

CAMERON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2018

MARTHA GALARZA, CPA

COUNTY AUDITOR



CAMERON COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2018

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**COUNTY AUDITOR
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Martha Galarza
COUNTY AUDITOR

March 28, 2019

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, 2018. 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 independent auditors' report.

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***, as amended by GASB 61- ***The Financial Reporting Entity: Omnibus***. 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.)

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 423,725 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 183,299. 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 inches 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 2017 grew 3.39% in comparison to the prior year and new construction in the county has provided \$276,319,894 in new property values, new construction growth increased by .91% from the prior year. Residential construction represents 64.1% of new properties and commercial construction represents 15.8% of all new construction. New construction would generate \$1,135,130 at 100% collection. The housing market in South Texas remains strong as the southernmost part of the state 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 is a source of employment for over 225,000 persons, thus this industry accounts for a large number of Mexico's gross domestic product. The Maquila industry represents about 32% of the labor force in the state. This industry's leading manufactured product is in the electronics division followed by metallic products, auto parts, clothing, chemicals and plastics. The Maquila industry is represented by a large number of countries; namely the United States, Canada, Italy, Germany, Japan, France, South Korea and many more. The Maquila Industry has given international 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.

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

	<u>FY 2018</u>	<u>FY 2017</u>	<u>Percent Change</u>
Population ³ (<i>Jul 17 vs. Dec. 16</i>)	423,725	422,135	0.38%
Civilian Labor Force (<i>Oct '18 vs Oct '16</i>)	164,994	163,137	1.14%
Total Employment (<i>Oct '18 vs Oct '17</i>)	156,439	154,237	1.43%
Total Unemployment (<i>Oct. '18 vs Oct. '17</i>)	8,555	8,900	-3.88%
Percent Unemployment ⁴ (<i>Oct '18 vs Oct '17</i>)	5.20%	5.50%	-5.45%
Non-Farm Employment (<i>Oct '18 vs Oct '17</i>)	143,100	142,800	0.21%
Manufacturing Employment (<i>Oct '18 vs Oct '17</i>)	5,700	5,500	3.64%
Bank Deposits (county) in millions	\$ 4.22	\$ 4.16	1.44%
Taxable Property Valuation ⁵ in millions	\$ 16,931	\$ 16,657	1.64%
Taxable Valuation Per Capita	\$ 39,958	\$ 39,459	1.26%
Port of Brownsville Cargo tonnage (<i>metric tons</i>) ⁶			
Waterborne	7,338,310	6,960,787	5.42%
Southbound Border Crossings* (<i>FY'18 vs .FY'17</i>)			
Autos & Other	3,364,981	3,452,651	-2.54%
Commercial Trucks	254,530	233,993	8.78%
Pedestrians	<u>2,293,492</u>	<u>2,227,701</u>	<u>2.95%</u>
Total	5,913,003	5,914,345	-0.02%
Airline Boardings: (<i>FY Sept. 2018</i>)			
Harlingen	306,392	275,909	11.05%
Brownsville	<u>106,363</u>	<u>102,968</u>	<u>3.30%</u>
Total	412,755	378,877	8.94%
Per Capita Income (2017)	<u>Brownsville MSA⁷</u> \$27,741	<u>Texas</u> \$47,362	<u>U.S.</u> \$51,640

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 U.S. Census, July '17.

⁴ Texas Workforce Commission,

⁵ Cameron County Appraisal District 10/31/2018.

⁶ Brownsville Navigation District 5/8/15 "Monthly Cargo Statistics for Dec. 2017 (12 month-period)"

⁷ http://www.bea.gov/newsreleases/regional/mpi/mpi_newsrelease.htm, U.S. Bureau of Economic Analysis, Prepared by Empire State Development, State Data Center, Nov 2018

<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 \$1.5 Billion 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.

The Laguna Atascosa National Wildlife Refuge is home to migrating waterfowl, sandhill cranes, Mexican plants and is a refuge for a mix of wildlife found nowhere else. This 45,187 acre refuge is a natural protected habitat in the Lower Rio Grande Valley with a unique blend of subtropical, coastal and desert habitats. This is the largest protected area of natural habitat in the Lower Rio Grande Valley. Visitors have an opportunity to view brushland, wetlands, the Laguna Madre, Osprey, redhead ducks, reddish egret, tri colored heron, shorebirds, snow geese, white tailed deer, nilgai antelope, bobcat, coyotes, javelina, diamondback rattlesnakes, Texas tortoise, American alligator and enjoys over 130 documented species of butterflies and moths. A major federal highway project is underway that will widen an 8.0 mile section of Bayside Wildlife Drive by converting this road into a two way, two lane roadway and will, once again, eventually allow vehicle access. Additional improvements will be done to the parking area and the pullouts, bridges and a wetland mitigation site. Working hand in hand with this improvement will be the repaving of the county entrance to the refuge. Completion of this project will breathe new life to this refuge as the road has been badly deteriorated for some years. Weather permitting, plans are to be completed by April 2019.

Strong retail sales tax data continued in Cameron County for this period. Compared to data for the prior year, the city of Harlingen was up 5.35%, South Padre Island was up by 4.85%, San Benito up by 1.65%, Port Isabel up by 6.22% and Brownsville up by 6.78%. For the month of October 2018 San Benito had a gain of 4.84%, Port Isabel a gain of 6.6%, Rio Hondo a gain of 16.83%, Brownsville a gain of 20.14% and La Feria a gain of 6.39%. Cameron County as a county was up by 6.11% and as a county on the Texas Mexico border, was the third largest performer. Retail growth in this region is a strong indicator of the strength of the cities' retail sales section. Cameron County's local economy and the positive relationship with our southern neighbors is a robust important factor for our region and the economy is thriving as indicated by this data.

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

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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 of Texas-Brownsville, authorizes this new university to tap into the multibillion-dollar "Permanent University Fund, (PUF) which is comprised of oil and gas revenue, for construction costs and to equip the facilities. PUF is a public endowment that provides financial support to institutions in the University of Texas and Texas A&M University systems. Principal of this fund includes all proceeds from oil, gas, sulfur, and water royalties, gains on investments, rentals on mineral leases and amounts received from sale of university lands. This new medical school will enable future doctors of the Valley to remain in the region increasing availability of medical care to an area that has one of the largest pockets of uninsured in the country. University of Texas RGV is a historic consolidation of the resources of UT Brownsville, UT Pan American and the Regional Academic Health Center. The University of Texas Rio Grande Valley accepted its first class of students in August 2015.

Funding of \$54 million was 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). UTRGV continues to make strides in providing the Rio Grande Valley area with available health care. In October 2018, the Bob Clark Community Center located in Precinct #2 became home to a new medical clinic that will make medical health care accessible to one of the rural areas in Cameron County. The "Area Health Education Center" is one of three clinics that are run by UTRGV's School of Medicine. A \$3.75M grant was awarded to the UTRGV by the U.S. Department of Health & Human Services Health Resources and Services Administration and UTRGV matched this funding. Cameron County remodeled this center and created six medical examining rooms. This Center will offer primary and acute care for all ages, laboratory testing, immunizations, chronic disease screening and many more services. This was a partnership between UTRGV and Cameron County and work took about 14 months to complete. Presently the Center is providing services two days per week but future plans are to operate five days a week. UTRGV is operating a similar Clinic in Starr County and is planning a third one in Hidalgo County. These facilities located throughout the counties of Cameron, Hidalgo and Starr will provide accessible healthcare to all residents. 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.

UTRGV entered into a partnership with Harlingen Consolidated School District to assist students in the Harlingen Health Professions to prepare for entry into the university Bachelor of Science in Biomedical Sciences (BMED) program and UTRGV School of Medicine. It is hoped this partnership will work to create a workforce in the public health sector and increase enrollments in the medical school and health professions programs. It will allow local students a place to pursue these health related careers and to practice their professions regionally. The long term plan in this initiative is to retain top performing students in this area, increase health care in this border urban and rural area, and improve the health disparities that are so prevalent in this southern area.

Space Exploration Technologies (SpaceX), 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

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South Padre Island. SpaceX 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 transport 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. SpaceX 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 2020. 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 stretches from Highway 4 to the main entrance of the command center. Construction of a second ground station antenna that will be used for tracking Crew Dragon missions to the International Space Station has been completed. SpaceX has completed work on an experimental prototype (a stainless-steel-clad vehicle) for SpaceX's "Starship" that plans call for it to fly around the moon and eventually to Mars with humans aboard. This "prototype" aircraft which has been completed, is much shorter than the full-scale version. The full-scale Starship spacecraft will stand 180 feet tall.

UTRGV is home to STARGATE, the first of its kind 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 \$17.6 Million convention center in October 2018. 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. Groundbreaking for construction of the \$25.0 Million Hilton Garden Inn is scheduled for February 2019 and this facility will be attached to the convention center. Current construction plans call for a 150 room five story hotel. 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.

Valley International Airport continues to position itself strongly in the Rio Grande Valley's market in passenger and commercial flights. Newly added airline carriers are Frontier Airlines and in March 2019 - American Airlines will come on board. Presently Southwest Airlines, Delta Air Lines, United Airlines and Sun County Airlines offer passenger services in and out of Harlingen. Major improvements are underway with the runway lengthening project from 8,301 feet to 9,400 feet. This will allow for safer landings and departures for passenger flights but will allow Fedex and DHL carriers to increase their loads per flight. In May of 2018, the airport also opened a \$3.8M aircraft fire and rescue facility. A \$15.5M upgrade is underway to replace the concrete taxiways and aircraft parking areas to a three foot depth. Project completion is scheduled for January 2020.

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 link 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. The completed sections of SH550 from I69-E to State Highway 48 have been officially named I-169 by the Texas Department of Transportation. This segment is part of the federal interstate system. There are two portions of this 10 mile long toll road pending completion that were bid out in 2016. 550 GAP I Project allows 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 were in early 2017. GAP I project was completed in June 2018. 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 project has completed the environmental, right of way and utility relocation phase. Existing design plans are now being updated to current interstate standards. Engineering plan updates have been completed and this project requires a bridge structure over a rail line. Completion of this section will provide a direct connector to Port of Brownsville. 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-", outlook was stable on all ratings. The County's ratings were affirmed "AA" by Fitch with rating outlook of stable.

Cameron County Commissioners recently approved an Advanced Funding Agreement (AFA) in connection with the South Parallel corridor. Phase I 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 I and Phase II of this project have been completed. 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. Right of Way acquisition is underway and constructions bids are planned to be let in February 2019. 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. Projects pending completion from this issuance are Pct. #3 warehouse, Vehicle Maintenance, Dancy Courthouse, Darrel Hester improvements.

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.

- a) Construction on the EK Atwood Park located at Beach Access #5 was substantially completed early 2018 and ribbon cutting was celebrated in February 2018. This spark attracts thousands of visitors annually and is clearly a popular beach access area. The improvements include an elevated plaza structure with five covered pavilions and picnic tables, new restrooms, community rinse stations and many other related improvements. The parking was constructed using a environmentally friendly pervious paving system that will reduce storm water runoff by allowing rainwater to infiltrate through the pavement and subsoil beneath. This alone will result in cleaner runoff water that makes it way back into our waterways. This project was the first to be completed in the Coastal Park Improvements that Cameron County has undertaken. Project costs were approximately \$3.75M and funding is financed by beach user fees. Improvements to this beach area will improve the quality of life for the many visitors. Pending completion is the dune rebuilding phase of this project.
- b) Isla Blanca and Andy Bowie Parks improvements are under after clearing the engineering, architectural and contractor pricing. Projects underway are the demolition of the old DJ Lerma and Sandpiper pavilions, Sandpiper Pavilion and Dune walkover construction, DJ Lerma Pavilion and Dune walkover construction, lighted beachside shaded boardwalk connecting both the Sandpiper and DJ Lerma pavilion, Isla Blanca restroom renovations, Andy Bowie Ranger Office, partial Loop Road construction and improved additional parking and renovation of existing parking areas to include Low Impact Development Parking. The renovated pavilions will include picnic tables, rinse stations, restrooms, concession areas, barbecue areas, improvements to gulfside walking trails and ADA parking. Expected completion for these projects is November 2019. These projects will all be

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covered by this initial issuance and continued improvements will be started as additional debt obligations are issued.

Cameron County has partnered with Texas A&M Kingsville (TAMUK) and University of Texas Rio Grande Valley (UTRGV) on construction of the conservation dune system and dune mitigation project at Isla Blanca Park. The pavilions which have been removed will be built back 200 feet landward allowing dune construction on the old site. TAMUK students are conserving and propagating existing vegetation at the Cameron County Native Plant Center which will then be transplanted to the new dune system. It is estimated that 300,000 feet of native vegetation will be replaced. UTRGV will provide management and oversight for the development of the new dune system and both universities will establish a community volunteer program to assist with the project.

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 multi-story 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. This project and relocation was completed throughout 2018. 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. Presently the Emergency Management Department has relocated from the Dancy Courthouse to the second floor of the Administration Building.

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 is funded by 2016 Certificates of Obligation. Construction has been completed on Pct. #1, #2 and #4. The Vehicle Maintenance warehouse is scheduled for completion in March 2019 and Pct#3 warehouse will then commence.

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 was completed in March 2018 and operations started in April 2018. This refrigerated inspection facility offers three cooled docking bays and maintains the "Cold Chain" to fresh products being imported from Mexico. An added bonus to this is an on-site entomologist with the United States Department of Agriculture. Products referred to secondary inspection have an immediate assessment if needed. This cold storage facility provides frozen and refrigerated facilities for perishables as international shippers await inspection.

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 in tax revenue. With a 2018 effective date, this will allow the County to address this tax revenue reduction through the budget process. The impact of the Freeport Tax Exemption was reflected in the adoption of the 2019 budget.

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. On October 15, 2017, Cameron County issued Cameron County Venue Tax Revenue Bonds, Series 2017 to finance the construction of the Sea and Air Amphitheater and the multi-purpose building as approved in the November 2016 election presented to voters. This venue project will be used for music, dance or theater and will be able to accommodate up to 4,000 guests. It will have a 730 seat capacity and the green area will be able to accommodate about 3,200 persons for large events.

The second venue project approved by this proposition was the construction of a South Texas Ecotourism Nature Center on the Bahia Grande. 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. This project will be located on 10 acres of a 23 acre tract along State Highway 100. This Center will feature exhibit halls, natural wetland and an outdoor theater and trails. The architectural plans have been accepted and the project is underway. Laguna Vista is the gateway to the coastal area and will be an opportunity for the surrounding community to expand ecotourism. The town of Laguna Vista is seeking requests from developers for the surrounding 13 acre tract for retail businesses that will complement the Ecotourism Center.

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

CCRMA – COMPONENT UNIT OF CAMERON COUNTY

On December 5, 2017, Cameron County Regional Mobility Authority issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2017 for the purpose to advance refund a portion of the Authority’s vehicle registration fee revenue bonds for debt service savings and to pay costs of issuance of the Bonds. The Bonds do not constitute obligations of Cameron County, Texas nor the credit or taxing authority of Cameron County, Texas.

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

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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 County has pledged the Revenues including the Pass Through Payments to secure payment of the 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 outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, Pass Through Payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds.

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

Cameron County reports CCRMA as a component unit. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) to provide funding for this CCRMA "State Highway 550 Project." This "Project" is the construction of the SH550 Direct Connector Ramps and associated roadway from U.S.77/83 at SH550 to 2,800 feet east of Old Alice Road. This "Project" will include a westbound direct connector ramp from SH50 to northbound U.S.77/83 and a southbound direct connector ramp from U.S. 77/83 to eastbound SH550. CCRMA will be the owner of the "Project" and will be responsible for the maintenance of the "Project." CCRMA, per the "550 Agreement", is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the county will pay on the Bonds. Completion date for this project is 2014.

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.
 - Precinct #1 warehouse was completed in December 2018. This 9,000 square foot facility is centrally located in this precinct on a 21 acre site owned by County and will serve precinct constituents quicker. Ground was initially broken in February 2018; Construction costs were approximately \$1.4M. Prior to this facility being constructed, both Pct. #1 and #2 shared a facility and the location was not central to either precinct.
 - Precinct #2 warehouse construction commenced in March 2018 and facility was completed in December 2018 on a 19 acre tract. Construction costs of \$1.97M were incurred for this 9,000 square foot facility located on Old Alice in north Brownsville. This site is strategically located in this precinct will better serve the community.
 - Both Precinct buildings are steel structures with metal studs and CMU walls clad with horizontal and vertical metal panels. Vehicle bays are galvanized and have metal soffits with underside of metal roofs. The sites have large areas that allow for stockpile of public works stock materials and enclosed storage areas to protect large heavy equipment. All of these sites are enclosed with needed fencing that will ensure all assets are protected.
 - Precinct #4 construction commenced November 2017 and was completed in November 2018. This warehouse is situated in northwest Cameron County between north Harlingen and La Feria on a 5 acre tract of land that was donated to Cameron County. This warehouse consists of one 15,000 square foot structure which houses precinct staff. It has an administrative area, building mechanical area, crew vehicle storage bays and open air covered areas to protect large equipment along with a vehicle bay wash. The second structure is a 1,180 square foot building which houses the Commissioner's office and has offices, conference rooms and waiting lobby.
 - Construction of the Vehicle Maintenance Warehouse is underway with completion expected by March 2019. It is being built on the existing site which is central to Cameron County. This facility will expand the maintenance capabilities for county vehicles and heavy equipment and is being built with same materials as the other precincts. Site will also be completely enclosed and will offer sorely needed improvements to all services this department provides.
 - Precinct #3 Warehouse will commence upon completion of the Vehicle Maintenance Warehouse as both will be situated in close proximity. Construction is tentatively set to begin no later than April 2019.
- 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. All of the listed Projects have been completed:
 - Judicial elevator improvements/construction has been completed, \$1.1 million
 - Sheriff building improvements are complete pending furniture delivery, \$1.26 million
 - Magistrate courtroom construction is complete, facility is in operation, \$.6 million

- Dancy Building window restoration is complete, \$2.0 million
 - San Benito Annex roofing has been completed, \$1,104,899
 - Judicial Courthouse improvements are ongoing, scheduled completion FY18
 - Animal shelter was completed as of October 2017, \$1,486,958
- 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. Improvements to Old Alice Road are going; this road is a connector from State Highway 100 to SH550.
 - US 77/Parallel Corridor Project is in Phase III, which will be the connector to I69E-U.S.77, right of way property acquisition is underway
 - Projects completed are the County Jail door improvements and repairs to Lucio Clinic HVAC system are underway.
 - International Toll Bridge improvements \$4,500,000: the expansion project is complete, toll booth renovations are complete, awning construction at Gateway Bridge is 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

- Cameron County Commissioners Court, Brownsville City Commission and Harlingen City Commission passed identical resolutions supporting a "Regional MPO" in January 2019. This show of unity and multi-level government cooperation reflects the three Rio Grande organizations that handle transportation planning in their regions. Key to this agreement is a "Redesignation Agreement" for all three Metropolitan Planning Organization's (MPO's) in the Rio Grande Valley to consolidate and form one Regional MPO that includes Hidalgo County. For the Rio Grande Valley, an MPO merger would give this region a competitive advantage in acquiring state transportation funds. This merger would give a Rio Grande Valley MPO a seat at the table when the Texas Transportation Committee is allocating discretionary funding. A

Regional MPO would place this region as one of the top five MPO's in the state. Cameron County community leaders now look to the City of McAllen in Hidalgo County to continue the momentum.

- Cameron County Veteran's International Toll Bridge is undergoing expansion capital improvements. This bridge was first opened in 1999 and is designated as a commercial crossing, thus redirecting commercial traffic from the downtown area of Brownsville, the county seat of Cameron County. Daily traffic rates quickly surpassed estimations in the first year of operation. In 2008, a second span was added to address safety and congestions issues and to provide a direct connection to the future Interstate I69 Corridor. This was united effort that involved the Government of Mexico, Texas Department of Transportation, Cameron County and the Federal Highway Administration to utilize Coordinated Border Infrastructure program funds for financing. Interstate 69E begins at Veterans International Bridge. The Project underway now is to expand Commercial Primary Lanes. It will improve safety, provide a better flow of commercial traffic, reduce congestion for commercial truck lanes, reduce wait times and travel times and will address a gap that plagued this bridge for some time. More importantly it will improve air quality and is a project of major significance. Veterans International Bridge handles most of the International commercial traffic in Cameron County including that which is utilizing the overweight corridor to the Port of Brownsville. Customs Border Protection will make a \$7.0M investment in technological improvements and Cameron County costs are budgeted at \$800,000.
- 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/Loop, 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-69C in Edinburg to I-69 East in Harlingen and will be a direct connector between Hidalgo and Cameron counties and provide a quicker more direct route to the proposed South Padre Island 2nd Access. Tentative plans call for these major projects to be finished simultaneously. This project would be a key component to regional transportation planning.
- 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. Final financial closure will be finalized in FY19.

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 \$213,294,187. 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 \$224,728,076 in providing for operations. Transfers between the funds and business-type activities totaled \$9,774,617. There was no capital borrowing proceeds provided from non-operating resources; however gain on sale of assets of \$3,463. General Debt Service payments total \$15,481,855 and Capital Construction Outlay expenditures were \$25,564,207. The combined fund balance for government-type funds and net position for business-type funds and the related entities total \$161,469,355 an increase of \$3,360,048 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:

Hon. District Judges
Hon. Members of the Commissioners' Court
March 28, 2019

Fiscal Year 2018
CAMERON COUNTY, TEXAS*
A Summary Report of Cameron County,
and the Cameron County Regional Mobility Authority, Cameron County Health Care Funding District and
the SpaceX Corporation, Discretely Presented Component Units

	<u>Amount</u>	<u>% Budget</u>	<u>Per Capita</u>	<u>% Assessed Val.</u>
Revenues				
Property Taxes, ad valorem	\$ 74,740,728	35.04%	\$176.39	0.45%
Licenses and Permits	4,275,085	2.00%	10.09	0.03%
Fees, Fines and Forfeitures	6,686,969	3.14%	15.78	0.04%
Charges for Current Services	59,474,717	27.88%	140.36	0.36%
Intergovernmental	28,383,261	13.31%	66.99	0.17%
Misc.	25,553,885	11.98%	60.31	0.14%
Insurance Premiums – Employee Health	14,179,542	6.65%	33.46	0.08%
Total Revenues	\$ 213,294,187	100.00%	\$503.38	1.27%
Expenditures				
General Government	\$ 45,173,494	22.55%	\$106.61	0.27%
Justice System	19,881,606	9.93%	46.92	0.12%
Public Safety	21,266,313	10.62%	50.19	0.13%
Corrections and Rehabilitation	34,302,037	17.13%	80.95	0.21%
Health and Human Services	38,013,503	18.98%	89.71	0.23%
Infrastructure & Environment Services	33,116,013	16.53%	78.15	0.20%
Community & Economic Development	8,546,781	4.27%	20.17	0.05%
Total Expenses	\$ 200,299,747	100.00%	472.71	1.20%
Net Revenues Over (Under) Expenditures	12,994,440			
Other Financial Transactions:				
Capital Borrowing Proceeds net	32,579,674			
Debt Service Payments	(15,481,855)			
Gain on Sale of Assets	3,463			
Capital Outlay	(25,564,207)			
Total Sources over (under) Uses	\$ 4,531,515			

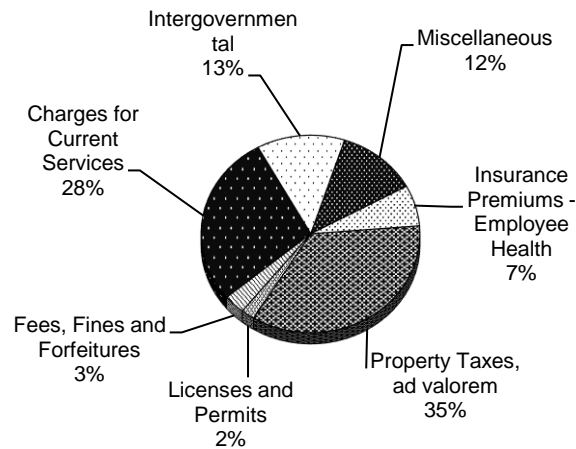
Total Population	423,725
Taxable Assessed Value	\$16,691,323,477
Property Tax Rate**	0.410803
Upland Area (Square Miles)	906

* Cameron County Government and Discretely Presented Component Units

** Property Tax Rate levied on a per \$100 valuation for Fiscal Year 2018

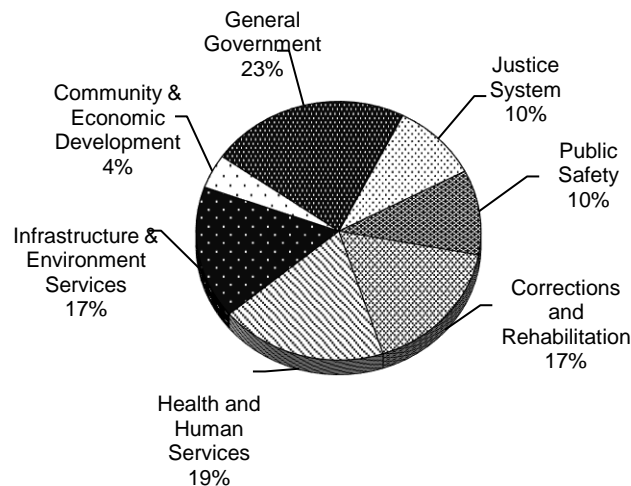
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

County Revenues & Sources - 2018



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 - 2018



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, FY 2018 General Fund working capital is 90 days. The table below reflects the fund balances for the County's primary activities:

Fund Balance	Reserve Days of Operation ⁽²⁾					
	FYE 18	FYE 17	FYE 16	FYE 18	FYE 17	FYE 16
General Fund	\$22,412,389	\$23,983,003	\$26,520,071	90	98	118
Road & Bridge Fund	\$ 8,519,079	\$ 7,722,814	\$ 7,873,528	243	221	234
Working Capital⁽¹⁾						
Int'l Toll Bridge System	\$ 7,056,352	\$ 7,395,585	\$ 7,587,630	319	310	339
County Park System	\$ 4,282,966	\$ 4,501,913	\$ 3,763,477	175	182	169

Notes:

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

Distribution of County Investible Funds:	
Demand and Time Deposit Accounts	64.0%
Investment Pools	36.0%

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, 2018 total funds of the County \$91,350,957⁸ 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," 9/30/2018 (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, flood insurance, builder's risk, and loss of rents from Lloyds of London, Colony Insurance Company and Velocity Risk Underwriters Carriers. 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 Burton McCumber & Longoria, LLP. Opinions rendered by Burton McCumber & Longoria, LLP are included in the appropriate reports.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cameron County for its comprehensive annual financial report for the year ended September 30, 2017. 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, Burton, McCumber and Longoria, LLP. We also wish to express our thanks to the Commissioners' Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner.



Martha Galarza,
County Auditor



Government Finance Officers Association

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

Presented to

**Cameron County
Texas**

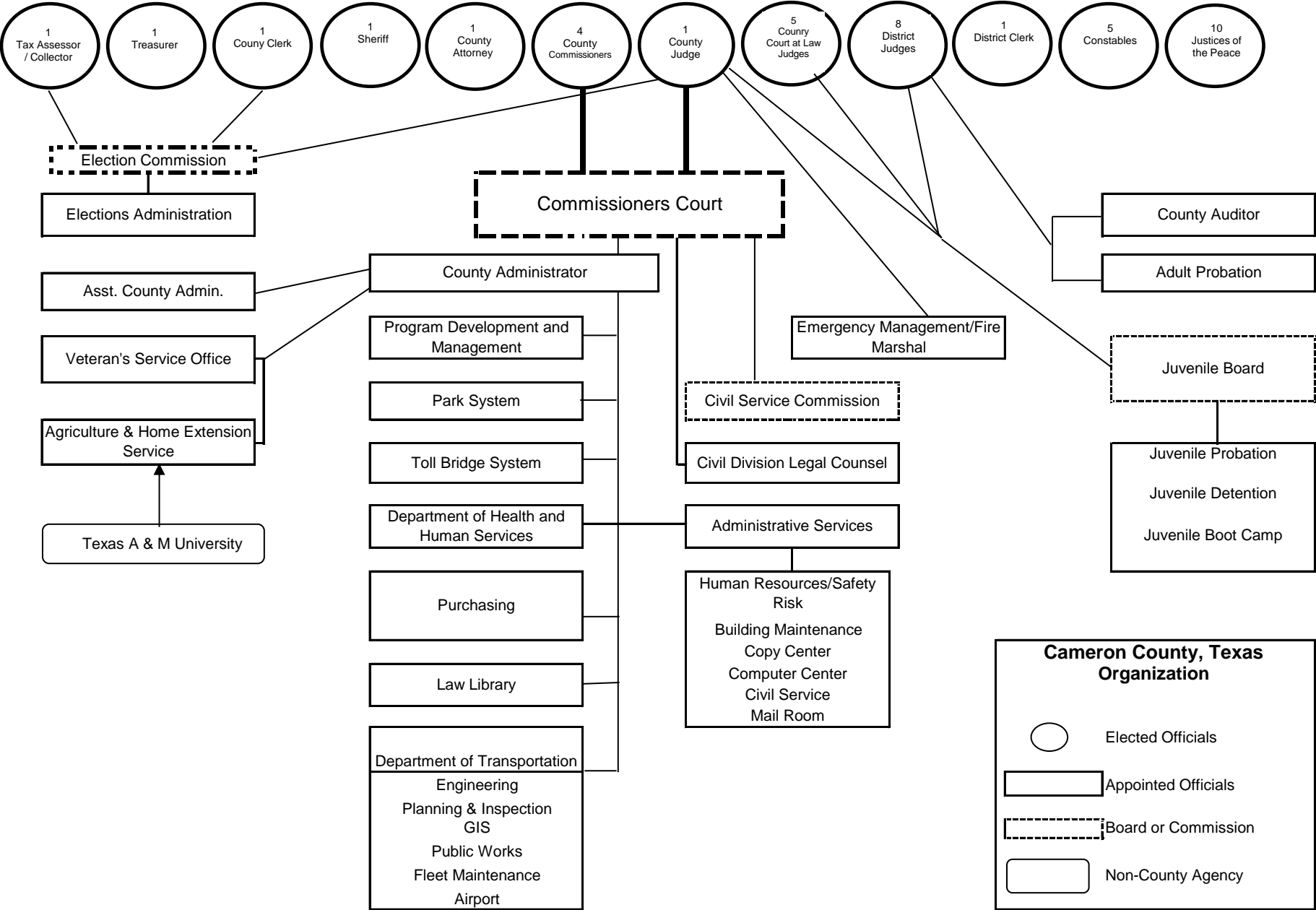
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2017

Christopher P. Morill

Executive Director/CEO

CAMERON COUNTY GOVERNMENT



CAMERON COUNTY, TEXAS
ELECTED OFFICIALS
SEPTEMBER 30, 2018

Eddie Treviño, Jr.	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Alex Dominguez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Gustavo C. Ruiz	Commissioner, Precinct 4
Arturo C. Nelson	Judge, 138th Judicial District
Benjamin Euresti, Jr.	Judge, 107th Judicial District
Juan A. Magallanes	Judge, 357th Judicial District
Janet Leal	Judge, 103rd Judicial District
Migdalia Lopez	Judge, 197th Judicial District
Elia Cornejo-Lopez	Judge, 404th Judicial District
David Sanchez	Judge, 444th Judicial District
Gloria Rincones	Judge, 445th Judicial District
Arturo A. McDonald, Jr.	Judge, County Court at Law No. 1
Laura L. Betancourt	Judge, County Court at Law No. 2
David Gonzales, III	Judge, County Court at Law No. 3
Sheila Garcia-Bence	Judge, County Court at Law No. 4
Estela Chavez-Vasquez	Judge, County Court at Law No. 5
Benito Ochoa	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Jonathan Gracia	Justice of the Peace, Precinct 2-2
Mary Esther Sorola	Justice of the Peace, Precinct 2-3
Jesus T. "Chuy" Garcia, Jr.	Justice of the Peace, Precinct 3-1
David Garza	Justice of the Peace, Precinct 3-2
Juan Mendoza, Jr.	Justice of the Peace, Precinct 4
Sallie Gonzalez	Justice of the Peace, Precinct 5-1
Eloy Cano, Jr.	Justice of the Peace, Precinct 5-2
Mike Trejo	Justice of the Peace, Precinct 5-3
Pete Delgadillo	Constable, Precinct 1
Abelardo Gomez, Jr.	Constable, Precinct 2
Adrian Gonzalez	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Eddie Solis	Constable, Precinct 5
Luis Saenz	County Attorney
Sylvia Garza Perez	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Eric Garza	District Clerk
Omar Lucio	County Sheriff

FINANCIAL SECTION



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 business- type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2018, 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' Responsible

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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 16 to the financial statements, in 2018, the County adopted new accounting guidance described in Governmental Accounting Standards Board No. 75: Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. In addition, a prior period adjustment was posted relating to redevelopment assets and liabilities removed from a component unit of the County. Our opinion is not modified with respect to these matters.

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 29 through 42 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 115 through 123 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, 2019 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.

A handwritten signature in black ink that reads "Burton, McCumber & Longoria LLP". The signature is written in a cursive, flowing style.

Brownsville, Texas
March 28, 2019



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, 2018. 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 FY2018 and FY2017 by \$157,016,026 and \$166,205,099, respectfully. Of this amount, \$23,615,212 is restricted for specific purposes; the largest restriction is 61%, or \$14,292,156, for operating reserve and construction. As required by GASB 34, net position also reflects \$145,996,064 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$12,595,250).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$63,950,801 of which \$20,671,803, or 32.33% 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 County's budgetary fund balance target is 24.66%. The general fund unassigned fund balance of \$20,671,803 equals 22.75% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

The Government-wide financial statements. *The government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payable and receivables.

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

The statement of activities presents information showing how net 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) 35 special revenue funds, 7 capital project funds, 2 debt service funds and General Fund and 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 \$335,954,930 the largest components are: 1) cash and investments of \$72,382,162 or 21.55%; 2) receivables which largely represent the deferred taxes for FY 2018 of \$7,137,297 (net of allowance) or 2.13%, accounts/trade receivables of \$6,678,951 or 1.99%, internal balances and due from other governments of \$8,823,014 or 2.63%; and 3) capital assets net of accumulated depreciation of \$219,464,973 or 65.33%. Deferred outflows of resources of \$711,381 are deferred charges on refunding in addition to \$6,856,305 for pensions, and \$150,636 for OPEB due to GASB Statement No. 75 implementation. The receivables are offset by deferred revenue since the FY2018 tax revenue is not recognized until FY 2019 even though the levy takes place in FY2018. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$162,278,257, \$26,552,788 are current liabilities; however, the current liabilities for compensated absences \$2,074,936 are not anticipated to result in the draw-down of emergency reserves. The OPEB liability of \$24,953,506 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 \$8,368,646 is not expected to cause a fund balance reduction. Deferred inflows of resources of \$5,896,040 are recognized due to pension reporting requirements and \$ 992,173 for OPEB.

The County's governmental activities assets and deferred inflows if resources exceeded liabilities and deferred outflows of resources by \$157,016,026 at the close of the most recent fiscal year.

The County's net position for fiscal year ended September 30, 2018 and 2017 are summarized as follows:

	Governmental Activities		Increase Decrease
	FY 2018	FY 2017	
Current and other assets	\$ 98,999,201	\$ 96,411,710	\$ 2,587,491
Capital Assets (net of depreciation)	219,464,973	207,635,950	11,829,023
Total Assets	318,464,174	304,047,660	14,416,514
Deferred outflows of resources	7,718,322	21,729,811	(14,011,489)
Current and other liabilities	35,626,089	32,815,283	2,810,806
Long-term liabilities	126,652,168	122,780,489	3,871,679
Total Liabilities	162,278,257	155,595,772	6,682,485
Deferred inflows of resources	6,888,213	3,976,600	2,911,613
Net position:			
Net investment in capital assets	145,996,064	153,098,158	(7,102,094)
Restricted	23,615,212	22,084,780	1,530,432
Unrestricted	(12,595,250)	(8,977,839)	(3,617,411)
Total net position	\$157,016,026	\$166,205,099	\$ (9,189,073)

	Business-Type Activities		
	FY 2018	FY 2017	Increase/(Decrease)
Current and other assets	\$ 41,517,025	\$ 47,117,977	\$ (5,600,952)
Capital Assets (net of depreciation)	51,406,448	45,205,682	6,200,766
Total Assets	92,923,473	92,323,659	599,814
Deferred outflow of resources	701,343	1,877,419	(1,176,076)
Current and other liabilities	6,179,605	5,525,835	653,770
Long-term liabilities	40,997,896	45,532,076	(4,534,180)
Total Liabilities	47,177,501	51,057,911	(3,880,410)
Deferred inflow of resources	736,238	365,348	370,890
Net position:			
Net investment in capital assets	26,650,236	24,561,386	2,088,850
Restricted	10,966,395	11,316,419	(350,024)
Unrestricted	8,094,446	6,900,014	1,194,432
Total net position	\$ 45,711,077	\$ 42,777,819	\$ 2,933,258

About 15.0% or \$23,615,212 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, \$145,996,064 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 \$15,159,892. 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 \$ (24,234,399).
- A decrease in net position due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of \$ 46,709.
- An increase in net position due to capital outlay exceeding depreciation in the amount of \$11,861,791.
- A decrease in net position due to annual OPEB expense of \$ 1,725,292 and recognition of pension expense of \$ 1,864,041.
- The net effect of various miscellaneous transactions involving capital assets is to decrease net position \$32,768.

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 50 further details the increase in net position. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Position - Governmental Activities

	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 38,663,033	\$ 40,718,451	\$ (2,055,418)
Operating grants and contributions	19,662,958	18,135,701	1,527,257
Capital grants and contributions	1,348,210	6,458,340	(5,110,130)
General revenues:			
Property taxes	74,274,911	71,043,888	3,231,023
Miscellaneous	7,621,430	7,052,604	568,826
Gain on sale of capital assets	3,463	55,074	(51,611)
Unrestricted investments earnings	<u>1,363,032</u>	<u>532,670</u>	<u>830,362</u>
Total revenues	<u>\$142,937,037</u>	<u>\$143,996,728</u>	<u>\$ (1,059,691)</u>
Expenses:			
General government	\$ 48,926,972	\$ 42,335,165	\$ 6,591,807
Law Enforcement and Public Safety	78,396,622	77,870,548	526,074
Highways and streets	19,471,888	21,907,316	(2,435,428)
Health	10,166,521	10,419,455	(252,934)
Welfare	6,803,125	11,102,153	(4,299,028)
Interest on long-term debt	<u>4,106,418</u>	<u>3,010,691</u>	<u>1,095,727</u>
Total expenses	<u>\$167,871,546</u>	<u>\$166,645,328</u>	<u>\$ 1,226,218</u>
Increase (decrease) in net position before transfers	(24,934,509)	(22,648,600)	(2,285,909)
Transfers	<u>9,774,617</u>	<u>9,109,773</u>	<u>664,844</u>
Increase (decrease) in net position	(15,159,892)	(13,538,827)	(1,621,065)
Net position – beginning	166,205,099	174,085,001	(7,879,902)
Prior Period Adjustment	<u>5,970,819</u>	<u>5,658,925</u>	<u>311,894</u>
Net position – ending	<u>\$ 157,016,026</u>	<u>\$ 166,205,099</u>	<u>\$ (9,189,073)</u>

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

- Program revenues of \$59,674,201 equaled 35.55% of government expenses of \$167,871,546. General revenues, \$83,262,836, did not provide the required support and coverage for expenses.
- 46.7% of the expenses are for Law Enforcement and Public Safety (\$78,396,622) while this category provided about 39.09% (\$23,325,992) of total program revenues. Total expenses increased by \$1,226,218 over the prior year and revenues decreased by \$ 1,059,691 due to the decreases in program revenues. Cameron County's taxable values increased by 3.39% with new construction representing \$276,219,894 in new property values. General governmental expenditures increased by \$6,591,807, highways and streets decreased by \$2,435,428 and law enforcement increased by \$526,074.
- Capital Grant revenue and contributions comprise about 2.26% of program revenues.

Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:

- The Bridge System revenues of \$20,062,109 accounted for 63.0% of the Business-type activities revenues.
- The total expenses of the Bridge System were 52.2% or \$10,313,798 of the Business-type activities.
- The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

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

	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 29,969,543	\$ 30,124,166	\$ (154,623)
Capital grants and contributions	1,226,736	829,108	397,628
Gain on sale of asset	-	-	-
General revenues:			
Unrestricted investments earnings	625,909	318,590	307,319
Miscellaneous	<u>22,785</u>	<u>44,443</u>	<u>(21,658)</u>
Total revenues	<u>\$ 31,844,973</u>	<u>\$ 31,316,307</u>	<u>\$ 528,666</u>
Expenses:			
Bridge System	\$10,313,798	\$ 10,313,131	\$ 667
Parks System	8,546,781	9,614,898	(1,068,117)
Jail Commissary	622,946	962,078	(339,132)
Airport System	<u>289,497</u>	<u>276,946</u>	<u>12,551</u>
Total expenses	<u>\$19,773,022</u>	<u>\$ 21,167,053</u>	<u>\$ (1,394,031)</u>
Increase (decrease) in net position before transfers	12,071,951	10,149,254	1,922,697
Transfers In	-	-	-
Transfers Out	<u>(9,774,617)</u>	<u>(9,109,773)</u>	<u>(664,844)</u>
Increase (decrease) in net position	2,297,334	1,039,481	1,257,853
Net position – beginning	<u>42,777,819</u>	<u>41,246,258</u>	<u>1,531,561</u>
Period Adjustment	635,924	492,080	143,844
Net position – ending	<u>\$ 45,711,077</u>	<u>\$ 42,777,819</u>	<u>\$ 2,933,258</u>

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. Moody's Investor Service "A1" rating was upgraded to Aa3 and Standard and Poor's rating agency upgraded 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 \$63,950,801, an increase of \$772,835 in comparison with prior year. Approximately \$20,671,803 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,656,602 is reserved for inventory and prepaid expenditures. Committed fund balance of \$1,000,000 is reserved for indigent defense and pending litigation in the event funding is required. 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 (\$12,144,057), 2) special revenue projects (\$22,705,252) and 3) reserve for debt service (\$5,773,087).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$20,671,803. 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 22.75% of total fund expenditures, while total fund balance represents 24.67% 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 met GFOA's recommended reserves.

The fund balance of the County's chief operating fund, General Fund, decreased by \$1,570,614 during the current fiscal year. Key factors for the FY2018 change are as follows:

Current ad valorem property tax for FY18 had a collection of 96.79% and tax collection met projected revenues.

Charges for services experienced a revenue budget deficit of \$215,755 due to overall departmental reductions in collections.

General Fund expenditures in FY2018 final budget increased .48% from FY2017 from \$90,843,713 to \$91,273,494; actual FY18 expenditures were \$90,863,871. This decrease in actual expenditures is due to departmental budgets not being fully expended.

General Fund transferred to the County's Health Insurance Internal Service Fund \$1,224,669, an increase of 76.84% when compared to \$692,514 which was the needed transfer in FY17. 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 \$8,519,079 reflects an increase of \$796,265. Revenues exceeded budget by \$488,477, an increase of 3.64% with slight increases in the building permits and automobile registration fees.

Other Governmental Funds fund balance increased by \$1,547,184 due to issuance of bonds and completion of capital projects.

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

Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 74,166,220	\$ 70,957,001	\$ 3,209,219	4.5%
Licenses	4,275,085	4,070,617	204,468	5.0%
Fines and Forfeitures	6,686,969	6,876,509	(189,540)	-2.8%
Intergovernmental revenues	27,156,525	31,306,515	(4,149,990)	-13.3%
Charges for current services	7,376,080	8,148,044	(771,964)	-9.5%
Miscellaneous	8,914,531	7,510,496	1,404,035	18.7%
Total	<u>\$ 128,575,410</u>	<u>\$ 128,869,182</u>	<u>\$ (293,772)</u>	<u>-0.2%</u>

- Taxes – the increase of \$3,209,219 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues – the decrease of \$4,149,990 is due to grant funded projects being completed and new funding projects start date.
- Charges for current services – the decrease in revenues of \$771,964 over the prior year in this category is largely due operational fluctuations in collection of departmental services rendered.
- Fines and forfeitures decreased \$189,540 from prior year collection due to improved case handling and collection.

- Miscellaneous – Revenues increased \$1,404,035 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

<u>Expenditures by Function</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 29,354,785	\$19,783,026	\$ 9,571,759	48.4%
Law enforcement and public safety	73,891,876	73,395,905	495,971	0.7%
Streets and highways	11,597,968	13,847,579	(2,249,611)	-16.2%
Health	9,797,373	10,057,311	(259,938)	-2.6%
Public welfare	6,705,063	10,965,677	(4,260,614)	-38.9%
Capital outlays	25,564,207	15,504,803	10,059,404	64.9%
Bond issuance cost	389,548	-	389,548	100.0%
Debt service-principal	7,938,215	7,487,720	450,495	6.0%
Debt service-interest/fiscal fees	3,673,456	2,978,355	695,101	23.3%
Total	<u>\$168,912,491</u>	<u>\$154,020,376</u>	<u>\$14,892,115</u>	<u>9.7%</u>

Overall, total expenditures increased 9.7% 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 64.9% due to the capital improvements for projects started in 2017 that are still ongoing. 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 SH550 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 2.5% tax mandatory payment based on 2010 net patient revenue; in FY18 funds forwarded to the State for uncompensated care were \$21,464,226 which was generated by the self-assessed tax on the medical providers.

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 FY18, there were no funds received in this component fund except for interest earnings of \$68. 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. Cameron County Regional Mobility Authority may be contacted as listed on page 58. Cameron County Health Care Funding District and Cameron County Spaceport Development Corporation may be contacted at Cameron County Administration Department.

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

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

Revenues by Enterprise	FY 2018	FY 2017	Increase (Decrease)	Percent of Change
Bridge System	\$19,894,031	\$19,576,693	\$ 317,338	1.6%
Park System	9,171,559	9,393,708	(222,149)	-2.4%
Non-major Enterprise Funds	47,987	32,141	15,846	49.3%
Jail Commissary	878,751	1,166,067	(287,316)	-24.6%
Total	<u>\$ 29,992,328</u>	<u>\$30,168,609</u>	<u>\$ (176,281)</u>	<u>-0.6%</u>

The Bridge System is the biggest generator of revenues with an overall 1.6% increase in crossings from FY18. 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, 2018, a total of 5,913,003 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY17 crossings of 5,919,345. Total crossings have increases 16.94% since 2014, pedestrian crossings have increased 22.7% since 2014, whereas vehicle crossings increased by 13.8% for that same period.

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

Classification	September 30, 2018 Rate	September 30, 2017 Rate	September 30, 2016 Rate
Pedestrian	\$1.00	\$1.00	\$1.00
Motorcycle	3.50	3.50	3.50*
Passenger	3.50	3.50	3.50*
Commercial Vehicles			
Two Axle	9.50	9.50	9.50*
Three Axle	13.50	13.50	13.50*
Four Axle	15.75	15.75	15.75*
Five Axle	20.50	20.50	20.50*
Six Axle	23.50	23.50	23.50*

*increase in toll

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

<u>Expenses by Enterprise</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
Bridge System	\$ 10,313,798	\$ 10,313,131	\$ 667	0.0%
Park System	8,546,781	9,614,898	(1,068,117)	-11.1%
Non-major enterprises	289,497	276,946	12,551	4.5%
Jail Commissary	622,946	962,078	(339,132)	-35.2%
Total	<u>\$ 19,773,022</u>	<u>\$ 21,167,053</u>	<u>\$(1,394,031)</u>	<u>-6.6%</u>

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 decrease in expenses is due to a decrease in contractual obligations. The non-major enterprise funds costs decrease was due to funding of improvements for services to inmates using commissary funds.

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 FY2018 budget was adopted on September 19, 2017 with the total General Fund expenditures and reserves amounting to \$88,559,040 an increase of \$1,579,133 over the FY2017 budgeted expenditures and reserves, an increase of 1.82%. Commissioners Court approved a tax rate of \$0.410803 per \$100, an increase of \$.00306 over the FY17 year. At this rate, current property tax revenues were budgeted to increase by 4.7%, generating an additional \$3,034,666 at 100% collection rate. County jail detention officers received a \$1,500 compensation increase and contractually, the United States Marshall's Service (USMS) per diem inmate costs were increased to \$55.00 per day (an increase of 7.84%). The County contribution to county self-funded health insurance fund is \$6,600 per employee to meet increased health.

The actual General Fund expenditures were \$409,623 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 short by (\$215,409) due to minimal declines in revenues. An operating transfer to the County's self-funded Health Insurance Fund of \$1,224,669 was needed due to increasing health care costs, an increase of \$532,155 from funds transferred (\$692,514) in the prior year.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2018, the County has limited tax general obligation bonds outstanding in the amount of \$126,670,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$126,670,000. The debt limits for the two authorizations are \$3,848,139,083 (25% of real property assessed valuation) and \$900,308,288 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$5,104,726,842 and \$900,308,288.

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 FY2018:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
General obligation bonds	\$68,930,895	\$ 26,925,000	\$ 5,570,310	\$ 90,285,585
Capital leases	5,646,745	3,941,395	2,613,560	6,974,580
Compensated absences	<u>1,750,441</u>	<u>4,896,576</u>	<u>4,572,081</u>	<u>2,074,936</u>
Total	<u>\$76,328,081</u>	<u>\$ 35,762,971</u>	<u>\$ 12,755,951</u>	<u>\$ 99,335,101</u>
Business-Type Activities:				
Revenue bonds	\$ 1,675,000	\$ -	\$ 1,060,000	\$ 615,000
Certificates of Obligation	40,946,912	-	1,618,656	39,328,256*
Compensated absences	<u>112,294</u>	<u>521,455</u>	<u>548,932</u>	<u>84,817</u>
Total	<u>\$42,734,206</u>	<u>\$ 521,455</u>	<u>\$ 3,227,588</u>	<u>\$ 40,028,073</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, 2018 net capital assets of the governmental activities totaled \$219,464,973. 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 \$13,702,416.

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 and currently houses numerous offices. Construction of the vehicle maintenance is scheduled for completion in March 2019, Three (3) Precinct warehouses are complete and the fourth warehouse is tentatively scheduled for completion in November 2019. The County Streetlight Program continues to move forward as more urban areas request assistance for their neighborhoods for safety purposes and crime prevention.
 - The Cameron County Levee Building (Wells Fargo Bldg.) was the largest project 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 is underway and Precinct #3 Warehouse construction will begin upon completion of the Vehicle Maintenance Building.

- Contracts were 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.
 - 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 is substantially complete with dune refurbishment pending completion.
 - 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 park 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 is in the process of upgrading the camera security system at the Carrizales Rucker Detention Facility. These improvements will allow for better retention of viewing documents and will be a much improved system for inmate control.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6 Million 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 were finalized late December.
- The Veterans Bridge is expanding the Commercial Primary Lanes for northbound traffic. This expansion is expected to increase safety and provide a quicker flow of traffic. By reducing congestion on commercial truck lanes and reducing wait times, it will fill a gap that has existed for a number of years at this International Bridge. Most of the international commercial traffic flow is handled at this bridge as it is a direct connection to the overweight corridor to the Port of Brownsville. Project costs are budgeted at \$800,000 and Customs Border Protection will expend \$7.0 Million in technological improvements.
- Improvements to the Dancy Historical Courthouse restoration is ongoing; various terra cotta brick and window restoration is in process and total funds to be expended on this project will be \$1,978,000.

County's Capital Assets			
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental Activities:			
Land	\$ 10,914,367	\$ -	\$ 10,914,367
Buildings and improvements	140,790,446	51,424,341	89,366,105
Equipment, Vehicles, Machinery	47,992,682	42,276,571	5,716,111
Infrastructure	313,001,528	217,488,520	95,513,008
Construction in Progress	<u>17,955,382</u>	<u>-</u>	<u>17,955,382</u>
Total	<u>\$530,654,405</u>	<u>\$311,189,432</u>	<u>\$219,464,973</u>
Business-Type Activities:			
Land	\$ 8,199,407	\$ -	\$ 8,199,407
Buildings and improvements	36,595,535	18,771,071	17,824,464
Equipment, Vehicles, Machinery	9,488,093	7,381,925	2,106,168
Other structures	41,424,699	31,008,912	10,415,787
Construction in Progress	<u>12,860,622</u>	<u>-</u>	<u>12,860,622</u>
Total	<u>\$108,568,356</u>	<u>\$ 57,161,908</u>	<u>\$ 51,406,448</u>

Additional information on the County's capital assets can be found in Note 6 on pages 73-74 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 2017-2018 budget on September 19, 2017. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2017 and estimated revenues to be received in the fiscal year 2018. The total available resources for all funds for the fiscal year 2018 are \$157,599,186. For the County's 2017-2018 Budget, the General Fund utilizes \$88,559,040 of the available funds.

For 2018-2019, the property tax rate is \$0.416893 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 3.6% generating an additional \$2,642,797 at the 100% property tax collection rate. County appropriations to be expended during Fiscal Year 2019 remained constant compared to FY18 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 ended September 30, 2018, actual General Fund's fund balance is approximately 24.67%.

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, 2018**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash & Investments	\$ 72,382,162	\$ 17,666,615	\$ 90,048,777	\$ 1,892,864	\$ 2,809,721	\$ 15,443
Receivables:						
Accounts or trade(Note 4)	6,678,951	202,813	6,881,764	1,628,589	5,295,704	-
Taxes - net of allowances(Note 4)	7,137,297	-	7,137,297	-	-	-
Due from other governments(Note 4)	8,823,014	-	8,823,014	-	-	-
Due from other agencies	-	-	-	1,536,356	-	-
Internal balances	2,019,088	(2,019,088)	-	-	-	-
Other assets	375	-	375	-	-	-
Inventory	158,858	644	159,502	-	-	-
Prepaid expenses	1,603,070	681,386	2,284,456	-	-	-
Unamortized bond insurance costs	196,386	-	196,386	109,318	-	-
Net Pension Asset	-	-	-	36,895	-	-
Restricted Assets:						
Construction Fund:						
Cash	-	17,202,113	17,202,113	-	-	-
Revenue bond debt service fund:						
Cash	-	1,571,518	1,571,518	-	-	-
Revenue bond debt reservefund:						
Cash	-	3,920,185	3,920,185	4,506,445	-	-
Revenue bond repair and replacement fund:						
Cash	-	2,235,000	2,235,000	-	-	-
Restricted use:						
Cash	-	55,839	55,839	3,521,143	-	-
Capital Assets:						
Buildings	119,554,635	16,183,458	135,738,093	-	-	-
Improvements other than buildings	6,195,282	55,782,979	61,978,261	-	-	-
Equipment	47,992,682	7,374,314	55,366,996	-	-	-
Other structures	15,040,529	8,167,576	23,208,105	-	-	-
Accumulated depreciation	(311,189,432)	(57,161,908)	(368,351,340)	-	-	-
Land	10,914,367	8,199,407	19,113,774	-	-	-
Infrastructure	313,001,528	-	313,001,528	105,623,167	-	-
Construction work in progress	17,955,382	12,860,622	30,816,004	21,555,444	-	-
Total capital assets	219,464,973	51,406,448	270,871,421	127,178,611	-	-
Total Assets	318,464,174	92,923,473	411,387,647	140,410,221	8,105,425	15,443
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refunding	711,381	-	711,381	-	-	-
Deferred outflows of resources for pensions	6,856,305	678,096	7,534,401	114,664	-	-
Deferred outflows of resources - OPEB	150,636	23,247	173,883	-	-	-
Total deferred outflows of resources	7,718,322	701,343	8,419,665	114,664	-	-
Total Assets plus Deferred Outflows of Resources	\$ 326,182,496	\$ 93,624,816	\$ 419,807,312	\$ 140,524,885	\$ 8,105,425	\$ 15,443
LIABILITIES						
Accounts payable	\$ 17,717,118	\$ 1,702,304	\$ 19,419,422	\$ 587,749	\$ 2,573,462	\$ -
Wages and fringe payable	3,021,635	255,910	3,277,545	-	-	-
Compensated absences payable (Note 11)	2,074,936	84,817	2,159,753	-	-	-
Accrued interest payable	432,138	-	432,138	440,605	-	-
Deposits	-	716,371	716,371	-	-	-
Due to other governments	3,660,685	326,115	3,986,800	-	736,402	-
Notes payable	-	-	-	-	-	-
Escrows	78,414	-	78,414	-	-	-
Noncurrent liabilities due within one year:						
Reserve	-	83,216	83,216	-	-	-
Bonds payable (Note 12)	5,801,112	1,873,888	7,675,000	905,000	-	-
Revenue bonds payable	-	615,000	615,000	-	-	-
Accrued bond interest payable	-	145,793	145,793	-	-	-
Capital lease payables (Note 7)	2,840,051	376,191	3,216,242	-	-	-
Noncurrent liabilities due in more than one year:						
Lease hold deposits	-	16,817	16,817	-	-	-
Capital lease payables (Note 7)	3,411,243	347,095	3,758,338	-	-	-
Bonds payable	84,484,473	37,454,368	121,938,841	75,779,940	-	-
Due to other agencies	-	-	-	16,184,188	-	-
Revenue bonds payable	-	-	-	-	-	-
Less: Unamortized insurance costs	-	46,014	46,014	-	-	-
Long-term interest payable	-	-	-	-	-	-
Other	5,434,300	-	5,434,300	191,628	-	-
OPEB liability	24,953,506	2,305,934	27,259,440	-	-	-
Net pension liability	8,368,646	827,668	9,196,314	-	-	-
Total Liabilities	162,278,257	47,177,501	209,455,758	94,089,110	3,309,864	-

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

(Continued)

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue	-	-	-	687,440	-	-
Deferred inflows of resources -bond refunding	-	-	-	415,932	-	-
Deferred inflows of resources for pensions	5,896,040	583,125	6,479,165	15,839	-	-
Deferred inflows of resources - OPEB	992,173	153,113	1,145,286	-	-	-
Total deferred inflows of resources	6,888,213	736,238	7,624,451	1,119,211	-	-
Total Liabilities plus Deferred Inflows of Resources	169,166,470	47,913,739	217,080,209	95,208,321	3,309,864	-
NET POSITION						
Net investment in capital assets	145,996,064	26,650,236	172,646,300	33,477,290	-	-
Restricted for :						
Highways and street	8,461,737	-	8,461,737	8,531,623	-	-
Debt service	811,019	5,491,703	6,302,722	-	-	-
Capital projects	50,300	-	50,300	-	-	-
Beach Maintenance	-	611,023	611,023	-	-	-
Health Care	-	-	-	-	4,795,561	-
Operating reserve and construction	14,292,156	4,863,669	19,155,825	-	-	-
Economic Development and Assistance	-	-	-	-	-	15,443
Unrestricted	(12,595,250)	8,094,446	(4,500,804)	3,307,651	-	-
Total Net Position	\$ 157,016,026	\$ 45,711,077	\$ 202,727,103	\$ 45,316,564	\$ 4,795,561	\$ 15,443

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

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Functions / Programs	Net (Expense) Revenue and Changes in Net Position							
	Program Revenues				Primary Government			Component units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government:								
Government activities:								
General government	\$ 48,926,972	\$ 22,219,985	\$ 23,792	\$ -	\$ (26,683,195)	\$ -	\$ (26,683,195)	\$ -
Law enforcement and public safety	78,396,622	11,409,620	11,916,372	-	(55,070,630)	-	(55,070,630)	-
Highways and streets	19,471,888	4,348,269	-	688,888	(14,434,731)	-	(14,434,731)	-
Health	10,166,521	685,159	6,665,288	144,223	(2,671,851)	-	(2,671,851)	-
Welfare	6,803,125	-	1,057,506	515,099	(5,230,520)	-	(5,230,520)	-
Interest and Issuance costs	4,106,418	-	-	-	(4,106,418)	-	(4,106,418)	-
Total government activities	167,871,546	38,663,033	19,662,958	1,348,210	(108,197,345)	-	(108,197,345)	-
Business-type activities:								
Bridge system	10,313,798	19,894,031	-	-	-	9,580,233	9,580,233	-
Parks system	8,546,781	9,171,559	-	1,226,736	-	1,851,514	1,851,514	-
Airport system	289,497	41,842	-	-	-	(247,655)	(247,655)	-
Jail commissary	622,946	862,111	-	-	-	239,165	239,165	-
Total business-type activities	19,773,022	29,969,543	-	1,226,736	-	11,423,257	11,423,257	-
Total primary government	\$ 187,644,568	\$ 68,632,576	\$ 19,662,958	\$ 2,574,946	\$ (108,197,345)	\$ 11,423,257	\$ (96,774,088)	\$ -
Component units:								
Cameron County Regional Mobility Authority	15,599,282	7,397,032	-	10,002,761				1,800,511
Cameron County Health Care Funding District	21,484,226	21,182,815	-	-				(301,411)
Cameron County Spaceport Developmet Corp.	-	-	-	-				-
Total component units	\$ 37,083,508	\$ 28,579,847	\$ -	\$ 10,002,761				\$ 1,499,100
General revenues:								
Property taxes, levied for general purposes					\$ 62,608,263	\$ -	\$ 62,608,263	\$ -
Property taxes, levied for debt service					11,666,648	-	11,666,648	-
Unrestricted investment earnings					1,363,032	625,909	1,988,941	85,370
Miscellaneous					7,621,430	22,785	7,644,215	-
Gain on Sale of capital assets					3,463	-	3,463	-
Transfers					9,774,617	(9,774,617)	-	-
Total general revenue and transfers					93,037,453	(9,125,923)	83,911,530	85,370
Changes in net position					(15,159,892)	2,297,334	(12,862,558)	1,584,470
Net position - beginning					166,205,099	42,777,819	208,982,918	50,426,904
Prior Period Adjustment					5,970,819	635,924	6,606,743	(1,883,806)
Net position - ending					\$ 157,016,026	\$ 45,711,077	\$ 202,727,103	\$ 50,127,568

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

**CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2018**

	General	Road & Bridge Fund	Other Governmental Funds	TOTAL
ASSETS				
Cash and cash equivalents (Note 3)	\$ 24,720,328	\$ 5,814,824	\$ 38,959,962	\$ 69,495,114
Receivables: (Note 4)				
Accounts or trade	3,200,113	786,636	2,366,422	6,353,171
Taxes - net of allowances	5,545,594	715,483	876,220	7,137,297
Due from other governments	-	1,333,190	7,489,824	8,823,014
Due from other funds (Note 10)	9,452,339	1,638,209	3,117,895	14,208,443
Prepaid expenditures (Note 1D)	589,308	49,762	858,674	1,497,744
Other assets	375	-	-	375
Inventory (Note 1D)	151,278	7,580	-	158,858
TOTAL ASSETS	\$ 43,659,335	\$ 10,345,684	\$ 53,668,997	\$ 107,674,016
LIABILITIES				
Accounts payable	\$ 10,792,415	867,751	\$ 4,759,794	\$ 16,419,960
Wages and fringe payable	2,297,202	245,578	471,983	3,014,763
Compensated absences payable	2,018,710	52,596	3,630	2,074,936
Due to other governments	46,880	-	2,687,823	2,734,703
Due to other funds (Note 10)	865,707	-	11,915,415	12,781,122
Escrows	78,414	-	-	78,414
Total Liabilities	16,099,328	1,165,925	19,838,645	37,103,898
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	5,147,618	660,680	811,019	6,619,317
Total deferred inflows of resources	5,147,618	660,680	811,019	6,619,317
FUND BALANCES				
Nonspendable:				
Inventory	151,278	7,580	-	158,858
Prepaid expenditures	589,308	49,762	858,674	1,497,744
Restricted:				
Capital projects	-	-	12,144,057	12,144,057
Special revenue	-	8,461,737	14,243,515	22,705,252
Debt service	-	-	5,773,087	5,773,087
Committed:				
Pending litigation	500,000	-	-	500,000
Indigent defense	500,000	-	-	500,000
Unassigned	20,671,803	-	-	20,671,803
Total fund balances	22,412,389	8,519,079	33,019,333	63,950,801
Total liabilities, deferred inflows of resources and fund balances	\$ 43,659,335	\$ 10,345,684	\$ 53,668,997	\$ 107,674,016

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

CAMERON COUNTY, TEXAS
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2018

Amounts reported for governmental activities in the statement of net position (page 44) are different because:

Total fund balances -governmental funds (page 47)	\$ 63,950,801
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	219,464,973
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	6,619,317
Internal service funds are used by management to charge costs of employee benefits. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	1,679,909
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds (page 67).	(134,817,702)
Long term debt (Note 2A) (101,495,550)	
OPEB (24,953,506)	
NPL (8,368,646)	
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the funds.	(5,896,040)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the funds.	(992,173)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the funds.	6,856,305
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the funds.	150,636
Net position of governmental activities	<u>\$ 157,016,026</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	General	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 54,677,632	\$ 7,834,983	\$ 11,653,605	\$ 74,166,220
Licenses and permits	593,974	3,681,111	-	4,275,085
Intergovernmental	5,560,162	667,158	20,929,205	27,156,525
Charges for services	6,802,571	-	573,509	7,376,080
Fines and forfeitures	6,630,810	-	56,159	6,686,969
Miscellaneous	5,446,881	305,560	3,162,090	8,914,531
TOTAL REVENUES	79,712,030	12,488,812	36,374,568	128,575,410
EXPENDITURES				
Current:				
General government	21,243,473	-	8,111,312	29,354,785
Law enforcement and public safety	59,390,941	-	14,500,935	73,891,876
Highways and streets	-	10,330,372	1,267,596	11,597,968
Health	2,896,744	-	6,900,629	9,797,373
Welfare	4,938,278	-	1,766,785	6,705,063
Capital outlay	2,394,435	1,475,157	21,694,615	25,564,207
Debt Service:				
Bond issuance cost	-	-	389,548	389,548
Principal retirement	-	956,442	6,981,773	7,938,215
Interest and fiscal charges	-	29,297	3,644,159	3,673,456
TOTAL EXPENDITURES	90,863,871	12,791,268	65,257,352	168,912,491
Excess (deficiency) of Revenues Over (Under) Expenditures	(11,151,841)	(302,456)	(28,882,784)	(40,337,081)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	40,138	31,950	7,790	79,878
Bond Issuance	-	-	26,925,000	26,925,000
Discount on bonds issued	-	-	(169,430)	(169,430)
Premium on bonds issued	-	-	2,268,998	2,268,998
Capital lease financing	2,148,284	1,406,822	-	3,555,106
Transfers in	9,101,875	-	2,165,948	11,267,823
Transfers (out)	(1,709,070)	(340,051)	(768,338)	(2,817,459)
TOTAL OTHER FINANCING SOURCES (USES)	9,581,227	1,098,721	30,429,968	41,109,916
Net change in fund balances	(1,570,614)	796,265	1,547,184	772,835
Fund Balances - beginning	23,983,003	7,722,814	31,472,149	63,177,966
Prior Period Adjustment	-	-	-	-
FUND BALANCES - ending	\$ 22,412,389	\$ 8,519,079	\$ 33,019,333	\$ 63,950,801

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

CAMERON COUNTY, TEXAS
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended September 30, 2018

Amounts reported for governmental activities in the statement of activities (page 46) are different because:

Net change in fund balances - total governmental funds (page 49)	\$ 772,835
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)	11,861,791
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	108,691
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.	(32,768)
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 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)	(24,234,399)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2C)	(3,589,333)
<div style="display: flex; justify-content: flex-end; align-items: flex-end;"> <div style="margin-right: 20px;"> OPEB Expenses 1,725,292 Pension Expense <u>1,864,041</u> </div> </div>	
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	<u>(46,709)</u>
Change in net position of governmental activities (page 46)	<u><u>\$ (15,159,892)</u></u>

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

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2018**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 9,723,742	\$ 6,855,524	\$ 1,087,349	\$ 17,666,615	\$ 2,887,048
Construction fund cash	1,596,058	15,606,055	-	17,202,113	-
Revenue bond debt service fund cash	1,571,518	-	-	1,571,518	-
Revenue bond debt reserve fund cash	2,055,088	1,865,097	-	3,920,185	-
Reserves-other	-	55,839	-	55,839	-
Operating reserve fund cash	-	2,235,000	-	2,235,000	-
Total cash and cash equivalents	14,946,406	26,617,515	1,087,349	42,651,270	2,887,048
Accounts receivable - trade(Note 4)	156,856	26,551	19,406	202,813	325,780
Inventory	-	644	-	644	-
Due from other funds (Note 10)	2,336,831	-	-	2,336,831	591,767
Prepaid expenses and other assets	83,380	91,687	506,319	681,386	105,326
Total current assets	17,523,473	26,736,397	1,613,074	45,872,944	3,909,921
Capital assets:(Note 6)					
Buildings	3,986,961	10,869,402	1,327,095	16,183,458	-
Improvements other than buildings	36,852,797	7,895,910	11,034,272	55,782,979	-
Equipment	1,707,838	4,778,784	887,692	7,374,314	-
Other structures	2,172,881	5,994,695	-	8,167,576	-
Accumulated depreciation	(26,950,083)	(19,741,758)	(10,470,067)	(57,161,908)	-
Net capital assets	17,770,394	9,797,033	2,778,992	30,346,419	-
Construction in progress	538,389	12,322,233	-	12,860,622	-
Land	6,173,023	1,718,384	308,000	8,199,407	-
Total capital assets	24,481,806	23,837,650	3,086,992	51,406,448	-
TOTAL ASSETS	42,005,279	50,574,047	4,700,066	97,279,392	3,909,921
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources for pensions	376,720	301,376	-	678,096	-
Deferred outflows of resources - OPEB	12,238	11,009	-	23,247	-
Total deferred outflows of resources	388,958	312,385	-	701,343	-
Total assets plus deferred outflows of resources	42,394,237	50,886,432	4,700,066	97,980,735	3,909,921
LIABILITIES					
Current liabilities					
(Payable from current assets):					
Accounts payable	189,103	1,492,622	20,579	1,702,304	1,297,158
Wages and fringe payable	132,080	116,907	6,923	255,910	6,872
Accrued compensated absences	37,686	47,131	-	84,817	-
Due to other funds	4,296,314	59,584	21	4,355,919	-
Due to other governments	326,115	-	-	326,115	925,982
Deposits	216,761	499,610	-	716,371	-
Leasehold deposits	16,817	-	-	16,817	-
Reserve	75,688	7,528	-	83,216	-
Noncurrent liabilities due within one year:					
Capital lease payable	46,398	329,793	-	376,191	-
Certificates of obligation	664,336	1,209,552	-	1,873,888	-
Revenue bonds	615,000	-	-	615,000	-
Accrued bond interest payable	-	145,793	-	145,793	-
Total current liabilities	6,616,298	3,908,520	27,523	10,552,341	2,230,012

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

(Continued)

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2018**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
Due in more than one year:					
Certificates of obligation (Note 12)	8,610,114	28,844,254	-	37,454,368	-
Less: unamortized insurance costs	46,014	-	-	46,014	-
Capital lease payable	92,794	254,301	-	347,095	-
OPEB Liability	1,370,211	935,723	-	2,305,934	-
Net Pension Liability	459,816	367,852	-	827,668	-
Total Noncurrent Liabilities	10,578,949	30,402,130	-	40,981,079	-
TOTAL LIABILITIES	17,195,247	34,310,650	27,523	51,533,420	2,230,012
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources for pensions	323,958	259,167	-	583,125	-
Deferred inflows of resources-OPEB	80,605	72,508	-	153,113	-
Total deferred inflows of resources	404,563	331,675	-	736,238	-
Total Liabilities plus Deferred Inflows of Resources	17,599,810	34,642,325	27,523	52,269,658	2,230,012
NET POSITION					
Net investment in capital assets	16,095,236	7,468,008	3,086,992	26,650,236	-
Restricted for revenue bond debt service	1,571,518	1,865,097	-	3,436,615	-
Restricted for revenue bond debt reserve	2,055,088	-	-	2,055,088	-
Restricted for revenuebond operating reserve	250,000	2,235,000	-	2,485,000	-
Restricted for beach maintenance	-	611,023	-	611,023	-
Restricted for construction	1,596,058	771,470	-	2,367,528	-
Restricted for donations	-	11,141	-	11,141	-
Unrestricted	3,226,527	3,282,368	1,585,551	8,094,446	1,679,909
TOTAL NET POSITION	\$ 24,794,427	\$ 16,244,107	\$ 4,672,543	\$ 45,711,077	\$ 1,679,909

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2018

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 19,434,122	\$ 3,797,065	\$ 862,111	\$ 24,093,298	\$ 14,179,542
Rental income	457,150	5,053,687	41,842	5,552,679	-
Other	2,759	320,807	22,785	346,351	1,209
TOTAL OPERATING REVENUES	19,894,031	9,171,559	926,738	29,992,328	14,180,751
OPERATING EXPENSES					
Salary, wages and fringe benefits	3,012,549	3,507,214	168,354	6,688,117	188,058
Employee benefits	848,572	126,083	-	974,655	-
Pension expense	215,215	(46,291)	-	168,924	-
Supplies	93,970	301,550	3,537	399,057	1,519
Repairs and maintenance	92,500	212,388	13,215	318,103	-
Professional services	31,367	6,647	-	38,014	17,735
Insurance	85,575	42,375	5,442	133,392	78
Travel	30,552	6,334	-	36,886	-
Advertising	82,653	7,949	-	90,602	-
Taxes	-	13,801	-	13,801	-
Medical claims	-	-	16,640	16,640	12,975,887
Utilities	126,092	1,138,225	20,372	1,284,689	-
Depreciation and amortization	1,677,638	1,085,018	242,092	3,004,748	-
Miscellaneous	62,961	22,947	34,247	120,155	592
Equipment and land rental	-	22,909	-	22,909	-
Administration fees	-	-	15,016	15,016	-
Contractual services	63,750	483,546	393,528	940,824	2,392,919
TOTAL OPERATING EXPENSES	6,423,394	6,930,695	912,443	14,266,532	15,576,788
OPERATING INCOME (LOSS)	13,470,637	2,240,864	14,295	15,725,796	(1,396,037)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	168,078	450,041	7,790	625,909	25,075
Interest expense and fiscal agent fees	(523,562)	(1,038,627)	-	(1,562,189)	-
Insurance proceeds - net of related losses	-	-	-	-	-
Capital grant - expenses	-	(577,459)	-	(577,459)	-
Aid to / from other governments	(3,366,842)	-	-	(3,366,842)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(3,722,326)	(1,166,045)	7,790	(4,880,581)	25,075
Income (Loss) before capital contributions and transfers	9,748,311	1,074,819	22,085	10,845,215	(1,370,962)
Capital grant and contributions	-	1,226,736	-	1,226,736	-
Transfers (out)	(9,605,384)	(169,233)	-	(9,774,617)	-
Transfers in	-	-	-	-	1,324,253
CHANGE IN NET POSITION	142,927	2,132,322	22,085	2,297,334	(46,709)
Net position - beginning of year	24,201,163	13,926,198	4,650,458	42,777,819	1,726,618
Prior period adjustment	450,337	185,587	-	635,924	-
Net position - end of year	\$ 24,794,427	\$ 16,244,107	\$ 4,672,543	\$ 45,711,077	\$ 1,679,909

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

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2018

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 20,036,357	\$ 9,486,577	\$ 879,469	\$ 30,402,403	\$ 14,673,463
Cash received from other operating activities	459,909	-	46,197	506,106	1,209
Cash payments for goods and services	1,231,167	(1,330,857)	(535,555)	(635,245)	(15,673,137)
Cash payments to employees	(3,831,228)	(3,538,798)	(161,686)	(7,531,712)	(188,130)
Cash provided (Used) by operating activities	<u>17,896,205</u>	<u>4,616,922</u>	<u>228,425</u>	<u>22,741,552</u>	<u>(1,186,595)</u>
Cash Flows From Non-Capital Financing Activities:					
Transfers in	-	-	-	-	1,324,253
Transfers (out)	(9,605,384)	(169,233)	-	(9,774,617)	-
Cash provided (Used) for non-capital financing activities	<u>(9,605,384)</u>	<u>(169,233)</u>	<u>-</u>	<u>(9,774,617)</u>	<u>1,324,253</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions	(1,519,886)	(7,685,626)	-	(9,205,512)	-
Intergovernment agreement	(3,366,842)	-	-	(3,366,842)	-
Capital grants and contributions	-	1,226,736	-	1,226,736	-
Capital grants -expenses	-	(577,459)	-	(577,459)	-
Bond issuance cost	-	(163,967)	-	(163,967)	-
Lease payments	-	1,442	-	1,442	-
Interest paid	(523,562)	(1,038,627)	-	(1,562,189)	-
Principal payments	(1,710,174)	(668,865)	-	(2,379,039)	-
Cash provided/(Used) for capital and related financing activities	<u>(7,120,464)</u>	<u>(8,906,366)</u>	<u>-</u>	<u>(16,026,830)</u>	<u>-</u>
Cash Flows From Investing Activities:					
Receipts of interest	168,078	450,041	7,790	625,909	25,075
Cash provided by investing activities	<u>168,078</u>	<u>450,041</u>	<u>7,790</u>	<u>625,909</u>	<u>25,075</u>
Increase (decrease) in cash and cash equivalents	1,338,435	(4,008,636)	236,215	(2,433,986)	162,733
Cash and cash equivalents, October 1, 2017	<u>13,607,971</u>	<u>30,626,151</u>	<u>851,134</u>	<u>45,085,256</u>	<u>2,724,315</u>
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2018	<u>\$ 14,946,406</u>	<u>\$26,617,515</u>	<u>\$ 1,087,349</u>	<u>\$ 42,651,270</u>	<u>2,887,048</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 13,470,637	\$ 2,240,864	\$ 14,295	\$ 15,725,796	\$ (1,396,037)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,677,638	1,085,018	242,092	3,004,748	-
Decrease (increase) in post employment benefits expense	140,164	126,083	-	266,247	-
Pension expense	75,051	(46,291)	-	28,760	-
Decrease (increase) in accounts receivable	(29,771)	17,000	(1,072)	(13,843)	493,921
Decrease (increase) in prepaids and other assets	(22,221)	(9,885)	(10,088)	(42,194)	(686)
Decrease (increase) in inventory	-	148	-	148	-
Decrease (increase) in due from other funds	768,527	-	-	768,527	(591,768)
Increase (Decrease) in accounts payable	(479,926)	878,786	(23,382)	375,478	321,791
Increase (Decrease) in wages and fringe payable	1,176	(3,950)	6,667	3,893	(71)
Increase (Decrease) in compensated absences payable	157	(27,634)	-	(27,477)	-
Increase (Decrease) in reserve payable	-	1,260	-	1,260	-
Increase (Decrease) in accrued interest payable	-	(2,078)	-	(2,078)	-
Increase (Decrease) in deposit payable	14,242	298,018	-	312,260	-
Increase (Decrease) in retainage payable	(33,000)	-	-	(33,000)	-
Increase (Decrease) in due to other funds	2,394,831	59,583	(87)	2,454,327	(57,486)
Increase (Decrease) in due to other governments	(81,300)	-	-	(81,300)	43,741
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 17,896,205</u>	<u>\$ 4,616,922</u>	<u>\$ 228,425</u>	<u>\$ 22,741,552</u>	<u>\$ (1,186,595)</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2018

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 7,796,875	\$ 14,504,744
Investments	9,030,607	-
TOTAL ASSETS	<u>16,827,482</u>	<u>14,504,744</u>
LIABILITIES		
Accounts payable	\$ -	\$ 2,542,819
Deposits	-	2,876
Due to other governments	-	10,162,140
Fees payable	-	1,796,909
TOTAL LIABILITIES	<u>-</u>	<u>14,504,744</u>
NET POSITION		
Net position held in trust	<u>\$ 16,827,482</u>	<u>\$ -</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Private Purpose Trust Funds
ADDITIONS:	
Contributions:	
Registry	\$ 9,739,315
Miscellaneous	-
	<hr/>
Total contributions	9,739,315
Investment earnings:	
Interest	127,041
	<hr/>
Total investment earnings	127,041
Total additions	<hr/> 9,866,356 <hr/>
DEDUCTIONS:	
Judgments	10,776,438
Administrative expenses	32,316
	<hr/>
Total deductions	10,808,754
Change in net position	(942,398)
Net position - beginning	<hr/> 17,769,880 <hr/>
Net position - ending	<hr/> \$ 16,827,482 <hr/>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Cameron County, Texas 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, vehicle registration fees, federal awards from the U.S. Department of Transportation, and rent from the operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. Although the CCRMA is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners’ Court appoints six of the seven Directors to the CCRMA Board.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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

Cameron County Health Care Funding District (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.

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, 2018, Cameron County Health Care Funding District, September 30, 2018 and Cameron County Spaceport Development Corporation, September 30, 2018.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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	\$ 13,231,610	\$ 8,105,425	\$ 15,443	\$ 21,352,478
Capital assets	127,178,611	-	-	127,178,611
Total assets	140,410,221	8,105,425	15,443	148,531,089
Deferred pension outflows	114,664	-	-	114,664
Total assets and deferred outflows of resources	\$ 140,524,885	\$ 8,105,425	\$ 15,443	\$ 145,645,753
LIABILITIES				
Current liabilities	1,933,354	2,573,462	-	4,506,816
Due to other governments	-	736,402	-	736,402
Noncurrent liabilities	92,155,756	-	-	92,155,756
Total liabilities	94,089,110	3,309,864	-	97,398,974
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	687,440	-	-	687,440
Deferred inflows related to bond refunding	415,932	-	-	415,932
Deferred inflow related to pension	15,839	-	-	15,839
Total deferred inflows of resources	1,119,211	-	-	1,119,211
NET POSITION				
Net investment in capital assets	33,477,290	-	-	33,477,290
Restricted	8,531,623	4,795,561	15,443	13,342,627
Unrestricted	3,307,651	-	-	3,307,651
Total net position	45,316,564	4,795,561	15,443	50,127,568
Total liabilities and deferred inflows of resources and net position	\$ 140,524,885	\$ 8,105,425	\$ 15,443	\$ 148,645,753
REVENUES				
Property tax	\$ 574,508	\$ -	\$ -	\$ 574,508
Charges for services	6,822,524	21,182,815	-	28,005,339
Investment earnings	46,755	38,547	68	85,370
Total revenues	7,443,787	21,221,362	68	28,665,217
EXPENSES				
Charges for services	12,268,899	21,484,226	-	33,753,125
Excess of revenues over expenses	(4,825,112)	(262,864)	68	(5,087,908)
Interest expense	(3,330,383)	-	-	(3,330,383)
Capital contribution	10,002,761	-	-	10,002,761
Total net position—beginning	45,353,104	5,058,425	15,375	50,426,904
Prior period adjustment	(1,883,806)	-	-	(1,883,806)
Total net position - ending	\$ 45,316,564	\$ 4,795,561	\$ 15,443	\$ 50,127,568

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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. Interfund services provided and used are not eliminated in the process of consolidation. 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, 2018, and became due October 1, 2018 have been assessed to finance the budget of the fiscal year beginning October 1, 2018 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements at September 30, 2018.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 uncollectible.

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 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Deferred Outflows/Inflows of Resources (continued)

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 \$711,381. Pursuant to implementation of GASB Statement No. 75 in fiscal year 2018, the County recorded deferred outflow of resources of \$7,534,401 related to pension recognition and \$173,883 related to OPEB recognition. Deferred inflows of resources due to GASB Statement No. 75 were recognized of \$6,479,165 for pensions and \$1,145,286 for OPEB.

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 stated at their acquisition value on the date of donation. Capital assets received in a service concession arrangement are reported at acquisition value.

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

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

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

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

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Compensated Absences (continued)

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

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

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

7. Subsequent Events

Management has evaluated subsequent events through March 28, 2019, 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. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pension." This Statement became effective for Cameron County beginning with year ending September 30, 2018. This Statement addresses accounting and financial reporting for postemployment benefits provided to employees of state and local governments. This Statement serves to establish standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources and expenditures. The scope of this Statement 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. Implementation of Statement No. 75 requires recognition of the Net OPEB Liability on the financial statement rather than a note disclosure.

Statement No. 82, "Pension Issues." Addresses issues raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No.68, Accounting and Financial Reporting for Pensions, and No.73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. This Statement addresses issues regarding 1) presentation of payroll related measures in required supplementary information, deviations from the guidance in an Actuarial Standards Board, and classification of payments made by employers to satisfy employee (plan member) contributions requirements. Implementation of GASB 82 did not impact County's financial disclosures.

Statement No. 85, "Omnibus 2017." This Statement serves to identify practice issues identified in the implementation and application of certain GASB Statements. Issues referenced include blending component units, reporting goodwill and negative goodwill, real estate classification, measurement of monetary accounts, timing of measurement of OPEB required disclosures and accounting and financial reporting of OPEB. Disclosures of Cameron County were not impacted by Statement 85.

Statement No. 86, "Certain Debt Extinguishment." Statement No.7, Advance Refundings Resulting in Defeasance of Debt, requires that debt is considered defeased in substance when debtor irrevocably places cash or other monetary assets acquired with refunding debt proceeds in a trust to be used solely for satisfying scheduled payments of both principal and interest of the defeased debt. Disclosures of Cameron County were not impacted by Statement 86.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Long-term Obligations

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

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

10. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 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 implemented by Cameron County as of fiscal year end September 30, 2011. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

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

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions (continued)

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.

	<u>General Fund</u>	<u>Road & Bridge</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Fund Balances				
<i>Non-spendable</i>				
Inventory	\$ 151,278	\$ 7,580	\$ -	\$ 158,858
Prepaid	589,308	49,762	858,674	1,497,744
<i>Restricted</i>				
Capital Projects	-	-	12,144,057	12,144,057
Special Revenue	-	8,461,737	14,243,515	22,705,252
Reserve for Debt				
Service	-	-	5,773,087	5,773,087
<i>Committed</i>				
Pending Litigation	500,000	-	-	500,000
Indigent Defense	500,000	-	-	500,000
<i>Unassigned</i>				
Fund Balance	20,671,803	-	-	20,671,803
Totals	<u>\$ 22,412,389</u>	<u>\$ 8,519,079</u>	<u>\$ 33,019,333</u>	<u>\$ 63,950,801</u>

Fund balance flow assumptions - For the classification of fund balances in governmental funds, the county applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Within unrestricted fund balance, committed amounts are allocated first followed by assigned, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balances classifications could be used.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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 \$(101,495,550) difference are:

Bonds payable as of 9/30/2018	\$ (90,285,585)
Accrued interest payable	(432,138)
Capital Leases Payable	(6,251,294)
Deferred charge for Refunding	711,381
Deferred charge on Discount	473,815
Deferred charge on Premium	(5,908,115)
Deferred charge related to insurance cost	196,386
Net adjustment to reduce fund balance - total government Funds to arrive at net position -governmental activities	<u><u>\$ (101,495,550)</u></u>

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

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net 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 \$11,861,791 difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 25,564,207
Depreciation expense	(13,702,416)
Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities	<u><u>\$ 11,861,791</u></u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of insurance 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:

Bond Debt Issuance	\$ (26,925,000)
Lease Debt Issuance	(3,555,106)
Principal Repayments	7,938,215
Debt Issuance Premium	(2,268,998)
Bond Insurance Cost, Discount & Refunding	576,490
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net position of governmental activities	<u><u>\$ 24,234,399</u></u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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 (\$3,589,333) differences is as follows:

Net OPEB Beginning of the Year	\$ 30,040,570
Pension Expense	(1,864,041)
GASB75 Implementation Adjustment	(6,812,356)
Net OPEB End of Year	<u>(24,953,506)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net position of governmental activities	<u>\$ (3,589,333)</u>

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash 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, 2018, the carrying amount of the County’s interest-bearing demand accounts and certificates of deposit totaled \$110,112,380. Bank balances and certificates of deposit totaling \$110,479,793 at September 30, 2018, 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, 2018, 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, 2018 was 158%, 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, 2018.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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

Custodial Credit Risk – In accordance with the County’s investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.

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

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

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

the Pool's Investment Policy, monitors the custodian bank, and compares the investment advisor's performance with that of peer funds and other benchmarks. Lone Star also counts on an independent, third-party bank, the Bank of New York Mellon, for custody and valuation services. The bank settles all trades for the Pool, and secures and values its assets every day. Two other firms, American Beacon Advisors and BNY Mellon Cash Investment Strategies, manage the investment and reinvestment of the Lone Star's assets.

Overall, the County Treasury portfolio of investments earned 1.77% yield from Lone Star Investment Pool and 1.0% interest rate from depository bank as of September 30, 2018, 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 \$9,920,452 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 \$2,809,721 and Cameron County Spaceport Development Corporation had demand deposits of \$15,443 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 Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74th Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

4. RECEIVABLES

Receivables consisted of the following at September 30, 2018:

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$ 6,678,951	\$ 202,813	\$ 6,881,764
Taxes	7,433,554	-	7,433,554
Due from governments	8,823,014	-	8,823,014
Gross receivables	22,935,519	202,813	23,138,332
Less: allowance for uncollectible accounts	296,257	-	296,257
Total Net Receivables	\$ 22,639,262	\$ 202,813	\$ 22,842,075

At September 30, 2018, property tax receivables were reported in the combined balance sheet on page 44 net of an allowance for uncollectible taxes of \$296,257.

5. PROPERTY TAXES

The County adopted the 2017 tax rate, per \$100 of taxable value, for the Fiscal Year 2017-2018, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$ 0.313810	\$ 0.007662	\$ 0.321472
Road Debt Service	0.044019	0.045312	0.089331
Total	<u>\$ 0.357829</u>	<u>\$ 0.052974</u>	<u>\$ 0.410803</u>

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.410803 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.007662 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.045312 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, San Benito 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

5. PROPERTY TAXES (continued)

by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value.

The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.99% of the total delinquent taxes receivable at September 30, 2018. State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.99% of the total delinquent taxes receivable at September 30, 2018.

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 \$823,384 less the \$100,000 payment in lieu of taxes.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

Primary Government

	Beginning Balance 2017	Additions	Deletions	Adjustments	Ending Balance 2018
Governmental Activities:					
Capital Assets, not being depreciated:					
Land	\$ 5,734,872	\$ 5,189,606	\$ (10,111)	\$ -	\$ 10,914,367
Construction in progress	7,177,794	20,788,236	(10,010,648)	-	17,955,382
Total capital assets, not being depreciated	12,912,666	25,977,842	(10,020,759)	-	28,869,749
Capital assets, being depreciated					
Buildings	114,786,611	4,768,024	-	-	119,554,635
Improvements other than buildings / Other Structures	20,435,587	800,224	-	-	21,235,811
Equipment	44,978,219	4,072,412	(1,057,949)	-	47,992,682
Infrastructure	313,001,528	-	-	-	313,001,528
Total capital assets, being depreciated	493,201,945	9,640,660	(1,057,949)	-	501,784,656
Less accumulated depreciation for:					
Buildings	(42,771,481)	(3,098,267)	-	-	(45,869,748)
Improvements other than building/other structures	(5,397,272)	(157,321)	-	-	(5,554,593)
Equipment	(40,795,475)	(2,472,741)	991,645	-	(42,276,571)
Infrastructure	(209,514,433)	(7,974,087)	-	-	(217,488,520)
Total accumulated depreciation	(298,478,661)	(13,702,416)	991,645	-	(311,189,432)
Total capital assets being depreciated, net	194,723,284	(4,061,756)	(66,304)	-	190,595,224
Governmental activities capital assets, net	\$ 207,635,950	\$ 21,916,086	\$(10,087,063)	\$ -	\$ 219,464,973

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance			Ending Balance
	2017	Additions	Deletions	2018
Capital assets, not being depreciated:				
Land	\$ 6,063,852	\$ 2,135,555	\$ -	\$ 8,199,407
Construction in progress	8,027,185	8,532,032	(3,698,595)	12,860,622
Total capital assets, not being depreciated	<u>14,091,037</u>	<u>10,667,587</u>	<u>(3,698,595)</u>	<u>21,060,029</u>
Capital assets, being depreciated:				
Buildings	15,496,882	256,897	-	15,753,779
Improvements other than buildings	19,239,783	1,601,973	-	20,841,756
Equipment	9,110,442	377,651	-	9,488,093
Other structures	41,424,699	-	-	41,424,699
Total capital assets, being depreciated	<u>85,271,806</u>	<u>2,236,521</u>	<u>-</u>	<u>87,508,327</u>
Less accumulated depreciation for:				
Buildings	(11,082,372)	(470,482)	-	(11,552,854)
Improvements other than buildings	(6,725,906)	(492,311)	-	(7,218,217)
Equipment	(6,856,874)	(525,051)	-	(7,381,925)
Other structures	(29,492,009)	(1,516,903)	-	(31,008,912)
Total accumulated depreciation	<u>(54,157,161)</u>	<u>(3,004,747)</u>	<u>-</u>	<u>(57,161,908)</u>
Total capital assets, being depreciated, net	<u>31,114,645</u>	<u>(768,226)</u>	<u>-</u>	<u>30,346,419</u>
Business-type activities capital assets, net	<u>\$ 45,205,682</u>	<u>\$ 9,899,361</u>	<u>\$ (3,698,595)</u>	<u>\$ 51,406,448</u>

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

Governmental activities:	
General government	\$ 2,041,486
Law enforcement and public safety	3,543,417
Highways and streets	7,711,283
Culture and recreation	155,668
Health	240,526
Welfare	10,036
Total depreciation expense - governmental activities	<u>\$ 13,702,416</u>
Business-type activities:	
Bridge system	\$ 1,677,638
Parks system	1,085,018
Airport system & commissary	242,092
Total depreciation expense - business-type activities	<u>\$ 3,004,748</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

Cameron County awarded contracts for the construction of 4 Precinct Warehouses 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. Three (3) Precinct Warehouses have been completed and the Vehicle Maintenance Warehouse is scheduled for completion in March 2019. The remaining Precinct Warehouse construction will begin in FY19.

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/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 was completed on a new all-inclusive playground and parks improvement area at La Esperanza Community Park that allows special needs children equal access to a myriad of play opportunities. This project was funded with a \$500,000 grant that was awarded and a number of entities are providing 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 provides a safe place for these childhood activities. Improvements to existing restrooms and a new ADA Family Restroom were included in this construction.

Two new County Court at Law Courtrooms have been 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. Contracts have been awarded for upgrades to the Camera Systems at the Judicial Courthouse and the Administrative Building at the Amador Rodriguez Boot Camp in San Benito.

Cameron County has entered into an Interlocal Agreement with Cameron County Regional Mobility Authority to provide services to County on International issues associated with the County's International Bridge System, the future bridge Flor de Mayo and projects located with the Countywide TRZ. This agreement expires August 2019 and cost of services will be \$96,000. A cost benefit study is being conducted to consider the expansion of the vehicle primary inspections stations at Veterans Bridge. Engineering services are underway relative to the design of the northbound truck lane and oversized vehicle roadway at the Free Trade Bridge at Los Indios. At the Veterans Bridge, the Commercial Fast Lane Expansion Project is well underway. This Project will increase the capacity to handle commercial traffic northbound. Veterans Bridge handles the majority of the international commercial traffic destined for the Port of Brownsville that also utilizes the overweight corridor. This project is significant for this region and will improve air quality, reduce wait times, address safety concerns and provide a better commercial traffic flow. Project cost to Cameron County is estimated at \$850,000 and is in the last phase of construction. Once completed Customs Border Protection will invest approximately \$7,000,000 in technological improvements. Video camera upgrades are underway

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

6. CAPITAL ASSETS (continued):

at the Carrizalez Rucker Detention Center; upgrades will provide extended video retention and updates jail video capabilities. Work continues on the South Parallel Corridor. This is an \$8.5Million project which will link Farm to Market road on the southeastern edge of San Benito. The first phase was completed in May 2016. Phase II of this improvement will be connected to I-69E/US77 just north of Brownsville. Right of Way acquisition is ongoing for this Phase. This section will track south of the interstate and will primarily through undeveloped agricultural land. Completion of this Phase will provide an alternate hurricane evacuation route and spur economic development.

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 \$6,974,580 at September 30, 2018. Maturities, including interest at an average rate of 2.72%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund	Enterprise Fund	Total
2019	\$ 1,897,041	\$ 1,081,345	\$ 391,262	\$ 3,369,648
2020	1,545,219	732,204	224,975	2,502,398
2021	746,005	494,978	135,919	1,376,902
Total future lease payments	4,188,265	2,308,527	752,156	7,248,948
Less: interest	(148,874)	(96,624)	(28,870)	(274,368)
Net present value of future minimum lease payments	\$ 4,039,391	\$ 2,211,903	\$ 723,286	\$ 6,974,580
Current portion of lease payments	1,811,464	1,028,587	374,906	3,214,957
Long term lease payments	<u>\$ 2,227,927</u>	<u>\$ 1,183,316</u>	<u>\$ 348,380</u>	<u>\$ 3,759,623</u>

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

	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
Equipment				
Balance 10/01/2017	\$ 7,041,805	\$ 7,127,009	\$ 803,844	\$ 14,972,658
Increases	1,909,582	1,406,821	386,289	3,702,692
Decreases	(208,077)	-	(8,639)	(216,716)
Balance 9/30/2018	8,743,310	8,533,830	1,181,494	18,458,634
Less: accumulated depreciation	(6,500,068)	(5,878,660)	(298,269)	(12,676,997)
Carrying value	<u>\$ 2,243,242</u>	<u>\$ 2,655,170</u>	<u>\$ 883,225</u>	<u>\$ 5,781,637</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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 \$135,013 in financing for 3 vehicles, 1 Polaris and office and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.59%, with three payments of \$43,858, \$44,995 and \$46,160 payable on April, 2019 through April, 2021. Interest to be paid during the term of the lease totals \$7,053.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$262,103 in financing for 1 vehicle, water pumps and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.63%, with three payments of \$85,110, \$87,348 and \$89,645 payable on June, 2019 through June, 2021. Interest to be paid during the term of the lease totals \$13,906.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$664,592 in financing for 18 vehicle and software upgrade equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.75%, with three payments of \$215,549, \$221,476 and \$227,567 payable on August, 2019 through August, 2021. Interest to be paid during the term of the lease totals \$36,883.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$278,045 in financing for 5 vehicle and computer equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.82%, with three payments of \$90,116, \$92,658 and \$95,271 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals \$15,827.

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.

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 2.84%, 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 2.28%, 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 July, 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

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 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 October 1, 2016 to provide \$627,719 in financing for road and bridge heavy equipment 4 tractors and one (1) vehicle through the County's master lease agreement with Bank of America, N.A. at a rate of 2.70%, with three payments of \$203,691, \$209,190 and \$214,838 payable on May, 2019 through May, 2021. Interest to be paid during the term of the lease totals \$34,198.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$304,900 in financing for road and bridge heavy equipment, one (1) vehicle and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.75%, with three payments of \$98,889, \$101,608 and \$104,403 payable on August, 2019 through August, 2021. Interest to be paid during the term of the lease totals \$16,921.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$474,202 in financing for road and bridge heavy equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.82%, with three payments of \$153,692, \$158,027 and \$162,483 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals \$26,993.

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 2.93%, 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, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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 \$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.

Enterprise Fund lease additions:

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$134,689 in financing for County Parks equipment, two (2) vehicles, three (3) all-terrain vehicles, one (1) tractor and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.63% with three payments of \$43,736, \$44,886 and \$46,067 payable on June, 2017 through June, 2020. Interest to be paid during the term of the lease totals \$7,146.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$112,408 in financing for County Parks equipment, two (2) vehicles and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.82% with three payments of \$36,432, \$37,460 and \$38,516 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals \$6,399.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$139,192 in financing for County Bridge System equipment, one (1) vehicle and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.82% with three payments of \$45,113, \$46,385 and \$47,694 payable on September, 2019 through September, 2021. Interest to be paid during the term of the lease totals \$7,923.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

(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 \$206,688 and equipment rental paid was \$676,210 for the year ended September 30, 2018. 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 September 30, 2018 the monthly fee is equivalent to 7.88 (plus tax) per unit costing \$4,744 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 day notice to Cameron County. Rate 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 of September 30, 2018 are as follow:

RESTRICTED

Major Governmental Funds:	
General	\$ 591,883
Road and bridge	\$ 133,918
Nonmajor Governmental Fund	\$ 7,492,255
Enterprise Funds	\$ 13,533,735

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables/payables consisted of the following at September 30, 2018:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Enterprise Fund	\$ 4,256,335
	Nonmajor Governmental Fund	5,196,004
Nonmajor Govenmental Fund	Nonmajor Governmental Fund	2,744,372
	General Fund	373,523
Road and Bridge	Nonmajor Governmental Fund	1,638,209
	Total Gov. Funds: Due from Other Funds	\$ 14,208,443
Enterprise Fund	Nonmajor Governmental Fund	2,336,831
	Total Enterprise Funds: Due from Other Funds	\$ 16,545,274
	Enterprise Funds (Due to Other Funds)	\$ (4,256,335)
	Internal Funds (Due to Other Funds)	492,183
	Total Gov. Funds: Due to Other Funds	\$ 12,781,122

- 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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (continued)

Interfund transfers during the year-ended September 30, 2018, are as follows:

*Enterprise Fund transfers to General Fund in FY18 were \$9,097,596.

Transfers Out:	General Fund	Road and Bridge Fund	Other Gov. Funds	Gov. Act. Intl. Svc. Fund	Enterprise Funds	Total
General Fund	\$ -	\$ -	\$ -	\$1,224,669	\$ -	\$ 1,224,669
Road and Bridge	-	-	-	-	-	-
Other Gov. Funds	4,279	-	2,165,948	-	-	2,170,227
Enterprise Funds	<u>9,097,596</u>	<u>-</u>	<u>-</u>	<u>99,584</u>	<u>-</u>	<u>9,197,180</u>
	<u>\$9,101,875</u>	<u>\$ -</u>	<u>\$2,165,948</u>	<u>\$1,324,253</u>	<u>\$ -</u>	<u>\$12,592,076</u>

- 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, 2018.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2017	\$ 1,750,441	\$ 112,294
Increases	4,896,576	521,455
Decrease	(4,572,081)	(548,932)
Ending balance at September 30, 2018	<u>\$ 2,074,936</u>	<u>\$ 84,817</u>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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, 2017	\$ 120,000	\$ 106,650,000	\$ 106,770,000
New debt	-	26,925,000	26,925,000
Debt retired	(120,000)	(6,905,000)	(7,025,000)
Bonds Payable as of September 30, 2018	-	126,670,000	126,670,000
Discount on bond issued	-	(169,430)	(169,430)
Premium on bonds issued	-	2,268,998	2,268,998
Debt payable as of September 30, 2018	<u>\$ -</u>	<u>\$ 128,769,568</u>	<u>\$ 128,769,568</u>

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2018 are as follows:

Year Ending September 30,	Certificates of Obligation		
	Principal	Interest	Total
2019	\$ 7,675,000	\$ 5,152,418	\$ 12,827,418
2020	8,049,999	4,850,322	12,900,321
2021	8,854,999	4,523,919	13,378,918
2022	9,195,001	4,158,775	13,353,776
2023	7,850,000	3,808,231	11,658,231
2024-2028	39,135,001	14,143,897	53,278,898
2029-2033	26,455,000	7,148,597	33,603,597
2034-2038	15,100,000	2,253,918	17,353,918
2039-2043	2,180,000	881,250	3,061,250
2044-2048	2,175,000	278,500	2,453,500
Total	<u>\$ 126,670,000</u>	<u>\$ 47,199,827</u>	<u>\$ 173,869,827</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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

The debt service requirements for the government's bonds outstanding as of September 30, 2018 are as follows:

Certificates of Obligation			Business-Type Activities Debt		Total Primary	
Year Ending September 30,	Bonds		Bonds		Government Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 5,801,112	\$ 3,583,753	\$ 1,873,888	\$ 1,568,665	\$ 7,675,000	\$ 5,152,418
2020	6,013,539	3,360,599	2,036,460	1,489,723	8,049,999	4,850,322
2021	6,668,706	3,123,673	2,186,293	1,400,246	8,854,999	4,523,919
2022	6,904,299	2,860,349	2,290,702	1,298,426	9,195,001	4,158,775
2023	5,452,179	2,618,143	2,397,821	1,190,088	7,850,000	3,808,231
2024-2028	26,037,622	9,910,322	13,097,379	4,233,575	39,135,001	14,143,897
2029-2033	18,608,128	5,213,549	7,846,872	1,935,048	26,455,000	7,148,597
2034-2038	10,445,000	1,961,994	4,655,000	291,924	15,100,000	2,253,918
2039-2043	2,180,000	881,250	-	-	2,180,000	881,250
2044-2048	2,175,000	278,500	-	-	2,175,000	278,500
	90,285,585	33,792,132	36,384,415	13,407,695	126,670,000	47,199,827
Unamortized Bond Deferred Chgs	(907,767)	-	-	-	(907,767)	-
Unamortized Discount Cost	(473,815)	-	(140,944)	-	(614,759)	-
Unamortized Premium	5,908,115	-	3,130,800	-	9,038,915	-
Total	\$ 94,812,118	\$ 33,792,132	\$ 39,374,271	\$ 13,407,695	\$ 134,186,389	\$ 47,199,827

The annual requirements to amortize all Certificates of Obligation and General Obligation Bond Debt outstanding as of September 30, 2018 are as follows:

Certificates of Obligation

Year Ending September 30,	Bonds		Total Primary Government Debt	
	Principal	Interest	Principal	Interest
2019	\$ 5,801,112	\$ 3,583,753	\$ 5,801,112	\$ 3,583,753
2020	6,013,539	3,360,599	6,013,539	3,360,599
2021	6,668,706	3,123,673	6,668,706	3,123,673
2022	6,904,299	2,860,349	6,904,299	2,860,349
2023	5,452,179	2,618,143	5,452,179	2,618,143
2024-2028	26,037,622	9,910,322	26,037,622	9,910,322
2029-2033	18,608,128	5,213,549	18,608,128	5,213,549
2034-2038	10,445,000	1,961,994	10,445,000	1,961,994
2039-2043	2,180,000	881,250	2,180,000	881,250
2044-2048	2,175,000	278,500	2,175,000	278,500
Total	\$ 90,285,585	\$ 33,792,132	\$ 90,285,585	\$ 33,792,132

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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, 2018:

	Outstanding Balance September 30, 2018	Less Current Maturities (to be paid in FY 2018-2019)	Long-Term Maturities September 30, 2019
Certificates of Obligation:			
<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.	3,910,000	320,000	3,590,000
<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.	18,495,000	1,090,000	17,405,000
<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.	6,765,000	960,000	5,805,000
<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.	14,145,000	675,000	13,470,000
<u>\$8,435,000 Limited Tax Refunding Bonds, Series 2014</u> due in annual principal installments of \$30,000 to 1,835,000 through February 2020, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	3,600,000	1,760,000	1,840,000
<u>\$18,100,000 Limited Tax Refunding, Series 2015</u> due in annual principal installments of \$415,000 to 2,065,000 through February 2028, plus interest at rates ranging from 3.0% to 5.0%, for debt service savings and to pay issuance costs.	17,250,000	1,370,000	15,880,000
<u>\$16,260,000 Certificates of Obligation, Series 2016A</u> 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.	15,560,000	605,000	14,955,000
<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.	20,310,000	700,000	19,610,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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, 2018:

	Outstanding Balance September 30, 2018	Less Current Maturities (to be paid in FY 2018-2019)	Long-Term Maturities September 30, 2019
<u>\$11,415,000 Certificates of Obligation, Series 2017</u> due in annual principal installments of \$455,000 to 870,000 through February 2038, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	11,415,000	-	11,415,000
<u>\$5,510,000 Limited Tax Refunding Bonds, Series 2017</u> due in annual principal installments of \$610,000 to 785,000 through February 2028, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	5,510,000	-	5,510,000
<u>\$10,000,000 Venue Tax Revenue Bonds, Series 2017</u> due in annual principal installments of \$195,000 to 360,000 through August 2047, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	<u>9,710,000</u>	<u>195,000</u>	<u>9,515,000</u>
Total Certificates of Obligation	<u>126,670,000</u>	<u>7,675,000</u>	<u>118,995,000</u>
Total Debt	126,670,000	7,675,000	118,995,000
Less: Deferred charges on refunding	(907,767)	201,635	(706,132)
Unamortized discount	(614,759)	54,256	(560,503)
Unamortized premium	<u>9,038,915</u>	<u>(873,871)</u>	<u>8,165,044</u>
Total Debt	<u>\$ 134,186,389</u>	<u>\$ 7,057,020</u>	<u>\$ 125,893,409</u>

Cameron County issued \$11,415,000 Certificates of Obligation, Series 2017 dated October 3, 2017 to pay for contractual obligations to be incurred in connection with the 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 Probation/Detention facilities; 3) land on South Padre Island for park purposes, 4) acquisition of property for County warehouse and administration facilities and parking, and 5) payment of costs of issuance of the Certificates. This issuance had a premium of \$793,035. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2038.

Cameron County issued \$5,510,000 Limited Tax Refunding, Series 2017 dated October 3, 2017 to pay for the purpose of providing for the payment of a settlement agreement related to and in complete satisfaction of certain litigation of the County and the payment of costs of issuance of the Bonds. This issuance had a premium of \$565,283. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

Cameron County issued \$10,000,000 Venue Tax Revenue Bonds, Series 2017 dated October 17, 2017 to pay for the purpose of providing for the payment the renovation, planning, acquisition, development, construction, equipment and expansion of the Sea and Space Amphitheater, the South Texas Eco-Tourism Center and any related infrastructure and the payment of costs of issuance of the Bonds. The voters of Cameron County approved these two Venue propositions and authorized the County to levy Venue taxes to secure payment of these Bonds. Taxes approved for tax levy consist of a) 2.0% hotel occupancy tax

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

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

(except in the City of South Padre Island where a .5% tax exists) and b) 5.0% tax on the rental of short term vehicles. This issuance had a premium of \$910,680. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2047.

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 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 this business activity debt is recognized in the

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

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

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.

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
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	839,799	261,792	1,101,591
2024-2028	4,508,177	683,603	5,191,780
2029-2031	1,006,783	71,525	1,078,308
TOTAL	\$ 9,274,450	\$ 2,440,332	\$ 11,714,782

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
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	1,558,022	928,295	2,486,317
2024-2028	8,589,201	3,549,971	12,139,172
2029-2033	6,840,089	1,863,525	8,703,614
2034-2036	4,655,000	291,923	4,946,923
Unamortized Costs	2,943,841	-	2,943,841
TOTAL	\$30,053,806	\$10,967,363	\$41,021,169

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2018, are as follows:

Changes in General Capital Leases Debt	Capital Leases Debt
Capital leases payable at October 1, 2017	\$ 5,646,745
Debt issued	3,941,395
Debt retired	(2,613,560)
Capital Leases payable at September 30, 2018 (Note 7)	<u>\$ 6,974,580</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2018 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

D. BUSINESS-TYPE ACTIVITIES (continued)

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

Debt payable at October 1, 2017	\$ 1,675,000
Debt retired	(1,060,000)
Less unamortized discount and premium cost	(46,014)
Debt payable at September 30, 2018	<u>\$ 568,986</u>

Business Type Debt includes the following individual issuances at September 30, 2018:

REVENUE BONDS:

	Outstanding Balance September 30, 2018	Less Current Maturities (to be Paid in FY 2018-2019)	Long-Term Maturities September 30, 2019
<u>\$7.950,000 International Toll Bridge System</u> Revenue Bonds, Series 1998; due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.	<u>\$ 615,000</u>	<u>\$ 615,000</u>	<u>\$ -</u>
Unamortized discount and premium cost	<u>46,014</u>	<u>46,014</u>	<u>-</u>
Total Debt	<u>\$ 661,014</u>	<u>\$ 661,014</u>	<u>\$ -</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, 2018 are as follows:

Year Ending September 30,	International Toll Bridge System		Parks System		Total
	Principal	Interest	Principal	Interest	
2019	\$ 615,000	\$ 14,145	-	-	\$ 629,145
	<u>\$ 615,000</u>	<u>\$ 14,145</u>	<u>-</u>	<u>-</u>	<u>\$ 629,145</u>

Bond Indenture Requirements

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

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 Series 2015 Refunding. The Certificates of Obligation, Series 2007 \$5,645,000 were included in the \$18,100,000 Limited Tax Refunding Bonds, Series 2015. Series 2007 Certificates of Obligation were issued to provide funding for Cameron County Parks improvement; these Obligations are payable from Business Type Activities.

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

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 \$3,526,605 as of September 30, 2018.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

12. LONG TERM DEBT (continued)

D. 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
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	839,799	261,792	1,101,591
2024-2028	4,508,177	683,603	5,191,780
2029-2031	1,006,783	71,525	1,078,308
TOTAL	\$ 9,274,450	\$ 2,440,332	\$ 11,714,782

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.

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
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	1,558,022	928,295	2,486,317
2024-2028	8,589,201	3,549,971	12,139,172
2029-2033	6,840,089	1,863,525	8,703,614
2034-2036	4,655,000	291,923	4,946,923
TOTAL	\$ 27,109,965	\$10,967,363	\$ 38,077,328
Unamortized Costs	2,943,841	-	2,943,841
	\$ 30,053,806	\$10,967,363	\$ 41,021,169

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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 Massachusetts Bay Insurance Company.

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 2017 calendar year contribution was \$328,194.

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

Calendar Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2015	\$ 452,648	\$ 356,138	\$ 96,510
2016	\$ 428,441	\$ 325,356	\$ 103,085
2017	\$ 328,194	\$ 280,450	\$ 47,744

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:

C. AUTOMOBILE LIABILITY COVERAGE

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

The annual premium is \$182,287 for automobile liability and \$71,298 for automobile physical damage for the period July 1, 2018 through July 1, 2019. Insurance premium provides coverage for 647 vehicles including utility trailers and enclosed trailers. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

13. RISK MANAGEMENT (continued)

D. COMPREHENSIVE GENERAL LIABILITY COVERAGE

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

The deductible is \$5,000 per occurrence. The annual premium is \$64,664 for the period July 1, 2018 through July 1, 2019. 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, account receivables, 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.

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 \$1,324,253 was needed to meet medical obligations. This is a significant increase when compared to FY17 when a transfer of \$692,514 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 2018, a total of \$12,644,289 was paid in benefits and \$2,044,769 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfilled claims at year end, totaled \$301,843 as of September 30, 2018. Changes in the balances of claims liabilities during the past three years follow:

	<u>Fiscal Year 2017-2018</u>	<u>Fiscal Year 2016-2017</u>	<u>Fiscal Year 2015-2016</u>
Unpaid claims, beginning of fiscal year	\$ 391,131	\$ 526,814	\$ 516,988
Included claims (including incurred but not reported)	12,555,001	12,209,068	12,282,725
Payments of claims	(12,644,289)	(12,344,751)	(12,272,899)
Unpaid claims, end of fiscal year	<u>\$ 301,843</u>	<u>\$ 391,131</u>	<u>\$ 526,814</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

13. RISK MANAGEMENT (continued)

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 7/1/18 – 7/1/19.

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 \$6,000,000 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$15,000,000 to cover property damage to the bridge spans and \$15,000,000 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 Lloyds of London, Velocity Risk Underwriters 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 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, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

14. COMMITMENTS AND CONTINGENCIES (continued)

A. LITIGATION (continued)

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 was a defendant where plaintiffs sought compensatory damages alleging defendants deprived decedent of his right from unlawful seizure, cruel and unusual punishment and denied due process of law. Plaintiffs also brought wrongful death and survivor claims under state law. 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 vigorously defended itself. Individual defendants were granted summary judgment on qualified immunity grounds. The case was mediated twice and the initial demand for \$5.0M was Federal Court Judge serving as mediator. This case was settled for \$1.0M in May 2018. There was no admission of liability, however, case was settled to avoid a potential large verdict and to buy peace to all parties.

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, 2018 produced a \$1,404,172 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 \$351,043.

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, 2018 produced a distribution to City of Brownsville of \$2,664,756.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

14. COMMITMENTS AND CONTINGENCIES (continued)

B. Harlingen, Texas and San Benito, Texas (continued)

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County for the past nine (9) years:

Surplus Distributed from Operations			
Year Ended	Cameron	City of	Total Surplus
September 30,	County	Brownsville	(Deficiency)
2018	\$ 2,664,756	\$2,664,756	\$ 5,329,512
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
	<u>\$ 17,172,244</u>	<u>\$ 17,172,244</u>	<u>\$ 34,344,488</u>

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

14. COMMITMENTS AND CONTINGENCIES (continued)

Cameron County Regional Mobility Authority (CCRMA) (continued)

for the purpose of providing payment for final costs incurred with the design, planning, construction and equipping of the SH550 Direct Connector Project. These bonds are parity obligations with the County's \$40,000,000 "Revenue and Tax Bonds, Series 2012." Through this issuance, the County will provide the necessary funding for completion of the "SH550 Direct Connector Project" and as a condition of this funding, CCRMA is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. As part of this SH550 Direct Connector Project, CCRMA has pledged to the County the pledged revenues. The County has assigned its right to such Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement.

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

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.

On December 5, 2017, Cameron County Regional Mobility Authority issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2017 for the purpose to advance refund a portion of the Authority's vehicle registration fee revenue bonds for debt service savings and to pay costs of issuance of the Bonds. The Bonds do not constitute obligations of Cameron County, Texas nor the credit or taxing authority of Cameron County, Texas.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

14. COMMITMENTS AND CONTINGENCIES (continued)

Tax Increment Reinvestment Zone (TIRZ) (continued)

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 2018 for all entities were cities of San Benito \$209,865, City of Harlingen \$341,283 and Brownsville \$93,270, some of these distributions were for prior years and were paid from appropriated reserves. Funds of \$1,304,142 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

B. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (continued)

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 9.34% for the months of the calendar year in 2017 and 9.79% for the months of the calendar year in 2018.

The contribution rate payable by the employee members for the calendar years 2017 and 2018 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, 2018, the annual pension cost for the TCDRS plan and the actual employer contributions were \$6,787,755, and were equal to the required contribution.

Net Pension Liability

Governmental Accounting Standards Board issued Statement No. 68 which are reporting standards for public pension plans and participating employers which address specifics of the reporting public pension plan obligations for employers. Employers are required to recognize a Net Pension Liability (NPL) on the balance sheets, changes in NPL are recognized as Pension Expense on the income statement or reported as deferred inflows/outflows of resources. Changes in Net pension liability (NPL) for Cameron County was determined as of December 31, 2017, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2017 are as follow:

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

**This 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.*

Actuarial assumptions used in this analysis for reporting requirements as of December 31, 2017 were the same as those resulting in an actuarial valuation analysis for the period January 1, 2015 – December 31, 2017, except where required to be different by GASB68. System-wide economic assumptions used by the TCDRS actuary were a 5.25% real rate of return, 2.75% 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.

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation Date	December 31, 2016	December 31, 2017
Measurement Date	December 31, 2016	December 31, 2017
Employer's fiscal year	October 1, 2017	September 30, 2018

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

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 3.25% (made up of 2.75% inflation and .05% productivity increase (assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Employer –specific economic assumptions:	
Growth in membership	0.0%
Payroll Growth for funding calculations	3.25%

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

Membership Data:

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

	<u>2017</u>	<u>2016</u>
Active Employees	1,892	1,861
Former Employees	1,208	1,194
Average Monthly Benefit	\$ 3,066	\$ 3,004
Average Age	41.61	41.35
Average years of service	9.76	9.65
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of Benefit Recipients	642	625
Average Monthly Benefit	\$1,364	\$ 1,299

Demographic assumption considerations were that new employees would replace terminated employees and have similar entry ages. Members who become disabled are 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 as follow:

Depositing Members: 90% of RP-2014 active mortality table for males and females, with 110% of MP-2014 Ultimate scale after 2014
Service Retirees, beneficiaries and non-depositing members: 130% of RP2014 Healthy Annuitant Mortality Table for males and 110% for women, both with 110% of MP2014 Ultimate Scale after 2014
Disabled Retirees: 130% of RP2014 Disabled Annuitant mortality Table for males and 115% for females, projected at 110% of MP2014 Ultimate Scale after 2014.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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.

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 2018 information for a 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 2017.

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

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
Int'l Equities – Developed Markets	MSCI World Ex USA (net)Index	11.00%	4.55%
Inter'l Equities – Emerging Markets	MSCI EM Markets (net)Index	8.00%	5.55%
Investment –Grade Bonds	Bloomberg Bclys US Aggregate Bond Index	3.00%	.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Asso Distressed Securities Index(4)	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

(1) Target asset allocation adopted at the April 2018 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the issued inflation rate of 1.95% per Cliffwater's 2018 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

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 increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB68 purposes. The discount rate of 8.10% reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of expenses, increased by 0.10% to be gross of administrative expenses.

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 12/31/16	\$ 282,148,923	\$ 257,526,610	\$ 24,622,313
Changes for the year:			
Service Cost	9,256,757	-	9,256,757
Interest on total pension liability ¹	23,097,315	-	23,097,315
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(538,823)	-	(538,823)
Effect of assumptions changes or inputs	1,425,387	-	1,425,387
Refund of contributions	(1,418,914)	(1,418,914)	-
Benefit payments	(11,336,709)	11,336,709	-
Administrative expenses	-	(195,145)	195,145
Member contributions	-	4,848,704	(4,848,704)
Net investment income	-	37,566,744	(37,566,744)
Employer contributions	-	6,469,614	(6,469,614)
Other	-	(23,281)	23,281
Balance as of 12/31/17	<u>\$ 302,633,937</u>	<u>\$ 293,437,623</u>	<u>\$ 9,196,314</u>

Note: Balance in table above may not sum to total due to rounding.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

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 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 347,605,546	\$ 302,633,937	\$ 265,392,543
Fiduciary net position	293,437,623	293,437,623	293,437,623
Net pension liability / (asset)	<u>\$ 54,167,923</u>	<u>\$ 9,196,314</u>	<u>\$ (28,045,080)</u>

PENSION EXPENSE

	January 1, 2017 to December 31, 2017
Pension Expense/ (Income)	
Service Cost	\$ 9,256,757
Interest on total pension liability ⁽¹⁾	23,097,315
Effect of plan changes	-
Administrative expenses	195,145
Member contributions	(4,848,704)
Expected invest. return net of investment expenses	(20,793,904)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic gains/losses	(1,101,716)
Recognition of assumption changes or inputs	675,667
Recognition of investment gains or losses	2,176,744
Other ⁽²⁾	23,281
Pension expense / (income)	<u>\$ 8,680,587</u>

⁽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.
Rounding errors may exist in the above listed schedule.

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

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 3,779,055	\$ -
Changes of assumptions	-	2,502,130
Net difference between projected and actual earnings	2,700,110	-
Contributions made subsequent to measurement date ⁽³⁾	N/A	5,032,271

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

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:	
	2018	\$ 1,750,696
	2019	1,081,046
	2020	(3,389,879)
	2021	(3,566,657)
	2022	147,761
	Thereafter	-
Total		<u>\$ (3,977,033)</u>

⁽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.

OTHER POST-EMPLOYMENT BENEFITS

Post Retirement Medical Benefits:

Governmental Accounting Standards Board (GASB) issued Statement No. 74 & 75 in 2016 to improve accounting and financial reporting by state and local governments. These Statements substantially revised the accounting requirements previously mandated under GASB 43 and 45. In compliance with Statement 75, Cameron County has implemented these requirements during fiscal year 2018. GASB75 requires employers to recognize a liability for OPEB obligations, Net OPEB Liability, (Total OPEB Liability for unfunded plans) on the Statement of Net Position. Changes in Net OPEB Liability are required to be recognized as OPEB expense or reported as deferred outflows/inflows of resources depending on the nature of the change.

Benefits provided by Cameron County to retirees only includes medical benefits for which the retiree pays a monthly premium. This benefit is not available after retiree reaches the age of 65. 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. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. After COBRA expires, there is no additional medical coverage for disabled participants. Cameron County does not offer dental, vision, hearing or life insurance benefits to retirees. Cameron County does not pre-fund benefits. Benefits are paid directly from general assets on a pay-as-go basis and there is no trust for accumulating plan assets. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree & Spouse</u>	<u>Retiree & 1 Child</u>	<u>Retiree & Children</u>	<u>Family including spouse</u>
Medical/TX	\$250.78	\$575.98	\$500.98	\$532.23	\$657.23

Membership in the plan at 10/01/2017 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,714
Retirees and beneficiaries receiving benefits:	59

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

The valuation date of GASB75 for Cameron County is October 1, 2017, the date as of which the actuarial valuation was performed. Measurement date is September 30, 2018, the entity's fiscal year end. The OPEB liability was determined as of September 30, 2018 which is the reporting date. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	October 1, 2017
Measurement Date	September 30, 2018
Actuarial Cost Method	Entry Age Normal

The actuarial cost method used for determining the benefit obligations is the Entry Age Normal Cost method. This method uses a projected retirement benefit at assumed retirement age computed for each participant using anticipated future pay increases. Normal cost is computed for each participant as the level percentage of pay would accumulate with interest at the rate assumed in the valuation to an amount sufficient to fund his projected retirement benefit. The normal cost for the plan is the total of the individually computed normal costs for all participants including costs for any death or disability benefits under the plan. The accrued liability at any point in time is the theoretical fund that would have been accumulated on his behalf from his normal cost payments and prior year's earnings if plan had been in effect. For persons receiving benefits, the accrued liability cost is equal to the present value of their future benefit payments. The accrued liability for the plan is the total participant computed accrued liability. Unfunded accrued liability for the plan is the excess of the accrued liability over the assets which have accumulated for the plan.

The accrued liability as of any date is not the actuarially computed present value of accrued or accumulated plan benefits as of that date. The accrued liability is the portion of the ultimate cost assigned to prior years by the cost method being used.

Discount Rate	October 1, 2017: 3.64%	September 30, 2018: 4.18%
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The discount rate is based on the Bond Buyer's 20 year General Obligation Index immediately prior to or coincident with the measurement date.

Inflation:	2.30%
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Changes in Net OPEB Liability

	Increase/(Decrease) Total OPEB Liability
Balance as of September 30, 2017	\$23,709,576
Changes for the year:	
Service Cost	1,834,569
Interest in total OPEB Liability	917,369
Effect of plan changes	-
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	(1,276,143)
Benefit payments	(689,548)
Balance as of September 30, 2018	<u>\$24,495,823</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Sensitivity Analysis

The following presents the total OPEB liability of the county, calculated using the discount rate of 4.18%, as well as what County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.18%) or 1 percentage point higher (5.18%) than the current rate.

1% Decrease	Current Discount Rate	1% Increase
3.18%	4.18%	5.18%

Total OPEB Liability	\$ 26,901,201	\$ 24,495,823	\$ 22,279,154
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The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rates as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage higher than the current trend rates.

1% Decrease	Current Trend Rate	1% Increase
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Total OPEB Liability	\$ 21,150,600	\$ 24,495,823	\$ 28,543,951
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Salary Increases

	2017	
	Service	Rate
Sample Merit Salary increases from the 2017 TCDRS Report for Entry Ages 30-39 are to the right. These rates do not include	0	4.50%
	3	3.00%
	6	2.30%
	9	1.80%
	12	1.50%
	15	1.23%
	18	0.97%
	21	0.80%

Per Capita Medical Benefit Costs

Age	Retiree		Spouse	
	Male	Female	Male	Female
45	\$ 11,420	\$ 15,600	\$ 8,299	\$ 9,547
50	\$ 11,295	\$ 13,520	\$ 9,126	\$ 10,547
55	\$ 12,054	\$ 12,848	\$ 10,507	\$ 11,634
60	\$ 14,442	\$ 14,188	\$ 12,661	\$ 12,903
64	\$ 17,940	\$ 16,193	\$ 15,598	\$ 14,401

Medical Inflation (Trend Assumption)

Year	Rate
2017	8.40%
2018	7.30%
2019	6.30%
2020	5.80%
2021	5.60%
2022	5.40%
2023	5.20%

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Medical Inflation (Trend Assumption)	2024	5.00%
	2025	4.80%
	2026-2027	4.70%
	2028-2035	4.80%
	2036-2042	4.90%
	2043-2044	4.80%
	2045-2051	4.70%
	2052-2063	4.60%
	2064	4.50%
	2065-2066	4.40%
	2067	4.30%
	2068-2069	4.20%
	2070	4.10%
	2071-2072	4.00%
	2073+	3.90%

Coverage Assumptions 50% of active employees are assumed to elect coverage at retirement

Marriage Assumptions For activities it is assumed that husbands are three years older than their wives. 50% of active participants making it to retirement are assumed to be married and elect spouse coverage.

Decrement Timing Decrements are assumed to occur at the beginning of the year.

Mortality Sex Distinct RP-2000 Mortality projected forward with Scale BB

Retirement Rates

From the December 2017 TCDRS Report

Age	Male	Female
40-44	4.50%	4.50%
45-49	9.00%	9.00%
50	10.00%	10.00%
51-53	9.00%	9.00%
54-57	10.00%	10.00%
58-61	12.00%	12.00%
62	20.00%	20.00%
63-64	15.00%	15.00%
65-66	25.00%	25.00%
67	22.00%	22.00%
68-69	20.00%	20.00%
70-74	22.00%	22.00%
75+	100.00%	100.00%

Termination Rates

From the December 2017 TCDRS Report
for middle termination group and entry age
30 to 39:

Age	Male	Female
0	28.00%	30.00%
3	11.50%	12.50%
6	7.70%	8.30%
9	5.60%	6.00%
12	4.00%	4.40%
15	2.90%	3.10%

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Disability		Age	Occupational
		35	.001%
Sample rates of disability used in this		40	.002%
Valuation are illustrated as follows:		45	.004%
		50	.010%
		55	.018%
		60	.018%

For fiscal year end 2018, the County's annual OPEB cost (expense) was \$2,588,330 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.

OPEB Expense			
			October 1, 2017 to
OPEB Expense			September 30, 2018
Service Cost		\$	1,834,569
Interest on total OPEB Liability			917,369
Effect of plan changes			-
Recognition of Deferred Inflows/Outflows of Resources			
	Recognition of economic/demographic gains or losses		-
	Recognition of assumptions changes or inputs		(163,608)
			-
OPEB Expense		\$	2,588,330

As of September 30, 2018, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Deferred Inflows/Outflows of Resources		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	(1,112,535)	-
Total	(1,112,535)	-

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

Year Ended June 30	
2019	(\$ 163,608)
2020	(163,608)
2021	(163,608)
2022	(163,608)
2023	(163,608)
Thereafter	<u>(294,495)</u>
	<u>(1,112,535)</u>

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 75) 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. OPEB - 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). The GTLF retiree death benefit paid from the Group Term Life (GTL) program is an OPEB benefit. This OPEB program is treated as an unfunded trust, because the GTL program covers both active and retirees and is not segregated. The TCDRS GTL program is an unfunded OPEB plan as the GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB75, because the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan. For GASB75 purposes the OPEB plan is not a cost sharing plan, so the annual benefit payments are treated as being equal to the employer's actual retiree TGL contributions for the year.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Additional Disclosures (continued)

Changes in Net OPEB Liability- GTL			
			Increase(Decrease)
			Total OPEB
			Liability
Balance as of December 31, 2016		\$	2,529,728
Changes for the year:			
	Service Cost		89,980
	Interest on total OPEB Liability ⁽¹⁾		97,858
	Effect of benefit terms ⁽²⁾		-
	Effect of economic/demographic experience		(37,430)
	Effect of assumptions changes or inputs ⁽³⁾		145,821
	Benefit payments		(62,340)
	Other		-
Balance as of December 31, 2017		\$	2,763,617
	⁽¹⁾ Reflects change in liability due to time value of money		
	⁽²⁾ no plan changes valued.		
	⁽³⁾ Reflects discount rate change and assumptions based on		
	1/1/13-12/31/16 Investigation Experience		

Sensitivity Analysis: The total OPEB Liability (GTL) was calculated using the discount rate of 3.44%, as well as what the County's Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.44%) or 1 percentage point higher (4.44%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitivity to the healthcare cost trend rate is not shown.

1% Decrease	Current Discount Rate	1% Increase
2.44%	3.44%	4.44%

Total OPEB Liability	\$ 3,363,953	\$ 2,763,617	\$ 2,305,160
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TOTAL OPEB LIABILITY	December 31, 2016	December 31, 2017
Total OPEB Liability	\$ 2,529,728	\$ 2,763,617

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Additional Disclosures (continued)

The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total OPEB liability as of December 31, 2017 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 75.

	Beginning Date	Ending Date
Valuation date	December 31, 2016	December 31, 2017
Measurement date	December 31, 2016	December 31, 2017
Employer's fiscal year	October 1, 2017	September 30, 2018

Valuation timing Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Actuarial Cost Method Entry Age Normal

Amortization Method

Recognition of economic/demographic

Gains or losses

Straight line amortization over expected working life

Recognition or assumptions changes

Straight line amortization over expected working life

Or inputs

Asset Valuation Method Does not apply

Inflation Does not apply

Salary Increases Does not apply

**Investment Rate of Return
(Discount Rate)** 3.44%

20 Year Bond GO Index published by bondbuyer.com
as of December 28, 2017

Cost of Living Adjustment Does not apply for GTL

Disability Does not apply for GTL

Mortality RP-2014 Active & Healthy Gender Specific Tables

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

15. RETIREMENT PLAN (continued)

Additional Disclosures

Retirement

Deferred members are assumed to retire at the later of age 60 or earliest retirement eligibility. All eligible members' ages 75 and later are assumed to retired

Demographic Assumptions

No termination after eligibility for retirement is assumed.

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

The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000. Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GTLF for the years ended 9/30/16, 9/30/17 and 9/30/18 were \$177,813, \$175,556 and \$175,559, respectively, which equaled the contractually required contributions each year.

16. PRIOR PERIOD ADJUSTMENTS

Government Wide Statement of Activities reflects a prior period adjustment of \$5,970,819, Statement of Revenues, Expenses and Changes in Net Position, Proprietary Funds reflects a net prior period adjustment of \$635,927, resulting from an adjustment due to implementation of GASB75, as required effective year ending September 2018. A prior period adjustment is also reported under the component units of the Government Wide Statement of Activities for \$ 1,883,806. This adjustment is the result of redevelopment assets and related liabilities removed from Cameron County Regional Mobility's statement of net position for projects in which ownership will not be retained by the component when work is completed.

17. SUBSEQUENT FINANCIAL ACTIVITY

In January 22, 2019, Cameron County entered into a tax abatement agreement with Rayos Del Sol Solar Project, pursuant to Texas Tax Code Section 312. This company will construct and maintain a renewal energy project through a natural solar energy generating facility by investing \$487,000 in solar panels and related equipment. Cameron County will receive a PILOT payment of \$125,000 per year and the 10 year agreement start date is January 1, 2021.

18. PENDING GASBs IMPLEMENTATION

GASB Statement 83, *Certain Asset Retirement Obligations* (GASB83), addresses the accounting and financial reporting for asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A liability is required to be recognized by a government when they have a legally enforceable obligation to perform future asset retirement activities related to its tangible capital asset. Impact of GASB 83 to Cameron County has not been determined.

GASB Statement 84, *Fiduciary Activities* (GASB84), establishes criteria for identifying fiduciary activities of all state and local governments. The criteria is most specifically focused on whether a government is controlling the assets of the fiduciary activity and on the beneficiaries with whom a fiduciary relationship exists. Statement 83 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how to report those activities. Impact of GASB 84 to Cameron County has not been determined.

REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)

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

	Year Ended December 31 2017	Year Ended December 31 2016	Year Ended December 31 2015	Year Ended December 31 2014
Total Pension Liability				
Service Cost	\$ 9,256,757	\$ 9,682,199	\$ 8,945,595	\$ 8,464,506
Interest on total pension liability	23,097,315	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 assumptions changes or inputs	1,425,387	-	2,628,616	-
Effect of economic/demographic gains or losses	(538,823)	(2,159,099)	(3,519,071)	-
Refund of Contributions	-	-	(1,395,007)	-
Change of assumption	-	-	-	-
Benefit payments, including refunds of employee contributions	(12,755,623)	(11,664,095)	(9,418,126)	(11,011,607)
Net Change in Total Pension Liability	20,485,013	17,238,079	15,211,779	15,896,459
Total Pension Liability - Beginning	282,148,923	264,910,844	249,699,065	233,802,606
Total Pension Liability - Ending (a)	<u>\$ 302,633,937</u>	<u>\$ 282,148,923</u>	<u>\$ 264,910,844</u>	<u>\$ 249,699,065</u>
Plan Fiduciary Net Position				
Employer Contributions	\$ 6,469,614	\$ 5,967,836	\$ 6,151,006	\$ 6,122,353
Employee Contributions	4,848,704	4,636,465	4,644,789	4,454,897
Investment Income net of investment expenses	37,566,744	17,849,507	(2,732,915)	15,408,775
Benefits payments, including refunds of employee contributions	(12,755,623)	(11,664,095)	(9,418,126)	(11,011,607)
Administrative Expenses	(195,145)	(193,999)	(174,717)	(182,643)
Refund of Contributions	-	-	(1,395,007)	-
Other	(23,281)	(238,047)	(260,777)	(103,819)
Net Change in Plan Fiduciary Net Position	35,911,012	16,357,667	(3,185,747)	14,687,956
Plan Fiduciary Net Position - Beginning	257,526,610	241,168,943	244,354,689	229,666,733
Plan Fiduciary Net Position - Ending (b)	<u>\$ 293,437,623</u>	<u>\$ 257,526,610</u>	<u>\$ 241,168,943</u>	<u>\$ 244,354,689</u>
Net Pension Liability - Ending (a) - (b)	<u>\$ 9,196,314</u>	<u>\$ 24,622,313</u>	<u>\$ 23,741,899</u>	<u>\$ 5,344,376</u>
Fiduciary Net Position as a % of total pension liability	96.96%	91.27%	91.04%	97.86%
Pensionable covered payroll	\$ 69,267,205	\$ 66,235,218	\$ 66,354,129	\$ 63,641,381
Net pension liability as a % of covered payroll	13.28%	37.17%	35.78%	8.40%

Note: Schedule only shows 4 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
Texas County & District Retirement System
Schedule of Employer Contributions

Year Ending September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2009	4,083,997	4,083,997	-	55,868,627	7.3%
2010	4,649,558	4,649,558	-	56,946,285	8.2%
2011	5,136,892	5,136,892	-	60,417,780	8.5%
2012	5,124,048	5,124,048	-	58,518,447	8.8%
2013	5,406,830	5,406,830	-	59,374,770	9.1%
2014	5,910,789	5,910,789	-	62,082,735	9.5%
2015	6,023,889	6,023,889	-	64,383,157	9.4%
2016	5,976,902	5,976,902	-	65,821,281	9.1%
2017	6,359,603	6,359,603	-	68,735,232	9.3%
2018	6,787,755	6,787,755	-	70,197,489	9.7%

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.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age.
Amortization Method	Level percentage of payroll, closed.
Remaining Amortization Period	13.5 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset Valuation Method	5 year smoothed market
Inflation	2.75%
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 administrative and investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commenced receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
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. New Annuity Purchase Rates were reflected for benefits earned after 2017.

CAMERON COUNTY, TEXAS
Schedule of Required Supplementary Information
Texas County & District Retirement System
Schedule of Changes in Total OPEB Liability and Related Ratios

	Year Ended September 30 2018
Total OPEB Liability - Medical Claims	
Service Cost	\$ 1,834,569
Interest on total OPEB liability	917,369
Effect of plan changes	-
Effect of assumption changes or inputs	(1,276,143)
Effect of economic/demographic gains or losses	-
Benefit payments	(689,548)
Net Change in Total OPEB Liability	<u>786,247</u>
 Total OPEB Liability - Beginning	 <u>23,709,576</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 24,495,823</u></u>
 Covered payroll	 \$ 62,295,873
 Total OPEB Liability as a % of covered payroll	 39.32%

Note: Schedule only shows 1 year for which the new GASB Statement No. 75 has been implemented.
Prior years were not reported in accordance with this GASB Statement No.75 and prior years' recalculations.
are not required under this statement.

CAMERON COUNTY, TEXAS
Schedule of Required Supplementary Information
Texas County & District Retirement System
Schedule of Employer Contributions
Medical Claims

Year Ending December	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	689,548	689,548	-	62,295,873	1.1%

Notes to the Schedule of Contributions

The employer does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis and there is not a trust for accumulating plan assets.

Valuation Timing:

The valuation is performed at October 1, 2017 with measurements at September 30, 2018.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Discount Rate	Oct 1, 2017: 3.64% Sep 30, 2018: 4.18% The discount rate is based on the Bond Buyer's 20-year General Obligation Index immediately prior to or coincident with the measurement date.
Inflation	2.30% per year
Salary Increases	Merit Salary increases for entry ages 30-39; increases range from .80% to 4.50% for years of service.
Per Capita Medical Benefit Costs	Retiree Female Age Range 45-64 cost range \$12,848 - \$16,193 Retiree Male Age Range 45-64 cost range \$11,295 - \$17,940 Spouse Female Age Range 45-64 cost range \$8,299 - \$15,598 Spouse Male Age Range 45-64 cost range \$9,547 - \$14,401
Medical Inflation (Trend Assumption)	2017 - 8.40% , 2018 - 7.30%, 2019 - 6.30%, 2020- 5.80% 2021 - 2073 Medical Inflation Rate decrease from 5.60% - 3.90%
Coverage Assumption	50% of active employees are assumed to elect coverage at retirement.
Marriage Assumptions	For actives it is assumed that husbands are 3 years older than their wives. 50% of active participants making it to retirement are assumed to be married and elected spouse coverage.
Decrement Timing	Decrements are assumed to occur at the beginning of the year.
Mortality	Sex Distinct RP-2000 Mortality projected forward with scale BB.
Retirement Rates	Retirement Rates ranges from 4.5% for younger retirees to 20% to 25% older retirees (62-74). Age Range 40-44 Male/Female : 4.5%; Age Range 65-66 Male/Female : 25% Age 75+ Male/Female : 100%
Termination Rates	Rates range from 28% Male / 30% Female with less than 1 year of service to 2.90% Male / 3.10% Females with 15 years of service.
Disability	Does not apply
Changes in actuarial assumptions	Rates used in determining termination, retirement and disability were updated from using the prescribed rates in the 2015 TCDRS Report to using the prescribed rates in the 2017 TCDRS.

CAMERON COUNTY, TEXAS
Schedule of Required Supplementary Information
Texas County & District Retirement System
Schedule of Changes in Total OPEB Liability and Related Ratios

	Year Ended December 31 2017
Total OPEB Liability - Group Term Life Insurance (GTL)	
Service Cost	\$ 89,980
Interest on total OPEB liability	97,858
Effect of plan changes	-
Effect of assumption changes or inputs	145,821
Effect of economic/demographic gains or losses	(37,430)
Benefit payments	(62,340)
Net Change in Total OPEB Liability	<u>233,889</u>
 Total OPEB Liability - Beginning	 <u>2,529,728</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 2,763,617</u></u>
 Pensionable covered payroll	 \$ 69,267,205
 Net OPEB Liability/(asset) as a % of covered payroll	 3.99%

Note: Schedule only shows 1 year for which the new GASB Statement No. 75 has been implemented.
Prior years were not reported in accordance with this GASB Statement No.75 and prior years' recalculations.
are not required under this statement.

CAMERON COUNTY, TEXAS
Schedule of Required Supplementary Information
Texas County & District Retirement System
Schedule of Employer Contributions
Group Term Life Insurance (GTL)

Year Ending December	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	62,340	62,340	-	69,267,205	0.1%

Notes to the Schedule of Contributions

Valuation Timing:

Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of Economic/Demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumption changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return (Discount Rate)	3.44% 20 Year Bond GO Index published by bondbuyer.com as of December 28, 2017.
Cost-of-Living Adjustment	Does not apply
Disability	Does not apply
Mortality	Depositing Members: 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014. Service Retirees, beneficiaries and non-depositing members: 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Retirement	* Deferred members are assumed to retire (100% probability) at the later of: a) age 60 b) earliest retirement eligibility. ** For all eligible members ages 75 and later, retirement is assumed to occur immediately.
Other Termination of Employment	The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement. The rates vary by length of service, entry-age group (age at hire) and gender. No termination after eligibility for retirement is assumed. The termination rate is 0% for the two years immediately prior to retirement eligibility.

CAMERON COUNTY, TEXAS
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund
For the Fiscal Year Ended September 30, 2018

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues				
Taxes	\$ 54,541,077	\$ 54,541,077	\$ 54,677,632	\$ 136,555
Licenses and permits	606,505	606,505	593,974	(12,531)
Intergovernmental	5,713,186	5,885,150	5,560,162	(324,988)
Charges for services	7,002,251	7,018,326	6,802,571	(215,755)
Fines and forfeitures	6,068,506	6,547,506	6,630,810	83,304
Miscellaneous	5,238,755	5,319,009	5,446,881	127,872
TOTAL REVENUES	79,170,280	79,917,573	79,712,030	(205,543)
Expenditures				
General government	19,723,432	22,917,025	22,727,114	189,911
Law enforcement and public safety	60,651,465	60,457,168	60,274,894	182,274
Health	3,004,502	2,957,116	2,923,585	33,531
Welfare	4,816,957	4,942,185	4,938,278	3,907
TOTAL EXPENDITURES	88,196,356	91,273,494	90,863,871	409,623
Excess of Revenues Over (Under) Expenditures	(9,026,076)	(11,355,921)	(11,151,841)	204,080
Other Financing Sources (Uses)				
Gain on Sale of capital assets	50,000	50,000	40,138	(9,862)
Capital lease financing	-	2,148,288	2,148,284	(4)
Transfers in	9,011,257	9,361,257	9,101,875	(259,382)
Transfers (out)	(362,684)	(1,808,656)	(1,709,070)	99,586
TOTAL OTHER FINANCING SOURCES (USES)	8,698,573	9,750,889	9,581,227	(169,662)
Net change in fund balance	(327,503)	(1,605,032)	(1,570,614)	34,418
Fund Balance - beginning	-	23,983,003	23,983,003	-
FUND BALANCE - ending	\$ (327,503)	\$ 22,377,971	\$ 22,412,389	\$ 34,418

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, 2018

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Tax revenues	\$ 7,799,346	\$ 7,799,346	\$ 7,834,983	\$ 35,637
Licenses and permits	3,492,655	3,492,655	3,681,111	188,456
Intergovernmental revenues (State shared)	502,274	502,274	667,158	164,884
Miscellaneous revenues	188,009	188,009	305,560	117,551
TOTAL REVENUES	11,982,284	11,982,284	12,488,812	506,528
Expenditures				
Highways and Streets				
GIS	243,401	242,689	185,239	57,450
District Attorney	40,537	41,249	41,123	126
Precinct #1 Commissioner Staff	106,668	106,668	99,261	7,407
Precinct #2 Commissioner Staff	108,192	108,192	106,198	1,994
Precinct #3 Commissioner Staff	111,573	111,573	106,362	5,211
Precinct #4 Commissioner Staff	107,392	107,392	106,846	546
Consolidated Road Districts M & O	8,174,725	9,790,890	9,476,710	314,180
CTIF Projects	-	-	-	0
Engineering & right-of-way	937,871	937,871	816,639	121,232
Planning and Inspection	809,694	872,514	867,151	5,363
TOTAL HIGHWAYS AND STREETS	10,640,053	12,319,038	11,805,529	513,509
Debt Service				
Principal retirement	980,008	980,008	956,442	23,566
Interest	41,223	41,223	29,297	11,926
TOTAL DEBT SERVICE	1,021,231	1,021,231	985,739	35,492
TOTAL EXPENDITURES	11,661,284	13,340,269	12,791,268	549,001
Excess of Revenues Over (Under) Expenditures	321,000	(1,357,985)	(302,456)	1,055,529
Other Financing Sources (Uses)				
Capital lease financing	-	1,406,823	1,406,822	(1)
Sale of Capital assets	50,000	50,000	31,950	(18,050)
Transfers In	-	-	-	-
Transfers (out)	-	(445,926)	(340,051)	105,875
TOTAL OTHER FINANCING SOURCES (USES)	50,000	1,010,897	1,098,721	87,824
Net change in fund balances	371,000	(347,088)	796,265	1,143,353
Fund Balance - beginning	-	7,722,814	7,722,814	-
FUND BALANCE - ending	\$ 371,000	\$ 7,375,726	\$ 8,519,079	\$ 1,143,353

CAMERON COUNTY, TEXAS

Notes to Required Supplementary Information

September 30, 2018

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 2018. Unencumbered funds lapse at fiscal year end. The original budgets presented in the report are the approved budgets before amendments and transfers. The final budgets presented in this report reflect the budgets as amended for all appropriation transfers processed during the fiscal year. More comprehensive accounting of activity on the budgetary basis is provided in a separate report, which is available for public inspection in the office of the Cameron County Auditor, 1100 E. Monroe St., Brownsville, Texas 78520.

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

FUNDS WITH EXCESS EXPENDITURES OVER APPROPRIATIONS

There were no funds with excess expenditures over budgeted.

SUPPLEMENTARY INFORMATION

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT	COLONIA PAVING PROJECT	LATERAL ROAD	LAW LIBRARY	OTHER GOVERNMENTAL ELECTIONS	FEDERAL BLOCK GRANT
ASSETS						
Cash	\$ 4,187	\$ 1,196,335	\$ 47,350	\$ 369,098	\$ 301,811	\$ 361,938
Accounts receivable	9,939	-	-	-	554,984	91,991
Due from other governments	18,437	388,218	-	-	-	89,707
Due from other funds	5,700	-	400	2,642	-	2,244
Other assets	-	-	-	-	9,900	-
TOTAL ASSETS	\$ 38,263	\$ 1,584,553	\$ 47,750	\$ 371,740	\$ 866,695	\$ 545,880
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 25,070	\$ 5,345	\$ 9,690
Wages, fringe and accrued absences payable	-	-	-	4,363	9,093	22,809
Due to other governments	-	-	-	-	54,015	-
Due to other funds	38,263	1,584,553	-	-	714,092	491,925
TOTAL LIABILITIES	38,263	1,584,553	-	29,433	782,545	524,424
FUND BALANCE						
Reserved	-	-	47,750	342,307	84,150	21,456
TOTAL FUND BALANCE	-	-	47,750	342,307	84,150	21,456
TOTAL LIABILITIES AND FUND BALANCE	\$ 38,263	\$ 1,584,553	\$ 47,750	\$ 371,740	\$ 866,695	\$ 545,880

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

SPECIAL REVENUE

	CHAPTER 19 FUND	FEDERAL LAW ENFORCEMENT	NATIONAL INCIDENT REPORTING SYSTEM	O.N.D.C.P	BORDER HEALTH ISSUES	TDH - IMMUNIZATION ACTION PLAN	VICTIMS OF CRIME
ASSETS							
Cash	\$ 8,900	\$ 421,520	\$ 5,023	\$ 302,008	\$ 87,807	\$ 108,375	\$ 1,895
Accounts receivable	3,586	1,696	-	52,260	174,065	-	6,245
Due from other governments	-	314,821	665,888	299,465	120,359	169,576	128,494
Due from other funds	146	46,877	-	3,028	-	7,861	107,881
Other assets	-	-	-	-	211	349	-
TOTAL ASSETS	<u>\$ 12,632</u>	<u>\$ 784,914</u>	<u>\$ 670,911</u>	<u>\$ 656,761</u>	<u>\$ 382,442</u>	<u>\$ 286,161</u>	<u>\$ 244,515</u>
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 1,711	\$ 129	\$ 665,888	\$ 83,765	\$ 7,980	\$ 52,828	\$ 10,389
Wages, fringe and accrued absences payable	-	16,059	-	29,665	17,721	15,933	19,690
Due to other governments	-	-	-	1,187	10,987	29,372	-
Due to other funds	10,921	768,726	5,023	538,672	345,754	62,423	212,270
TOTAL LIABILITIES	<u>12,632</u>	<u>784,914</u>	<u>670,911</u>	<u>653,289</u>	<u>382,442</u>	<u>160,556</u>	<u>242,349</u>
FUND BALANCE							
Reserved	-	-	-	3,472	-	125,605	2,166
TOTAL FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,472</u>	<u>-</u>	<u>125,605</u>	<u>2,166</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 12,632</u>	<u>\$ 784,914</u>	<u>\$ 670,911</u>	<u>\$ 656,761</u>	<u>\$ 382,442</u>	<u>\$ 286,161</u>	<u>\$ 244,515</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

SPECIAL REVENUE

	TUBERCULOSIS PROGRAM	HEALTH BLOCK GRANT	DEL MAR HEIGHTS	VALLE ESCODIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN	WIC
ASSETS						
Cash	\$ 77,229	\$ 1,606,443	\$ 81,251	\$ 665,545	\$ 3,146,804	\$ 1,100,149
Accounts receivable	-	299,658	-	-	-	-
Due from other governments	74,754	538,992	-	8,625	10,436	1,234,727
Due from other funds	-	-	-	-	143,072	339,959
Other assets	196	-	-	-	1,063	9,895
TOTAL ASSETS	\$ 152,179	\$ 2,445,093	\$ 81,251	\$ 674,170	\$ 3,301,375	\$ 2,684,730
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 1,825	\$ 1,245,615	\$ -	\$ 3,834	\$ 28,108	\$ 120,767
Wages, fringe and accrued absences payable	11,173	22,803	-	-	4,797	116,698
Due to other governments	18	-	-	-	1,990	470
Due to other funds	139,163	16,689	81,251	670,336	975	2,446,795
TOTAL LIABILITIES	152,179	1,285,107	81,251	674,170	35,870	2,684,730
FUND BALANCE						
Reserved	-	1,159,986	-	-	3,265,505	-
TOTAL FUND BALANCE	-	1,159,986	-	-	3,265,505	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 152,179	\$ 2,445,093	\$ 81,251	\$ 674,170	\$ 3,301,375	\$ 2,684,730

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

SPECIAL REVENUE

	SELF HELP CENTERS	LOCAL SOLID WASTE ENFORCEMENT	HOME DISASTER ASSISTANCE GRANT	ENCUMBERED PRE- TRIAL RELEASE	JUVENILE JUSTICE ALTERNATIVE ED.
ASSETS					
Cash	\$ 50,709	\$ 196	\$ -	\$ 15,237	\$ 192,722
Accounts receivable	8,092	-	222,294	28,566	1,832
Due from other governments	-	-	7,731	11,251	87,134
Due from other funds	-	-	-	20,227	149,761
Other assets	-	-	-	832	-
TOTAL ASSETS	\$ 58,801	\$ 196	\$ 230,025	\$ 76,113	\$ 431,449
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 49,029	\$ -	\$ 5,000	\$ 5,634	\$ 84,415
Wages, fringe and accrued absences payable	-	-	-	19,420	12,555
Due to other governments	-	-	-	-	213,453
Due to other funds	9,772	196	225,025	-	121,026
TOTAL LIABILITIES	58,801	196	230,025	25,054	431,449
FUND BALANCE					
Reserved	-	-	-	51,059	-
TOTAL FUND BALANCE	-	-	-	51,059	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 58,801	\$ 196	\$ 230,025	\$ 76,113	\$ 431,449

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

SPECIAL REVENUE

	JUVENILE PROBATION COMMISSION	JUVENILE SERVICES	DA HOT CHECK	TAX ASSESSOR VIT	LAGUNA HEIGHTS
ASSETS					
Cash	\$ 1,552,697	\$ 13,837	\$ 57,251	\$ 1,667,556	\$ -
Accounts receivable	11,963	-	-	-	-
Due from other governments	305,337	21,674	-	-	-
Due from other funds	58,553	30,099	-	-	-
Other assets	1,277	-	-	-	-
TOTAL ASSETS	\$ 1,929,827	\$ 65,610	\$ 57,251	\$ 1,667,556	\$ -
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 85,453	\$ 3,717	\$ 190	\$ 31,657	\$ -
Wages, fringe and accrued absences payable	74,914	6,018	-	-	-
Due to other governments	762	-	-	1,408,325	-
Due to other funds	128,248	55,875	-	-	-
TOTAL LIABILITIES	289,377	65,610	190	1,439,982	-
FUND BALANCE					
Reserved	1,640,450	-	57,061	227,574	-
TOTAL FUND BALANCE	1,640,450	-	57,061	227,574	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,929,827	\$ 65,610	\$ 57,251	\$ 1,667,556	\$ -

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

SPECIAL REVENUE

	PRE TRIAL INTERVENTION	WEST RAIL RELOCATION	DRUG FORFEITURE TRUST	COLONIA STREET LIGHT	LAGUNA MADRE WATER & SEWER	VENUE PROJECT	TOTAL SPECIAL REVENUE FUNDS
ASSETS							
Cash	\$ 477,600	\$ 479	\$ 2,955,655	\$ 327,674	\$ -	\$ 2,423,103	\$ 19,628,384
Accounts receivable	7,914	734,117	2,094	-	-	152,634	2,363,930
Due from other governments	-	2,665,896	321,162	7,140	-	-	7,489,824
Due from other funds	51,487	-	1,899,044	-	-	-	2,868,981
Other assets	-	-	24,687	232	-	-	48,642
TOTAL ASSETS	\$ 537,001	\$ 3,400,492	\$ 5,202,642	\$ 335,046	\$ -	\$ 2,575,737	\$ 32,399,761
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ 640	\$ -	\$ 432,810	\$ 16,826	\$ -	\$ 59,535	\$ 3,037,850
Wages, fringe and accrued absences payable	12,374	-	44,195	6,237	-	-	466,517
Due to other governments	-	-	956,720	10,524	-	-	2,687,823
Due to other funds	-	3,139,561	107,881	-	-	-	11,915,415
TOTAL LIABILITIES	13,014	3,139,561	1,541,606	33,587	-	59,535	18,107,605
FUND BALANCE							
Reserved	523,987	260,931	3,661,036	301,459	-	2,516,202	14,292,156
TOTAL FUND BALANCE	523,987	260,931	3,661,036	301,459	-	2,516,202	14,292,156
TOTAL LIABILITIES AND FUND BALANCE	\$ 537,001	\$ 3,400,492	\$ 5,202,642	\$ 335,046	\$ -	\$ 2,575,737	\$ 32,399,761

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

CAPITAL PROJECTS

	PROJECT ROADMAP	2011 CERTIFICATES OF OBLIGATION	2014 CERTIFICATES OF OBLIGATION	2016 CERTIFICATES OF OBLIGATION	2017 CERTIFICATES OF OBLIGATION	LIMITED TAX REFUNDING BONDS 2017	2017 CERTIFICATES OF OBLIGATION - VENUE TAX PROJECT
ASSETS							
Cash	\$ 50,300	\$ 281,370	\$ 654,988	\$ 3,978,461	\$ 3,465,607	\$ -	\$ 5,192,965
Accounts receivable	-	2,492	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	248,914	-	-	-	-
Other assets	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 50,300</u>	<u>\$ 283,862</u>	<u>\$ 903,902</u>	<u>\$ 3,978,461</u>	<u>\$ 3,465,607</u>	<u>\$ -</u>	<u>\$ 5,192,965</u>
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ 88,276	\$ 434,050	\$ 652,585	\$ -	\$ 547,033
Wages, fringe and accrued absences payable	-	-	6,876	2,220	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>95,152</u>	<u>436,270</u>	<u>652,585</u>	<u>-</u>	<u>547,033</u>
FUND BALANCE							
Reserved	50,300	283,862	808,750	3,542,191	2,813,022	-	4,645,932
TOTAL FUND BALANCE	<u>50,300</u>	<u>283,862</u>	<u>808,750</u>	<u>3,542,191</u>	<u>2,813,022</u>	<u>-</u>	<u>4,645,932</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 50,300</u>	<u>\$ 283,862</u>	<u>\$ 903,902</u>	<u>\$ 3,978,461</u>	<u>\$ 3,465,607</u>	<u>\$ -</u>	<u>\$ 5,192,965</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

DEBT SERVICE

	UNLIMITED TAX BONDS	LIMITED TAX BONDS	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash	\$ 111,222	\$ 5,596,665	\$ 5,707,887	\$ 38,959,962
Accounts receivable	-	-	-	2,366,422
Taxes receivable - net of allowances	31,839	844,381	876,220	876,220
Interfund receivable	-	-	-	-
Due from other governments	-	-	-	7,489,824
Due from other funds	-	-	-	3,117,895
Other assets	-	810,032	810,032	858,674
TOTAL ASSETS	\$ 143,061	\$ 7,251,078	\$ 7,394,139	\$ 53,668,997
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 4,759,794
Wages, fringe and accrued absences payable	-	-	-	475,613
Due to other governments	-	-	-	2,687,823
Due to other funds	-	-	-	11,915,415
TOTAL LIABILITIES	-	-	-	19,838,645
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	31,474	779,545	811,019	811,019
Total deferred inflows of resources	31,474	779,545	811,019	811,019
FUND BALANCE				
Reserved for debt service	111,587	6,471,533	6,583,120	6,583,120
Reserved for special revenue	-	-	-	14,292,156
Reserved for capital projects	-	-	-	12,144,057
TOTAL FUND BALANCE	111,587	6,471,533	6,583,120	33,019,333
TOTAL LIABILITIES AND FUND BALANCE	\$ 111,587	\$ 6,471,533	\$ 6,583,120	\$ 52,857,978

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT	COLONIA PAVING PROJECT	LATERAL ROAD	LAW LIBRARY	OTHER GOVERNMENTAL ELECTIONS	FEDERAL BLOCK GRANT
REVENUES						
Intergovernmental	\$ 70,414	\$ 641,669	\$ 47,219	\$ -	\$ -	\$ 461,773
Charges for services	-	-	-	183,506	-	-
Fines and forfeitures	-	-	-	-	-	18,092
Miscellaneous	-	-	402	2,936	1,291,530	-
TOTAL REVENUES	70,414	641,669	47,621	186,442	1,291,530	479,865
EXPENDITURES						
General government	-	-	-	-	1,207,380	-
Law enforcement and public safety	81,115	-	-	247,240	-	479,865
Highways and streets	-	63,700	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Capital Outlay	-	737,095	-	-	-	-
TOTAL EXPENDITURES	81,115	800,795	-	247,240	1,207,380	479,865
Excess of Revenues Over (Under) Expenditures	(10,701)	(159,126)	47,621	(60,798)	84,150	-
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	-	-	-	-	-	-
Transfers in	10,701	159,126	-	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,701	159,126	-	-	-	-
Net change in fund balances	-	-	47,621	(60,798)	84,150	-
Fund Balances - October 1, 2017	-	-	129	403,105	-	21,456
FUND BALANCES - SEPTEMBER 30, 2018	\$ -	\$ -	\$ 47,750	\$ 342,307	\$ 84,150	\$ 21,456

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

SPECIAL REVENUE

	CHAPTER 19	FEDERAL LAW ENFORCEMENT	NATIONAL INCIDENT REPORTING SYSTEM	O.N.D.C.P.	BORDER HEALTH ISSUES	TDH - IMMUNIZATION ACTION PLAN	VICTIMS OF CRIME
REVENUES							
Intergovernmental	\$ 17,570	\$ 1,225,965	\$ 665,888	\$ 3,071,266	\$ 721,693	\$ 819,585	\$ 472,366
Charges for services	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	11,046	-	2,116
TOTAL REVENUES	<u>17,570</u>	<u>1,225,965</u>	<u>665,888</u>	<u>3,071,266</u>	<u>732,739</u>	<u>819,585</u>	<u>474,482</u>
EXPENDITURES							
General government	17,570	-	-	-	-	-	-
Law enforcement and public safety	-	1,255,727	665,888	3,071,266	-	-	647,073
Highways and streets	-	-	-	-	-	-	-
Health	-	-	-	-	722,677	847,750	-
Welfare	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	10,062	-	-
TOTAL EXPENDITURES	<u>17,570</u>	<u>1,255,727</u>	<u>665,888</u>	<u>3,071,266</u>	<u>732,739</u>	<u>847,750</u>	<u>647,073</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(29,762)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,165)</u>	<u>(172,591)</u>
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	29,762	-	-	-	36,338	173,270
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>29,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,338</u>	<u>173,270</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,173</u>	<u>679</u>
Fund Balances - October 1, 2017	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,472</u>	<u>-</u>	<u>117,432</u>	<u>1,487</u>
FUND BALANCES - SEPTEMBER 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,472</u>	<u>\$ -</u>	<u>\$ 125,605</u>	<u>\$ 2,166</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

SPECIAL REVENUE

	TUBERCULOSIS PROGRAM	HEALTH BLOCK GRANT	DEL MAR HEIGHTS	VALLE ESCONDIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN	WIC
REVENUES						
Intergovernmental	\$ 427,624	\$ 1,371,057	\$ 45,123	\$ 241,469	\$ 150,994	\$ 3,769,162
Charges for services	-	50,910	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	4,214	-	-	75,010	-
TOTAL REVENUES	427,624	1,426,181	45,123	241,469	226,004	3,769,162
EXPENDITURES						
General government	-	-	-	-	-	-
Law enforcement and public safety	-	-	-	-	357,658	-
Highways and streets	-	-	-	-	-	-
Health	425,975	1,199,950	-	-	-	3,704,277
Welfare	-	-	45,123	422,410	-	-
Capital Outlay	-	-	-	-	-	64,885
TOTAL EXPENDITURES	425,975	1,199,950	45,123	422,410	357,658	3,769,162
Excess of Revenues Over (Under) Expenditures	1,649	226,231	-	(180,941)	(131,654)	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	180,925	-	-
Transfers (out)	(1,649)	-	-	-	(1,760)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,649)	-	-	180,925	(1,760)	-
Net change in fund balances	-	226,231	-	(16)	(133,414)	-
Fund Balances - October 1, 2017	-	933,755	-	16	3,398,919	-
FUND BALANCES - SEPTEMBER 30, 2018	\$ -	\$ 1,159,986	\$ -	\$ -	\$ 3,265,505	\$ -

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

SPECIAL REVENUE

	SELF HELP CENTERS	LOCAL SOLID WASTE ENFORCEMENT	HOME DISASTER ASSISTANCE GRANT	ENCUMBERED PRE - TRIAL RELEASE	JUVENILE JUSTICE ALTERNATIVE ED.
REVENUES					
Intergovernmental	\$ 153,092	\$ -	\$ 1,084,567	\$ 149,599	\$ 830,216
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	33,308	-
Miscellaneous	-	-	-	114,940	23,765
TOTAL REVENUES	<u>153,092</u>	<u>-</u>	<u>1,084,567</u>	<u>297,847</u>	<u>853,981</u>
EXPENDITURES					
General government	-	-	-	-	-
Law enforcement and public safety	-	-	-	581,851	860,822
Highways and streets	-	-	-	-	-
Health	-	-	-	-	-
Welfare	153,092	-	1,146,160	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	<u>153,092</u>	<u>-</u>	<u>1,146,160</u>	<u>581,851</u>	<u>860,822</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(61,593)</u>	<u>(284,004)</u>	<u>(6,841)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	61,593	299,838	6,841
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>61,593</u>	<u>299,838</u>	<u>6,841</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,834</u>	<u>-</u>
Fund Balances - October 1, 2017	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,225</u>	<u>-</u>
FUND BALANCES - SEPTEMBER 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,059</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

SPECIAL REVENUE

	JUVENILE PROBATION COMMISSION	JUVENILE SERVICES	DA HOT CHECK	TAX ASSESSOR VIT	LAGUNA HEIGHTS
REVENUES					
Intergovernmental	\$ 3,540,611	\$ 159,001	\$ -	\$ -	\$ -
Charges for services	9,832	-	3,761	-	-
Fines and forfeitures	4,759	-	-	-	-
Miscellaneous	17,577	-	458	62,635	31
TOTAL REVENUES	3,572,779	159,001	4,219	62,635	31
EXPENDITURES					
General government	-	-	-	53,283	-
Law enforcement and public safety	3,096,854	176,452	2,965	-	-
Highways and streets	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	3,096,854	176,452	2,965	53,283	-
Excess of Revenues Over (Under) Expenditures	475,925	(17,451)	1,254	9,352	31
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	1,760	17,451	-	-	-
Transfers (out)	-	-	-	-	(4,280)
TOTAL OTHER FINANCING SOURCES (USES)	1,760	17,451	-	-	(4,280)
Net change in fund balances	477,685	-	1,254	9,352	(4,249)
Fund Balances - October 1, 2017	1,162,765	-	55,807	218,222	4,249
FUND BALANCES - SEPTEMBER 30, 2018	\$ 1,640,450	\$ -	\$ 57,061	\$ 227,574	\$ -

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

SPECIAL REVENUE

	PRE TRIAL INTERVENTION	WEST RAIL RELOCATION	DRUG FORFEITURE TRUST	COLONIA STREET LIGHT	LAGUNA MADRE WATER & SEWER	VENUE PROJECT	TOTAL
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,233,733	\$ 2,233,733
Intergovernmental	-	-	791,282	-	-	-	20,929,205
Charges for services	325,500	-	-	-	-	-	573,509
Fines and forfeitures	-	-	-	-	-	-	56,159
Miscellaneous	3,637	-	879,896	350,683	-	15,828	2,856,704
TOTAL REVENUES	<u>329,137</u>	<u>-</u>	<u>1,671,178</u>	<u>350,683</u>	<u>-</u>	<u>2,249,561</u>	<u>26,649,310</u>
EXPENDITURES							
General government	-	-	-	343,410	-	501,725	2,123,368
Law enforcement and public safety	292,428	-	2,681,629	-	-	-	14,498,833
Highways and streets	-	-	-	-	-	-	63,700
Health	-	-	-	-	-	-	6,900,629
Welfare	-	-	-	-	-	-	1,766,785
Capital Outlay	-	-	64,019	-	-	-	876,061
TOTAL EXPENDITURES	<u>292,428</u>	<u>-</u>	<u>2,745,648</u>	<u>343,410</u>	<u>-</u>	<u>501,725</u>	<u>26,229,376</u>
Excess of Revenues Over (Under) Expenditures	<u>36,709</u>	<u>-</u>	<u>(1,074,470)</u>	<u>7,273</u>	<u>-</u>	<u>1,747,836</u>	<u>419,934</u>
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	-	-	7,790	-	-	-	7,790
Transfers in	-	-	-	-	-	-	977,605
Transfers (out)	-	-	(149,743)	-	-	(610,906)	(768,338)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(141,953)</u>	<u>-</u>	<u>-</u>	<u>(610,906)</u>	<u>217,057</u>
Net change in fund balances	<u>36,709</u>	<u>-</u>	<u>(1,216,423)</u>	<u>7,273</u>	<u>-</u>	<u>1,136,930</u>	<u>636,991</u>
Fund Balances - October 1, 2017	<u>487,278</u>	<u>260,931</u>	<u>4,877,459</u>	<u>294,186</u>	<u>-</u>	<u>1,379,272</u>	<u>13,655,165</u>
FUND BALANCES - SEPTEMBER 30, 2018	<u>\$ 523,987</u>	<u>\$ 260,931</u>	<u>\$ 3,661,036</u>	<u>\$ 301,459</u>	<u>\$ -</u>	<u>\$ 2,516,202</u>	<u>\$ 14,292,156</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

CAPITAL PROJECTS

	PROJECT ROADMAP	2011 CERTIFICATES OF OBLIGATION	2014 CERTIFICATES OF OBLIGATION	2016 CERTIFICATES OF OBLIGATION	2017 CERTIFICATES OF OBLIGATION	LIMITED TAX REFUNDING BONDS 2017	2017 CERTIFICATES OF OBLIGATION - VENUE TAX PROJECT	TOTAL
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	502	5,299	10,532	50,933	44,370	-	62,591	174,227
TOTAL REVENUES	<u>502</u>	<u>5,299</u>	<u>10,532</u>	<u>50,933</u>	<u>44,370</u>	<u>-</u>	<u>62,591</u>	<u>174,227</u>
EXPENDITURES								
General Government	-	11	-	39,505	13,329	5,935,099	-	5,987,944
Highways and Streets	-	-	936,813	99,412	167,671	-	-	1,203,896
Bond Issuance costs	-	-	-	-	135,584	106,718	147,246	389,548
Capital outlay	-	161,594	1,124,203	4,365,829	9,050,348	-	6,116,580	20,818,554
Law Enforcement and public safety	-	2,102	-	-	-	-	-	2,102
TOTAL EXPENDITURES	<u>-</u>	<u>163,707</u>	<u>2,061,016</u>	<u>4,504,746</u>	<u>9,366,932</u>	<u>6,041,817</u>	<u>6,263,826</u>	<u>28,402,044</u>
Excess of Revenues Over (Under) Expenditures	<u>502</u>	<u>(158,408)</u>	<u>(2,050,484)</u>	<u>(4,453,813)</u>	<u>(9,322,562)</u>	<u>(6,041,817)</u>	<u>(6,201,235)</u>	<u>(28,227,817)</u>
OTHER FINANCING SOURCES (USES)								
Bond issuance	-	-	-	-	12,135,584	6,041,817	10,847,167	29,024,568
Sale of capital assets	-	-	-	-	-	-	-	-
Capital Lease Financing	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,135,584</u>	<u>6,041,817</u>	<u>10,847,167</u>	<u>29,024,568</u>
Net change in fund balances	<u>502</u>	<u>(158,408)</u>	<u>(2,050,484)</u>	<u>(4,453,813)</u>	<u>2,813,022</u>	<u>-</u>	<u>4,645,932</u>	<u>796,751</u>
Fund Balances - October 1, 2017	<u>49,798</u>	<u>442,270</u>	<u>2,859,234</u>	<u>7,996,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,347,306</u>
FUND BALANCES - SEPTEMBER 30, 2018	<u>\$ 50,300</u>	<u>\$ 283,862</u>	<u>\$ 808,750</u>	<u>\$ 3,542,191</u>	<u>\$ 2,813,022</u>	<u>\$ -</u>	<u>\$ 4,645,932</u>	<u>\$ 12,144,057</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

DEBT SERVICE

	UNLIMITED TAX BONDS	LIMITED TAX BONDS	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 6,209	\$ 9,413,663	\$ 9,419,872	\$ 11,653,605
Intergovernmental	-	-	-	20,929,205
Charges for services	-	-	-	573,509
Fines and forfeitures	-	-	-	56,159
Miscellaneous	1,971	129,188	131,159	3,162,090
TOTAL REVENUES	8,180	9,542,851	9,551,031	36,374,568
EXPENDITURES				
General government	-	-	-	8,111,312
Law enforcement and public safety	-	-	-	14,500,935
Highway and streets	-	-	-	1,267,596
Health	-	-	-	6,900,629
Welfare	-	-	-	1,766,785
Bond Issuance Costs	-	-	-	389,548
Capital Outlay	-	-	-	21,694,615
Principal retirement	120,000	6,861,773	6,981,773	6,981,773
Interest and fiscal charges	3,180	3,640,979	3,644,159	3,644,159
TOTAL EXPENDITURES	123,180	10,502,752	10,625,932	65,257,352
Excess of Revenues Over (Under) Expenditures	(115,000)	(959,901)	(1,074,901)	(28,882,784)
OTHER FINANCING SOURCES (USES)				
Bond Issuance	-	-	-	29,024,568
Sale of capital assets	-	-	-	7,790
Capital Lease Financing	-	-	-	-
Transfers in	-	1,188,343	1,188,343	2,165,948
Transfers (out)	-	-	-	(768,338)
TOTAL OTHER FINANCING SOURCES (USES)	-	1,188,343	1,188,343	30,429,968
Net change in fund balances	(115,000)	228,442	113,442	1,547,184
Fund Balances - October 1, 2017	226,587	6,243,091	6,469,678	31,472,149
FUND BALANCES - SEPTEMBER 30, 2018	\$ 111,587	\$ 6,471,533	\$ 6,583,120	\$ 33,019,333

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, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes				
Current Advalorem Taxes	\$ 54,657,487	\$ 54,657,487	\$ 54,813,766	\$ 156,279
Delinquent Advalorem Taxes	1,830,682	1,830,682	1,706,272	(124,410)
TIRZ	(1,389,109)	(1,389,109)	(1,389,109)	-
Discounts	(1,152,552)	(1,152,552)	(1,121,214)	31,338
Commissions	(566,744)	(566,744)	(566,062)	682
Errors and Adjustments	(282,441)	(282,441)	(190,112)	92,329
Penalties and Interest	1,338,754	1,338,754	1,320,091	(18,663)
Misc Pmts - in lieu of taxes	105,000	105,000	104,000	(1,000)
TOTAL TAXES	54,541,077	54,541,077	54,677,632	136,555
Licenses and Permits				
Beer Licenses (net)	36,684	36,684	34,818	(1,866)
Liquor Licenses (net)	81,033	81,033	69,060	(11,973)
Gaming licenses	23,621	23,621	14,506	(9,115)
Certificates of Title	456,932	456,932	468,400	11,468
Tax Certificates	8,235	8,235	7,190	(1,045)
TOTAL LICENSES AND PERMITS	606,505	606,505	593,974	(12,531)
Intergovernmental Revenues				
Indirect Cost	-	-	2,118	2,118
Indir.CostReimb.-BorderHealth	17,550	17,550	-	(17,550)
Bio terrorism-indirect cost	56,347	56,347	52,957	(3,390)
Indirect Cost	-	-	2,182	2,182
Indir.CostReimb.-WICGrants Aid	630,626	630,626	544,433	(86,193)
Emergency Services District	206,000	206,000	206,000	-
Fee Revenue Admin Fee	20,000	20,000	24,682	4,682
Federal Wildlife Allocation	31,575	31,575	40,623	9,048
State Mixed Drink Tax	879,868	879,868	956,835	76,967
State Bingo Tax	97,057	97,057	82,550	(14,507)
Sales Tax Commissions-Tax Auto	2,519,508	2,519,508	2,234,609	(284,899)
Fee Revenue Admin Fee	250	250	-	(250)
State Revenue	-	16,964	6,222	(10,742)
Emergency Services District	40,000	43,000	43,000	-
Indirect Cost	20,000	20,000	-	(20,000)
Aid Count Court at Law	84,000	84,000	82,600	(1,400)
Aid Count Court at Law	-	-	82,600	82,600
Aid Count Court at Law	84,000	84,000	82,600	(1,400)
Aid Count Court at Law	84,000	84,000	82,600	(1,400)
Aid Count Court at Law	63,000	63,000	61,600	(1,400)
State Revenue	357,403	357,403	431,933	74,530
Reimbursement Indigent defense	110,917	110,917	161,667	50,750
DA Food Stamp Prosecutions	7,467	7,467	7,780	313
State Aid-County Attorney	64,739	64,739	73,072	8,333
Indirect Cost	14,304	14,304	14,304	-
Federal-SCAAP	-	152,000	-	(152,000)
Prisoner Transport	43,211	43,211	43,305	94
Contributions from other Entit	50,000	50,000	-	(50,000)
State Tobacco Reimbursement	193,293	193,293	191,536	(1,757)
State Revenue	2,500	2,500	-	(2,500)
State Revenue	35,571	35,571	48,354	12,783
TOTAL INTERGOVERNMENTAL REVENUES	5,713,186	5,885,150	5,560,162	(324,988)
Charges for Services				
County Clerk-Records Mgmt	500,995	517,745	363,992	(153,753)
County Clerk-Records Mgmt	509,848	509,848	451,849	(57,999)
Inspections	65,915	65,915	51,128	(14,787)
Emergency Mgmt Citations	15	15	5	(10)
Child Safety Admin Fee	33,075	33,075	36,145	3,070
Labor Charges	66,871	66,871	74,724	7,853
Labor Charges	23,231	23,231	21,878	(1,353)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for Services (Continued)				
Service Fees	20,999	20,999	10,336	(10,663)
County Clerk-Judicial Rec Mgt	20,404	20,404	21,538	1,134
Judges Signature Probate Fee	675	675	557	(118)
Judges Signature Probate Fee	675	-	-	-
Judges Signature Probate Fee	675	675	557	(118)
Judges Signature Probate Fee	675	675	557	(118)
Judges Signature Probate Fee	500	500	-	(500)
Steno Fees and Interpreter Fee	79,370	79,370	78,909	(461)
Jury Fees	275,964	275,964	330,023	54,059
Service Fees	20,227	20,227	18,515	(1,712)
Dist Clerk-Judicial Recd Mgmt	31,316	31,316	28,709	(2,607)
Dist. Clerk-Passport Revenue	67,277	67,277	79,831	12,554
Research fees - District Clrk	24,288	24,288	22,883	(1,405)
Passport Picture fee-Dist Clrk	20,080	20,080	25,590	5,510
Retrieval fees - Dist. Clerk	987	987	150	(837)
District Clerk	631,780	631,780	583,746	(48,034)
Justices of the Peace	4,126	4,126	5,743	1,617
Justices of the Peace	48,800	48,800	49,977	1,177
Justices of the Peace	15,918	15,918	28,862	12,944
Justices of the Peace	12,884	12,884	20,690	7,806
Justices of the Peace	4,903	4,903	5,237	334
Justices of the Peace	9,598	9,598	12,246	2,648
Justices of the Peace	24,257	24,257	33,177	8,920
Sheriff Arrest Fees	681	681	-	(681)
Justices of the Peace	5,063	5,063	9,665	4,602
Justices of the Peace	11,006	11,006	14,264	3,258
Justices of the Peace	30,444	30,444	21,354	(9,090)
County Attorney	74,760	74,760	54,112	(20,648)
Justices of the Peace	99	99	186	87
Beer, Wine, Liquor Commissions	10,557	10,557	9,523	(1,034)
Tax Assessor/Collector-Auto	962,596	962,596	971,391	8,795
Jail-State, Other	36,221	36,221	51,940	15,719
Jail-Federal	2,409,000	2,409,000	2,556,041	147,041
Service Fees	7,002	7,002	5,915	(1,087)
Constable Precinct #1	840	840	1,060	220
Service Fees	211,547	211,547	144,367	(67,180)
Constable Precinct #2	15,026	15,026	10,755	(4,271)
Service Fees	1,000	1,000	1,125	125
Service Fees	90,510	90,510	80,477	(10,033)
Constable Precinct #3	735	735	2,420	1,685
Service Fees	19,744	19,744	23,876	4,132
Constable Precinct #4	17,207	17,207	5,491	(11,716)
Service Fees	145,680	145,680	65,236	(80,444)
Constable Precinct #5	15,197	15,197	10,409	(4,788)
Sheriff Fees	269,710	269,710	252,564	(17,146)
Sheriff Arrest Fees	13,205	13,205	9,962	(3,243)
Registration Fees-Flu Vaccine	10,300	10,300	9,754	(546)
Subdivision Plat InspectionFee	3,466	3,466	6,300	2,834
Inspections	86,647	86,647	76,450	(10,197)
Septic Tank Fees	37,680	37,680	50,380	12,700
TOTAL CHARGES FOR SERVICES	7,002,251	7,018,326	6,802,571	(215,755)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fines and Forfeitures				
Fee Revenue	1,038,125	1,038,125	954,256	(83,869)
Fee Revenue	251,200	251,200	173,574	(77,626)
Court Cost	1,100	1,100	171	(929)
Fines	306,015	306,015	168,462	(137,553)
Fee Revenue	32,113	32,113	25,531	(6,582)
Court Cost	449	449	368	(81)
Fines	-	-	8	8
Fee Revenue	190,935	190,935	202,946	12,011
Fee Revenue	53,744	53,744	44,402	(9,342)
District Clerk	375,092	375,092	332,959	(42,133)
Fines	22,036	22,036	19,563	(2,473)
Fee Revenue	3,061	3,061	-	(3,061)
JPTech Fee	120,123	120,123	69,365	(50,758)
Fee Revenue	354,794	354,794	338,500	(16,294)
Court Cost	15,958	15,958	15,310	(648)
Fines	6,889	6,889	6,425	(464)
Fee Revenue	418,040	418,040	417,503	(537)
Court Cost	16,359	16,359	16,305	(54)
Fines	8,084	8,084	10,997	2,913
Fee Revenue	496,286	496,286	423,644	(72,642)
Court Cost	17,431	17,431	14,115	(3,316)
Fines	10,131	10,131	9,165	(966)
Fee Revenue	227,021	227,021	234,457	7,436
Court Cost	9,525	9,525	10,614	1,089
Fines	7,453	7,453	8,603	1,150
Fee Revenue	306,439	306,439	249,561	(56,878)
Court Cost	12,339	12,339	9,589	(2,750)
Fines	9,450	9,450	7,153	(2,297)
Fee Revenue	181,298	181,298	243,828	62,530
Court Cost	7,629	7,629	9,705	2,076
Fines	5,706	5,706	7,251	1,545
Fee Revenue	424,725	424,725	510,807	86,082
Court Cost	17,212	17,212	24,067	6,855
Fines	11,643	11,643	15,374	3,731
Fee Revenue	448,105	448,105	812,741	364,636
Court Cost	15,766	15,766	25,094	9,328
Fines	10,253	10,253	22,014	11,761
Fee Revenue	224,184	224,184	210,395	(13,789)
Court Cost	9,761	9,761	7,699	(2,062)
Fines	5,510	5,510	5,502	(8)
Fee Revenue	183,972	183,972	459,008	275,036
Court Cost	8,078	8,078	18,659	10,581
Fines	7,253	7,253	16,556	9,303
Civil CH Const - Revenue	-	479,000	307,285	(171,715)
Fee Revenue	5,230	5,230	4,747	(483)
Fee Revenue	2,033	2,033	530	(1,503)
Fee Revenue	1,116	1,116	2,183	1,067
Fee Revenue	113,815	113,815	77,677	(36,138)
Fee Revenue	74,525	74,525	85,924	11,399
Fines	500	500	218	(282)
TOTAL FINES AND FORFEITURES	6,068,506	6,547,506	6,630,810	83,304
Miscellaneous				
Insurance Proceeds	-	25,000	25,000	-
Copy Reimbursements	83,897	83,897	86,702	2,805
Interest Income	2,162	2,162	6,674	4,512
Miscellaneous	160	160	90	(70)
Settlements	-	-	4,619	4,619
Miscellaneous Revenue	200	200	3	(197)
County's Waste Collection fee	235,620	235,620	247,191	11,571
Interest Income	326,400	326,400	632,374	305,974
Vending Machine Commissions	3,220	3,220	9,304	6,084
Miscellaneous	207,747	207,747	200,307	(7,440)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Miscellaneous (Continued)				
Snack Bar Commissions	3,600	3,600	3,000	(600)
Land Rental	-	-	12,000	12,000
Program Revenues	477	477	-	(477)
Bail Bond Fees	21,046	21,046	17,724	(3,322)
Copy Reimbursements	63,412	63,412	47,692	(15,720)
Transaction Fee	12,401	12,401	5,549	(6,852)
Interest Income	11,925	11,925	36,000	24,075
Long/Short	-	-	22	22
Miscellaneous	-	-	912	912
Miscellaneous	-	-	1,073	1,073
Interest Income	-	-	20	20
Miscellaneous	-	-	5	5
Copy Reimbursement-Dist Clerk	171,883	171,883	143,945	(27,938)
District Clerk Fax Fee	-	-	22	22
Transaction Fee	12,677	12,677	11,462	(1,215)
Interest Income	22,268	22,268	65,318	43,050
Miscellaneous	7,982	7,982	3,404	(4,578)
Long/Short	-	-	(10)	(10)
Interest Income	356	356	529	173
Miscellaneous	-	-	60	60
Long/Short	41	41	-	(41)
Interest Income	455	455	604	149
Long/Short	-	-	(36)	(36)
Interest Income	505	505	607	102
Long/Short	-	-	2	2
Interest Income	236	236	387	151
Interest Income	300	300	369	69
Long/Short	-	-	-	-
Interest Income	180	180	365	185
Miscellaneous	-	-	30	30
Long/Short	-	-	(1)	(1)
Interest Income	360	360	825	465
Interest Income	420	420	955	535
Long/Short	-	-	(379)	(379)
Interest Income	204	204	316	112
Interest Income	216	216	681	465
Long/Short	-	-	(21)	(21)
Miscellaneous	-	-	136,538	136,538
Audit Fees	33,633	33,633	34,631	998
Miscellaneous	-	-	130	130
Vehicle Inventory Tax Surplus	35,570	35,570	16,216	(19,354)
Tax Commissions-AdValorem	2,240,700	2,292,723	2,275,328	(17,395)
Interest Income	44,650	44,650	75,253	30,603
Miscellaneous	10,441	10,441	6,177	(4,264)
TWX Reimbursement	5,884	5,884	4,634	(1,250)
Long/Short	6,150	6,150	3,618	(2,532)
Vehicle Inventory Tax Surplus	148,331	148,331	53,653	(94,678)
Land Rental	22,320	22,320	22,320	-
Reimburse - Salaries	168,667	168,667	10,703	(157,964)
Miscellaneous	-	3,231	-	(3,231)
Pay Phones Commissions	713,666	713,666	652,962	(60,704)
Reimbursement Inmate damages	500	500	357	(143)
Miscellaneous	-	-	329	329
Land Rental	36,000	36,000	34,545	(1,455)
Miscellaneous	14,500	14,500	16,640	2,140
Program Revenues	394,163	394,163	334,856	(59,307)
Insurance Proceeds	-	-	1,500	1,500
Program Revenues	105,803	105,803	101,819	(3,984)
Insurance Proceeds	-	-	24,704	24,704
Miscellaneous	5,206	5,206	5,000	(206)
Miscellaneous	9,648	9,648	7,880	(1,768)
Miscellaneous	-	-	5,011	5,011

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Miscellaneous (Continued)				
Restitution Rental	24,000	24,000	24,000	-
Interest Income	310	310	1,203	893
Miscellaneous	6,701	6,701	7,019	318
Miscellaneous	18,361	18,361	23,990	5,629
Reimburse - Equipment useage	3,201	3,201	170	(3,031)
TOTAL MISCELLANEOUS	<u>5,238,755</u>	<u>5,319,009</u>	<u>5,446,881</u>	<u>127,872</u>
Other Financing Sources				
Financing Proceeds	-	2,148,288	2,148,284	(4)
Sale of Surplus	50,000	50,000	30,027	(19,973)
Sale of Land	-	-	10,111	10,111
TOTAL FINANCING SOURCES	<u>50,000</u>	<u>2,198,288</u>	<u>2,188,422</u>	<u>(9,866)</u>
TOTAL REVENUES AND FINANCING SOURCES	<u>\$ 79,220,280</u>	<u>\$ 82,115,861</u>	<u>\$ 81,900,452</u>	<u>\$ (215,409)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Government				
COUNTY JUDGE	\$ 275,916	\$ 275,224	\$ 272,195	\$ 3,029
HUMAN RESOURCES	111,342	114,430	107,283	7,147
CIVIL SERVICE COMMISSION	97,379	101,286	99,960	1,326
COUNTY CLERK	956,423	973,022	962,173	10,849
RECORDS MANAGEMENT	500,995	377,727	363,992	13,735
OLD RECORDS RETRIEVAL	509,848	454,144	451,849	2,295
VETERAN'S SERVICE OFFICE	233,284	231,673	228,935	2,738
EMERGENCY MANAGEMENT	586,769	652,834	646,362	6,472
MAIL ROOM	13,316	12,077	9,065	3,012
DATA PROCESSING	1,849,268	2,184,158	2,174,072	10,086
GENERAL ADMINISTRATION	2,396,551	4,092,951	4,091,158	1,793
CIVIL DIVISION	617,237	707,620	703,879	3,741
COMMISSIONER PCT. #1	74,920	74,224	73,909	315
COMMISSIONER PCT. #2	74,201	74,206	70,609	3,597
COMMISSIONER PCT. #3	77,865	77,940	77,560	380
COMMISSIONER PCT. #4	74,279	74,279	72,213	2,066
REPRODUCTION	178,137	179,974	175,420	4,554
P.D. & M. CENSUS	-	9,394	6,222	3,172
PROGRAM, DEVELOPMENT & MGT.	432,220	429,776	428,695	1,081
VEHICLE MAINTENANCE	318,176	319,279	312,997	6,282
VEHICLE MAINTENANCE	18,200	18,524	13,928	4,596
VOTER REGISTRATION & ELECTIONS	1,091,833	2,025,559	2,021,987	3,572
COUNTY AUDITOR	1,601,912	1,624,500	1,620,915	3,585
COUNTY PURCHASING	416,116	415,338	412,897	2,441
MOTOR VEHICLE INSPECTION	-	53	52	1
COUNTY TREASURER	264,476	273,794	270,627	3,167
TAX ASSESSOR/COLLECTOR	3,342,826	3,357,389	3,345,818	11,571
VEHICLE INVENTORY TAX	148,331	59,491	53,653	5,838
M&O VETERANS' OFFICE	9,898	10,152	6,240	3,912
M&O ELECTIONS OFFICE	14,700	15,080	13,076	2,004
M&O LEVEE ST. ANNEX	324,079	335,817	329,910	5,907
M&O ANIMAL SHELTER	35,300	29,738	27,659	2,079
M&O CAMERON PARK LAW ENFORCEMENT	6,958	6,966	2,939	4,027
M&O LOS FRESNOS	45,921	45,505	43,275	2,230
M&O RIO HONDO ANNEX	23,105	19,420	16,823	2,597
M&O PORT ISABEL ANNEX	26,685	27,594	23,533	4,061
M&O DANCY BUILDING	352,255	307,814	302,963	4,851
M&O SANTA ROSA TECHNOLOGY CTR	41,314	38,743	36,039	2,704
M&O HARLINGEN BUILDING	107,539	100,280	96,502	3,778
M&O COURTHOUSE BUILDING	1,790,716	2,149,815	2,138,771	11,044
M&O SAN BENITO ANNEX	285,657	256,504	251,960	4,544
M&O RECORDS WAREHOUSE	31,810	33,974	31,964	2,010
M&O LA FERIA ANNEX	69,475	65,660	61,861	3,799
M&O ARROYO CITY FIRE STATION	8,653	8,687	5,692	2,995
HISTORICAL COMMITTEE	1,960	-	-	-
FARM & HOME DEMONSTRATION	275,598	266,008	262,529	3,479
M&O TICK ERRADICATION	9,989	8,402	6,953	1,449
TOTAL GENERAL GOVERNMENT	19,723,432	22,917,025	22,727,114	189,911

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Law Enforcement and Public Safety				
BAIL BOND ADMINISTRATION	57,059	57,389	56,242	1,147
COUNTY CLERK - JUDICIAL	1,061,733	1,010,734	1,008,110	2,624
COUNTY COURT AT LAW I	609,292	609,778	606,104	3,674
COUNTY COURT AT LAW IV	649,776	649,653	645,002	4,651
COUNTY COURT AT LAW II	545,241	543,682	542,432	1,250
COUNTY COURT AT LAW III	538,563	529,038	525,826	3,212
COUNTY COURT AT LAW V	400,235	406,036	400,312	5,724
DISTRICT COURTS	3,562,697	3,676,382	3,671,736	4,646
INDIGENT DEFENSE	2,440,321	2,236,477	2,232,717	3,760
CRIMINAL HEARINGS OFFICER	104,518	105,825	104,969	856
JUVENILE COURT	385,824	383,114	379,868	3,246
M&O MAGISTRATE COURT	13,208	9,808	7,111	2,697
DISTRICT CLERK	2,202,427	2,167,255	2,163,289	3,966
JUSTICE OF PEACE ADMIN.	121,912	71,636	67,426	4,210
JUSTICE OF THE PEACE #1	217,315	234,404	230,630	3,774
JUSTICE OF THE PEACE #2-1	311,902	293,433	289,894	3,539
JUSTICE OF THE PEACE #2-2	266,238	256,505	251,440	5,065
JUSTICE OF THE PEACE #3-1	177,725	170,973	166,764	4,209
JUSTICE OF THE PEACE #3-2	174,285	175,031	170,641	4,390
JUSTICE OF THE PEACE #4	175,996	191,392	187,865	3,527
JUSTICE OF THE PEACE #5-1	277,658	304,315	300,126	4,189
JUSTICE OF THE PEACE #5-3	275,572	271,245	263,322	7,923
JUSTICE OF THE PEACE #5-2	274,474	275,540	271,766	3,774
JUSTICE OF THE PEACE 2-3	219,951	236,413	230,617	5,796
DISTRICT ATTORNEY	4,921,804	4,864,341	4,860,157	4,184
JAIL, DETENTION CENTER 1 & 2	16,715,574	16,585,280	16,577,249	8,031
M&O JAIL	1,943,238	2,006,206	2,004,988	1,218
JAIL INFIRMARY	3,260,308	3,026,351	3,020,236	6,115
M&O DARRELL HESTER BUILDING	246,918	222,174	216,342	5,832
M&O ORANGE ST.	57,108	51,249	48,866	2,383
CONSTABLE PCT#1	354,878	387,967	382,289	5,678
CONSTABLE PCT#2	514,059	558,310	553,487	4,823
PCT 2 SECURITY	729,809	706,327	702,258	4,069
CONSTABLE PCT#3	648,226	683,866	678,522	5,344
CONSTABLE PCT#4	526,809	566,668	560,745	5,923
MENTAL HEALTH TRANSPORT	394,163	372,919	368,359	4,560
CONSTABLE PCT#5	736,714	792,316	788,221	4,095
PCT 5 MENTAL HEALTH TRANSPORT	105,803	107,431	107,306	125
SHERIFF'S OFFICE	6,699,059	7,383,063	7,378,073	4,990
M&O SHERIFF'S OFFICE	445,540	430,900	430,550	350
SHERIFF'S AUTO THEFT	411,038	378,279	377,692	587
JUVENILE BOOTCAMP	1,580,386	1,503,416	1,495,865	7,551
JUVENILE PROBATION	2,324,528	2,240,765	2,232,716	8,049
JUVENILE DETENTION	2,857,122	2,660,259	2,655,149	5,110
ADULT PROBATION	114,459	63,023	61,615	1,408
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	60,651,465	60,457,168	60,274,894	182,274
Health				
M&O BROWNSVILLE HEALTH CENTER	109,734	107,831	99,195	8,636
M&O FATHER O'BRIEN HLTH CLINIC	62,123	62,290	57,061	5,229
M&O HARLINGEN HEALTH BUILDING	81,021	69,480	67,678	1,802
HEALTH DEPARTMENT	1,913,761	1,850,323	1,840,111	10,212
ENVIRONMENTAL HEALTH	837,863	867,192	859,540	7,652
TOTAL HEALTH	3,004,502	2,957,116	2,923,585	33,531

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Welfare				
INDIGENT SERVICES/AUTOPSIES	864,449	825,141	822,694	2,447
CHILD WELFARE	675,000	837,350	836,446	904
CHILD PROTECTIVE LEGAL ADMIN	141,537	143,723	143,167	556
INDIGENT HEALTH CLAIMS	3,135,971	3,135,971	3,135,971	-
TOTAL WELFARE	<u>4,816,957</u>	<u>4,942,185</u>	<u>4,938,278</u>	<u>3,907</u>
 TOTAL GENERAL FUND EXPENDITURES	 <u>\$ 88,196,356</u>	 <u>\$ 91,273,494</u>	 <u>\$ 90,863,871</u>	 <u>\$ 409,623</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Tax Revenues				
Current advalorem taxes	\$ 7,665,605	\$ 7,665,605	\$ 7,688,882	\$ 23,277
Delinquent advalorem taxes	236,279	236,279	230,163	(6,116)
Less:				
Discounts	-161,775	-161,775	(157,275)	4,500
Commissions	-79,180	-79,180	(79,249)	(69)
Insolvents and adjustments	-39,509	-39,509	(26,615)	12,894
Penalties and interest	177,926	177,926	179,077	1,151
TOTAL TAX REVENUES	<u>7,799,346</u>	<u>7,799,346</u>	<u>7,834,983</u>	<u>35,637</u>
Licenses and Permits				
Building permits and books	367,655	367,655	460,701	93,046
Automobile registration fees	3,125,000	3,125,000	3,220,410	95,410
TOTAL LICENSES AND PERMITS	<u>3,492,655</u>	<u>3,492,655</u>	<u>3,681,111</u>	<u>188,456</u>
Intergovernmental Revenues				
Auto license revenue	360,000	360,000	360,000	-
Overweight fees	95,650	95,650	138,318	42,668
Contributions from Other Entities	20,000	20,000	77,349	57,349
Indirect Cost Revenue	-	-	54,766	54,766
Review fees	26,624	26,624	21,725	(4,899)
Program Revenues	-	-	15,000	15,000
TOTAL INTERGOVERNMENTAL REVENUES	<u>502,274</u>	<u>502,274</u>	<u>667,158</u>	<u>164,884</u>
Miscellaneous Revenues				
Settlements	-	-	-	-
Recording Fees	4,644	4,644	3,182	(1,462)
Commercial Violations	96,325	96,325	148,212	51,887
Bond Forfeitures	49,445	49,445	50,419	974
Interest Income	37,595	37,595	103,602	66,007
Sale of Maps	-	-	105	105
Miscellaneous	-	-	40	40
TOTAL MISCELLANEOUS REVENUES	<u>188,009</u>	<u>188,009</u>	<u>305,560</u>	<u>117,551</u>
Other Financing Sources				
Financing Proceeds	-	1,406,823	1,406,822	(1)
Gain on Sale of Surplus	50,000	50,000	31,950	(18,050)
TOTAL OTHER FINANCING SOURCES	<u>50,000</u>	<u>1,456,823</u>	<u>1,438,772</u>	<u>(18,051)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$ 12,032,284</u>	<u>\$ 13,439,107</u>	<u>\$ 13,927,584</u>	<u>\$ 488,477</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF ROAD AND BRIDGE FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
Expenditures				
Highways and Streets				
GIS	\$ 243,401	\$ 242,689	\$ 185,239	\$ 57,450
District Attorney	40,537	41,249	41,123	126
Precinct #1 Commissioner Staff	106,668	106,668	99,261	7,407
Precinct #2 Commissioner Staff	108,192	108,192	106,198	1,994
Precinct #3 Commissioner Staff	111,573	111,573	106,362	5,211
Precinct #4 Commissioner Staff	107,392	107,392	106,846	546
Consolidated Road Districts M & O	9,566,956	10,812,121	10,462,449	349,672
Engineering & Right-of-Way	937,871	937,871	816,639	121,232
Planning and Inspection	809,694	872,514	867,151	5,363
TOTAL HIGHWAYS AND STREETS	\$ 12,032,284	\$ 13,340,269	\$ 12,791,268	\$ 549,001

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	Self Help Centers Fund
Colonia Paving Project Fund	Local Solid Waste Enforcement Fund
Lateral Road Fund	Laguna Madre Water & Sewer
Law Library Fund	Home Disaster Assistance Grant Fund
Other Governmental Elections Fund	Encumbered Pre-Trial Release Fund
Federal Block Grant Fund	Juvenile Justice Alternative Education Fund
Chapter 19 Fund	Juvenile Probation Commission Fund
Federal Law Enforcement Fund	Juvenile Services Fund
National Incident Reporting System Fund	D. A. Hot Check Fee
O.N.D.C.P. Fund	Tax Assessor VIT
Border Health Issues Fund	Laguna Heights
TDH Immunization Action Plan Fund	Pre-Trial Intervention Fund
Crime Victims Assistance Fund	Venue Project Fund
Tuberculosis Program Fund	West Rail Relocation Fund
Del Mar Heights Fund	Colonia Street Light Fund
Valle Escondido Sewer Project Fund	
Community Corrections Assist. Plan Fund	

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL TASK FORCE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
FEDERAL TASK FORCE	\$ 10,677	\$ 10,677	\$ -
D.A. - HIDTA	21,849	21,849	-
FEDERAL TASK FORCE GRANT	3,379	3,379	-
OCDETF	10,895	10,895	-
FEDERAL TASK FORCE GRANT	18,632	18,632	-
CONSTABLE PRECINCT #3	1,242	1,242	-
SHERIFF	1,036	1,036	-
USMS SAFE NEIGHBORHOOD	2,704	2,704	-
TOTAL REVENUES:	<u>70,414</u>	<u>70,414</u>	<u>-</u>
EXPENDITURES			
FEDERAL TASK FORCE	19,124	19,124	-
D.A. - HIDTA	22,806	22,806	-
FEDERAL TASK FORCE GRANT	3,871	3,871	-
OCDETF	9,770	9,770	-
FEDERAL TASK FORCE GRANT	19,480	19,480	-
CONSTABLE PRECINCT #3	1,811	1,811	-
SHERIFF	1,864	1,864	-
USMS SAFE NEIGHBORHOOD	2,389	2,389	-
TOTAL EXPENDITURES:	<u>81,115</u>	<u>81,115</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,701)</u>	<u>(10,701)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	10,701	10,701	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,701</u>	<u>10,701</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA PAVING PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
US 77 PROJECT PHASE II	\$ 1,060,000	\$ 641,669	\$ (418,331)
TOTAL REVENUES:	<u>1,060,000</u>	<u>641,669</u>	<u>(418,331)</u>
EXPENDITURES			
US 77 PROJECT PHASE II	1,325,000	800,795	524,205
TOTAL EXPENDITURES:	<u>1,325,000</u>	<u>800,795</u>	<u>524,205</u>
Excess of Revenues Over (Under) Expenditures	<u>(265,000)</u>	<u>(159,126)</u>	<u>105,874</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	265,000	159,126	(105,874)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>265,000</u>	<u>159,126</u>	<u>(105,874)</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LATERAL ROAD
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
UNITIZED ROAD SYSTEM	\$ -	\$ 47,621	\$ 47,219
TOTAL REVENUES:	<u>-</u>	<u>47,621</u>	<u>47,621</u>
EXPENDITURES			
UNITIZED ROAD SYSTEM	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>47,621</u>	<u>47,621</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	47,621	47,621
Fund Balance October 1, 2017	129	129	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 129</u>	<u>\$ 47,750</u>	<u>\$ 47,621</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAW LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAW LIBRARY	\$ 192,000	\$ 183,506	\$ (8,494)
LAW LIBRARY	1,200	2,936	1,736
TOTAL REVENUES:	<u>193,200</u>	<u>186,442</u>	<u>(6,758)</u>
EXPENDITURES			
LAW LIBRARY	<u>247,246</u>	<u>247,240</u>	<u>6</u>
TOTAL EXPENDITURES:	<u>247,246</u>	<u>247,240</u>	<u>6</u>
Excess of Revenues Over (Under) Expenditures	<u>(54,046)</u>	<u>(60,798)</u>	<u>(6,764)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(54,046)	(60,798)	(6,764)
Fund Balance October 1, 2017	403,105	403,105	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 349,059</u>	<u>\$ 342,307</u>	<u>\$ (6,764)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
OTHER GOVERNMENTAL ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
ELECTIONS - GENERAL	\$ 191,357	\$ 191,357	\$ -
ELECTIONS - GENERAL	22,940	22,940	-
CITY OF LOS FRESNOS	10,813	10,813	-
ELECTIONS-REPUBLICAN	166,947	166,948	1
ELECTIONS-DEMOCRATIC	231,960	231,961	1
ELECTIONS-DEMOCRATIC RUNOFF	250,716	250,716	-
TX SOUTHMOST COLLEGE	98,128	98,128	-
BROWNSVILLE NAVIGATION	89,641	89,641	-
CITY OF PORT ISABEL	10,767	10,767	-
CITY OF SAN BENITO	16,328	16,328	-
SAN BENITO CISD	30,398	30,398	-
LAGUNA MADRE WATER DISTRICT	17,149	17,149	-
CITY OF PORT ISABEL	8,232	8,232	-
TX SOUTHMOST JR COLLEGE RUNOFF	146,152	146,152	-
TOTAL REVENUES:	<u>1,291,528</u>	<u>1,291,530</u>	<u>2</u>
EXPENDITURES			
ELECTIONS - GENERAL	130,148	130,147	1
CITY OF LOS FRESNOS	10,814	10,813	1
ELECTIONS-REPUBLICAN	166,948	166,948	-
ELECTIONS-DEMOCRATIC	231,959	231,961	(2)
ELECTIONS-DEMOCRATIC RUNOFF	250,716	250,716	-
TX SOUTHMOST COLLEGE	98,127	98,128	(1)
BROWNSVILLE NAVIGATION	89,642	89,641	1
CITY OF PORT ISABEL	10,768	10,767	1
CITY OF SAN BENITO	16,328	16,328	-
SAN BENITO CISD	30,400	30,398	2
LAGUNA MADRE WATER DISTRICT	17,149	17,149	-
CITY OF PORT ISABEL	8,231	8,231	-
TX SOUTHMOST JR COLLEGE RUNOFF	146,153	146,153	-
TOTAL EXPENDITURES:	<u>1,207,383</u>	<u>1,207,380</u>	<u>3</u>
Excess of Revenues Over (Under) Expenditures	<u>84,145</u>	<u>84,150</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	84,145	84,150	5
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 84,145</u>	<u>\$ 84,150</u>	<u>\$ 5</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
OPERATION LIGHTHOUSE	\$ 300,000	\$ 33,272	\$ (266,728)
ASSISTIVE OUTPATIENT TREATMENT	69,557	10,599	(58,958)
VETERANS COURT	133,500	36,316	(97,184)
VETERANS COURT	4,100	16,129	12,029
VETERANS COURT	213,000	-	(213,000)
VETERANS COURT	130,311	1,390	(128,921)
VETERANS COURT	-	1,963	1,963
BORDER PROSECUTION UNIT	324,685	278,508	(46,177)
BORDER PROSECUTION UNIT	249,811	-	(249,811)
ASSISTIVE OUTPATIENT TRTMNT	76,963	57,116	(19,847)
ASSISTIVE OUTPATIENT TRTMNT	82,500	20,814	(61,686)
BORDER PROSECUTION UNIT	338,046	23,758	(314,288)
TOTAL REVENUES:	<u>1,922,473</u>	<u>479,865</u>	<u>(1,442,608)</u>
EXPENDITURES			
OPERATION LIGHTHOUSE	300,000	33,272	266,728
ASSISTIVE OUTPATIENT TREATMENT	69,557	10,599	58,958
VETERANS COURT	137,600	52,445	85,155
VETERANS COURT	213,000	-	213,000
VETERANS COURT	130,311	3,353	126,958
BORDER PROSECUTION UNIT	324,685	278,508	46,177
BORDER PROSECUTION UNIT	279,811	-	279,811
ASSISTIVE OUTPATIENT TRTMNT	76,963	57,115	19,848
ASSISTIVE OUTPATIENT TRTMNT	82,500	20,814	61,686
BORDER PROSECUTION UNIT	338,046	23,759	314,287
TOTAL EXPENDITURES:	<u>1,952,473</u>	<u>479,865</u>	<u>1,472,608</u>
Excess of Revenues Over (Under) Expenditures	<u>(30,000)</u>	<u>-</u>	<u>30,000</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(30,000)	-	30,000
Fund Balance October 1, 2017	21,456	21,456	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ (8,544)</u>	<u>\$ 21,456</u>	<u>\$ 30,000</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CHAPTER 19 - ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CHAPTER 19 FUNDS	\$ 17,570	\$ 17,570	\$ -
TOTAL REVENUES:	<u>17,570</u>	<u>17,570</u>	<u>-</u>
EXPENDITURES			
CHAPTER 19 FUNDS	17,570	17,570	-
TOTAL EXPENDITURES:	<u>17,570</u>	<u>17,570</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COPS HIRING PROGRAM (CHP)	\$ 689,440	\$ 89,286	\$ (600,154)
LBSP	85,000	5,423	(79,577)
OP-LINEBACKER-TBSC	80,000	61,259	(18,741)
RIFLE RESISTANT BODY ARMOR	133,500	133,500	-
OP STONE GARDEN '11	809,688	760,214	(49,474)
OPERATION STONE GARDEN 2015	809,688	51,123	(758,565)
OPERATION STONE GARDEN 2017	625,000	125,160	(499,840)
TOTAL REVENUES:	<u>3,232,316</u>	<u>1,225,965</u>	<u>(2,006,351)</u>
EXPENDITURES			
COPS HIRING PROGRAM (CHP)	689,440	89,286	600,154
COPS MATCH	-	29,761	(29,761)
LBSP	85,000	5,423	79,577
OP-LINEBACKER-TBSC	80,000	61,260	18,740
RIFLE RESISTANT BODY ARMOR	133,500	133,500	-
OP STONE GARDEN '11	809,688	760,215	49,473
OPERATION STONE GARDEN 2015	809,688	51,122	758,566
OPERATION STONE GARDEN 2017	625,000	125,160	499,840
TOTAL EXPENDITURES:	<u>3,232,316</u>	<u>1,255,727</u>	<u>1,976,589</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(29,762)</u>	<u>(29,762)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	29,762	29,762
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>29,762</u>	<u>29,762</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
NATIONAL INCIDENT REPORTING SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
FEDERAL LAW ENFORCEMENT-NIBRS	\$ 1,012,135	\$ 665,888	\$ (346,247)
TOTAL REVENUES:	<u>1,012,135</u>	<u>665,888</u>	<u>(346,247)</u>
EXPENDITURES			
FEDERAL LAW ENFORCEMENT-NIBRS	<u>1,012,135</u>	<u>665,888</u>	<u>346,247</u>
TOTAL EXPENDITURES:	<u>1,012,135</u>	<u>665,888</u>	<u>346,247</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P.
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
UNIFIED NARC INT TF	\$ 483,262	\$ 8,016	\$ (475,246)
SO TX HIDTA INT CTR (STHIC)	110,191	2,894	(107,297)
RGV FIN HIDTA TASK FORCE	160,720	1,240	(159,480)
DIR ADMIN SUPPORT ELEMENT	1,153,581	345,942	(807,639)
WHITE SANDS HIDTA TASK FORCE	186,232	8,201	(178,031)
AUSTIN AREA HIDTA TF	87,040	4,663	(82,377)
PREVEN & DEMAND RED INITIATIVE	97,254	7,252	(90,002)
LAREDO INTELLIGENCE SUPPORT CT	103,008	-	(103,008)
STX HIDTA SUP SVC INITIATIVE	237,305	32,398	(204,907)
BRO HIDTA TASK FORCE	286,049	23,634	(262,415)
McALLEN DEA HIDTA TASK FORCE	17,996	136	(17,860)
BRO HIDTA TASK FORCE	435,436	206,738	(228,698)
UNIFIED NARCOTICS INTELLIGENCE	369,262	248,789	(120,473)
SOUTH TX HIDTA INTEL CTR	146,429	86,811	(59,618)
RGV FINANCIAL HIDTA TASK FORCE	164,555	105,226	(59,329)
DIRECTORS ADMIN SUPPORT ELEMEN	504,199	306,986	(197,213)
WHITE SANDS HIDTA TASK FORCE	169,707	103,045	(66,662)
AUSTIN AREA HIDTA TASK FORCE	109,188	73,794	(35,394)
PREVENTION AND DEMAND RED INI	99,965	73,520	(26,445)
LAREDO INTELLIGENCE SUPPORT CT	115,451	89,289	(26,162)
SOUTH TEXAS HIDTA SUPPORT SVCS	430,946	275,667	(155,279)
SAN ANTONIO DEA TASK FORCE	142,513	84,867	(57,646)
McALLEN DEA TASK FORCE	42,864	32,012	(10,852)
PHPS - PREVENTION & DEMAND RED	100,000	7,075	(92,925)
ET - STX SUPPORT SERVICES INIT	29,130	29,130	-
BROWNSVILLE HIDTA TASK FORCE	231,679	101,739	(129,940)
UNIT	483,262	210,258	(273,004)
SOUTH TEXAS HIDTA (STHIC)	114,116	41,554	(72,562)
RGV FINANCIAL HIDTA TASK FORCE	167,024	60,338	(106,686)
DIRECTORS ADMIN SUPP ELEMENT	872,148	277,793	(594,355)
WHITE SANDS HIDTA TASK FORCE	195,350	49,860	(145,490)
AUSTIN AREA HIDTA TASK FORCE	89,831	-	(89,831)
PREV & DEMAND RED INITIATIVE	100,819	24,090	(76,729)
LAREDO INTEL SUPP CTR (LISC)	105,510	31,807	(73,703)
SOUTH TX HIDTA SUPP SVCS	435,081	91,388	(343,693)
SAN ANTONIO DEA TASK FORCE	43,507	25,114	(18,393)
TOTAL REVENUES:	8,620,610	3,071,266	(5,549,344)
EXPENDITURES			
UNIFIED NARC INT TF	483,262	8,016	475,246
SO TX HIDTA INT CTR (STHIC)	110,191	2,894	107,297
RGV FIN HIDTA TASK FORCE	160,720	1,240	159,480
DIR ADMIN SUPPORT ELEMENT	1,153,581	345,942	807,639
WHITE SANDS HIDTA TASK FORCE	186,232	8,201	178,031
AUSTIN AREA HIDTA TF	87,040	4,663	82,377
PREVEN & DEMAND RED INITIATIVE	97,254	7,252	90,002
LAREDO INTELLIGENCE SUPPORT CT	103,008	-	103,008

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, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EXPENDITURES (Continued)			
STX HIDTA SUP SVC INITIATIVE	237,305	32,398	204,907
BRO HIDTA TASK FORCE	286,049	23,634	262,415
McALLEN DEA HIDTA TASK FORCE	17,996	136	17,860
BRO HIDTA TASK FORCE	435,436	206,737	228,699
UNIFIED NARCOTICS INTELLIGENCE	369,262	248,788	120,474
SOUTH TX HIDTA INTEL CTR	146,429	86,811	59,618
RGV FINANCIAL HIDTA TASK FORCE	164,555	105,226	59,329
DIRECTORS ADMIN SUPPORT ELEMEN	504,199	306,986	197,213
WHITE SANDS HIDTA TASK FORCE	169,707	103,045	66,662
AUSTIN AREA HIDTA TASK FORCE	109,188	73,794	35,394
PREVENTION AND DEMAND RED INI	99,965	73,520	26,445
LAREDO INTELLIGENCE SUPPORT CT	115,451	89,290	26,161
SOUTH TEXAS HIDTA SUPPORT SVCS	430,946	275,667	155,279
SAN ANTONIO DEA TASK FORCE	142,513	84,867	57,646
McALLEN DEA TASK FORCE	42,864	32,012	10,852
PHPS - PREVENTION & DEMAND RED	100,000	7,075	92,925
ET - STX SUPPORT SERVICES INIT	29,130	29,130	-
BROWNSVILLE HIDTA TASK FORCE	231,679	101,738	129,941
UNIT	483,262	210,259	273,003
SOUTH TEXAS HIDTA (STHIC)	114,116	41,554	72,562
RGV FINANCIAL HIDTA TASK FORCE	167,024	60,338	106,686
DIRECTORS ADMIN SUPP ELEMENT	872,148	277,793	594,355
WHITE SANDS HIDTA TASK FORCE	195,350	49,861	145,489
AUSTIN AREA HIDTA TASK FORCE	89,831	-	89,831
PREV & DEMAND RED INITIATIVE	100,819	24,090	76,729
LAREDO INTEL SUPP CTR (LISC)	105,510	31,807	73,703
SOUTH TX HIDTA SUPP SVCS	435,081	91,388	343,693
SAN ANTONIO DEA TASK FORCE	43,507	25,114	18,393
TOTAL EXPENDITURES:	<u>8,620,610</u>	<u>3,071,266</u>	<u>5,549,344</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	3,472	3,472	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 3,472</u>	<u>\$ 3,472</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
ZIKA PHPR	\$ 421,865	\$ 265,280	\$ (156,585)
ZIKA ELC	190,056	117,255	(72,801)
ZIKA ELC	555,173	52,059	(503,114)
ZIKA VECTOR CONTROL	111,869	32,801	(79,068)
ZIKA PREGNANCY REGISTRY	99,890	46,167	(53,723)
CMS ZIKA HEALTH CARE SERVICES	72,781	16,027	(56,754)
CMS ZIKA HEALTH CARE SERVICES	153,119	17,590	(135,529)
TITLE V ZIKA HEALTH CARE SERVI	82,801	16,765	(66,036)
TITLE V ZIKA HEALTH CARE SERVI	103,729	18,818	(84,911)
IDCU/SUR	137,687	124,183	(13,504)
IDCU/SUR	137,687	12,278	(125,409)
INFLUENZA VIROLOGIC SURVEILLAN	5,000	256	(4,744)
INFLUENZA VIROLOGIC SURVEILLAN	4,000	500	(3,500)
BOOT CAMP	-	8,800	8,800
BOOT CAMP	-	(7,086)	(7,086)
BOOT CAMP	23,748	11,046	(12,702)
TOTAL REVENUES:	<u>2,099,405</u>	<u>732,739</u>	<u>(1,366,666)</u>
EXPENDITURES			
ZIKA PHPR	421,865	265,280	156,585
ZIKA ELC	190,056	117,254	72,802
ZIKA ELC	555,173	52,058	503,115
ZIKA VECTOR CONTROL	111,869	32,802	79,067
ZIKA PREGNANCY REGISTRY	99,890	46,168	53,722
CMS ZIKA HEALTH CARE SERVICES	72,781	16,027	56,754
CMS ZIKA HEALTH CARE SERVICES	153,119	17,590	135,529
TITLE V ZIKA HEALTH CARE SERVI	82,801	16,764	66,037
TITLE V ZIKA HEALTH CARE SERVI	103,729	18,819	84,910
IDCU/SUR	137,687	124,184	13,503
IDCU/SUR	137,687	12,277	125,410
INFLUENZA VIROLOGIC SURVEILLAN	5,000	256	4,744
INFLUENZA VIROLOGIC SURVEILLAN	4,000	500	3,500
BOOT CAMP	23,748	12,760	10,988
TOTAL EXPENDITURES:	<u>2,099,405</u>	<u>732,739</u>	<u>1,366,666</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TDH IMMUNIZATION ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
IMMUNIZATON	\$ 347,500	\$ 261,081	\$ (86,419)
IMMUNIZATION / LOCALS	347,500	12,210	(335,290)
HPV EDUCATIONAL PROGRAM	3,000	-	(3,000)
EMERG LEADERS IN PUBLIC HEALTH	124,938	95,920	(29,018)
PHERT	349,392	255,869	(93,523)
CPS / BIO-TERRORISIM	346,892	44,162	(302,730)
RLSS-LPHS	78,428	69,019	(9,409)
RLSS/LPHS	78,428	3,764	(74,664)
IMMUNIZATION PROGRAM INCOME	70,000	69,706	(294)
IMMUNIZATION PGM INCOME	63,000	7,854	(55,146)
TOTAL REVENUES:	<u>1,809,078</u>	<u>819,585</u>	<u>(989,493)</u>
EXPENDITURES			
HEALTH IMM LOCAL FB	120,000	6,160	113,840
IMMUNIZATON	347,500	258,396	89,104
IMMUNIZATION / LOCALS	347,500	14,866	332,634
HPV EDUCATIONAL PROGRAM	3,000	-	3,000
EMERG LEADERS IN PUBLIC HEALTH	124,938	95,921	29,017
PHERT	384,081	281,886	102,195
CPS / BIO-TERRORISIM	381,581	52,835	328,746
RLSS-LPHS	78,428	69,018	9,410
RLSS/LPHS	78,428	3,763	74,665
IMMUNIZATION PROGRAM INCOME	70,000	60,994	9,006
IMMUNIZATION PGM INCOME	63,000	3,911	59,089
TOTAL EXPENDITURES:	<u>1,998,456</u>	<u>847,750</u>	<u>1,150,706</u>
Excess of Revenues Over (Under) Expenditures	<u>(189,378)</u>	<u>(28,165)</u>	<u>161,213</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	69,378	36,338	(33,040)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>69,378</u>	<u>36,338</u>	<u>(33,040)</u>
Net Change in Fund Balance	(120,000)	8,173	128,173
Fund Balance October 1, 2017	117,432	117,432	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ (2,568)</u>	<u>\$ 125,605</u>	<u>\$ 128,173</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VICTIMS OF CRIME
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CRIME VICTIM ASSISTANCE	\$ -	\$ 2,116	\$ 2,116
VOCA	457,807	229,630	(228,177)
VAWA	242,204	164,678	(77,526)
VAWA	273,160	-	(273,160)
VAWA GRANT	174,998	10,903	(164,095)
PUBLIC PRES & OUTREACH PROG	46,837	42,677	(4,160)
VINE	-	22,438	22,438
SAVNS VINE	-	2,040	2,040
TOTAL REVENUES:	<u>1,195,006</u>	<u>474,482</u>	<u>(720,524)</u>
EXPENDITURES			
CRIME VICTIM ASSISTANCE	1,487	1,437	50
VOCA	457,807	229,631	228,176
VOCA Match	114,452	57,785	56,667
VAWA	242,055	164,678	77,377
VAWA	420,247	-	420,247
VAWA GRANT MATCH	130,418	100,361	30,057
VAWA MATCH	71,478	4,453	67,025
VAWA GRANT	175,147	10,903	164,244
PUBLIC PRES & OUTREACH PROG	46,837	42,677	4,160
PP&O GRANT MATCH	11,709	10,670	1,039
VINE	-	22,438	(22,438)
SAVNS VINE	-	2,040	(2,040)
TOTAL EXPENDITURES:	<u>1,671,637</u>	<u>647,073</u>	<u>1,024,564</u>
Excess of Revenues Over (Under) Expenditures	<u>(476,631)</u>	<u>(172,591)</u>	<u>304,040</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	302,560	173,270	(129,290)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>302,560</u>	<u>173,270</u>	<u>(129,290)</u>
Net Change in Fund Balance	(174,071)	679	174,750
Fund Balance October 1, 2017	1,487	1,487	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ (172,584)</u>	<u>\$ 2,166</u>	<u>\$ 174,750</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TUBERCULOSIS PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TB STATE	\$ 266,746	\$ 222,736	\$ (44,010)
TB/PC STATE 08/09	266,746	14,056	(252,690)
TB FEDERAL	193,938	67,650	(126,288)
TB FEDERAL	193,938	123,182	(70,756)
TOTAL REVENUES:	<u>921,368</u>	<u>427,624</u>	<u>(493,744)</u>
EXPENDITURES			
TB STATE	266,746	222,736	44,010
TB/PC STATE 08/09	266,746	14,056	252,690
TB FEDERAL	193,938	66,001	127,937
TB FEDERAL	193,938	123,182	70,756
TOTAL EXPENDITURES:	<u>921,368</u>	<u>425,975</u>	<u>495,393</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>1,649</u>	<u>1,649</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	(1,649)	(1,649)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,649)</u>	<u>(1,649)</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CHIP PRE-NATAL	\$ 33,500	\$ 36,350	\$ 2,850
CHIP PRE-NATAL	39,987	3,551	(36,436)
PCHFP MEDICAID	12,000	10,030	(1,970)
PCHFP MEDICAID	-	47	47
PGM INCOME MEDICAID	12,000	933	(11,067)
TITLE V A CHILD HEALTH	10	-	(10)
TITLE V A CHILD HEALTH	8,249	988	(7,261)
PGM INC CHILD HEALTH	10	-	(10)
PGM INC CHILD HEALTH	8,249	-	(8,249)
TITLE V A PRENATAL	6,000	7,994	1,994
TITLE V A PRENATAL	23,069	20,695	(2,374)
CHS PRENATAL	6,000	588	(5,412)
CHS PRENATAL	23,069	1,928	(21,141)
CSHCN CASE MANAGEMENT	108,503	93,047	(15,456)
ST. SHS CASE	108,503	4,505	(103,998)
MH CARE NAVIGATION CSHCN-CM	552,819	63,064	(489,755)
MH CARE NAVIGATION CSHCN-CM	552,819	235,960	(316,859)
MH CARE NAVIGATION PDICN	438,886	81,158	(357,728)
MH CARE NAVIGATION PDICN	421,696	187,318	(234,378)
CHIP PRE-NATAL	92,000	69,638	(22,362)
CHIP PRE-NATAL	74,262	4,213	(70,049)
MAC	133,335	100,164	(33,171)
HHSC FAMILY PLANNING PROGRAM	250	1,518	1,268
HHSC FAMILY PLANNING PROGRAM	303,525	294,164	(9,361)
HHSC FAMILY PLANNING PROGRAM	1,250	60	(1,190)
HHSC FAMILY PLANNING PROGRAM	303,525	6,754	(296,771)
TITLE X FAMILY PLANNING	139,392	23,847	(115,545)
TITLE X Family Planning	2,000	-	(2,000)
TITLE X Family Planning	139,392	82,191	(57,201)
TITLE X FAMILY PLANNING	800	-	(800)
TITLE X FAMILY PLANNING	58,080	53,387	(4,693)
PCHFP MEDICAID	40,000	37,714	(2,286)
PGM INCOME MEDICAID	40,000	4,375	(35,625)
TOTAL REVENUES:	<u>3,683,180</u>	<u>1,426,181</u>	<u>(2,256,999)</u>
EXPENDITURES			
HEALTH CLINICAL LOCAL FB	100,000	-	100,000
TITLE V A CHILD HEALTH	8,259	3,307	4,952

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EXPENDITURES (continued)			
PGM INC CHILD HEALTH	8,259	-	8,259
TITLE V A PRENATAL	29,069	25,019	4,050
CHS PRENATAL	29,069	1,830	27,239
CSHCN CASE MANAGEMENT	108,503	93,048	15,455
ST. SHS CASE	108,503	4,504	103,999
MH CARE NAVIGATION CSHCN-CM	552,819	63,064	489,755
MH CARE NAVIGATION CSHCN-CM	552,819	235,960	316,859
MH CARE NAVIGATION PDICN	438,885	81,158	357,727
MH CARE NAVIGATION PDICN	421,696	187,317	234,379
CHIP PRE-NATAL	125,500	92,710	32,790
CHIP PRE-NATAL	114,249	7,749	106,500
MAC	133,335	69,413	63,922
HHSC FAMILY PLANNING PROGRAM	303,775	196,797	106,978
HHSC FAMILY PLANNING PROGRAM	304,775	5,867	298,908
TITLE X FAMILY PLANNING	139,392	6,012	133,380
TITLE X Family Planning	141,392	55,272	86,120
TITLE X FAMILY PLANNING	58,880	33,138	25,742
PCHFP MEDICAID	52,000	35,922	16,078
PGM INCOME MEDICAID	52,000	1,863	50,137
TOTAL EXPENDITURES:	<u>3,783,179</u>	<u>1,199,950</u>	<u>2,583,229</u>
Excess of Revenues Over (Under) Expenditures	<u>(99,999)</u>	<u>226,231</u>	<u>326,230</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(99,999)	226,231	326,230
Fund Balance October 1, 2017	933,755	933,755	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 833,756</u>	<u>\$ 1,159,986</u>	<u>\$ 326,230</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DEL MAR HEIGHTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DEL MAR HEIGHTS	\$ 230,870	\$ 45,123	\$ (185,747)
DEL MAR HEIGHTS	29,946	-	(29,946)
TOTAL REVENUES:	<u>260,816</u>	<u>45,123</u>	<u>(215,693)</u>
EXPENDITURES			
DEL MAR HEIGHTS	260,816	45,123	215,693
TOTAL EXPENDITURES:	<u>260,816</u>	<u>45,123</u>	<u>215,693</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VALLE ESCONDIDO SEWER PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
LAS PALMAS SUBD-SEWER LINE IMP	\$ 480,302	\$ -	\$ (480,302)
LAS PALMAS SUBD-SEWER LINE IMP	569,888	226,841	(343,047)
CEDAP - SEWER LINES IMP.	1,000,000	7,242	(992,758)
OLMITO SEWER AND WATER IMPROV	275,000	5,510	(269,490)
OLMITO SEWER AND WATER IMPROV	198,100	-	(198,100)
CORONADO SEWER IMPROVEMENTS	500,000	1,860	(498,140)
CORONADO SEWER IMPROVEMENTS	297,054	-	(297,054)
TOTAL REVENUES:	<u>3,320,344</u>	<u>241,453</u>	<u>(3,078,891)</u>
EXPENDITURES			
LAS PALMAS SUBD-SEWER LINE IMP	1,057,996	407,782	650,214
CEDAP - SEWER LINES IMP.	1,000,000	7,242	992,758
OLMITO SEWER AND WATER IMPROV	473,100	5,510	467,590
CORONADO SEWER IMPROVEMENTS	797,054	1,860	795,194
TOTAL EXPENDITURES:	<u>3,328,150</u>	<u>422,394</u>	<u>2,905,756</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,806)</u>	<u>(180,941)</u>	<u>(173,135)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	7,806	180,925	173,119
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,806</u>	<u>180,925</u>	<u>173,119</u>
Net Change in Fund Balance	-	(16)	(16)
Fund Balance October 1, 2017	16	16	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ (16)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS AND ASSISTANCE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
COMMUNITY CORRECTIONS	\$ -	\$ 1,760	\$ 1,760
GRANT S'''	121,848	110,929	(10,919)
GRANT S'''	121,848	8,527	(113,321)
TITLE IV-E ENHANCEMENT	-	25,198	25,198
TITLE IV-E ENHANCEMENT	-	2,904	2,904
BORDER PROJECT GRANT B'''	24,954	22,804	(2,150)
BORDER PROJECT GRANT B'''	24,954	1,909	(23,045)
BROWNSVILLE CDBG	103,450	-	(103,450)
TITLE IV-E REIMBURSEMENT	-	6,825	6,825
TITLE IV-E REIMBURSEMENT	-	19,871	19,871
TITLE IV-E REIMBURSEMENT	-	2,127	2,127
HARLINGEN OUTREACH CENTER	-	21,750	21,750
HARLINGEN OUTREACH CENTER	-	1,400	1,400
TOTAL REVENUES:	<u>397,054</u>	<u>226,004</u>	<u>(171,050)</u>
EXPENDITURES			
GRANT S'''	121,848	110,929	10,919
GRANT S'''	121,848	8,526	113,322
TITLE IV-E ENHANCEMENT	221,967	29,689	192,277
TITLE IV-E ENHANCEMENT	149,318	160	149,158
BORDER PROJECT GRANT B'''	24,954	22,804	2,150
BORDER PROJECT GRANT B'''	24,954	1,909	23,045
BROWNSVILLE CDBG	103,450	-	103,450
TITLE IV-E REIMBURSEMENT	298,360	155,582	142,778
TITLE IV-E REIMBURSEMENT	283,008	21,050	261,958
HARLINGEN OUTREACH CENTER	102,481	6,825	95,656
HARLINGEN OUTREACH CENTER	113,604	184	113,420
TOTAL EXPENDITURES:	<u>1,565,792</u>	<u>357,658</u>	<u>1,208,133</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,168,738)</u>	<u>(131,654)</u>	<u>1,037,083</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	(1,760)	(1,760)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,760)</u>	<u>(1,760)</u>
Net Change in Fund Balance	(1,168,738)	(133,414)	1,035,324
Fund Balance October 1, 2017	3,398,919	3,398,919	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 2,230,181</u>	<u>\$ 3,265,505</u>	<u>\$ 1,035,324</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
W.I.C.
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
EXTRA NTE FUNDING	\$ 176,718	\$ 85,590	\$ (91,128)
W I C	3,587,508	3,228,628	(358,880)
LACTATION	9,300	9,294	(6)
WIC ADDITIONAL FUNDING	290,000	52,360	(237,640)
PEER COUNSELER	330,096	306,091	(24,005)
REGISTER DIETITIAN	55,000	52,202	(2,798)
EXTRA FUNDING/SUMMER PROGRAM	13,600	11,616	(1,984)
EXTRA FUNDING/TXIN	39,894	23,381	(16,513)
TOTAL REVENUES:	<u>4,502,116</u>	<u>3,769,162</u>	<u>(732,954)</u>
EXPENDITURES			
EXTRA NTE FUNDING	176,718	85,590	91,128
W I C	3,587,508	3,228,628	358,880
LACTATION	9,300	9,294	6
WIC ADDITIONAL FUNDING	290,000	52,360	237,640
PEER COUNSELER	330,096	306,091	24,005
REGISTER DIETITIAN	55,000	52,201	2,799
EXTRA FUNDING/SUMMER PROGRAM	13,600	11,616	1,984
EXTRA FUNDING/TXIN	39,894	23,382	16,512
TOTAL EXPENDITURES:	<u>4,502,116</u>	<u>3,769,162</u>	<u>732,954</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SELF HELP CENTER
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
P D & M	\$ 1,578,000	\$ -	\$ (1,578,000)
COLONIA SELF HELP CENTER PROJ	1,000,000	153,092	(846,908)
TOTAL REVENUES:	<u>2,578,000</u>	<u>153,092</u>	<u>(2,424,908)</u>
EXPENDITURES			
P D & M	1,578,000	-	1,578,000
COLONIA SELF HELP CENTER PROJ	1,000,000	153,092	846,908
TOTAL EXPENDITURES:	<u>2,578,000</u>	<u>153,092</u>	<u>2,424,908</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LOCAL SOLID WASTE ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LOCAL SOLID WASTE ENFORCEMENT	\$ -	\$ -	\$ -
TOTAL REVENUES:	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
LOCAL SOLID WASTE ENFORCEMENT	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HOME DISASTER ASSISTANCE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DISASTER ASSISTANCE HOME PROG.	\$ 7,731	\$ 7,731	\$ -
DISASTER RECOVERY 2.1	6,883,578	235,388	(6,648,190)
DISASTER RECOVERY 2.1	2,731,124	841,448	(1,889,676)
TOTAL REVENUES:	<u>9,622,433</u>	<u>1,084,567</u>	<u>(8,537,866)</u>
EXPENDITURES			
DISASTER ASSISTANCE HOME PROG.	10,308	10,308	-
DISASTER RECOVERY 2.1	9,673,718	1,135,852	8,537,866
TOTAL EXPENDITURES:	<u>9,684,026</u>	<u>1,146,160</u>	<u>8,537,866</u>
Excess of Revenues Over (Under) Expenditures	<u>(61,593)</u>	<u>(61,593)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	61,593	61,593	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>61,593</u>	<u>61,593</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ENCUMBERED PRETRIAL RELEASE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DIVERT COURT	\$ 23,700	\$ 15,725	(7,975)
DRUG COURT	152,237	138,348	(13,889)
DRUG COURT	22,142	32,019	9,877
DRUG COURT	149,720	11,251	(138,469)
DRUG COURT	22,142	1,289	(20,853)
PRETRIAL RELEASE	125,000	99,215	(25,785)
TOTAL REVENUES:	<u>494,941</u>	<u>297,847</u>	<u>(197,094)</u>
EXPENDITURES			
DIVERT COURT	57,295	12,151	45,144
DRUG COURT	174,379	159,396	14,983
DRUG COURT	171,862	11,251	160,610
PRETRIAL RELEASE	411,760	399,053	12,707
TOTAL EXPENDITURES:	<u>815,296</u>	<u>581,851</u>	<u>233,444</u>
Excess of Revenues Over (Under) Expenditures	<u>(320,355)</u>	<u>(284,004)</u>	<u>36,350</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	288,000	299,838	11,838
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>288,000</u>	<u>299,838</u>	<u>11,838</u>
Net Change in Fund Balance	(32,355)	15,834	48,188
Fund Balance October 1, 2017	35,225	35,225	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 2,870</u>	<u>\$ 51,059</u>	<u>\$ 48,188</u>

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, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
JJAEP STATE FUNDS	\$ 578,000	\$ 347,784	\$ (230,216)
JJAEP STATE FUNDS	578,000	62,092	(515,908)
MANDATED FUNDS	113,107	21,074	(92,033)
MANDATED FUNDS	118,747	-	(118,747)
BISD PROBATION OFFICERS	120,000	108,067	(11,933)
BISD JUVENILE PROBATION	120,000	9,197	(110,803)
SBCISD PROBATION OFFICERS	40,000	36,958	(3,042)
SBCISD JUVENILE PROBATION	40,000	3,000	(37,000)
HCISD PROBATION OFFICERS	60,000	55,082	(4,918)
HCISD JUVENILE PROBATION	60,000	4,810	(55,190)
JJAEP	-	(906)	(906)
JJAEP	245,000	162,001	(82,999)
JJAEP	21,056	21,056	-
JJAEP	247,064	23,766	(223,298)
JJAEP	21,056	-	(21,056)
GRANT W-IOWA TESTING	20,144	-	(20,144)
TOTAL REVENUES:	<u>2,382,174</u>	<u>853,981</u>	<u>(1,528,193)</u>
EXPENDITURES			
JJAEP STATE FUNDS	578,000	347,784	230,216
JJAEP STATE FUNDS	578,000	62,092	515,908
MANDATED FUNDS	113,107	21,074	92,033
MANDATED FUNDS	118,747	-	118,747
BISD PROBATION OFFICERS	120,000	108,067	11,933
BISD JUVENILE PROBATION	120,000	9,197	110,803
SBCISD PROBATION OFFICERS	40,000	36,958	3,042
SBCISD JUVENILE PROBATION	40,000	3,000	37,000
HCISD PROBATION OFFICERS	60,000	55,082	4,918
HCISD JUVENILE PROBATION	60,000	4,810	55,190
JJAEP	-	-	-
JJAEP	266,056	185,650	80,406
JJAEP	268,120	27,108	241,012
GRANT W-IOWA TESTING	20,144	-	20,144
TOTAL EXPENDITURES:	<u>2,382,174</u>	<u>860,822</u>	<u>1,521,352</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(6,841)</u>	<u>(6,841)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	6,841	6,841	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,841</u>	<u>6,841</u>	<u>-</u>
Net Change in Fund Balance	6,841	-	(6,841)
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 6,841</u>	<u>\$ -</u>	<u>\$ (6,841)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE PROBATION COMMISSION
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
JUVENILE PROBATION COMMISSION	\$ -	\$ 9,236	\$ 9,236
JUVENILE PROBATION COMMISSION	-	4,388	4,388
JUVENILE PROBATION COMMISSION	-	11,974	11,974
JUVENILE PROBATION COMMISSION	-	2,680	2,680
REGIONALIZATION GRANT R""	650,000	273,880	(376,120)
REGIONALIZATION GRANT R""	27,251	27,251	-
REGIONALIZATION GRANT R	332,500	36,261	(296,239)
REGIONALIZATION GRANT R	26,159	-	(26,159)
DETENTION CENTER REVENUE	-	100,700	100,700
DETENTION CENTER REVENUE	-	1,559	1,559
DETENTION CENTER REVENUE	-	9,100	9,100
BOOTCAMP REVENUE	-	204,600	204,600
BOOT CAMP REVENUE	-	9,900	9,900
STATE AID	2,628,272	2,438,749	(189,523)
STATE AID	2,622,874	164,232	(2,458,642)
JUVENILE FEE REVENUE	-	661	661
JUVENILE FEE REVENUE	-	700	700
FEES REVENUE ACCOUNT	-	596	596
FEES REVENUE ACCOUNT	-	371	371
FEES REVENUE ACCOUNT	-	2	2
SPECIAL NEEDS GRANT M""	107,163	98,287	(8,876)
SPECIAL NEEDS	107,163	8,040	(99,123)
LIFE/BRAVE REVENUE	-	169,612	169,612
TOTAL REVENUES:	6,501,382	3,572,779	(2,928,603)
EXPENDITURES			
REGIONALIZATION GRANT R""	677,251	301,131	376,120
REGIONALIZATION GRANT R	358,659	36,261	322,398
DETENTION CENTER REVENUE	217,986	15,192	202,794
DETENTION CENTER REVENUE	95,464	3,248	92,216
BOOTCAMP REVENUE	503,381	23,805	479,576
BOOT CAMP REVENUE	178,224	1,634	176,590
STATE AID	2,628,272	2,438,747	189,525
STATE AID	2,622,874	164,233	2,458,641
JUVENILE FEE REVENUE	307,838	5,095	302,743
FEES REVENUE ACCOUNT	133,996	211	133,785
SPECIAL NEEDS GRANT M""	107,163	98,285	8,878
SPECIAL NEEDS	107,163	8,041	99,122

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE PROBATION COMMISSION
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EXPENDITURES (Continued)			
LIFE/BRAVE REVENUE	56,652	971	55,681
LIFE/BRAVE REVENUE	25,440	-	25,440
TOTAL EXPENDITURES:	<u>8,020,363</u>	<u>3,096,854</u>	<u>4,923,509</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,518,981)</u>	<u>475,925</u>	<u>1,994,906</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	1,760	1,760
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>1,760</u>	<u>1,760</u>
Net Change in Fund Balance	(1,518,981)	477,685	1,996,666
Fund Balance October 1, 2017	1,162,765	1,162,765	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ (356,216)</u>	<u>\$ 1,640,450</u>	<u>\$ 1,996,666</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PURCHASE OF JUVENILE JUSTICE A	\$ 40,859	\$ -	\$ (40,859)
JUVENILE JUSTICE ALTERNATIVES	39,442	39,400	(42)
DESTINY GRANT	61,500	589	(60,911)
DESTINY GRANT	61,927	55,428	(6,499)
VICTIMS ASST. FOR FAM OF S.A.	117,232	63,584	(53,648)
TOTAL REVENUES:	<u>320,960</u>	<u>159,001</u>	<u>(161,959)</u>
EXPENDITURES			
PURCHASE OF JUVENILE JUSTICE A	40,859	-	40,859
JUVENILE JUSTICE ALTERNATIVES	39,442	39,400	42
DESTINY GRANT	61,500	589	60,911
DESTINY GRANT	61,927	55,428	6,499
VICTIMS ASST. FOR FAM OF S.A.	146,540	81,035	65,505
TOTAL EXPENDITURES:	<u>350,268</u>	<u>176,452</u>	<u>173,816</u>
Excess of Revenues Over (Under) Expenditures	<u>(29,308)</u>	<u>(17,451)</u>	<u>11,857</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	17,451	17,451
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>17,451</u>	<u>17,451</u>
Net Change in Fund Balance	(29,308)	-	29,308
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ (29,308)</u>	<u>\$ -</u>	<u>\$ 29,308</u>

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, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DISTRICT ATTORNEY	\$ -	\$ 3,761	\$ 3,761
DISTRICT ATTORNEY	-	458	458
TOTAL REVENUES:	<u>-</u>	<u>4,219</u>	<u>4,219</u>
EXPENDITURES			
DISTRICT ATTORNEY	<u>55,000</u>	<u>2,965</u>	<u>52,035</u>
TOTAL EXPENDITURES:	<u>55,000</u>	<u>2,965</u>	<u>52,035</u>
Excess of Revenues Over (Under) Expenditures	<u>(55,000)</u>	<u>1,254</u>	<u>56,254</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(55,000)	1,254	56,254
Fund Balance October 1, 2017	<u>55,807</u>	<u>55,807</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ 807</u></u>	<u><u>\$ 57,061</u></u>	<u><u>\$ 56,254</u></u>

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, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TAX ASSESSOR V I T	\$ 52,388	\$ 52,388	\$ -
TAX ASSESSOR V I T	10,247	10,247	-
TOTAL REVENUES:	<u>62,635</u>	<u>62,635</u>	<u>-</u>
EXPENDITURES			
TAX ASSESSOR V I T	53,283	53,283	-
TOTAL EXPENDITURES:	<u>53,283</u>	<u>53,283</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>9,352</u>	<u>9,352</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	9,352	9,352	-
Fund Balance October 1, 2017	218,222	218,222	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 227,574</u>	<u>\$ 227,574</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAGUNA HEIGHTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAGUNA HEIGHTS SUBDIVISION	\$ -	\$ 31	\$ 31
TOTAL REVENUES:	<u>-</u>	<u>31</u>	<u>31</u>
EXPENDITURES			
LAGUNA HEIGHTS SUBDIVISION	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	31	31
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	(4,280)	4,280
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(4,280)</u>	<u>4,280</u>
Net Change in Fund Balance	-	(4,249)	4,249
Fund Balance October 1, 2017	4,249	4,249	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 4,249</u>	<u>\$ -</u>	<u>\$ 4,249</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PRE-TRIAL INTERVENTIOIN
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PRE-TRIAL DIVERSION	\$ -	\$ 3,637	\$ 3,637
PRE-TRIAL DIVERSION	237,800	325,500	87,700
TOTAL REVENUES:	<u>237,800</u>	<u>329,137</u>	<u>91,337</u>
EXPENDITURES			
PRE-TRIAL DIVERSION	471,530	292,428	179,102
TOTAL EXPENDITURES:	<u>471,530</u>	<u>292,428</u>	<u>179,102</u>
Excess of Revenues Over (Under) Expenditures	<u>(233,730)</u>	<u>36,709</u>	<u>(87,765)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(233,730)	36,709	(87,765)
Fund Balance October 1, 2017	487,278	487,278	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 253,548</u>	<u>\$ 523,987</u>	<u>\$ (87,765)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
WEST RAIL RELOCATION
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
WEST RAIL RELOCATION	\$ -	\$ -	\$ -
TOTAL REVENUES:	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
WEST RAIL RELOCATION	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	260,931	260,931	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 260,931</u>	<u>\$ 260,931</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
DRUG FORFEITURE TASK FORCE	\$ 908,136	\$ 723,203	\$ (184,933)
DRUG FORFEITURE TASK FORCE	723,204	-	(723,204)
DA FORFEITURE ACCOUNT	311,580	311,580	-
DA FORFEITURE ACCOUNT	17,349	17,349	-
DA FORFEITURE ACCOUNT	1,009	1,008	(1)
DA FORFEITURES FD DOJ	279,655	51,959	(227,696)
DA FORFEITURE FD DOJ	51,959	90,610	38,651
DA FORFEITURE FD DOJ	-	4,631	4,631
DA FORFEITURES FD DOT	61,607	65,018	3,411
DA FORFEITURE FD DOT	5,592	5,592	-
DA FORFEITURE FD DOT	938	938	-
CONSTABLE PCT#2	39	39	-
CONSTABLE PCT 3	-	1,613	1,613
CONSTABLE PCT 3	-	5	5
CONSTABLE PCT. 3 FD DOT	-	15,980	15,980
CONSTABLE PCT. 3 FD DOT	-	21	21
DRUG FORFEITURE FUND	-	10	10
CONSTABLE PCT 5 FD DOJ	-	5,874	5,874
CONSTABLE PCT 5 FD DOJ	-	7	7
DRUG FORFEITURE TASK FORCE	35,000	360,033	325,033
DRUG FORFEITURE TASK FORCE	-	5,941	5,941
DRUG FORFEITURE TASK FORCE	25,000	-	(25,000)
SHERIFF FORFEITURES DOT	-	7,916	7,916
SHERIFF FORFEITURES DOT	-	1,818	1,818
SHERIFF DOJ FORFEITURES	-	30	30
PARK RANGERS - FORFEITURE	-	3	3
TOTAL REVENUES:	<u>2,421,068</u>	<u>1,671,178</u>	<u>(749,890)</u>
EXPENDITURES			
DRUG FORFEITURE TASK FORCE	939,086	574,541	364,545
DA FORFEITURE ACCOUNT	-	723,203	(723,203)
DA FORFEITURES FD DOJ	279,655	51,960	227,695
DA FORFEITURE FD DOJ	51,959	51,959	-
DA FORFEITURES FD DOT	68,982	65,017	3,965
DA FORFEITURE FD DOT	65,018	65,018	-
CONSTABLE PCT#2	7,953	7,952	1
CONSTABLE PCT. 3 FD DOT	500	494	6
CONSTABLE PCT 5 FD DOJ	3,150	1,793	1,357

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EXPENDITURES (Continued)			
DRUG FORFEITURE TASK FORCE	412,310	377,458	34,852
SHERIFF FORFEITURES DOT	971,742	822,975	148,767
SHERIFF DOJ FORFEITURES	11,483	3,278	8,205
TOTAL EXPENDITURES:	<u>2,811,838</u>	<u>2,745,648</u>	<u>66,190</u>
Excess of Revenues Over (Under) Expenditures	<u>(390,770)</u>	<u>(1,074,470)</u>	<u>(683,700)</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	-	7,790	7,790
Transfer In	-	-	-
Transfer Out	<u>(247,022)</u>	<u>(149,743)</u>	<u>97,279</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(247,022)</u>	<u>(141,953)</u>	<u>105,069</u>
Net Change in Fund Balance	(637,792)	(1,216,423)	(578,631)
Fund Balance October 1, 2017	4,877,459	4,877,459	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 4,239,667</u>	<u>\$ 3,661,036</u>	<u>\$ (578,631)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA STREET LIGHT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
SOLID WASTE COLLECTION	\$ -	\$ 3,052	\$ 3,052
SCOFFLAW	76,800	56,640	(20,160)
SOLID WASTE/STREET LIGHT	343,869	290,991	(52,878)
TOTAL REVENUES:	<u>420,669</u>	<u>350,683</u>	<u>(69,986)</u>
EXPENDITURES			
SCOFFLAW	132,937	98,683	34,254
SOLID WASTE/STREET LIGHT	104,501	51,309	53,192
CAMERON PARK STREET LIGHT	17,352	17,317	35
LAGUNA HEIGHTS STREET LIGHT	10,367	9,801	566
MEADOW BROOKE SUBDIVISION	2,849	2,848	1
RANCHO GRANDE SUBDIVISION	1,064	1,063	1
SALDIVAR SUBDIVISION	1,251	1,250	1
BENT TREE SUBDIVISION	9,092	9,092	-
SAN CARLOS SUBDIVISION	1,665	1,664	1
LA PALOMA SUBDIVISION	2,142	2,136	6
EL RANCHITO SUBDIVISION	7,826	6,173	1,653
LAS PALMAS SUBDIVISION	3,869	3,204	665
PASO REAL SUBDIVISION	8,901	8,901	-
OLMITO SUBDIVISIONS	12,471	12,470	1
VALLE DE CIPRES SUBDIVISION	7,568	6,408	1,160
SAN PEDRO SUBDIVISION	5,791	5,790	1
LUZ DEL CIELO SUBDIVISION	13,365	13,365	-
OLMITO PHASE II SUBDIVISIONS	6,810	3,791	3,019
EL CARIBE ESTATES SUBDIVISION	1,785	1,029	756
RANCHO GRANDE SOUTH SUBDV	53,376	50,300	3,076
DAKOTA ESTATES SUBDIVISION	5,616	-	5,616
IGLESIA VIEJA SUBDIVISION	6,120	5,689	431
LA GLORIA CANAL SUBDIVISION	9,996	9,355	641
JUAN ABREGO AND FRANCISCA ROAD	1,495	923	572
LANTANA ROAD SUBDIVISION	2,267	1,206	1,061
SUMMER HILL SUBDIVISION	4,668	3,009	1,659
SANTA MARIA NORTH SUBDIVISION	5,853	2,653	3,200
LUZ DEL CIELO I&II SUBDIVISION	3,718	3,040	678
IGLESIA ANTIGUA SUBDIVISION	4,075	1,260	2,815
NICHO ESPARZA SUBDIVISION	3,616	1,110	2,506

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA STREET LIGHT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EXPENDITURES (Continued)			
ENTANADA LOOP SUBDIVISION	6,072	-	6,072
LONGORIA/EL ROSAL SUBDIVISION	4,673	3,315	1,358
STA MARIA/J.E. SOLIS SUBDIVISI	9,664	5,256	4,408
TOTAL EXPENDITURES:	<u>472,815</u>	<u>343,410</u>	<u>129,405</u>
Excess of Revenues Over (Under) Expenditures	<u>(52,146)</u>	<u>7,273</u>	<u>59,419</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(52,146)	7,273	59,419
Fund Balance October 1, 2017	294,186	294,186	
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 242,040</u>	<u>\$ 301,459</u>	<u>\$ 59,419</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAGUNA MADRE WATER AND SEWER
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LA FERIA BIXBY/ALTO REAL	\$ -	\$ -	\$ -
TOTAL REVENUES:	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
LA FERIA BIXBY/ALTO REAL	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VENUE PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
VENUE TAX FUND	\$ -	\$ 15,828	\$ 15,828
SOUTH TEXAS ECOTOURISM CENTER	739,715	1,321,311	581,596
SOUTH TEXAS ECOTOURISM CENTER	500,000	912,422	412,422
TOTAL REVENUES:	<u>1,239,715</u>	<u>2,249,561</u>	<u>1,009,846</u>
EXPENDITURES			
VENUE TAX FUND	610,157	-	610,157
SOUTH TEXAS ECOTOURISM CENTER	286,819	67,982	218,837
AMPHITHEATER BUILDING	540,165	433,743	106,422
TOTAL EXPENDITURES:	<u>1,437,141</u>	<u>501,725</u>	<u>935,416</u>
Excess of Revenues Over (Under) Expenditures	<u>(197,426)</u>	<u>1,747,836</u>	<u>1,945,262</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	(610,906)	(610,906)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(610,906)</u>	<u>(610,906)</u>	<u>-</u>
Net Change in Fund Balance	(808,332)	1,136,930	1,945,262
Fund Balance October 1, 2017	1,379,272	1,379,272	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 570,940</u>	<u>\$ 2,516,202</u>	<u>\$ 1,945,262</u>

CAMERON COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS – CONTINUED

CAPITAL PROJECT FUNDS

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

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

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

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

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

2017 Certificates of Obligation - This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2017.

2017 Limited Tax Refunding Bonds - This fund is used to account for the payment of a settlement agreement pursuant a litigation and to pay costs of issuance of the bonds.

2017 Certificates of Obligation Venue Tax Project - This fund is used to account for the construction of an amphitheater at the South Padre Island funded with the issuance of Venue Tax project Certificates of Obligation in 2017.

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PROJECT ROADMAP
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PROJECT ROADMAP	\$ -	\$ 502	\$ 502
TOTAL REVENUES:	<u>-</u>	<u>502</u>	<u>502</u>
EXPENDITURES			
PROJECT ROADMAP	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>502</u>	<u>502</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	502	502
Fund Balance October 1, 2017	49,798	49,798	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 49,798</u>	<u>\$ 50,300</u>	<u>\$ 502</u>

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, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CAPITAL PROJECTS	\$ 159,243	\$ 5,299	\$ (153,944)
DANCY BUILDING RENOVATIONS	47,052	-	(47,052)
TOTAL REVENUES:	<u>206,295</u>	<u>5,299</u>	<u>(200,996)</u>
EXPENDITURES			
CAPITAL PROJECTS	253,500	11	253,489
GENERAL ADMINISTRATION	135,858	-	135,858
DISTRICT COURT CONSTRUCTION	2,441,109	2,102	2,439,007
COURTROOM-MAGISTRATES	37,993	13,918	24,075
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	8,000	273,702
DANCY BUILDING RENOVATIONS	191,157	-	191,157
JAIL	2,204,741	112,113	2,092,628
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
BROWNE RD PARK	32,751	22,605	10,146
ROAD PROJECTS	9,331,650	4,958	9,326,692
TOTAL EXPENDITURES:	<u>17,083,265</u>	<u>163,707</u>	<u>16,919,558</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,876,970)</u>	<u>(158,408)</u>	<u>16,718,562</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	17,453,488	-	(17,453,488)
Transfer In	-	-	-
Transfer Out	(576,518)	-	576,518
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,876,970</u>	<u>-</u>	<u>(16,876,970)</u>
Net Change in Fund Balance	-	(158,408)	(158,408)
Fund Balance October 1, 2017	442,270	442,270	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 442,270</u>	<u>\$ 283,862</u>	<u>\$ (158,408)</u>

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, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
2014 CO's	\$ 77,826	\$ 10,532	\$ (67,294)
TOTAL REVENUES:	<u>77,826</u>	<u>10,532</u>	<u>(67,294)</u>
EXPENDITURES			
2014 CO's	184,275	-	184,275
JUDICIAL IMPROVEMENTS	1,573,278	1,056,112	517,166
MAGISTRATES	652,751	1,070	651,681
VETERAN'S SERVICE OFFICE	975,537	-	975,537
DANCY BUILDING	1,998,935	18,380	1,980,555
JAIL IMPROVEMENTS	1,405,777	-	1,405,777
M&O COURTHOUSE	1,116,978	4,842	1,112,136
SAN BENITO ANNEX	1,104,899	-	1,104,899
SHERIFF'S OFFICE	1,260,398	-	1,260,398
PCT 1 ROAD PROJECTS	750,000	(76,786)	826,786
PCT 2 ROAD PROJECTS	750,000	6,470	743,530
PCT 3 ROAD PROJECTS	1,500,000	528,896	971,104
PCT 4 ROAD PROJECTS	2,000,000	478,233	1,521,767
ANIMAL SHELTER	1,496,569	43,799	1,452,771
TOTAL EXPENDITURES:	<u>16,769,397</u>	<u>2,061,016</u>	<u>14,708,381</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,691,571)</u>	<u>(2,050,484)</u>	<u>14,641,087</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	16,754,949	-	(16,754,949)
Transfer In	-	-	-
Transfer Out	63,378	-	63,378
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,691,571</u>	<u>-</u>	<u>(16,691,571)</u>
Net Change in Fund Balance	-	(2,050,484)	(2,050,484)
Fund Balance October 1, 2017	2,859,234	2,859,234	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 2,859,234</u>	<u>\$ 808,750</u>	<u>\$ (2,050,484)</u>

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, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
2016 CO's	\$ 66,748	\$ 50,933	\$ (15,815)
2016 CO's	450,000	-	(450,000)
TOTAL REVENUES:	<u>516,748</u>	<u>50,933</u>	<u>(465,815)</u>
EXPENDITURES			
BALANCE SHEET	140,380	-	140,380
VEHICLE MAINTENANCE	1,377,300	601,827	775,473
M&O LEVEE ST. ANNEX	9,304,486	584,540	8,719,946
DANCY BUILDING	2,643,380	800,302	1,843,078
JAIL/DETENTION CENTER	263,797	1,874	261,923
ADULT PROBATION RELOCATION	1,100,000	239,955	860,045
STREETLIGHT PROGRAM	500,000	69,114	430,886
JUVENILE DETENTION	392,920	26,928	365,992
CONSOLIDATED PRECINCTS	3,306,000	2,149,907	1,156,093
ENGINEERING DEPARTMENT	54,237	30,299	23,938
TOTAL EXPENDITURES:	<u>19,082,500</u>	<u>4,504,746</u>	<u>14,577,754</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,565,752)</u>	<u>(4,453,813)</u>	<u>14,111,939</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	18,565,752	-	(18,565,752)
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>18,565,752</u>	<u>-</u>	<u>(18,565,752)</u>
Net Change in Fund Balance	-	(4,453,813)	(4,453,813)
Fund Balance October 1, 2017	7,996,004	7,996,004	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 7,996,004</u>	<u>\$ 3,542,191</u>	<u>\$ (4,453,813)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2017 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CO's Series 2017	\$ 33,896	\$ 44,370	\$ 10,474
TOTAL REVENUES:	<u>33,896</u>	<u>44,370</u>	<u>10,474</u>
EXPENDITURES			
CO's Series 2017	135,584	135,584	-
GENERAL ADMINISTRATION	1,000,250	701,392	(298,858)
COURTHOUSE PARKING LOT	14,052	13,329	(723)
JUVENILE PROBATION	1,600,000	269,750	(1,330,250)
PUBLIC WORKS	4,584,849	3,431,976	(1,152,873)
BROWNE ROAD BUILDING	19,844	-	(19,844)
ANDY BOWIE PARK	4,814,901	4,814,901	-
TOTAL EXPENDITURES:	<u>12,169,480</u>	<u>9,366,932</u>	<u>(2,802,548)</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,135,584)</u>	<u>(9,322,562)</u>	<u>2,813,022</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	12,135,584	12,135,584	-
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,135,584</u>	<u>12,135,584</u>	<u>-</u>
Net Change in Fund Balance	-	2,813,022	2,813,022
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ -</u>	<u>\$ 2,813,022</u>	<u>\$ 2,813,022</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LIMITED TAX REFUNDING BONDS 2017
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LIMITED TAX REF BOND SERIES 17	\$ -	\$ -	\$ -
TOTAL REVENUES:	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
ANDY BOWIE PARK	<u>6,041,817</u>	<u>6,041,817</u>	<u>-</u>
TOTAL EXPENDITURES:	<u>6,041,817</u>	<u>6,041,817</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,041,817)</u>	<u>(6,041,817)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	6,041,817	6,041,817	-
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,041,817</u>	<u>6,041,817</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2017	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2017 CERTIFICATES OF OBLIGATION - VENUE TAX PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
VENUE TAX 17 CO'S ADMIN	\$ -	\$ 62,591	\$ 62,591
TOTAL REVENUES:	<u>-</u>	<u>62,591</u>	<u>62,591</u>
EXPENDITURES			
VENUE TAX 17 CO'S ADMIN	764,370	147,246	617,124
ECOTOURISM CENTER	3,582,797	-	3,582,797
AMPHITHEATER BUILDING	6,500,000	6,116,580	383,420
TOTAL EXPENDITURES:	<u>10,847,167</u>	<u>6,263,826</u>	<u>4,583,341</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,847,167)</u>	<u>(6,201,235)</u>	<u>4,645,932</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	10,847,167	10,847,167	-
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,847,167</u>	<u>10,847,167</u>	<u>-</u>
Net Change in Fund Balance	-	4,645,932	4,645,932
Fund Balance October 1, 2017	-	-	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ 4,645,932</u></u>	<u><u>\$ 4,645,932</u></u>

CAMERON COUNTY, TEXAS NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

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

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
UNLIMITED TAX BONDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TAX REVENUE	\$ 6,807	\$ 6,209	\$ (598)
MISCELLANEOUS	-	1,971	1,971
TOTAL REVENUES:	<u>6,807</u>	<u>8,180</u>	<u>1,373</u>
EXPENDITURES			
2008 ROAD BONDS	<u>123,930</u>	<u>123,180</u>	<u>750</u>
TOTAL EXPENDITURES:	<u>123,930</u>	<u>123,180</u>	<u>750</u>
Excess of Revenues Over (Under) Expenditures	<u>(117,123)</u>	<u>(115,000)</u>	<u>2,123</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(117,123)	(115,000)	2,123
Fund Balance October 1, 2017	<u>226,587</u>	<u>226,587</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2018	<u>\$ 109,464</u>	<u>\$ 111,587</u>	<u>\$ 2,123</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LIMITED TAX BONDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGET	ACTUAL	VARIANCE
REVENUES			
TAX REVENUE	\$ 9,426,402	\$ 9,417,685	\$ (8,717)
MISCELLANEOUS	104,465	125,166	20,701
TOTAL REVENUES:	<u>9,530,867</u>	<u>9,542,851</u>	<u>11,984</u>
EXPENDITURES			
2011 REFUNDING CO's	497,900	497,900	-
2011 CO's	1,382,232	1,382,232	-
2012 REFUNDING CO'S	1,155,950	1,155,200	750
2014 CO's	1,199,694	1,199,444	250
2014 REFUNDING CO's	1,892,500	1,892,500	-
2015 REFUNDING CO's	444,364	444,364	-
2016 CO's	1,005,000	1,005,000	-
2017 CO's	351,325	351,324	1
2017 CO's -VENUE TAX PROJECT	610,907	610,906	1
2017 CO's -LIMITED TAX REFUNDING	158,780	158,779	1
2008 CO's	324,401	323,650	751
LEASED EQUIPMENT	1,486,129	1,481,453	4,676
TOTAL EXPENDITURES:	<u>10,509,182</u>	<u>10,502,752</u>	<u>6,430</u>
Excess of Revenues Over (Under) Expenditures	<u>(978,315)</u>	<u>(959,901)</u>	<u>18,414</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	1,188,344	1,188,343	(1)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,188,344</u>	<u>1,188,343</u>	<u>(1)</u>
Net Change in Fund Balance	210,029	228,442	18,413
Fund Balance October 1, 2017	6,243,091	6,243,091	-
FUND BALANCE SEPTEMBER 30, 2018	<u><u>\$ 6,453,120</u></u>	<u><u>\$ 6,471,533</u></u>	<u><u>\$ 18,413</u></u>

CAMERON COUNTY, TEXAS NON-MAJOR ENTERPRISE FUNDS

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

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

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

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2018

ASSETS	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
Current Assets:			
Cash	\$ 12,521	\$ 1,074,828	\$ 1,087,349
Accounts Receivable	2,766	16,640	19,406
Due from other funds	-	-	-
Due from other governments	-	-	-
Prepaid	4,092	502,227	506,319
Total Current Assets	<u>19,379</u>	<u>1,593,695</u>	<u>1,613,074</u>
Depreciable Assets:			
Buildings	1,327,095	-	1,327,095
Improvements other than buildings	11,020,355	13,917	11,034,272
Equipment	624,578	263,114	887,692
Accumulated depreciation	<u>(10,208,761)</u>	<u>(261,306)</u>	<u>(10,470,067)</u>
Net depreciable assets	<u>2,763,267</u>	<u>15,725</u>	<u>2,778,992</u>
Construction in Progress	-	-	-
Land	<u>308,000</u>	<u>-</u>	<u>308,000</u>
Total Property and equipment	<u>3,071,267</u>	<u>15,725</u>	<u>3,086,992</u>
TOTAL ASSETS	<u><u>\$ 3,090,646</u></u>	<u><u>\$ 1,609,420</u></u>	<u><u>\$ 4,700,066</u></u>
LIABILITIES			
Current Liabilities			
(Payable from Current Assets):			
Accounts payable	\$ 3,939	\$ 16,640	\$ 20,579
Accrued compensated absences and salary payable	1,477	5,446	6,923
Due to other funds	18	3	21
Leasehold deposits	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>5,434</u>	<u>22,089</u>	<u>27,523</u>
(Payable from Current Assets)	<u>5,434</u>	<u>22,089</u>	<u>27,523</u>
TOTAL LIABILITIES	<u>5,434</u>	<u>22,089</u>	<u>27,523</u>
NET POSITION			
Net investment in capital assets	3,071,267	15,725	3,086,992
Unrestricted	<u>13,945</u>	<u>1,571,606</u>	<u>1,585,551</u>
TOTAL NET POSITION	<u><u>\$ 3,085,212</u></u>	<u><u>\$ 1,587,331</u></u>	<u><u>\$ 4,672,543</u></u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
OPERATING REVENUES			
Charges for Services	\$ -	\$ 862,111	\$ 862,111
Rental income	41,842	-	41,842
Miscellaneous	6,145	16,640	22,785
TOTAL OPERATING REVENUES	<u>47,987</u>	<u>878,751</u>	<u>926,738</u>
OPERATING EXPENSES			
Salary, wages and fringe benefits	19,725	148,629	168,354
Supplies	-	3,537	3,537
Repairs and maintenance	9,650	3,565	13,215
Medical Claims	-	16,640	16,640
Travel	-	-	-
Insurance	5,442		5,442
Utilities	20,372	-	20,372
Depreciation	230,583	11,509	242,092
Miscellaneous	3,725	30,522	34,247
Administrative Fees	-	15,016	15,016
Contractual services	-	393,528	393,528
TOTAL OPERATING EXPENSES	<u>289,497</u>	<u>622,946</u>	<u>912,443</u>
OPERATING INCOME (LOSS)	<u>(241,510)</u>	<u>255,805</u>	<u>14,295</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	213	7,577	7,790
Contributions from Other Entities	-	-	-
Gain on sale of capital asset	-	-	-
Insurance proceeds	-	-	-
Interest expense	-	-	-
Grant & Program Expenses	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>213</u>	<u>7,577</u>	<u>7,790</u>
Income (Loss) before transfers	(241,297)	263,382	22,085
Capital Grant and Contributions	-	-	-
Transfers (out)	-	-	-
Transfers in	-	-	-
CHANGE IN NET POSITION	<u>(241,297)</u>	<u>263,382</u>	<u>22,085</u>
Total Net Position - Beginning of year	3,326,509	1,323,949	4,650,458
Prior Period Adjustment	-	-	-
Total Net Position - End of year	<u>\$ 3,085,212</u>	<u>\$ 1,587,331</u>	<u>\$ 4,672,543</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
Cash Flows From Operating Activities:			
Cash received from customers	\$ -	\$ 879,469	\$ 879,469
Cash received from other operating activities	46,197	-	46,197
Cash payments for goods and services	(37,022)	(498,533)	(535,555)
Cash payments to employees	(18,503)	(143,183)	(161,686)
Cash Provided (Used) by Operating Activities	<u>(9,328)</u>	<u>237,753</u>	<u>228,425</u>
Cash Flows From Non-Capital Financing Activities:			
Aid from Other Governments	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Insurance Proceeds	-	-	-
Cash Provided by Non-Capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:			
Payments for capital acquisitions	-	-	-
Proceeds from sale of capital assets	-	-	-
Capital Contributions-Other Entities	-	-	-
Cash (Used) for Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Investing Activities:			
Receipts of interest	213	7,577	7,790
Cash Provided by Investing Activities	<u>213</u>	<u>7,577</u>	<u>7,790</u>
Net increase (decrease) in cash and cash equivalents	(9,115)	245,330	236,215
Cash and cash equivalents, October 1, 2017	21,636	829,498	851,134
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2018	<u><u>\$ 12,521</u></u>	<u><u>\$ 1,074,828</u></u>	<u><u>\$ 1,087,349</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (Loss)	\$ (241,510)	\$ 255,805	\$ 14,295
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			-
Depreciation	230,583	11,509	242,092
Decrease (Increase) in accounts receivable	(1,790)	718	(1,072)
Decrease (Increase) in prepaids and other assets	(13)	(10,075)	(10,088)
(Decrease) in wages and fringe payable	1,221	5,446	6,667
Increase (Decrease) in Due to Other Funds	(90)	3	(87)
(Decrease) in accounts payable	2,271	(25,653)	(23,382)
Increase (Decrease) in retainage payable	-	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ (9,328)</u></u>	<u><u>\$ 237,753</u></u>	<u><u>\$ 228,425</u></u>

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	To account for monies held in trust for various individuals under court instruction.
District Clerk Child Support Trust Fund	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.
County Clerk's Texas Parks and Wildlife Fund	To account for the fees collected on hunting and fishing licenses.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
SEPTEMBER 30, 2018

ASSETS	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
Cash	\$ 3,164,624	\$ 4,632,251	\$ 7,796,875
Investments	2,996,107	6,034,500	9,030,607
Accounts receivable	-	-	-
TOTAL ASSETS	<u><u>\$ 6,160,731</u></u>	<u><u>\$ 10,666,751</u></u>	<u><u>\$ 16,827,482</u></u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Deposits	-	-	-
Due to other governments	-	-	-
Fees payable	-	-	-
Judgments	-	-	-
TOTAL LIABILITIES	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
NET POSITION			
Held in Trust for Others	6,160,731	10,666,751	16,827,482
Total net position	<u><u>\$ 6,160,731</u></u>	<u><u>\$ 10,666,751</u></u>	<u><u>\$ 16,827,482</u></u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
ADDITIONS			
Registry	\$ 3,171,845	\$ 6,567,470	\$ 9,739,315
Miscellaneous	-	-	-
Investment Income	50,961	76,080	127,041
TOTAL ADDITIONS	<u>\$ 3,222,806</u>	<u>\$ 6,643,550</u>	<u>\$ 9,866,356</u>
DEDUCTIONS			
Judgments	\$ 3,781,310	\$ 6,995,128	\$ 10,776,438
Administrative Expenses	12,824	19,492	32,316
TOTAL DEDUCTIONS	<u>3,794,134</u>	<u>7,014,620</u>	<u>10,808,754</u>
CHANGE IN NET POSITION	(571,328)	(371,070)	(942,398)
Net position at the beginning of the year	6,732,059	11,037,821	17,769,880
Net position at the end of the year	<u>\$ 6,160,731</u>	<u>\$ 10,666,751</u>	<u>\$ 16,827,482</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2018

ASSETS	SHERIFF'S FEE ACCOUNT FUND	SHERIFF'S INMATE RELEASE ACCOUNT FUND	COUNTY CLERK'S FEE ACCOUNT FUND	DISTRICT CLERK'S FEE ACCOUNT FUND	JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND	COUNTY HEALTH CLINICS' ACCOUNT FUND
Cash	\$ 4,103	\$ 201,329	\$ 1,796,909	\$ 1,407,613	\$ 675,262	\$ 17,800
Investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
TOTAL ASSETS	\$ 4,103	\$ 201,329	\$ 1,796,909	\$ 1,407,613	\$ 675,262	\$ 17,800
LIABILITIES						
Accounts payable	\$ -	\$ 198,453	\$ -	\$ 1,407,613	\$ 675,262	\$ 17,800
Deposits	-	2,876	-	-	-	-
Due to other governments	4,103	-	-	-	-	-
Fees payable	-	-	1,796,909	-	-	-
Judgments	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 4,103	\$ 201,329	\$ 1,796,909	\$ 1,407,613	\$ 675,262	\$ 17,800

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2018
(CONTINUED)

ASSETS	TAX ASSESSOR- COLLECTOR'S TABC FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION FUND	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND	DISTRICT ATTORNEY'S RESTITUTION FUND
Cash	\$ 10,482	\$ 3,829,138	\$ 85,741	\$ 2,446,005	\$ 209,838
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
TOTAL ASSETS	\$ 10,482	\$ 3,829,138	\$ 85,741	\$ 2,446,005	\$ 209,838
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 209,838
Deposits	-	-	-	-	-
Due to other governments	10,482	3,829,138	85,741	2,446,005	-
Fees payable	-	-	-	-	-
Judgments	-	-	-	-	-
TOTAL LIABILITIES	\$ 10,482	\$ 3,829,138	\$ 85,741	\$ 2,446,005	\$ 209,838

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2018
(CONTINUED)

ASSETS	STATE MOTOR VEHICLE SALES TAX FUND	PAYROLL FUND	OCCUPATION TAX FUND	COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND	TOTAL AGENCY FUNDS
Cash	\$ 3,786,671	\$ 33,853	\$ -	\$ -	\$ 14,504,744
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
TOTAL ASSETS	\$ 3,786,671	\$ 33,853	\$ -	\$ -	\$ 14,504,744
LIABILITIES					
Accounts payable	\$ -	\$ 33,853	\$ -	\$ -	\$ 2,542,819
Deposits	-	-	-	-	2,876
Due to other governments	3,786,671	-	-	-	10,162,140
Fees payable	-	-	-	-	1,796,909
Judgments	-	-	-	-	-
TOTAL LIABILITIES	\$ 3,786,671	\$ 33,853	\$ -	\$ -	\$ 14,504,744

CAMERON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

SHERIFF'S FEE ACCOUNT FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 15,150	\$ 93,287	\$ 104,334	\$ 4,103
TOTAL ASSETS	<u>\$ 15,150</u>	<u>\$ 93,287</u>	<u>\$ 104,334</u>	<u>\$ 4,103</u>
LIABILITIES				
Due to other governments	\$ 15,150	\$ 93,287	\$ 104,334	\$ 4,103
TOTAL LIABILITIES	<u>\$ 15,150</u>	<u>\$ 93,287</u>	<u>\$ 104,334</u>	<u>\$ 4,103</u>

SHERIFF'S INMATE RELEASE ACCOUNT FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 185,422	\$ 1,296,479	\$ 1,280,572	\$ 201,329
TOTAL ASSETS	<u>\$ 185,422</u>	<u>\$ 1,296,479</u>	<u>\$ 1,280,572</u>	<u>\$ 201,329</u>
LIABILITIES				
Deposits	\$ 3,016	\$ 1,482	\$ 1,622	\$ 2,876
Accounts payable	182,406	1,294,997	1,278,950	198,453
TOTAL LIABILITIES	<u>\$ 185,422</u>	<u>\$ 1,296,479</u>	<u>\$ 1,280,572</u>	<u>\$ 201,329</u>

COUNTY CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 1,751,714	\$ 3,793,504	\$ 3,748,309	\$ 1,796,909
Accts. Rec.				
TOTAL ASSETS	<u>\$ 1,751,714</u>	<u>\$ 3,793,504</u>	<u>\$ 3,748,309</u>	<u>\$ 1,796,909</u>
LIABILITIES				
Fees payable	\$ 1,751,714	\$ 3,793,504	\$ 3,748,309	\$ 1,796,909
TOTAL LIABILITIES	<u>\$ 1,751,714</u>	<u>\$ 3,793,504</u>	<u>\$ 3,748,309</u>	<u>\$ 1,796,909</u>

CAMERON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
 (CONTINUED)

DISTRICT CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 1,451,197	\$ 2,709,087	\$ 2,752,671	\$ 1,407,613
TOTAL ASSETS	<u>\$ 1,451,197</u>	<u>\$ 2,709,087</u>	<u>\$ 2,752,671</u>	<u>\$ 1,407,613</u>
LIABILITIES				
Accounts payable	\$ 1,451,197	\$ 2,709,087	\$ 2,752,671	\$ 1,407,613
TOTAL LIABILITIES	<u>\$ 1,451,197</u>	<u>\$ 2,709,087</u>	<u>\$ 2,752,671</u>	<u>\$ 1,407,613</u>

JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 467,252	\$ 9,051,539	\$ 8,843,529	\$ 675,262
Due from other governments	-			-
TOTAL ASSETS	<u>\$ 467,252</u>	<u>\$ 9,051,539</u>	<u>\$ 8,843,529</u>	<u>\$ 675,262</u>
LIABILITIES				
Accounts payable	\$ 467,252	\$ 9,051,539	\$ 8,843,529	\$ 675,262
Due to other governments	-	-	-	-
TOTAL LIABILITIES	<u>\$ 467,252</u>	<u>\$ 9,051,539</u>	<u>\$ 8,843,529</u>	<u>\$ 675,262</u>

CAMERON COUNTY HEALTH CLINICS' FUNDS

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 65,445	\$ 256,808	\$ 304,453	\$ 17,800
Acct. Rec.				
TOTAL ASSETS	<u>\$ 65,445</u>	<u>\$ 256,808</u>	<u>\$ 304,453</u>	<u>\$ 17,800</u>
LIABILITIES				
Accounts payable	\$ 65,445	\$ 256,808	\$ 304,453	\$ 17,800
TOTAL LIABILITIES	<u>\$ 65,445</u>	<u>\$ 256,808</u>	<u>\$ 304,453</u>	<u>\$ 17,800</u>

CAMERON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
 (CONTINUED)

TAX ASSESSOR-COLLECTOR'S TABC FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 10,690	\$ 113,577	\$ 113,785	\$ 10,482
TOTAL ASSETS	<u>\$ 10,690</u>	<u>\$ 113,577</u>	<u>\$ 113,785</u>	<u>\$ 10,482</u>
LIABILITIES				
Due to other governments	\$ 10,690	\$ 113,577	\$ 113,785	\$ 10,482
TOTAL LIABILITIES	<u>\$ 10,690</u>	<u>\$ 113,577</u>	<u>\$ 113,785</u>	<u>\$ 10,482</u>

TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 2,832,051	\$ 77,603,998	\$ 76,606,911	\$ 3,829,138
TOTAL ASSETS	<u>\$ 2,832,051</u>	<u>\$ 77,603,998</u>	<u>\$ 76,606,911</u>	<u>\$ 3,829,138</u>
LIABILITIES				
Due to other governments	\$ 2,832,051	\$ 77,603,998	\$ 76,606,911	\$ 3,829,138
TOTAL LIABILITIES	<u>\$ 2,832,051</u>	<u>\$ 77,603,998</u>	<u>\$ 76,606,911</u>	<u>\$ 3,829,138</u>

TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 85,741	\$ -	\$ -	\$ 85,741
TOTAL ASSETS	<u>\$ 85,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,741</u>
LIABILITIES				
Due to other governments	\$ 85,741	\$ -	\$ -	\$ 85,741
TOTAL LIABILITIES	<u>\$ 85,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,741</u>

CAMERON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
 (CONTINUED)

TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 1,665,529	\$ 320,882,180	\$ 320,101,704	\$ 2,446,005
TOTAL ASSETS	<u>\$ 1,665,529</u>	<u>\$ 320,882,180</u>	<u>\$ 320,101,704</u>	<u>\$ 2,446,005</u>
LIABILITIES				
Due to other governments	\$ 1,665,529	\$ 320,882,180	\$ 320,101,704	\$ 2,446,005
TOTAL LIABILITIES	<u>\$ 1,665,529</u>	<u>\$ 320,882,180</u>	<u>\$ 320,101,704</u>	<u>\$ 2,446,005</u>

DISTRICT ATTORNEY'S RESTITUTION FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 210,655	\$ 39,842	\$ 40,659	\$ 209,838
TOTAL ASSETS	<u>\$ 210,655</u>	<u>\$ 39,842</u>	<u>\$ 40,659</u>	<u>\$ 209,838</u>
LIABILITIES				
Accounts payable	\$ 210,655	\$ 39,842	\$ 40,659	\$ 209,838
TOTAL LIABILITIES	<u>\$ 210,655</u>	<u>\$ 39,842</u>	<u>\$ 40,659</u>	<u>\$ 209,838</u>

STATE MOTOR VEHICLE SALES TAX

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 3,654,835	\$ 46,170,490	\$ 46,038,654	\$ 3,786,671
TOTAL ASSETS	<u>\$ 3,654,835</u>	<u>\$ 46,170,490</u>	<u>\$ 46,038,654</u>	<u>\$ 3,786,671</u>
LIABILITIES				
Due to other governments	\$ 3,654,835	\$ 46,170,490	\$ 46,038,654	\$ 3,786,671
TOTAL LIABILITIES	<u>\$ 3,654,835</u>	<u>\$ 46,170,490</u>	<u>\$ 46,038,654</u>	<u>\$ 3,786,671</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
(CONTINUED)

PAYROLL FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 25,085	\$ 70,752,969	\$ 70,744,201	\$ 33,853
Accts. Rec.				
TOTAL ASSETS	<u>\$ 25,085</u>	<u>\$ 70,752,969</u>	<u>\$ 70,744,201</u>	<u>\$ 33,853</u>
LIABILITIES				
Accounts payable	\$ 25,085	\$ 70,752,969	\$ 70,744,201	\$ 33,853
TOTAL LIABILITIES	<u>\$ 25,085</u>	<u>\$ 70,752,969</u>	<u>\$ 70,744,201</u>	<u>\$ 33,853</u>

OCCUPATION TAX

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 22	\$ 20,509	\$ 20,531	\$ -
TOTAL ASSETS	<u>\$ 22</u>	<u>\$ 20,509</u>	<u>\$ 20,531</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ 22	\$ 20,509	\$ 20,531	\$ -
TOTAL LIABILITIES	<u>\$ 22</u>	<u>\$ 20,509</u>	<u>\$ 20,531</u>	<u>\$ -</u>

COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ -	\$ 137	\$ 137	\$ -
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 137</u>	<u>\$ 137</u>	<u>\$ -</u>
LIABILITIES				
Due to other governments	\$ -	\$ 137	\$ 137	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 137</u>	<u>\$ 137</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018
(CONTINUED)

ALL AGENCY FUNDS

	BALANCE 10/01/2017	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2018
ASSETS				
Cash	\$ 12,420,788	\$ 532,784,406	\$ 530,700,450	\$ 14,504,744
TOTAL ASSETS	<u>\$ 12,420,788</u>	<u>\$ 532,784,406</u>	<u>\$ 530,700,450</u>	<u>\$ 14,504,744</u>
LIABILITIES				
Accounts payable	\$ 2,402,062	\$ 84,125,751	\$ 83,984,994	\$ 2,542,819
Deposits	3,016	1,482	1,622	2,876
Due to other governments	8,263,996	444,863,669	442,965,525	10,162,140
Fees payable	1,751,714	3,793,504	3,748,309	1,796,909
TOTAL LIABILITIES	<u>\$ 12,420,788</u>	<u>\$ 532,784,406</u>	<u>\$ 530,700,450</u>	<u>\$ 14,504,744</u>

CAPITAL ASSETS

USED IN THE OPERATION

OF GOVERNMENTAL FUNDS

CAMERON COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENT FUNDS
COMPARATIVE SCHEDULE BY SOURCE
SEPTEMBER 30, 2018

GENERAL FIXED ASSETS

Buildings	\$ 119,554,635
Improvements Other than Buildings	6,195,282
Other structures	15,040,529
Equipment	47,992,682
Land	10,914,367
Infrastructure	313,001,528
Construction Work in Progress	17,955,382
TOTAL GENERAL FIXED ASSETS	<u><u>\$ 530,654,405</u></u>

INVESTMENTS IN GENERAL FIXED ASSETS BY SOURCE

General fund	\$ 25,681,408
Special Revenue funds	160,255,580
Capital Project Funds	344,717,417
Other sources	-
TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	<u><u>\$ 530,654,405</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
AS OF SEPTEMBER 30, 2018

FUNCTION AND ACTIVITY	LAND	INFRASTR.	BUILDING	IMPROVEMENTS OTHER THAN BUILDINGS	(ROW) OTHER STRUCTURES	CONSTRUCTION WORK IN PROGRESS	EQUIPMENT	TOTAL
Balance of Real Property 10/01/2017	\$ 5,734,872	\$ 313,001,528	\$ 114,786,611	\$ 6,132,153	\$ 14,303,434	\$ 7,177,795	\$ 44,978,218	\$ 506,114,611
General Government	364,594	-	2,388,513	63,129	-	(217,014)	952,373	3,551,595
Law Enforcement and Public Safety	-	-	920,319	-	-	887,421	849,961	2,657,701
Health	-	-	1,459,192	-	-	(1,451,175)	118,558	126,575
Welfare	-	-	-	-	-	-	10,062	10,062
Culture and Recreation	4,814,901	-	-	-	-	6,116,580	-	10,931,481
Road and Bridge	-	-	-	-	737,095	5,441,775	1,083,510	7,262,380
TOTAL GENERAL FIXED ASSETS	<u>\$ 10,914,367</u>	<u>\$ 313,001,528</u>	<u>\$ 119,554,635</u>	<u>\$ 6,195,282</u>	<u>\$ 15,040,529</u>	<u>\$ 17,955,382</u>	<u>\$ 47,992,682</u>	<u>\$ 530,654,405</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

FUNCTION AND ACTIVITY	GENERAL FIXED ASSETS 10/1/2017	ADDITIONS	DEDUCTIONS	ADJUSTMENTS	GENERAL FIXED ASSETS 9/30/2018
Balance of Real Property not Readily Identifiable as to Function at 10/01/2017	\$ 16,055,686	\$ -	\$ -	\$ -	\$ 16,055,686
General Government	54,740,327	6,638,141	3,086,546	-	58,291,922
Law Enforcement and Public Safety	98,511,739	3,967,174	1,309,473	-	101,169,440
Health	3,450,329	1,602,716	1,476,141	-	3,576,904
Welfare	2,343,572	10,062	-	-	2,353,634
Culture and Recreation	1,366,188	15,746,382	4,814,901	-	12,297,669
Road and Bridge	329,646,770	7,654,027	391,647	-	336,909,150
TOTAL GENERAL FIXED ASSETS	<u>\$ 506,114,611</u>	<u>\$ 35,618,502</u>	<u>\$ 11,078,708</u>	<u>\$ -</u>	<u>\$ 530,654,405</u>

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, 2018

	Governmental Funds	TOTAL
ASSETS:		
Cash	\$ 4,718,028	\$ 4,718,028
Investments	-	-
Restricted-Cash trustee fund	3,521,143	3,521,143
Restricted-Cash debt service reserve	4,506,445	4,506,445
Restricted-Cash debt service	-	-
Receivables:		
Taxes, net of allowance	-	-
Accounts Receivable-Net	6,924,293	6,924,293
Due from Other Funds	-	-
Due from Other Agencies	1,536,356	1,536,356
Prepays and Other Assets	-	-
Non-current Assets:		
Capital assets, net	-	-
Redevelopment assets	-	-
Equipment	105,623,167	105,623,167
Accumulated Depreciation	-	-
Capial Work in process	21,555,444	21,555,444
Other Assets	-	-
Unamortized bond issuance costs	109,318	109,318
Net Pension Asset	36,895	36,895
Total Assets	<u>\$ 148,531,089</u>	<u>\$ 148,531,089</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding		
Deferred resources Outflows for Pensions	114,664	114,664
Total deferred outflows of resources	<u>114,664</u>	<u>114,664</u>
Total Assets plus Deferred Outflows of Resources	<u>\$ 148,645,753</u>	<u>\$ 148,645,753</u>
LIABILITIES		
Accounts Payable	\$ 3,161,211	3,161,211
Other	188,117	188,117
Deferred Revenue	687,440	687,440
Interest Payable	440,605	440,605
Current Maturities of Bonds	905,000	905,000
Due to Other Funds	-	-
Due to Other Governments	736,402	736,402
Total current liabilities	<u>6,118,775</u>	<u>6,118,775</u>
Long-Term Bond Payable	75,779,940	75,779,940
Liabilities related to procurements	3,511	3,511
Due to Other Governments	16,184,188	16,184,188
Due to Texas Department of Transportation	-	-
Total Long-Term Liabilities	<u>91,967,639</u>	<u>91,967,639</u>
Total Liabilities	<u>98,086,414</u>	<u>98,086,414</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-property taxes	-	-
Deferred inflow of resources	15,839	15,839
Total deferred inflows of resources	<u>431,771</u>	<u>431,771</u>
Total Liabilities plus Deferred Inflows of Resources	<u>\$ 98,518,185</u>	<u>\$ 98,518,185</u>
NET POSITION		
Net investment in capital assets	33,477,290	33,477,290
Restricted	13,342,627	13,342,627
Unrestricted	<u>3,307,651</u>	<u>3,307,651</u>
Total Net Position	<u>\$ 50,127,568</u>	<u>\$ 50,127,568</u>

**CAMERON COUNTY, TEXAS
STATEMENT OF ACTIVITIES-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Cameron County Spaceport Dev. Corporation	Cameron-County Regional Mobility Authority	Cameron County Health Care Funding District	
Component units:								
General government	15,599,282	7,397,032	-	10,002,761	-	1,800,511	(20,000)	1,780,511
Health	21,464,226	21,182,815	-	-	-	-	(281,411)	(281,411)
Economic Development And Assistance	-	-	-	-	-	-	-	-
Total component units	<u>\$ 37,063,508</u>	<u>\$ 28,579,847</u>	<u>\$ -</u>	<u>\$ 10,002,761</u>	<u>\$ -</u>	<u>\$ 1,800,511</u>	<u>\$ (301,411)</u>	<u>\$ 1,499,100</u>
General revenues:								
Property taxes, levied for general purposes					\$ -	\$ -	\$ -	\$ -
Unrestricted investment earnings					68	46,755	38,547	85,370
Due to providers					-	-	-	-
Miscellaneous					-	-	-	-
Total general revenue and transfers					<u>68</u>	<u>46,755</u>	<u>38,547</u>	<u>85,370</u>
Changes in net position					68	1,847,266	(262,864)	1,584,470
Net Position - beginning					15,375	45,353,104	5,058,425	50,426,904
Prior period adjustment					-	(1,883,806)	-	(1,883,806)
Due to other entities					-	-	-	-
Net Position - ending					<u>\$ 15,443</u>	<u>\$ 45,316,564</u>	<u>\$ 4,795,561</u>	<u>\$ 50,127,568</u>

**CAMERON COUNTY, TEXAS
BALANCE SHEET
COMPONENT UNITS
SEPTEMBER 30, 2018**

			Non Major Component Unit	
	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Cameron County Spaceport Dev. Corporation	TOTAL GOVERNMENTAL FUNDS
ASSETS:				
Current Assets				
Cash	\$ 1,892,864	\$ 2,809,721	\$ 15,443	\$ 4,718,028
Investments	-	-	-	-
Restricted-Cash trustee fund	3,521,143	-	-	3,521,143
Restricted-Cash debt service reserve	4,506,445	-	-	4,506,445
Restricted-Cash debt service	-	-	-	-
Receivables:				
Taxes, net of allowance	-	-	-	-
Accounts Receivable-Net	1,628,589	5,295,704	-	6,924,293
Due from Other Governments	-	-	-	-
Due from Other Funds	-	-	-	-
Due From Other Agencies	1,536,356	-	-	1,536,356
Prepaid and Other Assets	-	-	-	-
Non-current Assets:				
Capital assets, net	-	-	-	-
Redevelopment assets	-	-	-	-
Infrastructure	105,623,167	-	-	105,623,167
Accumulated Depreciation	-	-	-	-
Capial Work in process	21,555,444	-	-	21,555,444
Other Assets	-	-	-	-
Unamortized bond insurance costs	109,318	-	-	109,318
Net Pension Asset	36,895	-	-	36,895
Total Assets and Other Debits	140,410,221	8,105,425	15,443	148,531,089
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding				
Deferred resources Outflows for Pensions	114,664	-	-	114,664
Total deferred outflows of resources	114,664	-	-	114,664
Total Assets plus Deferred Outflows of Resources	\$ 140,524,885	\$ 8,105,425	\$ 15,443	\$ 148,645,753
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 587,749	\$ 2,573,462	\$ -	\$ 3,161,211
Other	188,117	-	-	188,117
Due to Other Funds	-	-	-	-
Due to Other Governments	-	736,402	-	736,402
Deferred Revenue	687,440	-	-	687,440
Current Maturities of Bonds	905,000	-	-	905,000
Interest Payable	440,605	-	-	440,605
Non-current Liabilities:				
Liabilities related to procurements	3,511	-	-	3,511
Due to Other Governments	16,184,188	-	-	16,184,188
Liabilities related to redevelopment assets	-	-	-	-
Long-term debt, net of current maturities	75,779,940	-	-	75,779,940
Net Pension Liability	-	-	-	-
Total Liabilities	94,776,550	3,309,864	-	98,086,414
DEFERRED INFLOWS OF RESOURCES				
Deferred Revenue	-	-	-	-
Deferred inflows related to bond refunding	415,932	-	-	415,932
Deferred inflow related to pension	15,839	-	-	15,839
Total deferred inflows of resources	431,771	-	-	431,771
Total Liabilities plus Deferred Inflows of Resources	\$ 95,208,321	\$ 3,309,864	\$ -	\$ 98,518,185
NET POSITION				
Net investment in capital assets	33,477,290	-	-	33,477,290
Restricted	8,531,623	4,795,561	15,443	13,342,627
Unrestricted	3,307,651	-	-	3,307,651
Total Fund Balances	45,316,564	4,795,561	15,443	50,127,568
Total liabilities, deferred inflows of resources and fund balances	\$ 140,524,885	\$ 8,105,425	\$ 15,443	\$ 148,645,753

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN NET POSITION
GOVERNMENTAL FUNDS-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Cameron County Spaceport Dev. Corporation	TOTAL GOVERNMENTAL FUNDS (Memorandum Only)
REVENUES:				
Taxes-Net	\$ 574,508	\$ -	\$ -	\$ 574,508
Intergovernmental	-	-	-	-
Interest	46,755	38,547	68	85,370
User Fees and Other	6,822,524	21,182,815	-	28,005,339
Total Operating Revenues	7,443,787	21,221,362	68	28,665,217
EXPENDITURES:				
Current Operating				
Administrative Expenditures	308,350	-	-	308,350
Program Services	-	21,464,226	-	21,464,226
Contractual Services	876,265	-	-	876,265
Other Administrative Expenditures	954,843	20,000	-	974,843
Project Expenses	6,510,808	-	-	6,510,808
Repairs and Maintenance	-	-	-	-
Miscellaneous	-	-	-	-
Professional Services	309,643	-	-	309,643
Depreciation	3,158,737	-	-	3,158,737
Debt Interest	3,330,383	-	-	3,330,383
Bond issuance costs	150,253	-	-	150,253
Total Operating Expenditures	15,599,282	21,484,226	-	37,083,508
Over (Under) Expenditures	(8,155,495)	(262,864)	68	(8,418,291)
Capital contributions	10,002,761	-	-	10,002,761
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	10,002,761	-	-	10,002,761
Change in net position	1,847,266	(262,864)	68	1,584,470
Total net position - beginning	45,353,104	5,058,425	15,375	50,426,904
Fund balance	47,200,370	4,795,561		52,011,374
Prior period adjustment	(1,883,806)			(1,883,806)
Refund due to Providers	-	-		-
Total net position - ending	\$ 45,316,564	\$ 4,795,561	\$ 15,443	\$ 50,127,568

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

CAMERON COUNTY, TEXAS

Changes in Net Position
For the last Ten fiscal years

	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	\$ 13,345,212	\$ 13,085,432	\$ 14,153,964	\$ 13,754,317	\$ 15,649,060	\$ 17,328,049	\$ 20,385,301	\$ 21,223,062	\$ 23,439,386
Law enforcement	12,272,612	11,768,869	12,293,072	11,344,711	11,370,503	14,325,850	13,587,738	13,984,100	12,325,920
Highways and streets	4,473,146	4,764,932	4,864,372	3,662,493	4,382,905	4,357,688	3,833,312	4,544,799	4,228,634
Health	958,014	506,862	396,082	394,003	440,616	321,319	490,002	1,303,585	724,511
Welfare	153,236	28,781	529,574	88,831	-	-	-	-	-
Operating Grants and Contributions	16,030,582	21,195,609	19,323,675	26,198,191	18,649,736	18,902,617	19,561,337	20,147,116	18,135,701
Capital Grants and Contributions	7,035,675	8,979,667	11,307,059	9,459,809	5,895,886	1,583,160	5,410,682	4,814,492	6,458,340
Total Government Activities - Revenues	54,268,477	60,330,152	62,867,798	64,902,355	56,388,706	56,818,683	63,268,372	66,017,154	65,312,492
Business-type activities- Revenues									
Charges for Services	19,318,145	18,838,487	24,069,193	23,496,510	23,283,654	24,751,808	24,943,693	28,254,538	30,124,166
Operating Grants and Contributions	-	-	178,691	-	-	-	-	-	-
Capital Grants and Contributions	459,149	2,160,984	450,000	250,158	1,230,447	2,687,734	1,023,793	1,438,041	829,108
Total Business-type activities- Revenues	19,777,294	20,999,471	24,697,884	23,746,668	24,514,101	27,439,542	25,967,486	29,692,579	30,953,274
Total Primary Government Revenues	\$ 74,045,771	\$ 81,329,623	\$ 87,565,682	\$ 88,649,023	\$ 80,902,807	\$ 84,258,225	\$ 89,235,858	\$ 95,709,733	\$ 96,265,766
Expenses									
Government Activities - Expenses									
General Government	\$ 24,495,710	\$ 25,994,887	\$ 27,502,559	\$ 28,465,544	\$ 29,319,630	\$ 33,995,122	\$ 37,768,918	\$ 39,622,529	\$ 42,335,165
Law Enforcement and public safety	67,381,917	67,486,368	69,081,195	68,731,281	67,268,329	71,978,255	74,313,531	75,151,900	77,870,548
Highways and streets	18,294,581	19,455,918	17,104,629	19,948,347	20,155,120	19,865,457	19,825,416	23,318,830	21,907,316
Health	8,982,987	9,921,138	9,940,575	9,788,583	10,473,536	10,486,785	10,468,682	10,325,428	10,419,455
Welfare	5,776,871	7,492,838	11,513,917	9,949,777	7,406,760	5,237,190	9,466,140	7,475,526	11,102,153
Interest on Long-term Debt	3,325,436	3,273,601	3,302,908	2,778,548	2,795,005	2,519,879	5,672,376	2,675,072	3,010,691
Total Government Activities - Expenses	128,257,502	133,624,750	138,445,783	139,662,080	137,418,380	144,082,688	157,515,063	158,569,285	166,645,328
Business-type activities - Expenses									
Operational Expenses	13,316,379	12,863,812	11,686,343	14,488,797	15,447,548	15,301,697	17,335,338	18,133,091	21,167,053
Total Business-type activities - Expenses	13,316,379	12,863,812	11,686,343	14,488,797	15,447,548	15,301,697	17,335,338	18,133,091	21,167,053
Net (expense)/revenue									
Governmental activities	(73,989,025)	(73,294,598)	(75,577,985)	(74,759,725)	(81,029,674)	(87,264,005)	(94,246,691)	(92,552,131)	(101,332,836)
Business-type activities	6,460,915	8,135,659	13,011,541	9,257,871	9,066,553	12,137,845	8,632,148	11,559,488	9,786,221
Total primary government net expense	\$ (67,528,110)	\$ (65,158,939)	\$ (62,566,444)	\$ (65,501,854)	\$ (71,963,121)	\$ (75,126,160)	\$ (85,614,543)	\$ (80,992,643)	\$ (91,546,615)
General Revenues									
Governmental activities:									
Taxes Levied for General Purposes	\$47,996,597	\$48,433,102	\$50,300,971	\$53,192,831	\$54,932,470	\$55,974,060	\$56,827,976	\$ 58,408,232	\$ 60,785,504
Taxes Levied for Debt Service	6,150,557	6,346,806	5,830,290	6,310,998	6,292,014	6,513,410	8,234,082	7,652,489	10,258,384
Unrestricted Investment Income	1,602,925	1,667,801	1,989,760	256,774	263,441	244,967	225,416	187,135	532,670
Miscellaneous	5,138,776	8,786,189	7,616,101	9,801,140	7,335,998	7,979,983	8,089,403	16,705,073	7,052,604
Gain on sale of capital assets	309,446	42,160	370,542	408,289	259,510	334,760	130,215	184,157	55,074
Transfers	6,499,379	5,788,524	6,666,985	6,809,647	6,628,543	8,099,690	7,788,931	8,797,679	9,109,773
Total governmental activities	67,697,680	71,064,582	72,774,649	76,779,679	75,711,976	79,146,870	81,296,023	91,934,765	87,794,009
Business-type activities									
Transfers	(6,499,379)	(5,788,524)	(6,666,985)	(6,809,647)	(6,628,543)	(8,099,690)	(7,788,931)	(8,797,679)	(9,109,773)
Miscellaneous	535,492	3,046	(1,785,800)	17,757	12,899	8,651	13,443	49,087	44,443
Gain on sale of capital assets	-	-	68,600	14,548	19,850	-	9,702	-	-
Unrestricted Investment Income	421,749	62,699	68,008	104,261	81,844	68,349	58,492	67,023	318,590
Total Business-type activities	(5,542,138)	(5,722,779)	(8,316,177)	(6,673,081)	(6,513,950)	(8,022,690)	(7,707,294)	(8,681,569)	(8,746,740)
Total Primary government	\$62,155,542	\$65,341,803	\$64,458,472	\$70,106,598	\$69,198,026	\$71,124,180	\$73,588,729	\$ 83,253,196	\$ 79,047,269
Change in Net Position									
Governmental activities	\$ (6,291,345)	\$ (2,230,016)	\$ (2,803,336)	\$ 2,019,954	\$ (5,317,698)	\$ (8,117,135)	\$ (12,950,668)	\$ (617,366)	\$ (13,538,827)
Business-type activities	918,777	2,412,880	4,695,364	2,584,790	2,552,603	4,115,155	924,854	2,877,919	1,039,481
Total Change in Net Position	\$ (5,372,568)	\$ 182,864	\$ 1,892,028	\$ 4,604,744	\$ (2,765,095)	\$ (4,001,980)	\$ (12,025,814)	\$ 2,260,553	\$ (12,499,346)

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

	2018	2017	2016	2015	2014	Fiscal Year 2013	2012	2011*	2010	2009
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,092,978	\$ 2,092,978
Unreserved	-	-	-	-	-	-	-	-	3,102,976	4,081,382
Nonspendable	740,583	555,783	746,015	558,425	589,590	138,098	98,557	97,378	-	-
Committed	1,000,000	1,069,742	2,967,700	1,810,252	1,810,252	1,810,252	1,000,000	2,000,000	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	20,671,803	22,357,478	22,806,356	22,183,694	18,402,804	14,080,281	10,563,771	4,454,451	-	-
Total General Fund	<u>\$ 22,412,386</u>	<u>\$ 23,983,003</u>	<u>\$ 26,520,071</u>	<u>\$ 24,552,371</u>	<u>\$ 20,802,646</u>	<u>\$ 16,028,631</u>	<u>\$ 11,662,328</u>	<u>\$ 6,551,829</u>	<u>\$ 5,195,954</u>	<u>\$ 6,174,360</u>
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special revenue funds	23,621,268	21,913,147	21,252,968	20,359,924	21,769,079	21,596,744	20,774,340	13,163,456	8,027,215	-
Capital project funds	12,144,057	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
Debt service funds	5,773,087	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
Unrestricted, reported in:	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-	4,608,022	10,509,339
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 41,538,412</u>	<u>\$ 39,194,963</u>	<u>\$ 51,658,370</u>	<u>\$ 42,932,775</u>	<u>\$ 49,094,393</u>	<u>\$ 35,886,134</u>	<u>\$ 37,633,340</u>	<u>\$ 32,562,723</u>	<u>\$ 36,628,617</u>	<u>\$ 45,821,429</u>

* Implementation of GASB 54

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

REVENUES	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Taxes	\$ 74,166,220	\$ 70,957,001	\$ 66,171,333	\$ 65,380,479	\$ 62,800,449	\$ 61,262,338	\$ 59,489,913	\$ 56,080,939	\$ 55,391,712	\$ 52,915,001	\$ 48,471,603
Licenses and permits	4,275,085	4,070,617	4,219,252	3,835,740	3,936,571	3,972,088	3,363,734	3,297,461	3,497,555	2,348,145	3,090,141
Intergovernmental	27,156,525	31,306,515	32,466,587	30,877,035	25,676,806	29,471,814	40,655,100	38,023,659	36,677,004	29,984,665	33,795,796
Charges for services	7,376,080	8,148,044	10,713,243	11,105,186	11,579,394	8,252,791	7,003,783	7,675,546	6,250,306	7,345,360	9,661,916
Fines and forfeitures	6,686,969	6,876,509	5,419,667	5,188,369	4,998,314	5,594,573	5,599,785	5,502,088	5,303,069	5,588,531	3,745,490
Miscellaneous	8,914,531	7,510,496	8,045,399	6,809,742	7,998,002	7,592,747	10,031,809	9,595,975	10,440,398	6,691,414	8,623,229
TOTAL REVENUES	\$ 128,575,410	\$ 128,869,182	\$ 127,035,481	\$ 123,196,551	\$ 116,989,536	\$ 116,146,351	\$ 126,144,124	\$ 120,175,668	\$ 117,560,044	\$ 104,873,116	\$ 107,388,175

EXPENDITURES											
General Government, Culture and Recreation	\$ 29,354,785	\$ 19,783,026	\$ 19,095,888	\$ 18,545,218	\$ 18,481,901	\$ 16,825,164	\$ 15,873,415	\$ 15,427,634	\$ 14,852,104	\$ 15,915,318	\$ 18,095,892
Law Enforcement and Public Safety	73,891,876	73,395,905	70,825,532	68,818,371	66,520,254	62,433,931	63,067,114	63,285,222	61,777,117	57,041,075	55,902,391
Highways and Streets	11,597,968	13,847,579	15,570,710	11,694,086	10,233,748	12,632,577	11,496,092	11,001,272	10,738,925	15,950,652	22,043,161
Health and Welfare	16,502,436	21,022,988	17,346,524	19,149,219	15,164,798	17,184,954	18,892,262	20,556,092	16,705,653	13,990,421	12,912,684
Capital outlay	25,564,207	15,504,803	12,122,764	6,776,797	6,490,194	3,936,153	12,829,384	11,488,915	21,627,042	11,474,351	3,322,204
Bond issuance costs	389,548	-	140,379	-	184,275	-	187,484	375,153	-	523,362	-
Debt Service - Principal	7,938,215	7,487,720	6,148,524	6,112,196	5,092,022	4,937,174	4,180,620	6,037,009	6,685,315	6,281,194	6,307,346
Debt Service - Interest	3,673,456	2,978,355	2,531,494	5,734,521	2,441,423	2,422,311	2,640,705	3,045,567	3,339,200	3,293,531	2,628,055
TOTAL EXPENDITURES	\$ 168,912,491	\$ 154,020,376	\$ 143,781,815	\$ 136,830,408	\$ 124,608,615	\$ 120,372,264	\$ 129,167,076	\$ 131,216,864	\$ 135,725,356	\$ 124,469,904	\$ 121,211,733

OTHER FINANCING SOURCES (USES)

Bond issuance	26,925,000	-	16,260,000	-	16,500,000	-	-	17,178,100	-	18,650,000	-
Bond Refunding	-	-	-	14,931,280	-	-	9,610,000	5,560,000	-	-	-
Bond premium	2,268,998	-	2,403,962	3,259,814	351,169	-	437,592	785,866	-	-	-
Bond discount	(169,430)	-	(98,210)	(142,552)	(96,220)	-	(54,034)	(147,829)	-	-	-
Payed to refunded bond escrow agent	-	-	-	(15,624,036)	-	-	(9,865,573)	(5,800,984)	-	-	-
Gain on sale of capital assets	79,878	228,265	340,455	223,180	334,760	259,510	408,289	370,542	42,160	506,402	267,206
Financing Proceeds	-	-	-	-	-	-	-	-	-	-	-
Capital lease financing	3,555,106	1,505,195	2,040,272	1,919,758	1,614,705	-	5,436,716	1,826,021	2,163,411	1,175,288	1,264,315
Transfer in	11,267,823	9,899,277	10,758,020	8,412,688	9,042,821	7,521,411	7,326,368	7,252,585	6,141,687	7,113,217	9,492,409
Transfer (out)	(2,817,459)	(1,482,018)	(4,246,831)	(1,759,437)	(2,109,261)	(892,868)	(516,721)	(585,600)	(353,163)	(613,838)	(1,353,672)
TOTAL OTHER FINANCING SOURCES(USES)	\$ 41,109,916	\$ 10,150,719	\$ 27,457,668	\$ 11,220,695	\$ 25,637,974	\$ 6,888,053	\$ 12,782,637	\$ 26,438,701	\$ 7,994,095	\$ 26,831,069	\$ 9,670,258

OTHER CHANGES IN FUND BALANCES

Prior period adjustments	-	-	(18,038)	1,268	(36,621)	(43,043)	(18,107,527)	-	299,420	(175,663)	-
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TOTAL CHANGES IN FUND BALANCES

Net change in fund balances	\$ 772,835	\$ (15,000,475)	\$ 10,693,296	\$ (2,411,894)	\$ 17,982,274	\$ 2,619,097	\$ (8,347,842)	\$ 15,397,505	\$ (9,871,797)	\$ 7,058,618	\$ (4,153,300)
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RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES

8.10%	7.56%	6.59%	9.11%	6.38%	6.32%	5.86%	7.59%	8.79%	8.47%	7.58%
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CAMERON COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		TOTAL ACTUAL DIRECT TAX RATE
	ASSESSED VALUE	ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
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
2018	15,361,582,405	15,361,582,405	2,640,354,660	2,640,354,660	18,001,937,065	20,794,629,211	0.407743

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

TAX ROLL YEAR	(1) POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	LESS DEBT SERVICE FUND	NET BONDED DEBT	NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
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%
2018	406,220	18,001,937,065	126,670,000	6,583,120	120,086,880	0.67%	295.62%

(1) Last official Federal census

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

FISCAL YEAR ENDED SEP 30	TOTAL TAX LEVY FOR FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT COLLECTED	PERCENTAGE OF LEVY		TOTAL AMOUNT COLLECTED	PERCENTAGE OF LEVY
2018	\$ 73,952,498	\$ 71,599,371	96.82%	\$ -	\$ 71,599,371	96.82%
2017	\$ 70,898,567	\$ 68,513,788	96.64%	\$ 1,322,863	\$ 69,836,651	98.50%
2016	\$ 66,935,094	\$ 64,602,762	96.52%	\$ 1,642,299	\$ 66,245,061	98.97%
2015	\$ 66,138,187	\$ 63,887,037	96.60%	\$ 1,779,659	\$ 65,666,696	99.29%
2014	\$ 63,298,545	\$ 60,839,071	96.11%	\$ 2,050,691	\$ 62,889,762	99.35%
2013	\$ 61,480,831	\$ 58,814,875	95.66%	\$ 2,316,289	\$ 61,131,164	99.43%
2012	\$ 59,761,902	\$ 56,969,308	95.33%	\$ 2,507,494	\$ 59,476,802	99.52%
2011	\$ 56,288,599	\$ 53,529,288	95.10%	\$ 2,491,403	\$ 56,020,691	99.52%
2010	\$ 55,298,963	\$ 52,342,866	94.65%	\$ 2,711,170	\$ 55,054,036	99.56%
2009	\$ 53,738,393	\$ 50,942,864	94.80%	\$ 2,568,601	\$ 53,511,465	99.58%

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

	2018			2017			2016			2015			2014			2013			2012			2011			2010			2009
	Debt			Debt			Debt			Debt			Debt			Debt			Debt			Debt			Debt			
	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	Total
CAMERON COUNTY	0.360875	0.056018	0.416893	0.357829	0.052974	0.410803	0.356401	0.051342	0.407743	0.348885	0.050406	0.399291	0.344383	0.039708	0.384291	0.342075	0.039216	0.384291	0.343790	0.040501	0.384291	0.320802	0.037489	0.364291	0.321540	0.041651	0.363191	0.353191
CITY OF BROWNSVILLE	0.446046	0.254567	0.700613	0.449615	0.250998	0.700613	0.449303	0.251310	0.700613	0.459744	0.240869	0.700613	0.466677	0.233936	0.700613	0.466677	0.233936	0.700613	0.449285	0.251328	0.700613	0.387301	0.270255	0.657556	0.383985	0.270204	0.654189	0.650517
TOWN OF BAYVIEW	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000
CITY OF COMBES	0.438828	0.333098	0.771926	0.438828	0.333098	0.771926	0.425177	0.374767	0.799944	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.629420	0.000000	0.629420	0.562103	0.000000	0.562103	0.530000	0.000000	0.530000	0.495370
CITY OF HARLINGEN	0.460827	0.128000	0.588827	0.456327	0.132500	0.588827	0.460327	0.128500	0.588827	0.450901	0.137926	0.588827	0.449723	0.139104	0.588827	0.449723	0.139104	0.588827	0.451862	0.000000	0.451862	0.434634	0.154193	0.588827	0.435580	0.153247	0.588827	0.590000
TOWN OF INDIAN LAKE	0.775000	0.000000	0.775000	0.775000	0.000000	0.775000	0.784482	0.000000	0.784482	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000	0.753037	0.000000	0.753037	0.916100	0.000000	0.916100	0.916000	0.000000	0.916000	0.893517
CITY OF LA PERIA	0.211291	0.548709	0.760000	0.207454	0.552546	0.760000	0.187800	0.572200	0.760000	0.246155	0.467432	0.713587	0.283204	0.426113	0.709317	0.283204	0.426113	0.709317	0.333900	0.366100	0.700000	0.342500	0.357500	0.700000	0.354800	0.345200	0.700000	0.700000
CITY OF LOS INDIOS	0.468600	0.000000	0.468600	0.468600	0.000000	0.468600	0.432362	0.000000	0.432362	0.432362	0.000000	0.432362	0.450000	0.000000	0.450000	0.450000	0.000000	0.450000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
CITY OF LOS FRESNOS	0.561900	0.153100	0.715000	0.620491	0.094909	0.715000	0.629058	0.085942	0.715000	0.617688	0.097312	0.715000	0.591360	0.123640	0.715000	0.591360	0.123640	0.715000	0.586563	0.128437	0.715000	0.618673	0.086327	0.715000	0.544468	0.170532	0.715000	0.715000
TOWN OF LAGUNA VISTA	0.319624	0.034500	0.354124	0.319624	0.034500	0.354124	0.306124	0.038000	0.344124	0.302065	0.035225	0.337290	0.301023	0.038077	0.339100	0.301023	0.038077	0.339100	0.293200	0.045900	0.339100	0.293200	0.000000	0.293200	0.293200	0.000000	0.293200	0.290000
CITY OF PORT ISABEL	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327
CITY OF PRIMERA	0.622767	0.127233	0.750000	0.551265	0.138755	0.690020	0.557806	0.132214	0.690020	0.551769	0.137838	0.689607	0.535719	0.158905	0.694624	0.535719	0.158905	0.694624	0.539375	0.163612	0.702987	0.577002	0.079733	0.657335	0.556147	0.101188	0.657335	0.657335
CITY OF PALM VALLEY	0.515463	0.000000	0.515463	0.481118	0.000000	0.481118	0.452541	0.000000	0.452541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.424897
CITY OF RIO HONDO	0.619992	0.239765	0.859757	0.620600	0.240000	0.860600	0.620600	0.240000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.818200	0.000000	0.818200	0.799400
TOWN OF RANCHO VIEJO	0.358909	0.091091	0.450000	0.356876	0.093124	0.450000	0.354673	0.095327	0.450000	0.399374	0.020532	0.419066	0.374275	0.017659	0.391934	0.374275	0.017659	0.391934	0.365463	0.028471	0.391934	0.338195	0.028542	0.366737	0.336457	0.030543	0.367000	0.360000
CITY OF SAN BENITO	0.658484	0.071281	0.728125	0.658484	0.071281	0.728125	0.658484	0.071281	0.728125	0.658484	0.071281	0.728125	0.658484	0.071281	0.728125	0.658484	0.071281	0.728125	0.677775	0.050350	0.728125	0.587981	0.100144	0.688125	0.587981	0.100144	0.688125	0.688125
CITY OF SANTA ROSA	0.720000	0.000000	0.720000	0.720000	0.000000	0.720000	0.650000	0.000000	0.650000	0.575830	0.000000	0.575830	0.569529	0.000000	0.569529	0.569529	0.000000	0.569529	0.571975	0.000000	0.571975	0.530000	0.000000	0.530000	0.500410	0.000000	0.500410	0.524352
CITY OF SOUTH PADRE ISLAND	0.250245	0.065395	0.315640	0.249640	0.066000	0.315640	0.239110	0.066330	0.305660	0.235468	0.027286	0.262754	0.227828	0.026556	0.254384	0.227828	0.026556	0.254384	0.223631	0.029070	0.252701	0.220110	0.025300	0.245610	0.218400	0.027210	0.245610	0.245610
BROWNSVILLE I.S.D.	1.152500	0.112500	1.265000	1.152500	0.112500	1.265000	1.152500	0.000000	1.152500	1.040000	0.105666	1.145666	1.040000	0.102155	1.142155	1.040000	0.102155	1.142155	1.019100	0.077300	1.092300	1.019100	0.077300	1.092300	1.012273	0.080027	1.092300	1.092300
HARLINGEN C.I.S.D.	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.179000	1.219000	1.040000	0.085000	1.125000	1.125000
LA PERIA I.S.D.	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.040000	0.260000	1.300000	1.040000	0.296000	1.336000	1.040000	0.296000	1.336000	1.340000
LOS FRESNOS C.I.S.D.	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.200000
LYFORD C.I.S.D.	1.170000	0.150000	1.320000	1.170000	0.140000	1.310000	1.170000	0.150000	1.320000	1.170000	0.110000	1.280000	1.170000	0.050000	1.220000	1.170000	0.050000	1.220000	1.170000	0.160000	1.330000	1.170000	0.160000	1.330000	1.040000	0.160000	1.200000	1.200000
POINT ISABEL I.S.D.	1.040050	0.040607	1.080657	1.039983	0.041651	1.081634	1.040015	0.077619	1.081634	0.980643	0.100991	1.081634	0.980820	0.100814	1.081634	0.980820	0.100814	1.081634	0.981190	0.100450	1.081640	0.967254	0.114380	1.081634	0.948934	0.112700	1.061634	1.061634
RIO HONDO I.S.D.	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100	1.170000	0.199100	1.369100	1.170000	0.139100	1.309100	1.170000	0.139100	1.309100	1.170000	0.119100	1.309100	1.170000	0.119100	1.289100	1.040000	0.249100	1.289100	1.289100
SAN BENITO I.S.D.	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.304900
SANTA MARIA I.S.D.	1.170000	0.410000	1.580000	1.170000	0.410000	1.580000	1.170000	0.310000	1.480000	1.170000	0.110000	1.280000	1.040000	0.240000	1.280000	1.040000	0.240000	1.280000	1.040000	0.240000	1.280000	1.040000	0.240000	1.280000	1.040000	0.214941	1.254941	1.265900
SANTA ROSA I.S.D.	1.																											

**CAMERON COUNTY, TEXAS
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
SEPTEMBER 30, 2018**

GOVERNMENTAL UNITS	NET BONDED DEBT	PERCENT APPLICABLE TO COUNTY	COUNTY'S SHARE OF NET DEBT	PER CAPITA DEBT
Cameron County	\$ 116,960,000	100%	\$ 116,960,000	\$ 287.92
Total	<u>116,960,000</u>		<u>116,960,000</u>	<u>287.92</u>
Cities or Townships:				
Brownsville	143,200,000	100%	143,200,000	352.52
Harlingen	44,262,995	100%	44,262,995	108.96
All others	50,709,400	100%	50,709,400	124.83
School Districts:				
Brownsville	160,725,000	100%	160,725,000	395.66
Harlingen	129,205,000	100%	129,205,000	318.07
Texas Southmost College	42,580,000	100%	42,580,000	104.82
All others	184,953,839	100%	184,953,839	455.30
Water Districts	14,355,000	100%	14,355,000	35.34
Municipal Utility District	17,041,258	100%	17,041,258	41.95
Drainage Districts	-	100%	-	-
Navigation Districts	2,354,251	100%	2,354,251	5.80
Total	<u>789,386,743</u>		<u>789,386,743</u>	<u>1,943.25</u>
TOTAL	<u>\$ 906,346,743</u>		<u>\$ 906,346,743</u>	<u>\$ 2,231.17</u>

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

**CAMERON COUNTY, TEXAS
TEN PRINCIPAL EMPLOYERS**

NO.	EMPLOYER	TYPE OF ACTIVITY	2018 Estimated No. of Employees	% of Total Cameron County Employment	2009 Estimated No. of Employees
1	Brownsville ISD	Education	7,670	28.87%	7,625
2	Valley Baptist Medical Center	Education	3,971	14.94%	3,000
3	Harlingen CISD	Education	3,331	12.54%	2,500
4	Cameron County	Government	1,950	7.34%	1,528
5	UTRGV	Education	1,734	6.43%	2,077
6	Wal-Mart Associates Inc.	Retail	1,708	6.53%	1,735
7	San Benito CISD	Education	1,675	6.30%	1,638
8	Amfels	Manufacturer	1,650	6.21%	2,278
9	H-E-B Grocery	Retail	1,582	5.95%	-
10	Abundant Life Home Health	Medical/Healthcare	1,300	4.89%	-

**CAMERON COUNTY, TEXAS
TEN PRINCIPAL TAXPAYERS
FISCAL YEAR 2018 AND 2009**

NO.	TAXPAYER	TYPE OF ACTIVITY	FISCAL YEAR 2018 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION	FISCAL YEAR 2009 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION
1	AEP Texas Central Co.	Electrical utility	\$ 224,943,337	28.80%	99,569,341	56.03%
2	San Roman Wind I LLC	Wind Farm	122,312,910	15.66%	-	0.00%
3	Valley Crossing Pipeline LLC	Transportation Services	79,237,680	10.14%	-	0.00%
4	VHS Harlingen Hospital Company	Healthcare	70,147,279	8.98%	-	0.00%
5	Union Pacific RR	Rail Road	66,829,194	8.56%	-	0.00%
6	Sharyland Utilities LP	Electric Transmission Utility	59,629,160	7.63%	-	0.00%
7	Los Vientos Windpower LLC	Electrical utility	45,382,140	5.81%	-	0.00%
8	CBL SM Brownsville, LLC	Retail Mall	42,662,896	5.46%	38,904,042	21.89%
9	7-Eleven Inc	Retail	36,730,736	4.70%	-	-
10	Wal-Mart Stores, Inc.	Retail	33,257,501	4.26%	39,247,002	22.08%
	TOTAL ASSESSED VALUATION		<u>\$ 781,132,833</u>	<u>100.00%</u>	<u>\$ 177,720,385</u>	<u>100.00%</u>

* Due to mergers, closing of plants and diversification of companies the current top ten taxpayers were not always listed in the top ten and therefore the data was not available in prior years.

CAMERON COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2018

Assessed value of real property		\$ 20,759,648,736
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		5,189,912,184
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 134,259,580	
Less: Unlimited Tax Bonds	0	
Less: Self-Supporting Debt	36,999,415	
Less: Enterprise fund Debt Service assets	5,491,703	
Less: Debt Service Funds' assets	6,583,120	85,185,342
LEGAL DEBT MARGIN		\$ 5,104,726,842

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

FISCAL YEAR	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
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%
2018	11,611,671	168,912,461	6.87%

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

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

FISCAL YEAR ENDING	GOVERNMENT ACTIVITIES			BUSINESS-TYPE ACTIVITIES		TOTAL PRIMARY GOVERNMENT	Percentage of Personal INCOME	PER CAPITA
	GENERAL OBLIGATION	CERTIFICATES OF OBLIGATION	CAPITAL LEASES	REVENUE BONDS	CERTIFICATES OF OBLIGATION			
	BONDS							
2009	4,915,000	62,960,000	4,685,061	9,720,000		82,280,061	0.022%	212.22
2010	4,510,000	58,895,000	4,914,668	8,700,000		77,019,668	0.024%	189.60
2011	3,640,000	54,880,574	4,346,943	7,160,000	24,499,427	94,526,944	0.020%	232.70
2012	3,485,000	53,397,506	7,930,074	6,340,000	22,897,494	94,050,074	0.025%	231.52
2013	3,320,000	50,585,206	5,783,073	5,485,000	19,710,451	84,883,730	0.027%	204.26
2014	3,150,000	63,912,294	5,648,667	4,595,000	20,397,707	97,703,668	0.025%	234.14
2015	3,150,000	61,726,796	5,636,030	4,595,000	19,283,205	94,391,031	0.027%	224.53
2016	235,000	73,721,814	6,524,553	2,690,000	39,278,186	122,449,553	0.022%	290.06
2017	120,000	68,810,895	5,646,745	1,675,000	37,839,105	114,091,745	0.024%	270.27
2018	-	90,285,585	6,974,580	615,000	36,384,415	134,259,580	0.020%	316.86

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL OBLIGATION BONDS(1)	Less: Amounts Available in Debt Service Funds(2)	TOTAL	Percentage of Actual Taxable Value of Property	Per Capita
2009	67,875,000	23,477,287	44,397,713	0.2918%	114.51
2010	63,405,000	22,740,679	40,664,321	0.2671%	100.10
2011	83,020,001	4,275,819	78,744,182	0.5096%	193.85
2012	79,780,000	5,018,298	74,761,702	0.4807%	184.04
2013	73,615,657	5,593,129	68,022,528	0.4252%	163.69
2014	87,460,001	5,856,883	81,603,118	0.4954%	195.55
2015	81,320,000	5,983,567	75,336,433	0.4548%	179.21
2016	113,235,000	6,479,285	106,755,715	0.6368%	252.88
2017	106,770,000	6,469,678	100,300,322	0.5768%	237.60
2018	126,670,000	6,583,120	120,086,880	0.6671%	283.41

(1) This is general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums

(2) This is the amount restricted for debt service payments

CAMERON COUNTY, TEXAS
REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

PARK SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
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
2018	9,171,559	5,891,968	3,279,591	668,865	1,194,233	1,863,098	1.76

INTERNATIONAL TOLL BRIDGE SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
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
2018	19,894,031	4,530,541	15,363,490	1,845,824	489,489	2,335,313	6.58

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

CAMERON COUNTY, TEXAS
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>(1) POPULATION</u>	<u>(1) PER CAPITA INCOME</u>	<u>(1) MEDIAN AGE</u>	<u>(3) SCHOOL ENROLLMENT</u>	<u>(4) UNEMPLOYMENT RATE</u>	<u>(5) PERSONAL INCOME</u>
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
2018	423,725	15,457	31.3	99,090	6.9%	27,055

- (1) U. S. Census
(2) Federal Deposit Insurance Corporation
(3) Region One Education Service Center
(4) U.S. Department of Labor - Bureau of Labor Statistics
(5) U.S. Department of Commerce -Bureau of Economic Analysis

CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUE
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>VALUE OF CONSTRUCTION</u>	<u>(2) BANK DEPOSITS IN THOUSANDS</u>	<u>TAXABLE PROPERTY VALUE</u>
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 17-18	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
COUNTY GOVERNMENT	1,828.0	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
General government	244.0	217.0	215.0	210.0	210.0	209.0	207.0	203.0	202.0	209.0
General administration	81.0	71.0	72.0	71.0	71.0	70.0	70.0	70.0	70.0	69.0
Financial Administration	27.0	26.0	26.0	25.0	25.0	25.0	23.0	22.0	21.0	21.0
Tax Administration	75.0	69.0	67.0	67.0	67.0	67.0	67.0	64.0	64.0	65.0
Facilities Management	50.0	43.0	42.0	39.0	39.0	39.0	39.0	39.0	39.0	45.0
Election Administration	11.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	9.0
Justice System	486.0	435.0	431.0	427.0	425.0	422.0	418.0	437.0	437.0	451.0
Criminal Justice	309.0	274.0	270.0	267.0	267.0	264.0	260.0	275.0	275.0	286.0
Civil Justice	1.0	4.0	4.0	4.0	4.0	4.0	4.0	8.0	8.0	8.0
Juvenile Services	176.0	157.0	157.0	156.0	154.0	154.0	154.0	154.0	154.0	157.0
Public Safety	245.0	209.0	208.0	206.0	203.0	200.0	204.0	183.0	183.0	185.0
Law Enforcement	234.0	197.0	196.0	194.0	191.0	188.0	194.0	173.0	173.0	173.0
Emergency Management	11.0	12.0	12.0	12.0	12.0	12.0	10.0	10.0	10.0	12.0
Corrections & Rehabilitation	371.0	365.0	365.0	365.0	365.0	348.0	348.0	348.0	289.0	281.0
Housing & Booking	371.0	365.0	365.0	365.0	365.0	348.0	348.0	348.0	289.0	281.0
Health & Human Services	179.0	182.0	181.0	181.0	181.0	181.0	181.0	181.0	181.0	183.0
Health Care	179.0	182.0	181.0	181.0	181.0	181.0	181.0	181.0	181.0	183.0
Community & Economic Development	86.0	78.0	79.0	76.0	76.0	76.0	64.0	64.0	64.0	68.0
Economic Development	-	-	-	-	-	-	-	-	-	-
Housing & Urban Development	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Parks & Recreation	71.0	66.0	67.0	64.0	64.0	64.0	52.0	52.0	52.0	56.0
Libraries	2	-	-	-	-	-	-	-	-	-
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	217.0	216.0	215.0	213.0	213.0	213.0	213.0	216.0	216.0	208.0
Roads, Bridges & Toll Facilities	193.0	193.0	192.0	190.0	190.0	190.0	190.0	190.0	190.0	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	24.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	18.0
Sanitation	-	-	-	-	-	-	-	3.0	3.0	2.0
Solid Waste	0	0	0	0	0	0	0	3.0	3.0	2.0
								-	-	-

The County Clerk's Department has a component of Judicial function and general government function relating to its record keeping and vital statistics duties.

CAMERON COUNTY, TEXAS
OPERATING INDICATORS

COUNTY GOVERNMENT	Capital Assets		Operating indicators			
	Buildings	Vehicles				
General government						
General administration	12	47				
Financial Administration						
County Auditor			# of Payroll checks written -		3,181	
			# of Direct payroll deposits-		50,803	
			# of A/P checks written -		17,560	
County Treasurer			# of Receipts issued -		6,729	
Tax Administration						
Tax Assessor-Collector			# of vehicles registered -		317,364	
Facilities Management			# of Tax accounts -		210,067	
Election Administration			# of new voters registered -		13,774	
Justice System	2	62	Civil Cases Filed	Criminal Cases Filed	Juvenile Cases Filed	Total Disposed Cases
Criminal Justice						
Bail Bond Administration						
County Courts at Law			1,597	4,807	0	7,782
District Courts			10,716	3,448	608	13,130
District Clerk			Passport Applications			3,106
County Clerk			Marriage Licenses			4,961
			Birth Certificates			1,318
			Real Property Filings			14,736
Justice of the Peace (all precincts)			Filed	8,290	66,909	
			Disposed	6,949	71,668	
District Attorney						
Juvenile Services	3					
Public Safety	9	246				
Law Enforcement						
Emergency Management						
Corrections & Rehabilitation	8	28				
Housing & Booking						
M&O Jail						
Jail / Detention Centers			Jail capacity -			1,554
Jail Infirmary						
Health & Human Services	7	33				
Health Care						
Health Department						
Health Immunization			# of immunizations -			16,631
Community & Economic Development						
Housing & Urban Development						
Program Development & Management						
Parks & Recreation	50	51				
Community Parks						
Isla Blanca Park						
Andy Bowie Park						
Thomae Park						
Public Beaches						
Park Rangers						
E.K. Atwood Park						
Park System Administration						
Browne Road Park						
Libraries						
Culture & Education		3				
Farm & Home Extension Office						
Learning Centers	9					
Infrastructure & Environmental Services		118				
Roads, Bridges & Toll Facilities	9					
Commissioner Precinct #1						
Commissioner Precinct #2						
Commissioner Precinct #3						
Commissioner Precinct #4						
Consolidated Precincts		755 Miles of Roads				
Veterans International Bridge		3 Int'l Bridges				
Gateway International Bridge		13 Toll Booths				
Free Trade Bridge at Los Indios		3 Admin Buildings				
GIS			New address applications			1,081
Planning & Inspection			Building permits issued			2,178
			Inspections			9,125

SINGLE AUDIT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND
SCHEDULE OF EXPENDITURES OF STATE AWARDS

**INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with 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, 2018, 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, 2019.

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.

Burton, McCumber & Longoria LLP

Brownsville, Texas
March 28, 2019

**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, 2018. 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, 2018.

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 deficiencies, in internal control over compliance with a type of 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.

Burton, McCumber, & Longoria LLP

Brownsville, Texas
March 28, 2019

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2018

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 9/30/2017	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 9/30/2018
<u>U.S. Department of Agriculture:</u>													
<u>Food and Nutrition Service</u>													
<u>Passed Through Texas Department of State Health Services</u>													
Extra NTE funding	10.557	2017-049826-001A	466,718		-	-	-	-	85,591	-	-	-	85,591
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	4,055,927		950,264	950,264	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	4,030,847		-	2,266,659	-	-	3,228,628	-	-	-	961,969
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	9,300		4,281	4,281	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	9,300		-	1,945	-	-	9,294	-	-	-	7,349
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	37,600		4,913	4,913	-	-	-	-	-	-	-
Extra Additional Funding	10.557	2017-049826-001A			-	-	-	-	52,361	-	-	-	52,361
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	330,096		91,815	91,815	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	330,096		-	217,642	-	-	306,091	-	-	-	88,449
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	55,000		5,655	5,655	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	40,000		-	27,638	-	-	52,202	-	-	-	24,564
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	36,000		20,551	20,551	-	-	-	-	-	-	-
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	13,600		-	3,264	-	-	11,616	-	-	-	8,352
WIC Special Supplemental Nutrition Program for Women Infants amd Children	10.557	2017-049826-001A	39,894		-	17,287	-	-	23,381	-	-	-	6,094
Total U.S. Department of Agriculture					<u>1,077,479</u>	<u>3,611,914</u>	<u>-</u>	<u>-</u>	<u>3,769,164</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,234,729</u>
<u>U.S. Department of Housing & Urban Development/</u>													
<u>Texas Department of Agriculture</u>													
TXCDBG Las Palmas Waterlines	14.225	7215060	230,870	29,946	71,028	116,151	-	-	45,123	-	-	-	-
TXCDBG Las Palmas Sewerlines	14.225	7215055	480,302	569,888	417,945	244,802	-	580,925	407,782	-	-	-	-
TXCDBG TDA-CEDAP		7216135	1,000,000		-	5,987	-	-	7,242	-	-	-	1,255
TXCDBG TDA-CDF		7217050	275,000	198,100	-	-	-	-	5,510	-	-	-	5,510
TXCDBG TDA Coronado Sewer Imp.		7218005	500,000	297,054	-	-	-	-	1,860	-	-	-	1,860
Total CDCB-Entitlement Grants Cluster					<u>488,973</u>	<u>366,940</u>	<u>-</u>	<u>580,925</u>	<u>467,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,625</u>
<u>U.S. Department of Housing & Urban Development/</u>													
<u>Office of Community Planning and Development</u>													
Community Development Block Grant Program AND Non-Entitlement Grants in Hawaii	14.228	712023	1,578,000	979,500	-	-	-	-	-	-	-	-	-
Community Development Block Grant Program AND Non-Entitlement Grants in Hawaii	14.228	7217003	1,000,000	-	11,025	152,917	-	3,108	153,092	-	-	-	8,092
Community Development Block Grant Program AND Non-Entitlement Grants in Hawaii	14.228	12-361-000-6127	7,623,901	-	3,939,121	2,112,039	-	2,740,640	1,135,852	-	-	-	222,294
Total CDCB					<u>3,950,146</u>	<u>2,264,956</u>	<u>-</u>	<u>2,743,748</u>	<u>1,288,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230,386</u>
Total U.S. Department of Housing & Urban Development					<u>4,439,119</u>	<u>2,631,896</u>	<u>-</u>	<u>3,324,673</u>	<u>1,756,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,011</u>
<u>U.S. Department of Interior</u>													
<u>Fish and Wildlife Cluster</u>													
Sport Fish Restoration (Dingell-Johnson Sport Fish Restoration Program)	15.605	F16AF00477	666,405		24,990	-	-	-	-	-	-	-	24,990
Total Fish and Wildlife Cluster					<u>24,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,990</u>
<u>U.S. Department of Justice</u>													
<u>Passed Through Drug Enforcement Agency</u>													
USMS/CCSO 2018	16.U01				-	1,023	-	653	1,736	653	-	-	713
HSI/CCDA FY18	16.U02				-	1,557	-	8,447	10,677	8,447	-	-	9,120
FBI/CCDA FY18	16.U02				-	1,756	-	493	3,378	493	-	-	1,622
OCDETF/CCDA FY18	16.U03				-	2,268	-	-	9,770	-	1,125	-	8,627
ICE/CCDA FY17	16.U03				12,197	12,197	-	-	-	-	-	-	-
HIDTA Task Force - CC Pct#3	16.U04				3,091	3,091	-	-	-	-	-	-	-
HIDTA Task Force - CCSO FY17	16.U04				9,534	9,534	-	-	-	-	-	-	-
DEA/CCDA FYE FY18	16.U05				-	15,411	-	847	18,632	847	-	-	3,221
DEA/CCDA FYE FY18	16.U05				-	18,631	-	958	21,848	958	-	-	3,217
HSI/CONST#3 FY18	16.U05				-	424	-	569	1,242	569	-	-	818
CCSO /ICE	16.U06				-	-	-	828	1,036	828	-	-	1,036
					<u>24,822</u>	<u>65,892</u>	<u>-</u>	<u>12,795</u>	<u>68,319</u>	<u>12,795</u>	<u>1,125</u>	<u>-</u>	<u>28,374</u>
<u>U.S. Department of Justice</u>													
<u>Office of Victims of Crime</u>													
Victims of Crime Act	16.575	1674114	457,807	114,452	54,462	220,833	-	57,786	229,630	57,786	-	-	63,259
Victims of Crime Act	16.575	1844911	273,160	147,086	37,717	37,717	-	-	-	-	-	-	-
Victims of Crime Act	16.575	3347401	46,837	11,709	-	31,225	-	10,669	42,677	10,669	-	-	11,452
Victims of Crime Act	16.575	2015-VA-GX-0009	117,232	29,308	5,511	64,497	-	17,451	63,583	17,451	-	-	4,597
					<u>97,690</u>	<u>354,272</u>	<u>-</u>	<u>85,906</u>	<u>335,890</u>	<u>85,906</u>	<u>-</u>	<u>-</u>	<u>79,308</u>

U.S. Department of Justice

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2018

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 9/30/2017	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 9/30/2018
<u>Violence Against Women Office</u>													
Violence Against Women Formula Grant -Recovery Act Funding '19	16.588	1944913	174,998	71,478	-	-	-	4,453	10,903	4,453	-	-	10,903
Violence Against Women Formula Grant -Recovery Act Funding '18	16.588	1844912	242,204	130,418	21,708	143,505	-	100,362	164,678	100,362	-	-	42,881
					21,708	143,505	-	104,815	175,581	104,815	-	-	53,784
<u>U.S. Department of Justice</u>													
<u>Bureau of Justice Assistance</u>													
COPS Hiring Program	16.710	2017UMWX0162	689,440	229,813	-	-	-	29,762	89,286	29,762	-	-	89,286
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0485	12,996	-	315	315	-	-	-	-	-	-	-
2016 Edward Byrne Memorial JAG	16.738	2016-DJ-BX-0730	12,286	-	12,249	12,249	-	-	-	-	-	-	-
					12,564	12,564	-	29,762	89,286	29,762	-	-	89,286
Total U.S. Department of Justice					156,784	576,233	-	233,278	669,076	233,278	1,125	-	250,752
<u>U.S. Department of Transportation</u>													
<u>Federal Highway Administration (FHWA)</u>													
<u>Highway Planning and Construction Cluster</u>													
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	0921-06-307	1,325,000	265,000	-	253,451	-	159,126	641,669	159,126	-	-	388,218
Total Highway Planning and Construction Cluster					-	253,451	-	159,126	641,669	159,126	-	-	388,218
Total U.S. Department of Transportation					-	253,451	-	159,126	641,669	159,126	-	-	388,218
<u>U.S. General Services Administration</u>													
Donation of Federal Surplus Personal Property (Donation Program)	39.003				-	22,840	-	-	22,840	-	-	-	-
Total U.S. General Services Administration					-	22,840	-	-	22,840	-	-	-	-
<u>U.S. Department of Health and Human Services</u>													
<u>Centers for Disease Control and Prevention</u>													
Public Health Emergency Preparedness	93.069	2015-003632-00	33,591		4,110	4,110	-	-	-	-	-	-	-
Public Health Emergency Preparedness	93.069	537-18-0164-00001	346,892		87,129	324,045	-	26,017	255,869	26,017	-	-	18,953
Public Health Emergency Preparedness	93.069	537-18-0164-00001	349,392				-	8,672	44,162	8,672	-	-	44,162
RLSS/LPHS		2015-000018-00	78,428		12,569	12,569	-	-	-	-	-	-	-
RLSS/LPHS		537-18-0203-00001	156,856		5,069	53,942	-	-	69,019	-	-	-	20,146
RLSS/LPHS	93.758	537-18-0203-00001	156,856				-	-	3,764	-	-	-	3,764
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2016-001377-01	193,938		34,481	102,131	-	-	66,001	-	1,649	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116					94851	-	-	123182	-	-	-	28,331
CHS-TITLE V		2016-003914-01	8,249		129	129	-	-	-	-	-	-	-
CHS-TITLE V		2016-003914.02	8,249		186	1,034	-	-	989	-	-	-	141
Medicaid Administration(MAC)	N/A	529-11-0041-00006	90,642		82,574	82,454	-	-	-	-	-	-	120
Medicaid Administration(MAC)							-	-	100,164	-	-	-	100,164
SHS/CASE 2017		2016-003954-02	108,503		27,012	26,992	-	-	-	-	-	-	20
SHS/CASE 2018		2016-003954-03	108,503		6,970	90,920	-	-	93,047	-	-	-	9,097
SHS/CASE 2019		2016-003954-04	108,503				-	-	4,505	-	-	-	4,505
MH CARE Navigation CSHCN-CM		2013CO7229	552,819				-	-	235,960	-	-	-	235,960
MH CARE Navigation PDCN		2013CO7228	421,696				-	-	187,318	-	-	-	187,318
					260,229	793,177	-	34,689	1,183,980	34,689	1,649	-	652,681
<u>U.S. Department of Health and Human Services</u>													
<u>Office of Population Affairs</u>													
Family Planning-Services	93.217	FAIN FPHPA066196-03	139,392		14,953	97,145	-	-	82,784	-	-	(592)	-
Family Planning-Services		FAIN FPHPA066196-03	58,080			53,387	-	-	53,387	-	-	-	-
Family Planning-Services		FPHPA006394-01	139,292			23,847	-	-	23,847	-	-	-	-
					14,953	174,379	-	-	160,018	-	-	(592)	-
<u>U.S. Department of Health and Human Services</u>													
<u>Administration for Children and Families</u>													
Legal Services - Title IV-E FY18	93.658	2338-0881			-	-	-	91,899	48,354	91,899	-	-	48,354
Legal Services - Title IV-E FY17	93.658	2338-0881			35,800	26,851	-	-	-	-	646	-	9,595
					35,800	26,851	-	91,899	48,354	91,899	646	-	57,949
<u>U.S. Department of Health and Human Services</u>													
<u>Centers for Medicare and Medicaid Services</u>													
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	537-18-0342-00001	421,865		86,628	255,964	-	-	265,280	-	-	-	95,944
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	537-18-0342-00001	190,056		44,357	121,912	-	-	117,255	-	-	-	39,700
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	537-18-0342-00002	555,173				-	-	52,059	-	-	-	52,059
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	537-18-0342-00001	111,869		72,345	97,679	-	-	32,802	-	-	-	7,468

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2018

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 9/30/2017	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 9/30/2018
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	537-18-0342-00001	99,890		5,205	40,631	-	-	46,167	-	-	-	10,741
ZIKA HEALTH CARE SERVICES		HHS000059400001	155,582			13,933			32,792				18,859
ZIKA HEALTH CARE SERVICES		HHS000059200001	256,848						36,408				36,408
						-	-	-	-	-	-	-	-
						-	-	-	-	-	-	-	-
					208,535	530,119	-	-	582,763	-	-	-	261,179
Total U.S. Department of Health and Human Services					519,517	1,524,526	-	126,588	1,975,115	126,588	2,295	(592)	971,809
Office of the Executive Office of the President													
<u>Passed Through SWBT HIDTA</u>													
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G18SS0003A	4,036,046	-	-	640,464	-	-	913,942	-	-	-	273,478
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G16SS0003A	2,926,209	-	32,097	465,545	-	-	434,375	-	-	-	927
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G17SS0003A	2,859,644	-	238,558	1,884,187	-	-	1,722,949	-	-	-	77,320
Total for the Office of the Executive Office of the President					270,655	2,990,196	-	-	3,071,266	-	-	-	351,725
U.S. Department of Homeland Security													
<u>Federal Emergency Management Agency (FEMA)</u>													
HAZARD MITIGATION GRANT (HMPG)			7,731		-	-	-	2,577	7,731	2,577	-	-	7,731
					-	-	-	2,577	7,731	2,577	-	-	7,731
U.S. Department of Homeland Security													
<u>Federal Emergency Management Agency (FEMA)</u>													
Homeland Security Grant Program 2015	97.067	3,186,501	809,688		23,928	73,522	-	-	51,122	-	-	-	1,528
Homeland Security Grant Program 2016	97.067	3,186,502	809,688		-	680,068	-	-	760,215	-	-	-	80,147
Homeland Security Grant Program 2017	97.067	3,185,603	625,000		-	375	-	-	125,160	-	-	-	124,785
Homeland Security Grant Program	97.067	3,067,601	64,000		-	-	-	-	-	-	-	-	-
					23,928	753,965	-	-	936,497	-	-	-	206,460
Total U.S. Department of Homeland Security					23,928	753,965	-	2,577	944,228	2,577	-	-	214,191
Total Federal Awards			34,270,608		6,512,472	12,365,021	-	3,846,242	12,849,819	521,569	3,420	(592)	3,675,424

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2018

State Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	State Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2017	State Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimb and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2018
<u>Texas Juvenile Justice Department</u>													
Border Project	N/A	TJJD-B-18-031	24,954		1,997	24,954	-	-	22,804	-	153	-	-
Border Project	N/A	TJJD-B-19-031	24,954		-	-	-	-	1,909	-	-	-	1,909
Juvenile Probation-State Aid	N/A	TJJD-A-19-031	2,622,874		-	5,386	-	-	164,232	-	-	-	158,846
Juvenile Probation-State Aid	N/A	TJJD-A-18-031	2,628,272		189,523	2,628,272	-	-	2,438,749	-	-	-	-
JJAEP	N/A	TJJD-P-2018-032	578,000		54,868	402,652	-	-	347,784	-	-	-	-
JJAEP	N/A	TJJD-P-2018-032	578,000						62,092				62,092
Grant W-Iowa Testing	N/A				(20,144)				-				(20,144)
Grant W-Iowa Testing	N/A					24,097			-				(24,097)
JJAEP	N/A	TJJD-P-2018-032	-		(92,663)	46,820	-	-	21,075	-	-	-	(118,408)
Grant R - Reimbursement	N/A	TJJD-R-2018-031	OPEN		20,214	197,675	-	-	253,666	-	324	-	76,529
Grant R - Allocation	N/A	TJJD-R-2018-031	27,251		-	27,251	-	-	27,251	-	-	-	-
Grant R - Reimbursement	N/A	TJJD-R-2019-031	OPEN		-	-	-	-	36,261	-	-	-	36,261
Grant R - Allocation	N/A	TJJD-R-2019-031	26,159		-	-	-	-	-	-	-	-	-
Special Needs Diversionary Program	N/A	TJJD-M-18-031	107,163		8,439	107,163	-	-	98,287	-	437	-	-
Special Needs Diversionary Program	N/A	TJJD-M-19-031	107,163		-	-	-	-	8,040	-	-	-	8,040
Prevention & Intervention Demo	N/A	TJJD-S-18-031	121,848		9,082	121,848	-	-	110,929	-	1,837	-	-
Prevention & Intervention Demo	N/A	TJJD-S-19-031	121,848		-	-	-	-	8,527	-	-	-	8,527
Title IV-E Program Reimbursement	N/A	TJJD-E-18-031	OPEN		-	6,825	19,870	-	135,712	19,870	-	(128,887)	-
Title IV-E Program Reimbursement	N/A	TJJD-E-19-031	OPEN		-	-	2,127	-	18,923	2,127	-	(18,923)	-
					171,316	3,592,943	21,997	-	3,756,241	21,997	2,751	(147,810)	189,555

Texas Department of State Health Services

IDCU/SUR		2016-003765-01	73,433		13,572	13,572	-	-	-	-	-	-	-
IDCU/SUR		537-18-0326-00001	137,687		9,264	113,235	-	-	124,183	-	-	-	20,212
IDCU/SUR		537-18-0326-00002	137,687						12,278				12,278
IDCU/SUREB		2016-003820-00	137,687		13,067	13,067	-	-	-	-	-	-	-
INFLUENZA VIROLOGIC SURVEILLANCE		2017-049506-001	5,000		2,134	2,134	-	-	-	-	-	-	-
INFLUENZA VIROLOGIC SURVEILLANCE		537-18-0279-00001	5,000						256				256
INFLUENZA VIROLOGIC SURVEILLANCE		537-18-0279-00001	4,000						500				500
Immunization Cooperative Agreements	93.268	2016-0000031-06	347,500		80,230	80,230	-	-	-	-	-	-	-
Immunization Cooperative Agreements	93.268	537-18-0075-00001	347,500		18,242	208,981	69,706	-	261,081	63,458	-	6,248	70,342
Immunization Cooperative Agreements	93.268	HHS000103300001	347,500				7,854	-	12,210	6,567		1,287	12,210
TB/PC		2016-001428-01	266,746		66,759	66,759	-	-	-	-	-	-	-
TB/PC		537-18-0025-00001	266,746		17,456	207,825	-	-	222,736	-	-	-	32,367
TB/PC			266,746				18	-	14,056	-	18	-	14,056
TITLE V PRENATAL		2016-003883-01	23,069		2,474	-	-	-	-	-	-	-	2,474
TITLE V PRENATAL		2016-003883-02	23,069		1,252	17,324	7,994	-	20,695	7,994	-	-	4,623
TITLE V PRENATAL		2016-003883	23,069				589	-	1,928			589	1,928
FAMILY PLANNING PROGRAM		2016c09263	303,525		-	294,164	1,518	-	294,164	-	-	1,518	-
FAMILY PLANNING PROGRAM			303,525			6,754	60	-	6,754			60	-
Assistive Outpatient Treatment		2017-C03074	82,500		44,531	-	-	57,534	-	20,814	-	-	7,811
					268,981	1,024,045	87,739	57,534	970,841	98,833	18	9,702	179,057

SF-State Criminal Justice Planning (421) Fund

Cameron County Veterans Court		2867602	213,000		13,857	13,857	-	-	-	-	-	-	-
Cameron County Veterans Court		2867603	133,500	4,100	261	22,570	16,129	-	36,316	16,129	-	-	14,007
Cameron County Veterans Court		2867604	130,311		-	-	1,963	-	1,390	1,963	-	-	1,390
Operation Lighthouse		VSO-18-0611	300,000			-	-	-	33,272				33,272
Cameron County Divert Court	N/A	2022807	152,237		8,852	118,634	32,019	-	138,348	22,554	-	9,465	28,566
Cameron County Divert Court	2019-SF-ST-0	2022808	149,720				1,289		11,251			1,289	11,251

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2018

State Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	State Program or Award Amount	Grantee Program or Award Amount	Accrued or (Deferred) Revenue 9/30/2017	State Receipts/ Revenue Realized	Program Revenues	Grantee Contri- butions	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Reimb and/or Due to Other Govern- ments	Increase (Decrease) In Fund Balance	Accrued or (Deferred) Revenue 9/30/2018
Purch Juv Justice Alternatives	16.540	1471318	40,859		1,306	1,306	-	-	-	-	-	-	-
Purch Juv Justice Alternatives	16.540	1471319	39,442			29,040			39,400				10,360
Destiny Program	0.421	2723004	61,500		4,505	5,094	-	-	589	-	-	-	-
Destiny Program	16.540	2723005	61,927			48,711			55,428				6,717
Rifle-Destiny Body Armor	N/A	3451101	133,500		-	133,500	-	-	133,500	-	-	-	-
					28,781	372,712	51,400	-	449,494	40,646	-	10,754	105,563
<u>Homeland Security Grants Division</u>													
<u>Passed Through Office of the Governor</u>													
Local Border Security Program17	N/A	2999902	85,000		21,003	26,426	-	-	5,423	-	-	-	-
Local Border Security Program18	N/A	2999903	80,000		-	40,658	-	-	61,260	-	-	-	20,602
Local Border Security Program19	N/A	2999904	80,000		-	-	-	-	-	-	-	-	-
Border Prosecution Unit	N/A	2537606	249,811		36,764	36,764	-	-	-	-	-	-	-
Border Prosecution Unit	N/A	2537607	324,685		13,587	222,805	-	-	278,508	-	-	-	69,290
Border Prosecution Unit	N/A	2537608	338,046		-	-	-	-	23,758	-	-	-	23,758
					71,354	326,653	-	-	368,949	-	-	-	113,650
<u>Texas Dept. of Motor Vehicles</u>													
<u>Texas Auto & Burglary Theft Prevention Authority</u>													
S. TX Auto Theft Enf. Task Force DA		608-17-0310100	41,250		10,917	10,917	-	-	-	-	-	-	-
					10,917	10,917	-	-	-	-	-	-	-
<u>Texas Office of the Attorney General</u>													
SANVS-Crime Victim Notification		1989656	24,478		-	-	-	-	2,040	-	-	-	2,040
SANVS-Crime Victim Notification		1989656	24,478		2,040	24,478	-	-	22,438	-	-	-	-
NIBRS-National Incident-Based Reporting System		3416701	1,012,135		-	-	-	-	665,888	-	-	-	665,888
					2,040	24,478	-	-	690,366	-	-	-	667,928
<u>Texas Department of Transportation</u>													
Routine Airport Maintenance Program		M1721PTIS	50,000		4,664	4,664	-	2,456	2,457	2,456	-	-	2,457
					4,664	4,664	-	2,456	2,457	2,456	-	-	2,457
<u>Texas General Land Office- CMP</u>													
<u>Passed Through Texas A&M University-Kingsville</u>													
Lower Rio Grande Valley Low Impact Development Outreach, Education and Demonstration Program			15,000	34,500	-	15,000	-	12,132	15,000	12,132	-	-	-
					-	15,000	-	12,132	15,000	12,132	-	-	-
<u>Texas Historical Commission</u>													
Historic Courthouse Preservation Program			450,000	1,762,380	-	-	-	563,853	-	563,853	-	-	-
					-	-	-	563,853	-	563,853	-	-	-
Total State Awards					558,053	5,371,412	161,136	635,975	6,253,348	739,917	2,769	(127,354)	1,258,210



CAMERON COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
For the Year Ended September 30, 2018

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.

Subrecipients

During the year ended September 30, 2018, Cameron County, Texas had no subrecipients.

Indirect Cost Rate

The Uniform Guidance allows an organization to elect a 10% de minimis indirect cost rate. For the year ended September 30, 2018, the County did not elect to use this rate.

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

During the year ended September 30, 2018, Cameron County, Texas had \$0 balances for Non-cash, 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, 2018

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal/State Awards

Internal control over major programs:

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

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

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516? ☐ Yes ☒ No

Identification of major programs:

CFDA Numbers

Name of Federal/State Program or Cluster

Federal –

20.205	Highway planning and construction
14.228	Community development block grants/state programs
97.067	Homeland security grant program

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL/STATE AWARDS - CONTINUED**
Fiscal Year Ended September 30, 2018

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS – CONTINUED

State –

TJJD-B	Border Project
TJJD-A	Juvenile Probation State Aid
TJJD-P	Juvenile Justice Alternative Ed Program
TJJD-R	Reimbursement/Allocation
TJJD-M	Special Need/MHMB
TJJD-S	Prevention and Intervention Demo
TJJD-E	Title IV- E Program Reimbursement

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

\$750,000

Auditee qualified as low-risk auditee?

 X Yes No

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

\$300,000

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.