,723,700	4,905,750	4,878,492	27,258
TOTAL GENERAL FUND EXPENDITURES	\$ 86,592,223	\$ 90,843,713	\$ 89,555,896	\$ 1,287,817

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES BUDGET AND ACTUAL SPECIAL ROAD AND BRIDGE FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	Budgeted	Amour	nts		Var	iance with
	Original		Final	Actual	Fir	al Budget
REVENUES						
Tax Revenues:						
Current advalorem taxes	\$ 7,413,675	\$	7,413,675	\$ 7,429,495	\$	15,820
Delinquent advalorem taxes	236,554		236,554	247,672		11,118
Less:						
Discounts	(158,851)		(158,851)	(154,927)		3,924
Commissions	(76,760)		(76,760)	(76,345)		415
Insolvents and adjustments	(38,251)		(38,251)	(40,976)		(2,725)
Penalties and interest	 184,600		184,600	 172,561		(12,039)
Total Tax Revenues	 7,560,967		7,560,967	 7,577,480		16,513
Licenses and Permits:						
Building permits and books	285,351		285,351	365,976		80,625
Automobile registration fees	3,025,000		3,025,000	3,129,595		104,595
Total Licenses and Permits	 3,310,351		3,310,351	 3,495,571		185,220
Intergovernmental Revenues: (State shared)						
Auto license revenue	360,000		360,000	360,000		-
Overweight fees	31,301		31,301	136,023		104,722
Contributions from Other Entities	-		-	44,523		44,523
Indirect Cost Revenue	-		38,705	38,705		-
State Revenue	-		215,902	133,681		(82,221)
Review fees	24,022		24,022	20,130		(3,892)
Total Intergovernmental Revenues (State shared)	 415,323		669,930	 733,062		63,132
Miscellaneous Revenues:						
Settelements	-		-	3,000		3,000
Recording Fees	4,121		4,121	4,885		764
Commercial Violations	5,000		5,000	108,129		103,129
Bond Forfeitures	104,250		104,250	48,443		(55,807)
Interest Income	11,966		11,966	43,732		31,766
Program Revenues	-		-	485		485
Miscellaneous	-		-	187		187
Insurance Proceeds	-		-	-		-
Total Miscellaneous Revenues	 125,337		125,337	 208,861		83,524
Other Financing Sources:						
Financing Proceeds	-		578,382	685,255		106,873
Gain on Sale of Surplus	50,000		50,000	-		(50,000)
Total Other Financing Sources	 50,000		628,382	 685,255		56,873
TOTAL REVENUES AND OTHER FINANCING	\$ 11,461,978	\$	12,294,967	\$ 12,700,229	\$	405,262

CAMERON COUNTY, TEXAS SCHEDULE OF ROAD AND BRIDGE FUND EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS) FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts						Variance with	
		Original	Final		Actual		Final Budget	
EXPENDITURES HIGHWAYS AND STREETS:								
GIS	\$	242,959	\$	173,504	\$	160,466	\$	13,038
District Attorney		40,659		40,735		40,733		2
Precinct #1 Commissioner Staff		106,961		106,961		98,645		8,316
Precinct #2 Commissioner Staff		108,581		108,581		103,524		5,057
Precinct #3 Commissioner Staff		112,262		112,262		108,047		4,215
Precinct #4 Commissioner Staff		108,210		137,446		133,787		3,659
Consolidated Road Districts M & O		9,109,972	1	0,523,530	1	0,408,505		115,025
CTIF Projects		-		273,821		149,399		124,422
Engineering & Right-of-Way		874,607		843,101		781,609		61,492
Planning and Inspection		757,767		798,194		796,849		1,345
TOTAL HIGHWAYS AND STREETS	\$	11,461,978	\$1	3,118,135	\$1	2,781,564	\$	336,571

CAMERON COUNTY, TEXAS 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.
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	Juvenile Programs Fund
Colonia Paving Project Fund	Self Help Centers Fund
Lateral Road Fund	Local Solid Waste Enforcement Fund
Law Library Fund	Laguna Madre Water & Sewer
Other Governmental Elections Fund	Home Disaster Assistance Grant Fund
Federal Block Grant Fund	Encumbered Pre-Trial Release Fund
Chapter 19 Fund	Juvenile Justice Alternative Education Fund
Federal Law Enforcement Fund	Juvenile Probation Commission Fund

Juvenile Services Fund

Pre-Trial Intervention Fund

West Rail Relocation Fund

Colonia Street Light Fund

D. A. Hot Check Fee

Tax Assessor VIT

Venue Project Fund

Laguna Heights

O.N.D.C.P. Fund

Border Health Issues Fund

Tuberculosis Program Fund Del Mar Heights Fund

TDH Immunization Action Plan Fund

Valle Escondido Sewer Project Fund

Community Corrections Assist. Plan Fund

Crime Victims Assistance Fund

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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, 2017

	BUD		ACTUAL	VARIANCE		
REVENUES						
D.A HIDTA	\$	8,011	\$ 8,011	\$	-	
FEDERAL TASK FORCE GRANT		1,167	1,167		-	
OCDETF		28,647	28,647		-	
FEDERAL TASK FORCE GRANT		8,427	8,427		-	
CONSTABLE PRECINCT #3		3,291	3,291		-	
SHERIFF		15,423	 15,423		-	
TOTAL REVENUES:		64,966	 64,966		-	
EXPENDITURES						
FEDERAL TASK FORCE		1,511	1,511		-	
D.A HIDTA		12,564	12,564		-	
FEDERAL TASK FORCE GRANT		1,365	1,365		-	
OCDETF		32,477	32,476		1	
FEDERAL TASK FORCE GRANT		19,022	19,022		-	
CONSTABLE PRECINCT #3		3,667	3,666		1	
SHERIFF		14,868	14,867		1	
TOTAL EXPENDITURES:		85,474	 85,471		3	
Excess of Revenues Over (Under) Expenditures		(20,508)	 (20,505)		(3)	
OTHER FINANCING SOURCES (USES)						
Transfer In		20,508	20,505		(3)	
Transfer Out		-	-		-	
TOTAL OTHER FINANCING SOURCES (USES)		20,508	 20,505		(3)	
Net Change in Fund Balance		-	-		-	
Fund Balance October 1, 2016		-	-		-	
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$ -	\$	-	

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL COLONIA PAVING PROJECT FUND FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE	
REVENUES				
ROAD PROJECTS AFA	\$ 16	\$ 16	\$-	
TOTAL REVENUES:	16	16	-	
EXPENDITURES				
ROAD PROJECTS AFA	69,395	69,395	-	
TOTAL EXPENDITURES:	69,395		-	
Excess of Revenues Over (Under) Expenditures	(69,379) (69,379)		
OTHER FINANCING SOURCES (USES)				
Transfer In	69,379	69,379	-	
Transfer Out	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	69,379	69,379	-	
Net Change in Fund Balance	-	-	-	
Fund Balance October 1, 2016	-	-	-	
FUND BALANCE SEPTEMBER 30, 2017	\$ -	\$ -	\$ -	

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL LATERAL ROAD FUND FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE	
REVENUES				
UNITIZED ROAD SYSTEM	\$ 47,824	\$ 47,947	\$ 123	
TOTAL REVENUES:	47,824	47,947	123	
EXPENDITURES				
UNITIZED ROAD SYSTEM	395,320	395,315	5	
TOTAL EXPENDITURES:	395,320	395,315	5	
Excess of Revenues Over (Under) Expenditures	(347,496)	(347,368)	128	
OTHER FINANCING SOURCES (USES)				
Transfer In	-	-	-	
Transfer Out	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	
Net Change in Fund Balance	(347,496)	(347,368)	128	
Fund Balance October 1, 2016	347,496	347,497	1	
FUND BALANCE SEPTEMBER 30, 2017	\$-	\$ 129	\$ 129	

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL LAW LIBRARY FUND FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		ACTUAL		RIANCE
REVENUES					
LAW LIBRARY	\$	183,000	\$ 180,194	\$	(2,806)
LAW LIBRARY		650	1,268		618
TOTAL REVENUES:		183,650	 181,462		(2,188)
EXPENDITURES					
LAW LIBRARY		186,199	167,722		18,477
TOTAL EXPENDITURES:		186,199	 167,722		18,477
Excess of Revenues Over (Under) Expenditures		(2,549)	 13,740		16,289
OTHER FINANCING SOURCES (USES)					
Transfer In		-	-		-
Transfer Out		-	-		-
TOTAL OTHER FINANCING SOURCES (USES)		-	-	-	-
Net Change in Fund Balance		(2,549)	13,740		16,289
Fund Balance October 1, 2016		389,365	389,365		-
FUND BALANCE SEPTEMBER 30, 2017	\$	386,816	\$ 403,105	\$	16,289

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL OTHER GOVERNMENTAL ELECTIONS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	B	BUDGET		ACTUAL	VA	RIANCE
REVENUES						
ELECTIONS - GENERAL	\$	11,640	\$	11,640	\$	-
ELECTIONS - GENERAL		213,505		213,505		-
CITY OF LOS FRESNOS		15,960		15,960		-
LA FERIA ISD		17,601		17,601		-
CITY OF RIO HONDO		8,804		8,804		-
CITY OF BROWNSVILLE		175,822		175,822		-
CITY OF LA FERIA		14,637		14,637		-
BROWNSVILLE ISD		253,097		253,097		-
RIO HONDO ISD		15,425		15,425		-
CITY OF SAN BENITO		18,630		18,630		-
SAN BENITO CISD		40,395		40,395		-
SANTA MARIA ISD		9,717		9,717		-
TOTAL REVENUES:		795,233		795,233		-
EXPENDITURES ELECTIONS - GENERAL		207 212		207 212		
CITY OF LOS FRESNOS		207,312 15,960		207,312 15,960		-
LA FERIA ISD		17,602		15,900		-
CITY OF RIO HONDO		8,804		8,804		-
CITY OF BROWNSVILLE		175,822		175,822		-
CITY OF LA FERIA		14,636		173,822		-
BROWNSVILLE ISD		253,097		253,097		-
RIO HONDO ISD		15,423		15,423		-
CITY OF SAN BENITO		13,423		13,423		-
SAN BENITO CISD		40,395		40,395		
SANTA MARIA ISD		40,333 9,717		9,717		_
TOTAL EXPENDITURES:		777,399		777,399		
		,		,000		
Excess of Revenues Over (Under) Expenditures		17,834		17,834		
OTHER FINANCING SOURCES (USES)						
Transfer In		-		-		-
Transfer Out		(22,334)		(22,334)		-
TOTAL OTHER FINANCING SOURCES (USES)		(22,334)		(22,334)		-
Net Change in Fund Balance		(4,500)		(4,500)		-
Fund Balance October 1, 2016		4,500		4,500		-
FUND BALANCE SEPTEMBER 30, 2017	Ś	-	\$		\$	-
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CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL FEDERAL BLOCK GRANT FOR THE YEAR ENDED SEPTEMBER 30, 2017

	E	BUDGET	ACTUAL	VARIANCE		
REVENUES						
VETERANS COURT	\$	-	\$ 261	\$	261	
VETERANS COURT		-	1,156		1,156	
VETERANS COURT		213,000	46,242		(166,758)	
VETERANS COURT		-	16,413		16,413	
AUTO THEFT (DA)		82,500	36,758		(45,742)	
BORDER PROSECUTION UNIT		304,685	13,587		(291,098)	
BORDER PROSECUTION UNIT		249,811	233,546		(16,265)	
ASSISTIVE OUTPATIENT TRTMNT		82,500	44,531		(37,969)	
DA MENTAL HEALTH PROSECUTOR		127,501	92,807		(34,694)	
TOTAL REVENUES:		1,059,997	 485,301		(574,696)	
EXPENDITURES						
VETERANS COURT		-	1,417		(1,417)	
VETERANS COURT		14,000	1,506		12,494	
VETERANS COURT		213,000	62,654		150,346	
AUTO THEFT (DA)		106,904	49,192		57,712	
BORDER PROSECUTION UNIT		304,685	13,587		291,098	
BORDER PROSECUTION UNIT		279,811	233,546		46,265	
ASSISTIVE OUTPATIENT TRTMNT		82,500	44,531		37,969	
DA MENTAL HEALTH PROSECUTOR		127,501	92,806		34,695	
TOTAL EXPENDITURES:		1,128,401	 499,239		629,162	
Excess of Revenues Over (Under) Expenditures		(68,404)	 (13,938)		54,466	
OTHER FINANCING SOURCES (USES)						
Transfer In		74,965	12,434		(62,531)	
Transfer Out		-	-		-	
TOTAL OTHER FINANCING SOURCES (USES)		74,965	 12,434		(62,531)	
Net Change in Fund Balance		6,561	(1,504)		(8,065)	
Fund Balance October 1, 2016		22,962	 22,962		-	
FUND BALANCE SEPTEMBER 30, 2017	\$	29,523	\$ 21,458	\$	(8,065)	

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL CHAPTER 19 - ELECTIONS FOR THE YEAR ENDED SEPTEMBER 30, 2017

REVENUES CHAPTER 19 FUNDS \$ 19,073 \$ - TOTAL REVENUES: 19,073 19,073 \$ - EXPENDITURES CHAPTER 19 FUNDS 19,073 19,073 - - TOTAL EXPENDITURES: 19,073 19,073 - - TOTAL EXPENDITURES: 19,073 19,073 - - Excess of Revenues Over (Under) Expenditures - - - - OTHER FINANCING SOURCES (USES) - - - - - Transfer In Transfer Out - - - - - - TOTAL OTHER FINANCING SOURCES (USES) - - - - - - Net Change in Fund Balance -		BUDGET		ACTUAL		VARIANCE	
TOTAL REVENUES:19,07319,073-EXPENDITURES CHAPTER 19 FUNDS TOTAL EXPENDITURES:19,07319,073-Excess of Revenues Over (Under) ExpendituresOTHER FINANCING SOURCES (USES) Transfer In Transfer OutTOTAL OTHER FINANCING SOURCES (USES)TOTAL OTHER FINANCING SOURCES (USES)Net Change in Fund BalanceFund Balance October 1, 2016	REVENUES						
EXPENDITURES CHAPTER 19 FUNDS19,07319,073TOTAL EXPENDITURES:19,07319,073Excess of Revenues Over (Under) ExpendituresOTHER FINANCING SOURCES (USES) Transfer In Transfer OutTOTAL OTHER FINANCING SOURCES (USES)Net Change in Fund BalanceFund Balance October 1, 2016	CHAPTER 19 FUNDS	\$	19,073	\$	19,073	\$	-
CHAPTER 19 FUNDS19,07319,073-TOTAL EXPENDITURES:19,07319,073-Excess of Revenues Over (Under) ExpendituresOTHER FINANCING SOURCES (USES)Transfer In Transfer OutTOTAL OTHER FINANCING SOURCES (USES)Net Change in Fund BalanceFund Balance October 1, 2016	TOTAL REVENUES:		19,073		19,073		-
CHAPTER 19 FUNDS19,07319,073-TOTAL EXPENDITURES:19,07319,073-Excess of Revenues Over (Under) ExpendituresOTHER FINANCING SOURCES (USES)Transfer In Transfer OutTOTAL OTHER FINANCING SOURCES (USES)Net Change in Fund BalanceFund Balance October 1, 2016	EXPENDITURES						
TOTAL EXPENDITURES:19,07319,073-Excess of Revenues Over (Under) ExpendituresOTHER FINANCING SOURCES (USES)Transfer InTransfer OutTOTAL OTHER FINANCING SOURCES (USES)Net Change in Fund BalanceFund Balance October 1, 2016			19 073		19 073		_
OTHER FINANCING SOURCES (USES)Transfer InTransfer OutTOTAL OTHER FINANCING SOURCES (USES)-Net Change in Fund Balance-Fund Balance October 1, 2016							-
OTHER FINANCING SOURCES (USES)Transfer InTransfer OutTOTAL OTHER FINANCING SOURCES (USES)-Net Change in Fund Balance-Fund Balance October 1, 2016							
Transfer InTransfer OutTOTAL OTHER FINANCING SOURCES (USES)Net Change in Fund BalanceFund Balance October 1, 2016	Excess of Revenues Over (Under) Expenditures		-		-		-
Transfer InTransfer OutTOTAL OTHER FINANCING SOURCES (USES)Net Change in Fund BalanceFund Balance October 1, 2016	OTHER FINANCING SOURCES (USES)						
Transfer OutTOTAL OTHER FINANCING SOURCES (USES)Net Change in Fund BalanceFund Balance October 1, 2016			-		-		-
TOTAL OTHER FINANCING SOURCES (USES) - - - Net Change in Fund Balance - - - - Fund Balance October 1, 2016 - - - -	Transfer Out		-		-		-
Fund Balance October 1, 2016			-		-		-
Fund Balance October 1, 2016							
	Net Change in Fund Balance		-		-		-
FUND BALANCE SEPTEMBER 30, 2017 \$ - \$ -	Fund Balance October 1, 2016		-		-		-
	FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	-	\$	-

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL FEDERAL LAW ENFORCEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET ACTUAL			ACTUAL	VARIANCE			
REVENUES								
LAW ENFORCEMENT BLOCK GRANT	\$	12,286	\$	12,248	\$	(38)		
INTEROPERABLE COMM GRANT		64,000		63,839		(161)		
LBSP		85,000		76,251		(8,749)		
OP STONE GARDEN '11		809,688		2,043		(807 <i>,</i> 645)		
OPERATION STONE GARDEN 2015		809,688		504,562	_	(305,126)		
TOTAL REVENUES:		1,780,662		658,943		(1,121,719)		
		12 200		12 240		27		
LAW ENFORCEMENT BLOCK GRANT		12,286		12,249		37		
INTEROPERABLE COMM GRANT		64,000		63,839		161		
LBSP		85,000		76,251		8,749		
OP STONE GARDEN '11 OPERATION STONE GARDEN 2015		809,688		2,042		807,646		
		809,688		504,562		305,126		
TOTAL EXPENDITURES:		1,780,662		658,943		1,121,719		
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, 2016		-		-		-		
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	-	\$	-		

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL O.N.D.C.P. FOR THE YEAR ENDED SEPTEMBER 30, 2017

	E	BUDGET	ACTUAL	VARIANCE
EVENUES				
Bro. HIDTA Investigative Task	\$	224,001	\$-	\$ (224,001)
Unified Narcotics Intelligence		483,262	281	(482,981)
South Texas HIDTA(STHIC)		186,908	7,004	(179,904)
Directors Admn Support Element		597,510	77,676	(519,834)
White Sands HIDTA Task Force		215,828	4,847	(210,981)
Laredo Intelligence Support Ce		98,149	5,221	(92,928)
South TX HIDTA Training & Tech		314,739	881	(313,858)
Austin Area HIDTA Task Force		140,658	-	(140,658)
SI-DIRECTORS ADMIN SUPPORT		113,846	-	(113,846)
LAREDO DEA HIDTA		125,519	-	(125,519)
NP REGIONAL TRAINING & TECHNOL		37,785	4,210	(33,575)
PREV & DEMAND RDTN INITIATIVE		48,000	48,000	-
TRAVIS CO INV. INIT.		52,040	2,172	(49,868)
UNITED NARC INT TF		475,262	29,167	(446,095)
SO TX HIDTA INT CTR (STHIC)		187,321	15,000	(172,321)
DIR ADMIN SUP EL		615,031	231,326	(383,705)
SO TX HIDTA TRAINING		522,316	100,327	(421,989)
LAREDO INT. SUP CTR (LISC)		99,008	6,634	(92,374)
DEA EAGLE PASS		53,447	4,331	(49,116)
UNIFIED NARC INT TF		483,262	322,369	(160,893)
SO TX HIDTA INT CTR (STHIC)		110,191	61,654	(48,537)
RGV FIN HIDTA TASK FORCE		160,720	106,011	(54,709)
DIR ADMIN SUPPORT ELEMENT		894,664	457,758	(436,906)
WHITE SANDS HIDTA TASK FORCE		186,232	100,046	(86,186)
AUSTIN AREA HIDTA TF		87,040	65,825	(21,215)
PREVEN & DEMAND RED INITIATIVE		97,254	36,207	(61,047)
LAREDO INTELLIGENCE SUPPORT CT		103,008	92,749	(10,259)
STX HIDTA SUP SVC INITIATIVE		326,539	145,643	(180,896)
BRO HIDTA TASK FORCE		286,050	194,648	(91,402)
McALLEN DEA HIDTA TASK FORCE		17,996	17,860	(136)
SI-STX SUPPORT SERVICES INITIA		169,688	-	(169,688)
SAN ANTONIO HIDTA TASK FORCE		3,572	3,572	-
BRO HIDTA TASK FORCE		231,036	90,889	(140,147)
UNIFIED NARCOTICS INTELLIGENCE		369,262	116,937	(252,325)
SOUTH TX HIDTA INTEL CTR		112,429	43,759	(68,670)
RGV FINANCIAL HIDTA TASK FORCE		164,555	59,329	(105,226)
DIRECTORS ADMIN SUPPORT ELEMEN		885,854	176,564	(709,290)
WHITE SANDS HIDTA TASK FORCE		194,707	51,622	(143,085)
AUSTIN AREA HIDTA TASK FORCE		89,188	812	(88,376)
PREVENTION AND DEMAND RED INI		99,965	19,664	(80,301)
LAREDO INTELLIGENCE SUPPORT CT		103,951	14,503	(89,448)

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL O.N.D.C.P. FOR THE YEAR ENDED SEPTEMBER 30, 2017

San Antoio DEA Task Force 109,357 37,706 TOTAL REVENUES: 10,467,674 2,846,495 (7 EXPENDITURES Bro. HIDTA Investigative Task 224,001 - Unified Narcotics Intelligence 483,262 281 South Texas HIDTA(STHIC) 186,908 7,004 Directors Admn Support Element 597,510 77,676 White Sands HIDTA Task Force 215,828 4,847 Laredo Intelligence Support Ce 98,149 5,221 South TX HIDTA Training & Tech 314,739 881 Austin Area HIDTA Task Force 140,658 - SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO	ANCE
TOTAL REVENUES: 10,467,674 2,846,495 (7 EXPENDITURES Bro. HIDTA Investigative Task 224,001 - - Unified Narcotics Intelligence 483,262 281 South Texas HIDTA(STHIC) 186,908 7,004 Directors Admn Support Element 597,510 77,676 White Sands HIDTA Task Force 215,828 4,847 Laredo Intelligence Support Ce 98,149 5,221 South TX HIDTA Training & Tech 314,739 881 Austin Area HIDTA Task Force 140,658 - SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	(497,233)
EXPENDITURES Bro. HIDTA Investigative Task 224,001 - Unified Narcotics Intelligence 483,262 281 South Texas HIDTA(STHIC) 186,908 7,004 Directors Admn Support Element 597,510 77,676 White Sands HIDTA Task Force 215,828 4,847 Laredo Intelligence Support Ce 98,149 5,221 South TX HIDTA Training & Tech 314,739 881 Austin Area HIDTA Task Force 140,658 - SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	(71,651)
Bro. HIDTA Investigative Task 224,001 - Unified Narcotics Intelligence 483,262 281 South Texas HIDTA(STHIC) 186,908 7,004 Directors Admn Support Element 597,510 77,676 White Sands HIDTA Task Force 215,828 4,847 Laredo Intelligence Support Ce 98,149 5,221 South TX HIDTA Training & Tech 314,739 881 Austin Area HIDTA Task Force 140,658 - SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	,621,179)
Unified Narcotics Intelligence 483,262 281 South Texas HIDTA(STHIC) 186,908 7,004 Directors Admn Support Element 597,510 77,676 White Sands HIDTA Task Force 215,828 4,847 Laredo Intelligence Support Ce 98,149 5,221 South TX HIDTA Training & Tech 314,739 881 Austin Area HIDTA Task Force 140,658 - SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	
Unified Narcotics Intelligence 483,262 281 South Texas HIDTA(STHIC) 186,908 7,004 Directors Admn Support Element 597,510 77,676 White Sands HIDTA Task Force 215,828 4,847 Laredo Intelligence Support Ce 98,149 5,221 South TX HIDTA Training & Tech 314,739 881 Austin Area HIDTA Task Force 140,658 - SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	224,001
Directors Admn Support Element597,51077,676White Sands HIDTA Task Force215,8284,847Laredo Intelligence Support Ce98,1495,221South TX HIDTA Training & Tech314,739881Austin Area HIDTA Task Force140,658-SI-DIRECTORS ADMIN SUPPORT113,846-LAREDO DEA HIDTA37,7854,210PREV & DEMAND RDTN INITIATIVE48,00048,000TRAVIS CO INV. INIT.52,0402,172UNITED NARC INT TF475,26229,167SO TX HIDTA INT CTR (STHIC)187,32115,001DIR ADMIN SUP EL615,031231,326SO TX HIDTA TRAINING522,316100,327	482,981
White Sands HIDTA Task Force 215,828 4,847 Laredo Intelligence Support Ce 98,149 5,221 South TX HIDTA Training & Tech 314,739 881 Austin Area HIDTA Task Force 140,658 - SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	179,904
Laredo Intelligence Support Ce98,1495,221South TX HIDTA Training & Tech314,739881Austin Area HIDTA Task Force140,658-SI-DIRECTORS ADMIN SUPPORT113,846-LAREDO DEA HIDTA125,519-NP REGIONAL TRAINING & TECHNOL37,7854,210PREV & DEMAND RDTN INITIATIVE48,00048,000TRAVIS CO INV. INIT.52,0402,172UNITED NARC INT TF475,26229,167SO TX HIDTA INT CTR (STHIC)187,32115,001DIR ADMIN SUP EL615,031231,326SO TX HIDTA TRAINING522,316100,327	519,834
South TX HIDTA Training & Tech 314,739 881 Austin Area HIDTA Task Force 140,658 - SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	210,981
Austin Area HIDTA Task Force 140,658 - SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	92,928
SI-DIRECTORS ADMIN SUPPORT 113,846 - LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	313,858
LAREDO DEA HIDTA 125,519 - NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	140,658
NP REGIONAL TRAINING & TECHNOL 37,785 4,210 PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	113,846
PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	125,519
PREV & DEMAND RDTN INITIATIVE 48,000 48,000 TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	33,575
TRAVIS CO INV. INIT. 52,040 2,172 UNITED NARC INT TF 475,262 29,167 SO TX HIDTA INT CTR (STHIC) 187,321 15,001 DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	-
SO TX HIDTA INT CTR (STHIC)187,32115,001DIR ADMIN SUP EL615,031231,326SO TX HIDTA TRAINING522,316100,327	49,868
DIR ADMIN SUP EL 615,031 231,326 SO TX HIDTA TRAINING 522,316 100,327	446,095
SO TX HIDTA TRAINING 522,316 100,327	172,320
	383,705
	421,989
LAREDO INT. SUP CTR (LISC) 99,008 6,633	92,375
DEA EAGLE PASS 53,447 4,331	49,116
UNIFIED NARC INT TF 483,262 322,370	160,892
SO TX HIDTA INT CTR (STHIC) 110,191 61,654	48,537
RGV FIN HIDTA TASK FORCE 160,720 106,010	54,710
DIR ADMIN SUPPORT ELEMENT 894,664 457,758	436,906
WHITE SANDS HIDTA TASK FORCE 186,232 100,044	86,188
AUSTIN AREA HIDTA TF 87,040 65,825	21,215
PREVEN & DEMAND RED INITIATIVE 97,254 36,207	61,047
LAREDO INTELLIGENCE SUPPORT CT 103,008 92,750	10,258
STX HIDTA SUP SVC INITIATIVE 326,539 145,642	180,897
BRO HIDTA TASK FORCE 286,050 194,649	91,401
McALLEN DEA HIDTA TASK FORCE 17,996 17,860	136
SI-STX SUPPORT SERVICES INITIA 169,688 -	169,688
SAN ANTONIO HIDTA TASK FORCE 3,572 3,572	-
BRO HIDTA TASK FORCE 231,036 90,889	140,147
UNIFIED NARCOTICS INTELLIGENCE 369,262 116,938	252,324
SOUTH TX HIDTA INTEL CTR 112,429 43,759	68,670
RGV FINANCIAL HIDTA TASK FORCE 164,555 59,329	105,226
DIRECTORS ADMIN SUPPORT ELEMEN 885,854 176,564	709,290

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL O.N.D.C.P. FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE
WHITE SANDS HIDTA TASK FORCE	194,707	51,622	143,085
AUSTIN AREA HIDTA TASK FORCE	89,188	812	88,376
PREVENTION AND DEMAND RED INI	99,965	19,664	80,301
LAREDO INTELLIGENCE SUPPORT CT	103,951	14,503	89,448
SOUTH TEXAS HIDTA SUPPORT SVCS	590,524	93,291	497,233
San Antoio DEA Task Force	109,357	37,706	71,651
TOTAL EXPENDITURES:	10,467,674	2,846,495	7,621,179
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, 2016	3,472	3,472	
FUND BALANCE SEPTEMBER 30, 2017	\$ 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, 2017

	BUDGET		А	ACTUAL		VARIANCE	
REVENUES							
ZIKA PHPR	\$	421,865	\$	139,880	\$	(281,985)	
ZIKA ELC		269,566		45,237		(224,329)	
ZIKA VECTOR CONTROL		111,869		76,051		(35,818)	
ZIKA PREGNANCY REGISTRY		99,890		14,673		(85,217)	
IDCU/SUR		73,433		65,351		(8,082)	
IDCU/SUR		137,687		9,265		(128,422)	
IDCU/SUREB		128,508		59,517		(68,991)	
INFLUENZA VIROLOGIC SURVEILLAN		5,000		3,295		(1,705)	
ZIKA BOOT CAMP		32,500		-		(32,500)	
HPP EBOLA CONTRACT		68,057		23,342		(44,715)	
HPP GRANT		530,033		334,761		(195,272)	
HPP GRANT		-		617		617	
EBOLA CONTRACT	_	33,591		7,920		(25,671)	
TOTAL REVENUES:		1,911,999		779,909		(1,132,090)	
		124.005		420.004		204.004	
ZIKA PHPR		421,865		139,881		281,984	
		190,056		45,235		144,821	
		111,869		76,051		35,818	
		99,890		14,672		85,218	
IDCU/SUR		73,433		65,351		8,082	
IDCU/SUR		137,687		9,266		128,421	
IDCU/SUREB		128,508		59,516		68,992	
INFLUENZA VIROLOGIC SURVEILLAN		5,000		3,295		1,705	
ZIKA BOOT CAMP		32,500		-		32,500	
HPP EBOLA CONTRACT		68,057		23,342		44,715	
HPP GRANT		530,033		335,380		194,653	
EBOLA CONTRACT		33,591		7,920		25,671	
TOTAL EXPENDITURES:		1,832,489		779,909		1,052,580	
Excess of Revenues Over (Under) Expenditures		79,510		-		(79,510)	
OTHER FINANCING SOURCES (USES)							
Transfer In		-		-		-	
Transfer Out		-		-		-	
TOTAL OTHER FINANCING SOURCES (USES)		-		-		-	
Net Change in Fund Balance		79,510		-		(79,510)	
Fund Balance October 1, 2016		-		-		-	
FUND BALANCE SEPTEMBER 30, 2017	\$	79,510	\$	-	\$	(79,510)	

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, 2017

	E	BUDGET	ACTUAL			VARIANCE		
REVENUES								
IMMUNIZATION	\$	347,500	\$2	65,446	\$	(82,054)		
IMMUNIZATION		-		55		55		
IMMUNIZATON		347,500		18,242		(329,258)		
HPV EDUCATIONAL PROGRAM		3,000		3,000		-		
EMERG LEADERS IN PUBLIC HEALTH		124,938		-		(124,938)		
PUBLIC HEALTH EMERGENCY PREPAR		346,892	2	72,998		(73,894)		
PHERT		346,892		-		(346,892)		
PHERT		-		87,129		87,129		
RLSS/LPHS		78,428		52,700		(25,728)		
RLSS-LPHS		78,428		5,069		(73,359)		
IMMUNIZATION		70,000		74,038		4,038		
IMMUNIZATION PROGRAM INCOME		70,000		6,157		(63,843)		
TOTAL REVENUES:		1,813,578	7	84,834		(1,028,744)		
EXPENDITURES								
IMMUNIZATION		347,500		70,315		77,185		
IMMUNIZATON		347,500		18,267		329,233		
HPV EDUCATIONAL PROGRAM		3,000		3,000		-		
EMERG LEADERS IN PUBLIC HEALTH		124,938		-		124,938		
PUBLIC HEALTH EMERGENCY PREPAR		381,581	2	99,271		82,310		
PHERT		381,581		95,802		285,779		
RLSS/LPHS		78,428		52,699		25,729		
RLSS-LPHS		78,428		5,070		73,358		
IMMUNIZATION		70,000		62,877		7,123		
IMMUNIZATION PROGRAM INCOME		70,000		5,122		64,878		
TOTAL EXPENDITURES:		1,882,956	8	12,423		1,070,533		
Excess of Revenues Over (Under) Expenditures		(69,378)	(27,589)		41,789		
OTHER FINANCING SOURCES (USES)								
Transfer In		69,378		34,944		(34,434)		
Transfer Out						(-) -)		
TOTAL OTHER FINANCING SOURCES (USES)		69,378		34,944		(34,434)		
Net Change in Fund Balance		-		7,355		7,355		
Fund Balance October 1, 2016		110,077	1	10,077				
FUND BALANCE SEPTEMBER 30, 2017	\$	110,077	\$1	17,432	\$	7,355		

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL VICTIMS OF CRIME FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		ACTUAL		VARIANCE	
REVENUES						
CRIME VICTIM ASSISTANCE	\$	-	\$	1,420	\$	1,420
VOCA		457,807		222,059		(235,748)
VAWA		-		21,708		21,708
VAWA		273,160		234,209		(38,951)
VINE		-		2,040		2,040
SAVNS VINE		-	_	21,785	_	21,785
TOTAL REVENUES:		730,967		503,221		(227,746)
EXPENDITURES						
CRIME VICTIM ASSISTANCE		1,020		1,095		(75)
VOCA		572,259		222,059		350,200
VOCA Match		-		55,515		(55,515)
VAWA		-		21,707		(21,707)
VAWA		420,247		234,210		186,037
VAWA MATCH		-		126,114		(126,114)
VINE		-		2,040		(2,040)
SAVNS VINE		-		21,785		(21,785)
TOTAL EXPENDITURES:		993,526		684,525		309,001
Excess of Revenues Over (Under) Expenditures		(262,559)		(181,304)		81,255
OTHER FINANCING SOURCES (USES)						
Transfer In		421,972		181,628		(240,344)
Transfer Out		-		-		-
TOTAL OTHER FINANCING SOURCES (USES)		421,972		181,628		(240,344)
Net Change in Fund Balance		159,413		324		(159,089)
Fund Balance October 1, 2016		1,162		1,162		-
FUND BALANCE SEPTEMBER 30, 2017	\$	160,575	\$	1,486	\$	(159,089)

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL TUBERCULOSIS PROGRAM FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET ACTUAL		ACTUAL	VARIANCE			
REVENUES							
TB STATE	\$	302,746	\$	236,455	\$	(66,291)	
TB STATE		-		80		80	
TB STATE		266,746		17,456		(249,290)	
TB FEDERAL		193,938		55,562		(138,376)	
TB FEDERAL		193,938	_	123,316		(70,622)	
TOTAL REVENUES:		957,368		432,869		(524,499)	
EXPENDITURES							
TB STATE		302,746		236,535		66,211	
TB STATE		266,746		17,456		249,290	
TB FEDERAL		193,938		55,562		138,376	
TB FEDERAL		193,938		123,316		70,622	
TOTAL EXPENDITURES:		957,368		432,869		524,499	
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, 2016		-		-		-	
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	-	\$	-	

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL HEALTH BLOCK GRANT FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE
REVENUES			
MCH/TITLE V - CHILD HEALTH	20	8	(12)
MCH/TITLE V - CHILD HEALTH	8,249	1,855	(6,394)
TITLE V A CHILD HEALTH	10	-	(10)
TITLE V A CHILD HEALTH	8,249	186	(8,063)
CHS PRENATAL	6,000	8,227	2,227
CHS PRENATAL	23,069	23,551	482
TITLE V A PRENATAL	6,000	397	(5,603)
TITLE V A PRENATAL	23,069	1,252	(21,817)
WHFPT Outreach	16,000	-	(16,000)
CSHCN CASE MANAGEMENT	108,503	95,819	(12,684)
CSHCN CASE MANAGEMENT	108,503	6,970	(101,533)
MH CARE NAVIGATION CSHCN-CM	552,819	335,467	(217,352)
MH CARE NAVIGATION PDICN	-	357,726	357,726
MH CARE NAVIGATION PDICN	421,696	-	(421,696)
CHIPS PRE-NATAL	105,000	94,943	(10,057)
CHIPS PRE-NATAL	51,000	34,230	(16,770)
CHIP PRE-NATAL	92,000	3,153	(88,847)
CHIP PRE-NATAL	33,500	1,145	(32,355)
MAC	90,642	104,537	13,895
FAMILY PLANNING PROGRAM	500	-	(500)
FAMILY PLANNING PROGRAM	180,000	222,248	42,248
HHSC FAMILY PLANNING PROGRAM	250	111	(139)
HHSC FAMILY PLANNING PROGRAM	303,525	8,110	(295,415)
TITLE X FAMILY PLANNING	500	1,417	917
TITLE X FAMILY PLANNING	144,000	106,940	(37,060)
TITLE X Family Planning	2,000	-	(2,000)
TITLE X Family Planning	139,392	84,649	(54,743)
TITLE VA MCH	40,000	42,180	2,180
TITLE VA MCH	8,000	14,274	6,274
TITLE VA MCH	-	47	47
PCHFP MEDICAID	40,000	2,259	(37,741)
PCHFP MEDICAID	12,000	284	(11,716)
HEALTH GRANTS	-	18	18
HEALTH GRANTS	-	1,130	1,130
TOTAL REVENUES:	2,524,496	1,553,133	(971,363)
EXPENDITURES			
MCH/TITLE V - CHILD HEALTH	8,269	5,972	2,297
TITLE V A CHILD HEALTH	8,259	467	7,792
CHS PRENATAL	29,069	25,356	3,713
TITLE V A PRENATAL	29,069	2,985	26,084

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL HEALTH BLOCK GRANT FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE
WHFPT Outreach	16,000	15,979	21
CSHCN CASE MANAGEMENT	108,503	95,819	12,684
CSHCN CASE MANAGEMENT	108,503	6,970	101,533
MH CARE NAVIGATION CSHCN-CM	552,819	335,467	217,352
MH CARE NAVIGATION PDICN	421,696	357,726	63,970
CHIPS PRE-NATAL	156,000	98,744	57,256
CHIP PRE-NATAL	125,500	6,818	118,682
MAC	90,642	64,505	26,137
FAMILY PLANNING PROGRAM	180,500	69,438	111,062
HHSC FAMILY PLANNING PROGRAM	303,775	6,698	297,077
TITLE X FAMILY PLANNING	144,500	91,409	53,091
TITLE X Family Planning	141,392	38,512	102,880
TITLE VA MCH	48,000	32,451	15,549
PCHFP MEDICAID	52,000	2,934	49,066
HEALTH GRANTS	102,219	5,270	96,949
TOTAL EXPENDITURES:	2,626,715	1,263,520	1,363,195
Excess of Revenues Over (Under) Expenditures	(102,219)	289,613	391,832
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		-	-
Net Change in Fund Balance	(102,219)	289,613	391,832
Fund Balance October 1, 2016	644,142	644,142	-
FUND BALANCE SEPTEMBER 30, 2017	541,923	933,755	391,832

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL DEL MAR HEIGHTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET			ACTUAL	VARIANCE		
REVENUES							
DEL MAR HEIGHTS	\$	230,870	\$	138,273	\$	(92,597)	
DEL MAR HEIGHTS		29,946	_	-	_	(29,946)	
TOTAL REVENUES:		260,816		138,273		(122,543)	
EXPENDITURES							
DEL MAR HEIGHTS		260,816	_	138,273	_	122,543	
TOTAL EXPENDITURES:		260,816		138,273		122,543	
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, 2016		-		-		-	
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	-	\$	-	

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, 2017

		BUDGET	ACTUAL		VARIANCE	
REVENUES						
VALLE ESCONDIDO SEWER PROJECT	\$	-	\$	16	\$	16
LAS PALMAS SUBD-SEWER LINE IMP		480,302		650,214		169,912
LAS PALMAS SUBD-SEWER LINE IMP		569,888		-		(569,888)
CEDAP - SEWER LINES IMP.	_	1,000,000		-		(1,000,000)
TOTAL REVENUES:		2,050,190		650,230		(1,399,960)
		1 050 100		650 214		200.070
LAS PALMAS SUBD-SEWER LINE IMP		1,050,190		650,214		399,976
CEDAP - SEWER LINES IMP.		1,000,000		-		1,000,000
TOTAL EXPENDITURES:		2,050,190		650,214		1,399,976
Excess of Revenues Over (Under) Expenditures				16		16
OTHER FINANCING SOURCES (USES)						
Transfer In		-		-		-
Transfer Out		-		-		-
TOTAL OTHER FINANCING SOURCES (USES)		-		-		-
Net Change in Fund Balance		-		16		16
Fund Balance October 1, 2016	_	-		-	_	-
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	16	\$	16

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, 2017

	BUDGET	ACTUAL	VARIANCE
REVENUES			
COMMUNITY CORRECTIONS	\$-	\$ 826	\$ 826
GRANT S" PREV & INTERV DEMO"	126,924	114,991	(11,933)
GRANT "S"	-	9,082	9,082
GRANT "S"	121,848	-	(121,848)
TITLE IV-E ENHANCEMENT	-	13,003	13,003
TITLE IV-E ENHANCEMENT	-	1,574	1,574
BORDER PROJECT "B"	24,954	22,895	(2,059)
BORDER PROJECT GRANT "B"	24,954	1,997	(22,957)
BROWNSVILLE CDBG	-	-	-
BROWNSVILLE CDBG	103,450	23,870	(79,580)
TITLE IV-E REIMBURSEMENT	-	15,225	15,225
TITLE IV-E REIMBURSEMENT	-	10,572	10,572
TITLE IV-E REIMBURSEMENT	-	1,242	1,242
HARLINGEN OUTREACH CENTER	-	31,050	31,050
HARLINGEN OUTREACH CENTER	-	1,050	1,050
TOTAL REVENUES:	402,130	247,377	(154,753)
EXPENDITURES			
GRANT S" PREV & INTERV DEMO"	126,924	114,991	11,933
GRANT "S"	121,848	9,082	112,766
TITLE IV-E ENHANCEMENT	314,499	65,694	248,805
TITLE IV-E ENHANCEMENT	221,967	975	220,992
BORDER PROJECT "B"	24,954	22,896	2,058
BORDER PROJECT GRANT "B"	24,954	1,996	22,958
BROWNSVILLE CDBG	103,450	23,870	79,580
TITLE IV-E REIMBURSEMENT	469,315	35,744	433,571
TITLE IV-E REIMBURSEMENT	298,360	8,501	289,859
HARLINGEN OUTREACH CENTER	75,927	5,925	70,002
HARLINGEN OUTREACH CENTER	102,481	690	101,791
TOTAL EXPENDITURES:	1,884,679	290,364	1,594,315
Excess of Revenues Over (Under) Expenditures	(1,482,549)	(42,987)	1,439,562
Excess of Revenues over (onder) Experiatores	(1,482,349)	(42,387)	1,439,302
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	(818)	(818)
TOTAL OTHER FINANCING SOURCES (USES)	-	(818)	(818)
Net Change in Fund Balance	(1,482,549)	(43,805)	1,438,744
Fund Balance October 1, 2016	3,442,724	3,442,724	
FUND BALANCE SEPTEMBER 30, 2017	\$ 1,960,175	\$ 3,398,919	\$ 1,438,744

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL WIC FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		ACTUAL		VARIANCE		
REVENUES							
WIC	\$	3,878,436	\$	3,576,482	\$	(301,954)	
WIC		-		1,898		1,898	
LACTATION		9,300		9,270		(30)	
DIETETICT INTERN		28,460		20,120		(8,340)	
PEER COUNSELOR		330,096		329,252		(844)	
REGISTERED DIETITIAN		55,000		35,915		(19,085)	
SUMMER FOOD PROGRAM		36,000		31,398		(4,602)	
TOTAL REVENUES:		4,337,292		4,004,335		(332,957)	
EXPENDITURES							
WIC		3,878,436		3,578,379		300,057	
LACTATION		9,300		9,270		30	
DIETETICT INTERN		28,460		20,121		8,339	
PEER COUNSELOR		330,096		329,251		845	
REGISTERED DIETITIAN		55,000		35,916		19,084	
SUMMER FOOD PROGRAM		36,000		31,398		4,602	
TOTAL EXPENDITURES:		4,337,292		4,004,335		332,957	
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, 2016		-		-		-	
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	-	\$	-	

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL SELF HELP CENTER FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		ACTUAL		VARIANCE	
REVENUES						
P D & M	\$	2,578,000	\$	598,938	\$	1,979,062
TOTAL REVENUES:		2,578,000		598,938		(1,979,062)
EXPENDITURES						
PD&M		2,578,000		598,938		1,979,062
TOTAL EXPENDITURES:		2,578,000		598,938		1,979,062
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, 2016		-		-		-
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	-	\$	-

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL LOCAL SOLID WASTE ENFORCEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE
REVENUES			
LOCAL SOLID WASTE ENFORCEMENT	\$ -	\$-	\$ -
TOTAL REVENUES:			-
EXPENDITURES			
LOCAL SOLID WASTE ENFORCEMENT	-	-	-
TOTAL EXPENDITURES:			
Excess of Revenues Over (Under) Expenditures			
Transfer In	-	-	-
Transfer Out			
TOTAL OTHER FINANCING SOURCES (USES)			
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2016			
FUND BALANCE SEPTEMBER 30, 2017	\$ -	\$ -	\$ -

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL DISASTER ASSISTANCE HOME FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		_	ACTUAL	VARIANCE	
REVENUES						
DISASTER RECOVERY 2.1	\$	3,834,789	\$	3,834,788	\$	(1)
INTERLOCAL REVENUE		864,466		864,466		-
TOTAL REVENUES:		4,699,255		4,699,254		(1)
EXPENDITURES						
DISASTER RECOVERY 2.1		4,699,255		4,699,254		1
TOTAL EXPENDITURES:		4,699,255		4,699,254		1
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, 2016		-		-		-
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	-	\$	-

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL ENCUMBERED PRETRIAL RELEASE FOR THE YEAR ENDED SEPTEMBER 30, 2017

	В	UDGET	ACTUAL		VARIANCE	
REVENUES						
DIVERT COURT	\$	-	\$	5,000	\$	5,000
DIVERT COURT		32,000		31,663		(337)
DIVERT COURT		20,000		23,306		3,306
DRUG COURT		152,237		8,852		(143,385)
DRUG COURT		22,142		1,507		(20,635)
PRETRIAL RELEASE		125,000		130,351		5,351
TOTAL REVENUES:		351,379		200,679		(150,700)
EXPENDITURES						
DIVERT COURT		91,800		68,618		23,182
DRUG COURT		174,379		10,359		164,020
PRETRIAL RELEASE		413,000		401,511		11,489
TOTAL EXPENDITURES:		679,179		480,488		198,691
Excess of Revenues Over (Under) Expenditures		(327,800)		(279,809)		47,991
OTHER FINANCING SOURCES (USES)						
Transfer In		288,000		271,160		(16,840)
Transfer Out		-		-		-
TOTAL OTHER FINANCING SOURCES (USES)		288,000		271,160		(16,840)
Net Change in Fund Balance		(39,800)		(8,649)		31,151
Fund Balance October 1, 2016		43,874		43,874		-
FUND BALANCE SEPTEMBER 30, 2017	\$	4,074	\$	35,225	\$	31,151

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL JUVENILE JUSTICE ALTERNATIVE ED. FOR THE YEAR ENDED SEPTEMBER 30, 2017

	E	BUDGET	ACTUAL		VARIANCE	
REVENUES						
MANDATED FUNDS	\$	113,107	\$	20,444	\$	(92,663)
BISD JUVENILE PROBATION OFFICE		120,000		104,983		(15,017)
BISD PROBATION OFFICERS		120,000		9,622		(110,378)
SBCISD Probation Officers		40,000		35,589		(4,411)
SBCISD Probation Officers		40,000		2,921		(37,079)
HCISD Probation Officers		60,000		54,744		(5,256)
HCISD Probation Officers		60,000		4,672		(55 <i>,</i> 328)
JJAEP		245,000		110,297		(134,703)
JJAEP		483,578		396,202		(87,376)
JJAEP		21,056		10,528		(10,528)
JJAEP		294,425		-		(294,425)
JJAEP		54,868		54 <i>,</i> 868		-
JJAEP		245,000		33,053		(211,947)
JJAEP		523,132		-		(523,132)
JJAEP		21,056		-		(21,056)
GRANT W-IOWA TESTING		20,144		-		(20,144)
TOTAL REVENUES:		2,461,366		837,923		(1,623,443)
		113,107		20,444		92,663
BISD JUVENILE PROBATION OFFICE		120,000		104,983		15,017
BISD PROBATION OFFICERS		120,000		9,622		110,378
SBCISD Probation Officers		40,000		35,589		4,411
SBCISD Probation Officers		40,000		2,921		37,079
HCISD Probation Officers		60,000		54,744		5,256
HCISD Probation Officers		60,000		4,672		55,328
JJAEP		483,578		396,202		87,376
JJAEP		54,868		54,868		-
JJAEP		560,481		233,194		327,287
JJAEP		789,188		85,129		704,059
GRANT W-IOWA TESTING		20,144		-		20,144
TOTAL EXPENDITURES:		2,461,366		1,002,368		1,458,998
Excess of Revenues Over (Under) Expenditures		-		(164,445)		(164,445)
OTHER FINANCING SOURCES (USES)						
Transfer In		-		164,445		164,445
Transfer Out		_				
TOTAL OTHER FINANCING SOURCES (USES)		-		164,445		164,445
Net Change in Fund Balance		-		-		-
Fund Balance October 1, 2016		-		-		-
FUND BALANCE SEPTEMBER 30, 2017	Ś		Ś	-	¢	-
TONG DEFINE SET LINDER 30, 2017	Ŷ		ر ب		Ļ	

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, 2017

	 BUDGET	ACTUAL		VARIANCE	
REVENUES					
JUVENILE PROBATION COMMISSION	\$ -	\$	10,521	\$	10,521
JUVENILE PROBATION COMMISSION	-		5,242		5,242
JUVENILE PROBATION COMMISSION	-		4,450		4,450
JUVENILE PROBATION COMMISSION	-		5,283		5,283
GRANT R	144,679		44,320		(100,359)
GRANT R	-		-		-
REGIONALIZATION GRANT "R"	650,000		340,785		(309,215)
REGIONALIZATION GRANT "R"	650,000		20,214		(629,786)
REGIONALIZATION GRANT "R"	27,251		-		(27,251)
DETENTION CENTER REVENUE	-		37,886		37,886
DETENTION CENTER REVENUE	-		1,331		1,331
DETENTION CENTER REVENUE	-		2,400		2,400
DETENTION CENTER REVENUE	-		-		-
BOOT CAMP/VOCATIONAL PROGRAM	-		-		-
BOOTCAMP REVENUE	-		103,107		103,107
STATE AID "A"	2,755,683		2,549,346		(206,337)
STATE AID	2,628,272		189,523		(2,438,749)
FEE REVENUE	-		2,846		2,846
JUVENILE FEE REVENUE	-		74		74
JUVENILE FEE REVENUE	-		50		50
M "GRANT SPECIAL NEEDS"	107,163		97,049		(10,114)
SPECIAL NEEDS GRANT "M"	107,163		8,439		(98,724)
LIFE/BRAVE REVENUE	-		42,524		42,524
LIFE/BRAVE REVENUE	-		3,300		3,300
TOTAL REVENUES:	 7,070,211		3,468,690		(3,601,521)
EXPENDITURES					
GRANT R	144,679		44,320		100,359
REGIONALIZATION GRANT "R"	650,000		340,785		309,215
REGIONALIZATION GRANT "R"	677,251		20,214		657,037
DETENTION CENTER REVENUE	197,447		14,995		182,452
DETENTION CENTER REVENUE	217,986		966		217,020
BOOTCAMP REVENUE	516,741		87,332		429,409
BOOTCAMP REVENUE	503,381		1,251		502,130
STATE AID "A"	2,755,683		2,549,346		206,337
STATE AID	2,628,272		189,523		2,438,749
FEE REVENUE	287,232		9,243		277,989
JUVENILE FEE REVENUE	307,838		47		307,791
M" GRANT SPECIAL NEEDS"	107,163		97,049		10,114
SPECIAL NEEDS GRANT M""	107,163		8,440		98,723
LIFE/BRAVE REVENUE	27,420		5,985		21,435
	,		,		,

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, 2017

	BUDGET	ACTUAL	VARIANCE
LIFE/BRAVE REVENUE	56,652	-	56,652
TOTAL EXPENDITURES:	9,184,908	3,369,496	5,815,412
Excess of Revenues Over (Under) Expenditures	(2,114,697)	99,194	2,213,891
OTHER FINANCING SOURCES (USES)			
Transfer In	-	818	818
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	818	818
Net Change in Fund Balance	(2,114,697)	100,012	2,214,709
Fund Balance October 1, 2016	1,062,753	1,062,753	-
FUND BALANCE SEPTEMBER 30, 2017	\$ (1,051,944)	\$ 1,162,765	\$ 2,214,709

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL JUVENILE SERVICES FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		ACTUAL		VARIANCE	
REVENUES						
PURCHASE OF JUVENILE JUSTICE A	\$	40,859	\$	35,934	\$	(4,925)
DESTINY GRANT		61,500		57,204		(4,296)
VICTIMS ASST. FOR FAM OF S.A.		117,232		53,649		(63,583)
TOTAL REVENUES:		219,591		146,787		(72,804)
EXPENDITURES						
PURCHASE OF JUVENILE JUSTICE A		40,859		35,934		4,925
DESTINY GRANT		61,500		57,204		4,296
VICTIMS ASST. FOR FAM OF S.A.		146,540		65,506		81,034
TOTAL EXPENDITURES:		248,899		158,644		90,255
Excess of Revenues Over (Under) Expenditures		(29,308)		(11,857)		17,451
OTHER FINANCING SOURCES (USES)						
Transfer In		29,308		11,857		(17,451)
Transfer Out		-	_	-		-
TOTAL OTHER FINANCING SOURCES (USES)		29,308		11,857		(17,451)
Net Change in Fund Balance		-		-		-
Fund Balance October 1, 2016		-		-		
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	-	\$	-

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL D.A. HOT CHECK FEE FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		ACTUAL		VARIANCE	
	ć	F0 000	ć	2 550	ć	(16 112)
DISTRICT ATTORNEY DISTRICT ATTORNEY	\$	50,000	\$	3,558 189	\$	(46,442) 189
TOTAL REVENUES:		50,000		3,747		(46,253)
EXPENDITURES						
DISTRICT ATTORNEY		55,000		3,007		51,993
TOTAL EXPENDITURES:		55,000		3,007		51,993
Excess of Revenues Over (Under) Expenditures		(5,000)		740		5,740
OTHER FINANCING SOURCES (USES)						
Transfer In		-		-		-
Transfer Out		-		-		-
TOTAL OTHER FINANCING SOURCES (USES)		-		-		-
Net Change in Fund Balance		(5,000)		740		5,740
Fund Balance October 1, 2016		55,067		55,067		-
FUND BALANCE SEPTEMBER 30, 2017	\$	50,067	\$	55,807	\$	5,740

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL TAX ASSESSOR V.I.T. FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		ACTUAL		VARIANCE	
REVENUES						
TAX ASSESSOR V I T	\$	86,726	\$	86,726	\$	-
TAX ASSESSOR V I T		3,863		3,863		-
TOTAL REVENUES:		90,589		90,589		-
EXPENDITURES						
TAX ASSESSOR V I T		73,751		73,751		-
TOTAL EXPENDITURES:		73,751		73,751		-
Excess of Revenues Over (Under) Expenditures		16,838		16,838		-
OTHER FINANCING SOURCES (USES)						
Transfer In		-		-		-
Transfer Out		-		-		-
TOTAL OTHER FINANCING SOURCES (USES)		-		-		-
Net Change in Fund Balance		16,838		16,838		-
Fund Balance October 1, 2016		201,384		201,384		-
FUND BALANCE SEPTEMBER 30, 2017	\$	218,222	\$	218,222	\$	-

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL LAGUNA HEIGHTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUD	GET	AC	TUAL	VAR	IANCE
REVENUES LAGUNA HEIGHTS SUBDIVISION	\$	_	\$	25	\$	(25)
TOTAL REVENUES:	ې 	-	Ļ	25	ې 	25
EXPENDITURES						
TOTAL EXPENDITURES:		-				-
Excess of Revenues Over (Under) Expenditures				25		25
OTHER FINANCING SOURCES (USES)						
Transfer In		-		-		-
Transfer Out		-		-		-
TOTAL OTHER FINANCING SOURCES (USES)		-		-		
Net Change in Fund Balance		-		25		25
Fund Balance October 1, 2016		4,224		4,224		-
FUND BALANCE SEPTEMBER 30, 2017	\$	4,224	\$	4,249	\$	25

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL PRE-TRIAL INTERVENTION FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		ACTUAL		VARIANCE	
REVENUES						
PRE-TRIAL DIVERSION	\$	-	\$	1,594	\$	1,594
PRE-TRIAL DIVERSION		200,000		268,100		68,100
TOTAL REVENUES:		200,000		269,694		69,694
EXPENDITURES						
PRE-TRIAL DIVERSION		501,969		310,701		191,269
TOTAL EXPENDITURES:		501,969		310,701		191,269
Excess of Revenues Over (Under) Expenditures		(301,969)		(41,007)		260,963
OTHER FINANCING SOURCES (USES)						
Transfer In		-		-		-
Transfer Out		-		-		-
TOTAL OTHER FINANCING SOURCES (USES)		-		-		-
Net Change in Fund Balance		(301,969)		(41,007)		260,963
Fund Balance October 1, 2016		528,285		528,285		-
FUND BALANCE SEPTEMBER 30, 2017	\$	226,316	\$	487,278	\$	260,963

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL WEST RAIL RELOCATION FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE
REVENUES			
WEST RAIL RELOCATION	Ş -	Ş -	Ş -
TOTAL REVENUES:			
EXPENDITURES			
TOTAL EXPENDITURES:	-	-	
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, 2016	-	-	-
FUND BALANCE SEPTEMBER 30, 2017	\$-	\$-	\$ -

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL DRUG FORFEITURE FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE		
REVENUES					
DRUG FORFEITURE TASK FORCE	\$-	\$ 8	\$ 8		
DRUG FORFEITURE TASK FORCE	-	880,394	880,394		
DA FORFEITURE ACCOUNT	834,397	834,397	-		
DA FORFEITURE ACCOUNT	8,550	8,551	1		
DA FORFEITURE ACCOUNT	10,601	10,601	-		
DA FORFEITURES FD DOJ	-	28,366	28,366		
DA FORFEITURE FD DOJ	28,367	283,795	255,428		
DA FORFEITURE FD DOJ	-	1,447	1,447		
DA FORFEITURES FD DOT	-	203,460	203,460		
DA FORFEITURE FD DOT	14,644	14,645	1		
DA FORFEITURE FD DOT	866	866	-		
CONSTABLE PCT#1	-	3	3		
CONSTABLE PCT#1	200	200	-		
CONSTABLE PCT#2	-	263	263		
CONSTABLE PCT#2	-	43	43		
CONSTABLE PCT 3	-	5	5		
CONSTABLE PCT. 3 FD DOT	6,000	10,282	4,282		
CONSTABLE PCT. 3 FD DOT	-	20	20		
DRUG FORFEITURE FUND	-	11	11		
CONSTABLE PCT 5 FD DOJ	33	34	1		
DRUG FORFEITURE TASK FORCE	52,710	734,812	682,102		
DRUG FORFEITURE TASK FORCE	-	3,526	3,526		
DRUG FORFEITURE TASK FORCE	25,000	-	(25,000)		
SHERIFF FORFEITURES DOT	-	8,744	8,744		
SHERIFF FORFEITURES DOT	-	3,662	3,662		
SHERIFF DOJ FORFEITURES	-	30,523	30,523		
SHERIFF DOJ FORFEITURES	-	30	30		
PARK RANGERS - FORFEITURE	77	490	413		
PARK RANGERS - FORFEITURE	-	2	2		
TOTAL REVENUES:	981,445	3,059,180	2,077,735		
EXPENDITURES					
DRUG FORFEITURE TASK FORCE	1,005,136	693,405	311,731		
DA FORFEITURE ACCOUNT	930,477	930,476	1		
DA FORFEITURES FD DOJ	65,655	28,367	37,288		
DA FORFEITURE FD DOJ	28,367	28,366	1		
DA FORFEITURES FD DOT	296,405	203,460	92,945		
DA FORFEITURE FD DOT	206,009	206,008	1		
CONSTABLE PCT#1	2,549	2,480	69		
CONSTABLE PCT#2	800	130	670		
CONSTABLE PCT. 3 FD DOT	6,000	4,714	1,286		

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL DRUG FORFEITURE FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	BUDGET ACTUAL	
CONSTABLE PCT.5 ST	190	190	-
CONSTABLE PCT 5 FD DOJ	22,083	22,081	2
DRUG FORFEITURE TASK FORCE	371,806	371,801	5
SHERIFF FORFEITURES DOT	998,555	933,018	65,537
SHERIFF DOJ FORFEITURES	31,352	29,033	2,319
PARK RANGERS - FORFEITURE	77	75	2
TOTAL EXPENDITURES:	3,965,461	3,453,604	511,857
Excess of Revenues Over (Under) Expenditures	(2,984,016)	(394,424)	2,589,592
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	315,062	186,809	128,253
TOTAL OTHER FINANCING SOURCES (USES)	315,062	186,809	128,253
Net Change in Fund Balance	(3,299,078)	(581,233)	2,717,845
Fund Balance October 1, 2016	5,458,692	5,458,692	
FUND BALANCE SEPTEMBER 30, 2017	\$ 2,159,614	\$ 4,877,459	\$ 2,717,845

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL COLONIA STREET LIGHT FOR THE YEAR ENDED SEPTEMBER 30, 2017

REVENUES Image: Constraint of the second secon		BUD	BUDGET ACTUAL		VARIANCE		
SCOFFLAW 76,800 71,380 (5,420) SOLID WASTE-STREET LIGHT 311,899 236,528 (75,371) TOTAL REVENUES: 388,699 308,972 (79,727) EXPENDITURES 500FFLAW 106,437 45,658 60,779 SOLID WASTE/STREET LIGHT 123,383 43,151 80,232 CAMERON PARK STREET LIGHT 10,650 10,647 3 MEADOW BROCKE SUBDIVISION 3,140 3,137 3 RANCHO GRANDE SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHTO SUBDIVISION 7,526 6,054 1,772 LAS PALMAS SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEC (ELO SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 </th <th>REVENUES</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	REVENUES						
SOLID WASTE-STREET LIGHT 311,899 236,528 (75,371) TOTAL REVENUES: 388,699 308,972 (79,727) EXPENDITURES 106,437 45,658 60,779 SOLID WASTE-STREET LIGHT 123,383 43,151 80,232 CAMERON PARK STREET LIGHT 10,650 10,647 3 MEADOW BROOKE SUBDIVISION 3,140 3,137 3 SALDIVAR SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 1,650 1,644 6 APACHO GRANDE SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 2,142 2,139 3 AL ANACHOR SUBDIVISION 2,142 2,139 3 AL ANACHITO SUBDIVISION 2,142 2,139 3 AL ANACHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 7,528 8,921 4	SOLID WASTE COLLECTION	\$	-	\$ 2	L,064	\$	1,064
TOTAL REVENUES: 388,699 308,972 (79,727) EXPENDITURES SCOFFLAW 106,437 45,658 60,779 SOLID WASTE/STREET LIGHT 123,383 43,151 80,232 CAMERON PARK STREET LIGHT 21,952 18,838 3,114 LAGUNA HEIGHTS STREET LIGHT 10,650 10,647 3 MEADOW BROCKE SUBDIVISION 3,140 3,137 3 SALDIVAR SUBDIVISION 1,1255 1,250 5 BENT TREE SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 1,252 1,32 3 LI AANCHITO SUBDIVISION 2,142 2,139 3 LA ALOMA SUBDIVISION 1,2135 1,2315 1,2310 <t< td=""><td>SCOFFLAW</td><td></td><td>76,800</td><td>71</td><td>L,380</td><td></td><td>(5,420)</td></t<>	SCOFFLAW		76,800	71	L,380		(5,420)
EXPENDITURES SCOFFLAW 106,437 45,658 60,779 SOLID WASTE/STREET LIGHT 123,383 43,151 80,232 CAMERON PARK STREET LIGHT 21,952 18,838 3,114 LAGUNA HEIGHTS STREET LIGHT 21,952 18,838 3,114 LAGUNA HEIGHTS STREET LIGHT 10,660 10,647 3 MEADOW BROOKE SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 SAN CARLOS SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHTO SUBDIVISION 7,826 6,054 1,772 PASO REAL SUBDIVISION 7,826 6,054 1,772 PASO REAL SUBDIVISION 7,868 6,424 1,144 SAN PERO SUBDIVISION 7,568 6,424 1,144 SAN PERO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 1,785 1,033 752 VALLE DE CIPRES SUBDIVISION 1,785	SOLID WASTE-STREET LIGHT		311,899	236	5,528		(75,371)
SCOFFLAW 106,437 45,658 60,779 SOLID WASTE/STREET LIGHT 123,383 43,151 80,232 CAMERON PARK STREET LIGHT 21,952 18,838 3,114 LAGUNA HEIGHTS STREET LIGHT 10,650 10,647 3 MEADOW BROOKE SUBDIVISION 3,140 3,137 3 SALDIVAR SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHTO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 8,225 8,921 4 OLMITO SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ CHEL CENDE SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DA	TOTAL REVENUES:		388,699	308	3,972		(79,727)
SOLID WASTE/STREET LIGHT 123,383 43,151 80,232 CAMERON PARK STREET LIGHT 21,952 18,838 3,114 LAGUNA HEIGHTS STREET LIGHT 10,650 10,647 3 MEADOW BROOKE SUBDIVISION 3,140 3,137 3 RANCHO GRANDE SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 7,588 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 <td>EXPENDITURES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	EXPENDITURES						
SOLID WASTE/STREET LIGHT 123,383 43,151 80,232 CAMERON PARK STREET LIGHT 21,952 18,838 3,114 LAGUNA HEIGHTS STREET LIGHT 10,650 10,647 3 MEADOW BROOKE SUBDIVISION 3,140 3,137 3 RANCHO GRANDE SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 7,588 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 <td>SCOFFLAW</td> <td></td> <td>106,437</td> <td>45</td> <td>5,658</td> <td></td> <td>60,779</td>	SCOFFLAW		106,437	45	5,658		60,779
CAMERON PARK STREET LIGHT 21,952 18,838 3,114 LAGUNA HEIGHTS STREET LIGHT 10,650 10,647 3 MEADOW BROOKE SUBDIVISION 3,140 3,137 3 RANCHO GRANDE SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISION 8,225 8,921 4 OLMITO SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 LUZ DEL CIELO SUBDIVISION 5,3376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 1,785 1,033 752 R	SOLID WASTE/STREET LIGHT			43	3,151		80,232
LAGUNA HEIGHTS STREET LIGHT 10,650 10,647 3 MEADOW BROOKE SUBDIVISION 3,140 3,137 3 RANCHO GRANDE SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 8,200 8,200 - SAN CARLOS SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 7,720 5,716 4 LUZ DEL CIELO SUBDIVISION 7,720 5,716 4 LUZ DEL CIELO SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GU	-				-		
MEADOW BROOKE SUBDIVISION 3,140 3,137 3 RANCHO GRANDE SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 8,200 - SAN CARLOS SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 7,756 4 4 UZ DEL CIELO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION	LAGUNA HEIGHTS STREET LIGHT						
RANCHO GRANDE SUBDIVISION 1,140 1,137 3 SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 8,200 - SAN CARLOS SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISION 12,315 12,310 5 VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA	MEADOW BROOKE SUBDIVISION						3
SALDIVAR SUBDIVISION 1,255 1,250 5 BENT TREE SUBDIVISION 8,200 - SAN CARLOS SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 2,142 2,139 3 LA PALOMA SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISION 12,315 12,310 5 VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISIO	RANCHO GRANDE SUBDIVISION						3
SAN CARLOS SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISION 8,215 12,310 5 VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 6,220 5,819 108,395	SALDIVAR SUBDIVISION		1,255				5
SAN CARLOS SUBDIVISION 1,650 1,644 6 LA PALOMA SUBDIVISION 2,142 2,139 3 EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISION 12,315 12,310 5 VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 2,2576) 85,819 108,395	BENT TREE SUBDIVISION		8,200	8	3,200		-
EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISIONS 12,315 12,310 5 VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - <td< td=""><td>SAN CARLOS SUBDIVISION</td><td></td><td>1,650</td><td></td><td></td><td></td><td>6</td></td<>	SAN CARLOS SUBDIVISION		1,650				6
EL RANCHITO SUBDIVISION 7,826 6,054 1,772 LAS PALMAS SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISION 12,315 12,310 5 VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) -	LA PALOMA SUBDIVISION		2,142		2,139		3
LAS PALMAS SUBDIVISION 3,869 3,192 677 PASO REAL SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISIONS 12,315 12,310 5 VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - - Transfer In - -<	EL RANCHITO SUBDIVISION				-		1,772
PASO REAL SUBDIVISION 8,925 8,921 4 OLMITO SUBDIVISIONS 12,315 12,310 5 VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 5,616 3,686 1,933 LA GLORIA CANAL SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - - Transfer In - - - - - - Net Change in Fund Balance (22,576) 85,819 108,395 -	LAS PALMAS SUBDIVISION		3,869				-
OLMITO SUBDIVISIONS 12,315 12,310 5 VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,209 1 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - - Transfer In - - - - - TOTAL OTHER FINANCING SOURCES (USES) - - - - -	PASO REAL SUBDIVISION						4
VALLE DE CIPRES SUBDIVISION 7,568 6,424 1,144 SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - Transfer In - - - - TOTAL OTHER FINANCING SOURCES (USES) - - - - Net Change in Fund Balance (22,576) 85,819 108,395 - - Fund Balance October 1, 2016 208,367 208,367 - -	OLMITO SUBDIVISIONS						5
SAN PEDRO SUBDIVISION 5,720 5,716 4 LUZ DEL CIELO SUBDIVISION 8,210 8,209 1 EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - Transfer In - - - - TOTAL OTHER FINANCING SOURCES (USES) - - - - Net Change in Fund Balance (22,576) 85,819 108,395 - Fund Balance October 1, 2016 208,367 208,367 - -	VALLE DE CIPRES SUBDIVISION						1,144
EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - Transfer In - - - - TOTAL OTHER FINANCING SOURCES (USES) - - - - Net Change in Fund Balance (22,576) 85,819 108,395 - Fund Balance October 1, 2016 208,367 208,367 - -	SAN PEDRO SUBDIVISION		5,720	Į.	5,716		
EL CARIBE ESTATES SUBDIVISION 1,785 1,033 752 RANCHO GRANDE SOUTH SUBDV 53,376 18,298 35,078 DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - Transfer In - - - - TOTAL OTHER FINANCING SOURCES (USES) - - - - Net Change in Fund Balance (22,576) 85,819 108,395 - Fund Balance October 1, 2016 208,367 208,367 - -	LUZ DEL CIELO SUBDIVISION		8,210	8	3,209		1
DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - Transfer In - - - TOTAL OTHER FINANCING SOURCES (USES) - - - Net Change in Fund Balance (22,576) 85,819 108,395 Fund Balance October 1, 2016 208,367 208,367 -	EL CARIBE ESTATES SUBDIVISION		1,785	-	L,033		752
DAKOTA ESTATES SUBDIVISION 5,616 3,686 1,930 IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - Transfer In - - - TOTAL OTHER FINANCING SOURCES (USES) - - - Net Change in Fund Balance (22,576) 85,819 108,395 Fund Balance October 1, 2016 208,367 208,367 -	RANCHO GRANDE SOUTH SUBDV		53,376	18	3,298		35,078
IGLESIA VIEJA SUBDIVISION 6,120 5,187 933 LA GLORIA CANAL SUBDIVISION 9,996 8,322 1,674 TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - Transfer In - - - TOTAL OTHER FINANCING SOURCES (USES) - - - Net Change in Fund Balance (22,576) 85,819 108,395 Fund Balance October 1, 2016 208,367 208,367 -	DAKOTA ESTATES SUBDIVISION						
TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - Transfer In - - - Transfer Out - - - TOTAL OTHER FINANCING SOURCES (USES) - - - Net Change in Fund Balance (22,576) 85,819 108,395 Fund Balance October 1, 2016 208,367 208,367 -	IGLESIA VIEJA SUBDIVISION		6,120				
TOTAL EXPENDITURES: 411,275 223,153 188,122 Excess of Revenues Over (Under) Expenditures (22,576) 85,819 108,395 OTHER FINANCING SOURCES (USES) - - - Transfer In - - - Transfer Out - - - TOTAL OTHER FINANCING SOURCES (USES) - - - Net Change in Fund Balance (22,576) 85,819 108,395 Fund Balance October 1, 2016 208,367 208,367 -	LA GLORIA CANAL SUBDIVISION		9,996				1,674
OTHER FINANCING SOURCES (USES)Transfer InTransfer OutTOTAL OTHER FINANCING SOURCES (USES)Net Change in Fund BalanceFund Balance October 1, 2016208,367208,367	TOTAL EXPENDITURES:		411,275				188,122
Transfer In - - - Transfer Out - - - TOTAL OTHER FINANCING SOURCES (USES) - - - Net Change in Fund Balance (22,576) 85,819 108,395 Fund Balance October 1, 2016 208,367 208,367 -	Excess of Revenues Over (Under) Expenditures		(22,576)		5,819		108,395
Transfer In - - - Transfer Out - - - TOTAL OTHER FINANCING SOURCES (USES) - - - Net Change in Fund Balance (22,576) 85,819 108,395 Fund Balance October 1, 2016 208,367 208,367 -	OTHER FINANCING SOURCES (USES)						
TOTAL OTHER FINANCING SOURCES (USES) -			-		-		-
Net Change in Fund Balance (22,576) 85,819 108,395 Fund Balance October 1, 2016 208,367 208,367 -	Transfer Out		-		-		-
Fund Balance October 1, 2016 208,367 208,367 -	TOTAL OTHER FINANCING SOURCES (USES)		-		-		-
	Net Change in Fund Balance		(22,576)	8	5,819		108,395
FUND BALANCE SEPTEMBER 30. 2017 \$ 185.791 \$ 294.186 \$ 108.395	Fund Balance October 1, 2016		208,367	208	3,367		-
+ 100,000 ¥ 100,000	FUND BALANCE SEPTEMBER 30, 2017	\$	185,791	\$ 294	1,186	\$	108,395

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, 2017

	BUDGET		ACTUAL		VARIANCE	
REVENUES						
LA FERIA BIXBY/ALTO REAL	\$	506	\$	506	\$	-
TOTAL REVENUES:		506		506		-
EXPENDITURES						
LA FERIA BIXBY/ALTO REAL		506		506		-
TOTAL EXPENDITURES:		506		506		-
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, 2016		-		-		-
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	-	\$	-

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL VENUE PROJECT FOR THE YEAR ENDED SEPTEMBER 30, 2017

	В	UDGET	ACTUAL		VARIANCE	
REVENUES						
VENUE PROJECT REVENUE	\$	-	\$	1,539	\$	1,539
VENUE PROJECT REVENUE		183,000		919,462		736,462
VENUE PROJECT REVENUE		-		494,636		494,636
TOTAL REVENUES:		183,000		1,415,637		1,232,637
EXPENDITURES						
VENUE PROJECT		183,000		36,365		146,635
TOTAL EXPENDITURES:		183,000		36,365		146,635
Excess of Revenues Over (Under) Expenditures		-		1,379,272		1,379,272
OTHER FINANCING SOURCES (USES)						
Transfer In		-		-		-
Transfer Out		-		-		-
TOTAL OTHER FINANCING SOURCES (USES)		-		-		-
Net Change in Fund Balance		-		1,379,272		1,379,272
Fund Balance October 1, 2016		-		-		-
FUND BALANCE SEPTEMBER 30, 2017	\$	-	\$	1,379,272	\$	1,379,272

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.

<u>Project Roadmap Fund</u> – This fund is used to account for the costs of repairing and improving roads and infrastructure in the county.

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

<u>2014 Certificates of Obligation</u> - This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2014.

<u>2016 Certificates of Obligation</u> - This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2016.

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL PROJECT ROAD MAP FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE
REVENUES			
PROJECT ROADMAP	\$-	\$ 217	\$ 217
TOTAL REVENUES:	-	217	217
EXPENDITURES			
TOTAL EXPENDITURES:			
TOTAL EXPENDITORES.			
Excess of Revenues Over (Under) Expenditures		217	217
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balance	-	217	217
Fund Balance October 1, 2016	49,581	49,581	_
FUND BALANCE SEPTEMBER 30, 2017	\$ 49,581	\$ 49,798	\$ 217

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL 2011 CERTIFICATES OF OBLIGATION FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET	ACTUAL	VARIANCE
REVENUES			
CAPITAL PROJECTS	\$ 154,622	\$ 10,074	\$ 144,548
CAPITAL PROJECTS	-	16	(16)
CAPITAL PROJECTS	17,178,100	-	17,178,100
CAPITAL PROJECTS	387,744	-	387,744
CAPITAL PROJECTS	(112,356)	-	(112,356)
DANCY BUILDING RENOVATIONS	 47,052		 47,052
TOTAL REVENUES:	 17,655,162	 10,090	 17,645,072
EXPENDITURES			
CAPITAL PROJECTS	253,489	-	253,489
GENERAL ADMINISTRATION	135,858	-	135,858
DISTRIC COURT CONSTRUCTION	2,439,007	1,983	2,437,024
COURTROOM-MAGISTRATES	37,993	-	37,993
M&O MADISON ST. BLDG. A	21,183	-	21,183
LOS FRESNOS ANNEX	1,992,009	-	1,992,009
M&O BROWNSVILLE CLINIC	281,702	14,663	267,039
DANCY BUILDING RENOVATIONS	191,156	-	191,156
JAIL	2,202,234	276,192	1,926,042
M&O COURTHOUSE	76,958	-	76,958
JUVENILE DETENTION CTR ADD'N	14,803	-	14,803
ROAD PROJECTS	59,081	-	59,081
HISTORICAL COMMITTEE	8,770	-	8,770
ROAD PROJECTS	9,364,401	751,041	8,613,360
TOTAL EXPENDITURES:	 17,078,644	 1,043,879	16,034,765
Excess of Revenues Over (Under) Expenditures	 576,518	 (1,033,789)	 1,610,307
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	 -	 -	 -
Net Change in Fund Balance	576,518	(1,033,789)	(1,610,307)
Fund Balance October 1, 2016	 1,476,059	 1,476,059	 -
FUND BALANCE SEPTEMBER 30, 2017	\$ 2,052,577	\$ 442,270	\$ (1,610,307)

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL 2014 CERTIFICATES OF OBLIGATION FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET ACTUA		ACTUAL	AL VARIANCE		
REVENUES						
2014 CO's	\$	63,249	\$	17,668	\$	(45,581)
2014 CO's		16,500,000		-		(16,500,000)
2014 CO's		351,169		-		(351,169)
2014 CO's		(96,220)		-		96,220
TOTAL REVENUES:		16,818,198		17,668		(16,800,530)
EXPENDITURES						
2014 CO's		184,275		-		184,275
JUDICIAL IMPROVEMENTS		1,573,278		350,018		1,223,260
Magistrates		659,393		32,374		627,019
VETERAN'S SERVICE OFFICE		975,537		-		975,537
DANCY BUILDING		1,975,573		68,652		1,906,921
JAIL IMPROVEMENTS		1,412,338		12,333		1,400,005
M&O COURTHOUSE		1,120,999		1,000		1,119,999
SAN BENITO ANNEX		1,116,282		1,104,899		11,383
SHERIFF'S OFFICE		1,260,398		111,471		1,148,927
PCT 1 ROAD PROJECTS		750,000		434,107		315,893
PCT 2 ROAD PROJECTS		750,000		100,602		649,398
PCT 3 ROAD PROJECTS		1,520,278		675,586		844,692
PCT 4 ROAD PROJECTS		2,004,682		961,005		1,043,677
ANIMAL SHELTER		1,479,126		1,267,277		211,849
TOTAL EXPENDITURES:		16,782,159		5,119,324		11,662,835
Excess of Revenues Over (Under) Expenditures		36,039		(5,101,656)		(5,137,695)
OTHER FINANCING SOURCES (USES)						
Transfer In		-		-		
Transfer Out		(63,378)		-		63,378
TOTAL OTHER FINANCING SOURCES (USES)		(63,378)		-		63,378
Net Change in Fund Balance		(27,339)		(5,101,656)		(5,074,317)
Fund Balance October 1, 2016		7,960,890		7,960,890		-
FUND BALANCE SEPTEMBER 30, 2017	\$	7,933,551	\$	2,859,234	\$	(5,074,317)

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL 2016 CERTIFICATES OF OBLIGATION FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET			ACTUAL	VARIANCE		
REVENUES							
2016 CO's	\$	30,965	\$	26,922	\$	(4,043)	
2016 CO's		16,260,000		-		(16,260,000)	
2016 CO's		2,403,963		-		(2,403,963)	
2016 CO's		(98,211)		-		98,211	
TOTAL REVENUES:		18,596,717		26,922		(18,569,795)	
EXPENDITURES							
2016 CO's -BOND ISSUANCE COST		141,962		-		141,962	
VEHICLE MAINTENANCE BUILDING		1,377,300		91,066		1,286,234	
LEVEE ST. ANNEX		9,270,190		5,534,304		3,735,886	
DANCY BUILDING		2,212,380		1,812		2,210,568	
JAIL DETENTION CENTER		265,000		194,221		70,779	
ADULT PROBATION RELOCATION		1,100,000		854,454		245,546	
STREETLIGHT PROGRAM		500,000		143,203		356,797	
JUVENILE DETENTION BUILDING		392,920		30,878		362,042	
PRECINCTS OFFICES		3,306,000		182,550		3,123,450	
ENGINEERING DEPARTMENT		31,165	_	27,979	_	3,186	
TOTAL EXPENDITURES:		18,596,917		7,060,467		11,536,450	
Excess of Revenues Over (Under) Expenditures		(200)		(7,033,545)		(7,033,345)	
OTHER FINANCING SOURCES (USES)							
Transfer In		-		-		-	
Transfer Out		-		-		-	
TOTAL OTHER FINANCING SOURCES (USES)		-		-		-	
Net Change in Fund Balance		(200)		(7,033,545)		(7,033,345)	
Fund Balance October 1, 2016		15,029,549		15,029,549		-	
FUND BALANCE SEPTEMBER 30, 2017	\$	15,029,349	\$	7,996,004	\$	(7,033,345)	

CAMERON COUNTY, TEXAS NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

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

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL UNLIMITED TAX BONDS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		/	ACTUAL	VARIANCE	
REVENUES						
TAX REVENUE	\$	10,750	\$	10,143	\$	(607)
MISCELLANEOUS		-		1,979		1,979
TOTAL REVENUES:		10,750		12,122		1,372
EXPENDITURES						
2008 ROAD BONDS		125,043		125,042		1
TOTAL EXPENDITURES:		125,043		125,042		1
Excess of Revenues Over (Under) Expenditures		(114,293)		(112,920)		1,373
OTHER FINANCING SOURCES (USES)						
Transfer In		-		-		-
Transfer Out		-		-		-
TOTAL OTHER FINANCING SOURCES (USES)		-		-		-
Net Change in Fund Balance		(114,293)		(112,920)		1,373
Fund Balance October 1, 2016		339,507		339,507		-
FUND BALANCE SEPTEMBER 30, 2017	\$	225,214	\$	226,587	\$	1,373

CAMERON COUNTY, TEXAS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL LIMITED TAX BONDS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUDGET		ACTUAL	VARIANCE	
REVENUES					
TAX REVENUE	\$	8,922,755	\$ 8,823,718	\$	(99,037)
MISCELLANEOUS		50,594	50,603		9
TOTAL REVENUES:		8,973,349	 8,874,321		(99,028)
EXPENDITURES					
CO'S - REFUNDING 2011		496,300	496,300		-
CO'S SERIES 2011		1,602,424	1,602,424		-
2012 REFUNDING CO'S		1,153,200	1,153,200		-
2014 Certificates of Obligation		1,202,544	1,202,544		-
2014 Refunding CO's		1,596,750	1,596,750		-
2015 Refunding CO's		443,287	443,287		-
2016 CO's		947,372	947,372		-
CO'S - SERIES 2008		323,681	323,680		1
LEASED EQUIPMENT		1,582,889	1,582,888		1
TOTAL EXPENDITURES:		9,348,447	 9,348,445		2
Excess of Revenues Over (Under) Expenditures		(375,098)	 (474,124)		(99,026)
OTHER FINANCING SOURCES (USES)					
Transfer In		577,437	577,437		-
Transfer Out		, -	-		-
TOTAL OTHER FINANCING SOURCES (USES)		577,437	 577,437		-
Net Change in Fund Balance		202,339	103,313		(99,026)
Fund Balance October 1, 2016		6,139,778	6,139,778		
FUND BALANCE SEPTEMBER 30, 2017	\$	6,342,117	\$ 6,243,091	\$	(99,026)

CAMERON COUNTY, TEXAS NON-MAJOR ENTERPRISE FUNDS

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

<u>Airport System</u> - 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, 2017

		IRPORT		JAIL	
ASSETS	S	YSTEM	COI	MMISSARY	 TOTAL
Current Assets:					
Cash	\$	21,636	\$	829,498	\$ 851,134
Accounts Receivable		977		17,358	18,335
Due from other funds		-		-	-
Due from other governments		-		-	-
Prepaid		4,078		492,152	 496,230
Total Current Assets		26,691		1,339,008	 1,365,699
Depreciable Assets:					
Buildings		1,327,095		-	1,327,095
Improvements other than buildings		11,020,355		13,917	11,034,272
Equipment		624,578		263,115	887,693
Accumulated depreciation		(9,978,178)		(249,798)	 (10,227,976)
Net depreciable assets		2,993,850		27,234	 3,021,084
Construction in Progress		-		-	-
Land		308,000		-	308,000
Total Property and equipment		3,301,850		27,234	 3,329,084
TOTAL ASSETS	\$	3,328,541	\$	1,366,242	\$ 4,694,783
LIABILITIES					
Current Liabilities					
(Payable from Current Assets):					
Accounts payable	\$	1,668	\$	42,293	\$ 43,961
Accrued compensated absences and salary payable		256		-	256
Due to other funds		108		-	108
Leasehold deposits		-		-	-
Total Current Liabilities					
(Payable from Current Assets)		2,032		42,293	 44,325
TOTAL LIABILITIES		2,032		42,293	 44,325
NET POSITION					
Net investment in capital assets		3,301,850		27,234	3,329,084
Unrestricted		24,659		1,296,715	1,321,374
TOTAL NET POSITION	\$	3,326,509	\$	1,323,949	\$ 4,650,458

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, 2017

	AIRPORT	JAIL	
	SYSTEM	COMMISSARY	TOTAL
OPERATING REVENUES			
Charges for Services	\$ -	\$ 1,122,609	\$ 1,122,609
Rental income	31,156	-	31,156
Miscellaneous	985	43,458	44,443
TOTAL OPERATING REVENUES	32,141	1,166,067	1,198,208
OPERATING EXPENSES			
Salary, wages and fringe benefits	7,088	150,550	157,638
Supplies	-	18,552	18,552
Repairs and maintenance	6,683	4,589	11,272
Medical Claims	-	17,358	17,358
Travel	-	-	-
Insurance	5,633		5,633
Utilities	22,091	61,630	83,721
Depreciation	235,333	19,128	254,461
Miscellaneous	118	35,989	36,107
Administrative Fees	-	18,332	18,332
Contractual services	-	635,950	635,950
TOTAL OPERATING EXPENSES	276,946	962,078	1,239,024
OPERATING INCOME (LOSS)	(244,805)	203,989	(40,816)
NON-OPERATING REVENUES (EXPENSES)			
Interest income	94	2,575	2,669
Contributions from Other Entities	59,236	-	59,236
Gain on sale of capital asset	-	-	-
Insurance proceeds	-	-	-
Interest expense	-	-	-
Grant & Program Expenses	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	59,330	2,575	61,905
Income (Loss) before transfers	(185,475)	206,564	21,089
Grant & Program Revenue	-	-	-
Transfers (out)	-	-	-
Transfers in	-	-	-
CHANGE IN NET POSITION	(185,475)	206,564	21,089
Total Net Position - Beginning of year	3,511,984	1,117,385	4,629,369
Prior Period Adjustment	-	-	-
Total Net Position - End of year	\$ 3,326,509	\$ 1,323,949	\$ 4,650,458

CAMERON COUNTY, TEXAS COMBINING STATEMENT OF CASH FLOWS **NON-MAJOR ENTERPRISE FUNDS** FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

		IRPORT SYSTEM	CO	JAIL MMISSARY		TOTAL
Cash Flows From Operating Activities:						
Cash received from customers	\$	-	\$	1,163,044	\$	1,163,044
Cash received from other operating activities	Ψ	45,084	Ψ	-	Ψ	45,084
Cash payments for goods and services		(33,810)		(1,293,921)		(1,327,731)
Cash payments to employees		(6,832)		(150,550)		(157,382)
Cash Provided (Used) by Operating Activities		4,442		(281,427)		(276,985)
Cash Flows From Non-Capital Financing Activities:						
Aid from Other Governments		-		-		-
Transfers In		-		-		-
Transfers Out		-		-		-
Insurance Proceeds		-		-		-
Cash Provided by Non-Capital Financing Activities		-		-		-
Cash Flows From Capital and Related Financing Activities:						
Payments for capital acquisitions		(59,236)		-		(59,236)
Proceeds from sale of capital assets		_		-		_
Capital Contributions-Other Entities		59,236		-		59,236
Cash (Used) for Capital and Related Financing Activities		-		-		-
Cash Flows From Investing Activities:						
Receipts of interest		94		2,575		2,669
Cash Provided by Investing Activities		94		2,575		2,669
Net increase (decrease) in cash and cash equivalents		4,536		(278,852)		(274,316)
Cash and cash equivalents, October 1, 2016		17,100		1,108,350		1,125,450
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2017	\$	21,636	\$	829,498	\$	851,134
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating income (Loss)	\$	(244,805)	\$	203,989	\$	(40,816)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						-
Depreciation		235,333		19,128		254,461
Decrease (Increase) in accounts receivable		12,943		(3,023)		9,920
Decrease (Increase) in prepaids and other assets		196		(492,152)		(491,956)
(Decrease) in wages and fringe payable		256		-		256
Increase (Decrease) in Due to Other Funds		108		-		108
(Decrease) in accounts payable		411		(9,369)		(8,958)
Increase (Decrease) in retainage payable		-		-		-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$	4,442	\$	(281,427)	\$	(276,985)

CAMERON COUNTY, TEXAS FIDUCIARY FUNDS

These funds are used to report assets held in a trustee or agency capacity for others and cannot be used to support the County's own programs. Fiduciary funds include pension trust funds, investment trust funds, private purpose trust funds and agency funds.

The fiduciary fund types currently used by the county are private purpose trust funds and agency funds.

PRIVATE PURPOSE TRUST FUNDS

These funds have been established by Cameron County to account for all trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

AGENCY FUNDS

These funds have been established by Cameron County to account for assets held in a custodial capacity for individuals, other funds and other governments and do not involve measurement of operations.

CAMERON COUNTY, TEXAS PRIVATE PURPOSE TRUST FUNDS

County Clerk's/District Clerk's Trust

District Clerk Child Support Trust Fund

To account for monies held in trust for various individuals under court instruction.

To account for funds collected for child support.

AGENCY FUNDS

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 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.
Occupation Tax Fund	To account for the fees collected on video game machines for the County and the Cities.

CAMERON COUNTY, TEXAS COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE PURPOSE TRUST FUNDS SEPTEMBER 30, 2017

	TOTAL	PRIVATE	PURPOSE	TRUST FUNDS	- \$ 8,023,421	9,746,459	I	- \$ 17,769,880	
DISTRICT	CLERK	CHILD	SUPPORT	FUND	\$	I	ı	\$	
	DISTRICT	CLERK'S	FRUST ACCOUNT	FUND	4,833,533	6,204,288	ı	11,037,821	
	COUNTY		TRUST ACCOUNT TI	FUND	\$ 3,189,888 \$	3,542,171	I	\$ 6,732,059 \$	
				ASSETS	Cash	Investments	Accounts receivable	TOTAL ASSETS	

							6,732,039 $11,037,821$	\$ 6,732,059 \$ 11,037,821 \$
LIABILITIES	Accounts payable	Deposits	Due to other governments	Fees payable	udgments	TOTAL LIABILITIES	Held in I rust for Others	Total net position

CAMERON COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION PRIVATE PURPOSE TRUST FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2017

					D	ISTRICT		
	U	COUNTY	D	DISTRICT		CLERK		TOTAL
	•	CLERK'S	0	LERK'S		CHILD	H	RIVATE
	TRU	RUST ACCOUNT	TRUS	T ACCOUNT		UPPORT	ц	URPOSE
ADDITIONS		FUND		FUND		FUND	TRI	TRUST FUNDS
Registry	÷	4,879,121	÷	8,166,216	÷	ı	÷	13,045,337
Miscellaneous		ı		·		ı		ı
Investment Income		119,118		56,226		36		175,380
TOTAL ADDITIONS	S	4,998,239	S	8,222,442	÷	36	÷	13,220,717

DEDUCTIONS								
Judgments Administrative Expenses	÷	5,290,803 9,555	↔	5,814,355 8,546	÷	21,720 -	↔	11,126,878 18,101
TOTAL DEDUCTIONS		5,300,358		5,822,901		21,720		11,144,979
CHANGE IN NET POSITION		(302,119)		2,399,541		(21,684)		2,075,738
Net position at the beginning of the year	÷	7,034,178	÷	8,638,280	÷	21,684	÷	15,694,142
iver position at the end of the year	0	9,132,00	<u>ه</u>	11,001,821	¢		<u>~</u>	1/,/09,880

AGENCY FUNDS	SEPTEMBER 30, 2017
	AGENCY FUNDS

	THE PEACE	Ŭ					467,252	
				\$ 1,451,197			\$ 1,451,197	
COUNTY	CLERK'S	FEE ACCOUNT	FUND	\$ 1,751,714 5	ı		\$ 1,751,714	
SHERIFF'S INMATE				0	ı	·	185,422	
	SHERIFF'S	FEE ACCOUNT	FUND	\$ 15,150 \$	I	I	\$ 15,150 \$	
			ASSETS	Cash	Investments	Accounts receivable	TOTAL ASSETS	

CAMERON COUNTY, TEXAS COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS SEPTEMBER 30, 2017 (CONTINUED)

					TAX	TAX ASSESSOR-		TAX ASSESSOR-	TAX	TAX ASSESSOR-
	S	COUNTY	TAX AS	TAX ASSESSOR-	COL	COLLECTOR'S		COLLECTOR'S	CO	COLLECTOR'S
	HEALT	ALTH CLINICS'	COLLE	COLLECTOR'S	>	VEHICLE	RESEI	RESERVE FOR	AD	ADVALOREM
	AC	ACCOUNT	TA	TABC	REGI	REGISTRATION	BANK	BANKRUPTCY		TAX
ASSETS	H	FUND	FC	FUND		FUND	Ц	FUND		FUND
Cash	S	65,445	÷	10,690	÷	2,832,051	÷	85,741	\mathbf{s}	1,665,529
Investments		ı		I		ı		ı		I
Accounts receivable		ı		ı		ı		ı		ı
TOTAL ASSETS	÷	65,445	\$	10,690	÷	2,832,051	÷	85,741	÷	1,665,529

LIABILITIES										
Accounts payable	÷	65,445	÷	I	\$	ı	÷	I	\$	I
Deposits		,		I		ı		ı		ı
Due to other governments		,		10,690		2,832,051		85,741		1,665,529
Fees payable		I		I		I		I		I
Judgments		I		ı		'		ı		ı
TOTAL LIABILITIES	÷	65,445	÷	10,690	Ś	2,832,051	÷	85,741	Ś	1,665,529

CAMERON COUNTY, TEXAS COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS SEPTEMBER 30, 2017 (CONTINUED)

				ASSETS	Cash	Investments	Accounts receivable	TOTAL ASSETS	
	Г	AT	RE		÷			÷	
	DISTRICT	ATTORNEY'S	STITUTION	FUND	210,655	ı	ı	210,655	
		-	S		÷			÷	
STATE	MOTOR	/EHICLE	ALES TAX	FUND	\$ 3,654,835	ı		3,654,835	
					• 1			÷	
			AYROLL	FUND	\$ 25,085	I		25,085	
		OCCUPATIC	TAX	FUND	\$			\$	
		NC			22	ı	ı	22	
		-	Ą		Ŷ			Ş	
		TOTAL	GENCY	FUNDS	12,420,788	I	I	12,420,788	

LIABILITIES										
Accounts payable	÷	210,655	Ś	ı	÷	25,085	÷	22	↔	2,402,062
Deposits		'		ı		·		ı		3,016
Due to other governments		'		3,654,835		·		ı		8,263,996
Fees payable		I		I		I		ı		1,751,714
Judgments		I		ı		I		ı		'
TOTAL LIABILITIES	S	210,655	÷	3,654,835	÷	25,085	\$	22	÷	12,420,788

SHERIFF'S FEE ACCOUNT FUND

ASSETS	LANCE /01/2016	AD	DITIONS	DED	UCTIONS	LANCE /30/2017
Cash	\$ 13,748	\$	77,393	\$	75,991	\$ 15,150
TOTAL ASSETS	\$ 13,748	\$	77,393	\$	75,991	\$ 15,150
LIABILITIES						
Due to other governments	\$ 13,748	\$	77,393	\$	75,991	\$ 15,150
TOTAL LIABILITIES	\$ 13,748	\$	77,393	\$	75,991	\$ 15,150

SHERIFF'S INMATE RELEASE ACCOUNT FUND

	BA	LANCE					BA	ALANCE
ASSETS	10/	/01/2016	Al	DDITIONS	DE	DUCTIONS	9	/30/2017
Cash	\$	180,274	\$	1,566,455	\$	1,561,307	\$	185,422
TOTAL ASSETS	\$	180,274	\$	1,566,455	\$	1,561,307	\$	185,422
LIABILITIES								
Deposits	\$	43,813	\$	1,534	\$	42,331	\$	3,016
Accounts payable		136,461		1,564,921		1,518,976		182,406
TOTAL LIABILITIES	\$	180,274	\$	1,566,455	\$	1,561,307	\$	185,422

COUNTY CLERK'S FEE ACCOUNT FUND

	В	ALANCE					В	ALANCE
ASSETS	1	0/01/2016	A	DDITIONS	DE	DUCTIONS		9/30/2017
Cash	\$	1,547,764	\$	3,859,468	\$	3,655,518	\$	1,751,714
Accts. Rec.								
TOTAL ASSETS	\$	1,547,764	\$	3,859,468	\$	3,655,518	\$	1,751,714
LIABILITIES								
Fees payable	\$	1,547,764	\$	3,859,468	\$	3,655,518	\$	1,751,714
TOTAL LIABILITIES	\$	1,547,764	\$	3,859,468	\$	3,655,518	\$	1,751,714

DISTRICT CLERK'S FEE ACCOUNT FUND

ASSETS	 ALANCE 0/01/2016	Al	ADDITIONS DEDUCTIONS				BALANCE 9/30/2017		
Cash	\$ 1,457,092	\$	2,801,742	\$	2,807,637	\$	1,451,197		
TOTAL ASSETS	\$ 1,457,092	\$	2,801,742	\$	2,807,637	\$	1,451,197		
LIABILITIES									
Accounts payable	\$ 1,457,092	\$	2,801,742	\$	2,807,637	\$	1,451,197		
TOTAL LIABILITIES	\$ 1,457,092	\$	2,801,742	\$	2,807,637	\$	1,451,197		

JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND

	В	ALANCE					B	ALANCE	
ASSETS	1	0/01/2016	A	DDITIONS	DE	DUCTIONS	9/30/2017		
Cash	\$	445,123	\$	7,587,480	\$	7,565,351	\$	467,252	
Due from other government		-						-	
TOTAL ASSETS	\$	445,123	\$	7,587,480	\$	7,565,351	\$	467,252	
LIABILITIES									
Accounts payable	\$	445,123	\$	7,587,480	\$	7,565,351	\$	467,252	
Due to other governments		-		-		-		-	
TOTAL LIABILITIES	\$	445,123	\$	7,587,480	\$	7,565,351	\$	467,252	

CAMERON COUNTY HEALTH CLINICS' FUNDS

	B	ALANCE					BA	LANCE	
ASSETS	10	0/01/2016	AD	DITIONS	DEI	DUCTIONS	9/30/2017		
Cash	\$	20,976	\$	250,543	\$	206,074	\$	65,445	
Acct. Rec.									
TOTAL ASSETS	\$	20,976	\$	250,543	\$	206,074	\$	65,445	
LIABILITIES									
Accounts payable	\$	20,976	\$	250,543	\$	206,074	\$	65,445	
TOTAL LIABILITIES	\$	20,976	\$	250,543	\$	206,074	\$	65,445	
					-		i		

TAX ASSESSOR-COLLECTOR'S TABC FUND

ASSETS	 ALANCE //01/2016	AD	DITIONS	DEI	DUCTIONS	LANCE 30/2017
Cash	\$ 20,446	\$	101,224	\$	110,980	\$ 10,690
TOTAL ASSETS	\$ 20,446	\$	101,224	\$	110,980	\$ 10,690
LIABILITIES						
Due to other governments	\$ 20,446	\$	101,224	\$	110,980	\$ 10,690
TOTAL LIABILITIES	\$ 20,446	\$	101,224	\$	110,980	\$ 10,690

TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND

	В	ALANCE					В	ALANCE	
ASSETS	1	0/01/2016	Α	DDITIONS	DE	EDUCTIONS	9/30/2017		
Cash	\$	2,839,111	\$	75,443,771	\$	75,450,831	\$	2,832,051	
TOTAL ASSETS	\$	2,839,111	\$	75,443,771	\$	75,450,831	\$	2,832,051	
LIABILITIES									
Due to other governments	\$	2,839,111	\$	75,443,771	\$	75,450,831	\$	2,832,051	
TOTAL LIABILITIES	\$	2,839,111	\$	75,443,771	\$	75,450,831	\$	2,832,051	
							-		

TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND

	BAL	ANCE					BA	LANCE
ASSETS	10/0	01/2016	ADDI	ADDITIONS		CTIONS	9/30/2017	
Cash	\$	85,741	\$	-	\$	-	\$	85,741
TOTAL ASSETS	\$	85,741	\$	-	\$	-	\$	85,741
LIABILITIES								
Due to other governments	\$	85,741	\$	-	\$	-	\$	85,741
TOTAL LIABILITIES	\$	85,741	\$	-	\$	-	\$	85,741

TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND

ASSETS	 ALANCE 0/01/2016	ADDITIONS DEDUCTIONS					BALANCE 9/30/2017		
Cash	\$ 1,449,049	\$	300,445,933	\$	300,229,453	\$	1,665,529		
TOTAL ASSETS	\$ 1,449,049	\$	300,445,933	\$	300,229,453	\$	1,665,529		
LIABILITIES									
Due to other governments	\$ 1,449,049	\$	300,445,933	\$	300,229,453	\$	1,665,529		
TOTAL LIABILITIES	\$ 1,449,049	\$	300,445,933	\$	300,229,453	\$	1,665,529		

DISTRICT ATTORNEY'S RESTITUTION FUND

	BA	LANCE						ALANCE	
ASSETS	10	/01/2016	AD	DITIONS	DEL	DUCTIONS	9/30/2017		
Cash	\$	199,551	\$	148,139	\$	137,035	\$	210,655	
TOTAL ASSETS	\$	199,551	\$	148,139	\$	137,035	\$	210,655	
LIABILITIES									
Accounts payable	\$	199,551	\$	148,139	\$	137,035	\$	210,655	
TOTAL LIABILITIES	\$	199,551	\$	148,139	\$	137,035	\$	210,655	

STATE MOTOR VEHICLE SALES TAX

	В	ALANCE					В	ALANCE	
ASSETS	1	0/01/2016	Α	ADDITIONS		EDUCTIONS	9/30/2017		
Cash	\$	4,384,391	\$	45,252,208	\$	45,981,764	\$	3,654,835	
TOTAL ASSETS	\$	4,384,391	\$	45,252,208	\$	45,981,764	\$	3,654,835	
LIABILITIES									
Due to other governments	\$	4,384,391	\$	45,252,208	\$	45,981,764	\$	3,654,835	
TOTAL LIABILITIES	\$	4,384,391	\$	45,252,208	\$	45,981,764	\$	3,654,835	

PAYROLL FUND

ASSETS	 LANCE 01/2016	А	ADDITIONS DEDUCTIONS				BALANCE 9/30/2017	
Cash	\$ 24,633	\$	68,621,732	\$	68,621,280	\$	25,085	
Accts. Rec.								
TOTAL ASSETS	\$ 24,633	\$	68,621,732	\$	68,621,280	\$	25,085	
LIABILITIES								
Accounts payable	\$ 24,633	\$	68,621,732	\$	68,621,280	\$	25,085	
TOTAL LIABILITIES	\$ 24,633	\$	68,621,732	\$	68,621,280	\$	25,085	

OCCUPATION TAX

BALAN	CE					BALANCE	E
10/01/20	16	ADDIT	IONS	DEDUC	TIONS	9/30/2017	
\$	375	\$	22,716	\$	23,069	\$	22
\$	375	\$	22,716	\$	23,069	\$	22
\$	375	\$	22,716	\$	23,069	\$	22
\$	375	\$	22,716	\$	23,069	\$	22
	10/01/20 \$ \$	\$ <u>375</u> \$ <u>375</u>	10/01/2016 ADDIT \$ 375 \$ 375 \$ 375	10/01/2016 ADDITIONS \$ 375 \$ 22,716 \$ 375 \$ 22,716 \$ 375 \$ 22,716	10/01/2016 ADDITIONS DEDUC \$ 375 \$ 22,716 \$ \$ 375 \$ 22,716 \$ \$ 375 \$ 22,716 \$	10/01/2016 ADDITIONS DEDUCTIONS \$ 375 \$ 22,716 \$ 23,069 \$ 375 \$ 22,716 \$ 23,069 \$ 375 \$ 22,716 \$ 23,069	10/01/2016 ADDITIONS DEDUCTIONS 9/30/2017 \$ 375 \$ 22,716 \$ 23,069 \$ \$ 375 \$ 22,716 \$ 23,069 \$ \$ 375 \$ 22,716 \$ 23,069 \$

ALL AGENCY FUNDS

E	BALANCE					I	BALANCE	
10/01/2016		ADDITIONS		DI	EDUCTIONS	9/30/2017		
\$	12,668,274	\$	506,178,804	\$	506,426,290	\$	12,420,788	
\$	12,668,274	\$	506,178,804	\$	506,426,290	\$	12,420,788	
\$	2,284,211	\$	80,997,273	\$	80,879,422	\$	2,402,062	
	43,813		1,534		42,331		3,016	
	8,792,486		421,320,529		421,849,019		8,263,996	
	1,547,764		3,859,468		3,655,518		1,751,714	
\$	12,668,274	\$	506,178,804	\$	506,426,290	\$	12,420,788	
	\$ \$ \$	\$ 12,668,274 \$ 12,668,274 \$ 2,284,211 43,813 8,792,486 1,547,764	10/01/2016 A \$ 12,668,274 \$ \$ 12,668,274 \$ \$ 12,668,274 \$ \$ 2,284,211 \$ \$ 2,284,211 \$ \$ 43,813 \$ \$ 792,486 1,547,764	10/01/2016 ADDITIONS \$ 12,668,274 \$ 506,178,804 \$ 12,668,274 \$ 506,178,804 \$ 12,668,274 \$ 506,178,804 \$ 2,284,211 \$ 80,997,273 43,813 1,534 8,792,486 421,320,529 1,547,764 3,859,468	10/01/2016 ADDITIONS DI \$ 12,668,274 \$ 506,178,804 \$ \$ 12,668,274 \$ 506,178,804 \$ \$ 2,284,211 \$ 80,997,273 \$ 43,813 1,534 \$ 8,792,486 421,320,529 \$ 1,547,764 3,859,468 \$	10/01/2016 ADDITIONS DEDUCTIONS \$ 12,668,274 \$ 506,178,804 \$ 506,426,290 \$ 12,668,274 \$ 506,178,804 \$ 506,426,290 \$ 12,668,274 \$ 506,178,804 \$ 506,426,290 \$ 2,284,211 \$ 80,997,273 \$ 80,879,422 43,813 1,534 42,331 8,792,486 421,320,529 421,849,019 1,547,764 3,859,468 3,655,518	10/01/2016 ADDITIONS DEDUCTIONS \$ 12,668,274 \$ 506,178,804 \$ 506,426,290 \$ \$ 12,668,274 \$ 506,178,804 \$ 506,426,290 \$ \$ 12,668,274 \$ 506,178,804 \$ 506,426,290 \$ \$ 12,668,274 \$ 506,178,804 \$ 506,426,290 \$ \$ 12,668,274 \$ 80,997,273 \$ 80,879,422 \$ \$ 2,284,211 \$ 80,997,273 \$ 80,879,422 \$ \$ 43,813 1,534 42,331 \$ \$ 8,792,486 421,320,529 421,849,019 \$ 1,547,764 3,859,468 3,655,518 \$	

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, 2017

GENERAL FIXED ASSETS	
Buildings	\$ 114,786,611
Improvements Other than Buildings	6,132,153
Other structures	14,303,434
Equipment	44,978,219
Land	5,734,872
Infrastructure	313,001,528
Construction Work in Progress	7,177,794
TOTAL GENERAL FIXED ASSETS	\$ 506,114,611

INVESTMENTS IN GENERAL FIXED ASSETS BY SOURCE	
General fund	\$ 24,126,175
Special Revenue funds	158,651,088
Capital Project Funds	323,337,348
Other sources	
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	\$ 506,114,611

CAMERON COUNTY, TEXAS SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY AS OF SEPTEMBER 30, 2017

TOTAL	491,545,576	8,757,751	2,878,745	1,406,440	ı	·	1,526,099		506,114,611
	÷								Ś
EQUIPMENT	43,784,612	(96,626)	608,799	124,500	I	ı	556,934	·	44,978,219 \$
Щ	÷								Ś
CONSTRUCTION WORK IN PROGRESS	14,862,432	(2,842,544)	324,728	1,281,940	ı	ı	(6,448,762)	ı	7,177,794 \$
0	÷								÷
(ROW) OTHER STRUCTURES	14,303,434	'	ı	I	I	I	I	ı	14,303,434
Š	÷								Ś
IMPROVEMENTS OTHER THAN BUILDINGS	6,132,153		,	ı	I	ı	1	,	6,132,153 \$
MO	÷								÷
BUILDING	101,146,152	11,695,241	1,945,218	I	I	I	I		114,786,611
	÷								÷
INFRASTR.	305,619,176	'	'	ı	ı	ı	7,382,352		313,001,528 \$
INF	⇔								÷
LAND	5,697,617	1,680	'	ı	ı	ı	35,575		5,734,872 \$
	÷								÷
FUNCTION AND ACTIVITY	Balance of Real Property 9/30/2016	General Government	Law Enforcement and Public Safety	Health	Welfare	Culture and Recreation	Road and Bridge	Adjustments	TOTAL GENERAL FIXED ASSETS \$

	SCHEDULE OF C FOR THE FISCA	SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017	AL FIXED ASSETS PTEMBER 30, 2017		
	GENERAL FIXED ASSETS				GENERAL FIXED ASSETS
FUNCTION AND ACTIVITY Balance of Real Property not Readily Identifiable as to Function at 10/01/2016	10/1/2016 \$ 16,055,686	ADDITIONS -	DEDUCTIONS	ADJUSTMENTS \$	9/30/2017 \$ 16,055,686
General Government	45,982,576	20,600,563	11,842,812	ı	54,740,327
Law Enforcement and Public Safety	95,632,994	5,903,678	3,024,933	I	98,511,739
Health	2,043,889	1,412,690	6,250	I	3,450,329
Welfare	2,343,572	ı	ı	I	2,343,572
Culture and Recreation	1,366,188	I	ı	I	1,366,188
Road and Bridge	328,120,671	9,102,089	- 7,575,990	I	329,646,770
TOTAL GENERAL FIXED ASSETS	\$ 491,545,576	\$ 37,019,020	\$ 22,449,985	۰ ۲	\$ 506,114,611

CAMERON COUNTY, TEXAS

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CAMERON COUNTY, TEXAS 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.

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 Spaceport Development Corporation - The Spaceport Development Corporation was created to facilitate the development of the space exploration plans and to expand the economic growth in Cameron County. The Development Corporation was created by the Cameron County Commissioner's Court on January 17, 2013 pursuant to Local Government Code Section 507.003. Commissioner's Court appointed seven board members on February 14, 2013 to oversee the Spaceport Development Corporation. The Corporation goal is to attract economic opportunities for the Cameron County by developing an infrastructure for space exploration and expand the opportunities for engineers in the field.

CAMERON COUNTY, TEXAS COMBINING STATEMENT OF NET POSITION-GOVERNMENTAL FUNDS-COMPONENT UNITS SEPTEMBER 30, 2017

	G	overnmental Funds	TOTAL
ASSETS: Cash	\$	16,052,202	\$ 16,052,202
Investments	Ŧ		-
Restricted-Cash trustee fund		2,874,317	2,874,317
Restricted-Cash debt service reserve		2,285,656	2,285,656
Restricted-Cash debt service		-	-
Receivables:			
Taxes, net of allowance Accounts Receivable-Net		- 1,319,706	1,319,706
Due from Other Funds		-	-
Due from Other Agencies		1,845,530	1,845,530
Prepaids and Other Asssets		10,378	10,378
Non-current Assets:			
Capital assets, net		-	-
Redevelopment assets		-	-
Equipment		100,882,240	100,882,240
Accumulated Depreciation Capial Work in process		- 24,737,056	24,737,056
Other Assets		47,382,303	47,382,303
Unamortized bond issuance costs		114,104	114,104
Net Pension Asset		1,428	1,428
Total Assets	\$	197,504,920	\$ 197,504,920
DEFERRED OUTFLOWS OF RESOURCES Deferred charge on refunding Deferred resources Outflows for Pensions		104,696	104,696
Total deferred outflows of resources		104,696	104,696
Total Assets plus Deferred Outflows of Resources	\$	197,609,616	\$ 197,609,616
LIABILITIES Accounts Payable	\$	4,770,199	4,770,199
Other		-	-
Deferred Revenue		-	-
Interest Payable Current Maturities of Bonds		426,343	426,343
Due to Other Funds		885,000	885,000
Due to Other Governments		6,077,803	6,077,803
Total current liabilities		12,159,345	12,159,345
Long-Term Bond Payable		76,457,951	76,457,951
Liabilities related to procurements		402,736	402,736
Due to Other Governments		15,930,300	15,930,300
Due to Texas Department of Transportation Total Long-Term Liabilities		41,456,609 134,247,596	41,456,609 134,247,596
Total Liabilities		146,406,941	146,406,941
		110,100,911	110,100,511
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes Deferred inflow of resources		3,826	3,826
Total deferred inflows of resources		775,771	775,771
Total deferred mnows of resources		775,771	115,111
Total Liabilities plus Deferred Inflows of Resources	\$	147,182,712	\$ 147,182,712
NET POSITION			
Net investment in capital assets		29,483,264	29,483,264
Restricted		19,125,239	19,125,239
Unrestricted		1,818,401	1,818,401
Total Net Position	\$	50,426,904	\$ 50,426,904

		Total	(1,207,454)	1,304,353	- 96,899		۰ ۶	51,880			51,880	148,779	50,278,125	ı		\$ 50,426,904
_	_	Cameron County Health Care Funding District	(20,000)	1,304,353	\$ 1,284,353		۰ ۲	23,797		'	23,797	1,308,150	3,750,275	ı		\$ 5,058,425
	The (Expense) revenue and Changes in Net Position Component Units	Cameron-County Regional Mobility Authority	(1, 187, 454)		<u>\$ (1,187,454)</u>		۰ د	28,083		·	28,083	(1, 159, 371)	46,512,475	ı		\$ 45,353,104
	Cha	Cameron County Spaceport Dev. Corporation					۰ ۲	•					15,375			\$ 15,375
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017	S	Capital Grants and Contributions	1,385,000		2,633,356 \$ 4,018,356											
YEAR ENDED S	Program Revenues	Operating Grants and Contributions	ı		 \$		urposes				ers					
DR THE FISCAI		Charges for Services	6,008,187	18,026,605	\$ 24,034,792		Property taxes, levied for general purposes	Unrestricted investment earnings			Total general revenue and transfers	net position	inning	tment	S	ing
Ϋ́Ε		Expenses	8,580,641	16,722,252	2,633,356 \$ 27,936,249	General revenues:	Property taxes, le	Unrestricted inve	Due to providers	Miscellaneous	Total general 1	Changes in net position	Net Position - beginning	Prior period adjustment	Due to other enities	Net Position - ending
			Component units: General government	Health	Economic Development And Assistance Total component units											

CAMERON COUNTY, TEXAS STATEMENT OF ACTIVITIES-COMPONENT UNITS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017	
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CAMERON COUNTY, TEXAS BALANCE SHEET COMPONENT UNITS SEPTEMBER 30, 2017

Non Major

						on Major omponent Unit		
		neron County Regional vility Authority	H	neron County Health Care nding District	Spac	eron County ceport Dev. orporation	GOV	TOTAL /ERNMENTAL FUNDS
ASSETS:								
Current Assets Cash	\$	2,327,137	\$	13,709,690	\$	15,375	\$	16,052,202
Investments	φ		φ		φ	- 15,575	φ	- 10,032,202
Restricted-Cash trustee fund		2,874,317		-				2,874,317
Restricted-Cash debt service reserve		2,285,656		-				2,285,656
Restricted-Cash debt service		-		-				-
Receivables:								-
Taxes, net of allowance Accounts Receivable-Net		1,319,706		-		-		- 1,319,706
Due from Other Governments				_		-		-
Due from Other Funds		-		-				-
Due From Other Agencies		1,845,530		-		-		1,845,530
Prepaid and Other Assets		10,378		-		-		10,378
Non-current Assets:								-
Capital assets, net Redevelopment assets		-		-		-		-
Infrastructure		100,882,240		-				100,882,240
Accumulated Depreciation				-				
Capial Work in process		24,737,056		-				24,737,056
Other Assets		47,382,303		-				47,382,303
Unamortized bond insurance costs		114,104		-				114,104
Net Pension Asset Total Assets and Other Debits		1,428 183,779,855				15,375		1,428 197,504,920
Total Assets and Other Debits		185,779,855		13,709,090		15,575		197,304,920
DEFERRED OUTFLOWS OF RESOURCES								
Deferred charge on refunding		104 606						104 60 6
Deferred resources Outflows for Pensions Total deferred outflows of resources		104,696 104,696	-					104,696 104,696
Total defended outflows of resources		104,090				-		104,090
Total Assets plus Deferred Outflows of Resources	\$	183,884,551	\$	13,709,690	\$	15,375	\$	197,609,616
LIABILITIES								
Current Liabilities								
Accounts Payable	\$	2,196,737	\$	2,573,462	\$	-	\$	4,770,199
Other		-		-		-		-
Due to Other Funds Due to Other Governments		-		- 6,077,803		-		- 6,077,803
Deferred Revenue		-		0,077,803		-		
Current Maturities of Bonds		885,000		-				885,000
Interest Payable		426,343		-		-		426,343
Non-current Liabilities:								-
Liabilities related to procurements		402,736						402,736
Due to Other Governments		15,930,300		-				15,930,300
Liabilities related to redevelopment assets Long-term debt, net of current maturities		41,456,609 76,457,951		-		-		41,456,609 76,457,951
Net Pension Liability				_		_		
Total Liabilities		137,755,676		8,651,265		-		146,406,941
DEFERRED INFLOWS OF RESOURCES								
Deferred Revenue		-		_				_
Deferred inflows related to bond refunding		771,945						771,945
Deferred inflow related to pension		3,826		-				3,826
Total deferred inflows of resources		775,771		-		-		775,771
Total Liabilities plus Deferred Inflows of Resources	\$	138,531,447	\$	8,651,265	\$	-	\$	147,182,712
		· · · · · · · · · · · · · · · · · · ·		<u> </u>				<u> </u>
NET DOSITION								
NET POSITION Net investment in capital assets		29,483,264		-				29,483,264
Restricted		14,051,439		5,058,425		15,375		19,125,239
Unrestricted								
Tetel Frend Delenses		1,818,401		-		-		1,818,401
Total Fund Balances		45,353,104		5,058,425		15,375		50,426,904
Total liabilities, deferred inflows of resources and fund balances	\$		\$	5,058,425 13,709,690	\$	15,375 15,375	\$	

CAMERON COUNTY, TEXAS COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION GOVERNMENTAL FUNDS-COMPONENT UNITS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Cameron County Spaceport Dev. Corporation	TOTAL GOVERNMENTAL FUNDS (Memorandum Only)
REVENUES:				
Taxes-Net	\$ 268,848	\$ -	\$ -	\$ 268,848
Intergovernmental	-	-	2,633,356	2,633,356
Interest	28,083	23,797	-	51,880
User Fees and Other	5,739,339	18,026,605		23,765,944
Total Operating Revenues	6,036,270	18,050,402	2,633,356	26,720,028
EXPENDITURES:				
Current Operating				
Administrative Expenditures	251,517	-	-	251,517
Program Services	-	16,722,252	2,633,356	19,355,608
Contractual Services	632,965	-	-	632,965
Other Administrative Expenditures	713,760	20,000	-	733,760
Repairs and Maintenance	-	-	-	-
Miscellaneous	16,470	-	-	16,470
Professional Services	514,443	-	-	514,443
Depreciation	2,990,939	-		2,990,939
Debt Interest	3,157,666	-	-	3,157,666
Bond issuance costs	302,881			302,881
Total Operating Expenditures	8,580,641	16,742,252	2,633,356	27,956,249
Over (Under) Expenditures	(2,544,371)	1,308,150		(1,236,221)
Capital contributions	1,385,000	-	-	1,385,000
Transfers in	-	-	-	-
Transfers out	-			
	1,385,000			1,385,000
Change in net position	(1,159,371)	1,308,150	-	148,779
Total net position - beginning	46,512,475	3,750,275	15,375	50,278,125
Fund balance	45,353,104	5,058,425		50,426,904
Prior period adjustment		-,,-=0		
Refund due to Providers	-	-		-
Total net position - ending	\$ 45,353,104	\$ 5,058,425	\$ 15,375	\$ 50,426,904

CAMERON COUNTY, TEXAS 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 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Governmental Activities Net investment in capital assets Restricted Unrestricted Total governmental activities net position	\$ 165,467,180 \$ 173,524,785 \$ 44,493,374 30,816,723 \$ 8,545,809 3.220,936 \$ 218,506,363 \$ 207,562,444	<pre>\$ 173,524,785 30,816,723 3,220,936 \$ 207,562,444</pre>	\$ 182,664,875 23,123,759 (456,207) \$ 205,332,427	\$ 187,165,505 16,854,509 (1,490,920) \$ 202,529,094	\$ 184,766,821 23,656,726 (3,453,068) \$ 204,970,479	\$ 175,789,949 23,341,683 (600,653) \$ 198,530,979	\$164,634,237 23,023,002 1,532,836 \$189,190,075	\$ 155,949,627 20,529,228 (1,084,670) \$ 175,394,185	\$ 160,249,902 21,417,422 (7,582,323) \$ 174,085,001	\$ 153,098,158 22,084,780 (8,977,839) \$ 166,205,099
Business-type activities Net investment in capital assets Restricted Unrestricted Total business-type activities net position	\$ 19,701,009 \$ 15,060,003 \$ 5,319,051 9,055,467 \$ \$ (4,731,178) (3,297,644) \$ \$ \$ 20,383,882 \$ 20,817,826 \$ \$	<pre>\$ 15,060,003 9,055,467 (3,297,644) \$ 20,817,826</pre>	26,507,510 6,813,147 (10,089,953) 23,230,704	<pre>\$ 17,254,534 \$ 15,535,455 (4,863,921) \$ 27,926,068</pre>	\$ 21,753,249 17,514,602 (8,341,329) \$ 30,926,522	<pre>\$ 21,327,261 13,375,898 (1,533,747) \$ 33,169,412</pre>	\$ 21,488,674 10,480,143 5,315,750 \$ 37,284,567	\$ 22,608,558 9,740,517 6,019,264 \$ 38,368,339	\$ 24,026,722 11,351,146 5,868,390 \$ 41,246,258	\$ 24,561,386 11,316,419 6,900,014 \$ 42,777,819
Primary government Net investment in capital assets Restricted Unrestricted Total primary government net position	\$ 185,168,189 \$ 188,584,788 \$ 49,812,425 39,872,190 3.814,631 (76,708) \$ 238,795,245 \$ 228,380,270	\$ 188,584,788 39,872,190 (76,708) \$ 228,380,270	\$209,172,385 29,936,906 (10,546,160) \$228,563,131	\$ 204,420,039 32,389,964 (6,354,841) \$ 230,455,162	\$ 206,520,070 41,171,328 (11,794,397) \$ 235,897,001	\$ 197,117,210 36,717,581 (2,134,400) \$ 231,700,391	\$186,122,911 33,503,145 6,848,586 \$226,474,642	\$ 178,558,185 30,269,745 4,934,594 \$ 213,762,524	\$ 184,276,624 32,768,568 (1,713,933) \$ 215,331,259	\$ 177,659,544 33,401,199 (2,077,825) \$ 208,982,918

	·	CAMERON C Changes i For the last	CAMERON COUNTY, TEXAS Changes in Net Position For the last Ten fiscal years		-	-	-	-	-	-
	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Revenues Government Activities - Revenues Charges for Services: General government Law enforcement Highways and streets Hathh Welfare Operating Grants and Contributions Capital Grants and Contributions Capital Grants and Contributions	\$ 9,901,260 11,419,409 13,439,996 10,003,435 17,691 16,364,417 5,002,832 5,002,832 17,5031	\$ 13.345,212 12.272,612 4.473,446 4.473,446 153,236 153,236 16,030,582 7,035,675 54,288,477 54,288,477	\$ 13,085,432 11,768,869 4,764,932 4,764,932 66,869 20,866 20,867 20,195,609 8,979,667 8,979,667 8,979,667 8,979,667 8,970,667 8,970,667 8,970,667	\$ 14,153,964 12,293,072 4,864,372 4,864,372 4,864,372 5,2574 19,333,675 11,307,095 62,867,708	\$ 13,754,317 11,344,711 3,662,493 3,662,493 3,662,493 3,682,493 88,831 26,198,191 9,459,819 9,459,819	\$ 15,649,060 11,370,503 4,382,905 440,61 5,895,886 5,5388706	\$ 17.328,049 14.325,850 4.357,688 321,319 18,902,617 1,583,60 56,818,630 56,818,630	\$ 20,385,301 13,587,738 3,833,312 490,00 19,561,337 5,410,682 63,288,372	\$ 21,223,062 13,384,100 4,544,799 1,303,58 1,303,58 20,147,116 4,814,492 66,017,154	\$ 23,439,386 23,439,386 4,235,920 7,245,11 18,135,701 6,458,340 65,312,492 65,312,492
Business-type activities- Revenues Charges for Services Operating Grants and Contributions Capital Grants and Contributions Total Business-type activities- Revenues Total Primary Government Revenues	20,946,372 604,724 21,551,096 \$ 78,723,127 \$	19,318,145 - 459,149 19,777,294 5 74,045,771	18,838,487 - 2,160,984 20,999,471 \$ 81,329,623	24,069,193 178,691 450,000 24,697,884 \$ 87,565,682	23,496,510 - 250,158 23,746,668 \$ 88,649,023	23,283,654 - 1,230,447 24,514,101 \$ 80,902,807	24,751,808 24,751,808 2,687,734 27,439,542 8 84,258,225	24,943,693 - 1,023,793 25,967,486 \$ 89,235,858	28,254,538 - 1,438,041 29,692,579 \$ 95,709,733	30.124,166 30.124,166 829,108 30.953.274 \$ 96.265,766
Expenses Government Activities - Expenses General Government Law Enforcement and public safety Highways and streets Health Welfare Interest on Long-term Debt Total Government Activities - Expenses	\$ 26,089,734 \$ 61,830,559 22,637,526 8,225,339 4,705,306 126,249,797	\$ 24,495,710 67,381,917 18,294,581 8,982,987 5,776,871 3,325,436 128,257,502	\$ 25,994,887 67,486,368 19,455,918 19,455,918 9,455,911 33,521,138 7,492,838 7,492,838 3,273,601	\$ 27,502,559 69,081,195 17,104,629 9,940,575 11,513,917 3,302,908 138,445,783	\$ 28,465,544 68,731,281 19,948,347 9,748,583 9,949,777 2,778,548 139,662,080	\$ 29,319,630 67,268,329 20,155,120 10,473,533 7,406,760 2,795,005 137,418,380	\$ 33.995.122 71.978.255 19.865.457 10.486.785 5.377.190 2.519.879 144.082.688	\$ 37,768,918 74,313,531 19,825,416 19,468,682 9,466,140 5,672,376 157,515,063	\$ 39,622,529 75,151,900 23,318,830 13,325,428 7,475,526 2,675,072 158,569,285	\$ 42,335,165 77,870,548 21,907,316 10,419,425 11,102,153 3,010,691 166,645,328
Business-type activities - Expenses Operational Expeses Total Business-type activities - Expenses	14,280,991 14,280,991	13,316,379 13,316,379	12,863,812 12,863,812	11,686,343 11,686,343	14,488,797 14,488,797	15,447,548 15,447,548	15,301,697 15,301,697	17,335,338 17,335,338	18,133,091 18,133,091	21,167,053 21,167,053
Net (expense)/revenue Governmental artivities Business-type activities Total primary government net expense	(69,077,766) 7,270,105 \$ (61,807,661)	(73,989,025) 6,460,915 \$ (67,528,110)	(73,294,598) 8,135,659 \$ (65,158,939)	(75,577,985) 13,011,541 \$ (62,566,444)	(74,759,725) 9,257,871 \$ (65,501,854)	(81,029,674) 9,066,553 \$ (71,963,121)	(87,264,005) 12,137,845 \$ (75,126,160)	(94,246,691) 8,632,148 \$ (85,614,543)	(92,552,131) 11,559,488 \$ (80,992,643)	(101,332,836) 9,786,221 \$ (91,546,615)
General Revenues Governmental activies: Taxes Levied for General Purposes Taxes Levied for Debt Service Unrestricted Investment Income Miscellaneous Gain on sale of capital assets Transfers Total governmental activities	\$42,005,729 (6688,157 1,921,597 (1,921,597 8,932,222 267,207 7,759,880 67,584,792	\$47,996,597 6,150,557 1,602,925 5,138,776 3,09,446 6,499,379 67,697,680	\$48,433,102 6.346,806 1.667,801 8,786,80 42,160 5,788,524 71,064,582	\$50,300,971 \$,830,290 1,999,760 7,616,101 370,542 6,666,985 72,774,649	\$53,192,831 \$53,192,831 \$5,310,998 \$256,774 9,801,140 \$408,289 \$6,809,647 76,779,679	\$54,932,470 6,292,014 263,441 7,335,998 259,510 6,628,543 75,711,976	\$55,974,060 \$513,410 244,967 7,979,983 334,760 8,099,690 79,146,870	\$56,877,976 \$234,082 225,416 8,089,403 130,215 7,788,931 81,296,023	\$ 58,408,232.00 7,622,489,00 187,135.00 167,705.073.00 184,157.00 8,777,679.00 91,934,765.00	\$ 60.785.504.00 10.288.384.00 532.670.00 7.032.641.00 55.074.00 9.109.773.00 87.794.009.00
Business-type activities Transfers Micellaneous Gain on sale of capital assets Unrestricted Investment Income Total Business-type activities	(7,894,978) - 1,853,791 (6,041,187)	(6,499,379) 535,492 - (5,542,138)	(5,788,524) 3,046 62,699 (5,722,779)	(6,666,985) (1,785,800) 68,600 68,600 68,008 (8,316,177)	(6,809,647) 17,757 14,548 104,261 (6,673,081)	(6,628,543) 12,899 19,850 81,844 (6,513,950)	(8,099,690) 8,651 - 68,349 (8,022,690)	(7,788,931) 13,443 9,702 58,492 (7,707,294)	(8,797,679.00) 49,087.00 67,023.00 (8,681,569.00)	(9,109,773.00) 44,443.00 318,590.00 (8,746,740.00)
Total Primary government Change in Net Position Governmental activities Business-type activities Total Change in Net Position	S61,543,605 S (1,492,974) 1,228,918 S (264,056) S	\$62,155,542 \$ (6,291,345) 918,777 \$ (5,372,568)	\$65,341,803 \$ (2,230,016) 2,412,880 \$ 182,864	\$64,458,472 \$ (2,803,336) 4,695,364 \$ 1,892,028	\$70,106,598 \$ 2,019,954 2,584,790 \$ 4,604,744	\$69,198,026 \$ (5,317,698) 2,552,603 \$ (2,765,095)	\$71,124,180 \$ (8,117,135) 4,115,155 \$ (4,001,980)	\$73,588,729 \$ (12,950,668) 924,854 \$ (12,025,814)	83,253,196.00 \$ (617,366.00) 2,877,919.00 \$ 2,260,553.00	79,047,269.00 \$ (13,538,827.00) 1,039,481.00 \$ (12,499,346.00)

						FISCAL I CAL				
	2017	2016	2015	2014	2013	2012	2011^{*}	2010	2009	2008
General Fund										
Reserved	۰ ۶	' ج	۰ ج	- -	۰ ج	' \$	۰ ج	\$ 2,092,978	\$ 2,092,978	\$ 868,470
Unreserved		'	'			'		3.102.976	4.081.382	9
Nonspendable	555,783	746,015	558,425	589,590	138,098	98,557	97.378	I	1	
Committed	1,069,742	2,967,700	1,810,252	1,810,252	1,810,252	1,000,000	2,000,000	I	I	
Assigned	I	I	ı	I	I	ı	I	I	I	
Unassigned	22,357,478	22,357,478 22,806,356	22,183,694	18,402,804	14,080,281	10,563,771	4,454,451	I	I	
Total General Fund	\$ 23,983,003 \$ 26,520,07	\$ 26,520,071	\$ 24,552,371	\$ 20,802,646	\$ 16,028,631	\$ 11,662,328	\$ 6,551,829	\$ 5,195,954	\$ 6,174,360	\$ 7,784,250
All Other Governmental Funds										
Restricted	۰ ج	۰ ج	' \$	• •	•	' \$	•	' \$	•	\$ 5,526,914
Special revenue funds	21,913,147	21,252,968	20,359,924	21,769,079	21,596,744	20,774,340	13,163,456	8,027,215	I	-
Capital project funds	11,347,306	24,516,079	17,135,464	21,451,651	8,793,726	11,840,702	15,123,448	1,175,261	11,834,803	13,733,397
Debt service funds	5,934,510	5,889,323	5,437,387	5,873,663	5,495,664	5,018,298	4,275,819	22,818,119	23,477,287	15,395,726
Unrestricted, reported in:		'								
Special revenue funds		'	'			'	'	4,608,022	10,509,339	2,021,801
Unassigned		'			ı	'	ı	'		
Total all other governmental funds	\$ 39,194,963 \$ 51,658,370		\$42,932,775 \$49,094,393	\$ 49,094,393	\$ 35,886,134	\$ 37,633,340	\$ 32,562,723	\$ 36,628,617	\$ 45,821,429	\$ 36,677,838

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

* Implementation of GASB 54

				CHANGE	CAMERO S IN FUND BALA LAST TE	CAMERON COUNTY, TEXAS CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS	IENTAL FUNDS		Ī		Ş	e	0000
REVENUES Taxes Licenses and permits Inergovernmental Charges for services Fines and forfeitures Miscellaneous TOTAL REVENUES	2017 \$ 70,957,001 31,306,5157 31,306,5157 8,148,044 6,876,509 6,876,509 5,810,4966 \$ 128,869,182	۳ به به	2016 66.171.333 \$ 66.171.333 \$ 2.466.587 10.713.243 5.419.667 8.6419.667 8.6419.667 8.64399 8.643999 8.643999 8.643399 8.643399 8.643399 8.64338 8.64438 8.64338 8.64448 8.6448 8.64488 8.64448 8.64488 8.64488 8.6448	2015 65,380,479 3,835,740 30,877,035 11,105,186 5,818,369 6,818,369 6,818,369 6,818,369 123,196,551	2014 \$ 62,800,449 3,936,571 25,676,806 11,579,394 4,998,002 \$ 116,989,536	2013 \$ 61.262.338 3.972.088 29.411.814 8.252.791 5.594.573 7.592.747 \$ 116.146.351	2012 \$ 59,489,913 3,363,734 40,655,100 7,003,783 7,003,783 7,003,783 5,126,144,124 \$ 126,144,124		2011 56,080,939 \$ 3,297,461 3,8023,659 7,675,546 5,502,08 9,55075 8 5,502,08 9,55975 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 8 5,502,08 5,508	2010 55,391,712 3,497,555 36,677,004 6,250,306 5,250,306 5,250,306 10,440,3069 10,440,3069 117,560,044	2009 \$ 52,91 29,95 7,32 5,55 \$ 6,66 \$ 104,87	2009 52,915,001 2,348,145 2,984,665 7,345,360 5,588,531 6,5588,531 6,691,414 8,004,873,116 8,004,873,116	2008 48,471,603 3,795,796 9,661,916 3,745,490 8,623,229 107,388,175
EXPENDITURES General Government, Culture and Recreation Law Enforcement and Public Safety Safety Safety Elighuwas and Streets Health and Welfare Capital outlay Bend issume costs Bend issume costs Debt Service - Interest TOTAL EXPENDITURES	 \$ 19,783,026 \$ 19,783,026 73,395,905 13,847,579 13,847,579 21,022,988 15,504,803 7,487,720 7,487,720 7,487,720 5,154,020,376 	99 (P)	19,095,888 \$ 70,825,532 15,570,710 17,346,524 12,122,764 12,122,764 140,379 6,148,524 6,148,524 6,148,524 143,781,815 \$	18.545.218 68.818.371 11.694.086 19.149.219 6.776.797 6.112.196 5.734.521 136.830.408	 \$ 18,481,901 66,520,254 66,520,154 10,233,748 15,164,798 6,490,194 184,275 5,092,025 5,124,608,615 	<pre>\$ 16,825,164 62,433,931 12,632,577 17,184,954 3,936,153 - 4,937,174 \$ 2,422,311 \$ 120,372,264</pre>	\$ 15,873,415 65,067,114 11,496,092 11,496,092 11,496,092 113,829,364 113,829,364 113,025 2,640,070 \$ 129,167,076	e9	15,427,634 \$ 63,285,222 11,001,272 20,556,092 11,488,915 375,153 6,037,09 3,045,667 3,045,667 3,045,667 3,045,667 5,067 5,045,6675,045,677 5,045,677 5,045,677 5,077,757 5,0757,757 5,0757,757 5,0757,757 5,0757,7577 5,0757,7577 5,0757,757757 5,0757757757757757777777777	14,852,104 61,777,117 10,738,925 16,705,653 21,627,042 6,685,315 3,339,200 135,725,356	\$ 15. 57, 13, 11, 11, 3, 8 124,	15,915,318 \$ 57,041,075 15,990,652 13,990,421 11,474,351 323,362 6,281,194 5,281,194 3,293,331 3,293,331 3,293,331 5,469,904 \$	18,095,892 55,902,391 22,043,161 12,912,684 3,322,204 6,307,346 6,307,346 2,628,055 121,211,733
OTHER FNANCING SOURCES (USES) Bond issuance Band Refinding Band stroum Band issuant Payed to refinded bond escrow agent Gain on sale of capital assets Financing Proceeds Capital lease financing Transfer (out) Transfer (out)	- - - - - - - - - - - - - - - - - - -	<u>م</u>	16,260,000 - 2,403,962 (98,210) 340,455 - 2,040,272 10,758,020 (4,246,831) (4,245,831) (4,245,831) 5,7457,668 \$	14,931,280 3,259,814 (14,552) (15,634,036) 223,180 223,180 223,180 223,180 (15,644,036) 1,919,758 8,419,658 8,419,688 1,1,220,695	16,500,000 351,169 (96,220) (96,220) 334,760 1,614,705 9,042,821 9,042,821 2,109,261] \$ 25,637,974	259,510 259,510 7,521,411 (892,868) \$ 6,888,053	9,610,000 437,592 (54,034) (9,865,573 408,289 408,289 5,436,716 7,326,368 7,326,368 (516,721) \$	е Ф	17,178,100 5,560,000 785,866 (147,829) (5,800,984) 370,542 - 1,826,021 7,252,585 (385,600) 5,438,701 \$	42,160 2,163,411 6,141,687 (353,1687 7,994,095	+ 1 1 1 8	18,650,000 - 506,402 1,175,288 7,113,217 (613,838) 26,831,069 \$	267,206 267,206 1,264,315 9,492,409 (1,353,672) 9,670,258
Prior period adjustments			(18,038)	1.268	OTHER CHANG (36,621) TOTAL CHANG	OTHER CHANGES IN FUND BALANCES (36.621) (43.043) TOTAL CHANGES IN FUND BALANCES	ICES (18,107,527) ICES			299,420		(175,663)	
Net change in fund balances	\$ (15,000,475) 7.09%	\$	10,693,296 \$ RATIO (6.42%	(2.411.894) DF TOTAL DEBT 9.09%	\$ 17,982,274 SER VICE EXPENI	296 5 (2,411,894) 5 17,982,274 5 2,619,097 \$ (8,347,842) 5 15,3 RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES 6.33% 6.32% 6.09% 6.09%	\$ (8,347,842) NONCAPITAL EXI 6,09%	12) \$ 1 EXPENDITUR	(5.397.505 \$	(9,871,797) 8.79%	с, ж	7,058,618 \$	(4,153,300) 7.58%

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

	REAL PRO	PERTY	PERSONAL	PROPERTY	TO	ΓAL	TOTAL ACTUAL DIRECT
FISCAL	ASSESSED	ACTUAL	ASSESSED	ESTIMATED	ASSESSED	ESTIMATED	TAX
YEAR	VALUE	VALUE	VALUE	ACTUAL VALUE	VALUE	ACTUAL VALUE	RATE
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
2016	14,463,233,754	14,463,233,754	2,300,252,936	2,300,252,936	16,763,486,690	19,293,616,651	0.399291
2017	14,683,252,296	14,683,252,296	2,704,800,107	2,704,800,107	17,388,052,403	20,375,630,443	0.407743

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

			LASTIENT	ISCAL TEAKS			
						NET	
						BONDED DEBT	NET
			GROSS	LESS DEBT	NET	TO	BONDED
TAX ROLL	(1)	ASSESSED	BONDED	SERVICE	BONDED	ASSESSED	DEBT
YEAR	POPULATION	VALUE	DEBT	FUND	DEBT	VALUE	PER CAPITA
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%
2016	406,220	16,763,486,690	113,235,000	6,479,285	106,755,715	0.64%	262.80%
2017	406,220	17,388,052,403	106,770,000	6,469,678	100,300,322	0.58%	246.91%

(1) Last official Federal census

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

FISCAL	TOTAL		COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY	L YEAR OF THE LEVY	COLLE	COLLECTIONS IN		TOTAL COLLECTIONS TO DATE	IONS TO DATE
YEAR ENDED SEP 30	TAX LEVY FOR FISCAL YEAR	ŬŪ	AMOUNT COLLECTED	PERCENTAGE OF LEVY	SUB: Y	SUBSEQUENT YEARS	TO	TOTAL AMOUNT COLLECTED	PERCENTAGE OF LEVY
2017	\$ 70,898,567	↔	68,814,163	97.06%	S	ı	÷	68,814,163	97.06%
2016	\$ 66,935,094	↔	65,713,946	98.18%	÷	1,285,723	Ś	66,999,669	100.10%
2015	\$ 66,138,187	↔	64,264,208	97.17%	÷	1,640,281	S	65,904,489	99.65%
2014	\$ 63,298,545	↔	60,940,151	96.27%	÷	1,998,473	÷	62,938,624	99.43%
2013	\$ 61,480,831	↔	59,005,746	95.97%	÷	2,260,205	Ś	61,265,951	99.65%
2012	\$ 59,761,902	↔	57,301,274	95.88%	÷	2,601,948	÷	59,903,222	100.24%
2011	\$ 56,288,599	↔	53,419,060	94.90%	÷	2,576,990	Ś	55,996,050	99.48%
2010	\$ 55,298,963	↔	52,607,399	95.13%	÷	2,766,593	÷	55,373,992	100.14%
2009	\$ 53,738,393	↔	50,916,466	94.75%	÷	2,625,012	Ś	53,541,478	99.63%
2008	\$ 48,928,978	↔	46,253,821	94.53%	÷	2,496,978	S	48,750,799	99.64%

1 1											LAST TEN FISCAL YEARS											
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CAMERON COUNTY, TEXAS COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT SEPTEMBER 30, 2017

PER CAPITA DEBT	\$ 262.84 262.84	342.76	114.91	189.97		320.89	299.42	113.58	493.91	34.81	33.17		9.21	1,952.65	\$ 2,215.49
COUNTY'S SHARE OF NET DERT	\$ 106,770,000 106,770,000	139,235,526	46,680,187	77,170,050		130,353,558	121,629,789	46,140,105	200,637,961	14,141,843	13,475,519		3,740,000	793,204,538	\$ 899,974,538
PERCENT APPLICABLE TO COUNTY	100%	100%	100%	100%		100%	100%	100%	100%	100%	100%	100%	100%		
NET BONDED DERT	\$ 106,770,000 106,770,000	139,235,526	46,680,187	77,170,050		130,353,558	121,629,789	46,140,105	200,637,961	14,141,843	13,475,519		3,740,000	793,204,538	\$ 899,974,538
GOVERNMENTAL INES	Cameron County Total	Cities or Townships: Brownsville	Harlingen	All others	School Districts:	Brownsville	Harlingen	Texas Southmost College	All others	Water Districts	Municipal Utility District	Drainage Districts	Navigation Districts	Total	TOTAL

2008 Estimated No. of Employees 7,625 3000 1,528 1,735 2,500 1,528 2,077 1,638 2,077

% of Total Cameron Country Employment 2.8.79% 14.91% 1.2.47% 7.32% 6.70% 6.70% 6.29% 6.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.29% 5.20%

2017 Estimated TYPE OF ACTIVITY No. of Employees Education 3.571 Education 3.371 Education 3.321 Government 1.554 Retail 1.734 Education 1.734 Education 1.734 Education 1.734 Education 1.734 Education 1.734 Mandicuter 1.675 Medicat/Heltheate 1.300

> Brownsville ISD valley Baptist Medical Center Hartingen CISD Carmeron County Carmeron County Wal-Mart Associates Inc. UTRGV San Benito CISD Amtelis H-E-B Groecy H-E-B Groecy

> > 10 8 4 9 7 8 6 9 10

CAMERON COUNTY, TEXAS TEN PRINCIPAL EMPLOYERS

EMPLOYER

NO.

Note: Overlapping governments are those that coincide with the geographic boundries of Cameron County. All listed entites lie 100% within the boundries of Cameron County. Per capita debt is equal to debt devided by current population of 406,220.

CAMERON COUNTY, TEXAS TEN PRINCIPAL TAXPAYERS FISCAL YEAR 2017 AND 2008

TYPE OF ACTIVITY
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ind Farm
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Road
ical utility
Mall
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TAXPAYER TYPE OF A AEP Teas Central Co. Electrical utility San Roman Wind ILLC Electrical utility Pansonic Automotive Electronics Mandfacturing Pansonic Automotive Electronics Mandfacturing CHA Larlingen Hospital Company Heinhcare GLH LD Collinies LP Popane Service Sharyland Utilities LP Real Road Los Vienos Windower LLC Real Mall Los Vienos Windower LLC Real Mall CBL SM Brownsvile, LLC Real Mall Torror A Serseers DVI LAT Mandicaturing

* 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.

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CAMERON COUNTY, TEXAS COMPUTATION OF LEGAL DEBT MARGIN SEPTEMBER 30, 2017

Assessed value of real property		\$ 19,684,297,349
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		4,921,074,337
Amount of debt applicable to debt limit:		
Total Bonded Debt Less: Unlimited Tax Bonds	\$ 114,091,745 120,000	
Less: Self-Supporting Debt	39,514,105	
Less: Enterprise fund Debt Service assets	5,523,429	
Less: Debt Service Funds' assets	 6,469,678	 62,464,533
LEGAL DEBT MARGIN		\$ 4,858,609,804

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

FISCAL YEAR 2008	TOTAL DEBT SERVICE 8,935,401	TOTAL GENERAL EXPENDITURES 112,276,332	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES 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%
2016	8,680,018	143,781,815	6.04%
2017	10,466,075	154,020,376	6.80%

(1) Includes General, Special Revenue and Debt Service Funds

CAMERON COUNTY, TEXAS RATIO OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

		PER	CAPITA	185.68	212.22	189.60	232.70	231.52	204.26	234.14	224.53	290.06	270.27
	Percentage	of Personal	INCOME	0.025%	0.022%	0.024%	0.020%	0.025%	0.027%	0.025%	0.027%	0.022%	0.024%
	TOTAL	PRIMARY	GOVERNMENT	71,991,930	82,280,061	77,019,668	94,526,944	94,050,074	84,883,730	97,703,668	94,391,031	122,449,553	114,091,745
S-TYPE	/ITIES	CERTIFICATES	OF OBLIGATION				24,499,427	22,897,494	19,710,451	20,397,707	19,283,205	39,278,186	37,839,105
BUSINESS-TYPE	ACTIVITIES	REVENUE	BONDS	10,090,000	9,720,000	8,700,000	7,160,000	6,340,000	5,485,000	4,595,000	4,595,000	2,690,000	1,675,000
TES		CAPITAL	LEASES	7,226,930	4,685,061	4,914,668	4,346,943	7,930,074	5,783,073	5,648,667	5,636,030	6,524,553	5,646,745
GOVERNMENT ACTIVITIES		CERTIFICATES	OF OBLIGATION	53,100,000	62,960,000				50,585,206				68,810,895
GOV	GENERAL	OBLIGATION	BONDS	1,575,000	4,915,000	4,510,000	3,640,000	3,485,000	3,320,000	3,150,000	3,150,000	235,000	120,000
	FISCAL	YEAR	ENDING	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017

RATIOS OF GENERAL BONDED DEBT OUTSTANDING LAST TEN FISCAL YEARS

	Per	Capita	101.31	114.51	100.10	193.85	184.04	163.69	195.55	179.21	252.88	237.60
Percentage of Actual Taxable	Value of	Property	0.2378%	0.2918%	0.2671%	0.5096%	0.4807%	0.4252%	0.4954%	0.4548%	0.6368%	0.5768%
		TOTAL	39,279,274	44,397,713	40,664,321	78,744,182	74,761,702	68,022,528	81,603,118	75,336,433	106,755,715	100,300,322
Less: Amounts	Available in Debt	Service Funds(2)	15,395,726	23,477,287	22,740,679	4,275,819	5,018,298	5,593,129	5,856,883	5,983,567	6,479,285	6,469,678
GENERAL	OBLIGATION	BONDS(1)	2008 54,675,000	67,875,000	63,405,000	83,020,001	79,780,000	73,615,657	87,460,001	81,320,000	113, 235, 000	106,770,000
	FISCAL	YEAR	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017

This is general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums
 This is the amount restricted for debt service payments

CAMERON COUNTY, TEXAS REVENUE BOND COVERAGE LAST TEN FISCAL YEARS

PARK SYSTEM

				NET				
		OPERATING	(1)	REVENUE				
		AND NON-	DIRECT	AVAILABLE				
F	ISCAL	OPERATING	OPERATING	FOR DEBT	DEBT S	ERVICE REQUIREN	IENTS	
	YEAR	REVENUE	EXPENSES	SERVICE	PRINCIPAL	INTEREST	TOTAL	COVERAGE
	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
	2016	8,829,880	6,325,825	2,504,055	495,837	337,085	832,922	3.01
	2017	9,393,708	6,129,055	3,264,653	633,640	1,124,592	1,758,232	1.86

INTERNATIONAL TOLL BRIDGE SYSTEM

			NET				
	OPERATING	(1)	REVENUE				
	AND NON-	DIRECT	AVAILABLE				
FISCAL	OPERATING	OPERATING	FOR DEBT	DEBT S	ERVICE REQUIREN	MENTS	
YEAR	REVENUE	EXPENSES	SERVICE	PRINCIPAL	INTEREST	TOTAL	COVERAGE
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
2016	18,381,954	4,190,452	14,191,502	1,604,382	643,040	2,247,422	6.31
2017	19,576,693	4,423,188	15,153,505	1,820,441	569,261	2,389,702	6.34

(1) The operating expenses' figure does not include depreciation.

CAMERON COUNTY, TEXAS DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

FISCAL YEAR	(1) POPULATION	(1) PER CAPITA INCOME	(1) MEDIAN AGE	(3) SCHOOL ENROLLMENT	(4) UNEMPLOYMENT RATE	(4) PERSONAL INCOME
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
2016	422,156	15,105	31.2	101,992	6.9%	26,826
2017	422,135	15,457	31.3	100,731	6.4%	27,055

(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

FISCAL YEAR 2008	(2) VALUE OF <u>CONSTRUCTION</u> 458,581,935	(2) BANK DEPOSITS IN THOUSANDS 46,508,495	TAXABLE PROPERTY VALUE 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
2016	278,990,784	44,296,490	17,676,273,532
2017	276,219,894	41,582,890	18,311,548,461

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

Category	FY 16-17	FY 15-16	FY 14-15	FY 13-14	FY 12-13	FY 11-12	FY 11-12	FY 10-11	FY 10-11	FY 09-10
COUNTY GOVERNMENT	1,702.0	1,694.0	1,678.0	1,673.0	1,649.0	1,635.0	1,632.0	1,572.0	1,585.0	1,581.0
General government	217.0	215.0	210.0	210.0	209.0	207.0	203.0	202.0	209.0	207.0
General administration	71.0	72.0	71.0	71.0	70.0	70.0	70.0	70.0	69.0	62.0
Financial Administration	26.0	26.0	25.0	25.0	25.0	23.0	22.0	21.0	21.0	26.0
Tax Administration	69.0	67.0	67.0	67.0	67.0	67.0	64.0	64.0	65.0	65.0
Facilities Management	43.0	42.0	39.0	39.0	39.0	39.0	39.0	39.0	45.0	45.0
Election Administration	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	9.0	9.0
Justice System	435.0	431.0	427.0	425.0	422.0	418.0	437.0	437.0	451.0	451.0
Criminal Justice	274.0	270.0	267.0	267.0	264.0	260.0	275.0	275.0	286.0	286.0
Civil Justice	4.0	4.0	4.0	4.0	4.0	4.0	8.0	8.0	8.0	8.0
Juvenile Services	157.0	157.0	156.0	154.0	154.0	154.0	154.0	154.0	157.0	157.0
Public Safety	209.0	208.0	206.0	203.0	200.0	204.0	183.0	183.0	185.0	185.0
Law Enforcement	197.0	196.0	194.0	191.0	188.0	194.0	173.0	173.0	173.0	173.0
Emergency Management	12.0	12.0	12.0	12.0	12.0	10.0	10.0	10.0	12.0	12.0
Corrections & Rehabilitation	365.0	365.0	365.0	365.0	348.0	348.0	348.0	289.0	281.0	281.0
Housing & Booking	365.0	365.0	365.0	365.0	348.0	348.0	348.0	289.0	281.0	281.0
Health & Human Services	182.0	181.0	181.0	181.0	181.0	181.0	181.0	181.0	183.0	183.0
Health Care	182.0	181.0	181.0	181.0	181.0	181.0	181.0	181.0	183.0	183.0
Community & Economic Development Housing & Urban Development	78.0	79.0	76.0	76.0	76.0	64.0 5.0	64.0 5.0	64.0 5.0	68.0 5.0	<u>68.0</u> 5.0
Housing & Orban Development	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Parks & Recreation	66.0	67.0	64.0	64.0	64.0	52.0	52.0	52.0	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	216.0	215.0	213.0	213.0	213.0	213.0	216.0	216.0	208.0	206.0
Roads, Bridges & Toll Facilities	193.0	192.0	190.0	190.0	190.0	190.0	190.0	190.0	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	23.0	23.0	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.

(77.5) 1,217.5 (46.5) 106.0 132.0

CAMERON COUNTY, TEXAS OPERATING INDICATORS

COUNTY GOVERNMENT	Cap				o		
General government	Buildings	sets Vehicle	es	·	Operatin	g indicators	
General administration	11		47				
Financial Administration							
County Auditor				# of Payroll of			2,556
				# of Direct p # of A/P chec		its-	50,616 17,738
							17,750
County Treasurer				# of Receipts	issued -		7,031
Tax Administration							
Tax Assessor-Collector				# of vehicles	registered -		306,178
				# of Tax acco	ounts -		208,562
Facilities Management							
Election Administration				# of new vote	ers registered	1 -	10,708
Terretice Constraint	2		50	Cii	Colorian	T	Total
Justice System Criminal Justice	2		58	Civil Cases	Criminal Cases	Cases	Disposed Cases
Bail Bond Administration							
County Courts at Law				1,377	4,931	0	6,308
District Courts				10,221	3,659	663	14,543
District Clerk				Passport Applications			2,570
County Clerk				Marriage Licenses Birth Certificates			5,524 1,506
				Titles filed			1,500
Justice of the Peace (all precincts)		Filed		6,957	53,451		
Justice of the reace (an precincis)		Dispos	ed	4,921	42,528		
District Attorney							
Juvenile Services	3						
Public Safety	9		234				
Law Enforcement Emergency Management							
Emergency management							
Corrections & Rehabilitation	8		29				
Housing & Booking M&O Jail							
Jail / Detention Centers				Jail capacity	-		1,746
Jail Infirmary							
Health & Human Services	7		30				
Health Care Health Department							
Health Immunization				# of immuniz	ations -		16,849
Community & Economic Development							
Housing & Urban Development							
Program Development & Management							
Parks & Recreation	50		51				
Community Parks	50		51				
Isla Blanca Park							
Andy Bowie Park							
Thomae Park Public Beaches							
Park Rangers							
E.K. Atwood Park							
Park System Administration Browne Road Park							
Browne Road Park							
Libraries							
			2				
Culture & Education Farm & Home Extension Office			3				
Learning Centers	9						
Infrastructure & Environmental Services Roads, Bridges & Toll Facilities	9		121				
Commissioner Precinct #1	,						
Commissioner Precinct #2							
Commissioner Precinct #3 Commissioner Precinct #4							
Consolidated Precinct #4	754 Miles of	f Roads					
Veterans International Bridge	3 Int'l Bridge						
Gateway International Bridge	13 Toll Boot						
Free Trade Bridge at Los Indios	3 Admin Bu	ildings					
GIS				New address application	ns		906
Planning & Inspection							
				Building permits issued			1,770 8,134
				Inspections			0,134

SINGLE AUDIT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

AND

SCHEDULE OF EXPENDITURES OF STATE AWARDS



Carr, Riggs & Ingram, LLC 3125 Central Boulevard Brownsville, Texas 78520

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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 the 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 (the "County"), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 28, 2018.

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. 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 from 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Can Rigge & Ingram, L.L.C.

CARR, RIGGS & Ingram, LLC Certified Public Accountants

Brownsville, Texas March 28, 2018



Carr, Riggs & Ingram, LLC 3125 Central Boulevard Brownsville, Texas 78520

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE 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 Program

We have audited Cameron County, Texas (the "County") compliance with the types of compliance requirements described in the OMB 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 or state programs for the year ended September 30, 2017. The County's major federal and 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 federal statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the audit requirements of the Texas Single Audit Circular, those standards, the Uniform Guidance 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 or 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 and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended September 30, 2017.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance 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 or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 or 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 deficiency, or a combination of deficiency, or a combination of deficiency with a type of compliance requirement of a federal or 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 has a material weakness in internal control over compliance requirement of a federal or 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 the Uniform Guidance and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.

Can, Rigge & Ingram, L.L.C.

CARR, RIGGS & Ingram, LLC Certified Public Accountants

Brownsville, Texas March 28, 2018

		x	CAMERON COUNTY, TEXAS SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended September 30, 2017	OUNTY, TEXAS JRES OF FEDER I September 30, 20	AL AWARDS 017								
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 9/30/2016	Federal Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimburse and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2017
U.S. Denariment of Acriculture. Evel and Nurtino Service Sevel Through Treass Department of State HealthService W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children W.C. Special Supplemental Nurticon Program for Women Initiats and Children	10.557 10.557 10.557 10.557 10.557 10.557 10.557.002 10.557.002 10.557.002 10.557.002 10.557.002	2017-049826-001 A 2017-049826-001 A 2017-049826-001 A 2017-049826-001 A 2017-049826-001 A 2017-049826-001 A 2017-049826-001 A 2016-048769 2016-048769 2016-048769 2016-048769 2016-048769	4,055,927 9,300 55,000 35,000 35,000 37,600 4,097,939 14,97,939 14,97,939 14,97,939 1330,066 330,066 330,066 355,000		846,682 10,569 10,569 12,822 60,2130 14,833	2,626,218 4,989 10,240 10,347 15,207 15,207 15,207 15,207 15,207 15,207 16,802 10,569 16,823 16,823 16,823 16,823 16,823 16,823 16,833	868		3,576,482 9,270 31,3915 31,3915 31,392 31,392 320,120 -	868			950,264 4,281 5,655 20,551 91,815 91,815 -
Total U.S. Department of Agriculture					933,976	3,858,934	1,898		4,002,437	1,898			1,077,479
U.S. Dertartment of Housing & Urban Development/ Office of Community Panning and Development CDCB-Entitlement Grants Cluster Community Development Block Grants/Special Purpose Grants/Insular Areas Community Development Block Grants/Special Purpose Grants/Insular Areas Community Development Block Grants/Special Purpose Grants/Insular Areas Community Development Block Grants/Special Purpose Grants/Insular Areas	14.225 14.225	7215060	230,870 480,302	29,946 569,888	1,002 2,031 3,033	67,245 232,269 299,514			137,271 648,183 785,454				71,028 417,945 488,973
Community Development Block Grant Program AND Non-Eindtlement Grants in Hawaii Community Development Block Grant Program AND Non-Eindtlement Grants in Hawaii Community Development Block Grant Program AND Non-Eindtlement Grants in Hawaii Community Development Block Grant Program AND Non-Eindtlement Grants in Hawaii	14.228 14.228 14.228 14.228	712023 7217003 713061 12-361-000-6127	1,578,000 1,000,000 215,382 7,623,901	979,500 - 59,021	2,208 - 116,387	590,121 - 876,520			587,913 11,025 506 3,834,789	- - 864,465			- 11,025 - 3,939,121
Total U.S. Department of Housing & Urban Development				ļ	121,628	1,766,661			5,219,687	864,465			4,439,119
U.S. Denartment of Interior Fish and Wildlife Service Bahia Grande Restoration UTBTSC Port Isabel Birding Palapa	15.426 15.426	m11a400043 mm11a00167	484,234		3,699 - 3,699	3,699 - 3,699							
U.S. Denartment of Interior Fish and Wildlife Cluster Sport Fish Restoration (Dingel Johnson Sport Fish Restonation Program) Total Fish and Wildlife Cluster	15.605	F16AF00477	666,405			474,814 474,814		177,491 177,491	499,804 499,804	177,491 177,491			24,990 24,990
U.S. Demartment of Interior Eish and Wildlife Service Costal Impact Assistance Costal Impact Assistance Costal Impact Assistance Costal Impact Assistance	15.668 15.668 15.668 15.668 15.668	F12AF01175 F12AF01175 F12AF01121 13-010-0081 F12AF01070 15-036-000-8380	73.663 628.315 575.000 270.000 96.000		- - 14.377 96.000 110.377	4,086 254,243 - 26,209 96,000 380,538	· · · · ·	· · · · ·	4,086 254,243 - 11,832 270,161		••••		
Total U.S. Department of Interior					114,076	859,051		177,491	769,965	177,491			24,990
U.S. Denartment of Instite CCDAOCDETF 2016 CCDAOCDETF 2016 FBICCODA FY1 FBICCODA FY16 CECCCDA FY16 CECCCDA FY16 CECCCDA FY16 CECCCDA FY16 HIDTA Task Fores - CCS 0 FY17 DEACCDA FYE FY17 CCSO AFE FY16 CCSO AFE FY16 CCSO AFE FY16 CCSO AFE FY16 CCSO AFE FY16	6.U01 16.U02 16.U03 16.U03 16.U04 16.U04 16.U05 16.U05 16.U05 16.U05				12,667 12,667 11,562 5,547 5,547 2,474 2,474 2,474 2,474 3,133 3,137	12.667 1.167 1.562 1.562 5.547 1.6,450 1.6,450 1.99 5.888 5.888 5.888 5.888 5.888 5.8474 2.4774 2.4774 2.4774 2.4774 2.4774 2.4774		198 198 3.8.29 3.75 4.5.53 4.5.53 2.84 2.84 2.84	1,167 1,167 28,647 3,3290 13,869 13,869 13,869 13,9022 12,564 12,564 12,564	198 - 3,829 376 - - - - - - - - - -	2555 2555 2567		

During the year ended September 30, 2017, Cameron County, Texas had no subrecipients.

		SCI	CAMERON COUNTY, TEXAS SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended September 30, 2017	OUNTY, TEXAS JRES OF FEDER ⁽ I September 30, 20	AL AWARDS 117				Federal	Grantee	Reimburse		
Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Program or Award Amount	Grantce Program or A ward Amount	Accrued or (Deferred) Revenue 9/30/2016	Federal Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	Disburse- ments/ Expen- ditures	Disburse- ments/ Expen- ditures	and/or Due Ine to Other (De Govern- In ments Ba	Increase A (Decrease) (1 In Fund 1 Balance 9	Accrued or (Deferred) Revenue 9/30/2017
L.S. Department of Justice Office of Victims of Crime Victims of Crime Act Victims of Crime Act Victims of Crime Act Victims of Crime Act	16.575 16.575 16.575 16.575	1674113 1674113 1674114 1674114 VA-15-V30-19135-09 2015-VA-GX-0009	242,831 457,807 43,333 117,232	60,708 114,452 10,833 29,308	62,527 - 12,158 74,685	62,527 167,597 12,1,58 48,138 290,420		- - 11,857	222,059 - 53,649 275,708	- - 11,857	 	· · · · ·	54,462 - 5,511 - 5973
U.S. Denartment of Justice Violence Agnitust Winnen Offra Violence Agnites Wonten Formula Grant-Recovery Art Funding Violence Agnites Wonten Formula Grant-Recovery Act Funding Violence Agnites Wonten Formula Grant-Recovery Act Funding	16.588 16.588 16.588	1844911 1844910 1844912	273,160 223,829 242,204	147,086 120,523 130,418	15,735 46,365 - 62,100	196,492 46,365 - 242,857			218,474 - 21,708 240,182		 		37,717 - 59,425
U.S. Department of Justice Burean of Justice Assistance Edward Byrne Monoidal Justice Assistance Grant Program Edward Byrne Menorial Justice Assistance Grant Program Edward Byrne Menorial Justice Assistance Grant Program Edward Byrne Menorial Justice Assistance Grant Program	16.738 16.738 16.738 16.738	2.882.601 2.882.602 2.014-D1-BX-645 2.014-D1-BX-645 2.015-D1-BX-6730 2.016-D1-BX-6730	171,970 127,501 12,996 10,642 12,286		57,271 - 424 7,149 64,844	57,271 92,807 109 7,149 -		• • • • •	92,807 - 12,249 105,056		 -		- 315 12,249 12,564
Total U.S. Department of Justice				I	231,786	760,184		21,541	700,503	16,260	555	-	167,379
U.S. Department of Transportation Referal Highway Administration (FHVA) Highway Planming and Construction (Tescin Alid Highway Program) U Highway Planming and Construction (Feechi Alid Highway Program) Total Highway Planning and Construction Cluster Total U.S. Department of Transportation	20.205	0921-06-241	3,860,106	608,632	37,901 37,901 37,901	37,901 37,901 37,901					 - 	· · · ·	
U.S. General Services Administration Donation of Federal Surplus Personal Property (Donation Program) Total U.S. General Services Administration	39.003			11		28,835 28,835			28,835 28,835			 - -	
U.S. Doriarturnet of Health and Human Services Centers for Disease Control and Precention Public Health Enrogency Preparadness Public Health Enrogency Preparadness Public Health Enrogency Preparadness Project Grants and Coperative Agreements for Tuberculosis Control Programs Project Grants and Coperative Agreements Immunization Cooperative Agreements Immunization Cooperative Agreements Immunization Cooperative Agreements Immunization Cooperative Agreements Internation Internation Intern	93.069 93.069 93.069 93.116 93.116 93.268 93.268 93.268 93.268 93.268 N/A	2015-005632-00 2016-001157-02 2016-001157-02 2016-0010377-01 2016-000031-00 2016-000031-06 537-18-0075-000137-00 2016-000031-400 2016-000031-400 2016-000031-400 2016-000031-400 2016-00031-400 2016-00391-400 2016-000031-00 2000031-00 20000000000000000000000000000000000	33,591 346,892 346,892 193,938 193,938 193,938 347,500 340,500		3.564 50,225 29,789 29,789 29,233 1,873 1,873 1,873 1,873 1,873 1,873 1,873 22,328 4,38 22,043 259,498	7,375 323,223 88,335 88,335 88,335 89,223 89,223 21,67 62,043 21,66 62,043 21,66 62,043 21,66 63,069	48.863 48.863 48.871	26,272 8,672 8,672 - - 119,849 - - - -	7,921 272,998 87,129 87,129 55,562 12,33,662 12,33,662 12,33,662 12,33,662 18,242 19,242 18,242 18,242 19,2	26.272 8.672 8.672 - 68,711 - 8 8 8 8 8 -			4,110 87,129 87,129 34,481 80,230 18,242 18,242 129 129 126 129 126 129 126 129
U.S. Dertartment of Health and Human Services Office of Panning Services Family Planning Services Family Planning Services	93.217 93.217 93.217	2016C07191 FAIN FPHPA066196-03	144,000 139,392 16,000	11		67,673 69,696 - 137,369	2,750 - - 2,750		67,673 69,696 - 137,369	2,750 - 2,750	 - -		
U.S. Deviartment of Health and Human Services Administration for Children and Families Foster Care - Thie IV-E Foster Care - Thie IV-E	93.658 93.658	2338-0881 2338-0881		11	36,851 - 36,851	33,548 - 33,548		3,303 85,051 88,354	35,800 35,800	- 85,051 85,051	 -	· · ·	- 35,800 35,800

	Federal	5	CAMERON COUNTY, TEXAS SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended September 39, 2017 Federal Gammee Accured or Program Program (Deferred)	CAMERON COUNTY, TEXAS FEXTENDITURES OF FEDER the Year Ended September 30, 21 rail Grantee am Program	AL AWARDS 017 Accrued or (Deferred)	Federal Receipts/		Grantee	Federal Disburse- ments/	Grantee Disburse- ments/	Reimburse and/or Due to Other	Increase (Decrease)	Accrued or (Deferred)
Federal Grantor / Passed Through Grantor Program Title	CFDA Number	Grantor's Number	or Award Amount	or Award Amount	Revenue 9/30/2016	Revenue Realized	Program Revenues	Contri- butions	Expen- ditures	Expen- ditures	Govern- ments	In Fund Balance	Revenue 9/30/2017
U.S. Deptartment of Health and Human Services Office of the Secretar Hospital Perparchases/Pogram (HPD) Ebola Preparchess and Response Activities National Bioterrorism Hospital Preparchess Program HPP	93.817 93.889	2015-003730-00 2015-003701-01	68,057 530,033		17,941 112,550 130,491	51,008 447,311 498,319		- 617 617	33,067 334,761 367,828	- 617 617			
U.S. Deptartment of Health and Human Services Centers for Medicane and Medicaid Services Epidemiology and Laboratory Capacity for Infections Diseases (ELC) Epidemiology and Laboratory Capacity for Infections Diseases (ELC) Epidemiology and Laboratory Capacity for Infections Diseases (ELC) Epidemiology and Laboratory Capacity for Infections Diseases (ELC) DCUSIR DCUSIR DCUSIR DCUSURE	93.323 93.323 93.323 93.323	537-18-0342-0001 537-18-0342-0001 537-18-0342-0001 537-18-0342-0001 231-6-003765-01 2016-003765-01 537-18-0326-00001 2316-00382-000	190,056 421,865 99,890 1111,869 73,433 275,433 275,433		,	880 53,252 9,468 3,706 5,141 59,99 50,671			45.237 1139,580 114,673 76,051 66,251 9,264 9,264				44.337 86.628 5.205 7.2,345 1.3,72 9,264 13,067
INFLUENZA VIROLOGIC SURVEILLANCE Total U.S. Department of Health and Human Services		2017-049506-001	5,000		- 17, <i>577</i> 444,417	1,161 184,272 1,743,117	51,621	- - 143,764	3,295 413,267 1,891,457	- - 192,081			2,134 246,572 589,453
Office of the Executive Office of the President Passed Through SWBT HIDTA High Intensity Drug Trafficking Area Program (HIDTA) High Intensity Drug Trafficking Area Program (HIDTA) High Intensity Drug Trafficking Area Program (HIDTA) High Intensity Drug Trafficking Area Program (HIDTA) Total for the Office of the Executive Office of the President	95.001 95.001 95.001 95.001	G15SS0003A G15SS0003A G16SS003A G16SS003A G17SS0003A	2,401,377 2,7721,533 2,950,831		99,580 150,882 376,977 627,439	540,747 246,792 1,949,222 466,5,22 3,203,279			441,167 95,910 1,604,342 705,076 2,846,495				- 32,097 238,558 270,655
B <u>U.S. Department of Homeland Security</u> Effect al Energener Management Agener (FEMA) Hazard Mitgation Grant (HMGP)	97.039	DR-1999-010	61,000		12,065 12,065			12,065 12,065					
Use Department of Honeland Security Effected Energency Management Agenov (FEMA) Homeland Security Gram Program Homeland Security Gram Program	97.067 97.067 97.067	3,186,501 3,186,502 3,067,601	809,688 809,688 64,000		258,377 - 258,377	480,634 2,043 63,839 546,516	•••		246,185 2,043 63,839 312,067				23,928 - - 23,928
Total U.S. Department of Homeland Security				J	270,442	546,516		12,065	312,067			'	23,928
Total Federal Awards			37,375,764	I II	2,781,665	12,804,478	53,519	354,861	15,771,446	1,252,195	555		6,593,003

During the year ended September 30, 2017, Cameron County, Texas had no subrecipients.

VARDS	State Grantee Reimb Disburse- Disburse- and/or Due Increase Accrued or Grantee ments/ nents/ to other (Decrease) (Defered) Program Contri- Expen- Gravera and/or 10 w (Decrease) (Defered) Program Contri- Expen- Govera- In-Fund Revenue Aevenues butions ditures ments ments Balance 9/30/2017	22,895 - 61 1,997 2,549,346 - 1,091 189,523	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	- 1,559 - 1,559 - (9,948) - (11,137) - (11,137)	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
CAMERON COUNTY, TEXAS SCHEDULE OF EXPENDITURES OF STATE AWARDS For the Year Ended September 30, 2017	State Grantee Pass-Through Program Grantor's or Award Number Amount	0 0	TJJD-P-2017-032 778,003 TJJD-P-2018-032 578,000 TJJD-P-2018-032 0PEN TJJD-R-2018-031 0PEN TJJD-R-2016-031 0PEN TJJD-M-7-031 107,163		2016-001428-00 266.746 537-18-001 266.746 537-18-0025-0001 266.746 2016-001428-01 266.746 2016-003883-01 26.746 2016-003883-01 26.746 2016-003883-01 26.6746 2016-003883-02 24.805 2016-003954-02 108.503 2016-003954-03 108.503 2016-003954-03 108.503 2016-003954-03 108.503 2016-003954-03 108.503 2016-003954-03 188.503 2015-00018 78.428 2015-00018 78.428 2015-00018 78.428	I	2867602 213,000 17,799 2867603 133,500 17,799 2022806 183,774 1471318 40,859 45,088 61,500
	Federal Pased Through CFDA CFDA CFDA CFDA CFDA CFDA CFDA CFDA	s Juvenile Justice Department Project NVA Project NVA Probation-State Aid NVA Probation-State Aid NVA	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A	Texas Department of State Health Services 2016-001438 TBPC 2016-001438 TBPC 2016-001438 TBPC 2016-001438 TBPC 2016-001438 TBPC 2016-001438 TBPC 2016-001438 TTLE V PRENATAL 2016-003883 TTLE V PRENATAL 2016-003883 SHSCASE 2017 2016-003948 SHSCASE 2018 2016-003948 SHSCASE 2018 2016-003948 SHSCASE 2018 2016-003948 SHSCASE 2018 2016-003948 SHSCASE		SF-State Criminal Justice Planning (421) Fund Cameron County Veterans Court Cameron County Veterans Court Divert Drug Court Program Purch Juv Justice Alternatives 16.340 Deventy Program 0.421 Destiny Program 0.421

During the year ended September 30, 2017, Cameron County, Texas had no subrecipients.

				CHEDULE O	SCHEDULE OF EXPENDITURES OF STATE AWARDS BOT 400 VOID FURDES OF STATE AWARDS	S OF STATE AW	ARDS						
				FOF U	ie i ear Linueu Sept	1 107 '00' JOI /			State	Grantee	Reimb		
		i	State	Grantee	Accrued or	State			Disburse-	Disburse-	and/or Due	Increase	Accrued or
State Grantor / Passed Through	Federal	Pass-Through Grantor's	Program or Award	Program or Award	(Deferred) Revenue	Receipts/ Revenue	Program	Grantee Contri-	ments/ Exnen-	ments/ Exnen-	to Other Govern-	(Decrease) In Fund	(Deferred) Revenue
Grantor Program Title	Number	Number	Amount	Amount	9/30/2016	Realized	Revenues	butions	ditures	ditures	ments	Balance	9/30/2017
Border Prosecution Unit	N/A	2537606	249,811		16,265	196,781			217,280	•	•	•	36,764
Border Prosecution Unit	N/A	100/507	C80,40 <i>C</i>		66,583	302,347	-	· ·	307,118		' ' 	· ·	71,354
Texas Dept. of Motor Vehicles	. A												
S. TX Auto Theft Enf. Task Force DA		608-16-0310100	44,000		12,369	12,369		ı	ı	ı	ı	ı	
S. TX Auto Theft Enf. Task Force DA		608-17-0310100	41,250		4,492	25,841	• •		32,266				10,917
					46,861	68,210	1	'	32,266	1	1	'	10,917
<u>Arizona Attorney General's Office</u> Financial Asset Seizure Team	N/A		1.094.114		207.865	207.865		,					
					207,865	207,865							·
Texas Department of Public Safety													
				•									
Texas Office of the Attorney General SANVS-Crime Victim Notification		1770510	23,765		1,980	23,765			21,785				
					1,980	23,765	1	1	21,785		1	1	
Texas Denartment of Transnortation													
Routine Airport Maintenance Program Cty Transportation Infrastructure Program		CTIF-01-031	50,000 267,106		- 133,425	- 267,106		977 30,543	1,953 133,681	30,543	'		976 -
				•	133,425	267,106		31,520	135,634	30,543		1	976
			Total State Amounds	•	172 241	000 COC 2	20.104	076 - 60	101 220 2	112.061	11.127		30C VLV
			1 0tal State Awards		100,044	007,707,0	99,104	01,100	471,CC2,C	106,611	(/ст,11)	'	4/4,303

CAMERON COUNTY, TEXAS

During the year ended September 30, 2017, Cameron County, Texas had no subrecipients.

Cameron County, Texas Notes to Schedule of Expenditures of Federal/State Awards For the Year Ended September 30, 2017

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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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.

Sub-recipients

During the year ended September 30, 2017, Cameron County, Texas had no subrecipients.

Indirect Cost Rate

The Uniform Guidance allows an organization to elect a 10% de minimus indirect cost rate. For the year ended September 30, 2017, the County did not elect to use this rate.

Non-cash Assistance, Federal Loans and Loan Guarantees, and Federally Funded Insurance

During the year ended September 30, 2017, Cameron County, Texas did not receive any Non-cash Assistance, Federal Loans and Loan Guarantees, and Federally Funded Insurance.

Cameron County, Texas Schedule of Findings and Questioned Costs – Federal/State Awards Fiscal Year Ended September 30, 2017

I. SUMMARY OF INDEPENDENT AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

mit				
•	Material weakness(es) identified? Significant deficiencies identified that are not considered to be material weaknesses? ncompliance material to financial statements	Yes	<u>X</u> No <u>X</u> None Reported	
noted?		Yes	<u>X</u> No	
Federal/State Awards				
Int	ernal control over major programs:			
•	Material weakness(es) identified?	Yes	<u>X</u> No	
•	Significant deficiencies identified that are not considered to be material weaknesses?	Yes	<u>X</u> None Reported	
Ту	pe of auditors' report issued on compliance for ma	jor programs: U	Inmodified	
•	Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516?	Yes	<u>X</u> No	
Identification of major programs:				
CFDA Numbers		Name of Feder	al/State Program or Cluster	
Federal –				
10.	557	• •	oplemental Nutrition Program Fants and Children	
15.668		Coastal Impact Assistance		

Cameron County, Texas Schedule of Findings and Questioned Costs – Federal/State Awards (Continued) Fiscal Year Ended September 30, 2017

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS – CONTINUED

State -	_
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TJJD-B TJJD-A TJJD-P TJJD-R TJJD-M TJJD-S TJJD-E	Border Project Juvenile Probation State Aid Juvenile Justice Alternative Ed Program Regional Diversion Alternatives Special Need/MHMB Prevention and Intervention Demo Title IV- E Program Reimbursement
Dollar threshold used to distinguish between type A and type B federal programs	<u>\$750,000</u>
Auditee qualified as low-risk auditee?	<u>X</u> Yes <u>No</u>

\$300,000

Dollar threshold used to distinguish type A and type B state programs

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.

IV. PRIOR FINDINGS AND QUESTIONED COSTS FOR FEDERAL/STATE AWARDS

No matters were reported.