

Starr County, Texas
Annual Financial Report
For the Year Ended September 30, 2017

STARR COUNTY, TEXAS
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For the Year Ended September 30, 2017

Principal Officials

COUNTY JUDGE

Eloy Vera

COUNTY COMMISSION

Jaime Alvarez – Commissioner PCT. #1
Raul Pena III– Commissioner PCT. #2
Eloy Garza – Commissioner PCT. #3
Ruben D. Saenz – Commissioner PCT. # 4

OTHER OFFICIALS

A. Boyd Carter - Starr County Auditor

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FINANCIAL SECTION



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Oscar R. González
Melissa González

INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge and Commissioners
of Starr County, Texas
Rio Grande City, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Starr County, Texas, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise Starr County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Starr County, Texas, as of September 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 -8 and 42 - 69 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

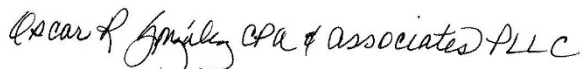
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Starr County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is 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*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal 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 basic 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 and the schedule of expenditures of federal 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 January 28, 2019, on our consideration of Starr County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 Starr County, Texas' 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 Starr County, Texas' internal control over financial reporting and compliance.



Oscar R. Gonzalez, CPA & Associates, PLLC
Certified Public Accountants

Pharr, Texas
January 28, 2019

MANAGEMENT DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Starr County (County) annual financial report presents our discussion and analysis as an overview of the County's financial performance during the fiscal year ended September 30, 2017. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The County's assets and deferred outflow of resources exceed its liabilities by \$91,965,613 (net position). Total assets and deferred outflow of resources were \$105,516,367 and total liabilities were \$13,423,619.
- The County's total net position increased by \$290,599 from current operations. This increase is primarily related to the increase in general revenues.
- The general fund reported a fund balance this year of \$5,457,827 of which \$4,841,073 is unassigned, an increase in the unassigned fund balance of \$1,741,329 from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the government operates like businesses, such as the gas operating system, the international bridge, and the transfer station.
- *Fiduciary fund* statements provide information about the financial relationships in which the County's acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

Figure A-1 summarizes the major features of the County's financial statements, including the portion of the County's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-1 Major Features of the County's Government-wide and Fund Financial Statements

<i>Type of Statements</i>	<i>Government-wide</i>	<i>Governmental Funds</i>	<i>Proprietary Funds</i>	<i>Fiduciary Funds</i>
Scope	Entire County government (except fiduciary funds)	The activities of the County that are not proprietary or fiduciary.	Activities the County operates similar to private businesses. International Bridge, Gas System, & Transfer Station	Instances in which the County is the trustee or agent for someone else's resources.
Required Financial Statements	–Statement of net position –Statement of activities	–Balance sheet –Statement of revenues, expenditures & changes in fund balances	–Statement of net positions –Statement of revenues, expenses and changes in fund net position –Statement of cash flows	–Statement of fiduciary net position –Statement of changes in fiduciary net position
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of Asset/Liability Information	All assets and liabilities, both financial and capital short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the County's funds do not currently contain capital assets, although they can
Type of Inflow/Outflow of Information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how they have changed. Net position—the difference between the County's assets and liabilities—is one way to measure the County's financial health or *position*.

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional non-financial factors such as changes in the County's tax base.

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general administration, judicial, legal, financial administration, public facilities, public safety, health and welfare, culture and recreation, conservation agriculture and highways and streets. Taxes, charges for services, and grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.
- The Commissioners’ Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain grants and local sources.

The County has the following kinds of funds:

- *Governmental funds*—Most of the County’s basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds*—Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
- *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County’s fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County’s government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position: The County’s combined net position was \$91,965,613 at September 30, 2017, an increase of \$1,607,277 or 1.8% over combined net position of \$90,358,389 at September 30, 2016. This increase is mostly due to capital assets. (See Table A-1)

Table A-1 Governmental Activities

	2017	2016	Increase (Decrease)
Assets:			
Current and other assets	\$23,269,571	\$ 23,518,116	(248,545)
Capital assets (net of depreciation)	79,073,147	73,608,961	5,464,186
Total Assets	<u>102,342,718</u>	<u>97,127,077</u>	<u>5,215,641</u>
Deferred outflows of resources	<u>3,173,649</u>	<u>3,727,841</u>	<u>(554,192)</u>
Liabilities:			
Current and noncurrent liabilities	6,670,031	2,978,195	3,691,836
Long-term liabilities	6,417,611	7,309,367	(891,756)
Total Liabilities	<u>13,087,642</u>	<u>10,496,529</u>	<u>2,800,080</u>
Deferred inflows of resources	<u>463,112</u>	<u>208,967</u>	<u>254,145</u>
Net Position:			
Invested in capital assets, net of related debt	76,789,454	71,628,722	5,160,732
Restricted for capital projects	572,741	572,741	-
Restricted for debt service	2,322,799	2,580,112	(257,313)
Restricted for landfill post closure costs	616,754	610,645	6,109
Unrestricted	<u>11,663,865</u>	<u>14,966,169</u>	<u>(3,302,304)</u>
Total Net Position	<u><u>91,965,613</u></u>	<u><u>\$ 90,358,389</u></u>	<u><u>1,607,227</u></u>

Changes in net position:

The County’s total revenues were \$27,956,387. (See Table A-2). The total cost of all programs and services was \$27,596,967 of which 35.15% or \$9,482,774 of these costs are for public safety.

Governmental Activities

- Property tax revenues decreased by 3.5%. Tax revenues for the year ended September 30, 2017, decreased to \$15,094,424 from \$16,489,086 the previous year, a decrease of \$1,394,662.

Table A-2 Governmental Activities

	2017	2016	Increase (Decrease)
Revenues:			
Program Revenues:			
Charges for Services	\$ 3,567,569	\$ 6,173,840	\$ (2,606,271)
Operating Grants & Contributions	7,878,729	5,249,706	2,629,023
General Revenues:			
Property Taxes	15,094,424	16,489,086	(1,394,662)
Interest	48,521	32,828	15,693
Transfers	1,193,680	1,130,808	62,872
Miscellaneous	173,464	239,022	(65,558)
Total Revenues	<u>27,956,387</u>	<u>29,315,290</u>	<u>(1,358,903)</u>
Expenditures			
Public Safety	9,482,774	9,813,033	330,259
Judicial	2,060,041	2,012,469	(47,572)
Highways & Streets	5,356,979	6,926,438	1,569,459
Public Facilities	379,285	381,669	2,384
Financial Administration	1,079,437	970,101	(109,336)
Legal	2,110,039	974,248	(1,135,791)
Health & Welfare	1,480,695	1,155,693	(325,002)
Conservation & Agriculture	159,150	133,300	(25,850)
General Government	5,260,595	5,398,103	137,508
Culture & Recreation	-	-	-
Debt Service-Interest on Debt	110,176	156,719	46,543
Capital Outlay	117,796	-	(117,796)
Total Expenditures	<u>27,596,967</u>	<u>27,921,773</u>	<u>324,806</u>
Increase in Net Position	359,420	1,393,517	(1,034,097)
Net Position – Beginning	90,358,389	89,008,079	1,340,310
Prior Period Adjustment	(349,825)	(43,207)	(306,618)
Net Position – Ending	<u>\$ 90,367,984</u>	<u>\$ 90,358,389</u>	<u>\$9,595</u>

Table A-3 presents the cost of each of the County’s largest functions as well as each function’s net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local revenues.

- The cost of all *governmental* activities this year was \$27,596,967, a decrease of \$324,806 or 1.2% decrease compared to \$27,921,773 for the prior year.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$15,094,424.
- Some of the cost was paid by those who directly benefited from the programs and totaled \$3,567,569. This is a decrease of \$2,606,271 or 73.10% from last year’s revenues, which were \$6,173,840.

- Grants and contributions this year amounted to \$7,878,729, an increase of \$2,629,023, or 50.1% over last year's grants and contributions which totaled \$5,249,706.

Table A-3 Governmental

	<u>Total Expense</u>	<u>Program Revenue</u>	<u>Net Expense</u>
Public Safety	\$ 9,482,772	\$ 3,647,895	\$ (5,834,879)
Highway & Streets	5,356,979	1,337,680	(4,019,299)
General Government	5,260,595	3,107,215	(2,153,380)

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types totaled \$27,956,387 for the year ended September 30, 2017, an decrease of \$1,358,903 or 5% under the preceding year's total governmental revenues of \$27,134,317. The decrease in revenues is mainly from decrease in charges for services.

General Fund Budgetary Highlights

Over the course of the year, the County revised its general fund budget 117 times. Actual general fund expenditures were \$16,911,949, which was \$814,842 under the final budget amounts.

On the other hand, actual general fund resources available were \$15,464,173, which was over the final budgeted amount by \$1,092,485.

CAPITAL ASSETS

At the end of 2017, the County had invested \$74,345,622 in a broad range of capital assets, including land, buildings, improvements, machinery, equipment, vehicles, and infrastructure. (See Table A-4.) This amount represents an increase of \$736,661, a 0.99% increase from FY 2016. The increase is attributed mainly to purchase of furniture and fixtures.

Table A-4 Governmental

	<u>2017</u>	<u>2016</u>	<u>Increase (Decrease)</u>
Land	\$ 1,278,680	\$ 1,278,680	\$ -
Construction in Progress	-	-	-
Building & Improvements	17,869,474	17,798,839	70,635
Furniture & Equipment	12,466,804	11,075,793	1,391,011
Infrastructure	59,733,298	59,471,124	262,174
Total at Historical Cost	91,348,255	89,624,436	1,723,819
Less:			
Accumulated Depreciation	(17,002,633)	(16,015,475)	987,158
Net Capital Assets	<u>\$ 74,345,622</u>	<u>\$ 73,608,961</u>	<u>\$ 736,661</u>

LONG TERM DEBT

At year end the County has \$3,848,471 in long-term debt outstanding as shown in Table A-5. More detailed information about the County’s debt is presented in the notes to the financial statements.

Table A-5 Governmental

	Balance 09/30/16	Principal Issued	Adjustments	Principal Retired	Balance 09/30/17
Certificates of Obligation	\$ 1,545,000	\$ -	\$ -	\$ (500,000)	\$ 1,045,000
Tax Note, Series 2014A	435,239	-	-	(131,768)	303,471
Loan #257429	-	500,000	-	(500,000)	-
Loan #258100	-	1,500,000	-	-	1,500,000
Loan #258171	-	1,000,000	-	-	1,000,000
Totals	\$ 1,980,239	\$ 3,000,000	\$ -	\$ (1,131,768)	\$ 3,848,741

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

- Appraised values used for the 2018 budget preparation increased by approximately \$304,075,243.
- The property tax rates will decrease by \$0.0000 per \$100.00 of assessed valuation.
- Employees’ group health insurance continues to increase.
- There will be no salary increases for FY 2018.

These indicators were taken into account when adopting the general fund budget for 2018. Amounts available for appropriation in the general fund budget are \$17,149,300, a decrease of \$546,292, or 3.09% under the final 2017 budget of \$17,695,592. Property taxes will decrease due to the decreased appraised values.

General fund expenditures are budgeted to increase in 2018 to \$17,149,300 a decrease of \$566,197 or 3.20% under the final 2017 budgeted expenditures of \$17,715,497.

If these estimates are realized, the County’s budgetary general fund balance is not expected to change appreciably by the close of FY 20178

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the County’s finances and to demonstrate the County’s accountability for the money it receives. Questions concerning information provided in this report should be addressed to:

Starr County Auditor
 Starr County Courthouse Annex
 100 N. FM 3167, Suite 217
 Rio Grande City, TX 78582
 Telephone: (956) 716-4800

STARR COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 4,366,715	\$ 411,850	\$ 4,778,565
Investments	2,747,551	-	2,747,551
Receivables			
Taxes	13,223,600	-	13,223,600
Accounts	-	47,672	47,672
Other	269	89,377	89,646
Account Receivables Due from Others	500	-	500
Internal Balances	2,077,136	(2,101,254)	(24,118)
Due from Other Governments	1,312,441	42,534	1,354,975
Other Assets	906,265	64,782	971,047
Supplies Inventory	-	59,274	59,274
Prepaid Insurance	20,859	-	20,859
Capital assets:			
Land	1,278,680	1,396,530	2,675,210
Buildings and Improvements, (Net)	9,230,680	48,037	9,278,717
Furniture and Equipment, (Net)	4,029,737	226,021	4,255,758
Capital lease, (Net)	-	853,503	853,503
Infrastructure, (Net)	59,733,297	2,268,864	62,002,161
Vehicles (Net)	-	7,798	7,798
Total Assets	\$ 98,927,730	\$ 3,414,988	\$ 102,342,718
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to TCDRS	3,173,649	-	3,173,649
Total Deferred Outflow of Resources	3,173,649	-	3,173,649
LIABILITIES			
Accounts Payable	1,293,112	179,734	1,472,846
Accrued Liabilities	399,442	-	399,442
Accrued Payroll	6,261	-	6,261
Other Liabilities	51,718	4,685	56,403
Current Portion of Long-term Debt	2,639,047	200,187	2,839,234
Customer Deposits	-	114,446	114,446
Due to Other Governments	31,625	1,266,680	1,298,305
Due to Other Units	51,819	-	51,819
Unearned Revenue	431,275	-	431,275
Non-current liabilities			
Loan Payable (Net)	-	51,627	51,627
Due in More Than One Year (Net)	1,372,834	-	1,372,834
Net Pension Liability	4,993,150	-	4,993,150
Total Liabilities	11,270,283	1,817,359	13,087,642
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to TCDRS	463,112	-	463,112
Total Deferred Inflow of Resources	463,112	-	463,112
NET POSITION			
Net Investment in Capital Assets	72,240,514	4,548,940	76,789,454
Restricted	3,512,294	-	3,512,294
Unrestricted	14,615,176	(2,951,311)	11,663,865
Total Net Position	\$ 90,367,984	\$ 1,597,629	\$ 91,965,613

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

STARR COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business- Type Activities	
Governmental Activities:						
General Government	\$ 5,260,595	2,927,881	179,334	(2,153,380)	-	(2,153,380)
Public Safety	9,482,774	12,356	3,635,539	(5,834,879)	-	(5,834,879)
Highways and Streets	5,356,979	407,635	930,045	(4,019,299)		(4,019,299)
Legal	2,110,039	42,210	315,095	(1,752,734)		(1,752,734)
Judicial	2,060,041	61,786	1,787,178	(211,077)		(211,077)
Health & Welfare	1,480,695	7,200	719,921	(753,574)		(753,574)
Financial Administration	1,079,437	-	-	(1,079,437)		(1,079,437)
Conservation & Agriculture	159,150	-	311,617	152,467		152,467
Public Facilities	379,285	108,501		(270,784)		(270,784)
Capital Outlay	117,796	-	-	(117,796)		(117,796)
Debt Service - Interest on Debt	110,176	-	-	(110,176)		(110,176)
Total Governmental Activities	\$ 27,596,967	\$ 3,567,569	\$ 7,878,729	\$ (16,150,669)	\$ -	\$ (16,150,669)
Business-Type Activities:						
International Bridge	1,642,000	2,653,796	-	-	1,011,796	1,011,796
Gas System	877,320	997,207	-	-	119,887	119,887
Transfer Station	1,481,097	1,467,721	-	-	(13,376)	(13,376)
Total Business-Type Activities	4,000,417	5,118,724	-	-	1,118,307	1,118,307
Total Primary Government	\$ 31,597,384	\$ 8,686,293	\$ 7,878,729	\$ (16,150,669)	\$ 1,118,307	\$ (15,032,362)
General Revenues:						
Property Taxes				15,094,424	-	15,094,424
Interest Revenue				48,521	2,594	51,115
Miscellaneous				173,464	3,958	177,422
Transfers				1,193,680	(1,193,680)	-
Total General Revenues				16,510,089	(1,187,128)	15,322,961
Change in Net Position				359,420	(68,821)	290,599
<i>Net Position at Beginning of Period</i>				90,358,389	1,666,450	92,024,839
<i>Prior Period Adjustment</i>				(349,825)	-	(349,825)
Net Position, Ending				\$ 90,367,984	\$ 1,597,629	\$ 91,965,613

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

STARR COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	<u>General</u>	<u>Road & Bridge</u>	<u>Debt Service</u>
ASSETS			
Cash & Cash Equivalents	\$ 774,739	\$ 53,711	\$ 1,134,203
Investments	-	-	1,139,939
Taxes Receivables-Property Taxes	8,885,299	3,613,243	567,090
Accounts Receivable	-	-	269
Accrued Receivables-Due from Others			
Due From Other Funds	4,518,144	100,316	402,908
Due From Other Governments	432,980	-	-
Other Assets	905,396	-	-
Prepaid	-	-	-
Total Assets	<u>15,516,558</u>	<u>3,767,270</u>	<u>3,244,409</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows related to TCDRS	-	-	-
Total Assets Deferred Outflow of Resources	<u>\$ 15,516,558</u>	<u>\$ 3,767,270</u>	<u>\$ 3,244,409</u>
LIABILITIES			
Accounts payable	\$ 375,238	\$ 227,030	\$ -
Other liabilities	2,380	-	-
Accrued liabilities	399,442	-	-
Accrued Payroll	-	-	-
Due to Other Units & Taxpayers	51,819	-	-
Due to other funds	467,343	1,646,928	362,343
Due to other governments	-	-	-
Unearned revenue	20,859	16,276	-
Total Liabilities	<u>\$ 1,317,081</u>	<u>\$ 1,890,234</u>	<u>\$ 362,343</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues - property taxes	8,741,650	3,554,780	559,267
Total Deferred Inflows of Resources	<u>10,058,731</u>	<u>5,445,014</u>	<u>921,610</u>
FUND BALANCE			
Restricted	616,754	-	-
Committed	-	-	2,322,799
Assigned	-	-	-
Unassigned	4,841,073	(1,677,744)	-
Total Fund Balances	<u>5,457,827</u>	<u>(1,677,744)</u>	<u>2,322,799</u>
Total Liabilities Deferred Inflows of Resources and Fund Balance	<u>\$ 15,516,558</u>	<u>\$ 3,767,270</u>	<u>\$ 3,244,409</u>

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

Other Governmental Funds	Total Governmental Funds
\$ 2,404,062	\$ 4,366,715
1,607,612	2,747,551
157,968	13,223,600
-	269
500	500
669,583	5,690,951
879,460	1,312,440
869	906,265
20,859	20,859
<u>5,740,913</u>	<u>28,269,150</u>
-	-
<u>\$ 5,740,913</u>	<u>\$ 28,269,150</u>
\$ 690,844	\$ 1,293,112
49,338	51,718
-	399,442
6,261	6,261
-	51,819
1,137,202	3,613,816
31,625	31,625
394,140	431,275
<u>\$ 2,309,410</u>	<u>\$ 5,879,068</u>
155,490	13,011,187
<u>2,464,900</u>	<u>18,890,255</u>
-	616,754
-	2,322,799
-	-
3,276,013	6,439,342
<u>3,276,013</u>	<u>\$ 9,378,895</u>
<u>\$ 5,740,913</u>	<u>\$ 28,269,150</u>

STARR COUNTY, TEXAS
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

EXHIBIT C-1R

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balance - Governmental Funds	\$	9,378,895
Capital Assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets, net of accumulated depreciation, was \$73,608,961. In addition, long term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported as liabilities in the funds. The balance for these liabilities was \$ 1,980,239. The net effect is to increase net assets.		71,628,722
Fixed assets expensed as capital outlay in governmental fund statements, capitalized as fixed assets in Statement of Net Position.		1,910,625
Debt payments on long term debt are not expensed in the Statement of Net Position.		(1,190,723)
Because property tax will not be collected for several months after the city's fiscal year end, they are not considered as "available" revenues in the governmental funds and are considered deferred, but recognized as revenues in the Statement of Net Position		13,011,187
Deferred Outflows/Inflows, Net Pension Liability, and other related activity applicable to the pension plan are not due in the current period and accordingly are not reported as fund liabilities, but are reported as deferred items on the Statement of Net Position, as per GASB 68.		(472,360)
Various other reclassifications including new bonds and loan proceeds in the current year		(3,898,362)
Total Net Position-Governmental Funds	\$	<u><u>90,367,984</u></u>

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

STARR COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	General	Road & Bridge	Debt Service		Other Governmental Funds	Total Governmental Funds
			Debt Service	Starr County I & S		
REVENUES						
Taxes	\$ 10,112,060	\$ 4,227,037	\$ 1,160	\$ 294,644	\$ 227,221	\$ 14,862,122
Intergovernmental	-	860,779	-	-	4,076,404	4,937,183
Charges for services	-	107,140	-	-	-	107,140
Fines and forfeits	8,435	300,495	-	-	228,243	537,173
License & Permits	63,989	-	-	-	-	63,989
Other Revenues	483,292	67,880	-	-	304,929	856,101
Charges	4,168,341	-	-	-	-	4,168,341
Interest	24,445	2,239	6,635	3,254	11,948	48,521
State Grants	79,913	-	-	-	9,269	89,182
Federal Grants	-	-	-	-	24,453	24,453
Other Governmental Grant	428,999	-	-	-	-	428,999
Miscellaneous	94,699	-	-	-	39,030	133,729
Total Revenues	15,464,173	5,565,570	7,795	297,898	4,921,497	26,256,933
EXPENDITURES						
General administration	4,957,220	-	-	-	28,039	4,985,259
Judicial	1,913,782	-	-	-	-	1,913,782
Legal	824,748	-	-	-	1,166,995	1,991,743
Financial administration	999,192	-	-	-	-	999,192
Public facilities	251,217	-	-	-	104,219	355,436
Public safety	6,553,027	-	-	-	2,348,071	8,901,098
Health and welfare	904,025	-	-	-	494,663	1,398,688
Conservation agriculture	132,761	-	-	-	16,619	149,380
Highways and streets	-	5,186,182	-	-	91,686	5,277,868
Capital Outlay	197,362	1,120,865	-	-	443,661	1,761,888
Debt service:						
Principal retirements	131,452	-	-	500,000	-	631,452
Interest and fiscal charges	47,170	-	-	63,006	-	110,176
Total Expenditures	16,911,956	6,307,047	-	563,006	4,693,953	28,475,962
Excess of Revenues Over (Under) Expenditures	(1,447,783)	(741,477)	7,795	(265,108)	227,544	(2,219,029)
OTHER FINANCING SOURCES (USES)						
Proceeds from Issuance of Loans	1,980,000	683,409	-	-	-	2,663,409
Transfers from Other Funds	1,215,228	-	-	-	-	1,215,228
Net Other Financing Sources (Uses)	3,195,228	683,409	-	-	-	3,878,637
NET CHANGE IN FUND BALANCES	1,747,445	(58,068)	7,795	(265,108)	227,544	1,659,608
<i>Fund Balance at Beginning of Period</i>	<i>3,710,383</i>	<i>(1,619,677)</i>	<i>2,580,112</i>	<i>-</i>	<i>3,040,983</i>	<i>7,711,801</i>
<i>Prior Period Adjustment</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>7,486</i>	<i>7,486</i>
Fund Balance at End of Period	\$ 5,457,828	\$ (1,677,745)	\$ 2,587,907	\$ (265,108)	\$ 3,276,013	\$ 9,378,895

STARR COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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

Total Net Change in Fund Balance - Governmental Funds	\$ 1,659,608
Fixed assets expensed as capital outlay in governmental fund statements, capitalized as fixed assets in Statement of Net Position.	1,910,625
Principal payments on long-term expensed in governmental fund statements, treated as reductions of outstanding debt in Entity wide statements.	631,452
Depreciation expense reflected in entity wide statements, not reflected in governmental fund statements.	(561,384)
Deferred Outflows/Inflows, Net Pension Liability, and other related activity applicable to the pension plan are not due in the current period and accordingly are not reported as fund liabilities, but are reported as deferred items on the Statement of Net Position, as per GASB 68.	(944,720)
Bond or Loan proceeds recorded as Other Financing Sources in the Funds	(2,663,409)
Various other reclassifications	<u>327,248</u>
Change in Net Position of Governmental Activities	<u><u>\$ 359,420</u></u>

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

STARR COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual Budget Basis</u>	<u>Final Variance Budget Basis</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 10,864,364	\$ 10,864,364	\$ 10,112,060	\$ (752,304)
Fines and Forfeits			8,435	8,435
Licenses and Permits	85,000	85,000	63,989	(21,011)
Other Revenues	917,100	917,100	483,292	(433,808)
Charges for Services	4,220,900	4,220,900	4,168,341	(52,559)
Interest			24,445	24,445
State Grants	25,000	25,000	79,913	54,913
Other Governmental Grant	404,000	404,000	428,999	24,999
Miscellaneous Revenues	29,000	40,294	94,699	54,405
Total Revenues	<u>16,545,364</u>	<u>16,556,658</u>	<u>15,464,173</u>	<u>(1,092,485)</u>
Other Financing Sources				
Proceeds from Loans	-	-	1,980,000	1,980,000
Transfers from other funds	1,065,228	1,065,228	1,215,228	150,000
Total Revenues and Other Financing Sources	<u>17,610,592</u>	<u>17,621,886</u>	<u>18,659,401</u>	<u>1,037,515</u>
Expenditures				
General Administration	5,228,565	5,217,000	4,957,220	259,780
Judicial	2,004,755	2,004,766	1,913,782	90,984
Legal	811,839	813,840	824,748	(10,908)
Financial Administration	1,085,110	1,085,370	999,192	86,178
Public Facilities	268,685	268,685	251,217	17,468
Public Safety	6,023,285	6,124,569	6,462,720	(338,151)
Health & Welfare	1,015,967	1,050,981	994,332	56,649
Conservation & Agriculture	135,991	135,991	132,761	3,230
Capital Outlay	298,100	217,989	197,362	20,627
Debt Principal & Interest	850,000	807,600	175,572	632,028
Debt Fees	3,000	3,000	3,050	(50)
Total Expenditures	<u>17,725,297</u>	<u>17,729,791</u>	<u>16,911,956</u>	<u>817,835</u>
Total Expenditures and Other Financing Uses	<u>17,725,297</u>	<u>17,729,791</u>	<u>16,911,956</u>	<u>817,835</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(114,705)</u>	<u>(107,905)</u>	<u>1,747,445</u>	<u>1,639,540</u>
Net Change in Fund Balance	<u>(114,705)</u>	<u>(107,905)</u>	<u>1,747,445</u>	<u>1,639,540</u>
Fund Balance at Beginning of Period	3,710,383	3,710,383	3,710,383	-
Prior Period Adjustment	-	-	-	-
Fund Balance at End of Period	<u>\$ 3,595,678</u>	<u>\$ 3,602,478</u>	<u>\$ 5,457,828</u>	<u>\$ 1,639,540</u>

STARR COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2017

	BUSINESS-TYPE ACTIVITIES -			Totals
	International Bridge	Gas System	Transfer Station	
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalent	\$ 199,725	\$ 133,987	\$ 78,138	\$ 411,850
Accounts Receivable-Customers	-	-	47,672	47,672.00
Accounts Receivable - Other	-	89,377	-	89,377.00
Due from Other Governmental Entities	-	-	45,534	45,534.00
Due from Other Funds	20,031	-	-	20,031.00
Supplies inventory	-	59,274	-	59,274.00
Other Assets	57,868	6,914	-	64,782.00
Total Current Assets	<u>277,624</u>	<u>289,552</u>	<u>171,344</u>	<u>738,520</u>
DEFERRED OUTFLOW OF RESOURCES				
Aggregated Deferred Outflow	-	-	-	-
Total Assets and Deferred Outflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NON-CURRENT ASSETS				
Land	1,396,530	-	-	1,396,530
Building & Improvements, (Net)	-	18,790	29,247	48,037
Furniture and Equipment, (Net)	35,586	10,601	179,834	226,021
Vehicles, (Net)	7,798	-	-	7,798
Infrastructure, (Net)	1,112,700	58,444	1,097,720	2,268,864
Capital Lease, (Net)	853,503	-	-	853,503
Total Non-Current Assets	<u>3,406,117</u>	<u>87,835</u>	<u>1,306,801</u>	<u>4,800,753</u>
Total Assets	<u>3,683,741</u>	<u>377,387</u>	<u>1,478,145</u>	<u>5,539,273</u>
CURRENT LIABILITIES				
Accounts Payable	\$ 30,984	\$ 58,126	\$ 90,624	\$ 179,734
Other Current Liabilities	-	4,685	-	4,685
Current Portion of Long-Term Debt	200,187	-	-	200,187
Customer Deposits	-	114,446	-	114,446
Due to Other Governments	1,266,680	-	-	1,266,680
Due to Other Funds	24,144	786,261	1,310,880	2,121,285
Total Current Liabilities	<u>1,521,995</u>	<u>963,518</u>	<u>1,401,504</u>	<u>3,887,017</u>
LONG-TERM LIABILITIES				
Loan Payable	51,627	-	-	51,627
Total Long-Term Liabilities	<u>51,627</u>	<u>-</u>	<u>-</u>	<u>51,627</u>
Total Liabilities	<u>1,573,622</u>	<u>963,518</u>	<u>1,401,504</u>	<u>3,938,644</u>
DEFERRED INFLOW OF RESOURCES				
Aggregated Deferred Inflow	-	-	-	-
Total Assets and Deferred Inflow of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	1,647,770	-	-	1,647,770
Unrestricted	462,349	(586,131)	73,641	(50,141)
Total Net Position	<u>\$ 2,110,119</u>	<u>\$ (586,131)</u>	<u>\$ 73,641</u>	<u>\$ 1,597,629</u>

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

STARR COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	BUSINESS-TYPE ACTIVITIES -			Totals
	ENTERPRISE FUND			
	International Bridge	Gas System	Transfer Station	
OPERATING REVENUES				
Other Revenues	\$ 2,993	\$ 5	\$ 960	\$ 3,958
Charge for Services	2,598,475	997,207	1,467,721	5,063,403
Interest Revenue	1,387	646	561	2,594
Rentals	55,321	-	-	55,321
<i>Total Operating Revenues</i>	<u>2,658,176</u>	<u>997,858</u>	<u>1,469,242</u>	<u>5,125,276</u>
OPERATING EXPENSES				
General Administration	17,080	-	-	17,080
Solid Waste Transfer Department	-	-	1,362,801	1,362,801
Gas Operating System	-	871,606	-	871,606
International Bridge	1,430,610	-	-	1,430,610
Depreciation	194,310	5,714	118,296	318,320
<i>Total Operating Expenses</i>	<u>1,642,000</u>	<u>877,320</u>	<u>1,481,097</u>	<u>4,000,417</u>
OPERATING INCOME (LOSS)	<u>1,016,176</u>	<u>120,538</u>	<u>(11,855)</u>	<u>1,124,859</u>
NON-OPERATING REVENUES (EXPENSES)				
Net Non-Operating Revenues (Expenses)	-	-	-	-
<i>Income Before Contributions and Transfers</i>	<u>1,016,176</u>	<u>120,538</u>	<u>(11,855)</u>	<u>1,124,859</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Other Funds	-	-	-	-
Transfers to Other Funds	(1,193,680)	-	-	(1,193,680)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,193,680)</u>	<u>-</u>	<u>-</u>	<u>(1,193,680)</u>
<i>Net Change in Net Position</i>	(177,504)	120,538	(11,855)	(68,821)
<i>Net Position at Beginning of Period</i>	2,287,623	(706,669)	85,496	1,666,450
<i>Prior Period Adjustment</i>	-	-	-	-
<i>Net Position at End of Period</i>	<u>\$ 2,110,119</u>	<u>\$ (586,131)</u>	<u>\$ 73,641</u>	<u>\$ 1,597,629</u>

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

STARR COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2017

ASSETS

Cash	\$ 6,234,216
Investments	297,253
Prepaid Expense (Over/Esc)	48,237
Accounts Receivable	47,815
Due from Other Funds	848,166
Other Assets	463,211
<i>Total Assets</i>	<u>\$ 7,938,898</u>

LIABILITIES

Accounts Payable	\$ 78,291
Due to Other Funds	824,051
Due to Other Governments	1,257,427
Funds Held for Others	3,223,031
Other Liabilities	2,556,098
<i>Total Liabilities</i>	<u>\$ 7,938,898</u>

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

STARR COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	International Bridge
Cash Flows From Operating Activities:	
Cash Receipts From Customers	\$ 2,656,729
Cash Payments to Suppliers	(337,418)
Cash Payments to Employees	(539,173)
Net Cash Provided(Used) by Operating Activities	1,780,138
Cash Flow From Noncapital Financing Activities:	
Transfers In (Out) to Primary Government	(1,212,401)
Payments to City of Roma	(450,001)
Net Cash Provided(Used) by Noncapital Financing Activities	(1,662,402)
Cash Flow From Capital and Related Financing Activities:	
Acquisition of Capital Assets	(17,933)
Principal Paid on Long-Term Debt	(190,444)
Interest Paid on Long-Term Debt	-
Net Cash Provided(Used) by Capital and Related Financing Activities	(208,377)
Cash Flow From Investing Activities:	
Interest Income Received	1,388
Net Cash Provided(Used) by Investing Activities	1,388
Net Increase (Decrease) in Cash and Cash Equivalents	(89,253)
Cash and Cash Equivalents, Beginning of Year	288,978
Cash and Cash Equivalents, End of Year	\$ 199,725
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income(Loss)	\$ 1,631,852
Depreciation Expenses	194,310
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
(Increase) Decrease in Accounts Receivable	-
(Increase) Decrease in Accounts Receivable-Disconnects	-
(Increase) Decrease in Supplies Inventory	-
(Increase) Decrease in Prepaid Expenses	17,835
Increase (Decrease) in Accounts Payable	(63,858)
Increase (Decrease) in Sales Tax Payable	-
Increase (Decrease) in Customer Meter Deposits	-
Total Adjustments	148,287
Net Cash Provided (Used) by Operating Activities	\$ 1,780,138

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

Gas System	Transfer Station	Totals
\$ 994,078	\$ 1,480,908	\$ 5,131,715
(592,538)	(1,290,856)	(2,220,812)
(331,186)	(195,190)	(1,065,549)
<u>70,354</u>	<u>(5,138)</u>	<u>1,845,354</u>
(16,996)	806,790	(422,607)
-	-	(450,001)
<u>(16,996)</u>	<u>806,790</u>	<u>(872,608)</u>
(36,180)	(62,967)	(117,080)
-	(799,833)	(990,277)
-	-	-
<u>(36,180)</u>	<u>(862,800)</u>	<u>(1,107,357)</u>
368	561	2,317
<u>368</u>	<u>561</u>	<u>2,317</u>
17,546	(60,587)	(132,294)
11,123	138,725	438,826
<u>\$ 28,669</u>	<u>\$ 78,138</u>	<u>306,532</u>
119,897	(12,416)	1,739,333
5,714	118,296	318,320
(21,656)	12,227	(9,429)
12,475		12,475
6,055		6,055
6,380		24,215
(64,559)	(123,245)	(251,662)
2,798		2,798
3,250		3,250
(49,543)	7,278	106,022
<u>\$ 70,354</u>	<u>\$ (5,138)</u>	<u>\$ 1,845,355</u>

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

Starr County, Texas (the County) was organized in 1848. It is a public corporation and political subdivision of the State of Texas. A Commissioner's Court composed of four (4) elected Commissioners and one elected County Judge governs the County under the statutes and the Constitution of the State of Texas. The County provides various services to advance the welfare, health, morals, comfort, safety and convenience of the County and its inhabitants.

The financial statements of the County have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to County governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

B. Financial Reporting Entity

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic-but not the only criterion for including a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise financial accountability include, but not limited to, the selection of a voting majority of the organization's governing body, the ability to remove appointed members of the organization's governing board at will, the ability to modify or approve the budget of the organization, and the designation of management. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

For financial reporting purposes, Starr County includes all funds and the account group that are controlled by, or dependent on, the County. Control by or dependence on the County was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the County to finance any deficits that may occur, or receipt of significant subsidies from the County, and the ability to significantly influence operation. Based upon the application of the above criteria, the following is a brief review of each potential component unit addressed in defining the government's entity.

Excluded from the reporting entity:

Certain significant governmental entities providing services within the County are administered by separate bonds or commissions, are not subject to oversight by the Commissioners' Court, and are responsible for their own fiscal matters. Consequently, financial information for the following entities is not included within the scope of these financial statements.

- Starr County Appraisal County
- Starr County Water Control and Improvement County No.2
- Starr County Memorial Hospital County
- All school counties in Starr County

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Government-Wide and Fund Financial Statements

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to 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. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate fund financial statements are provided for the governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The general fund is the only major fund and is reported in a separate column in the fund financial statements.

D. 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*, as are the proprietary fund and fiduciary 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 including claims and judgements reported in the County's internal service fund (proprietary fund). Property taxes are recognized as revenues in the year for which they are levied. Fees and fines are considered as earned when paid.

Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the 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 to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 120 days of the end of the current fiscal period. However, debt service expenditure as well as expenditures related to compensated absences are recorded only when payment is due.

Intergovernmental revenues, rents, commissions, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County, which includes delinquent property taxes, licenses, fees and fines. For grants, like the government-wide financial statements, the revenue is recognized when all the eligibility requirements have been met.

The County reports three major governmental funds:

The ***General Fund*** is the County's primary operating fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The ***Road and Bridge Fund*** is used by the County to build, repair, and maintain all the roads and bridges within the County.

The ***Debt Service Fund*** is used to account for the accumulation of resources and payment of general obligation bond principle and interest from governmental resources.

All other governmental funds are combined and reported as nonmajor. Nonmajor funds include Special Revenue funds and Capital Project funds.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Capital Project Funds are used to account, on a project basis, for projects financed by the proceeds from bond issues or other financing sources. The capital funds utilize the modified accrual basis of accounting.

Proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund measurement focus is upon determination of net income and changes in retained earnings. The County reports the following major proprietary funds:

The *International Toll Bridge, Gas System and Landfill, and Soil Waste Transfer Station Funds* are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through users charges; or where the governing body has decided that periodic determination of revenue earned, expense incurred, and/or net income, is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Additionally, the County reports the following fund type:

Fiduciary Funds – Agency funds are used account for the assets that are held for the benefit of others or as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business type activities subject to this same limitation. The County has elected not to follow subsequent private sector guidance. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets

Budgets are adopted on a basis other than generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund and the Road and Bridge Fund (a special revenue fund).

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized in the governmental funds of Starr County. Expenditures are recognized when services have been performed or goods have been received.

B. Legal Compliance --Budgets

The County Judge is, by state statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge to assist him and the Commissioners' Court on budgetary matters. The County Judge reviews budget requests, holds informal hearings when needed, and fills in columns in budget preparation forms, setting out his budget recommendations to the Commissioners' Court.

The Commissioners' Court holds a public hearing on the budget and department heads may appear. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Expenditure amounts finally budgeted may not exceed the estimate of budgeted revenues and available fund balance. When the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Legal Compliance –Budgets (continued)

departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioners' Court advised of the condition of the various funds and accounts. Level of control is on a line-item basis.

The following individual funds had adopted budgets for the fiscal year ended September 30, 2017:

- (a) General Fund
- (b) Road and Bridge Fund
- (c) Debt Service Fund

C. Excess of Expenditures over Appropriations

For the year ended September 31, 2017, expenditures exceeded the budget in the following line items:

<u>General Fund Function</u>	<u>Amount</u>
Legal	\$ 10,908
Public Safety	336,671

NOTE 3. DETAILED NOTES ON FUNDS AND COMPONENTS UNITS

A. Cash and Investments

Cash includes amounts in demand deposits. Investments (invested cash) consist of short-term certificates of deposit and are stated at cost. Interest income pertaining to the certificates of deposit is recorded in the fiscal year end on an accrual basis. In accordance with the State of Texas Statutes, county funds not immediately required to pay obligations may be invested in direct debt securities of the United States, fully collateralized security repurchase agreements purchased under a master contractual agreement that specifies the rights and obligations for which the principal and interest are guaranteed by the Federal Intermediate Credit Banks, Federal Land Banks, Federal National Mortgage Association, Federal Home Loan Banks, or Banks for Cooperatives.

B. Interfund Receivables/Payables

During the course of operations, numerous, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

C. Prepaid Items

Payments made to vendors for service that will benefit periods beyond the end of the fiscal year are recorded as prepaid expense assets in proprietary fund types and as expenditures in the government fund types.

D. Inventories

Inventories of proprietary fund types are valued and recorded at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 3. DETAILED NOTES ON FUNDS AND COMPONENTS UNITS (continued)

E. Compensated Absences

Vacation and sick leave benefits are accrued by County employees according to guidelines established in the County's personnel policies. Said policies allow for the accumulation of sick leave of 12 days per year, but do not provide for payment of sick leave accruals (i.e., sick leave not taken in any given year is lost and cannot be carried over to the next year). Accordingly, since such accumulated amounts are non-vesting unused sick leave at September 30, 2017 has not been accrued in the accompanying financial statements. The County's policy for vacation leave allows for 10 working days of vacation after an employee has worked for the County for 6 months.

Vacation leave does not accumulate if not used within the year (i.e., vacation leave taken cannot be carried over the following year). However, any unused leave is paid to an employee upon separation from service. No accruals of vacation leave have been provided for in the accompanying financial statements, as these amounts are considered immaterial.

The County has essentially no provision for compensatory ("comp") time off nor is any employee typically allowed to work more than 40hrs per week except Sheriff Department deputies.

F. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursement to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

G. Restricted Assets

Enterprise fund revenue bonds, as well as certain resources set aside for repayment, are classified as non-current assets on the balance sheet because their use is limited by applicable bond covenants.

H. Capital Assets

Capital assets, which include land, buildings and improvements and equipment, are reported in the government wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$5,000 or more and an estimate useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized. Property, plant and equipment of the primary government is depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Life in Years</u>
Buildings	50
Improvements	20
Furniture & Equipment	10
Automotive	8
Computer Equipment	5

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 3. DETAILED NOTES ON FUNDS AND COMPONENTS UNITS (continued)

H. Capital Assets (continued)

GASB Statement No. 34 requires the County to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first required for the fiscal year ending in 2007. The County has implemented the general and retroactive provisions of GASB Statement No. 34 in the fiscal year ended September 30, 2007.

I. Fund Equity

Contributed capital is recorded in proprietary funds that have received capital grants from specific grantor agencies. Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

J. Fund Balance Classifications

The County uses the following criteria when classifying fund balances amounts:

Nonspendable – amounts not in spendable from or that are legally or contractually earmarked for a specific use. Examples include inventories and endowment principal.

Restricted – amounts that have been legally separated for a specific purpose by law or external funding source. Examples include grants, capital acquisitions, and long-term debt.

Committed – amounts that require Commission action to be used for a specific purpose. Examples include capital expenditures, self-insurance, and campus activity funds. Formal action to commit funds must occur prior to fiscal year end and can only be modified or removed by the same action.

Assigned – amounts that do not require Commission approval but are intended to be used for a specific purpose, as determined by the Superintendent or his designee. These amounts do not meet the criteria to be classified as restricted or committed.

Unassigned – residual amount in the general fund that is available to finance operating expenditures. In other funds, this classification is used only to report a deficit balance resulting from over-spending for specific purposes for which amounts had been restricted, committed, or assigned, as applicable.

K. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position.

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the term of the related debt. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges.

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 financial sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 3. DETAILED NOTES ON FUNDS AND COMPONENTS UNITS (continued)

L. Bond Discounts and Bond Issuance Costs

In governmental fund types, bond discounts and bond issuance costs are recognized in the current period when the bonds are issued. Bond discounts and bond issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method. Unamortized bond discounts are shown on the balance sheet as a reduction of the face amount of bonds payable whereas unamortized bond issuance costs are recorded as deferred charges (assets).

M. Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 4. AUTHORIZED INVESTMENTS

The County is authorized to invest in obligations and instruments as defined in the Public Funds Investment Act (Sec. 2256.001 Texas Government Code). Such investments include (1) obligations of the United States or its agencies, (2) direct obligations of the State of Texas or its agencies, (3) obligations of political subdivisions rated not less than A by a national investment rating firm, (4) certificates of deposit, and (5) other instruments and obligations authorized by statute.

NOTE 5. DEPOSITS AND INVESTMENTS

At September 30, 2017, the carrying amount of the County's deposits was \$4,862,399 and total bank balances equaled \$4,943,948. Bank balances of \$250,000 are covered by federal depository insurance and the remaining \$4,693,948 were covered by collateral pledged in the County's name.

The fair values of investments at September 30, 2017 are summarized as follows:

	<u>Rate</u>	<u>Maturity</u>	<u>Fair Value</u>
<u>Special Revenue</u>			
Certificate of Deposit	0.25%	1/13/2018	\$ 401,903
Certificate of Deposit	0.25%	1/13/2018	401,903
Certificate of Deposit	0.25%	1/13/2018	401,903
Certificate of Deposit	0.25%	1/13/2018	401,903
			<u>1,607,614</u>
<u>Debt Service</u>			
Certificate of Deposit	0.25%	2/2/2018	120,370
Certificate of Deposit	0.25%	2/12/2018	636,973
Certificate of Deposit	0.25%	4/1/2018	382,596
			<u>1,139,939</u>
<u>Enterprise Funds</u>			
Certificate of Deposit	0.25%	1/13/2018	105,320
			<u>105,320</u>
Total CD's			<u>\$ 2,852,873</u>

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 5. DEPOSITS AND INVESTMENTS (Continued)

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures. The County has the following risks related to deposits and investments:

Interest Rate Risk – In accordance with state law, the County does not purchase any investments with maturities greater than 10 years.

Credit Risk – In accordance with state law, investments in mutual funds and investment pools must be rated at least AAA, and investments in obligations from other states, municipalities, counties, etc. must be rated at least A. All U.S. Government Securities and Tex Pool investments of the County are rated AAA.

Concentration of Credit Risk – The County does not place a limit on the amount the County may invest in any one issuer. More than 5% of the County's investments are in Lone Star National Bank (100%), exclusively in Certificates of Deposit.

During the year ended September 30, 2017, the County realized no gain or loss from the sale of investments. The calculation of realized gains is independent of the calculation of the net increase in fair value of investments. Realized gains and losses on investment that have been held in more than one fiscal year and sold in the current year may have been recognized as an increase or decrease in the fair value of investments reported in the prior year.

NOTE 6. PROPERTY TAXES

Ad valorem taxes attach an enforceable lien on property as of January 1. The taxes are levied each October 1, based on the assessed value listed as of the date the enforceable lien attaches. Appraised values are established by the Starr County Appraisal County, assessed at 100% of appraised value and certified by the Appraisal Review Board. The Starr County Tax Assessor/Collector bills and collects taxes for the County. The 2017 fiscal year tax rate was .5258 per \$100 for the general fund, .0100 per \$100 for the debt service fund, .2326 per \$100 for the FM and Lateral Road tax, and .0100 per \$100 for the Drainage County, for a total of .7784 per \$100 assessed valuation.

The County's taxes on real property are a lien against such property until paid. The County may foreclose on real property upon which it has a lien for unpaid taxes. The exception is homestead property belonging to persons 65 years of age or older.

While the County makes an effort to collect delinquent taxes through foreclosure proceedings, delinquent taxes on property not otherwise collected are generally paid when there is a sale or transfer of the title of the property not otherwise collected are generally paid when there is a sale or transfer of the title of the property.

Any liens and subsequent suits against the taxpayer for payment of delinquent personal property taxes are barred unless instituted within four years from the time such taxes become delinquent. Unlike real property, the sale or transfer of most personal property does not require any evidence that taxes thereon are paid.

Taxes are due October 1. Taxes become delinquent on February 1, of the following year, at which time penalty and interest charges are applicable. Property tax revenues are recorded as revenues when they become measurable and attainable. At September 30, property tax receivables are fully deferred.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 7. LONG-TERM DEBT

The following schedule summarized the changes in long-term debt and pension liability as of September 30, 2017.

<u>Governmental Activities</u> Description	Original Issue	Final Maturity	Interest Rate %	Original Issue	Outstanding Balance 9/30/17
Tax Notes Series - 2014A	9/2/2014	9/14/2022	3.75% - 5.25%	500,000	303,471
Certificates of Obligation, Series - 2004	9/15/2004	8/15/2019	4.00% - 4.125%	2,025,000	1,045,000
Operational Expense Note - 2017	7/31/2017	9/29/2017	4.75%	1,500,000	1,500,000
Operational Expense Note - 2017	8/30/2017	9/29/2017	5.75%	480,000	480,000
Purchase of Equipment Note - 2017	6/21/2017	10/25/2025	3.35%	683,409	683,409
				\$ 5,188,409	\$ 4,011,880

<u>Business-Type Activities</u> Description	Original Issue	Final Maturity	Interest Rate %	Original Issue	Outstanding Balance 9/30/17
Capital Lease Revenue Market System Loan	12/22/2014	12/22/2018	5%	\$ 629,579	\$ 251,814
Note Payable, Series-2011	1/24/2011	2/6/2017	4.25%	799,833	-
				\$ 1,429,412	\$ 251,814

The following is a summary of Long-Term Debt and Revenue Bonds payable as of September 30, 2017 recorded under governmental activities and business-type activities.

<u>Governmental Activities</u> Description	Outstanding Balance 10/01/16	Issued Current	Retired Current	Outstanding Balance 9/30/17	Amounts Due Within One year
Tax Notes Series - 2014A	\$ 434,923	-	131,452	303,471	67,330
Certificates of Obligation, Series - 2004	1,545,000	-	500,000	1,045,000	520,000
Operational Expense Note - 2017	-	1,500,000	-	1,500,000	1,500,000
Operational Expense Note - 2017	-	480,000	-	480,000	480,000
Purchase of Equipment Note - 2017	-	683,409	-	683,409	71,717
Total Governmental-Type Activities					
Long Term Liabilities	\$ 1,979,923	\$ 2,663,409	\$ 631,452	\$ 4,011,880	\$ 2,639,047

<u>Business-Type Activities</u> Description	Outstanding Balance 10/01/16	Issued Current	Retired Current	Outstanding Balance 9/30/2017	Amounts Due Within One year
Capital Lease Revenue Market System Loan	\$ 442,258	\$ -	\$ 190,444	\$ 251,814	\$ 200,187
Note Payable, Series-2011	799,833	-	799,833	-	-
Total Business-Type Activities					
Long Term Liabilities	\$ 1,242,091	\$ -	\$ 990,277	\$ 251,814	\$ 200,187

The annual requirements to repay the governmental activities outstanding debt, as of September 30, 2017, are as follows:

Year Ended September 30,	Principal	Interest	Total
2018	2,639,047	94,360	2,733,407
2019	672,460	54,906	727,366
2020	153,750	26,960	180,710
2021	160,321	20,389	180,710
2022	106,494	13,524	120,018
2023-2025	279,809	19,291	299,100
Total	\$ 4,011,881	\$ 229,430	\$ 4,241,311

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 7. LONG-TERM DEBT (Continued)

The annual requirements to repay business-type activities outstanding debt, as of September 30, 2017, are as follows:

Year Ended <u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	200,187	8,045	208,232
2019	51,627	431	52,058
Total	<u>\$ 251,814</u>	<u>\$ 8,476</u>	<u>\$ 260,290</u>

NOTE 8. CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2017, under governmental activities was as follows:

	Beginning Balance 9/20/2016	Increases	Decreases	Ending Balance 9/30/2017
Government activities:				
Capital assets not being depreciated				
Land	\$ 1,278,680	\$ -	\$ -	\$ 1,278,680
Infrastructure	59,471,124	262,173	-	59,733,297
Total capital assets not being depreciated	60,749,804	262,173	-	61,011,977
Capital assets being depreciated:				
Buildings and improvements	17,798,839	70,635	-	17,869,474
Furniture and Fixtures	11,075,793	1,577,817	260,034	12,393,576
Total capital assets being depreciated	28,874,632	1,648,452	260,034	30,263,050
Less: accumulated depreciation for:				
Buildings and improvements	(8,280,976)	(357,818)	-	(8,638,794)
Furniture and Fixtures	(7,734,499)	(832,905)	(203,565)	(8,363,839)
Total accumulated depreciation	(16,015,475)	(1,190,723)	(203,565)	(17,002,633)
Total capital assets being depreciated, net	12,859,157	457,729	56,469	13,260,417
Governmental activities capital assets, net	<u>\$ 73,608,961</u>	<u>\$ 719,902</u>	<u>\$ 56,469</u>	<u>\$ 74,272,394</u>

Depreciation expense for year ended September 30, 2017 was charged to function/programs of the County as follows:

General administration	\$ 229,672
Judicial	86,840
Legal	90,377
Financial administration	45,339
Public facilities	16,128
Public safety	406,632
Health and welfare	63,467
Conservation agriculture	6,778
Highways & Streets	245,490
Totals	<u>\$ 1,190,723</u>

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 10. CAPITAL ASSETS OF PROPRIETARY FUNDS

Capital assets of Proprietary Funds (Enterprise Funds) at September 30, 2017 consisted of the following:

	International Toll Bridge	Gas System	Transfer Station	Total
Land	\$ 1,396,530	\$ 10,000	\$ -	\$ 1,406,530
Landfill closure costs	-	-	21,000	21,000
Capital lease	853,503	-	-	853,503
Buildings and improvements	5,345,988	20,390	378,510	5,744,888
Gas distribution system	-	634,930	-	634,930
Vehicles	-	20,026	-	20,026
Machinery, furniture and equipment	836,645	113,625	1,675,237	2,625,507
Total at historic cost	<u>8,432,666</u>	<u>798,971</u>	<u>2,074,747</u>	<u>11,306,384</u>
Less:				
Accumulated depreciation	<u>(5,026,549)</u>	<u>(711,135)</u>	<u>(767,947)</u>	<u>(6,505,631)</u>
Capital assets, net of accumulated depreciation	<u>\$ 3,406,117</u>	<u>\$ 87,836</u>	<u>\$ 1,306,800</u>	<u>\$ 4,800,753</u>

NOTE 11. CONTINGENT LIABILITIES

The County is a party to various litigations under which it may be required to pay certain monies upon decision of the courts. The County's Attorneys report various possible contingent liabilities based on the amount of damages alleged in various cases. However, it is the opinion of the County's Attorney that the County's liability in these cases that are not covered by liability insurance will be a far lesser amount than that demanded. In the opinion of the County's management, the outcome of these lawsuits will not have a material adverse effect on the accompanying financial statements and, accordingly, no provisions or losses have been recorded.

NOTE 12. BUDGET RESULTS RECONCILED TO RESULTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The budgetary process is based upon accounting for certain transactions on a basis other than generally accepted accounting principles (GAAP basis). The results of operations as presented in the Statement of Revenues, Expenditures and Changes in Fund Balances, Budget and Actual, are in accordance with budgetary process to provide a meaningful comparison with the budget.

The major differences between the budgetary basis "actual" and the GAAP basis are as follows:

A. Basis differences – revenues and expenditures are budgeted on a cash basis while accounts shown in the combined Statement of Revenues, Expenditures and Changes in Fund Balance – All governmental fund types are presented under the modified accrual basis of accounting.

B. Entity difference – budgets were not legally adopted for capital projects fund and the federal and state grants. As previously stated in Note 1 part D to the combined financial statements, the federal and state grants have already been excluded from the budgetary and actual figures shown on the Statement of Revenues, Expenditures and Changes in Fund Balances under Special Revenue Funds. Consequently, the amounts shown on said statement represent those of the Road and Bridge Fund only.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 13. COMMITMENTS AND CONTINGENCIES

Federal and State Funds

The County has received federal and state funds as grants and other financial assistance. These funds must be spent only as allowed by the grant and other federal or state requirements. Also, the County must follow various laws and regulations when they receive these funds. If the County does not abide by these laws and regulations or does not spend the monies, as allowed under the grant agreements, the County may be required to return the grant monies, or a portion thereof, to the granting agencies. The contingent liability, if any, that may be due to the federal and state agencies, cannot be readily determined.

NOTE 14. INTERFUND RECEIVABLES AND PAYABLES

Interfund balances, at September 30, 2017, consisted of the following individual fund receivables and payables:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General fund:		
Special Revenue Funds	\$ 2,197,626	\$ 190,128
Debt Service Fund	-	34,219
Enterprise Funds	1,829,365	20,031
Trust and Agency Funds	<u>491,153</u>	<u>222,964</u>
Total General Fund	4,518,144	467,342
Special revenue funds:		
General Fund	90,300	551,172
Road & Bridge	100,316	1,646,928
Special Revenue Funds	146,027	146,027
Trust and Agency Funds	<u>141,338</u>	<u>440,002</u>
Total Special Revenue Funds	477,981	2,784,129
Debt Service Fund:		
General Fund	34,219	-
Debt Service Fund	362,298	362,298
Trust and Agency Funds	<u>6,391</u>	<u>45</u>
Total Debt Service Fund	402,908	362,343
Capital Projects Fund:		
Enterprise Funds	<u>291,921</u>	-
Total Capital Project Fund	291,921	-
Enterprise Funds:		
General Fund	20,031	1,829,365
Capital Projects Fund	-	<u>291,921</u>
Total Enterprise Funds	20,031	2,121,286
Trust and Agency Funds:		
General Fund	223,354	491,543
Special Revenue Funds	440,002	141,352
Debt Service Fund	45	6,391
Trust and Agency Funds	<u>184,766</u>	<u>184,766</u>
Total Trust and Agency Fund	848,167	824,052
Totals	<u>\$ 6,559,152</u>	<u>\$ 6,559,152</u>

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 14. INTERFUND RECEIVABLES AND PAYABLES (continued)

Balances resulted from the time lag between the dates that 1) Interfund goods and services are provided and/or reimbursement expenditures occur, 2) payments between funds are made. Balances also result from interfund payroll transactions and end of year reclassifications made between funds.

NOTE 15. RISK MANAGEMENT

Starr 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 purchasing commercial insurance and self-insurance with specific and full self-insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subjected to a significant reduction in the current year.

NOTE 16. DEFINED BENEFIT PENSION PLAN

A. Plan Description

The County provides pension, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and County 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 624 cash balance-like defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS. Members can retire at ages 60 and above with 8 or more years of service or with 20 years regardless of age or when the sum of their age and years 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 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. The level of these monetary credits is adopted by the governing body of the County conditioned by the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

B. Employees covered by benefit terms

At December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	169
Inactive employees entitled to but not yet receiving benefits	663
Active employees	481
	1,313

C. Contributions

The employer has elected the annually determined contribution rate (Variable-Rate) 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.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 16. DEFINED BENEFIT PENSION PLAN (continued)

Employees for the County were required to contribute 5% of their annual gross earnings during the fiscal year. The contributions rates for the County was 7.75% in the calendar year 2016. The County's contributions to TCDRS for the year ended December 31, 2016, were \$1,226,470 and were equal to the required contributions.

D. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2016, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

E. Actuarial assumptions

The Total Pension Liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date:	December 31, 2016
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	5 year smoothed market
Real rate of return	5%
Inflation	3%
Long-term investment return	8%
Salary Increases	4.90%
Retirement Age	The average age at service retirement for recent retirees is 61.
Benefit changes during the year	No changes in plan provisions

Actuarial assumptions used in the December 31, 2016, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was for the period January 1, 2009 through December 31, 2012, except where required to be different by GASB 68. TCDRS' actuarial assumptions are periodically reviewed and revised as deemed necessary to reflect best estimates of future experience. Every four years, the TCDRS consulting actuary conducts an investigation of experience, TCDRS assumptions are compared to plan experience and future expectations, and changes to the assumptions are recommended as needed.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2017 information for a 7-10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. The target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 16. DEFINED BENEFIT PENSION PLAN (continued)

E. Actuarial assumptions (continued)

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation (1)</u>	<u>Geometric Real Rate of Return (2)</u>
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	4.70%
International Equities - Emerging	MSCI World Ex USA (net)	7.00%	5.70%
Investment - Grade Bonds	Barclays Capital Aggregated Bond Index	3.00%	0.60%
High - Yield Bonds	Citigroup High - Yield Cash - Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High - Yield Cash - Pay Capped Index	2.00%	3.83%
Direct Lending	Citigroup High - Yield Cash - Pay Capped Index	10.00%	8.15%
Distressed Debt	Citigroup High - Yield Cash - Pay Capped Index	3.00%	6.70%
	67% FTSE NAREIT Equity REITs Index (4) + 33% FRSE EPRA/NAREIT Global Real		
REIT Equities	Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
	Cambridge Associates Real Estate Index (5)		
Private Real Estate Partnerships		6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

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

(2)Geometric real rate of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2017

(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.

F. Discount Rate

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 16. DEFINED BENEFIT PENSION PLAN (continued)

G. Depletion of Plan Assets/GASB Discount Rate

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment 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 GASB 68 purposes. Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

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

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 16. DEFINED BENEFIT PENSION PLAN (continued)

G. Depletion of Plan Assets/GASB Discount Rate

	<u>Total Pension Liability</u> <u>(a)</u>	Plan Fiduciary Net Position <u>(b)</u>	Net Pension Liability <u>(a) - (b)</u>
Balance as of December 31, 2015	\$ 36,329,965	\$ 31,000,838	\$ 5,329,127
Changes for the year:			
Service cost	1,454,467	-	1,454,467
Interest on total pension liability	2,937,528	-	2,937,528
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(485,701)	-	(485,701)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(298,342)	(298,342)	-
Benefit payments	(1,287,052)	(1,287,052)	-
Administrative expenses	-	(24,973)	24,973
Member contributions	-	793,343	(793,343)
Net investment income	-	2,292,766	(2,292,766)
Employer contributions	-	1,226,470	(1,226,470)
Other	-	(45,336)	45,336
Balance at December 31, 2016	<u>\$ 38,650,865</u>	<u>\$ 33,657,714</u>	<u>\$ 4,993,151</u>

H. Discount Rate Sensitivity Analysis

The following presents the net pension liability of the county/county calculated using the discount rate of 8.10%, as well as what the Starr County 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 8.10%	1% Increase 9.10%
Total pension liability	\$ 43,924,821	\$ 38,650,865	\$ 34,296,006
Fiduciary net position	33,657,715	33,657,715	33,657,715
Net pension liability/(asset)	<u>\$ 10,267,106</u>	<u>\$ 4,993,150</u>	<u>\$ 638,291</u>

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 16. DEFINED BENEFIT PENSION PLAN (continued)

I. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of December 31, 2016, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 463,112	\$ -
Changes in assumptions	-	169,561
Net difference between projected and actual earnings	-	2,101,467
Contributions made subsequent to the measurement date	-	902,621
Total	\$ 463,112	\$ 3,173,649

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

Year ended December 31:	
2016	\$ 689,424
2017	682,303
2018	682,303
2019	580,902
2020	-
Thereafter	-

NOTE 17. CONTINGENCIES

The County is a party to various litigations under which it may be required to pay certain monies upon decision of the courts. The County's attorney reports various possible contingent liabilities based on the amount of damages alleged in various cases. However, it is the opinion of the County's attorney that these cases are covered by liability insurances. In the opinion of the County's management, the outcome of these lawsuits will not have a material adverse effect on the accompanying financial statements and, accordingly, no provisions or losses have been recorded.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 18. FAIR VALUE OF FINANCIAL INSTRUMENTS

The Fair Value Measurements and Disclosures Topic of the FASB Accounting Standards Codification (FASB ASC 825-10) require disclosure of the fair value information about financial instruments, whether or not recognized in the balance sheet. In case where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. Starr County, Texas categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

- Level 1 inputs are quoted prices in active markets for identical assets.
- Level 2 inputs are significant other observable inputs.
- Level 3 inputs are significant unobservable inputs.

In the regard, the derived fair value estimates cannot be sustained by comparison to independent markets and, cases could not be realized in immediate settlement of the instruments. Certain financial instruments and all nonfinancial instruments are excluded from these disclosure requirements. Accordingly, the aggregate fair value amounts presented do not represent the underlying value of Starr County, Texas.

The following methods and assumptions were used by Starr County, Texas in estimating its fair value disclosure for financial instruments:

Cash and Cash Equivalents: The carrying amount reported in the balance sheet for cash and cash equivalents is the fair value.

Time deposits: Fair values of certificates of deposit are at cost plus accrued interest.

Accounts Receivable – The carrying amount approximates fair value because of the short maturity of these instruments.

Payable and Accruals: The carrying amounts approximate fair value because of the short maturity period.

<u>Financial Assets:</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Cash and Cash Equivalents	\$ 4,778,565	\$ 4,778,565
Investment	2,747,551	2,747,551
Account Receivable	13,361,418	13,361,418
<u>Financial Liabilities:</u>		
Accounts Payable	\$ 1,472,8469	\$ 168,889
Accrued Liabilities	405,703	405,703

NOTE 19. DEFICIT FUND EQUITY

As of September 30, 2017, the Road and Bridge Fund had a deficit fund balance of \$1,677,744.

STARR COUNTY, TEXAS
Notes to Financial Statements
For the Year Ended September 30, 2017

NOTE 20. PRIOR PERIOD ADJUSTMENTS

Prior period adjustments as of August 31, 2017 consist of the following:

<u>Fund Level</u>	Governmental Funds
Special Revenue Fund	
To correct prior year balances	\$ 7,486
Total Special Revenue Fund	7,486
<u>Government Wide Level</u>	Governmental Activities
To correct prior year GASB 68	\$ (208,967)
To correct prior year Deferred Taxes	(133,372)
Total Net Increase (Decrease) in Net Assets	\$ (349,825)

NOTE 21. SUBSEQUENT EVENTS

For the purposes of reporting subsequent events, management has considered events occurring up to January 28, 2019 the date of the report was available to be issued. No subsequent events were noted.

BUDGETARY COMPARISON REPORTING

STARR COUNTY, TEXAS
SCHEDULES OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
REVENUES			Basis	(Unfavorable)
Current ad valorem	\$ 9,254,364	\$ 9,254,364	\$ 8,053,372	\$ (1,200,992)
Delinquent ad valorem	1,300,000	1,300,000	1,750,295	450,295
Alcoholic beverage licenses	15,000	15,000	11,847	(3,153)
Subdivision fees	26,000	26,000	13,411	(12,589)
Federal payment in lieu of taxes	60,000	60,000	58,393	(1,607)
Wind Farm payment in lieu of taxes	250,000	250,000	250,000	-
State Jury fund reimbursements	-	-	14,348	14,348
HDM Grant-U.S. Dept. of Agriculture	25,000	25,000	28,833	3,833
Nutrition program grant	240,000	240,000	254,919	14,919
TX Indigent Defense Formula Grant	-	-	51,080	51,080
911 services grant	44,000	44,000	37,516	(6,484)
Fees of office	2,620,000	2,620,000	2,361,043	(258,957)
Detention center	1,550,000	1,550,000	1,761,113	211,113
Detention center-cities	12,000	12,000	5,995	(6,005)
Detention center-juvenile	6,700	6,700	20,070	13,370
Rents-El Cenizo ADC & CASCST	7,200	7,200	7,200	-
Library fines	-	-	6,582	6,582
Rentals	25,000	25,000	12,920	(12,080)
State salary supplement	120,000	120,000	105,839	(14,161)
Amusement machine - revenue	800,000	800,000	362,100	(437,900)
Amusement machine - occupation tax	-	-	15,000	15,000
Hotel Taxes	25,000	25,000	-	(25,000)
Food permit inspection	25,000	25,000	14,640	(10,360)
Building/Utility Permits	60,000	60,000	49,349	(10,651)
Interest	-	-	24,445	24,445
Donations	-	10,654	11,479	825
Sale of cemetery plots	1,000	1,000	525	(475)
Roma County cemetery revenue	50,000	50,000	57,000	7,000
Miscellaneous-sheriff	100	100	-	(100)
Miscellaneous-auction	9,000	9,640	640	(9,000)
Miscellaneous	20,000	20,000	82,580	62,580
Tow truck registration fees	-	-	3,050	3,050
Fines & Forfeitures	-	-	1,853	1,853
Elderly transportation	-	-	3,023	3,023
Election Expense Reimbursements	-	-	2,988	2,988
Dept. of Family & Protective Svc - Co. Attorney	-	-	30,725	30,725
Total Revenues	<u>\$ 16,545,364</u>	<u>\$ 16,556,658</u>	<u>\$ 15,464,173</u>	<u>\$ (1,092,485)</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
			<u>Basis</u>	<u>(Unfavorable)</u>
EXPENDITURES				
General Administration:				
County Judge:				
Salary of official	\$ 74,918	\$ 74,918	\$ 74,918	\$ -
Supplemental salary of official	25,200	25,200	25,200	-
Salary of administrative assistant	85,984	85,984	84,593	1,391
Salary of secretary	33,558	33,558	33,558	-
Salary of public information director	42,992	42,992	42,993	(1)
Salary of clerk	28,452	28,452	28,452	-
Salary of courthouse security	95,651	82,651	77,874	4,777
Veteran's Service Clerk	29,810	25,810	23,776	2,034
Dog kennel supervisor	3,438	438	-	438
Automation coordinator	78,096	78,096	72,848	5,248
Annex receptionist	46,100	46,100	41,669	4,431
Payroll taxes	41,631	39,131	37,356	1,775
Employee retirement	42,176	39,676	37,074	2,602
Office supplies	6,000	6,455	4,512	1,943
Auto expense	38,000	16,000	12,356	3,644
Telephone	12,000	12,000	12,713	(713)
Travel and seminar	10,000	6,000	4,332	1,668
Bonds and insurance	400	400	400	-
Dues and subscriptions	400	400	200	200
Capital outlay-equipment	9,500	500	-	500
Miscellaneous	8,000	3,000	2,133	867
Contingencies	10,000	10,000	9,914	86
Total County Judge	<u>722,306</u>	<u>657,761</u>	<u>626,871</u>	<u>30,890</u>
County Clerk				
Salary of official	54,362	54,362	54,362	-
Salary of chief deputy clerk	29,182	29,182	29,182	-
Salary of court clerk	28,533	29,801	29,801	-
Salaries of deputies	94,438	103,630	104,411	(781)
Payroll taxes	15,798	15,798	15,540	258
Employee retirement	16,005	16,005	16,488	(483)
Office supplies	7,000	7,000	6,645	355
Telephone	50	50	-	50
Travel and seminars	2,250	2,413	2,413	-
Binding expense	4,000	3,377	2,985	392
Bonds and insurance	700	700	530	170
Total County Clerk	<u>252,318</u>	<u>262,318</u>	<u>262,357</u>	<u>(39)</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
			<u>Basis</u>	<u>(Unfavorable)</u>
EXPENDITURES (continued)				
General Administration: (continued)				
Personnel Department:				
Salary of supervisor	33,950	33,950	31,308	2,642
Salary of secretary/manager	24,502	24,502	30,240	(5,738)
Salary of benefits clerk	24,796	24,796	25,286	(490)
Salary of loss control clerk	25,026	25,026	22,079	2,947
Salary of director	46,800	36,800	31,593	5,207
Payroll taxes	11,863	11,863	10,474	1,389
Group insurance	-	-	1,325	(1,325)
Employee retirement	12,018	12,018	10,658	1,360
Office supplies	2,500	2,500	1,211	1,289
Travel and seminars	3,000	3,000	1,469	1,531
Rental-copier	300	300	-	300
Capital outlay	250	250	-	250
Total Personnel Department	<u>185,005</u>	<u>175,005</u>	<u>165,643</u>	<u>9,362</u>
Planning Department:				
Stipend of Supervisor	5,000	5,000	5,000	-
Salary of subdivision regulation inspector	35,131	35,131	31,984	3,147
Salary of food inspector	94,411	94,411	90,048	4,363
Salary of code enforcer	35,131	35,131	33,000	2,131
Payroll taxes	13,485	13,485	11,785	1,700
Employee retirement	13,661	13,661	11,971	1,690
Auto expense	3,500	3,500	1,533	1,967
Office supplies	2,000	2,000	1,156	844
Fuel expense	3,000	3,000	348	2,652
Telephone	3,600	3,600	-	3,600
Travel and seminars	2,000	2,000	846	1,154
Dues & subscriptions	100	100	-	100
Total Planning Department	<u>211,019</u>	<u>211,019</u>	<u>187,671</u>	<u>23,348</u>
Elections Administrator:				
Salary of clerks	71,872	87,372	83,337	4,035
Payroll taxes	5,498	5,498	6,363	(865)
General Administration: (continued)				
Elections Administrator: (continued)				
Employee retirement	5,570	5,570	5,641	(71)
Office supplies	6,500	6,900	4,579	2,321
Telephone	2,500	2,500	1,313	1,187
Travel and seminars	2,900	3,000	1,467	1,533
Public notices	1,000	1,000	-	1,000
Bonds and insurance	500	500	70	430
Miscellaneous	1,000	1,000	957	43
Capital outlay	500	-	-	-
Total Elections Administrator	<u>97,840</u>	<u>113,340</u>	<u>103,727</u>	<u>9,613</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES (continued)				
General Fund County Wide:				
Salary-visiting judges	7,100	7,100	5,554	1,546
Salary-election workers	-	-	21,584	(21,584)
Payroll taxes	-	-	2,076	(2,076)
Group insurance	1,700,000	1,700,000	1,837,860	(137,860)
Retirement	-	-	229	(229)
Workers compensation	125,000	139,000	114,372	24,628
Postage	120,000	94,000	97,588	(3,588)
Legal fees and settlements	150,000	166,000	113,148	52,852
Audit services	50,000	50,000	48,320	1,680
Payroll report processing	5,000	5,000	3,336	1,664
Appraisal district fees	440,000	440,000	436,859	3,141
Contractual services	110,000	105,000	19,683	85,317
Drug testing fees	8,000	8,000	3,112	4,888
Autopsies	50,000	65,000	64,914	86
Bidding & notices	10,000	20,000	19,525	475
Telephone -DPS license department	150	150	-	150
Building rent-DPS license dept.	100	100	-	100
Rental-copier	50,000	50,000	30,005	19,995
Computer payments	20,000	9,000	6,871	2,129
Insurance	160,000	160,000	146,546	13,454
Texas Workforce Commission	65,000	65,000	8,385	56,615
Texas Department of Human Services	10,000	10,000	5,843	4,157
Historical commission	3,000	3,000	-	3,000
Industrial development	110,000	110,000	110,000	-
Errors and omissions-insurance	75,000	77,400	77,376	24
Rural fire calls	100	100	-	100
Computer updates	45,000	37,000	32,127	4,873
Capital outlay	115,000	110,000	93,951	16,049
Self help center expense	76,627	76,627	35,000	41,627
Roma county cemetery expense	50,000	50,000	12,225	37,775
Promotional expense	15,000	15,000	900	14,100
Indigent defense expense	100,000	120,000	177,534	(57,534)
Miscellaneous	20,000	30,045	44,876	(14,831)
Battered woman shelter expense	10,000	10,000	10,000	-
Infrastructure development	35,000	35,000	7,147	27,853
Election expense	60,000	60,000	39,082	20,918
Telephone	80,000	80,000	78,850	1,150
LSNB Loan	850,000	807,600	178,621	628,979
Total General Fund County Wide	<u>4,725,077</u>	<u>4,715,122</u>	<u>3,883,499</u>	<u>831,623</u>
Total General Administration	<u>6,193,565</u>	<u>6,134,565</u>	<u>5,229,768</u>	<u>904,797</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES (continued)				
Judicial:				
County Court-at-Law:				
Salary of official	160,160	160,160	160,160	-
Salary of court coordinator	32,958	49,683	50,076	(393)
Salary of court reporter	41,885	17,162	19,889	(2,727)
Salary of bailiff	-	24,723	24,723	-
Salary of administrative assistant	32,795	28,795	28,688	107
Payroll taxes	20,487	20,487	18,828	1,659
Employee retirement	20,754	20,754	20,748	6
Office supplies	1,000	1,000	647	353
Court appointed Attorney-Ad Litem	5,000	2,600	350	2,250
Contract labor - court appointed counselors	40,000	27,275	28,550	(1,275)
Contract labor - visiting reporter	300	300	-	300
Telephone	100	100	-	100
Travel and seminars	1,500	1,500	298	1,202
Bonds and insurance	100	100	-	100
Petit jurors	1,500	3,900	4,580	(680)
Other juror expense	500	500	453	47
Court ordered psychological evaluations	500	500	-	500
Miscellaneous	500	500	-	500
Total County Court-at-Law	<u>360,039</u>	<u>360,039</u>	<u>357,990</u>	<u>2,049</u>
229th District Court:				
Salary official	8,000	8,000	8,000	-
Salary of court manager	-	26,089	26,089	-
Salary of court administrator	-	37,124	37,124	-
Judicial: (continued)				
229th District Court: (continued)				
Salary of court reporter	48,956	48,956	48,956	-
Salary of court coordinator	29,034	-	-	-
Salary of court clerks	51,822	25,733	25,722	11
Salary of bailiff	38,948	38,948	37,450	1,498
Salary of court interpreter	9,055	11,567	11,567	-
Salary of part time clerk	9,055	9,055	9,055	-
Payroll taxes	14,908	14,908	15,284	(376)
Employee Retirement	15,102	15,102	14,913	189
Bailiff uniform expense	500	500	-	500
Car allowance	5,000	5,000	5,000	-
Office supplies	2,000	4,030	3,407	623
Court ordered psychological evaluations	1,500	1,750	1,350	400
Contract labor - court appointed counselors	30,000	19,100	19,100	-
Contract labor - visiting reporter	3,000	4,543	3,925	618
Court appointed Attorney-Ad Litem	20,000	22,347	22,347	-
Court ordered expert witness	10,000	517	-	517
Software	500	500	-	500
Telephone	3,000	2,303	1,393	910
Travel and seminars	8,000	9,000	8,926	74
Dues and subscriptions	200	200	181	19
Petit jurors	12,000	13,338	13,338	-
Other juror expense	2,500	2,500	1,603	897
Capital outlay	500	2,500	2,000	500
Total 229th District Court	<u>323,580</u>	<u>323,610</u>	<u>316,730</u>	<u>6,880</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES (continued)				
381st District Court:				
Salary of official	8,000	8,000	8,000	-
Salary of court reporter	76,241	81,641	81,783	(142)
Salary of court coordinators	78,558	84,058	84,270	(212)
Salary of court bailiff	38,948	45,248	45,361	(113)
Salary of interpreter	9,054	4	-	4
Payroll taxes	16,126	16,126	16,135	(9)
Employee retirement	16,337	16,337	16,619	(282)
Office supplies	7,000	2,200	1,837	363
Telephone	500	500	-	500
Travel and seminars	4,000	5,500	5,249	251
Jury commission	300	-	-	-
Petit jurors	20,000	20,000	22,440	(2,440)
Other juror expense	4,000	4,000	3,308	692
Court appointed attorney-CPS	30,000	21,850	20,705	1,145
381st District Court: (continued)				
Contract labor - court appointed counselor	25,000	23,700	15,250	8,450
Contract labor - visiting reporter	2,000	2,000	1,385	615
Court ordered psychological evaluations	1,000	1,900	1,800	100
Court ordered expert witness	10,000	8,500	-	8,500
Miscellaneous	4,000	9,500	9,043	457
Total 381st District Court	<u>351,064</u>	<u>351,064</u>	<u>333,185</u>	<u>17,879</u>
District Clerk:				
Salary of official	54,362	54,363	54,362	1
Salary of chief clerk	36,400	36,400	36,400	-
Salary of deputy clerks	123,495	126,675	123,201	3,474
Salary of clerks	78,301	75,120	36,802	38,318
Payroll taxes	22,381	22,381	18,391	3,990
Employee retirement	22,673	22,673	18,501	4,172
Office supplies	5,000	5,000	4,412	588
Microfilming	1,000	1,000	-	1,000

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
EXPENDITURES (continued)			<u>Basis</u>	<u>(Unfavorable)</u>
District Clerk: (continued)				
Telephone	750	750	-	750
Travel and seminars	3,000	3,000	2,390	610
Binding expense	1,000	1,000	-	1,000
Repair & maintenance-equipment	1,000	1,000	-	1,000
Printer lease	750	750	-	750
Bonds and insurance	1,100	1,100	500	600
Miscellaneous	500	500	125	375
Dues and subscriptions	100	100	-	100
Capital outlay	500	500	-	500
Total District Clerk	<u>352,312</u>	<u>352,312</u>	<u>295,084</u>	<u>57,228</u>
Justice of the Peace Pct. 1:				
Salary of official	34,885	34,885	34,885	-
Salary of secretary	27,822	27,822	27,874	(52)
Payroll taxes	4,797	4,797	4,783	14
Employee retirement	4,860	4,860	2,642	2,218
Office supplies	900	507	507	-
Internet service	1,750	1,325	979	346
Telephone	1,600	1,600	1,600	-
Travel and seminars	1,500	2,418	2,077	341
Bonds and insurance	275	275	200	75
Juror expense	100	-	-	-
Total of Justice of the Peace Pct. 1	<u>78,489</u>	<u>78,489</u>	<u>75,547</u>	<u>2,942</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
EXPENDITURES (continued)			<u>Basis</u>	<u>(Unfavorable)</u>
Judicial:				
Justice of the Peace Pct. 2:				
Salary of official	31,743	31,743	31,743	-
Salary of secretary	26,584	26,584	26,520	64
Payroll taxes	4,462	4,462	4,436	26
Employee retirement	4,520	4,520	4,413	107
Office supplies	1,200	502	502	-
Internet service	1,750	1,750	1,735	15
Telephone	1,065	980	173	807
Travel and seminars	1,000	1,883	1,877	6
Bonds and insurance	110	110	50	60
Juror expense	100	-	-	-
Total Justice of the Peace Pct. 2	<u>72,534</u>	<u>72,534</u>	<u>71,449</u>	<u>1,085</u>
Justice of the Peace Pct. 3:				
Salary official	34,885	34,885	36,898	(2,013)
Salary of secretary	27,123	27,123	26,506	617
Payroll taxes	4,743	4,744	4,226	518
Employee retirement	4,806	4,806	4,805	1
Office supplies	1,400	548	548	-
Internet service	1,750	1,500	1,500	-
Telephone	1,000	2,188	2,355	(167)
Travel and seminars	1,000	913	913	-
Bonds and insurance	175	175	-	175
Juror expense	100	100	-	100
Total Justice of the Peace Pct. 3	<u>76,982</u>	<u>76,982</u>	<u>77,751</u>	<u>(769)</u>
Justice of the Peace Pct. 4:				
Salary of official	34,885	34,885	34,885	-
Salary of secretary	27,123	27,123	27,123	-
Payroll taxes	4,743	4,743	3,948	795
Employee retirement	4,806	4,806	4,696	110
Office supplies	1,000	1,595	1,592	3
Travel and seminars	1,200	1,080	1,080	-
Bonds and insurance	175	-	-	-
Juror expense	300	-	-	-
Total Justice of the Peace Pct. 4	<u>74,232</u>	<u>74,232</u>	<u>73,324</u>	<u>908</u>
Justice of the Peace Pct. 5:				
Salary of official	34,885	34,885	34,885	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES (continued)				
Judicial: (continued)				
Justice of the Peace Pct. 5:				
Salary of clerk	22,050	22,050	22,050	-
Payroll taxes	4,356	4,356	4,137	219
Employee retirement	4,412	4,412	4,313	99
Office supplies	1,000	1,000	819	181
Telephone	1,200	1,325	1,417	(92)
Travel and seminars	1,500	1,500	1,485	15
Bonds and insurance	175	50	50	-
Juror expense	100	100	-	100
Total Justice of the Peace Pct. 5	<u>69,678</u>	<u>69,678</u>	<u>69,156</u>	<u>522</u>
Justice of the Peace Pct. 6:				
Salary of official	34,885	34,885	34,885	-
Salary of secretary	22,600	22,600	29,382	(6,782)
Salary of clerk	29,382	29,382	21,949	7,433
Payroll taxes	6,646	6,646	6,102	544
Employee retirement	6,732	6,732	6,530	202
Office supplies	1,000	1,140	1,109	31
Internet service	1,500	1,500	1,474	26
Telephone	1,800	1,260	1,258	2
Travel and seminars	1,300	1,750	1,774	(24)
Bonds and insurance	100	150	150	-
Juror expense	100	-	-	-
Total Justice of the Peace Pct. 6	<u>106,045</u>	<u>106,045</u>	<u>104,613</u>	<u>1,432</u>
Justice of the Peace Pct. 7:				
Salary of official	31,743	31,743	31,742	1
Salary of secretary	24,470	24,470	24,218	252
Payroll taxes	4,300	4,300	4,152	148
Employee retirement	4,357	4,357	4,151	206
Office supplies	600	2,856	2,652	204
Telephone	2,700	444	444	-
Travel and seminars	1,100	1,100	933	167
Bonds and insurance	100	200	-	200
Juror expense	100	-	-	-
Total Justice of the Peace Pct. 7	<u>69,470</u>	<u>69,470</u>	<u>68,292</u>	<u>1,178</u>
Justice of the Peace Pct. 8:				
Salary of official	31,743	32,743	32,743	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
			<u>Basis</u>	<u>(Unfavorable)</u>
EXPENDITURES (continued)				
Judicial: (continued)				
Justice of the Peace Pct. 8:				
Salary of secretary	25,497	26,478	25,987	491
Payroll taxes	4,379	4,379	4,396	(17)
Employee retirement	4,436	4,436	4,449	(13)
Office supplies	1,000	848	823	25
Internet service	1,500	2,029	1,980	49
Telephone	1,200	1,200	1,082	118
Travel and seminars	1,200	1,013	1,013	-
Bonds and insurance	275	185	185	-
Juror expense	100	-	-	-
Total Justice of the Peace Pct. 8	<u>71,330</u>	<u>73,311</u>	<u>72,658</u>	<u>653</u>
Total Judicial	<u>2,005,755</u>	<u>2,007,766</u>	<u>1,915,779</u>	<u>91,987</u>
Legal:				
County Attorney:				
Salary of official	63,671	63,671	63,671	-
Supplemental salary of official	25,000	25,000	25,000	-
CPS Attorney	23,850	23,850	54,520	(30,670)
Salary of assistant county attorney	62,530	65,000	65,000	-
Salary of secretary	30,475	26,520	26,010	510
Salary of clerks	67,769	64,740	62,780	1,960
Other salaries	-	-	10,430	(10,430)
File clerk	-	9,971	16,324	(6,353)
Abatement officer	-	-	54,400	(54,400)
Payroll taxes	20,907	20,907	27,100	(6,193)
Group insurance	-	-	62	(62)
Employee retirement	21,180	21,180	27,971	(6,791)
Office supplies	3,000	6,648	6,544	104
Supplies other	500	-	-	-
Fuel and oil	4,250	1,302	-	1,302
Travel and seminars	1,000	-	-	-
Repair and maintenance-autos	1,000	216	216	-
Rental-copier	6,500	6,500	5,477	1,023
Service of citations	3,000	-	-	-
Bonds and insurance	500	378	378	-
Dues and subscriptions	250	-	-	-
Capital outlay	500	-	-	-
Total County Attorney	<u>335,882</u>	<u>335,883</u>	<u>445,883</u>	<u>(110,000)</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
			<u>Basis</u>	<u>(Unfavorable)</u>
EXPENDITURES (continued)				
Legal:				
District Attorney:				
Salary of assistants	120,048	120,048	74,901	45,147
Salary of secretaries	105,440	105,440	91,011	14,429
Other salaries	60,043	60,043	60,106	(63)
Supplemental salary of official	16,068	16,068	15,450	618
Salary of investigators	78,000	78,000	67,811	10,189
Payroll taxes	29,039	29,039	23,119	5,920
Employee retirement	29,419	29,419	22,202	7,217
Office supplies	5,000	6,500	5,270	1,230
Telephone	1,000	-	-	-
Travel and seminars	7,000	7,000	5,855	1,145
Repairs maintenance-autos	10,000	10,000	7,716	2,284
Repairs maintenance-computers	1,000	1,000	310	690
Rental-copier	7,000	7,000	3,041	3,959
Bonds and insurance	300	300	-	300
Dues and subscriptions	1,500	2,500	1,404	1,096
Transcripts for trials and appeals	5,000	5,000	178	4,822
Miscellaneous	600	600	491	109
Capital outlay	1,500	-	-	-
Total District Attorney	<u>477,957</u>	<u>477,957</u>	<u>378,865</u>	<u>99,092</u>
Total Legal	<u>813,839</u>	<u>813,840</u>	<u>824,748</u>	<u>(10,908)</u>
Financial Administration:				
County Auditor:				
Salary of official	70,933	70,933	70,977	(44)
Salary of assistant	48,493	48,493	44,984	3,509
Salary of special programs bookkeeper	31,634	10,357	9,900	457
Salary of bookkeeper	-	5,577	-	5,577
Salary of accounting assistant	92,248	91,771	90,753	1,018
Salary of assistant auditor	51,262	55,730	55,730	-
Salary of accountant	-	7,885	-	7,885
Payroll taxes	22,535	22,534	19,628	2,906
Employee retirement	22,829	22,829	20,635	2,194
Office supplies	3,500	3,100	1,897	1,203
Training and consulting	-	717	4,011	(3,294)
Travel and seminars	1,000	4,195	577	3,618
Repairs and maintenance-equipment	500	500	360	140
Rental-copier	2,000	1,128	1,128	-
Bonds and insurance	250	420	300	120
Dues and subscriptions	400	430	430	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
			<u>Basis</u>	<u>(Unfavorable)</u>
EXPENDITURES (continued)				
Financial Administration: (continued)				
County Auditor: (continued)				
Miscellaneous	200	200	61	139
Capital outlay	1,000	2,000	-	2,000
Total County Auditor	<u>348,784</u>	<u>348,799</u>	<u>321,371</u>	<u>27,428</u>
County Treasurer:				
Salary of official	43,962	43,962	43,962	-
Salary of chief deputy	29,209	29,209	29,210	(1)
Salary of clerk	52,624	52,624	52,304	320
Payroll taxes	9,623	9,623	9,324	299
Employee retirement	9,749	9,749	9,503	246
Mileage reimbursement for deputy	600	600	530	70
Office supplies	3,200	3,245	3,159	86
Travel and seminars	2,000	2,000	2,000	-
Bonds and insurance	750	750	620	130
Dues and subscriptions	100	100	-	100
Capital outlay	100	100	-	100
Total County Treasurer	<u>151,917</u>	<u>151,962</u>	<u>150,612</u>	<u>1,350</u>
Tax Collector:				
Salary of official	46,116	46,116	45,584	532
Salary of chief deputy	29,182	29,182	31,040	(1,858)
Salary of chief deputy-tax	29,182	27,682	27,195	487
Salary of deputies	197,358	198,858	186,060	12,798
Salary of clerk	18,769	18,769	17,113	1,656
Payroll taxes	24,527	24,527	22,747	1,780
Employee retirement	24,847	24,847	22,895	1,952
Office supplies	15,000	14,800	14,297	503
Telephone	3,300	5,000	4,750	250
Travel and seminars	2,000	1,500	1,452	48
Printing	2,500	-	-	-
Rental equipment	-	2,700	2,625	75
Bonds and insurance	1,000	1,620	1,365	255
Dues and subscriptions	700	100	85	15
Miscellaneous	500	480	326	154
Capital outlay	1,200	-	-	-
Total Tax Collector	<u>396,181</u>	<u>396,181</u>	<u>377,534</u>	<u>18,647</u>
Compliance and Collections				
Salary of collection supervisor	32,710	32,710	32,710	-
Salary of collection specialist	53,526	53,526	51,299	2,227

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		Actual	Variance
	<u>Original</u>	<u>Final</u>	Budget	Favorable
			Basis	(Unfavorable)
EXPENDITURES (continued)				
Financial Administration: (continued)				
Compliance and Collections: (continued)				
Salary of clerk	44,600	44,600	43,980	620
Salary of manager	29,500	29,500	-	29,500
Payroll taxes	12,266	12,266	9,021	3,245
Employee retirement	12,426	12,426	9,696	2,730
Office supplies	3,000	4,896	2,464	2,432
Auto expense	500	-	-	-
Travel & seminars	1,000	104	104	-
Dues & subscriptions	500	500	400	100
Miscellaneous	500	-	-	-
Total Compliance and Collections	<u>190,528</u>	<u>190,528</u>	<u>149,674</u>	<u>40,854</u>
Total Financial Administration	<u>1,087,410</u>	<u>1,087,470</u>	<u>999,191</u>	<u>88,279</u>
Public Facilities				
Building Maintenance:				
Stipend - A/C & Electrician	3,000	3,000	6,499	(3,499)
Salary of yardman	25,109	25,109	19,875	5,234
Salary of janitor (new floor)	23,951	23,951	22,350	1,601
Salary of maintenance janitors	71,458	71,458	70,195	1,263
Salary of annex janitors	46,100	46,100	46,001	99
Salary of annex yardman	22,050	22,050	21,313	737
Payroll taxes	14,663	14,663	13,516	1,147
Employee retirement	14,854	14,854	13,875	979
Employee uniforms	2,000	1,000	234	766
Cleaning and sanitation supplies	14,000	18,500	15,142	3,358
Repairs and maintenance-buildings	14,000	14,000	9,773	4,227
Repairs and maintenance-equipment	10,000	6,500	6,185	315
Repairs and maintenance-elevator	6,000	6,000	5,903	97
Small tools	1,500	1,500	356	1,144
Total Building Maintenance	<u>268,685</u>	<u>268,685</u>	<u>251,217</u>	<u>17,468</u>
Total Public Facilities	<u>268,685</u>	<u>268,685</u>	<u>251,217</u>	<u>17,468</u>
Public Safety:				
Fire Station Pct. 1:				
Salary of employee	155,000	144,321	140,404	3,917
Payroll taxes	11,858	10,358	10,613	(255)
Employee retirement	12,012	8,012	8,677	(665)
Fuel and oil	6,500	6,500	5,873	627

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES (continued)				
Public Safety:				
Fire Station Pct. 1: (continued)				
Cleaning and sanitation	1,000	1,000	771	229
Telephone	1,500	1,500	1,476	24
Travel and seminars	1,500	307	307	-
Repairs and maintenance-equipment	11,300	9,319	7,314	2,005
Rental-equipment	-	-	-	-
Insurance-liability	1,200	-	-	-
Insurance-firemen	2,500	-	-	-
Miscellaneous	5,000	7,000	7,000	-
Capital outlay-equipment	5,000	26,072	24,934	1,138
Total Fire Station Pct. 1	<u>214,370</u>	<u>214,389</u>	<u>207,369</u>	<u>7,020</u>
Fire Station Pct. 2:				
Salary of employee	123,770	95,470	93,921	1,549
Salary of assistant chief	24,675	-	-	-
Payroll taxes	11,356	7,356	6,869	487
Employee retirement	11,505	8,105	6,799	1,306
Fuel and oil	15,000	15,000	14,979	21
Telephone	7,000	7,000	6,735	265
Travel and seminars	-	-	-	-
Repair and maintenance-equipment	7,500	6,095	6,093	2
Miscellaneous	1,000	60,972	52,359	8,613
Capital outlay-equipment	28,000	675	587	88
Total Fire Station Pct. 2	<u>229,806</u>	<u>200,673</u>	<u>188,342</u>	<u>12,331</u>
Fire Station Pct. 3:				
Salary of employee	117,439	119,725	116,930	2,795
Payroll taxes	8,984	8,634	8,324	310
Employee retirement	9,102	8,802	8,476	326
Fuel and oil	8,000	8,000	8,000	-
Telephone	1,750	1,750	1,663	87
Travel and seminars	750	-	-	-
Repair and maintenance-equipment	6,000	6,000	6,000	-
Insurance -liability	2,000	2,000	1,710	290
Insurance-firemen	3,000	3,000	2,426	574
Miscellaneous	7,250	11,363	11,121	242
Capital outlay-building	4,000	2,000	1,891	109
Capital outlay-equipment	3,000	1	-	1
Total Fire Station Pct. 3	<u>171,275</u>	<u>171,275</u>	<u>166,541</u>	<u>4,734</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		Actual	Variance
	<u>Original</u>	<u>Final</u>	Budget	Favorable
			<u>Basis</u>	<u>(Unfavorable)</u>
EXPENDITURES (continued)				
Public Safety: (continued)				
Fire Station Pct. 4:				
Salary of firemen	101,955	90,693	87,213	3,480
Payroll taxes	7,800	6,200	5,972	228
Employee retirement	7,901	6,401	6,116	285
Uniform rental	3,500	3,500	3,496	4
Fuel and oil	14,400	16,700	10,191	6,509
Telephone	3,000	11,000	10,925	75
Travel and seminars	1,000	-	-	-
Repair and maintenance-equipment	15,000	20,600	16,185	4,415
Rental-equipment	4,500	-	-	-
Insurance -liability	4,000	4,600	4,580	20
Insurance-firemen	1,000	-	-	-
Miscellaneous	3,500	4,100	3,521	579
Capital outlay-equipment	24,000	25,000	25,000	-
Total Fire Station Pct. 4	<u>191,556</u>	<u>188,794</u>	<u>173,199</u>	<u>15,595</u>
Constables:				
Salary of constable Pct. 1	29,261	29,261	28,136	1,125
Salary of constable Pct. 2	29,261	29,261	29,261	-
Salary of constable Pct. 3	29,261	29,261	29,261	-
Salary of constable Pct. 4	29,261	29,261	7,878	21,383
Salary of constable Pct. 5	29,261	29,261	29,261	-
Salary of constable Pct. 6	29,261	29,261	29,262	(1)
Salary of constable Pct. 7	29,261	29,261	29,261	-
Salary of constable Pct. 8	29,261	29,261	29,261	-
Payroll taxes	17,776	17,776	15,492	2,284
Employee retirement	18,144	18,144	16,034	2,110
Fuel and oil	29,500	23,995	14,277	9,718
Telephone	-	2,545	2,525	20
Travel and seminars	4,000	3,000	-	3,000
Repairs & maintenance-equipment	6,500	10,460	6,481	3,979
Total Constables	<u>310,008</u>	<u>310,008</u>	<u>266,390</u>	<u>43,618</u>
Sheriff's Department:				
Salary of official	79,454	79,454	79,454	-
Supplemental salary of official	16,068	16,068	16,068	-
Salary of clerk	24,728	24,728	24,677	51
Salary of chief deputy	52,450	52,450	52,451	(1)
Salary of deputies	690,456	755,456	787,058	(31,602)

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
			<u>Basis</u>	<u>(Unfavorable)</u>
EXPENDITURES (continued)				
Public Safety: (continued)				
Sheriffs Department: (continued)				
Salary of captain	42,202	42,202	43,087	(885)
Salary of corporals	38,372	38,372	77,815	(39,443)
Salary of sergeants	113,390	113,390	113,477	(87)
Salary of dispatcher	186,750	186,750	174,991	11,759
Salary of part-time dispatcher	23,247	23,247	11,889	11,358
Salary of investigators	226,775	226,775	260,922	(34,147)
Salary of warrants	36,378	36,378	34,128	2,250
Salary of lieutenant	39,633	39,633	24,759	14,874
Salary of task force officer	36,678	36,678	23,452	13,226
Payroll taxes	122,904	122,903	125,946	(3,043)
Employee retirement	124,510	124,510	124,950	(440)
Workers compensation	-	-	34	(34)
Uniforms	2,500	570	570	-
Office supplies	7,000	14,189	13,997	192
Fuel and oil	50,000	50,000	50,000	-
Firearm supplies	1,500	2,158	2,055	103
Telephone	60,000	61,600	60,509	1,091
Travel & seminars	750	-	-	-
School instructors expense	500	-	-	-
Repair and maint-equipment	6,000	6,000	5,995	5
Repair and maint-autos	20,000	70,000	54,283	15,717
Repair and maint-communications equip	3,500	3,500	3,124	376
Rental-copier	4,500	5,092	5,015	77
Rental-storage (dept. files)	4,000	4,000	3,066	934
Bonds and insurance	200	200	150	50
Radio tower (3 sites)	4,000	4,000	4,000	-
Starr Co Tactical Command Suburban	1,000	1,000	-	1,000
Capital outlay-vehicle	100,000	43,141	43,141	-
Total Sheriff's Department	<u>2,119,445</u>	<u>2,184,444</u>	<u>2,221,063</u>	<u>(36,619)</u>
229th District - Adult Probation:				
Salary of secretary	9,583	8,183	7,363	820
Salary of court interpreter	6,000	7,400	7,000	400
Payroll taxes	1,192	1,192	1,028	164
Employee retirement	1,208	1,208	1,088	120
Total 229th District - Adult Probation	<u>17,983</u>	<u>17,983</u>	<u>16,479</u>	<u>1,504</u>
Contribution to Texas DPS:				
Salary of clerks	25,159	25,159	-	25,159
Payroll taxes	1,924	1,925	-	1,925
Employee retirement	1,951	1,950	-	1,950
Telephone	3,600	3,600	-	3,600
Rental-equipment	1,000	1,000	-	1,000
Miscellaneous	500	500	-	500
Total Contribution to Texas DPS	<u>34,134</u>	<u>34,134</u>	<u>-</u>	<u>34,134</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		Actual	Variance
	<u>Original</u>	<u>Final</u>	Budget	Favorable
EXPENDITURES (continued)			Basis	(Unfavorable)
Detention Center:				
Salary of office manager	30,604	30,604	30,603	1
Salary of captain	41,244	41,244	43,791	(2,547)
Salary of jailers	970,900	970,900	1,145,653	(174,753)
Salary of corporals	54,504	54,504	57,435	(2,931)
Salary of cooks	46,773	46,773	70,159	(23,386)
Salary of sergeants	113,432	113,432	113,543	(111)
Salary of maintenance	50,333	50,333	50,424	(91)
Salary of mechanic	25,185	25,185	24,384	801
Salary of nurse	-	-	31,665	(31,665)
Salary of head bookkeeper	30,603	30,603	30,603	-
Salary of lieutenants	31,471	31,471	46,791	(15,320)
Payroll taxes	106,721	106,721	120,031	(13,310)
Employee retirement	108,117	108,116	121,262	(13,146)
Uniforms	5,000	-	-	-
Office supplies	15,000	15,000	14,547	453
Cleaning and sanitation	35,000	35,000	35,675	(675)
Food consumption	410,000	410,000	583,411	(173,411)
Camera supplies	1,000	1,000	865	135
Pharmacy	35,000	35,000	27,671	7,329
Medical services	20,000	20,000	14,424	5,576
Contract medical service	110,000	110,000	62,600	47,400
Personal hygiene-inmates	10,000	14,000	14,992	(992)
Transport of inmates	15,000	11,257	6,559	4,698
Telephone	1,000	-	-	-
Utilities	50,000	50,000	87,044	(37,044)
Repair and maintenance-buildings	60,000	72,744	70,048	2,696

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES (continued)				
Public Safety: (continued)				
Detention Center: (continued)				
Repair and maintenance-equipment	30,000	30,000	29,976	24
Rental-copier	5,000	5,000	4,881	119
Capital outlay-equipment	10,000	6,000	5,858	142
Capital outlay-communications equip.	3,000	-	-	-
Jail inspection expense	1,000	1,000	850	150
Trustee fees - jail lease	1,000	1,000	-	1,000
School and training	1,000	1,000	-	1,000
Insurance-buildings	30,000	30,000	32,931	(2,931)
Total Detention Center:	<u>2,457,887</u>	<u>2,457,887</u>	<u>2,878,676</u>	<u>(420,789)</u>
Juvenile Detention Center:				
Salary of guards	170,844	170,844	175,681	(4,837)
Salary of part-time guards	97,266	104,595	135,477	(30,882)
Salary of detention director	5,273	5,273	5,273	-
Salary of detention supervisor	2,636	2,636	-	2,636
Salary of nurse	-	-	708	(708)
Secretary Stipend	1,490	1,490	1,490	-
Board of Judges	39,520	39,520	38,000	1,520
Payroll taxes	24,252	24,252	28,969	(4,717)
Employee retirement	24,570	24,570	19,211	5,359
Worker's compensation	5,000	5,000	-	5,000
Unemployment insurance	5,000	5,000	-	5,000
Office supplies	4,000	3,250	3,248	2
Linen/Uniforms	400	-	-	-
Restraints	100	-	-	-
Medical services	500	-	-	-
Telephone	2,000	-	-	-
Travel and seminars	2,500	507	507	-
Repairs and maintenance	1,500	125	125	-
Insurance-liability	100	-	-	-
Miscellaneous	1,000	939	939	-
Total Juvenile Detention Center	<u>387,951</u>	<u>388,001</u>	<u>409,628</u>	<u>(21,627)</u>
9-1-1 Services:				
Salary of clerk	35,522	35,522	22,720	12,802
Payroll taxes	2,717	2,717	1,683	1,034
Group insurance	5,000	5,000	2,830	2,170
Employee retirement	2,753	2,753	1,726	1,027
Workers compensation	61	61	-	61

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES (continued)				
Public Safety: (continued)				
9-1-1 Services: (continued)				
Unemployment insurance	269	269	-	269
Training	6,900	6,900	1,901	4,999
Maintenance & repairs	592	592	73	519
Miscellaneous	2,000	2,000	300	1,700
Travel and seminars	1,356	1,356	-	1,356
Supplies	1,500	1,500	1,263	237
Street sign replacement	1,200	1,200	535	665
Total 9-1-1 Services	<u>59,870</u>	<u>59,870</u>	<u>33,031</u>	<u>26,839</u>
County Wide Services:				
Salary of fire department administrator	-	-	2,960	(2,960)
Payroll taxes	-	-	226	(226)
Employee retirement	-	-	225	(225)
Total County Wide Services	<u>-</u>	<u>-</u>	<u>3,411</u>	<u>(3,411)</u>
Total Public Safety	<u>6,194,285</u>	<u>6,227,458</u>	<u>6,564,129</u>	<u>(336,671)</u>
Health and Welfare:				
Public Health and Welfare Aid:				
Contract medical services	6,000	6,000	6,000	-
Pauper funerals	5,000	5,000	4,100	900
Total Public Health and Welfare Aid	<u>11,000</u>	<u>11,000</u>	<u>10,100</u>	<u>900</u>
Federal and State Programs:				
Salary of official	-	20,900	-	20,900
Salary of department supervisor	36,400	-	-	-
Salary of program managers	125,586	125,586	107,723	17,863
Salary part-time projects clerk	27,560	37,560	53,364	(15,804)
Payroll taxes	14,500	14,500	11,814	2,686
Employee retirement	14,690	14,690	12,204	2,486
Office supplies	3,500	4,242	3,920	322
Telephone	2,000	2,000	1,725	275
Travel and seminars	3,000	1,438	686	752
Repairs and maintenance-equipment	1,150	2,735	2,286	449
Dues and subscriptions	-	35	31	4
Grant matching	-	-	574	(574)
Fed. Programs capital outlay	800	-	-	-
Total Federal & State Programs	<u>229,186</u>	<u>223,686</u>	<u>194,327</u>	<u>29,359</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
EXPENDITURES (continued)				
Health and Welfare: (continued)				
Elderly Programs:				
Salary of transportation director	25,363	25,363	25,363	-
Salary of assistant	37,440	37,440	37,059	381
Payroll taxes	4,805	4,805	4,559	246
Employee retirement	4,867	4,867	4,727	140
Office supplies	250	250	40	210
Fuel and oil	18,000	18,000	17,978	22
Repair and maintenance-autos	2,000	630	581	49
Total Elderly Programs	<u>92,725</u>	<u>91,355</u>	<u>90,307</u>	<u>1,048</u>
Nutrition Program Pct. 1:				
Salary of site manager	19,421	24,860	25,104	(244)
Salary of nutrition aide part-time help	99,718	94,279	89,625	4,654
Payroll taxes	9,114	9,114	8,454	660
Employee retirement	9,233	9,233	8,286	947
Contractual services	20,000	22,333	19,764	2,569
Repair and maintenance-auto	1,000	119	-	119
Miscellaneous	3,000	1,548	1,548	-
Food Pantry expense	25,500	26,250	26,207	43
Total Nutrition Program Pct. 1	<u>186,986</u>	<u>187,736</u>	<u>178,988</u>	<u>8,748</u>
Nutrition Program Pct. 2:				
Salary of program administrator	22,564	22,564	22,564	-
Salary of administrative assistant	30,864	33,280	33,280	-
Salary of assistant	17,500	17,500	17,214	286
Salary of nutrition aide-part time help	553	-	-	-
Payroll taxes	5,468	5,468	5,288	180
Employee retirement	5,540	5,540	5,533	7
Consumables	5,000	7,520	7,342	178
Contractual services	93,165	105,060	104,124	936
Repairs and maintenance-auto	300	300	300	-
Food pantry expense	55,704	70,429	65,904	4,525
Total Nutrition Program Pct. 2	<u>236,658</u>	<u>267,661</u>	<u>261,549</u>	<u>6,112</u>
Nutrition Program Pct. 3:				
Salary of site manager	31,615	33,615	32,780	835
Salary of rental building coordinator	1,570	1,570	1,570	-
Payroll taxes	2,539	2,539	2,510	29

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
			<u>Basis</u>	<u>(Unfavorable)</u>
EXPENDITURES (continued)				
Health and Welfare: (continued)				
Nutrition Program Pct. 3: (continued)				
Employee retirement	2,572	2,572	2,602	(30)
Fuel and oil	2,000	2,000	2,000	-
Contractual services	15,394	15,394	15,393	1
Repairs and maintenance-auto	1,000	1,000	150	850
Miscellaneous	500	-	-	-
Food Pantry expense	12,500	13,850	13,608	242
Total Nutrition Program Pct. 3	<u>69,690</u>	<u>72,540</u>	<u>70,613</u>	<u>1,927</u>
Nutrition Program Pct. 4:				
Salary of assistant	26,616	28,702	38,860	(10,158)
Salary of site manager	25,133	28,533	15,468	13,065
Salary of nutrition aide part-time help	1,000	1,000	-	1,000
Payroll taxes	4,035	4,379	4,156	223
Employee retirement	4,088	88	(34)	122
Consumables	9,000	7,650	4,636	3,014
Contractual services	103,850	106,782	106,715	67
Repairs and maintenance-auto	1,000	1,000	646	354
Food Pantry expense	15,000	18,904	18,032	872
Total Nutrition Program Pct. 4	<u>189,722</u>	<u>197,038</u>	<u>188,479</u>	<u>8,559</u>
Total Health and Welfare	<u>1,015,967</u>	<u>1,051,016</u>	<u>994,363</u>	<u>56,653</u>
Conservation Agriculture:				
Extension Service:				
Salary of secretary	29,421	30,711	30,432	279
Salary of clerk	28,049	28,049	28,049	-
Salary of county agent	15,217	15,217	15,431	(214)
Salary of home demo agent	15,217	15,217	15,217	-
Payroll taxes	6,725	6,725	6,608	117
Employee retirement	6,812	6,813	5,377	1,436
Mileage	14,800	14,800	14,798	2
Office supplies	3,500	3,202	1,995	1,207
Postage	500	-	-	-
Custodial supplies	500	391	391	-
Telephone	2,850	2,850	2,453	397
Tele-communications upgrade	750	750	750	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Budget</u>	<u>Favorable</u>
			<u>Basis</u>	<u>(Unfavorable)</u>
EXPENDITURES (continued)				
Conservation Agriculture: (continued)				
Extension Service: (continued)				
Computer update	1,000	584	584	-
Travel and seminars	5,000	6,663	6,657	6
Repairs and maintenance-equipment	1,100	631	631	-
Rental-copier	3,350	2,522	2,522	-
Dues	700	535	535	-
Demonstration materials	500	331	331	-
Total Extension Service	<u>135,991</u>	<u>135,991</u>	<u>132,761</u>	<u>3,230</u>
Total Conservation Agriculture	<u>135,991</u>	<u>135,991</u>	<u>132,761</u>	<u>3,230</u>
Total Expenditures-All Departments	<u>\$ 17,715,497</u>	<u>\$ 17,726,791</u>	<u>\$ 16,911,956</u>	<u>\$ 814,835</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES	\$ (1,170,133)	\$ (1,170,133)	\$ (1,447,783)	\$ (277,650)
OTHER FINANCING SOURCES (USES):				
Transfers In - International Bridge	1,065,228	1,065,228	1,215,228	150,000
Transfers In - Gas System	142,000	142,000	-	(142,000)
Note Payable #258100	-	-	1,500,000	1,500,000
Note Payable #258171	-	-	480,000	480,000
Transfer Out - Contribution to Juvenile Detention	(57,000)	(57,000)	-	(57,000)
Total Other Financing Sources (Uses)	<u>1,150,228</u>	<u>1,150,228</u>	<u>3,195,228</u>	<u>1,931,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(19,905)	(19,905)	1,747,445	1,653,350
FUND BALANCE, BEGINNING	<u>3,710,389</u>	<u>3,710,389</u>	<u>3,710,389</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 3,690,484</u>	<u>\$ 3,690,484</u>	<u>\$ 5,457,834</u>	<u>\$ 1,653,350</u>

STARR COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable
				(Unfavorable)
REVENUES				
Current Taxes	\$ 205,009	\$ 205,009	\$ 194,911	\$ (10,098)
Delinquent Taxes	42,000	42,000	100,893	58,893
Interest	10,000	10,000	9,889	(111)
Total Revenues	<u>257,009</u>	<u>257,009</u>	<u>305,693</u>	<u>48,684</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	562,500	562,500	500,000	62,500
Interest	-	-	62,456	(62,456)
Fiscal Agent Fees	3,000	3,000	550	2,450
Total Expenditures	<u>565,500</u>	<u>565,500</u>	<u>563,006</u>	<u>2,494</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(308,491)	(308,491)	(257,313)	51,178
OTHER FINANCING SOURCES				
Operating transfer in - General Fund	-	-	-	-
Operating transfer in - Fire Pct. #4	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	<u>2,580,112</u>	<u>2,580,112</u>	<u>2,580,112</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,271,621</u>	<u>\$ 2,271,621</u>	<u>\$ 2,322,799</u>	<u>\$ 51,178</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF REVENUES AND
EXPENDITURES - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Favorable
				(Unfavorable)
REVENUES				
Current ad valorem	\$ 4,093,886	\$ 4,093,886	\$ 3,521,733	\$ (572,153)
Delinquent ad valorem	550,000	550,000	705,304	155,304
Motor vehicle licenses	500,000	500,000	860,779	360,779
Lateral road credit	40,000	40,000	26,336	(13,664)
Gross weight/axle fees	120,000	120,000	80,804	(39,196)
Fines and forfeitures	350,000	350,000	300,495	(49,505)
Interest	-	-	2,239	2,239
Auction	-	63,380	67,879	4,499
Miscellaneous	100	100	-	(100)
Total Revenues	<u>5,653,986</u>	<u>5,717,366</u>	<u>5,565,569</u>	<u>(151,797)</u>
EXPENDITURES				
Commissioner Pct. 1:				
Salary of official	74,918	74,918	74,918	-
Salary of foreman	29,848	22,158	23,385	(1,227)
Salary of supervisor	26,029	45,059	44,234	825
Salary of street maintenance supervisor	22,430	20,210	19,362	848
Salary of head clerk	25,394	43,096	43,260	(164)
Salary of janitors	24,479	24,959	26,113	(1,154)
Salary of street maintenance	83,792	74,757	69,503	5,254
Salary of timekeeper/policy manager	21,194	3,694	3,685	9
Salary of park maintenance	31,896	31,896	32,486	(590)
Salary of drivers and other duties	81,851	9,986	8,736	1,250
Salary of night watchman	34,608	7,808	6,461	1,347
Salary of road employees	33,909	59,729	57,038	2,691
Salary of road hands	25,733	27,473	26,520	953
Salary of clerical	59,580	117,371	114,350	3,021
Payroll taxes	44,038	44,038	40,918	3,120
Employee retirement	43,347	43,347	38,930	4,417
Office supplies	4,000	4,000	4,000	-
Fuel and oil	80,000	80,000	78,320	1,680
Telephone	10,000	9,450	5,751	3,699
Travel and seminars	2,000	2,000	1,890	110
Repair and maintenance-equipment	65,000	65,000	64,875	125
Repair and maintenance-road & bridge	75,157	80,752	80,752	-
Rental-machinery	10,000	5,146	5,042	104
Welding supplies	4,000	-	-	-
Contract work-hauling	15,000	13,485	13,485	-
Contract work-other	15,000	14,073	14,072	1
Bonds and insurance	1,000	-	-	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF REVENUES AND
EXPENDITURES - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Favorable
				(Unfavorable)
EXPENDITURES (continued)				
Commissioner Pct. 1: (continued)				
Miscellaneous	22,500	32,063	31,406	657
Capital outlay	75,000	159,705	96,950	62,755
Capital outlay-parks and community centers	35,000	22,043	22,043	-
Capital outlay-equipment	28,000	47,227	47,227	-
Contingencies	14,000	2,060	2,058	2
Total Commissioner Pct. 1	<u>1,118,703</u>	<u>1,187,503</u>	<u>1,097,770</u>	<u>89,733</u>
Commissioner Pct. 2:				
Salary of official	74,918	72,038	72,036	2
Salary of administrative assistant	38,948	38,948	38,948	-
Salary of superintendent	38,948	38,948	38,948	-
Salary of project manager	38,948	38,948	38,948	-
Salary of supervisor	26,336	26,336	26,336	-
Salary of administrative aide	29,666	9,128	7,987	1,141
Salary of special event coordinator	20,755	-	-	-
Salary of head librarian	18,882	25,064	25,257	(193)
Salary of equipment mechanic	25,936	31,200	31,200	-
Salary of parks supervisor	25,164	25,164	25,164	-
Salary of waste management supervisor	25,017	25,017	25,017	-
Salary of welder	26,648	26,648	26,648	-
Salary of foreman	27,449	27,449	27,449	-
Salary of equipment operator	26,501	26,501	26,501	-
Salary of equipment operator I	21,850	21,850	21,850	-
Salary of street maintenance supervisor	21,850	21,850	21,850	-
Other salaries	91,088	245,449	244,119	1,330
Salary of library clerk	35,970	4,887	4,232	655
Food pantry personnel	26,577	17,215	17,181	34
Payroll taxes	49,071	53,671	53,147	524
Employee retirement	49,712	44,712	43,562	1,150
Uniform rental	150	-	-	-
Office supplies	3,000	2,530	2,528	2
Consultant fees	5,000	-	-	-
Fuel and oil	86,700	34,700	33,511	1,189
Telephone	6,500	13,100	12,808	292
Travel and seminars	5,000	400	390	10
Utilities	-	11,700	13,379	(1,679)
Repair and maint-buildings	20,000	7,870	6,857	1,013
Repair and maint-equipment	66,000	72,211	71,225	986
Repair and maint-roads & bridges	18,100	16,905	16,904	1
Radio lease	3,000	3,000	2,419	581

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF REVENUES AND
EXPENDITURES - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Favorable
				(Unfavorable)
EXPENDITURES (continued)				
Commissioner Pct. 2: (continued)				
Contract labor	31,300	-	-	-
Bonds and insurance	9,000	100	50	50
Dues and subscriptions	1,000	-	-	-
Miscellaneous	3,000	45,040	41,645	3,395
Parks and community centers	26,730	230	225	5
Capital outlay	41,000	52,000	51,972	28
Contingencies	14,000	935	933	2
Total Commissioner Pct. 2	<u>1,079,714</u>	<u>1,081,744</u>	<u>1,071,226</u>	<u>10,518</u>
Commissioner Pct. 3:				
Salary of official	74,918	74,918	74,918	-
Salary of secretary/foreman	59,170	74,872	74,872	-
Other salaries	309,615	212,859	211,828	1,031
Salary of night watchman	77,878	-	-	-
Salary of road hands	113,421	312,793	312,876	(83)
Temporary help	52,200	44,658	44,780	(122)
Payroll taxes	52,571	51,771	51,698	73
Employee retirement	53,258	53,258	52,750	508
Office supplies	1,000	1,000	997	3
Fuel and oil	90,000	65,000	64,587	413
Telephone	10,000	12,500	11,439	1,061
Travel and seminars	6,000	817	817	-
Repair and maint-buildings	50,000	75,000	74,996	4
Repair and maint-equipment	96,000	107,732	107,222	510
Repair and maint-roads & bridges	173,881	151,881	151,859	22
Miscellaneous	41,000	50,000	47,833	2,167
Parks and community centers	14,000	-	-	-
Contingencies	14,000	9,000	8,939	61
Capital outlay	62,332	65,785	65,783	2
Total Commissioner Pct. 3	<u>1,351,244</u>	<u>1,363,844</u>	<u>1,358,194</u>	<u>5,650</u>
Commissioner Pct. 4:				
Salary of official	74,918	78,179	74,918	3,261
Salary of office manager	31,158	34,953	33,658	1,295
Salary of secretary	23,780	26,266	25,293	973
Salary of foreman	30,784	34,045	32,784	1,261
Salary of assistant foreman	23,780	16,246	-	16,246
Other salaries	344,408	487,540	507,682	(20,142)
Payroll taxes	40,456	42,470	49,196	(6,726)
Employee retirement	40,984	42,760	44,741	(1,981)

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF REVENUES AND
EXPENDITURES - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u>
				<u>(Unfavorable)</u>
EXPENDITURES (continued)				
Commissioner Pct. 4: (continued)				
Uniform rental	10,000	18,000	16,560	1,440
Office supplies	6,000	5,300	3,433	1,867
Fuel and oil	85,000	48,990	42,779	6,211
Telephone	12,000	12,000	7,544	4,456
Travel and seminars	1,000	6,800	1,517	5,283
Bonds and insurance	1,000	550	100	450
Repair and maint-equipment	74,500	70,063	64,651	5,412
Repair and maint-roads&bridges	79,000	79,410	78,886	524
Lease payments-machinery	70,000	27,230	23,228	4,002
Miscellaneous	38,200	38,900	29,991	8,909
Fire protection	25,000	-	-	-
Parks and community centers	20,000	-	-	-
Contingencies	29,000	49,000	47,498	1,502
Capital outlay	67,158	20,974	20,974	-
Total Commissioner Pct. 4	<u>1,128,126</u>	<u>1,139,676</u>	<u>1,105,433</u>	<u>34,243</u>
Flood control:				
Precinct #1 channels	9,000	-	-	-
Precinct #2 channels	7,900	7,900	7,650	250
Precinct #3 channels	15,000	2,400	2,400	-
Precinct #4 channels	10,000	-	-	-
Total Flood Control	<u>41,900</u>	<u>10,300</u>	<u>10,050</u>	<u>250</u>
Road & Bridge Fund County Wide:				
Appraisal district fees	8,000	8,000	-	8,000
Breathalyzer services	10,000	10,000	10,000	-
Bidding and notices	385	385	-	385
Utilities	800,000	800,000	918,834	(118,834)
Dues and subscriptions	10,000	10,000	9,535	465
Suspension bridge match	10,000	10,000	-	10,000
Right-of-ways and emergency	100,000	100,000	42,596	57,404
Total Road & Bridge Fund County Wide	<u>938,385</u>	<u>938,385</u>	<u>980,965</u>	<u>(42,580)</u>
Total Expenditures	<u>5,658,072</u>	<u>5,721,452</u>	<u>5,623,638</u>	<u>97,814</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES				
	<u>(4,086)</u>	<u>(4,086)</u>	<u>(58,069)</u>	<u>(53,983)</u>
FUND BALANCE, BEGINNING				
	<u>(1,619,677)</u>	<u>(1,619,677)</u>	<u>(1,619,677)</u>	<u>-</u>
FUND BALANCE, ENDING				
	<u>\$ (1,623,763)</u>	<u>\$ (1,623,763)</u>	<u>\$ (1,677,746)</u>	<u>\$ (53,983)</u>

REQUIRED SUPPLEMENTAL INFORMATION

Starr County, Texas
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios (Unaudited)
Last 10 Years*
For the Year Ended September 31, 2017

	2016	2015	2014
Total Pension Liability (Asset)			
Service Cost	\$ 1,454,467	\$ 1,234,402	\$ 1,233,646
Interest on the Total Pension Liability	2,937,528	2,752,024	2,558,600
Effect of Plan Changes	-	(280,132)	-
Effect of Assumption Changes or Inputs	-	339,122	-
Effect of Economic/Demographic (Gains) or Losses	(485,701)	(278,622)	21,362
Benefit Payments, including Refunds of Employee Contributions	(1,585,393)	(1,526,926)	(1,385,724)
Net Change in Total Pension Liability (Asset)	\$ 2,320,901	\$ 2,239,868	\$ 2,427,884
Net Pension Liability (Asset) - Beginning	36,329,965	34,090,097	31,662,213
Total Pension Liability (Asset) - Ending	<u>38,650,866</u>	<u>\$ 36,329,965</u>	<u>\$ 34,090,097</u>
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,226,470	\$ 1,125,290	\$ 1,133,421
Contributions - Employee	793,343	725,994	687,176
Net Investment Income	2,292,766	(355,847)	1,929,958
Benefit Payments, including Refunds of Employee Contributions	(1,585,393)	(1,526,926)	(1,385,724)
Administrative Expense	(24,973)	(22,353)	(23,013)
Other	(45,336)	26,980	38,336
Net Change in Plan Fiduciary Net Position	\$ 2,656,877	\$ (26,862)	\$ 2,380,155
Plan Fiduciary Net Position - Beginning	31,000,838	31,027,700	28,647,545
Plan Fiduciary Net Position - Ending	<u>\$ 33,657,715</u>	<u>\$ 31,000,838</u>	<u>\$ 31,027,700</u>
Net Pension Liability (Asset)	\$ 4,993,150	\$ 5,329,127	\$ 3,062,397
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.08%	85.33%	91.02%
Covered Employee Payroll	\$ 15,814,750	\$ 14,519,872	\$ 13,622,851
Net Pension Liability as a Percentage of Covered Employee Payroll	31.57%	36.70%	22.48%

**This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68 they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.*

GASB 68 Disclosure for Measurement Date December 31, 2016

Starr County, Texas
Schedule of Employer Contributions
For the Year Ended September 30, 2017

Year Ending December 31	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2007	\$ 814,463	\$ 814,463	\$ -	\$ 10,932,386	7.5%
2008	833,826	833,826	-	11,860,970	7.0%
2009	872,299	872,299	-	13,117,272	6.6%
2010	1,095,079	1,095,079	-	13,453,063	8.1%
2011	977,028	977,028	-	12,975,145	7.5%
2012	1,029,969	1,029,969	-	13,238,679	7.8%
2013	1,072,966	1,072,966	-	13,118,362	8.2%
2014	1,133,421	1,133,421	-	13,622,851	8.3%
2015	1,125,290	1,125,290	-	14,519,872	7.7%
2016	1,220,899	1,226,470	(5,571)	15,814,750	7.8%

(1) *TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.*

(2) *Payroll is calculated based on contributions as reported to TCDRS.*

Starr County, Texas
Notes to Required Supplementary Information
September 30, 2017

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	12.1 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.00%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.0%, net of investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions *	2015: No changes in plan provisions. 2016: No changes in plan provisions.

* Only changes effective 2015 and later are shown in these notes.

SUPPLEMENTAL INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

FIDUCIARY FUNDS

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	605 Starr Co Judge Vending Machine Acct	216 Homeland Security Grants	505 Starr Co Drainage District
ASSETS			
Cash & Cash Equivalents	\$ 5,704	\$ 95	\$ 424,572
Investments	-	-	1,607,612
Account Receivable - Property Taxes	-	-	157,968
Due From Other Governmental Entities	-	-	-
Prepaid & Other Assets	-	-	-
Other Assets	-	-	869
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	-	-	2,017
Total Assets	5,704	95	2,193,038
DEFERRED OUTFLOWS OF RESOURCES	-	-	-
Aggregated deferred outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	5,704	95	2,193,038
LIABILITIES			
Accounts Payable	321	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	4,316	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	-	94	-
Total Liabilities	4,637	94	-
DEFERRED INFLOWS OF RESOURCES	-	-	-
Aggregated deferred inflows	-	-	155,490
<i>Total Liabilities and Deferred Inflows of Resources</i>	4,637	94	155,490
FUND BALANCE			
Unassigned	1,067	1	2,037,548
Total Fund Balance	1,067	1	2,037,548
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 5,704	\$ 95	\$ 2,193,038

207 Crime Victim's Assistance Program	208 DA's Border Prosecution Unit (BPU)	219.15 Starr Co HIDTA Task Force #I2PSSP614	210 CACST Section 5310
\$ 61,408	\$ 87,051	\$ -	\$ 3,054
-	-	-	-
-	-	-	-
849	22,098	-	916
-	-	-	-
-	-	-	-
-	-	-	-
60,203	75,328	-	-
<u>122,460</u>	<u>184,477</u>	<u>-</u>	<u>3,970</u>
-	-	-	-
-	-	-	-
<u>122,460</u>	<u>184,477</u>	<u>-</u>	<u>3,970</u>
23,410	10,482	-	-
-	-	-	-
-	-	-	-
-	-	-	-
5,450	-	-	-
-	-	-	-
93,600	173,995	-	3,970
<u>122,460</u>	<u>184,477</u>	<u>-</u>	<u>3,970</u>
-	-	-	-
-	-	-	-
<u>122,460</u>	<u>184,477</u>	<u>-</u>	<u>3,970</u>
-	-	-	-
-	-	-	-
<u>\$ 122,460</u>	<u>\$ 184,477</u>	<u>\$ -</u>	<u>\$ 3,970</u>

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	222 229th DA's Pre Trial Diversion Program	217 HAVA Grants	223 Law Library Fund
ASSETS			
Cash & Cash Equivalents	\$ 49,515	\$ -	\$ 266,598
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid & Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	500	-	-
Due From Other Funds	-	4,400	2,284
Total Assets	50,015	4,400	268,882
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	50,015	4,400	268,882
LIABILITIES			
Accounts Payable	-	-	113
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	15	-	-
Unearned Revenues	-	4,400	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	1,168	-	-
<i>Total Liabilities</i>	1,183	4,400	113
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	1,183	4,400	113
FUND BALANCE			
Unassigned	48,832	-	268,769
<i>Total Fund Balance</i>	48,832	-	268,769
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 50,015	\$ 4,400	\$ 268,882

224 Surcharge Fund	225 Courthouse Security Fund	226 Archives Mgmt Fund - Co Clerk	227 Records Mgmt & Pres Fund District Clerk
\$ 40,428	\$ 282,166	\$ 49,871	\$ 81,458
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
13,534	1,893	8,452	1,862
<u>53,962</u>	<u>284,059</u>	<u>58,323</u>	<u>83,320</u>
-	-	-	-
-	-	-	-
<u>53,962</u>	<u>284,059</u>	<u>58,323</u>	<u>83,320</u>
350	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
11	-	19	606
<u>361</u>	<u>-</u>	<u>19</u>	<u>606</u>
-	-	-	-
-	-	-	-
<u>361</u>	<u>-</u>	<u>19</u>	<u>606</u>
53,601	284,059	58,304	82,714
<u>53,601</u>	<u>284,059</u>	<u>58,304</u>	<u>82,714</u>
<u>\$ 53,962</u>	<u>\$ 284,059</u>	<u>\$ 58,323</u>	<u>\$ 83,320</u>

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	228 Records Mgmt & Pres Fund-County Clerk	229 LEOSE Fund	230 Los Olmos Watershed Fund
ASSETS			
Cash & Cash Equivalents	\$ 9,083	\$ 22,349	\$ 206,464
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid & Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	250	-	-
Total Assets	<u>9,333</u>	<u>22,349</u>	<u>206,464</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-
Aggregated deferred outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	<u>9,333</u>	<u>22,349</u>	<u>206,464</u>
LIABILITIES			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	206,464
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	-	132	-
<i>Total Liabilities</i>	<u>-</u>	<u>132</u>	<u>206,464</u>
DEFERRED INFLOWS OF RESOURCES	-	-	-
Aggregated deferred inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>-</u>	<u>132</u>	<u>206,464</u>
FUND BALANCE			
Unassigned	9,333	22,217	-
<i>Total Fund Balance</i>	<u>9,333</u>	<u>22,217</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u>\$ 9,333</u>	<u>\$ 22,349</u>	<u>\$ 206,464</u>

233 Victims of Domestic Violence Assist Program		234 Victims of Domestic Violence		235 United Way Impact Grant for VODV Prog		238 Housing Preservation Grant	
\$	1	\$	(3,711)	\$	2,946	\$	6,860
	-		-		-		-
	-		-		-		-
	-		153,509		-		-
	-		-		-		-
	-		-		-		-
	-		-		-		-
	-		4,333		-		-
	1		154,131		2,946		6,860
	-		-		-		-
	-		-		-		-
	1		154,131		2,946		6,860
	-		998		-		-
	-		-		-		-
	-		-		-		-
	-		13,770		2,917		6,860
	-		-		-		-
	-		-		-		-
	1		144,618		29		-
	1		159,386		2,946		6,860
	-		-		-		-
	-		-		-		-
	1		159,386		2,946		6,860
	-		(5,255)		-		-
	-		(5,255)		-		-
\$	1	\$	154,131	\$	2,946	\$	6,860

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	244 Starr Co Border Interdiction Unit	245 Starr Co Violent Crime Unit	250 Chapter 19 Fund
ASSETS			
Cash & Cash Equivalents	\$ 523	\$ 35,822	\$ -
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	10,482	-	-
Prepaid & Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	10,526	39,569	-
Total Assets	<u>21,531</u>	<u>75,391</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-
Aggregated deferred outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	<u>21,531</u>	<u>75,391</u>	<u>-</u>
LIABILITIES			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	45,002	-
Unearned Revenues	-	2,638	-
Accrued Payroll	811	-	-
Due to Other Governments	-	5,000	-
Due to other funds	20,720	21,546	-
<i>Total Liabilities</i>	<u>21,531</u>	<u>74,186</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	-	-	-
Aggregated deferred inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>21,531</u>	<u>74,186</u>	<u>-</u>
FUND BALANCE			
Unassigned	-	1,205	-
<i>Total Fund Balance</i>	<u>-</u>	<u>1,205</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u><u>\$ 21,531</u></u>	<u><u>\$ 75,391</u></u>	<u><u>\$ -</u></u>

251 JP's Justice Court Technology Fund	264 Joint Investigation - ICE & Sheriff	267 Joint Investigation - DA & Ice	271 Joint Law Enforcement Operations Sheriff & US Marsh
\$ 8,123	\$ 1,831	\$ 2,789	\$ 1,300
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
944	-	2,279	80
<u>9,067</u>	<u>1,831</u>	<u>5,068</u>	<u>1,380</u>
-	-	-	-
-	-	-	-
<u>9,067</u>	<u>1,831</u>	<u>5,068</u>	<u>1,380</u>
-	-	-	-
-	-	-	-
-	-	4,496	-
-	-	-	-
-	1,818	-	-
-	-	-	-
5,766	-	-	-
31	13	572	1,380
<u>5,797</u>	<u>1,831</u>	<u>5,068</u>	<u>1,380</u>
-	-	-	-
-	-	-	-
<u>5,797</u>	<u>1,831</u>	<u>5,068</u>	<u>1,380</u>
3,270	-	-	-
<u>3,270</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 9,067</u>	<u>\$ 1,831</u>	<u>\$ 5,068</u>	<u>\$ 1,380</u>

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	273 Local Border Security Prog (LBSP 2016)	292 2014 OPSG	293 Starr - 2015 OPSG
ASSETS			
Cash & Cash Equivalents	\$ 48	\$ 106,268	\$ 19,998
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	43,996
Prepaid & Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	-	40,856	-
Total Assets	<u>48</u>	<u>147,124</u>	<u>63,994</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-
Aggregated deferred outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	<u>48</u>	<u>147,124</u>	<u>63,994</u>
LIABILITIES			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	48	147,124	63,994
<i>Total Liabilities</i>	<u>48</u>	<u>147,124</u>	<u>63,994</u>
DEFERRED INFLOWS OF RESOURCES	-	-	-
Aggregated deferred inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>48</u>	<u>147,124</u>	<u>63,994</u>
FUND BALANCE			
Unassigned	-	-	-
<i>Total Fund Balance</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u>\$ 48</u>	<u>\$ 147,124</u>	<u>\$ 63,994</u>

406 GLO Contract#DRS2101 79 (Round 2.1)	408 GLO Contract#DRS2101 79 (Round 2.0)	411 TDHCA Home OCC Contract #1001187	413 TDHCA-Home Contract #1002269 HomeRehab
\$ 1	\$ 3,226	\$ 1	\$ 20,886
-	-	-	-
-	-	-	-
-	-	-	89,887
-	-	-	-
-	-	-	-
-	-	-	-
1	3,226	1	110,773
-	-	-	-
-	-	-	-
1	3,226	1	110,773
-	-	-	77,382
-	-	-	-
1	1	-	-
-	-	-	-
-	-	-	-
-	3,225	1	33,391
1	3,226	1	110,773
-	-	-	-
-	-	-	-
1	3,226	1	110,773
-	-	-	-
-	-	-	-
\$ 1	\$ 3,226	\$ 1	\$ 110,773

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	414 Starr County Construction 2004	415 San Isidro Project	416 BBC/NADBANK SWEPP Grant #TX0360 (OMR)
ASSETS			
Cash & Cash Equivalents	\$ 282,290	\$ 4,875	\$ 119,331
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid & Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	291,921	-	-
Total Assets	574,211	4,875	119,331
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	574,211	4,875	119,331
LIABILITIES			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	-	1
Unearned Revenues	-	4,840	119,330
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	-	35	-
<i>Total Liabilities</i>	-	4,875	119,331
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	-	4,875	119,331
FUND BALANCE			
Unassigned	574,211	-	-
<i>Total Fund Balance</i>	574,211	-	-
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 574,211	\$ 4,875	\$ 119,331

417 BBC/NADBNK SWEP Grant #TX0360 (RRR)	420 TXDOT CERTZ Project	422 TXDOT Border Colonia Access -3rd Call	426 Self Help Center Contract #711013
\$ 18,091	\$ 195	\$ 528	\$ 834
-	-	-	-
-	-	-	-
-	-	-	10,453
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
18,091	195	528	11,287
-	-	-	-
-	-	-	-
18,091	195	528	11,287
-	-	-	-
-	-	-	-
-	1	-	-
18,091	-	-	-
-	-	-	-
-	-	-	-
-	194	528	175,642
18,091	195	528	175,642
-	-	-	-
-	-	-	-
18,091	195	528	175,642
-	-	-	(164,355)
-	-	-	(164,355)
\$ 18,091	\$ 195	\$ 528	\$ 11,287

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	430 Olmitos Garcias Creeks Watershed Site	601 Constable#5 Abandon Vehicle Forfeiture	629 Health Inspection Account
ASSETS			
Cash & Cash Equivalents	\$ 34,943	\$ 497	\$ -
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid & Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	-	-	-
Total Assets	34,943	497	-
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	34,943	497	-
LIABILITIES			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	1	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	34,942	-	-
<i>Total Liabilities</i>	34,943	-	-
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	34,943	-	-
FUND BALANCE			
Unassigned	-	497	-
<i>Total Fund Balance</i>	-	497	-
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 34,943	\$ 497	\$ -

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	219.16 Starr County HIDTA Task Force	219.17 Starr County HIDTA Task Force	275 Local Border Secure Program (Sheriff) BL18
ASSETS			
Cash & Cash Equivalents	\$ -	\$ 97,507	\$ -
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	78,375	25,648
Prepaid & Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	-	164	-
Total Assets	-	176,046	25,648
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	-	176,046	25,648
LIABILITIES			
Accounts Payable	-	2,518	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	8,516	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	-	165,012	25,648
<i>Total Liabilities</i>	-	176,046	25,648
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	-	176,046	25,648
FUND BALANCE			
Unassigned	-	-	-
<i>Total Fund Balance</i>	-	-	-
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ -	\$ 176,046	\$ 25,648

274 Local Border Secure Program (Sheriff)	294 STARR - 2016 OPSG	221-A DA Apportionment Fund- FY 2017	642-A Local Border Security Prgm - DA office
\$ 17,780	\$ (50,626)	\$ -	\$ -
-	-	-	-
-	-	-	-
-	293,235	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	45,353	-	-
17,780	287,962	-	-
-	-	-	-
-	-	-	-
17,780	287,962	-	-
-	285,973	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
17,780	1,989	-	-
17,780	287,962	-	-
-	-	-	-
-	-	-	-
17,780	287,962	-	-
-	-	-	-
-	-	-	-
\$ 17,780	\$ 287,962	\$ -	\$ -

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	209 Victim's Coord. Liaison-229th Court	201 Starr County Regional Public Defender	431 Local Emergency Planning Committee
ASSETS			
Cash & Cash Equivalents	\$ 3	\$ -	\$ 81,088
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	150,012	-
Prepaid & Other Assets	-	20,859	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	4,998	58,338	-
Total Assets	5,001	229,209	81,088
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	5,001	229,209	81,088
LIABILITIES			
Accounts Payable	-	208,350	80,946
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	20,859	-
Due to other funds	5,001	-	142
<i>Total Liabilities</i>	5,001	229,209	81,088
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	5,001	229,209	81,088
FUND BALANCE			
Unassigned	-	-	-
<i>Total Fund Balance</i>	-	-	-
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 5,001	\$ 229,209	\$ 81,088

Total Nonmajor
Governmental Funds

\$	2,404,064
	1,607,612
	157,968
	879,460
	20,859
	869
	500
	669,584
	<u>5,740,916</u>
	-
	-
	<u>5,740,916</u>
	690,843
	4,496
	49,338
	389,644
	6,261
	31,625
	1,137,201
	<u>2,309,408</u>
	-
	155,490
	<u>2,464,898</u>
	3,276,018
	3,276,018
\$	<u><u>5,740,916</u></u>

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	605 Starr Co Judge Vending Machine Acct	216 Homeland Security Grants	505 Starr Co Drainage District
Revenues			
Taxes	\$ -	\$ -	\$ 227,221
Intergovernmental	-	45,233	-
Fines & Forfeitures	-	-	-
Other Revenues	3,431	15,078	-
Local Events & Contributions	-	-	-
Interest Revenue	26	-	6,440
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
Total Revenues	3,457	60,311	233,661
Expenditures			
General Administration	2,390	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	-	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	60,310	-
Total Expenditures	2,390	60,310	-
Excess of Revenues Over (Under) Expenditures	1,067	1	233,661
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	1,067	1	233,661
Fund Balance at Beginning of Period	-	-	1,803,887
Fund Balance at End of Period	\$ 1,067	\$ 1	\$ 2,037,548

207 Crime Victim's Assistance Program	208 DA's Border Prosecution Unit (BPU)	219.15 Starr Co HIDTA Task Force #I2PSSP614	210 CACST Section 5310
\$ -	\$ -	\$ -	\$ -
316,057	275,310	26,217	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	1,512
-	39,030	-	-
<u>316,057</u>	<u>314,340</u>	<u>26,217</u>	<u>1,512</u>
-	-	-	-
57,249	-	-	-
-	-	-	-
258,808	314,340	26,217	-
-	-	-	1,512
-	-	-	-
-	-	-	-
-	-	-	-
<u>316,057</u>	<u>314,340</u>	<u>26,217</u>	<u>1,512</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STARR COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	222 229th DA's Pre Trial Diversion Program	217 HAVA Grants	223 Law Library Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Forfeitures	13,500	-	28,710
Other Revenues	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	305	-	1,326
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
Total Revenues	13,805	-	30,036
Expenditures			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	664
Public Safety	38,548	-	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	58	-	-
Capital Outlay	-	-	-
Total Expenditures	38,606	-	664
Excess of Revenues Over (Under) Expenditures	(24,801)	-	29,372
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(24,801)	-	29,372
<i>Fund Balance at Beginning of Period</i>	73,633	-	239,397
Fund Balance at End of Period	\$ 48,832	\$ -	\$ 268,769

224 Surcharge Fund	225 Courthouse Security Fund	226 Archives Mgmt Fund - Co Clerk	227 Records Mgmt & Pres Fund District Clerk
\$ -	\$ -	\$ -	\$ -
-	-	-	-
61,786	24,717	60,281	23,503
-	-	-	-
-	-	-	-
179	1,424	273	416
-	-	-	-
-	-	-	-
-	-	-	-
<u>61,965</u>	<u>26,141</u>	<u>60,554</u>	<u>23,919</u>
-	-	-	-
-	-	-	-
9,168	4,765	68,278	21,344
-	-	-	-
-	-	-	-
-	-	-	-
22,362	-	-	-
-	-	266	-
<u>31,530</u>	<u>4,765</u>	<u>68,544</u>	<u>21,344</u>
30,435	21,376	(7,990)	2,575
-	-	-	-
-	-	-	-
-	-	-	-
30,435	21,376	(7,990)	2,575
23,166	262,683	66,294	80,139
<u>\$ 53,601</u>	<u>\$ 284,059</u>	<u>\$ 58,304</u>	<u>\$ 82,714</u>

STARR COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	228 Records Mgmt & Pres Fund-County Clerk	229 LEOSE Fund	230 Los Olmos Watershed Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	7,964	-
Fines & Forfeitures	3,390	-	-
Other Revenues	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	39	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
Total Revenues	3,429	7,964	-
Expenditures			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	8,689	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	8,689	-
Excess of Revenues Over (Under) Expenditures	3,429	(725)	-
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	3,429	(725)	-
<i>Fund Balance at Beginning of Period</i>	5,904	22,942	-
Fund Balance at End of Period	\$ 9,333	\$ 22,217	\$ -

233 Victims of Domestic Violence Assist Program	234 Victims of Domestic Violence	235 United Way Impact Grant for VODV Prog	238 Housing Preservation Grant
\$ -	\$ -	\$ -	\$ -
-	142,046	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>142,046</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	147,301	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>147,301</u>	<u>-</u>	<u>-</u>
-	(5,255)	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(5,255)	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ (5,255)</u>	<u>\$ -</u>	<u>\$ -</u>

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	244 Starr Co Border Interdiction Unit	245 Starr Co Violent Crime Unit	250 Chapter 19 Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	44,550	44,924	6,483
Fines & Forfeitures	-	-	-
Other Revenues	-	18,255	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
<i>Total Revenues</i>	44,550	63,179	6,483
Expenditures			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	44,550	63,179	6,483
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
<i>Total Expenditures</i>	44,550	63,179	6,483
<i>Excess of Revenues Over (Under) Expenditures</i>	-	-	-
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<i>Net Other Financing Sources (Uses)</i>	-	-	-
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance at Beginning of Period</i>	-	1,205	-
<i>Fund Balance at End of Period</i>	\$ -	\$ 1,205	\$ -

251 JP's Justice Court Technology Fund	264 Joint Investigation - ICE & Sheriff	267 Joint Investigation - DA & Ice	271 Joint Law Enforcement Operations Sheriff & US Marsh
\$ -	\$ -	\$ -	\$ -
-	-	4,460	2,710
12,356	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>12,356</u>	<u>-</u>	<u>4,460</u>	<u>2,710</u>
-	-	-	-
-	-	-	-
-	-	-	-
9,086	-	4,460	2,710
-	-	-	-
-	-	-	-
-	-	-	-
<u>9,086</u>	<u>-</u>	<u>4,460</u>	<u>2,710</u>
3,270	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>3,270</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
<u>\$ 3,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STARR COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	273 Local Border Security Prog (LBSP 2016)	292 2014 OPSG	293 Starr - 2015 OPSG
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental		-	818,201
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	-	818,201
Expenditures			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	-	818,201
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	818,201
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
<i>Fund Balance at Beginning of Period</i>	-	-	-
Fund Balance at End of Period	\$ -	\$ -	\$ -

406 GLO Contract#DRS2101 79 (Round 2.1)	408 GLO Contract#DRS2101 79 (Round 2.0)	411 TDHCA Home OCC Contract #1001187	413 TDHCA-Home Contract #1002269 HomeRehab
\$ -	\$ -	\$ -	\$ -
-	55,295	-	387,312
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	55,295	-	387,312
-	55,295	-	387,312
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

STARR COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	414 Starr County Construction 2004	415 San Isidro Project	416 BBC/NADBNK SWEPP Grant #TX0360 (OMR)
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	1,470	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>1,470</u>	<u>-</u>	<u>-</u>
Expenditures			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	-	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>1,470</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>1,470</u>	<u>-</u>	<u>-</u>
<i>Fund Balance at Beginning of Period</i>	572,741	-	-
Fund Balance at End of Period	<u>\$ 574,211</u>	<u>\$ -</u>	<u>\$ -</u>

417 BBC/NADBNK SWEP Grant #TX0360 (RRR)	420 TXDOT CERTZ Project	422 TXDOT Border Colonia Access -3rd Call	426 Self Help Center Contract #711013
\$ -	\$ -	\$ -	\$ -
-	-	-	45,453
-	-	-	-
-	13,971	-	-
-	-	-	-
-	-	-	47
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	13,971	-	45,500
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	105,838
-	-	-	-
-	13,971	-	-
-	-	-	-
-	13,971	-	105,838
-	-	-	-
-	-	-	(60,338)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	(60,338)
-	-	-	(104,017)
\$ -	\$ -	\$ -	\$ (164,355)

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	430 Olmitos Garcias Creeks Watershed Site	601 Constable#5 Abandon Vehicle Forfeiture	629 Health Inspection Account
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Local Events & Contributions	574	-	-
Interest Revenue	-	3	-
State Grants	9,269	-	-
Federal Grants	22,941	-	-
Miscellaneous	-	-	-
<i>Total Revenues</i>	32,784	3	-
Expenditures			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	-	-
Health & Welfare	-	-	-
Conservation Agriculture	16,619	-	-
Highways & Streets	-	-	-
Capital Outlay	16,165	-	-
<i>Total Expenditures</i>	32,784	-	-
<i>Excess of Revenues Over (Under) Expenditures</i>	-	3	-
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<i>Net Other Financing Sources (Uses)</i>	-	-	-
<i>Net Change in Fund Balance</i>	-	3	-
<i>Fund Balance at Beginning of Period</i>	-	494	-
<i>Fund Balance at End of Period</i>	\$ -	\$ 497	\$ -

641 Pending Forfeiture Fund - Treasurers Office	642 Forfeiture Account Fund - Dist Attorney	646 DA's Storage & Towing Account	647 Federally Forfeited Property DAG 71
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

STARR COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	219.16 Starr County HIDTA Task Force	219.17 Starr County HIDTA Task Force	275 Local Border Secure Program (Sheriff) BL18
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	207,000	169,843	25,648
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>207,000</u>	<u>169,843</u>	<u>25,648</u>
Expenditures			
General Administration	-	-	25,648
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	207,000	169,843	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>207,000</u>	<u>169,843</u>	<u>25,648</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance at Beginning of Period</i>	-	-	-
Fund Balance at End of Period	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

274 Local Border Secure Program (Sheriff)	294 STARR - 2016 OPSG	221-A DA Apportionment Fund- FY 2017	642-A Local Border Security Prgm - DA office
\$ -	\$ -	\$ -	\$ -
198,891	293,235	22,500	49,996
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
198,891	293,235	22,500	49,996
-	-	-	-
-	-	-	49,996
-	-	-	-
198,891	7,262	22,500	-
-	-	-	-
-	-	-	-
-	-	-	-
-	285,973	-	-
198,891	293,235	22,500	49,996
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds		
	209 Victim's Coord. Liaison-229th Court	201 Starr County Regional Public Defender	431 Local Emergency Planning Committee
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental		806,130	80,946
Fines & Forfeitures	-	-	-
Other Revenues	-	253,620	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>-</u>	<u>1,059,750</u>	<u>80,946</u>
Expenditures			
General Administration	-	-	-
Legal	-	1,059,750	-
Public Facilities	-	-	-
Public Safety	-	-	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	80,946
Total Expenditures	<u>-</u>	<u>1,059,750</u>	<u>80,946</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance at Beginning of Period</i>	-	-	-
Fund Balance at End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Total Nonmajor
Governmental Funds

\$	227,221
	4,076,404
	228,243
	304,355
	574
	11,948
	9,269
	24,453
	39,030
	<u>4,921,497</u>
	28,038
	1,166,995
	104,219
	2,348,068
	494,662
	16,619
	91,686
	443,660
	<u>4,693,947</u>
	227,550
	-
	-
	-
	227,550
	3,048,469
\$	<u>3,276,019</u>

FIDUCIARY FUNDS

STARR COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	229th Judicial District Probation Fund	Juvenile Probation & Restitution Fund	County Attorney Fund
ASSETS			
Cash	\$ 43,072	\$ 27,987.00	\$ 181,021
Invested Cash	-	-	-
Prepaid Exp (Over/Esc)	-	-	-
Accounts receivable	-	161	-
Due from other funds	-	-	1,247
Other assets	-	-	-
<i>Total assets</i>	<u>43,072</u>	<u>28,148</u>	<u>182,268</u>
LIABILITIES			
Accounts payable	-	15,036	-
Due to other funds	-	-	13,822
Due to other governments	36,568	-	-
Funds held for others	-	-	-
Other liabilities	6,504	13,112	168,446
Total Liabilities	<u>\$ 43,072</u>	<u>\$ 28,148</u>	<u>\$ 182,268</u>

District Attorney Fund	County Clerk Fund	Detention Center Fund	Motor Vehicle Tax Fund	Tax Assessor Collector Fund
\$ 1,316,730	\$ 853,599	\$ 61,082	\$ 539,957	\$ 158,414
145,496	-	-	-	-
-	-	-	-	48,237
-	-	-	47,654	-
232,439	-	-	182	149,963
-	-	-	429,903	33,308
<u>1,694,665</u>	<u>853,599</u>	<u>61,082</u>	<u>1,017,695</u>	<u>389,922</u>
63,255	-	-	-	-
87,292	76,513	-	204,226	265,621
-	-	-	812,734	84,646
382,059	377,221	29,496	-	-
1,162,059	399,864	31,586	735	39,655
<u>\$ 1,694,665</u>	<u>\$ 853,599</u>	<u>\$ 61,082</u>	<u>\$ 1,017,695</u>	<u>\$ 389,922</u>

STARR COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	TNRCC Inspection Fees Fund	Jury Fund	Tertiary Care Trauma Fund
ASSETS			
Cash	\$ 4,582.00	\$ 3,214.00	\$ 4,034
Invested Cash	-	-	-
Prepaid Exp (Over/Esc)	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	3,420	236
Other assets	-	-	-
<i>Total assets</i>	<u>4,582</u>	<u>6,634</u>	<u>4,270</u>
LIABILITIES			
Accounts payable	-	-	-
Due to other funds	29	1,889	2,618
Due to other governments	240	-	1,652
Funds held for others	-	-	-
Other liabilities	4,313	4,745	-
Total Liabilities	<u>\$ 4,582</u>	<u>\$ 6,634</u>	<u>\$ 4,270</u>

Border Area Narcotics Task Force Forfeiture Fund	Sheriff's Department Fund	Planning Department Fund	District Clerk's Fund	District Clerk's Investment Trust Fund
\$ 37,641	\$ 502,405	\$ 144	\$ 1,188,129	\$ 1,071,982
-	151,758	-	-	-
-	-	-	-	-
-	-	-	-	-
48,500	159,506	-	-	-
-	-	-	-	-
<u>86,141</u>	<u>813,669</u>	<u>144</u>	<u>1,188,129</u>	<u>1,071,982</u>
-	-	-	-	-
-	30	144	28,445	-
-	-	-	-	-
-	202,588	-	1,159,684	1,071,982
86,141	611,051	-	-	-
<u>\$ 86,141</u>	<u>\$ 813,669</u>	<u>\$ 144</u>	<u>\$ 1,188,129</u>	<u>\$ 1,071,982</u>

STARR COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Consolidated Court Cost Fund	Retirement System Fund	Justice of the Peace Fund
ASSETS			
Cash	\$ 160,949.00	\$ 2,870.00	\$ 75,815
Invested Cash	-	-	-
Prepaid Exp (Over/Esc)	-	-	-
Accounts receivable	-	-	-
Due from other funds	34,103	218,244	-
Other assets	-	-	-
<i>Total assets</i>	<u>195,053</u>	<u>221,114</u>	<u>75,815</u>
LIABILITIES			
Accounts payable	-	-	-
Due to other funds	92,446	2,231	48,743
Due to other governments	102,606	218,244	-
Funds held for others	-	-	-
Other liabilities	-	639	27,072
Total Liabilities	<u>\$ 195,053</u>	<u>\$ 221,114</u>	<u>\$ 75,815</u>
	-	-	-
	-	-	-

Fourth Court of Appeals Fund	Scholarship Fund	Total
\$ 540	\$ 49	\$ 6,234,216
-	-	297,253
-	-	48,237
-	-	47,815
326	-	848,166
-	-	463,211
<u>866</u>	<u>49</u>	<u>7,938,898</u>
-	-	78,291
3	-	824,051
736	-	1,257,427
-	-	3,223,031
127	49	2,556,098
<u>\$ 866</u>	<u>\$ 49</u>	<u>\$ 7,938,898</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

229th JUDICIAL DISTRICT PROBATION FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 42,463	\$ 415,872	\$ 415,263	\$ 43,072
Total Assets	<u>\$ 42,463</u>	<u>\$ 415,872</u>	<u>\$ 415,263</u>	<u>\$ 43,072</u>
LIABILITIES				
Due to Other Governments	\$ 36,107	\$ 36,568	\$ 36,107	\$ 36,568
Other Liabilities	6,356	379,304	379,156	6,504
Total Liabilities	<u>\$ 42,463</u>	<u>\$ 415,872</u>	<u>\$ 415,263</u>	<u>\$ 43,072</u>

JUVENILE PROBATION & RESTITUTION FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 12,389	\$ 31,842	\$ 16,245	\$ 27,987
Due From Other Funds	7,503	-	7,503	-
A/R	-	161	-	161
Total Assets	<u>\$ 19,892</u>	<u>\$ 32,003</u>	<u>\$ 23,748</u>	<u>\$ 28,148</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 15,036	\$ -	\$ 15,036
Other Liabilities	19,892	16,967	23,748	13,112
Total Liabilities	<u>\$ 19,892</u>	<u>\$ 32,003</u>	<u>\$ 23,748</u>	<u>\$ 28,148</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

COUNTY ATTORNEY FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 157,704	\$ 471,591	\$ 448,274	\$ 181,021
Due from Other Funds	2,397	1,247	2,397	1,247
Total Assets	<u>\$ 160,100</u>	<u>\$ 472,838</u>	<u>\$ 450,671</u>	<u>\$ 182,268</u>
LIABILITIES				
Due to Other Governments	\$ -	\$ -	\$ -	\$ -
Due to other funds	4,596	9,489	263	13,822
Other Liabilities	155,504	463,349	450,408	168,446
Total Liabilities	<u>\$ 160,100</u>	<u>\$ 472,838</u>	<u>\$ 450,671</u>	<u>\$ 182,268</u>

DISTRICT ATTORNEY FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 1,061,384	\$ 1,137,709	\$ 882,363	\$ 1,316,730
Invested Cash	145,109	387	-	145,496
Due from Other Funds	230,126.19	30,641	28,328.44	232,439
Total Assets	<u>\$ 1,436,619</u>	<u>\$ 1,168,737</u>	<u>\$ 910,692</u>	<u>\$ 1,694,665</u>
LIABILITIES				
Accounts Payable	\$ 12,933	\$ 63,255	\$ 12,934	\$ 63,255
Due to Other Funds	43,952	83,448	40,107	87,292
Other Liabilities	864,244	764,225	466,410	1,162,059
Funds Held for Others	515,491	257,809	391,241	382,059
Total Liabilities	<u>\$ 1,436,619</u>	<u>\$ 1,168,737</u>	<u>\$ 910,692</u>	<u>\$ 1,694,665</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

COUNTY CLERK FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 940,413	\$ 867,150	\$ 953,964	\$ 853,599
Total Assets	<u>\$ 940,413</u>	<u>\$ 867,150</u>	<u>\$ 953,964</u>	<u>\$ 853,599</u>
LIABILITIES				
Due to Other Governments	\$ -	\$ -	\$ -	\$ -
Due to other funds	82,056	51,360	56,902	76,513
Funds Held for Others	352,716	67,891	43,386	377,221
Other Liabilities	505,641	747,899	853,676	399,864
Total Liabilities	<u>\$ 940,413</u>	<u>\$ 867,150</u>	<u>\$ 953,964</u>	<u>\$ 853,599</u>

DETENTION CENTER FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 116,048	\$ 786,752	\$ 841,718	\$ 61,082
Total Assets	<u>\$ 116,048</u>	<u>\$ 786,752</u>	<u>\$ 841,718</u>	<u>\$ 61,082</u>
LIABILITIES				
Funds Held for Others	\$ 64,428	\$ 492,459	\$ 527,392	\$ 29,496
Other Liabilities	51,620	294,292	314,327	31,586
Total Liabilities	<u>\$ 116,048</u>	<u>\$ 786,752</u>	<u>\$ 841,718</u>	<u>\$ 61,082</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

MOTOR VEHICLE TAX FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 507,966	\$ 10,227,223	\$ 10,195,231	\$ 539,957
A/R	81,136	47,654	81,136	47,654
Due from Other Funds	182	-	-	182
Other Assets	234,327	195,576	-	429,903
Total Assets	<u>\$ 823,611</u>	<u>\$ 10,470,452</u>	<u>\$ 10,276,367</u>	<u>\$ 1,017,695</u>
LIABILITIES				
Due to Other Funds	\$ 221,340	\$ 122,041	\$ 139,155	\$ 204,226
Due to Government	602,271	840,531	630,068	812,734
Other Liabilities	-	9,507,879	9,507,144	735
Total Liabilities	<u>\$ 823,611</u>	<u>\$ 10,470,452</u>	<u>\$ 10,276,367</u>	<u>\$ 1,017,695</u>

TAX ASSESSOR COLLECTOR FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 249,915	\$ 24,908,386	\$ 24,999,886	\$ 158,414
Prepaid Exp (Over/Esc)	-	48,237	-	48,237
Due from Other Funds	150,670	73,827	74,533	149,963
Other Assets	237,636	-	204,328	33,308
Total Assets	<u>\$ 638,220</u>	<u>\$ 25,030,450</u>	<u>\$ 25,278,748</u>	<u>\$ 389,922</u>
LIABILITIES				
Due to Other Funds	\$ 311,136	\$ 144,763	\$ 190,279	\$ 265,621
Due to Government	149,484	84,646	149,484	84,646
Other Liabilities	177,601	24,801,040	24,938,986	39,655
Total Liabilities	<u>\$ 638,220</u>	<u>\$ 25,030,450</u>	<u>\$ 25,278,748</u>	<u>\$ 389,922</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

TNRCC INSPECTION FEES FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 3,692	\$ 1,693	\$ 803	\$ 4,582
Account Receivables	410	-	410	-
Total Assets	<u>\$ 4,102</u>	<u>\$ 1,693</u>	<u>\$ 1,213</u>	<u>\$ 4,582</u>
LIABILITIES				
Due to Other Funds	\$ 7	\$ 22	\$ -	\$ 29
Due to Other Governments	-	240	-	240
Other Liabilities	4,095	1,430	1,213	4,313
Total Liabilities	<u>\$ 4,102</u>	<u>\$ 1,692</u>	<u>\$ 1,213</u>	<u>\$ 4,582</u>

JURY FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ (7,904)	\$ 81,687	\$ 70,569	\$ 3,214
Account Receivables	140	-	140	-
Due From Other Funds	8,800	3,420	8,800	3,420
Total Assets	<u>\$ 1,036</u>	<u>\$ 85,107</u>	<u>\$ 79,509</u>	<u>\$ 6,634</u>
LIABILITIES				
Due to Other Funds	\$ 1,036	\$ 80,362	\$ 79,509	\$ 1,889
Other liabilities	-	4,745	-	4,745
Total Liabilities	<u>\$ 1,036</u>	<u>\$ 85,107</u>	<u>\$ 79,509</u>	<u>\$ 6,634</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

TERTIARY CARE TRAUMA FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 1,822	\$ 3,191	\$ 978	\$ 4,034
Due from other Funds	110	236	110	236
Total Assets	<u>\$ 1,932</u>	<u>\$ 3,426</u>	<u>\$ 1,088</u>	<u>\$ 4,270</u>
LIABILITIES				
Due to Other Funds	\$ 954	\$ 1,664	-	\$ 2,618
Due to Other Governments	978	1,762	1,088	1,652
Other Liabilities	-	-	-	-
Total Liabilities	<u>\$ 1,932</u>	<u>\$ 3,426</u>	<u>\$ 1,088</u>	<u>\$ 4,270</u>

BORDER AREA NARCOTICS TASK FORCE FORFEITURE FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 14,438	\$ 50,203	\$ 27,000	\$ 37,641
Due From Other Funds	71,500	27,000	50,000	48,500
Total Assets	<u>\$ 85,938</u>	<u>\$ 77,203</u>	<u>\$ 77,000</u>	<u>\$ 86,141</u>
LIABILITIES				
Other liabilities	\$ 85,938	\$ 77,203	\$ 77,000	\$ 86,141
Total Liabilities	<u>\$ 85,938</u>	<u>\$ 77,203</u>	<u>\$ 77,000</u>	<u>\$ 86,141</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

SHERIFF'S DEPARTMENT FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 530,256	\$ 116,678	\$ 144,529	\$ 502,405
Invested Cash	200,921	837	50,000	151,758
Due from other funds	175,175	12,671	28,340	159,506
Total Assets	<u>\$ 906,352</u>	<u>\$ 130,186</u>	<u>\$ 222,869</u>	<u>\$ 813,669</u>
LIABILITIES				
Due to other funds	\$ 50	\$ (20)	\$ -	\$ 30
Funds held for others	203,652	-	1,064	202,588
Other liabilities	702,650	130,206	221,805	611,051
Total Liabilities	<u>\$ 906,352</u>	<u>\$ 130,186</u>	<u>\$ 222,869</u>	<u>\$ 813,669</u>

PLANNING DEPARTMENT FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 143	\$ 501	\$ 500	\$ 144
Accounts Receivable	75	-	75	-
Total Assets	<u>\$ 218</u>	<u>\$ 501</u>	<u>\$ 575</u>	<u>\$ 144</u>
LIABILITIES				
Accounts payable	\$ 75	\$ -	\$ 75	\$ -
Due to other funds	143	144	144	144
Due to other governments	-	-	-	-
Total Liabilities	<u>\$ 218</u>	<u>\$ 144</u>	<u>\$ 219</u>	<u>\$ 144</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

DISTRICT CLERK'S FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 1,285,359	\$ 619,238	\$ 716,468	\$ 1,188,129
Total Assets	<u>\$ 1,285,359</u>	<u>\$ 619,238</u>	<u>\$ 716,468</u>	<u>\$ 1,188,129</u>
LIABILITIES				
Due to other funds	\$ 26,598	\$ 28,445	\$ 26,598	\$ 28,445
Funds held for others	\$ 1,258,761	\$ 590,793	\$ 689,870	1,159,684
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 1,285,359</u>	<u>\$ 619,238</u>	<u>\$ 716,468</u>	<u>\$ 1,188,129</u>

DISTRICT CLERK'S INVESTMENT TRUST FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 1,813,844	\$ 153,629	\$ 895,491	\$ 1,071,982
Total Assets	<u>\$ 1,813,844</u>	<u>\$ 153,629</u>	<u>\$ 895,491</u>	<u>\$ 1,071,982</u>
LIABILITIES				
Funds held for others	\$ 1,813,844	\$ 153,629	\$ 895,491	\$ 1,071,982
Total Liabilities	<u>\$ 1,813,844</u>	<u>\$ 153,629</u>	<u>\$ 895,491</u>	<u>\$ 1,071,982</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

CONSOLIDATED COURT COST FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 95,358	\$ 485,773	\$ 420,181	\$ 160,949
Due from other funds	36,227	34,103	36,227	34,103
Total Assets	<u>\$ 131,585</u>	<u>\$ 519,876</u>	<u>\$ 456,408</u>	<u>\$ 195,053</u>
LIABILITIES				
Due to other funds	\$ 33,995	\$ 58,638	\$ 186	\$ 92,446
Due to other governments	97,590	461,238	456,222	102,606
Total Liabilities	<u>\$ 131,585</u>	<u>\$ 519,876</u>	<u>\$ 456,408</u>	<u>\$ 195,053</u>

RETIREMENT SYSTEM FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 2,124	\$ 1,994,459	\$ 1,993,713	\$ 2,870
Due from other funds	225,543	218,244	225,543	218,244
Total Assets	<u>\$ 227,667</u>	<u>\$ 2,212,703</u>	<u>\$ 2,219,256</u>	<u>\$ 221,114</u>
LIABILITIES				
Due to other funds	\$ 2,124	\$ 2,232	\$ 2,124	\$ 2,231
Due to other governments	225,543	218,244	225,543	218,244
Other liabilities	-	639	-	639
Total Liabilities	<u>\$ 227,667</u>	<u>\$ 221,114</u>	<u>\$ 227,667</u>	<u>\$ 221,114</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

JUSTICE OF THE PEACE FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 72,528	\$ 561,913	\$ 558,626	\$ 75,815
Total Assets	<u>\$ 72,528</u>	<u>\$ 561,913</u>	<u>\$ 558,626</u>	<u>\$ 75,815</u>
LIABILITIES				
Due to other funds	\$ 52,154	\$ 39,822	\$ 43,233	\$ 48,743
Due to other governments	-	-	-	
Other liabilities	20,374	522,091	515,393	27,072
Total Liabilities	<u>\$ 72,528</u>	<u>\$ 561,913</u>	<u>\$ 558,626</u>	<u>\$ 75,815</u>

FOURTH COURT OF APPEALS FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 448	\$ 4,102	\$ 4,010	\$ 540
Due from other funds	270	327	271	326
Total Assets	<u>\$ 718</u>	<u>\$ 4,429</u>	<u>\$ 4,281</u>	<u>\$ 866</u>
LIABILITIES				
Due to other funds	\$ 1	\$ 2	\$ -	\$ 3
Due to other governments	590	4,302	4,156	736
Other liabilities	127	125	125	127
Total Liabilities	<u>\$ 718</u>	<u>\$ 4,429</u>	<u>\$ 4,281</u>	<u>\$ 866</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2017

SCHOLARSHIP FUND

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 4,528	\$ 2,271	\$ 6,750	\$ 49
Total Assets	<u>\$ 4,528</u>	<u>\$ 2,271</u>	<u>\$ 6,750</u>	<u>\$ 49</u>
LIABILITIES				
Other liabilities	\$ 4,528	\$ 2,271	\$ 6,750	\$ 49
Total Liabilities	<u>\$ 4,528</u>	<u>\$ 2,271</u>	<u>\$ 6,750</u>	<u>\$ 49</u>

TOTAL ALL AGENCY FUNDS

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
ASSETS				
Cash	\$ 6,904,918	\$ 42,921,863	\$ 43,592,564	\$ 6,234,216
Invested Cash	346,030	1,224	50,000	297,253
Prepaid Exp (Over/Esc)	-	48,237	-	48,237
Accounts receivable	81,761	47,814	81,761	47,815
Due from other funds	908,502	401,716	462,052	848,166
Other assets	471,963	195,576	204,328	463,211
Total Assets	<u>\$ 8,713,175</u>	<u>\$ 43,616,430</u>	<u>\$ 44,390,706</u>	<u>\$ 7,938,898</u>
LIABILITIES				
Accounts payable	\$ 13,008	\$ 78,291	\$ 13,009	\$ 78,291
Due to other funds	780,142	622,411	578,501	824,051
Due to other governments	1,112,563	1,647,532	1,502,668	1,257,427
Funds held for others	4,208,892	1,562,582	2,548,444	3,223,031
Other liabilities	2,598,570	37,713,666	37,756,139	2,556,098
Total Liabilities	<u>\$ 8,713,175</u>	<u>\$ 41,624,483</u>	<u>\$ 42,398,760</u>	<u>\$ 7,938,898</u>

STATISTICAL SECTION

STARR COUNTY, TEXAS
GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST TEN FISCAL YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Government	\$ 5,260,595	\$ 5,398,103	\$ 4,631,605	\$ 5,231,548	\$ 4,866,748	\$ 4,375,255	\$ 4,404,871	\$ 4,300,927	\$ 4,129,942	\$ 2,267,203
Public Safety	9,482,774	9,813,033	8,718,450	8,351,576	8,597,869	6,884,896	8,856,855	9,638,550	7,210,242	8,416,981
Judicial	2,060,041	2,012,469	2,032,265	2,336,631	2,136,621	1,853,411	1,894,959	1,789,592	1,687,339	1,682,336
Highways and streets	5,356,979	6,926,438	5,559,755	5,052,794	4,741,061	5,608,780	5,215,276	4,303,463	5,515,096	4,018,216
Public facilities	379,285	381,669	366,357	379,469	323,617	1,313,641	187,595	504,138	615,719	269,806
Financial administration	1,079,437	970,101	965,956	1,050,370	1,028,686	1,003,118	1,012,007	959,983	868,642	936,030
Legal	2,110,039	974,248	900,589	904,533	818,802	842,171	877,144	872,656	879,804	906,133
Health and welfare	1,480,695	1,155,693	1,155,973	1,612,754	1,421,863	2,469,430	2,034,081	2,114,439	1,585,616	1,186,481
Conservation and agriculture	159,150	133,300	128,203	140,847	139,753	135,432	137,870	138,473	126,889	132,642
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Debt service - interest on debt	110,176	156,719	119,287	121,555	118,407	135,227	149,418	163,794	179,343	194,307
Debt service - bond issuance cost	-	-	-	-	-	-	-	-	-	-
Capital Outlay	117,796	-	-	-	-	-	-	-	-	-
Total	<u>\$ 27,596,967</u>	<u>\$ 27,921,773</u>	<u>\$ 24,578,440</u>	<u>\$ 25,182,077</u>	<u>\$ 24,193,427</u>	<u>\$ 24,621,361</u>	<u>\$ 24,770,076</u>	<u>\$ 24,786,015</u>	<u>\$ 22,798,632</u>	<u>\$ 20,010,135</u>

STARR COUNTY, TEXAS
GOVERNMENT-WIDE REVENUES
LAST TEN FISCAL YEARS

PROGRAM REVENUES			GENERAL REVENUES			
Fiscal Year	Changes for Services	Operating Grants and Contributions	Taxes	Interest	Transfers	Miscellaneous
2017	\$ 3,567,569	\$ 7,878,729	\$ 15,094,424	\$ 48,521	\$ 1,193,680	\$ 173,464
2016	6,173,840	5,249,706	16,489,087	32,828	1,130,808	236,742
2015	7,108,077	4,236,288	13,979,649	28,515	950,000	274,186
2014	5,238,445	4,968,428	14,748,195	19,424	997,886	440,343
2013	5,152,981	4,296,864	13,724,410	28,507	685,074	83,629
2012	5,240,410	6,252,054	13,231,697	144,822	341,960	139,482
2011	5,055,300	6,252,054	14,786,755	62,053	640,000	117,843
2010	4,099,023	7,961,436	15,444,660	93,409	585,000	336,197
2009	5,171,144	8,110,453	14,274,890	226,951	912,138	211,724
2008	3,885,077	6,314,610	13,117,309	388,802	996,110	208,272

STARR COUNTY, TEXAS
EXPENDITURES BY FUNCTION
ALL GOVERNMENTAL FUND TYPES

LAST TEN FISCAL YEARS
(Unaudited)

FUNCTION	2017	2016	2015	2014	2013
General administration	\$ 4,985,259	\$ 5,134,645	\$ 4,619,668	\$ 4,901,319	\$ 4,605,559
Judicial and elections	1,913,782	2,035,211	2,024,826	2,172,874	1,997,058
Financial administration	999,192	981,064	962,401	976,758	959,204
Legal	1,991,743	985,258	897,250	865,841	765,232
Public facilities	355,436	385,982	366,647	360,957	330,653
Public safety	8,901,098	9,923,928	8,723,787	8,375,165	8,246,260
Health and welfare	1,398,688	1,168,753	1,155,134	1,588,261	1,348,624
Culture and recreation	-	-	-	-	-
Conservation-agriculture	149,380	134,805	127,664	130,976	129,618
Highways and streets (maintenance of county roads and bridges)	5,277,868	7,004,712	5,617,013	5,991,760	6,224,048
Capital Outlay	1,761,888	-	-	-	-
Debt Service	741,628	2,157,719	665,048	587,555	568,407
Totals	\$ 28,475,962	\$ 29,912,077	\$ 25,159,438	\$ 25,951,466	\$ 25,174,663

FUNCTION	2012	2011	2010	2009	2008
General administration	\$ 4,213,406	\$ 4,149,013	\$ 4,024,041	\$ 3,879,843	\$ 2,645,769
Judicial & elections	1,723,080	1,777,550	1,674,382	1,585,159	1,581,696
Financial administration	932,579	949,369	898,181	816,038	878,133
Legal	789,206	833,176	860,782	826,530	853,054
Public facilities	1,321,541	426,286	488,704	639,526	607,847
Public safety	8,071,321	8,992,178	7,698,821	8,345,403	8,027,559
Health and welfare	2,401,066	2,081,892	2,057,292	1,577,451	1,193,659
Culture and recreation	-	-	-	-	-
Conservation-agriculture	125,909	129,315	129,558	119,205	122,481
Highways and streets (maintenance of county roads and bridges)	6,102,386	6,739,625	7,751,392	7,853,428	8,421,327
Capital Outlay	-	-	-	-	-
Debt Service	570,227	564,418	568,794	579,343	584,307
Totals	\$ 26,250,721	\$ 26,642,822	\$ 26,151,947	\$ 26,221,926	\$ 24,915,832

STARR COUNTY, TEXAS
REVENUES BY SOURCES
ALL GOVERNMENTAL FUND TYPES
LAST TEN FISCAL YEARS

Fiscal Year Ended	Taxes	Intergovernmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Total
2017	\$ 14,862,122	\$ 7,878,729	\$ 3,567,569	\$ 537,173	\$ 48,521	\$ 173,464	\$ 27,067,578
2016	15,438,922	5,249,706	5,370,904	802,936	32,828	236,742	27,132,038
2015	13,605,007	4,236,238	6,106,852	1,001,225	28,515	274,186	25,252,023
2014	14,045,011	4,968,428	3,965,990	1,272,455	19,424	440,343	24,711,651
2013	13,091,700	4,296,864	4,008,219	1,144,762	28,507	83,853	22,653,905
2012	12,745,423	6,252,054	4,210,726	1,029,684	144,822	139,482	24,522,191
2011	14,415,352	6,252,054	4,366,583	688,717	62,053	117,843	25,902,602
2010	14,565,934	7,961,436	3,405,345	694,278	93,409	336,197	27,056,599
2009	14,002,629	8,110,453	4,401,070	770,074	226,951	211,724	27,722,901
2008	12,572,737	6,314,610	3,238,928	646,149	388,802	208,272	23,369,498

STARR COUNTY, TEXAS
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL GOVERNMENTAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended	Debt Principal	Interest & Fiscal Charges	Total Debt Services	Total General Fund Expenditures	Ratio of Debt Service to General Fund Expenditures
2017	\$ -	\$ -	\$ -	\$ 16,911,956	\$ -
2016	480,000	82,207	562,207	18,936,438	2.97%
2015	545,761	119,287	665,048	15,804,320	4.21%
2014	466,000	121,555	587,555	16,217,046	3.62%
2013	450,000	118,407	568,407	15,346,895	3.70%
2012	435,000	135,227	570,227	14,791,025	3.86%
2011	415,000	149,418	568,794	14,880,925	3.82%
2010	405,000	163,794	579,343	14,366,526	4.29%
2009	400,000	179,343	584,307	13,499,786	4.34%
2008	390,000	194,307	581,963	13,464,747	4.47%

STARR COUNTY, TEXAS
PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Operating Funds	Limited Tax Bonds	Total Constitutional Tax Levy	FM and Lateral Road Tax	Drainage District	Total Tax Rate
2017	\$ 0.5258	\$ 0.0100	\$ 0.5358	\$ 0.2326	\$ 0.0100	\$ 0.7784
2016	0.5410	0.0100	0.5510	0.2174	0.0100	0.7784
2015	0.5417	0.0100	0.5517	0.2174	0.0100	0.7791
2014	0.4746	0.0300	0.5046	0.2546	0.0200	0.7792
2013	0.5011	0.0300	0.5311	0.2281	0.0200	0.7792
2012	0.4601	0.0300	0.4901	0.1891	0.0200	0.6992
2011	0.4601	0.0300	0.4901	0.1891	0.0200	0.6992
2010	0.4817	0.0387	0.5204	0.1788	-	0.6992
2009	0.4740	0.0400	0.5140	0.1852	-	0.6992
2008	0.4740	0.0400	0.5140	0.1852	-	0.6992

STARR COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended September 30,	Real Property	Personal Property	Mineral and Intangible	Total
2017	\$ -	\$ -	\$ -	\$ 2,000,061,421
2016	-	-	-	2,103,216,110
2015	-	-	-	1,821,448,200
2014	-	-	-	1,821,804,290
2013	-	-	-	1,825,905,610
2012	-	-	-	1,965,793,690
2011	-	-	-	2,198,955,570
2010	-	-	-	2,239,204,500
2009	-	-	-	2,022,845,980
2008	-	-	-	1,905,018,980

STARR COUNTY, TEXAS

DEMOGRAPHIC INFORMATION

Year Ended September 30, 2017
(Unaudited)

Starr County, Texas was organized in 1848 from Nueces County and was named for Dr. J.H. Starr, a secretary of treasury of the Republic of Texas.

Area: 1,229.1 square miles

Annual rainfall: 22.65 inches

Temperature ranges: 45.9 degrees in January (avg. min.) and 98.4 degrees in July (avg. max.)

Population: 64,454

Growing season: 309 days

Physical features are rolling surfaces, some hills, dense brush, clay, loam, sandy soils, alluvial on the Rio Grande River. The Falcon Reservoir is located in the County. Altitudes vary from 125 to 580 feet.

Recreation includes the following: Falcon Reservoir activities; deer, whitewing dove hunting; access to Mexico; historical houses; grotto at Rio Grande City; Roma Fest in November.

With respect to minerals, there is the production of oil, natural gas, sand and gravel.

Principal cities are Rio Grande City (15,143) (the county seat), La Grulla (1,698), and Roma-Los Saenz (11,168).

Principal towns include Escobares (2,853), La Casita-Garciasville (171), Las Lomas (3,302), La Victoria (162), and La Rosita (75).

Agriculture income is derived mostly from crops, including sorghum, cotton, and vegetables; also from beef and fed cattle; substantial irrigation for vegetables.

Principal business includes vegetable packing, other agribusinesses; oil production; tourism; and government services.

Race/Ethnicity (In percent) includes the following: Anglo, 3.3; Black, 0.40; Hispanic, 96.3; Asian, 0.20; Other, 0.40.

Note: The above information was obtained from the Texas Almanac and the U.S. Census Bureau, Population Division (Annual Estimates of Resident Population: July 1 2017).

FEDERAL AWARDS SECTION



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Email: org110n@aol.com

Oscar R. González
Melissa González

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

To the Honorable Judge and Commissioners
of Starr County, Texas
Rio Grande City, 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, each major fund, and the aggregate remaining fund information of Starr County, Texas, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the Starr County, Texas' basic financial statements, and have issued our report thereon dated January 28, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Starr County, Texas' 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 Starr County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Starr County, Texas' 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. Given these limitations during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2017-1 that we consider to be significant deficiency.

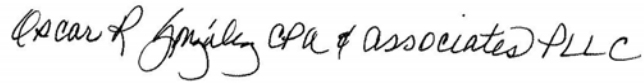
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Starr County, Texas' 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.

Handwritten signature in cursive script that reads "Oscar R. Gonzalez CPA & Associates PLLC".

Oscar R. Gonzalez, CPA & Associates, PLLC
Certified Public Accountants
Pharr, Texas
January 28, 2019



Oscar R. González
Melissa González

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE
STATE OF TEXAS SINGLE AUDIT CIRCULAR

To the Honorable Judge and Commissioners
of Starr County, Texas
Rio Grande City, Texas

Report on Compliance for Each Major Federal and State Program

We have audited Starr County, Texas' 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 Starr County, Texas' major federal and state programs for the year ended September 30, 2017. Starr County, Texas' 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 and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Starr County, Texas' 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; and 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 State of Texas Single Audit Circular (State Circular). Those standards, the Uniform Guidance, and the State 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 and state program occurred. An audit includes examining, on a test basis, evidence about Starr County, Texas' 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 Starr County, Texas' compliance.

Opinion on Each Major Federal and State Program

In our opinion, Starr County, Texas, 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 and state programs for the year ended September 30, 2017.

Report on Internal Control over Compliance

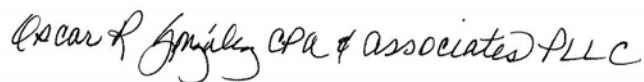
Management of Starr County, Texas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Starr County, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state 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 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 Starr County, Texas' 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 and 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 and 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 and 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 Circular. Accordingly, this report is not suitable for any other purpose.



Oscar R. Gonzalez, CPA & Associates, PLLC
Certified Public Accountants
Pharr, Texas
January 28, 2019

STARR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

I. Summary of Auditors' Results

Financial Statements:

Type of auditors' report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? None reported

Significant deficiency(ies) identified? Yes

Noncompliance material to financial statements noted? None

Federal and State Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? Yes

Type of auditors' report issued on compliance for major federal and state programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of Uniform Guidance or Texas Uniform Grant Management Standards? None

Identification of major federal and state programs:

Dollar threshold used to distinguish between type A and type B federal programs \$ 750,000

Dollar threshold used to distinguish between type A and B type state programs \$ 750,000

Auditee qualified as low-risk auditee: No

<u>CFDA Number:</u>	<u>Name of Federal or State Program:</u>
14.239	THDCA Home Investment Partnership Program
16.575	Crime Victims Assistance
95.001	HIDTA Task Force Grant
N/A	Texas Indigent Defense Commision(STATE)

STARR COUNTY, TEXAS
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

II. FINDINGS AT THE FINANCIAL STATEMENT LEVEL

Schedule Reference (2017-1) CONTROLS FOR YEAR-END CLOSING OF FINANCIAL STATEMENTS AND CONTROLS OVER COMPLIANCE WITH FEDERAL AND STATE REPORTING REQUIREMENTS.

Criteria: The management of Starr County, Texas is responsible for establishing and maintaining effective internal controls for year-end closing of the financial statements and controls over compliance of financial reporting with requirements of laws, regulation and contracts. Federal and state guidelines require annual financial and compliance reports to be remitted within 180 days after fiscal year-end. These are established by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and The State of Texas *Uniform Grants Management Standards* (UGMS), for submitting Single Audit Reports

Condition: The audited annual financial and compliance reports for fiscal year ended September 30, 2017 were not prepared and submitted within the timeline specified by federal and state guidelines.

Cause: The County did not have the appropriate resources and adequate number of trained personnel to manage the financial reporting operations to provide timely reporting.

Effect: The County did not adhere to these federal and state requirements applicable to reporting.

Recommendation: A comprehensive timeline should be established by the County in order to ensure that federal and state reporting requirements are adhered to. Further, the County should secure an adequate number of trained personnel.

Questioned Cost: -\$0-

III. FINDINGS AT THE FEDERAL LEVEL

Schedule Reference (2017-1) CONTROLS FOR YEAR-END CLOSING OF FINANCIAL STATEMENTS AND CONTROLS OVER COMPLIANCE WITH FEDERAL AND STATE REPORTING REQUIREMENTS.

Criteria: The management of Starr County, Texas is responsible for establishing and maintaining effective internal controls for year-end closing of the financial statements and controls over compliance of financial reporting with requirements of laws, regulation and contracts. Federal and state guidelines require annual financial and compliance reports to be remitted within 180 days after fiscal year-end. These are established by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and The State of Texas *Uniform Grants Management Standards* (UGMS), for submitting Single Audit Reports

Condition: The audited annual financial and compliance reports for fiscal year ended September 30, 2017 were not prepared and submitted within the timeline specified by federal and state guidelines.

Cause: The County did not have the appropriate resources and adequate number of trained personnel to manage the financial reporting operations to provide timely reporting.

Effect: The County did not adhere to these federal and state requirements applicable to reporting.

Recommendation: A comprehensive timeline should be established by the County in order to ensure that federal and state reporting requirements are adhered to. Further, the County should secure an adequate number of trained personnel.

Questioned Cost: -\$0-

STARR COUNTY, TEXAS
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED SEPTEMBER 30, 2017

SUMMARY OF AUDITOR RESULTS – PRIOR FISCAL YEAR

Schedule Reference: (2016-1) Agency Funds

Type of Finding: Significant Deficiency

Condition: The Auditor found that most Agency Fund trial

Status: We concur. Payroll Department already addressed issue.

Status: Corrected

Schedule Reference: (2016-2) Documentation for grant expenditures

Type of Finding: Significant Deficiency

Criteria: Grant expenditures are required to have proper documentation reflecting the proper period.

Condition: Allowable grant expenditure at end of year was not documented properly and was classified in another fund.

Cause: Lack of proper documenting allowable expenditure resulted in the expenditure being processed through general fund.

Effect: Incorrectly classified allowable grant expenditure to general fund expenditure.

Recommendations: Grant management should insure documenting all allowable expenditures properly and accurately so they are reflected in the proper period and in the correct grant fund.

Auditee's Response: We concur. A corrective plan of action is about to take place to prevent any future discrepancies.

Status: Corrected

Schedule Reference: (2016-3) Schedule of Federal Awards Preparation

Criteria: The schedule of expenditures of federal awards (SEFA) should comply with the criteria from the Uniform Guidance.

Condition: The City should provide reasonable assurance regarding the reliability of financial information and compliance with laws and regulations.

Cause: The schedule of expenditures of federal awards (SEFA) provided for audit did not comply with Uniform Guidance. The total amount provided to subrecipients for each federal program was not presented on the schedule.

Effect: The schedule of expenditures of federal awards did not comply with Uniform Guidance presentation.

Recommendation: The City should establish policies and procedures to ensure that the federal funds are identified and reported accurately on the SEFA in accordance with the Uniform Guidance.

Auditee's Response: We concur. SEFA is reflected already on this report under new criteria and management will make sure that staff is properly trained in the compliance criteria under the Uniform Guidance.

Status: Corrected.

Federal Awards Findings:

None



COUNTY AUDITOR'S OFFICE

A. Boyd Carter

Starr County Auditor

STARR COUNTY COURTHOUSE ANNEX

100 N. FM 3167, SUITE 217

RIO GRANDE CITY, TX 78582

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EMAIL: bcarter@co.starr.tx.us

Starr County Correction Action Plan For the Year Ended September 30, 2017

Schedule Reference (2017-1): Closing of Financial Statements

The annual financial audit report for fiscal year ending 2017 was due June 30, 2018. Due to unforeseen events, the County Auditor's Department did not provide enough time to our new external auditors, Oscar R. Gonzalez, CPA & Associates, to complete the annual financial audit report on or before June 30, 2018. The County Auditor's Department will strive to close fiscal year 2018 books on a timely matter by managing responsibilities more efficiently and streamlining daily office operations.

Persons Responsible for Implementation:

A. Boyd Carter, County Auditor

Contact number: 956-718-4800

Estimated date of Completion:

June 30, 2019

STARR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Federal Grantor / Pass Through Grantor	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Expenditures
FEDERAL AWARDS			
U.S. Department of Housing and Urban Development			
<i>Pass through the Texas General Land Office</i>			
GLO Contract (Round 2.2)	14.228	DRS220179	\$ 55,295
Total Texas General Land Office			<u>55,295</u>
<i>Pass through the Texas Department of Agriculture:</i>			
TDHCA-Colonia County Self-Help Center Program	14.228	7215013	10,453
Total Department of Agriculture			<u>10,453</u>
<i>Pass through the Texas Department of Housing and Community Affairs</i>			
TDHCA Contract (Home Investment Partnerships Program)	14.239	1002269/1002270	387,312
Total Texas Department of Housing and Community Affairs			<u>387,312</u>
Total U.S. Department of Housing and Urban Development			<u>453,060</u>
U.S. Department of Justice			
<i>Pass through the Office of the Governor - Criminal Justice Division</i>			
Crime Victims Assistance Program	16.575	1903410	316,057
Victims of Domestic Violence Assistance Program	16.575	2877502	126,053
Total Office of the Governor- Criminal Justice Division			<u>442,110</u>
<i>Pass through the Office of the Governor - Criminal Justice Division</i>			
<i>JAG Program Cluster</i>			
Starr County Border Interdiction Unit - Border Star	16.738	1842811	44,550
229th Judicial District Tri-County Violent Crime Unit	16.738	2281908	44,924
Total Office of the Governor - Criminal Justice Division-JAG Prgm. Cluster			<u>89,474</u>
<i>Other U.S. Department of Justice</i>			
Customs and Border Patrol - ICE (D.A.)	16.000	117SA1744	2,604
Customs and Border Patrol - Equitable Sharing (D.A.)	16.922	FY 2014	1,856
United States Marshals Service (Sheriff)	16.000	M-17-D79-O-000111	2,630
Total Other U.S. Department of Justice			<u>7,090</u>
Total U.S. Department of Justice			<u>538,675</u>
U.S. Department of Transportation			
<i>Pass through Texas Department of Transportation</i>			
Starr County Federal 5310 ED	20.513	51016032917	1,512
Total U.S. Department of Transportation			<u>1,512</u>

STARR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Federal Grantor / Pass Through Grantor	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Expenditures
U.S. Department of Health and Human Services			
<i>Pass through Texas Health and Human Services Commission (THHSC)</i>			
<i>Office of Inspector General (OIG)</i>			
Foster Care - Title IV-E	93.658	23943664	30,725
Total U.S. Department of Health and Human Services			30,725
Executive Office of the President			
<i>Pass through the Office of National Drug Control Policy:</i>			
<i>South Texas HIDTA Assistance Center</i>			
HIDTA Task Force Grant - 2015	95.001	G15SS0004A	26,217
HIDTA Task Force Grant - 2016	95.001	G16SS0004A	207,000
HIDTA Task Force Grant - 2017	95.001	G17SS0004A	169,843
Total Executive Office of the President			403,059
U.S. Department of Agriculture			
<i>Pass through the Texas State Soil and Water Conservation Board</i>			
Olmito Garcia Site 7 Watershed Rehab Project	93.585	OG7-FED-2015-59023	22,941
Total U.S. Department of Agriculture			22,941
U.S. Department of Homeland Security			
<i>Pass through Office of the Governor-Homeland Security Grants Division</i>			
Homeland Security Grants (OPSG 2015)	97.067	EMW-2015-SS-00080	818,201
Homeland Security Grants (OPSG 2016)	97.067	EMW-2016-SS-00056	293,235
Total U.S. Department of Homeland Security			1,111,436
TOTAL FEDERAL AWARDS			2,561,409
STATE AWARDS			
Texas Department of Transportation			
<i>Direct Program:</i>			
Starr 2014 County Transportation Infrastructure Fund Grant	N/A	CTIF-01-214	13,971
Total Texas Department of Transportation			13,971
Texas Department of Public Safety			
<i>Pass through Texas Homeland Security State Administrative Agency</i>			
Local Border Security Program - 2017 (Sheriff)	N/A	2994702	198,891
Local Border Security Program - 2018 (Sheriff)	N/A	2994703	25,648
Local Border Security Program - 2016 (DA)	N/A	2993102	49,996
Total Texas Department of Public Safety			274,535

STARR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Federal Grantor / Pass Through Grantor	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Expenditures
Texas State Soil and Water Conservation Board			
<i>Direct Program:</i>			
Olmito Garcia Site 7 Watershed Rehab Project	N/A	OG7-ST-2015-50008	9,269
Total Texas State Soil and Water Conservation Board			9,269
Texas Commission on Environmental Quality			
<i>Pass through the South Texas Development Council</i>			
Regional Solid Waste Management Implementation Program	N/A	17-19-G05	42,534
<i>Direct Program:</i>			
Local Emergency Planning Committee	N/A	582-17-71559	80,946
Total Texas Commission on Environmental Quality			123,480
Texas Comptroller of Public Accounts, Judiciary Section			
<i>Pass through the Judiciary Section</i>			
District Attorney's Office Apportionment FY17	N/A	70006333127-008	22,500
Total Texas Comptroller of Public Accounts			22,500
Texas Indigent Defense Commission			
<i>Direct Program:</i>			
Formula Grant FY 2017	N/A	212-17-214	51,080
Starr County Regional Public Defender FY16	N/A	17-GR-005	635,850
Starr County Regional Public Defender FY17	N/A	212-GR-214	170,280
Total Texas Indigent Defense Commission			857,210
Texas Department of Agriculture			
<i>Direct Program:</i>			
2017 Texans Feeding Texans: Home Delivered Meals	N/A	HDM-17-1885	28,833
Total Texas Department of Agriculture			28,833
Texas Office of the Governor			
<i>Pass through Office of the Governor-Criminal Justice Division</i>			
BC-Body Worn Cameras	N/A	3048201	45,233
Total Office of the Governor - Criminal Justice Division			45,233
<i>Pass through Office of the Governor-Homeland Security Grants Division</i>			
Region 3- Border Prosecution Unit	N/A	2536106	253,212
Region 3- Border Prosecution Unit	N/A	2536107	22,098
Total Office of the Governor - Homeland Security Grants Division			275,310
Total Texas Office of the Governor			320,543

STARR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Federal Grantor / Pass Through Grantor	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Expenditures
Texas Secretary of State			
<i>Direct Funding:</i>			
Chapter 19 Voter Registration	N/A		6,483
Total Texas Secretary of State			<u>6,483</u>
Texas Commission on State Emergency Communications			
<i>Pass through City of Laredo:</i>			
9-1-1 Addressing-Regional Administration	N/A	FY 2017	37,516
Total Texas Commission on State Emergency Communications			<u>37,516</u>
TOTAL STATE AWARDS			<u>1,694,340</u>
Other Awards			
<i>Pass through United Way of South Texas Serving Hidalgo & Starr County</i>			
United Way of South Texas	N/A		15,993
Total Other Awards			<u>15,993</u>
TOTAL FEDERAL, STATE AND OTHER AWARDS			<u>\$ 4,271,742</u>

The accompanying notes are an integral part of this schedule.

STARR COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Basis of Presentation

The accompanying schedule of expenditures of federal award (“the Schedule”) includes the federal grant activity of Starr County, Texas. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”). Therefore, some amounts may differ from amounts presented in, or used in the presentation of the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credit made in the normal course of business to amounts reported as expenditures in prior years.