

The logo for Starr County, Texas, is a blue shape with a white border and a diagonal cutout on the right side. It is centered on a white background. Two gray rectangular shapes are positioned in the top right and bottom left corners of the page, partially overlapping the blue logo's cutout.

# **Starr County, Texas**

**Annual Audited Financial Report**

**Year Ended September 30, 2018**

**STARR COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**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**

Xavier Eli Perez, CPA - Starr County Auditor

**STARR COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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## **FINANCIAL SECTION**



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

### **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 3-9 and 44-69 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*

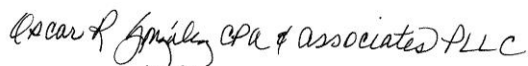
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Starr County, Texas basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes 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 13, 2020, 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

Oscar R. Gonzalez, CPA & Associates, PLLC  
Certified Public Accountants  
Pharr, Texas  
January 13, 2020



## MANAGEMENT DISCUSSION AND ANALYSIS

**STARR COUNTY, TEXAS**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2018**

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, 2018. 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 \$95,723,625 (net position). Total assets and deferred outflow of resources were \$108,486,920 and total liabilities and deferred inflows of resources were \$10,964,557.
- The County’s total net position increased by \$5,487,849 from current operations. This increase is primarily related to the increase in general revenues.
- The general fund reported a fund balance this year of \$6,815,171 of which \$6,198,417 is unassigned, an increase in the unassigned fund balance of \$1,357,344 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**

Type of Statements	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County government (except fiduciary funds) and the Agency’s component units	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	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures &amp; changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of revenues, expenses and changes in fund net position</li> <li>• Statement of cash flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net position</li> <li>• Statement of changes in fiduciary net position</li> </ul>
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 information	All revenues and expenses during 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 year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

**STARR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2018**

**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.

**STARR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2018**

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

Net Position: The County's combined net position was \$95,723,625 at September 30, 2018, an increase of \$5,355,641 or 5.7% over combined net position of \$90,367,984 at September 30, 2017. This increase is mostly due to capital assets. (See Table A-1)

*Table A-1 Governmental Activities*

	2018	2017	Increase/ (Decrease)
<b>Assets:</b>			
Current and other assets	\$ 26,863,163	\$ 24,655,336	\$ 2,207,827
Capital assets (net of depreciation)	73,965,893	74,272,394	(306,501)
Total Assets	<u>100,829,056</u>	<u>98,927,730</u>	<u>1,901,326</u>
Deferred outflow of resources	<u>2,371,404</u>	<u>3,173,649</u>	<u>(802,245)</u>
<b>Liabilities:</b>			
Current and noncurrent liabilities	2,092,231	4,904,299	(2,812,068)
Long-term liabilities	<u>2,931,939</u>	<u>6,365,984</u>	<u>(3,434,045)</u>
Total Liabilities	<u>5,024,170</u>	<u>11,270,283</u>	<u>(6,246,113)</u>
Deferred inflows of resources	<u>2,452,663</u>	<u>463,112</u>	<u>1,989,551</u>
<b>Net Position:</b>			
Invested in capital assets, net or related debt	72,521,300	72,240,514	280,786
Restricted for capital projects	574,211	572,741	1,470
Restricted for debt service	2,102,379	2,322,799	(220,420)
Restricted for landfill post closure costs	616,754	616,754	-
Unrestricted	<u>19,908,981</u>	<u>14,615,176</u>	<u>5,293,805</u>
Total Net Position	<u>\$ 95,723,625</u>	<u>\$ 90,367,984</u>	<u>\$ 5,355,641</u>

**STARR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2018**

**Changes in net position:**

The County's total revenues were \$30,463,899. (See Table A-2). The total cost of all programs and services was \$25,177,156 of which 34.5% or \$8,678,115 of these costs are for public safety.

**Governmental Activities**

- Property tax revenues increased by 1.13%. Tax revenues for the year ended September 30, 2018, increased to \$17,143,848 from \$15,094,424 the previous year, an increase of \$2,049,424.

*Table A-2 Governmental Activities*

	2018	2017	Increase/ (Decrease)
<b>Revenues:</b>			
<b>Program Revenues:</b>			
Charges for Services	\$ 3,218,167	\$ 3,567,569	\$ (349,402)
Operating Grants and Contributions	7,247,620	7,878,729	(631,109)
<b>General Revenues:</b>			
Property Taxes	17,143,848	15,094,424	2,049,424
Interest	121,949	48,521	73,428
Transfers	1,970,143	1,193,680	776,463
Miscellaneous	762,172	173,464	588,708
Total Revenues	<u>30,463,899</u>	<u>27,956,387</u>	<u>2,507,512</u>
<b>Expenditures:</b>			
Public Safety	8,678,115	9,482,774	(804,659)
Judicial	2,038,927	2,060,041	(21,114)
Highways and Streets	5,248,949	5,356,979	(108,030)
Public Facilities	434,267	379,285	54,982
Financial Administration	936,708	1,079,437	(142,729)
Legal	1,793,869	2,110,039	(316,170)
Health and Welfare	1,094,271	1,480,695	(386,424)
Conservation and Agriculture	155,756	159,150	(3,394)
General Government	4,692,685	5,260,595	(567,910)
Culture and Recreation	-	-	-
Debt Service-Interest on Debt	103,609	110,176	(6,567)
Capital Outlay	-	117,796	(117,796)
Total Expenditures	<u>25,177,156</u>	<u>27,596,967</u>	<u>(2,419,811)</u>
Increase in Net Position	5,286,743	359,420	4,927,323
Net Position, Beginning	90,367,984	90,358,389	9,595
Prior Period Adjustment	68,898	(349,825)	418,723
Net Position, Ending	<u>95,723,625</u>	<u>90,367,984</u>	<u>5,355,641</u>

**STARR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2018**

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 \$25,177,156, a decrease of \$2,419,811 or 8.77% decrease compared to \$27,596,967 for the prior year.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$17,143,848.
- Some of the cost was paid by those who directly benefited from the programs and totaled \$3,218,167. This is a decrease of \$349,402 or 9.7% from last year's revenues, which were \$3,567,569.
- Grants and contributions this year amounted to \$7,247,620, a decrease of \$631,109, or 8% over last year's grants and contributions which totaled \$7,878,729.

*Table A-3 Governmental*

	Total Expense	Program Revenue	Net Expense
Public Safety	\$ 8,678,115	\$ 2,180,287	\$ (6,497,828)
Highway and Streets	5,248,949	961,380	(4,287,569)
General Government	4,692,685	2,929,776	(1,762,909)

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

Revenues from governmental fund types totaled \$30,463,899 for the year ended September 30, 2018, an increase of \$2,507,512 or 5% under the preceding year's total governmental revenues of \$27,956,387. The increase in revenues is mainly from decrease in charges for services.

**General Fund Budgetary Highlights**

Actual general fund expenditures were \$19,943,007, which was \$1,333,670 over the final budget amounts.

On the other hand, actual general fund resources available were \$17,820,343, which was over the final budgeted amount by \$1,374,392.

**CAPITAL ASSETS**

At the end of 2018, the County had invested \$73,965,893 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 \$379,730, a 0.99% increase from FY 2017. The increase is attributed mainly to purchase of furniture and fixtures.

*Table A-4 Governmental*

	2018	2017	Increase / (Decrease)
Land	\$ 1,436,880	\$ 1,278,680	\$ (158,200)
Building and Improvements	18,006,441	17,869,474	(136,967)
Furniture and Equipment	12,816,358	12,466,804	(349,554)
Infrastructure	59,781,661	59,733,298	(48,363)
Total at Historical Cost	92,041,340	91,348,256	(693,084)
Less:			
Accumulated Depreciation	(18,075,447)	(17,002,633)	1,072,814
Net Capital Assets	<u>\$ 73,965,893</u>	<u>\$ 74,345,623</u>	<u>\$ 379,730</u>

**STARR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2018**

**LONG TERM DEBT**

At year end the County has \$1,506,880 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*

	Restated Beginning Balance 10/1/2017	Principal Issued	Adjustments	Principal Retired	Balance 09/30/2018
Certificates of Obligation	\$ 1,045,000	\$ -	\$ -	\$ (520,000)	\$ 525,000
Tax Note, Series 2014A	303,471	-	-	(67,287)	236,184
Loan #258100	1,500,000	-	-	(1,500,000)	-
Loan #258171	480,000	-	-	(480,000)	-
Purchase of Equipment Note 2017	683,409	-	-	-	683,409
Loan #258206	-	2,500,000	-	(2,500,000)	-
Totals	<u>\$ 4,011,880</u>	<u>\$ 2,500,000</u>	<u>\$ -</u>	<u>\$ (5,067,287)</u>	<u>\$ 1,444,593</u>

	Beginning Balance	Increase	Decrease	Ending Balance
Net Pension Liability (Assets)	\$ 4,993,150	\$ -	\$ 2,728,672	\$ 2,264,478

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- Appraised values used for the 2018-2019 budget preparation increased by approximately \$47,769,767.
- 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 2019.

These indicators were taken into account when adopting the general fund budget for 2019. Amounts available for appropriation in the general fund budget are \$17,422,290, a decrease of \$352,062, or 1.98% under the final 2018 budget of \$17,774,352. Property taxes will increase due to the increase in appraised values.

General fund expenditures are budgeted to increase in 2019 to \$17,416,749 a decrease of \$331,699 or 1.87% under the final 2018 budgeted expenditures of \$17,748,448.

If these estimates are realized, the County's budgetary general fund balance is not expected to change appreciably by the close of FY 2018.

**STARR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2018**

**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



## **BASIC FINANCIAL STATEMENTS**

**STARR COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2018**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 5,324,027	\$ 388,026	\$ 5,712,053
Investments	2,754,186	105,583	2,859,769
Receivables			
Taxes	14,343,324	-	14,343,324
Accounts	-	58,047	58,047
Other	259,405	94,726	354,131
Internal Balances	2,286,723	-	2,286,723
Due from Other Governments	1,261,054	-	1,261,054
Other Assets	634,444	70,408	704,852
Supplies Inventory	-	59,354	59,354
Prepaid Insurance	-	-	-
Capital assets:			
Land	1,436,880	1,406,530	2,843,410
Buildings and Improvements, (Net)	9,006,079	37,499	9,043,578
Furniture and Equipment, (Net)	3,741,273	192,564	3,933,837
Capital lease, (Net)	-	853,503	853,503
Infrastructure, (Net)	59,781,661	2,014,197	61,795,858
Vehicles (Net)	-	6,023	6,023
<b>Total Assets</b>	<b>\$ 100,829,056</b>	<b>\$ 5,286,460</b>	<b>\$ 106,115,516</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to TCDRS	2,371,404	-	2,371,404
<b>Total Deferred Outflow of Resources</b>	<b>2,371,404</b>	<b>-</b>	<b>2,371,404</b>
<b>LIABILITIES</b>			
Accounts Payable	673,154	120,848	794,002
Accrued Liabilities	364,525	-	364,525
Accrued Payroll	4,883	-	4,883
Payroll Withholding and Deductions	6,630	-	6,630
Other Liabilities	57,207	4,623	61,830
Current Portion of Long-term Debt	777,132	51,627	828,759
Customer Deposits	-	118,753	118,753
Due to Other Governments	14,036	1,291,397	1,305,433
Due to Other Units	-	1,900,476	1,900,476
Unearned Revenue	194,664	-	194,664
Non-current liabilities			
Loan Payable (Net)	-	-	-
Due in More Than One Year (Net)	667,461	-	667,461
Net Pension Liability	2,264,478	-	2,264,478
<b>Total Liabilities</b>	<b>5,024,170</b>	<b>3,487,724</b>	<b>8,511,894</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to TCDRS	2,452,663	-	2,452,663
<b>Total Deferred Inflow of Resources</b>	<b>2,452,663</b>	<b>-</b>	<b>2,452,663</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	72,521,300	4,510,316	77,031,616
Restricted	1,190,965	-	1,190,965
Unrestricted	22,011,362	(2,711,581)	19,299,781
<b>Total Net Position</b>	<b>\$ 95,723,627</b>	<b>\$ 1,798,735</b>	<b>\$ 97,522,362</b>

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, 2018**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business- Type Activities	
<b>Governmental Activities:</b>						
General Government	\$ 4,692,685	2,630,425	299,351	(1,762,909)	-	(1,762,909)
Public Safety	8,678,115	8,693	2,171,594	(6,497,828)	-	(6,497,828)
Highways and Streets	5,248,949	350,600	610,780	(4,287,569)	-	(4,287,569)
Legal	1,793,869	47,608	410,938	(1,335,323)	-	(1,335,323)
Judicial	2,038,927	64,801	2,829,179	855,053	-	855,053
Health & Welfare	1,094,271	7,200	302,711	(784,360)	-	(784,360)
Financial Administration	936,158	-	-	(936,158)	-	(936,158)
Conservation & Agriculture	155,756	-	623,067	467,311	-	467,311
Public Facilities	434,267	108,840	-	(325,427)	-	(325,427)
Debt Fees	550	-	-	(550)	-	(550)
Debt Service - Interest on Debt	103,609	-	-	(103,609)	-	(103,609)
<b>Total Governmental Activities</b>	<b>\$ 25,177,156</b>	<b>\$ 3,218,167</b>	<b>\$ 7,247,620</b>	<b>\$ (14,711,369)</b>	<b>\$ -</b>	<b>\$ (14,711,369)</b>
<b>Business-Type Activities:</b>						
International Bridge	1,665,791	2,651,780	-	-	985,989	985,989
Gas System	837,184	1,051,451	-	-	214,267	214,267
Transfer Station	1,459,289	1,386,448	-	-	(72,841)	(72,841)
<b>Total Business-Type Activities</b>	<b>3,962,264</b>	<b>5,089,679</b>	<b>-</b>	<b>-</b>	<b>1,127,415</b>	<b>1,127,415</b>
<b>Total Primary Government</b>	<b>\$ 29,139,420</b>	<b>\$ 8,307,846</b>	<b>\$ 7,247,620</b>	<b>\$ (14,711,369)</b>	<b>\$ 1,127,415</b>	<b>\$ (13,583,954)</b>
General Revenues:						
Property Taxes				17,143,848	-	17,143,848
Intergovernmental				990,143	20,000	1,010,143
Interest Revenue				121,949	9,430	131,379
Rentals				11,000	-	11,000
Litigation Settlement				278,691	-	278,691
Miscellaneous				309,779	24,261	334,040
Fines and Fees				162,702	-	162,702
Transfers				980,000	(980,000)	-
<b>Total General Revenues</b>				<b>19,998,112</b>	<b>(926,309)</b>	<b>19,071,803</b>
<b>Change in Net Position</b>				<b>5,286,743</b>	<b>201,106</b>	<b>5,487,849</b>
<i>Net Position at Beginning of Period</i>				90,367,984	1,597,629	91,965,613
<i>Prior Period Adjustment</i>				68,898	-	68,898
<b>Net Position, Ending</b>				<b>\$ 95,723,627</b>	<b>\$ 1,798,735</b>	<b>\$ 97,522,362</b>

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

**STARR COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2018**

	<u>General</u>	<u>Road &amp; Bridge</u>	<u>Debt Service</u>
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 1,558,480	\$ 55,471	\$ 984,598
Investments	-	-	1,142,550
Taxes Receivables-Property Taxes	9,659,912	3,979,272	529,042
Accounts Receivable - Other	258,342	-	513
Due From Other Funds	4,311,013	215,199	410,704
Due From Other Governments	749,673	46,455	-
Other Assets	633,562	-	-
<b>Total Assets</b>	<u>17,170,982</u>	<u>4,296,397</u>	<u>3,067,407</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows related to TCDRS	-	-	-
<b>Total Assets Deferred Outflow of Resources</b>	<u>\$ 17,170,982</u>	<u>\$ 4,296,397</u>	<u>\$ 3,067,407</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 156,838	\$ 295,523	\$ -
Other Liabilities	1,963	-	-
Accrued Liabilities	364,525	-	-
Accrued Payroll	6,630	-	-
Due to Other Funds	312,902	1,343,647	444,011
Due to Other Governments	-	-	-
Unearned Revenue	27,733	16,276	-
<b>Total Liabilities</b>	<u>870,591</u>	<u>1,655,446</u>	<u>444,011</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenues - property taxes	9,485,220	3,907,125	521,017
<b>Total Deferred Inflows of Resources</b>	<u>10,355,811</u>	<u>5,562,571</u>	<u>965,028</u>
<b>FUND BALANCE</b>			
Restricted	616,754	-	2,102,379
Committed	-	-	-
Nonspendable	-	-	-
Unassigned	6,198,417	(1,266,174)	-
<b>Total Fund Balances</b>	<u>6,815,171</u>	<u>(1,266,174)</u>	<u>2,102,379</u>
<b>Total Liabilities Deferred Inflows of Resources and Fund Balance</b>	<u>\$ 17,170,982</u>	<u>\$ 4,296,397</u>	<u>\$ 3,067,407</u>

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

<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 2,725,478	\$ 5,324,027
1,611,636	2,754,186
175,098	14,343,324
550	259,405
551,150	5,488,066
464,926	1,261,054
882	634,444
<u>5,529,720</u>	<u>30,064,506</u>
-	-
<u>\$ 5,529,720</u>	<u>\$ 30,064,506</u>
\$ 220,793	\$ 673,154
55,244	57,207
-	364,525
4,883	11,513
1,100,783	3,201,343
14,036	14,036
150,655	194,664
<u>1,546,394</u>	<u>4,516,442</u>
171,741	14,085,103
<u>1,718,135</u>	<u>18,601,545</u>
574,211	3,293,344
-	-
-	-
3,237,374	8,169,617
<u>3,811,585</u>	<u>11,462,961</u>
<u>\$ 5,529,720</u>	<u>\$ 30,064,506</u>

**STARR COUNTY, TEXAS**  
**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2018**

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

Total Fund Balance - Governmental Funds	\$ 11,462,961
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 \$74,272,394. In addition, disposals of fixed assets were \$11,174, net of accumulated depreciation. An adjustment of \$73,228 to beginning capital assets was also made. The net effect is to increase net assets.	74,334,448
Fixed assets expensed as capital outlay in governmental fund statements, capitalized as fixed assets in Statement of Net Position.	854,223
Depreciation expense reflected in entity-wide statements, not reflected in governmental fund statements.	(1,222,778)
Debt payments on long term debt are not expensed in the Statement of Net Position.	1,055,407
Because property tax will not be collected for several months after the County'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	14,085,103
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.	(2,345,737)
New loan proceeds in the current year	(2,500,000)
<b>Total Net Position-Governmental Funds</b>	<b>\$ <u><u>95,723,627</u></u></b>

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, 2018**

			<u>Debt Service</u>		<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Road &amp; Bridge</u>	<u>Debt Service</u>	<u>Starr County I &amp; S</u>		
<b>REVENUES</b>						
Taxes	\$ 11,080,813	\$ 4,695,142	\$ 201	\$ 324,333	\$ 266,953	\$ 16,367,442
Intergovernmental	391,104	610,780	-	-	3,134,536	4,136,420
Charges for Services	-	160,934	-	-	62,000	222,934
Fines and Forfeits	2,263	189,666	-	-	290,999	482,928
License and Permits	157,652	-	-	-	-	157,652
Other Revenues	199,847	-	-	-	357,155	557,002
Charges	5,154,185	-	-	-	41,908	5,196,093
Local Events and Contributions	52,687	-	-	-	21,822	74,509
Interest	71,260	7,565	11,144	6,908	25,072	121,949
State Grants	-	-	-	-	122,025	122,025
Federal Grants	-	-	-	-	221,786	221,786
Other Governmental Grants	149,437	-	-	-	-	149,437
Miscellaneous	262,479	49,482	-	-	403	312,364
Rentals	19,925	-	-	-	-	19,925
<b>Total Revenues</b>	<b>17,541,652</b>	<b>5,713,569</b>	<b>11,345</b>	<b>331,241</b>	<b>4,544,659</b>	<b>28,142,466</b>
<b>EXPENDITURES</b>						
General Administration	4,266,599	-	-	-	190,473	4,457,072
Judicial	1,873,055	-	-	-	57,482	1,930,537
Legal	741,708	-	-	-	960,173	1,701,881
Financial Administration	885,916	-	-	-	-	885,916
Public Facilities	211,399	-	-	-	200,573	411,972
Public Safety	6,036,910	-	-	-	2,193,642	8,230,552
Health and Welfare	925,282	-	-	-	112,684	1,037,966
Conservation Agriculture	125,453	-	-	-	22,233	147,686
Highways and Streets	-	4,943,782	-	-	39,731	4,983,513
Capital Outlay	268,243	358,216	-	-	227,764	854,223
Debt Service:						
Principal Retirements	4,547,287	-	-	520,000	-	5,067,287
Interest and Fiscal Charges	61,153	-	-	43,006	-	104,159
<b>Total Expenditures</b>	<b>19,943,005</b>	<b>5,301,998</b>	<b>-</b>	<b>563,006</b>	<b>4,004,755</b>	<b>29,812,764</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,401,353)</b>	<b>411,571</b>	<b>11,345</b>	<b>(231,765)</b>	<b>539,904</b>	<b>(1,670,298)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from Issuance of Loans	2,500,000	-	-	-	-	2,500,000
Litigation Settlements	278,691	-	-	-	-	278,691
Transfers from Other Funds	980,000	-	-	-	-	980,000
<b>Net Other Financing Sources (Uses)</b>	<b>3,758,691</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,758,691</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,357,338</b>	<b>411,571</b>	<b>11,345</b>	<b>(231,765)</b>	<b>539,904</b>	<b>2,088,393</b>
<i>Fund Balance at Beginning of Period</i>	<i>5,457,833</i>	<i>(1,677,745)</i>	<i>2,587,907</i>	<i>(265,108)</i>	<i>3,276,013</i>	<i>9,378,900</i>
<i>Prior Period Adjustment</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(4,332)</i>	<i>(4,332)</i>
<b>Fund Balance at End of Period</b>	<b>\$ 6,815,171</b>	<b>\$ (1,266,174)</b>	<b>\$ 2,599,252</b>	<b>\$ (496,873)</b>	<b>\$ 3,811,585</b>	<b>\$ 11,462,961</b>

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

**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, 2018**

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

Total Net Change in Fund Balance - Governmental Funds	\$	2,088,393
Fixed assets expensed as capital outlay in governmental fund statements, capitalized as fixed assets in Statement of Net Position.		854,223
Principal payments on long-term expensed in governmental fund statements, treated as reductions of outstanding debt in Entity wide statements.		5,067,287
Depreciation expense reflected in entity wide statements, not reflected in governmental fund statements.		(1,222,778)
The proceeds from the sale of equipment are reported as revenue in the governmental funds. However, the cost sold is removed from the capital asset account in the statement of Net Position and offset against the sale proceeds resulting in a "gain on sale of asset" in the statement of activities. Thus, more revenue is reported in governmental funds than the gain in the statement of activities.		(11,174)
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.		(63,124)
Bond or Loan proceeds recorded as Other Financing Sources in the Funds		(2,500,000)
Because property tax will not be collected for several months after the County'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		1,073,916
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b>5,286,743</b>

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, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Budget Basis</u>	<u>Final Variance Budget Basis</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 10,473,000	\$ 10,890,648	\$ 11,080,813	\$ 190,165
Fines and Forfeits	-	-	2,263	2,263
Licenses and Permits	60,000	60,000	157,652	97,652
Other Revenues	56,000	114,723	199,847	85,124
Charges for Services	3,934,200	4,331,026	5,163,110	832,084
Local Events & Contributions	-	-	52,687	52,687
Interest	-	-	71,260	71,260
State Grants	58,000	58,000	68,777	10,777
Other Governmental Grant	444,000	444,000	471,764	27,764
Miscellaneous Revenues	44,100	271,252	262,479	( 8,773 )
Settlement Agreement	-	265,302	278,691	13,389
Rentals	-	11,000	11,000	-
<b>Total Revenues</b>	<u>15,069,300</u>	<u>16,169,649</u>	<u>17,820,343</u>	<u>1,374,392</u>
<b>Other Financing Sources</b>				
Proceeds from Loans	-	-	2,500,000	2,500,000
Transfers from other funds	-	-	980,000	980,000
<b>Total Revenues and Other Financing Sources</b>	<u>15,069,300</u>	<u>16,169,649</u>	<u>21,300,343</u>	<u>4,854,392</u>
<b>Expenditures</b>				
General Administration	6,559,094	7,342,682	8,969,789	( 1,627,107 )
Judicial	1,833,168	1,962,556	1,873,051	89,505
Legal	744,098	744,098	737,671	6,427
Financial Administration	966,472	962,738	887,497	75,241
Public Facilities	238,032	238,032	211,398	26,634
Public Safety	5,815,469	6,273,746	6,215,953	57,793
Health & Welfare	908,695	957,914	922,194	35,720
Conservation & Agriculture	121,971	127,571	125,454	2,117
Capital Outlay	-	-	-	-
Debt Principal & Interest	-	-	-	-
Debt Fees	-	-	-	-
<b>Total Expenditures</b>	<u>17,186,999</u>	<u>18,609,337</u>	<u>19,943,007</u>	<u>( 1,333,670 )</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>17,186,999</u>	<u>18,609,337</u>	<u>19,943,007</u>	<u>( 1,333,670 )</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>( 2,117,699 )</u>	<u>( 2,439,688 )</u>	<u>1,357,336</u>	<u>( 1,082,352 )</u>
<b>Net Change in Fund Balance</b>	<u>( 2,117,699 )</u>	<u>( 2,439,688 )</u>	<u>1,357,336</u>	<u>( 1,082,352 )</u>
Fund Balance at Beginning of Period	3,595,678	3,602,478	5,457,828	( 1,855,350 )
Prior Period Adjustment	-	-	-	-
<b>Fund Balance at End of Period</b>	<u>\$ 1,477,979</u>	<u>\$ 1,162,790</u>	<u>\$ 6,815,171</u>	<u>\$ ( 2,937,702 )</u>

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

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUND			Totals
	International Bridge	Gas System	Transfer Station	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalent	\$ 247,718	\$ 52,008	\$ 88,301	\$ 388,027
Investments	-	105,583	-	105,583
Accounts Receivable-Customers	-	-	58,047	58,047
Accounts Receivable - Other	-	94,725	-	94,725
Supplies inventory	-	59,354	-	59,354
Other Assets	58,972	11,436	-	70,408
<i>Total Current Assets</i>	<u>306,690</u>	<u>323,106</u>	<u>146,348</u>	<u>776,144</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Aggregated Deferred Outflow	-	-	-	-
<i>Total Assets and Deferred Outflow of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NON-CURRENT ASSETS</b>				
Land	1,396,530	10,000	-	1,406,530
Building & Improvements, (Net)	-	8,301	29,198	37,499
Furniture and Equipment, (Net)	35,758	7,301	149,505	192,564
Vehicles, (Net)	6,023	-	-	6,023
Infrastructure, (Net)	944,555	54,219	1,015,423	2,014,197
Capital Lease, (Net)	853,503	-	-	853,503
<i>Total Non-Current Assets</i>	<u>3,236,369</u>	<u>79,821</u>	<u>1,194,126</u>	<u>4,510,316</u>
<i>Total Assets</i>	<u>3,543,059</u>	<u>402,927</u>	<u>1,340,474</u>	<u>5,286,460</u>
<b>CURRENT LIABILITIES</b>				
Accounts Payable	\$ 28,454	\$ 36,731	\$ 55,663	\$ 120,848
Other Current Liabilities	-	4,623	-	4,623
Current Portion of Long-Term Debt	51,627	-	-	51,627
Customer Deposits	-	118,753	-	118,753
Due to Other Governments	1,291,397	-	-	1,291,397
Due to Other Funds	25,862	611,657	1,262,957	1,900,476
<i>Total Current Liabilities</i>	<u>1,397,340</u>	<u>771,764</u>	<u>1,318,620</u>	<u>3,487,724</u>
<b>LONG-TERM LIABILITIES</b>				
Loan Payable	-	-	-	-
<i>Total Long-Term Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Liabilities</i>	<u>1,397,340</u>	<u>771,764</u>	<u>1,318,620</u>	<u>3,487,724</u>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Aggregated Deferred Inflow	-	-	-	-
<i>Total Assets and Deferred Inflow of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	3,236,369	79,821	1,194,126	4,510,316
Unrestricted	(1,090,649)	(448,659)	(1,172,272)	(2,711,580)
<i>Total Net Position</i>	<u>\$ 2,145,720</u>	<u>\$ (368,838)</u>	<u>\$ 21,854</u>	<u>\$ 1,798,735</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, 2018**

	BUSINESS-TYPE ACTIVITIES -			Totals
	International Bridge	Gas System	Transfer Station	
<b>OPERATING REVENUES</b>				
Other Revenues	\$ 22,428	\$ 1,835	\$ -	\$ 24,263
Charge for Services	2,597,150	1,051,451	1,406,446	5,055,047
Interest Revenue	7,184	1,190	1,056	9,430
Rentals	54,630	-	-	54,630
<i>Total Operating Revenues</i>	<u>2,681,392</u>	<u>1,054,476</u>	<u>1,407,502</u>	<u>5,143,370</u>
<b>OPERATING EXPENSES</b>				
General Administration	-	-	-	-
Solid Waste Transfer Department	-	-	1,340,934	1,340,934
Gas Operating System	-	829,170	-	829,170
International Bridge	1,469,960	-	-	1,469,960
Depreciation	195,831	8,014	118,355	322,200
<i>Total Operating Expenses</i>	<u>1,665,791</u>	<u>837,184</u>	<u>1,459,289</u>	<u>3,962,264</u>
<b>OPERATING INCOME (LOSS)</b>	<u>1,015,601</u>	<u>217,292</u>	<u>(51,787)</u>	<u>1,181,106</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Net Non-Operating Revenues (Expenses)	-	-	-	-
<i>Income Before Contributions and Transfers</i>	<u>1,015,601</u>	<u>217,292</u>	<u>(51,787)</u>	<u>1,181,106</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from Other Funds	-	-	-	-
Transfers to Other Funds	(980,000)	-	-	(980,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(980,000)</u>	<u>-</u>	<u>-</u>	<u>(980,000)</u>
<i>Net Change in Net Position</i>	35,601	217,292	(51,787)	201,106
<i>Net Position at Beginning of Period</i>	2,110,119	(586,131)	73,641	1,597,629
<i>Prior Period Adjustment</i>	-	-	-	-
<i>Net Position at End of Period</i>	<u>\$ 2,145,720</u>	<u>\$ (368,839)</u>	<u>\$ 21,854</u>	<u>\$ 1,798,735</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, 2018**

	International Bridge	Gas System
Cash Flows From Operating Activities:		
Cash Receipts From Customers	\$ 2,654,208	\$ 1,041,278
Cash Payments to Suppliers	(274,509)	(597,608)
Cash Payments to Employees	(573,984)	(246,655)
Net Cash Provided(Used) by Operating Activities	<u>1,805,715</u>	<u>197,015</u>
Cash Flow From Noncapital Financing Activities:		
Transfers In (Out) from Primary Government	21,750	-
Transfers In (Out) to Primary Government	(960,000)	(174,604)
Payments to City of Roma	(592,381)	-
Payments to Other Governments	-	-
Net Cash Provided(Used) by Noncapital Financing Activities	<u>(1,530,631)</u>	<u>(174,604)</u>
Cash Flow From Capital and Related Financing Activities:		
Acquisition of Capital Assets	(26,082)	-
Principal Paid on Long-Term Debt	(200,187)	-
Interest Paid on Long-Term Debt	(8,004)	-
Net Cash Provided(Used) by Capital and Related Financing Activities	<u>(234,273)</u>	<u>-</u>
Cash Flow From Investing Activities:		
Interest Income Received	7,184	926
Net Cash Provided(Used) by Investing Activities	<u>7,184</u>	<u>926</u>
Net Increase (Decrease) in Cash and Cash Equivalents	47,995	23,337
Cash and Cash Equivalents, Beginning of Year	199,726	28,669
Cash and Cash Equivalents, End of Year	<u>\$ 247,721</u>	<u>\$ 52,006</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating Income(Loss)	\$ 1,613,518	216,100
Depreciation Expenses	195,831	8,015
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Accounts Receivable	-	(2,622)
(Increase) Decrease in Accounts Receivable-Disconnects	-	(2,726)
(Increase) Decrease in Supplies Inventory	-	(80)
(Increase) Decrease in Prepaid Expenses	(1,104)	(4,522)
Increase (Decrease) in Accounts Payable	(2,530)	(21,395)
Increase (Decrease) in Sales Tax Payable	-	(62)
Increase (Decrease) in Customer Meter Deposits	-	4,307
Total Adjustments	<u>192,197</u>	<u>(19,085)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,805,715</u>	<u>\$ 197,015</u>

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

Transfer Station	Totals
\$ 1,397,129	\$ 5,092,615
(1,161,261)	(2,033,378)
<u>(214,634)</u>	<u>(1,035,273)</u>
<u>21,234</u>	<u>2,023,964</u>
-	21,750
-	(1,134,604)
-	(592,381)
<u>(5,392)</u>	<u>(5,392)</u>
<u>(5,392)</u>	<u>(1,710,627)</u>
(5,680)	(31,762)
-	(200,187)
-	(8,004)
<u>(5,680)</u>	<u>(239,953)</u>
-	8,110
-	8,110
10,162	81,494
78,138	306,533
<u>\$ 88,300</u>	<u>\$ 388,027</u>
(51,785)	1,777,833
118,355	322,201
(10,375)	(12,997)
	(2,726)
	(80)
	(5,626)
(34,961)	(58,886)
	(62)
	4,307
<u>73,019</u>	<u>246,131</u>
<u>\$ 21,234</u>	<u>\$ 2,023,964</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

**ASSETS**

Cash	\$ 7,685,480
Investments	299,462
Prepaid Expense (Over/Esc)	107,694
Accounts Receivable	185,278
Due from Other Funds	665,975
Other Assets	235,294
<i><b>Total Assets</b></i>	<u><u>\$ 9,179,183</u></u>

**LIABILITIES**

Accounts Payable	\$ 25,346
Due to Other Funds	1,011,560
Due to Other Governments	1,048,955
Funds Held for Others	2,832,835
Other Liabilities	4,260,486
<i><b>Total Liabilities</b></i>	<u><u>\$ 9,179,183</u></u>

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

## **NOTES TO THE FINANCIAL STATEMENTS**

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**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*



**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Government-Wide and Fund Financial Statements (continued)**

*government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable. 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.

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.

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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 to 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

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

**B. Legal Compliance –Budgets (continued)**

the budget has been adopted by the Commissioners’ Court, the County Auditor is responsible for monitoring the expenditures of the various 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, 2018, expenditures exceeded the budget in the following line items:

General Fund Function	Amount
General / Administration	\$ 1,627,107

**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, 2018**

**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, 2018 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

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

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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

**H. Capital Assets (continued)**

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 appropriable 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.

**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).

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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

**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, 2018, the carrying amount of the County's deposits was \$15,762,302 and total bank balances equaled \$13,876,702. Bank balances of \$250,000 are covered by federal depository insurance and the remaining amounts were covered by collateral pledged in the County's name.

The fair values of investments at September 30, 2018 are summarized as follows:

	<u>Rate</u>	<u>Maturity</u>	<u>Fair Value</u>
<u>Special Revenue</u>			
CD #5382	0.25%	1/13/2019	\$ 402,909
CD #5383	0.25%	1/13/2019	402,909
CD #5384	0.25%	1/13/2019	402,909
CD #5385	0.25%	1/13/2019	402,909
			<u>1,611,636</u>
<u>Debt Service</u>			
CD #3833	0.25%	2/2/2019	120,671
CD #4898	0.25%	2/12/2019	638,567
CD #2913	0.25%	4/1/2019	383,312
			<u>1,142,550</u>
<u>Enterprise Funds</u>			
CD #0511	0.25%	1/13/2019	105,583
			<u>105,583</u>
<u>Trust and Agency Funds</u>			
CD #4643	0.25%	1/5/2019	3,004
CD #4637	0.25%	1/5/2019	2,762
CD #4644	0.25%	1/5/2019	120,790
CD #4641	0.25%	1/5/2019	3,957
CD #4642	0.25%	1/5/2019	15,346
CD #4636	0.25%	1/5/2019	8,229
			<u>154,088</u>
Total CD's			<u>\$ 3,013,857</u>

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.

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**NOTE 5. DEPOSITS AND INVESTMENTS (CONTINUED)**

*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, 2018, 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 2018 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.

**NOTE 7. LONG-TERM DEBT**

The following schedule summarized the changes in long-term debt and pension liability as of September 30, 2018.

The following is a summary of Long-Term Debt and Revenue Bonds payable as of September 30, 2018 recorded under governmental activities and business-type activities.

<u>Governmental Activities</u>	Original	Final	Interest	Original	Outstanding
Description	Issue	Maturity	Rate %	Issue	Balance 9/30/18
Tax Notes Series - 2014A	9/2/2014	9/14/2022	3.75% - 5.25%	500,000	236,184
Certificates of Obligation, Series - 2004	9/15/2004	8/15/2019	4.00% - 4.125%	2,025,000	525,000
Operational Expense Note - 2017	7/31/2017	9/29/2017	4.75%	1,500,000	-
Operational Expense Note - 2017	8/30/2017	9/29/2017	5.75%	480,000	-
Operational Expense Note - 2018	10/18/2017	121 Day	5.50%	-	-
Purchase of Equipment Note - 2017	6/21/2017	10/25/2025	3.35%	683,409	683,409
				<u>\$ 5,188,409</u>	<u>\$ 1,444,593</u>

<u>Business-Type Activities</u>	Original	Final	Interest	Original	Outstanding
Description	Issue	Maturity	Rate %	Issue	Balance 9/30/18
Capital Lease Revenue Market System Loan	12/22/2014	12/22/2018	5%	\$ 629,579	\$ 51,626
Note Payable, Series-2011	1/24/2011	2/6/2017	4.25%	799,833	-
				<u>\$ 1,429,412</u>	<u>\$ 51,626</u>

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**NOTE 7. LONG-TERM DEBT (CONTINUED)**

<u>Governmental Activities</u> Description	Outstanding Balance 10/01/17	Issued Current	Retired Current	Outstanding Balance 9/30/18	Amounts Due Within One year
Tax Notes Series - 2014A	\$ 303,471	\$ -	\$ 67,287	\$ 236,184	\$ 68,614
Certificates of Obligation, Series - 2004	1,045,000	-	520,000	525,000	520,000
Operational Expense Note - 2017	1,500,000	-	1,500,000	-	-
Operational Expense Note - 2017	480,000	-	480,000	-	-
Operational Expense Note - 2018	-	2,500,000	2,500,000	-	-
Purchase of Equipment Note - 2017	683,409	-	-	683,409	78,847
Total Governmental-Type Activities					
Long Term Liabilities	<u>\$ 4,011,880</u>	<u>\$ 2,500,000</u>	<u>\$ 5,067,287</u>	<u>\$ 1,444,593</u>	<u>\$ 667,461</u>

<u>Business-Type Activities</u> Description	Outstanding Balance 10/01/17	Issued Current	Retired Current	Outstanding Balance 9/30/2018	Amounts Due Within One year
Capital Lease Revenue Market System Loan	\$ 251,814	\$ -	\$ 200,188	\$ 51,626	\$ 51,626
Total Business-Type Activities					
Long Term Liabilities	<u>\$ 251,814</u>	<u>\$ -</u>	<u>\$ 200,188</u>	<u>\$ 51,626</u>	<u>\$ 51,626</u>

The annual requirements to repay the governmental activities outstanding debt, as of September 30, 2018, are as follows:

Year Ended <u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 667,461	\$ 54,906	\$ 722,367
2020	153,750	26,960	180,710
2021	160,321	20,389	180,710
2022	173,824	13,524	187,348
2023	93,269	6,430	99,699
2024-2026	195,968	12,861	208,829
Total	<u>\$ 1,444,593</u>	<u>\$ 135,070</u>	<u>\$ 1,579,663</u>

The annual requirements to repay business-type activities outstanding debt, as of September 30, 2018, are as follows:

Year Ended <u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 51,626	\$ 431	\$ 52,057
Total	<u>\$ 51,626</u>	<u>\$ 431</u>	<u>\$ 52,057</u>



**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**NOTE 8. CAPITAL ASSETS**

Capital asset activity for the County for the year ended September 30, 2018, under governmental activities was as follows:

<u>Government activities:</u>	(Restated) Beginning Balance 9/20/2017	Increases	Decreases	Ending Balance 9/30/2018
Capital Assets not being depreciated				
Land	\$ 1,278,680	\$ 158,200	\$ -	\$ 1,436,880
Infrastructure	59,733,297	48,364	-	59,781,661
Total Capital Assets not being depreciated	61,011,977	206,564	-	61,218,541
Capital Assets being depreciated:				
Buildings and Improvements	17,869,474	136,967	-	18,006,441
Furniture and Fixtures	12,466,804	510,692	161,138	12,816,358
Total Capital Assets being depreciated	30,336,278	647,659	161,138	30,822,799
Less: Accumulated depreciation for:				
Buildings and Improvements	(8,638,794)	(361,568)	-	(9,000,362)
Furniture and Fixtures	(8,363,839)	(861,210)	(149,964)	(9,075,085)
Total Accumulated depreciation	(17,002,633)	(1,222,778)	(149,964)	(18,075,447)
Total Capital Assets being depreciated, net	13,333,645	(575,119)	11,174	12,747,352
Governmental activities Capital Assets, net	\$ 74,345,622	\$ (368,555)	\$ 11,174	\$ 73,965,893

Depreciation expense for year ended September 30, 2018 was charged to function/programs of the County as follows:

General administration	\$ 230,761
Judicial	99,952
Legal	88,113
Financial administration	45,867
Public facilities	21,329
Public safety	424,876
Health and welfare	53,740
Conservation agriculture	7,646
Highways & Streets	250,494
Totals	\$ 1,222,778

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**NOTE 10. CAPITAL ASSETS OF PROPRIETARY FUNDS**

Capital assets of Proprietary Funds (Enterprise Funds) at September 30, 2018 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	5,365,178	20,390	384,190	5,769,758
Gas Distribution System	-	634,930	-	634,930
Vehicles	-	20,026	-	20,026
Machinery, Furniture and Equipment	843,537	113,625	1,675,237	2,632,399
Total at Historic cost	<u>8,458,748</u>	<u>798,971</u>	<u>2,080,427</u>	<u>11,338,146</u>
Less:				
Accumulated depreciation	<u>(5,222,380)</u>	<u>(719,149)</u>	<u>(886,302)</u>	<u>(6,827,831)</u>
Capital Assets, net of Accumulated depreciation	<u>\$ 3,236,368</u>	<u>\$ 79,822</u>	<u>\$ 1,194,125</u>	<u>\$ 4,510,315</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, 2018**

**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, 2018, consisted of the following individual fund receivables and payables:

	Due from Other Funds	Due to Other Funds
General Fund:		
Special Revenue Funds	\$ 2,018,827	\$ 140,171
Debt Service Fund	-	34,219
Enterprise Funds	1,608,555	-
Trust and Agency Funds	683,632	138,512
Total General Fund	<u>4,311,014</u>	<u>312,902</u>
Special Revenue Funds:		
General Fund	140,304	2,018,959
Special Revenue Funds	18,855	18,855
Debt Service Fund	81,668	8,623
Trust and Agency Funds	233,599	397,993
Total Special Revenue Funds	<u>474,426</u>	<u>2,444,430</u>
Debt Service Fund:		
General Fund	34,219	-
Special Revenue Funds	8,623	81,668
Debt Service Fund	362,298	362,298
Trust and Agency Funds	5,564	45
Total Debt Service Fund	<u>410,704</u>	<u>444,011</u>
Capital Projects Fund:		
Enterprise Funds	291,921	-
Total Capital Project Fund	<u>291,921</u>	<u>-</u>
Enterprise Funds:		
General Fund	-	1,608,555
Capital Projects Fund	-	291,921
Total Enterprise Funds	<u>-</u>	<u>1,900,476</u>
Trust and Agency Funds:		
General Fund	138,512	683,632
Special Revenue Funds	397,993	233,600
Debt Service Fund	45	5,564
Trust and Agency Funds	112,197	112,197
Total Trust and Agency Fund	<u>648,747</u>	<u>1,034,993</u>
Totals	<u>\$ 6,136,812</u>	<u>\$ 6,136,812</u>

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**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. NEW ACCOUNTING PRONOUNCEMENTS**

In year 2018, the Starr County adopted five new statements of financial accounting standards issued by the Governmental Accounting Standards Board:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 85, *Omnibus 2017*
- Statement No. 86, *Certain Debt Extinguishment Issues*
- Statement No. 87, *Leases*

- a. *Statement No. 83* addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

The adoption of Statement No. 83 has no impact on the County's financial statements.

- b. *Statement No. 84* objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**NOTE 16. NEW ACCOUNTING PRONOUNCEMENTS (CONTINUED)**

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

The adoption of Statement No. 73 has no impact on the County's financial statements.

- c. *Statement No. 85* addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits [OPEB]).

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

The adoption of Statement No. 85 has no impact on the County's financial statements.

- d. *Statement No. 86* objective is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources-resources other than the proceeds of refunding debt-are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. Governments that defease debt using only existing resources should provide a general description of the transaction in the notes to financial statements in the period of the defeasance. In all periods following an in-substance defeasance of debt using only existing resources, the amount of that debt that remains outstanding at period-end should be disclosed.

For governments that extinguish debt, whether through a legal extinguishment or through an in-substance defeasance, this Statement requires that any remaining prepaid insurance related to the extinguished debt be included in the net carrying amount of that debt for the purpose of calculating the difference between the reacquisition price and the net carrying amount of the debt.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

The adoption of Statement No. 86 has no impact on the County's financial statements.

- e. *Statement No. 87* objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statements are effective for reporting periods beginning after December 15, 2020.

The adoption of Statement No. 87 has no impact on the County's financial statements.

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**NOTE 17. 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, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	172
Inactive employees entitled to but not yet receiving benefits	672
Active employees	478
	<hr/> 1,322

**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.

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 2017. The County's contributions to TCDRS for the year ended December 31, 2017, were \$1,157,528 and were equal to the required contributions.

**D. Net Pension Liability**

The County's Net Pension Liability (NPL) was measured as of December 31, 2017, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**NOTE 17. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**E. Actuarial assumptions**

The Total Pension Liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

<u>Valuation Date:</u>	<u>December 31, 2017</u>
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, 2017, 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 2018 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, 2018**

**NOTE 17. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**E. Actuarial assumptions (continued)**

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.55%
Global Equities	MSCI World (net) Index	1.50%	4.85%
International Equities - Developed	MSCI World Ex USA (net)	11.00%	4.55%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	5.55%
Investment - Grade Bonds	Blomberg Barclays Aggregated Bond Index	3.00%	0.75%
Strategic Credit	FTSE High-Yield Cash Pay Capped Index	8.00%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.06%
Distressed Debt	Cambridge Associates Distressed Security Index (4)	2.00%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.00%	4.10%

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

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

(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.

**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.



**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**NOTE 17. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**G. Depletion of Plan Assets/GASB Discount Rate (continued)**

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.

	Total Pension	Plan Fiduciary	Net Pension
Balance as of December 31, 2016	\$ 38,650,865	\$ 33,657,715	\$ 4,993,150
Changes for the year:			
Service cost	1,477,749	-	1,477,749
Interest on total pension liability	3,180,024	-	3,180,024
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(710,938)	-	(710,938)
Effect of assumptions changes or inputs	140,444	-	140,444
Refund of contributions	(355,329)	(355,329)	-
Benefit payments	(1,417,290)	(1,417,290)	-
Administrative expenses	-	(25,738)	25,738
Member contributions	-	767,072	(767,072)
Net investment income	-	4,915,296	(4,915,296)
Employer contributions	-	1,157,528	(1,157,528)
Other	-	1,794	(1,794)
Balance at December 31, 2017	\$ 40,965,525	\$ 38,701,048	\$ 2,264,477

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**NOTE 17. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**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	\$ 46,598,238	\$ 40,965,526	\$ 36,278,060
Fiduciary net position	38,701,049	38,701,049	38,701,049
Net pension liability/(asset)	<u>\$ 7,897,189</u>	<u>\$ 2,264,477</u>	<u>\$ (2,422,989)</u>

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

As of December 31, 2017, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 2,093,250	\$ 1,387,737
Changes in assumptions	-	178,410
Net difference between projected and actual earnings	359,413	-
Contributions made subsequent to the measurement date	-	805,257
Total	<u>\$ 2,452,663</u>	<u>\$ 2,371,404</u>

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:

2018	\$ (59,997)
2019	502
2020	(390,235)
2021	(436,787)
2022	-
Thereafter	-

**NOTE 18. 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, 2018**

**NOTE 19. 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	\$ 5,712,053	\$ 5,712,053
Investment	2,859,769	2,859,769
Account Receivable	14,755,501	14,755,501
Other Assets	704,852	704,852
 <u>Financial Liabilities:</u>		
Accounts Payable	\$ 794,002	\$ 794,002
Accrued Liabilities	364,525	364,525
Other Liabilities	61,830	61,830

**NOTE 20. DEFICIT FUND EQUITY**

As of September 30, 2018, the Road and Bridge Fund had a deficit fund balance of \$1,266,174.

**STARR COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**NOTE 21. PRIOR PERIOD ADJUSTMENTS**

Prior period adjustments as of September 30, 2018 consist of the following:

<u>Fund Level</u>	<u>Governmental Funds</u>
Special Revenue Fund	
To correct prior year balances	\$ (4,332)
Total Special Revenue Fund	<u>(4,332)</u>
<u>Government Wide Level</u>	<u>Governmental Activities</u>
To correct prior year Capital Assets	\$ 73,230
To correct prior year Special Revenue Fund	(4,332)
Total Net Increase (Decrease) in Net Assets	<u>\$ 68,898</u>

**NOTE 22. SUBSEQUENT EVENTS**

For the purposes of reporting subsequent events, management has considered events occurring up to January 13, 2020 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, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
<b>REVENUES</b>				
Current Ad-valorem	\$ 8,773,000	\$ 9,110,648	\$ 8,838,343	\$ (272,305)
Delinquent Ad-valorem	1,700,000	1,700,000	1,836,231	136,231
Late Rendition Payment	-	-	28,729	28,729
Alcoholic Beverage Licenses	12,000	12,000	13,320	1,320
Subdivision Fees	20,000	20,000	19,596	(404)
Federal Payment in Lieu of Taxes	-	-	47,510	47,510
Wind Farm Payment in Lieu of Taxes	-	-	250,000	250,000
Rio Bravo Wind Tax Abatement	-	80,000	80,000	-
State Jury Fund Reimbursements	18,000	18,000	15,674	(2,326)
HDM Grant-U.S. Dept. of Agriculture	15,000	15,000	29,065	14,065
Nutrition Program Grant	240,000	240,000	282,911	42,911
Lease payment Nutrition Center Pct #4	-	11,000	11,000	-
Child Support Court Cost-Attorney General	-	-	23,501	23,501
TX Indigent Defense Formula Grant	43,000	43,000	39,712	(3,288)
911 Services Grant	44,000	44,000	39,416	(4,584)
Fees of Office	2,260,000	2,298,000	2,407,049	109,049
Detention Center	1,662,200	2,021,026	2,755,012	733,986
Detention Center-Cities	6,000	6,000	10,950	4,950
Detention Center-Juvenile	5,000	5,000	10,530	5,530
Rents-El Cenizo ADC & CASCST	-	-	7,200	7,200
Library Fines	-	-	2,263	2,263
Rentals	1,000	1,000	1,725	725
State Salary Supplement	120,000	120,000	155,866	35,866
State Offender Transport Reimbursement	6,000	6,000	-	(6,000)
Settlement Agreement	-	265,302	278,691	13,389
Food Permit Inspection	10,000	10,000	10,275	275
Building / Utility Permits	50,000	50,000	147,377	97,377
Interest	-	-	71,260	71,260
Donations	10,000	19,743	9,743	(10,000)
Sale of Cemetery Plots	1,000	1,000	-	(1,000)
Roma County Cemetery Revenue	-	-	62,000	62,000
Miscellaneous-Sheriff	100	29,703	29,603	(100)
Miscellaneous-Auction	1,000	1,065	70	(995)
Miscellaneous-Los Olmos Watershed	-	187,000	187,000	-
Miscellaneous	26,000	26,741	35,172	8,431
Right of Way Sale - TxDOT	-	-	891	891
Tow Truck Registration Fees	3,000	3,000	3,195	195
Elderly Transportation	3,000	3,000	3,836	836
Election expense reimbursements	-	36,187	36,187	-
Reimbursements - Starr Co Democratic Party	-	22,536	22,536	-
Dept. of Family & Protective Svc - Co. Attorney	40,000	40,000	16,904	(23,096)
	<u>\$ 15,069,300</u>	<u>\$ 16,445,951</u>	<u>\$ 17,820,343</u>	<u>\$ 1,374,392</u>

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

EXPENDITURES	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
<b>General Administration:</b>				
County Judge:				
Salary of Official	\$ 74,918	\$ 74,918	\$ 74,919	\$ (1)
Supplemental Salary of Official	25,200	25,200	25,200	-
Salary of Administrative Assistant	42,992	44,615	44,615	-
Salary of Secretary	33,558	33,558	33,558	-
Salary of Public Information Director	-	22,764	22,764	-
Salary of Clerk	28,452	38,017	37,017	1,000
Salary of Courthouse Security	-	-	2,255	(2,255)
Salary of Veteran's Service Clerk	-	-	336	(336)
Salary of Automation Coordinator	78,096	60,144	60,144	-
Salary of Annex Receptionist	46,100	44,100	42,614	1,486
Payroll Taxes	25,193	25,193	25,326	(133)
Employee Retirement	24,863	24,863	24,450	413
Office Supplies	6,000	6,000	3,873	2,127
Auto Expense	-	12,000	5,703	6,297
Telephone	12,000	12,000	9,087	2,913
Travel and Seminar	4,000	2,500	333	2,167
Bonds and Insurance	400	400	300	100
Dues and Subscriptions	400	400	200	200
Capital Outlay-Equipment	5,500	3,000	-	3,000
Miscellaneous	-	6,040	1,997	4,043
Contingencies	5,000	4,000	1,680	2,320
Total County Judge	<u>412,672</u>	<u>439,712</u>	<u>416,371</u>	<u>23,341</u>
County Clerk				
Salary of Official	54,362	54,362	54,362	-
Salary of Chief Deputy Clerk	29,182	29,182	29,182	-
Salaries of Deputies	76,000	76,000	82,900	(6,900)
Payroll Taxes	12,205	12,205	11,687	518
Employee Retirement	12,046	12,046	12,559	(513)
Office Supplies	7,000	6,776	4,444	2,332
Telephone	50	50	-	50
Travel and Seminars	1,250	1,474	1,474	-
Binding Expense	4,000	4,000	3,763	237
Bonds and Insurance	700	700	530	170
Total County Clerk	<u>196,795</u>	<u>196,795</u>	<u>200,901</u>	<u>(4,106)</u>
Personnel Department:				
Salary of Supervisor	35,000	35,000	35,000	-
Salary of Secretary/Manager (P/R)	30,120	30,120	29,120	1,000
Salary of Benefits Clerk	22,100	22,100	22,100	-

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
<b>EXPENDITURES (continued)</b>				
General Administration: (continued)				
Personnel Department: (continued)				
Salary of Office Clerk (P/R)	\$ 24,350	\$ 24,350	\$ 24,350	\$ -
Payroll taxes	8,535	8,535	8,030	505
Employee retirement	8,424	8,424	8,343	81
Office supplies	2,500	2,500	2,426	74
Travel and seminars	2,000	2,000	523	1,477
Rental-copier	300	300	-	300
Capital outlay	250	250	-	250
Total Personnel Department	<u>133,579</u>	<u>133,579</u>	<u>129,892</u>	<u>3,687</u>
Planning Department:				
Salary of subdivision regulation inspector	32,000	32,000	32,000	-
Salary of food inspector	28,000	49,000	46,886	2,114
Salary of code enforcer	35,131	35,131	33,000	2,131
Payroll Taxes	7,278	7,278	8,164	(886)
Employee Retirement	7,182	7,182	8,323	(1,141)
Auto Expense	3,000	3,000	2,733	267
Office Supplies	2,000	2,000	1,171	829
Telephone Stipend	3,000	3,000	-	3,000
Travel and Seminars	2,000	2,000	1,968	32
Dues & Subscriptions	100	100	-	100
Total Planning Department	<u>119,691</u>	<u>140,691</u>	<u>134,245</u>	<u>6,446</u>
Elections Administrator:				
Salary of Official	35,000	35,000	4,039	30,961
Salary of Clerks	43,000	43,000	81,807	(38,807)
Payroll Taxes	5,967	5,967	12,992	(7,025)
Employee Retirement	5,889	5,889	6,291	(402)
Office Supplies	6,550	4,570	3,498	1,072
Telephone	2,000	2,000	1,940	60
Travel and Seminars	1,500	2,980	2,925	55
Public Notices	50	50	-	50
Bonds and Insurance	500	500	50	450



**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
<b>EXPENDITURES (continued)</b>				
General Administration: (continued)				
Elections Administrator: (continued)				
Election Expense	\$ 60,000	\$ 120,722	\$ 114,053	\$ 6,669
Election Expense (STC)	-	35,000	36,368	(1,368)
Miscellaneous	-	500	387	113
Capital Outlay	-	-	-	-
Total Elections Administrator	<u>160,456</u>	<u>256,178</u>	<u>264,350</u>	<u>(8,172)</u>
General Fund County Wide:				
Salary-Visiting Judges	7,100	7,100	3,594	3,506
Salary-Election Workers	-	-	1,386	(1,386)
Payroll Taxes	-	-	381	(381)
Group Insurance	1,450,000	1,492,956	1,297,708	195,248
Retirement	-	-	-	-
Workers Compensation	135,000	135,000	92,432	42,568
Postage	110,000	101,000	97,113	3,887
Legal Fees and Settlements	150,000	206,800	154,944	51,856
Audit Services	50,000	50,000	-	50,000
Payroll Report Processing	5,000	5,000	723	4,277
Appraisal District Fees	500,000	429,000	428,641	359
Contractual Services	50,000	87,500	55,294	32,206
Drug Testing Fees	8,000	2,000	1,980	20
Autopsies	30,000	35,000	34,916	84
Bidding and Notices	10,000	14,000	10,992	3,008
Rental-Copier	30,000	30,400	30,501	(101)
Computer Payments	20,000	16,600	15,246	1,354
Insurance	180,000	180,000	178,811	1,189
Texas Workforce Commission	65,000	74,500	65,387	9,113
Texas Department of Human Services	5,000	5,400	5,370	30
Historical Commission	3,000	-	-	-
Industrial Development	120,000	120,000	120,000	-
Errors and Omissions-insurance	80,000	80,000	75,023	4,977
Computer Updates	20,000	21,800	21,785	15
Capital Outlay	10,000	99,000	87,622	11,378
Self Help Center Expense	76,627	1,627	-	1,627
Roma County Cemetery Expense	-	-	59,713	(59,713)
Promotional Expense	-	1,000	900	100
Indigent Defense Expense	100,000	250,000	247,936	2,064
Miscellaneous	-	9,444	23,699	(14,255)
Battered Woman Shelter Expense	10,000	10,000	10,000	-
Infrastructure Development	-	-	8,500	(8,500)
Grant Matching Funds	-	-	3,087	(3,087)

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
<b>EXPENDITURES (continued)</b>				
General Administration: (continued)				
General Fund County Wide: (continued)				
Telephone	\$ 80,000	\$ 82,000	\$ 81,906	\$ 94
LSNB Loan	2,141,174	2,585,100	4,547,241	(1,962,141)
Loan Interest Expense	75,000	43,500	61,199	(17,699)
Loan Origination Expense	15,000	-	-	-
Total General Fund County Wide	<u>5,535,901</u>	<u>6,175,727</u>	<u>7,824,030</u>	<u>(1,648,303)</u>
Total General Administration	<u>6,559,094</u>	<u>7,342,682</u>	<u>8,969,789</u>	<u>(1,627,107)</u>
Judicial:				
County Court-at-Law:				
Salary of Official	160,160	160,160	160,160	-
Salary of Court Coordinator	32,958	32,958	50,076	(17,118)
Salary of Court Reporter	41,885	41,885	41,436	449
Salary of Bailiff	-	-	1,657	(1,657)
Salary of Administrative Assistant	32,795	32,795	15,377	17,418
Payroll Taxes	20,486	20,486	18,136	2,350
Employee Retirement	20,219	20,219	20,275	(56)
Office Supplies	1,000	1,000	644	356
Court Appointed Attorney-Ad Litem	1,000	6,500	6,125	375
Contract Labor - Court Appointed Counselors	18,000	18,000	9,713	8,287
Contract Labor - visiting reporter	300	300	-	300
Telephone	100	100	-	100
Travel and Seminars	1,000	1,000	980	20
Bonds and Insurance	100	100	-	100
Petit Jurors	1,000	1,000	360	640
Other Juror expense	500	500	-	500
Total County Court-at-Law	<u>331,503</u>	<u>337,003</u>	<u>324,939</u>	<u>12,064</u>
229th District Court:				
Salary Official	8,000	-	-	-
Salary of Court Manager	-	26,089	26,089	-
Salary of Court Administrator	-	29,034	29,034	-
Salary of Court Reporter	51,956	51,956	51,956	-
Salary of Court Coordinators	29,034	34,788	34,777	11
Salary of Court Clerks	51,822	-	-	-
Salary of Bailiff	38,948	38,948	37,450	1,498
Salary of Court Interpreter	9,055	9,055	9,055	-
Salary of Part Time Clerk	9,055	-	-	-
Payroll Taxes	15,137	15,137	13,773	1,364
Employee Retirement	14,939	14,939	14,224	715

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

EXPENDITURES (continued)	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Judicial: (continued)				
229th District Court: (continued)				
Car Allowance	\$ -	\$ 154	\$ 154	\$ -
Office Supplies	1,500	1,475	1,253	222
Court Ordered Psychological evaluations	1,500	1,500	-	1,500
Contract Labor - Court Appointed Counselors	20,000	20,500	19,888	612
Contract Labor - visiting reporter	2,000	7,346	7,310	36
Court Appointed Attorney-Ad Litem	20,000	65,000	60,088	4,912
Court Ordered Expert Witness	5,000	4,800	-	4,800
Software	500	3,950	3,922	28
Telephone	3,000	3,000	2,016	984
Travel and Seminars	8,000	22,000	19,882	2,118
Dues and Subscriptions	200	225	225	-
Petit Jurors	12,000	15,000	15,099	(99)
Other Juror expense	2,500	2,500	273	2,227
Capital Outlay	-	-	-	-
Total 229th District Court	<u>304,146</u>	<u>367,396</u>	<u>346,468</u>	<u>20,928</u>
381st District Court:				
Salary of Official	8,000	12,500	8,000	4,500
Salary of Court Reporter	76,241	81,578	81,578	-
Salary of Court Coordinators	78,558	84,058	84,058	-
Salary of Court Bailiff	38,948	45,248	45,246	2
Payroll Taxes	15,434	15,434	16,067	(633)
Employee Retirement	15,232	15,232	16,516	(1,284)
Office Supplies	3,000	3,000	2,314	686
Telephone	500	500	-	500
Travel and Seminars	4,000	4,000	2,731	1,269
Jury Commission	300	300	206	94
Petit Jurors	20,000	19,000	17,240	1,760
Other Juror expense	2,500	2,500	564	1,936
Court Appointed Attorney-CPS	22,000	56,000	46,092	9,908
Contract Labor - Court Appointed Counselor	25,000	25,000	21,491	3,509
Contract Labor - Visiting Reporter	2,000	2,000	1,996	4
Court Ordered Psychological Evaluations	1,500	1,500	-	1,500
Court Ordered Expert Witness	4,000	4,000	-	4,000
Miscellaneous	-	6,000	1,966	4,034
Total 381st District Court	<u>317,213</u>	<u>377,850</u>	<u>346,065</u>	<u>31,785</u>
District Clerk:				
Salary of Official	54,362	54,362	54,362	-
Salary of Chief Clerk	36,400	36,400	36,400	-

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

EXPENDITURES (continued)	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Judicial: (continued)				
District Clerk: (continued)				
Salary of Deputy Clerks	\$ 49,398	\$ 49,398	\$ 49,415	\$ (17)
Salary of Clerks	78,301	78,301	74,136	4,165
Payroll taxes	16,712	16,712	15,631	1,081
Employee Retirement	16,494	16,494	16,145	349
Office Supplies	5,000	5,000	4,440	560
Microfilming	1,000	1,000	-	1,000
Telephone	750	750	-	750
Travel and Seminars	3,000	3,000	2,223	777
Binding Expense	1,000	1,000	-	1,000
Repair and Maintenance-Equipment	1,000	1,000	-	1,000
Printer Lease	750	750	-	750
Bonds and Insurance	1,100	1,100	600	500
Dues and Subscriptions	100	100	-	100
Capital Outlay	500	500	-	500
Total District Clerk	265,867	265,867	253,352	12,515
Justice of the Peace Pct. 1:				
Salary of Official	34,885	34,885	34,885	-
Salary of Secretary	27,822	27,822	27,841	(19)
Payroll Taxes	4,797	4,797	4,799	(2)
Employee Retirement	4,734	4,735	4,249	486
Office Supplies	900	900	894	6
Internet Service	1,750	881	487	394
Telephone	1,600	1,600	203	1,397
Travel and Seminars	1,000	1,869	1,642	227
Bonds and Insurance	275	275	200	75
Total of Justice of the Peace Pct. 1	77,763	77,764	75,200	2,564
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	4,389	73
Employee Retirement	4,404	4,404	4,396	8
Office Supplies	1,200	1,200	1,199	1
Internet Service	1,750	1,750	1,387	363
Telephone	1,000	1,000	868	132
Travel and Seminars	1,000	1,000	972	28
Bonds and Insurance	110	110	50	60
Total Justice of the Peace Pct. 2	72,253	72,253	71,524	729

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

<b>EXPENDITURES (continued)</b>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Judicial: (continued)</b>				
Justice of the Peace Pct. 3:				
Salary Official	\$ 34,885	\$ 34,885	\$ 34,973	\$ (88)
Salary of Secretary	27,123	27,123	26,589	534
Payroll Taxes	4,744	4,744	3,876	868
Employee Retirement	4,681	4,681	4,644	37
Office Supplies	1,400	126	126	-
Internet Service	1,750	1,197	1,197	-
Telephone	1,000	2,943	2,871	72
Travel and Seminars	1,000	884	884	-
Bonds and Insurance	175	175	100	75
Total Justice of the Peace Pct. 3	76,758	76,758	75,260	1,498
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	4,744	4,744	3,913	831
Employee Retirement	4,681	4,681	4,679	2
Office Supplies	1,000	1,000	538	462
Internet Service	-	-	-	-
Telephone	-	-	-	-
Travel and Seminars	1,000	1,000	1,000	-
Bonds and Insurance	175	175	100	75
Total Justice of the Peace Pct. 4	73,608	73,608	72,238	1,370
Justice of the Peace Pct. 5:				
Salary of Official	34,885	34,885	34,885	-
Salary of Clerk	22,050	22,050	22,050	-
Payroll Taxes	4,355	4,355	4,116	239
Employee Retirement	4,299	4,299	4,296	3
Office Supplies	1,000	839	464	375
Telephone	1,200	1,361	1,361	-
Travel and Seminars	1,000	1,000	851	149
Bonds and Insurance	175	175	-	175
Total Justice of the Peace Pct. 5	68,964	68,964	68,023	941
Justice of the Peace Pct. 6:				
Salary of Official	34,885	34,885	34,885	-
Salary of Secretary	22,600	29,382	29,382	-
Salary of Clerk	29,382	22,600	22,600	-
Payroll Taxes	6,645	6,645	6,123	522
Employee Retirement	6,559	6,559	6,554	5

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

<b>EXPENDITURES (continued)</b>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Judicial: (continued)</b>				
Justice of the Peace Pct. 6:				
Office Supplies	\$ 1,000	\$ 1,000	\$ 992	\$ 8
Internet Service	1,500	1,500	1,469	31
Telephone	1,350	698	698	-
Travel and Seminars	1,000	1,652	1,652	-
Bonds and Insurance	100	100	100	-
Total Justice of the Peace Pct. 6	105,021	105,021	104,455	566
Justice of the Peace Pct. 7:				
Salary of Official	31,743	31,743	31,743	-
Salary of Secretary	24,470	24,470	24,470	-
Payroll Taxes	4,300	4,300	4,237	63
Employee Retirement	4,244	4,244	4,241	3
Office Supplies	600	2,951	2,529	422
Internet Service	-	-	-	-
Telephone	2,700	-	-	-
Travel and Seminars	1,000	1,349	1,349	-
Bonds and Insurance	100	100	100	-
Total Justice of the Peace Pct. 7	69,157	69,157	68,669	488
Justice of the Peace Pct. 8:				
Salary of Official	31,743	31,743	31,743	-
Salary of Secretary	25,497	25,497	22,265	3,232
Payroll Taxes	4,379	4,379	3,976	403
Employee Retirement	4,321	4,321	4,067	254
Office Supplies	1,000	1,000	990	10
Internet Service	1,500	1,725	1,588	137
Telephone	1,200	1,200	1,190	10
Travel and Seminars	1,000	1,000	989	11
Bonds and Insurance	275	50	50	-
Total Justice of the Peace Pct. 8	70,915	70,915	66,858	4,057
Total Judicial	1,833,168	1,962,556	1,873,051	89,505
<b>Legal:</b>				
County Attorney:				
Salary of Official	63,671	63,671	62,137	1,534
Supplemental Salary of Official	25,000	25,000	25,000	-
Salary of CPS Attorney	23,850	23,850	53,560	(29,710)
Salary of Assistant County Attorney	62,530	62,530	65,000	(2,470)
Salary of Secretary	30,475	30,475	25,500	4,975

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

EXPENDITURES (continued)	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Legal: (continued)				
County Attorney				
Salary of Clerks	\$ 49,725	\$ 49,725	\$ 49,200	\$ 525
Salary of Abatement Officer	-	-	7,412	(7,412)
Longevity - Attorneys	-	-	900	(900)
Payroll Taxes	19,527	19,527	20,795	(1,268)
Employee Retirement	19,271	19,271	21,962	(2,691)
Office Supplies	-	1,500	1,497	3
Fuel and Oil	1,900	400	388	12
Travel and Seminars	-	-	-	-
Repair and Maintenance-autos	-	-	-	-
Rental-Copier	6,500	6,500	5,865	635
Bonds and Insurance	200	200	200	-
Dues and Subscriptions	-	-	-	-
Capital Outlay	-	-	-	-
Total County Attorney	302,649	302,649	339,416	(36,767)
District Attorney:				
Salary of Assistants	120,048	127,285	118,593	8,692
Salary of Secretaries	105,440	98,203	97,000	1,203
Other Salaries	58,843	58,843	53,018	5,825
Supplemental Salary of Official	16,068	16,068	14,568	1,500
Salary of Investigators	78,000	78,000	59,619	18,381
Longevity - Attorneys	-	-	(360)	360
Payroll Taxes	28,948	28,948	25,502	3,446
Employee Retirement	28,569	28,569	25,925	2,644
Office Supplies	-	-	-	-
Travel and Seminars	1,500	1,500	1,349	151
Rental-Copier	4,033	4,033	3,041	992
Bonds and Insurance	-	-	-	-
Dues and Subscriptions	-	-	-	-
Transcripts for Trials and Appeals	-	-	-	-
Miscellaneous	-	-	-	-
Capital outlay	-	-	-	-
Total District Attorney	441,449	441,449	398,255	43,194
Total Legal	744,098	744,098	737,671	6,427
Financial Administration:				
County Auditor:				
Salary of Official	70,933	70,933	70,933	-
Salary of Assistant Auditors	104,223	104,223	104,223	-

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
<b>EXPENDITURES (continued)</b>				
Financial Administration: (continued)				
County Auditor: (continued)				
Salary of Accounting Assistants	\$ 74,780	\$ 74,780	\$ 74,744	\$ 36
Salary of Accountant	46,000	36,907	24,753	12,154
Salary of Clerk	21,907	26,500	21,967	4,533
Payroll Taxes	24,315	24,315	21,490	2,825
Employee Retirement	23,997	23,997	22,382	1,615
Office Supplies	2,600	2,600	2,323	277
Training and Consulting	2,400	972	-	972
Travel and Seminars	3,500	3,500	3,148	352
Repairs and Maintenance-Equipment	500	500	220	280
Rental-Copier	1,500	2,200	2,130	70
Bonds and Insurance	300	700	650	50
Dues and Subscriptions	300	300	295	5
Miscellaneous	200	2,094	720	1,374
Capital Outlay	2,984	2,184	2,044	140
Total County Auditor	<u>380,439</u>	<u>376,705</u>	<u>352,022</u>	<u>24,683</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 Deputy Treasurers	52,624	52,624	-	52,624
Salary of Clerks	-	-	52,624	(52,624)
Payroll Taxes	9,623	9,623	9,342	281
Employee Retirement	9,498	9,498	9,492	6
Mileage Reimbursement for Deputy	600	894	791	103
Office Supplies	3,000	3,000	2,999	1
Travel and Seminars	1,500	1,206	1,206	-
Bonds and Insurance	750	750	720	30
Dues and Subscriptions	100	100	-	100
Capital Outlay	-	-	-	-
Total County Treasurer	<u>150,866</u>	<u>150,866</u>	<u>150,346</u>	<u>520</u>
Tax Collector:				
Salary of Official	46,116	46,116	46,116	-
Salary of Chief Deputy	29,182	28,000	27,317	683
Salary of Chief Deputy-Tax	29,182	29,182	27,040	2,142
Salary of Deputies	155,226	156,408	125,642	30,766
Payroll Taxes	19,867	19,867	16,659	3,208
Employee Retirement	19,608	19,608	15,706	3,902
Office Supplies	15,000	13,450	13,235	215
Telephone	3,300	3,720	3,356	364



**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
<b>EXPENDITURES (continued)</b>				
Financial Administration: (continued)				
Tax Collector: (continued)				
Travel and Seminars	\$ 2,000	\$ 1,850	\$ 1,799	\$ 51
Printing	2,500	1,036	853	183
Rental Equipment	-	2,364	1,719	645
Bonds and Insurance	1,000	1,150	1,000	150
Dues and Subscriptions	700	550	85	465
Miscellaneous	500	500	423	77
Capital Outlay	1,200	1,580	1,580	-
Total Tax Collector	<u>325,381</u>	<u>325,381</u>	<u>282,530</u>	<u>42,851</u>
Compliance and Collections				
Salary of Collection Supervisor	32,710	32,710	32,710	-
Salary of Collection Specialist	-	29,500	30,282	(782)
Salary of Clerk	28,750	28,750	23,638	5,112
Salary of Manager	29,500	-	-	-
Payroll Taxes	6,958	6,958	5,884	1,074
Employee Retirement	6,868	6,868	6,486	382
Office Supplies	3,000	3,000	2,909	91
Auto Expense	500	500	-	500
Travel & Seminars	1,000	460	-	460
Dues & Subscriptions	500	500	150	350
Miscellaneous	-	540	540	-
Total Compliance and Collections	<u>109,786</u>	<u>109,786</u>	<u>102,599</u>	<u>7,187</u>
Total Financial Administration	<u>966,472</u>	<u>962,738</u>	<u>887,497</u>	<u>75,241</u>
Public Facilities				
Building Maintenance:				
Salary of Annex Custodian	68,051	68,051	68,051	-
Salary of Courthouse Custodians	113,400	112,400	90,237	22,163
Payroll Taxes	13,881	13,881	11,539	2,342
Employee retirement	13,700	13,700	11,937	1,763
Employee uniforms	2,000	225	225	-
Cleaning and Sanitation Supplies	14,000	15,365	15,186	179
Repairs and Maintenance-Buildings	2,000	2,000	1,979	21
Repairs and Maintenance-Equipment	3,500	7,250	7,114	136
Repairs and Maintenance-Elevator	6,000	4,821	4,791	30
Small Tools	1,500	339	339	-
Total Building Maintenance	<u>238,032</u>	<u>238,032</u>	<u>211,398</u>	<u>26,634</u>
Total Public Facilities	<u>238,032</u>	<u>238,032</u>	<u>211,398</u>	<u>26,634</u>

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

<b>EXPENDITURES (continued)</b>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Public Safety:</b>				
<b>Fire Station Pct. 1:</b>				
Salary of Employees	\$ 150,000	\$ 155,103	\$ 154,465	\$ 638
Payroll Taxes	11,475	11,825	11,676	149
Employee Retirement	11,325	11,025	10,850	175
Fuel and Oil	2,500	2,950	2,956	(6)
Cleaning and Sanitation	1,000	29	30	(1)
Telephone	1,500	2,000	1,812	188
Travel and Seminars	500	-	-	-
Repairs and Maintenance-Equipment	8,000	2,600	2,599	1
Rental-Equipment	1,000	-	-	-
Insurance-Liability	200	-	-	-
Insurance-Firemen	200	-	-	-
Miscellaneous	5,000	2,325	2,324	1
Capital Outlay-Equipment	5,000	9,843	9,842	1
Total Fire Station Pct. 1	197,700	197,700	196,554	1,146
<b>Fire Station Pct. 2:</b>				
Salary of Employees	123,770	106,807	106,717	90
Salary of Chief	14,675	-	-	-
Payroll Taxes	10,591	7,921	7,883	38
Employee Retirement	10,453	7,453	7,319	134
Fuel and Oil	15,000	14,978	14,978	-
Telephone	7,000	7,000	6,982	18
Repair and Maintenance-Equipment	7,500	21,930	21,929	1
Miscellaneous	1,000	24,408	21,467	2,941
Capital Outlay-Equipment	21,100	750	750	-
Total Fire Station Pct. 2	211,089	191,247	188,025	3,222
<b>Fire Station Pct. 3:</b>				
Salary of Employee	105,439	99,389	99,380	9
Payroll Taxes	8,066	6,976	6,999	(23)
Employee Retirement	7,961	7,501	7,499	2
Fuel and Oil	8,000	8,000	7,992	8
Telephone	1,750	2,710	2,495	215
Travel and Seminars	750	-	-	-
Repair and Maintenance-Equipment	6,000	6,000	5,995	5
Insurance -Liability	2,000	1,724	1,724	-
Insurance-Firemen	3,000	3,000	2,221	779
Miscellaneous	7,250	19,741	19,482	259
Capital Outlay-Building	4,000	2,175	2,175	-
Capital Outlay-Equipment	3,000	-	-	-
Total Fire Station Pct. 3	157,216	157,216	155,962	1,254

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

EXPENDITURES (continued)	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Public Safety:				
Fire Station Pct. 4:				
Salary of Firemen	\$ 101,955	\$ 89,955	\$ 90,379	\$ (424)
Payroll Taxes	7,799	5,999	6,118	(119)
Employee Retirement	7,698	5,498	6,169	(671)
Uniform Rental	3,500	5,100	4,846	254
Fuel and Oil	14,400	11,400	11,313	87
Telephone	3,000	10,550	9,504	1,046
Travel and Seminars	1,000	1,550	1,500	50
Repair and Maintenance-Equipment	15,000	12,250	11,072	1,178
Rental-Equipment	4,500	-	-	-
Insurance-Liability	4,000	4,200	4,115	85
Insurance-Firemen	1,000	-	-	-
Miscellaneous	3,500	7,000	6,714	286
Capital Outlay-Equipment	9,000	42,087	41,710	377
Total Fire Station Pct. 4	176,352	195,589	193,440	2,149
Constables:				
Salary of Constable Pct. 1	29,261	29,261	29,261	-
Salary of Constable Pct. 2	29,261	29,261	29,448	(187)
Salary of Constable Pct. 3	29,261	29,261	29,261	-
Salary of Constable Pct. 4	29,261	5,065	5,065	-
Salary of Constable Pct. 5	29,261	29,261	29,261	-
Salary of Constable Pct. 6	29,261	29,261	29,261	-
Salary of Constable Pct. 7	29,261	29,261	29,261	-
Salary of Constable Pct. 8	29,261	29,261	29,261	-
Payroll Taxes	17,882	16,031	14,857	1,174
Employee Retirement	17,672	15,848	15,852	(4)
Fuel and Oil	24,000	21,242	13,243	7,999
Telephone	-	2,000	2,000	-
Travel and Seminars	4,000	1,500	35	1,465
Repairs & Maintenance-Autos	-	300	125	175
Repairs & Maintenance-Equipment	500	3,208	2,864	344
Bonds and Insurance	-	250	50	200
Total Constables	298,142	270,271	259,105	11,166
Sheriff's Department:				
Salary of Official	79,454	79,454	79,454	-
Salary of Clerk	24,728	24,728	21,955	2,773
Salary of Chief Deputy	52,450	52,450	50,394	2,056
Salary of Deputies	508,000	533,651	482,150	51,501
Salary of Captain	21,245	39,189	39,189	-

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

EXPENDITURES (continued)	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Public Safety: (continued)				
Sheriff's Department: (continued)				
Salary of Major	\$ 44,698	\$ 44,698	\$ 42,642	\$ 2,056
Salary of Sergeants	113,372	113,372	142,967	(29,595)
Salary of Dispatcher	186,750	186,750	154,554	32,196
Salary of Part-Time Dispatcher	-	-	224	(224)
Salary of Investigators	226,786	226,786	251,705	(24,919)
Salary of Warrants	36,378	36,378	34,303	2,075
Salary of Lieutenant	39,633	39,633	36,132	3,501
Salary of Task Force Officer	-	-	-	-
Salary of Civil Process Officer	36,359	36,359	33,919	2,440
Payroll Taxes	104,793	106,808	97,054	9,754
Employee Retirement	103,424	105,361	103,073	2,288
Workers Compensation	-	-	72	(72)
Uniforms	2,500	9,100	9,060	40
Office Supplies	7,000	7,000	6,991	9
Fuel and Oil	50,000	130,668	130,668	-
Firearm Supplies	1,500	1,500	1,406	94
Telephone	60,000	62,600	63,642	(1,042)
Travel and Seminars	750	2,750	2,685	65
School Instructors Expense	500	-	-	-
Repair and Maint-Equipment	6,000	900	840	60
Repair and Maint-Autos	15,000	34,262	33,696	566
Repair and Maint-Communications Equip	3,500	2,838	2,833	5
Rental-Copier	4,500	4,118	4,118	-
Rental-Storage (dept files)	4,000	3,714	3,713	1
Bonds and Insurance	200	200	150	50
Miscellaneous	-	38,000	38,000	-
Radio Tower (3 sites)	4,000	4,500	4,500	-
Capital outlay-vehicle	-	5,300	5,300	-
Total Sheriff's Department	1,737,520	1,933,067	1,877,389	55,678
229th District - Adult Probation:				
Salary of Secretary	7,582	7,582	7,582	-
Salary of Court Interpreter	7,000	7,000	7,000	-
Payroll Taxes	1,115	1,115	1,044	71
Employee Retirement	1,101	1,101	1,095	6
Indigent Care	-	1,000	447	553
Total 229th District - Adult Probation	16,798	17,798	17,168	630
Detention Center:				
Salary of Office Manager	30,604	30,604	30,610	(6)

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
<b>EXPENDITURES (continued)</b>				
Public Safety: (continued)				
Detention Center: (continued)				
Salary of Captain	\$ 41,244	\$ 41,244	\$ 31,471	\$ 9,773
Salary of Jailers	1,100,000	1,100,000	1,089,701	10,299
Salary of Chief Jailer	-	-	42,202	(42,202)
Salary of Corporals	27,252	27,252	30,420	(3,168)
Salary of Cooks	46,773	46,773	50,686	(3,913)
Salary of Sergeants	113,432	113,432	112,277	1,155
Salary of Maintenance	50,333	50,333	50,333	-
Salary of Nurse	30,600	38,000	37,954	46
Salary of Head Bookkeeper	30,603	30,603	30,603	-
Salary of Lieutenants	31,471	31,471	31,764	(293)
Payroll Taxes	114,927	114,927	112,663	2,264
Employee Retirement	113,424	113,425	111,966	1,459
Uniforms	5,000	4,231	4,231	-
Office Supplies	15,000	20,787	20,787	-
Cleaning and Sanitation	35,000	55,685	55,363	322
Food Consumption	510,000	506,610	523,400	(16,790)
Camera Supplies	1,000	-	-	-
Pharmacy	35,000	52,000	51,846	154
Medical Services	20,000	14,547	14,547	-
Contract Medical Service	70,000	62,600	62,600	-
Personal Hygiene-Inmates	10,000	17,374	17,374	-
Transport of Inmates	15,000	884	861	23
Telephone	1,000	-	-	-
Utilities	50,000	130,000	176,208	(46,208)
Repair and Maintenance-buildings	40,000	59,532	59,475	57
Repair and maintenance-Equipment	30,000	30,000	29,997	3
Rental-Copier	5,000	5,349	5,349	-
Miscellaneous	-	-	-	-
Capital Outlay-Equipment	8,000	119,269	119,264	5
Capital Outlay-Communications equip.	2,000	-	-	-
Jail Inspection Expense	1,000	850	850	-
Trustee Fees - Jail lease	1,000	-	-	-
School and Training	1,000	-	-	-
Insurance-Buildings	30,000	35,400	35,398	2
Total Detention Center:	<u>2,615,663</u>	<u>2,853,182</u>	<u>2,940,200</u>	<u>(87,018)</u>
Juvenile Detention Center:				
Salary of Guards	170,844	170,844	162,622	8,222
Salary of Part-Time Guards	87,000	140,344	106,004	34,340
Salary of Detention Director	5,273	5,273	5,273	-

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

EXPENDITURES (continued)	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Public Safety: (continued)				
Juvenile Detention Center: (continued)				
Salary of detention supervisor	\$ 2,636	\$ 2,636	\$ -	\$ 2,636
Secretary Stipend	1,490	1,490	1,490	-
Board of Judges	23,000	23,000	17,360	5,640
Payroll taxes	22,204	22,204	21,782	422
Employee retirement	21,913	21,913	13,808	8,105
Worker's compensation	5,000	5,000	-	5,000
Unemployment insurance	5,000	5,000	-	5,000
Office supplies	4,000	4,100	4,056	44
Linen/Uniforms	400	-	-	-
Restraints	100	-	-	-
Medical Services	500	500	494	6
Telephone	2,000	-	-	-
Travel and Seminars	2,000	900	838	62
Repairs and Maintenance	1,500	4,343	3,652	691
Insurance-Liability	100	100	-	100
Miscellaneous	-	-	-	-
Capital Outlay	-	-	-	-
Total Juvenile Detention Center	354,960	407,647	337,379	70,268
9-1-1 Services:				
Salary of Clerk	35,522	35,522	31,973	3,549
Payroll Taxes	2,717	2,717	2,364	353
Group Insurance	-	-	6,079	(6,079)
Employee Retirement	2,682	2,682	2,422	260
Workers Compensation	61	61	-	61
Unemployment Insurance	347	347	-	347
Maintenance and Repairs	-	-	-	-
Miscellaneous	-	500	481	19
Travel and Seminars	1,000	1,300	1,217	83
Supplies	1,500	900	851	49
Street Sign Replacement	1,200	1,000	258	742
Total 9-1-1 Services	45,029	45,029	45,645	(616)
County Wide Services:				
Supplement Salary of Fire Marshall	5,000	5,000	4,423	577
Payroll Taxes	-	-	329	(329)
Employee Retirement	-	-	334	(334)
Total County Wide Services	5,000	5,000	5,086	(86)
Total Public Safety	5,815,469	6,273,746	6,215,953	57,793

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

<b>EXPENDITURES (continued)</b>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Health and Welfare:</b>				
Public Health and Welfare Aid:				
Contract Medical Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Pauper Funerals	3,000	3,000	500	2,500
Total Public Health and Welfare Aid	<u>9,000</u>	<u>9,000</u>	<u>6,500</u>	<u>2,500</u>
<b>Federal and State Programs:</b>				
Salary of Official	-	-	-	-
Salary of Department Supervisor	35,000	35,000	16,350	18,650
Salary of Program Managers	118,586	118,586	117,365	1,221
Payroll Taxes	11,749	11,749	11,248	501
Employee Retirement	11,596	11,596	11,493	103
Office Supplies	3,500	3,500	3,497	3
Telephone	2,000	2,000	1,800	200
Travel and Seminars	2,000	2,676	2,337	339
Repairs and Maintenance-Equipment	1,150	474	273	201
Capital Outlay	-	-	-	-
Total Federal and State Programs	<u>185,581</u>	<u>185,581</u>	<u>164,363</u>	<u>21,218</u>
<b>Elderly Programs:</b>				
Salary of Transportation Director	25,363	25,363	25,363	-
Salary of Assistant	37,440	32,515	32,513	2
Payroll Taxes	4,804	4,244	4,234	10
Employee Retirement	4,742	4,242	4,229	13
Office Supplies	250	100	99	1
Fuel and Oil	11,000	11,000	10,995	5
Repair and Maintenance-Autos	2,000	1,945	1,109	836
Total Elderly Programs	<u>85,599</u>	<u>79,409</u>	<u>78,542</u>	<u>867</u>
<b>Nutrition Program Pct. 1:</b>				
Salary of Site Manager	19,421	26,000	26,000	-
Salary of Nutrition Aide Part-Time help	86,718	79,560	77,723	1,837
Payroll Taxes	8,120	8,120	7,596	524
Employee Retirement	8,013	8,013	7,820	193
Fuel and Oil	-	-	-	-
Consumables	-	-	-	-
Contractual Services	20,000	15,867	15,559	308
Repair and Maintenance-Auto	1,000	39	39	-
Miscellaneous	3,000	8,673	8,555	118
Food Pantry Expense	25,500	26,000	25,038	962
Total Nutrition Program Pct. 1	<u>171,772</u>	<u>172,272</u>	<u>168,330</u>	<u>3,942</u>

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

EXPENDITURES (continued)	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Nutrition Program Pct. 2:				
Salary of Program Administrator	\$ 22,564	\$ 22,564	\$ 22,564	\$ -
Salary of Director - Nutrition / Food Pantry	30,864	15,735	15,735	-
Salary of Assistant	17,500	17,500	17,500	-
Salary of Nutrition Aide-Part Time help	-	28,520	28,520	-
Payroll Taxes	5,426	6,126	6,123	3
Employee retirement	5,355	5,607	5,510	97
Fuel and Oil	-	-	-	-
Consumables	-	-	-	-
Contractual Services	93,165	104,854	104,853	1
Repairs and Maintenance-Auto	-	-	-	-
Food Pantry Expense	42,640	43,140	42,292	848
Total Nutrition Program Pct. 2	217,514	244,046	243,097	949
Nutrition Program Pct. 3:				
Salary of Site Manager	31,615	33,615	33,614	1
Salary of Rental Building Coordinator	1,570	1,570	1,570	-
Payroll Taxes	2,539	2,559	2,570	(11)
Employee Retirement	2,505	2,555	2,650	(95)
Fuel and Oil	2,000	2,000	1,991	9
Consumables	-	-	-	-
Contractual Services	10,394	10,394	10,388	6
Repairs and Maintenance-auto	1,000	1,500	754	746
Miscellaneous	500	-	-	-
Food Pantry Expense	12,500	12,930	12,924	6
Total Nutrition Program Pct. 3	64,623	67,123	66,461	662
Nutrition Program Pct. 4:				
Salary of Assistant	26,616	25,712	25,632	80
Salary of Site Manager	25,133	25,359	24,551	808
Salary of Nutrition Aide Part-Time help	1,000	-	-	-
Payroll Taxes	4,035	3,867	3,839	28
Employee Retirement	3,972	1,772	-	1,772
Fuel and Oil	-	-	-	-
Consumables	9,000	3,389	3,030	359
Contractual Services	88,850	132,195	130,175	2,020
Repairs and Maintenance-auto	1,000	1,000	485	515
Miscellaneous	-	-	-	-
Food Pantry Expense	15,000	7,189	7,189	-
Total Nutrition Program Pct. 4	174,606	200,483	194,901	5,582
Total Health and Welfare	908,695	957,914	922,194	35,720



**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

<b>EXPENDITURES (continued)</b>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
Conservation Agriculture:				
Extension Service:				
Salary of Secretary	\$ 28,049	\$ 28,049	\$ 28,049	\$ -
Salary of Clerk	26,822	26,822	26,430	392
Salary of County Agent	15,217	15,217	15,217	-
Salary of Home Demo Agent	15,217	15,217	15,217	-
Payroll Taxes	6,526	6,526	6,185	341
Employee Retirement	6,440	6,440	5,259	1,181
Mileage	10,000	13,500	13,500	-
Office Supplies	2,000	2,481	2,474	7
Postage	250	-	-	-
Custodial Supplies	300	285	285	-
Telephone	2,850	1,175	1,175	-
Tele-communications Upgrade	1,000	820	810	10
Computer Update	200	-	-	-
Travel and Seminars	3,500	7,775	7,607	168
Repairs and Maintenance-Equipment	500	635	635	-
Rental-Copier	2,500	1,479	1,461	18
Dues	300	150	150	-
Capital Outlay	-	1,000	1,000	-
Demonstration Materials	300	-	-	-
Total Extension Service	<u>121,971</u>	<u>127,571</u>	<u>125,454</u>	<u>2,117</u>
Total Conservation Agriculture	<u>121,971</u>	<u>127,571</u>	<u>125,454</u>	<u>2,117</u>
Total Expenditures-All Departments	<u>\$ 17,186,999</u>	<u>\$ 18,609,337</u>	<u>\$ 19,943,007</u>	<u>\$ (1,333,670)</u>

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**  
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES</b>	\$ (2,117,699)	\$ (2,163,386)	\$ (2,122,664)	\$ 1,991,366
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In - International Bridge	980,000	980,000	980,000	-
Transfers In - Gas System	50,000	50,000	-	(50,000)
Transfers In - Transfer Station	50,000	50,000	-	(50,000)
Transfers In - Juvenile Probation	-	52,687	-	(52,687)
Note Payable	1,000,000	1,000,000	2,500,000	1,500,000
Transfers Out - Gas System	-	(7,000)	-	(7,000)
Total Other Financing Sources (Uses)	<u>2,080,000</u>	<u>2,125,687</u>	<u>3,480,000</u>	<u>1,340,313</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(37,699)	(37,699)	1,357,336	3,331,679
<b>FUND BALANCE, BEGINNING</b>	<u>5,457,834</u>	<u>5,457,834</u>	<u>5,457,834</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 5,420,135</u>	<u>\$ 5,420,135</u>	<u>\$ 6,815,171</u>	<u>\$ 3,331,679</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, 2018**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>REVENUES</b>				
Current Taxes	\$ 220,970	\$ 220,970	\$ 230,940	\$ 9,970
Delinquent Taxes	50,000	50,000	93,594	43,594
Interest	10,000	10,000	18,052	8,052
Total Revenues	<u>280,970</u>	<u>280,970</u>	<u>342,586</u>	<u>61,616</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal Retirement	520,000	520,000	520,000	-
Interest	42,456	42,456	42,456	-
Fiscal Agent Fees	550	550	550	-
Total Expenditures	<u>563,006</u>	<u>563,006</u>	<u>563,006</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(282,036)	(282,036)	(220,420)	61,616
<b>OTHER FINANCING SOURCES</b>				
Operating Transfer In - General Fund	-	-	-	-
Operating Transfer In - Fire Pct. #4	-	-	-	-
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>2,322,799</u>	<u>2,322,799</u>	<u>2,322,799</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 2,040,763</u>	<u>\$ 2,040,763</u>	<u>\$ 2,102,379</u>	<u>\$ 61,616</u>

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF REVENUES AND**  
**EXPENDITURES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Favorable
				(Unfavorable)
<b>REVENUES</b>				
Current Ad Valorem	\$ 3,832,000	\$ 3,862,979	\$ 3,867,651	\$ 4,672
Delinquent Ad Valorem	525,000	525,000	747,491	222,491
Motor Vehicle Licenses	575,000	575,000	610,780	35,780
Lateral Road Credit	30,000	30,000	67,681	37,681
Gross Weight / Axle Fees	90,000	90,000	93,253	3,253
Rio Bravo Wind Tax Abatement	-	80,000	80,000	-
Fines and Forfeitures	250,000	250,000	189,666	(60,334)
Donations	-	2,042	2,042	-
Interest	100	100	7,565	7,465
Auction	-	47,440	47,440	-
Miscellaneous	-	-	-	-
Total Revenues	<u>5,302,100</u>	<u>5,462,561</u>	<u>5,713,569</u>	<u>251,008</u>
<b>EXPENDITURES</b>				
Commissioner Pct. 1:				
Salary of Official	74,918	74,918	74,918	-
Salary of Foreman	29,848	32,000	32,000	-
Salary of Supervisor	26,029	39,000	39,000	-
Salary of Street Maintenance Supervisor	22,430	17,506	17,462	44
Salary of Head Clerk	25,394	35,125	35,121	4
Salary of Janitors	24,479	46,800	46,800	-
Salary of Street Maintenance	83,792	57,880	57,815	65
Salary of Timekeeper/Policy Manager	21,194	26,000	26,000	-
Salary of Park Maintenance	31,896	60,925	58,321	2,604
Salary of Drivers and Other Duties	81,851	64,856	64,169	687
Salary of Night Watchman	34,608	-	-	-
Salary of Road Employees	33,909	23,833	23,832	1
Salary of Road Hands	25,733	13,400	12,568	832
Salary of Clerical	59,580	100,627	99,162	1,465
Payroll Taxes	44,038	44,038	43,406	632
Employee Retirement	43,462	44,762	43,244	1,518
Office Supplies	4,000	1,891	1,890	1
Fuel and Oil	30,000	93,266	87,935	5,331
Telephone	10,000	10,000	7,734	2,266
Travel and Seminars	2,000	843	842	1
Repair and Maintenance-Equipment	65,000	55,000	53,972	1,028
Repair and Maintenance-Road & Bridge	75,157	51,067	51,065	2
Rental-Machinery	10,000	4,313	4,313	-
Welding Supplies	4,000	-	-	-
Contract Work-Hauling	15,000	10,208	10,207	1
Contract Work-Other	15,000	13,240	13,240	-
Bonds and Insurance	1,000	-	-	-
Miscellaneous	22,500	16,450	11,887	4,563
Capital Outlay	25,000	23,055	42,655	(19,600)

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF REVENUES AND**  
**EXPENDITURES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance with Favorable (Unfavorable)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Commissioner Pct. 1: (continued)				
Capital Outlay-Parks and Community Centers	\$ 35,000	\$ -	\$ -	\$ -
Capital Outlay-Equipment	28,000	87,655	68,014	19,641
Contingencies	14,000	-	-	-
Total Commissioner Pct. 1	<u>1,018,818</u>	<u>1,048,658</u>	<u>1,027,572</u>	<u>21,086</u>
Commissioner Pct. 2:				
Salary of Official	74,918	74,918	74,918	-
Salary of Administrative Assistant	38,948	40,693	40,689	4
Salary of Superintendent	38,948	38,948	38,948	-
Salary of Project Manager	38,948	28,448	28,444	4
Salary of Supervisor	26,336	13,168	13,168	-
Salary of Supervisor Assistant	-	24,805	24,800	5
Salary of Administrative Aide	29,666	-	-	-
Salary of Special Event Coordinator	20,755	-	-	-
Salary of Head Librarian	18,882	25,064	25,064	-
Salary of Equipment Mechanic	-	-	-	-
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	-	-	-
Salary of Electrician	25,936	31,200	31,200	-
Salary of Street Maintenance Supervisor	21,850	6,495	6,494	1
Salary of Library Clerk	35,970	-	-	-
Salary of Food Pantry Personnel	26,577	26,427	26,423	4
Other Salaries	91,088	244,088	243,772	316
Payroll Taxes	49,071	50,481	50,505	(24)
Employee Retirement	48,430	44,830	44,754	76
Uniform Rental	150	-	-	-
Office Supplies	3,000	1,140	1,138	2
Consultant Fees	5,000	-	-	-
Fuel and Oil	56,700	56,700	55,561	1,139
Telephone	6,500	11,500	10,565	935
Travel and Seminars	5,000	836	836	-
Utilities	-	2,670	2,575	95
Repair and Maintenance-Buildings	20,000	10,040	10,039	1
Repair and Maintenance-Equipment	66,000	58,250	57,526	724
Repair and Maintenance-Roads and Bridges	18,100	32,726	32,565	161
Radio Lease	3,000	2,400	2,342	58
Bonds and Insurance	100	-	-	-
Dues and Subscriptions	-	-	-	-
Miscellaneous	3,000	27,420	18,712	8,708

**STARR COUNTY, TEXAS**  
**DETAILED SCHEDULE OF REVENUES AND**  
**EXPENDITURES - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance with Favorable (Unfavorable)
	Original	Final		
<b>EXPENDITURES (continued)</b>				
Commissioner Pct. 2: (continued)				
Parks and Community Centers	\$ 26,730	\$ -	\$ -	\$ -
Capital Outlay	35,935	66,741	66,736	5
Contingencies	4,000	-	-	-
Grant Matching Funds	-	-	6,245	(6,245)
Total Commissioner Pct. 2	992,167	1,050,767	1,044,798	5,969
Commissioner Pct. 3:				
Salary of Official	74,918	74,918	74,918	-
Salary of Secretary/Foreman	59,170	74,872	74,872	-
Salary of Road Hands	113,421	328,378	328,336	42
Salary of Temporary Help	52,200	47,177	47,178	(1)
Other Salaries	309,615	177,258	177,082	176
Payroll Taxes	52,571	50,171	49,989	182
Employee Retirement	51,884	51,334	51,190	144
Office Supplies	1,000	2,000	1,998	2
Fuel and Oil	40,000	61,500	61,446	54
Telephone	10,000	16,120	15,880	240
Travel and Seminars	6,000	1,013	1,013	-
Repair and Maintenance-Buildings	50,000	42,000	41,481	519
Repair and Maintenance-Equipment	96,000	66,777	66,647	130
Repair and Maintenance-Roads and Bridges	123,881	123,881	117,635	6,246
Miscellaneous	2,633	13,133	13,083	50
Parks and Community Centers	14,000	-	-	-
Contingencies	14,000	10,750	10,739	11
Capital Outlay	99,699	64,710	64,709	1
Grant Matching Funds	-	-	6,245	(6,245)
Total Commissioner Pct. 3	1,170,992	1,205,992	1,204,441	1,551
Commissioner Pct. 4:				
Salary of Official	74,918	74,918	74,918	-
Salary of Office Manager	31,158	33,658	28,739	4,919
Salary of Secretary	23,780	25,293	26,712	(1,419)
Salary of Foreman	30,784	32,784	32,962	(178)
Salary of Assistant Foreman	23,780	32,698	32,825	(127)
Other Salaries	344,408	498,277	466,824	31,453
Payroll Taxes	40,455	40,455	47,848	(7,393)
Employee Retirement	39,927	39,927	45,464	(5,537)
Uniform Rental	10,000	26,000	22,317	3,683
Office Supplies	6,000	6,000	5,471	529
Fuel and Oil	60,000	61,000	48,042	12,958
Telephone	12,000	12,000	10,773	1,227
Travel and Seminars	1,000	1,000	225	775
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, 2018**

	Budgeted Amounts		Actual	Variance with Favorable (Unfavorable)
	Original	Final		
<b>EXPENDITURES</b> (continued)				
Commissioner Pct. 4: (continued)				
Repair and Maintenance-Equipment	\$ 74,500	\$ 48,780	\$ 45,669	\$ 3,111
Repair and Maintenance-Roads and Bridges	54,000	8,000	7,161	839
Lease Payments-Machinery	70,000	23,000	22,940	60
Miscellaneous	38,200	19,400	13,999	5,401
Fire Protection	25,000	-	-	-
Parks and Community Centers	20,000	-	-	-
Contingencies	29,000	2,000	1,924	76
Capital Outlay	17,158	71,920	63,181	8,739
Grant Matching Funds	-	-	6,245	(6,245)
Total Commissioner Pct. 4	<u>1,027,068</u>	<u>1,057,110</u>	<u>1,004,239</u>	<u>52,871</u>
Flood control:				
Precinct #1 Channels	9,000	-	-	-
Precinct #2 Channels	7,900	7,900	7,900	-
Precinct #3 Channels	15,000	-	-	-
Precinct #4 Channels	10,000	10,000	-	10,000
Total Flood Control	<u>41,900</u>	<u>17,900</u>	<u>7,900</u>	<u>10,000</u>
Road and Bridge Fund County Wide:				
Appraisal District Fees	69,400	69,400	69,000	400
Breathalyzer Services	-	10,000	10,000	-
Bidding and Notices	400	400	-	400
Miscellaneous	-	20,979	20,985	(6)
Utilities	800,000	882,477	903,766	(21,289)
Dues and Subscriptions	10,000	10,000	9,296	704
Suspension Bridge Match	10,000	10,000	-	10,000
Right-of-Ways and Emergency	82,477	-	-	-
Total Road and Bridge Fund County Wide	<u>972,277</u>	<u>1,003,256</u>	<u>1,013,047</u>	<u>(9,791)</u>
Total Expenditures	<u>5,223,222</u>	<u>5,383,683</u>	<u>5,301,997</u>	<u>81,686</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>78,878</u>	<u>78,878</u>	<u>411,572</u>	<u>332,694</u>
<b>FUND BALANCE, BEGINNING</b>	<u>(1,677,746)</u>	<u>(1,677,746)</u>	<u>(1,677,746)</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ (1,598,868)</u>	<u>\$ (1,598,868)</u>	<u>\$ (1,266,174)</u>	<u>\$ 332,694</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, 2018**

	2017	2016
Total Pension Liability (Asset)		
Service Cost	\$ 1,477,749	\$ 1,454,467
Interest on the Total Pension Liability	3,180,024	2,937,528
Effect of Plan Changes	-	-
Effect of Assumption Changes or Inputs	140,444	-
Effect of Economic/Demographic (Gains) or Losses	(710,938)	(485,701)
Benefit Payments, including Refunds of Employee Contributions	(1,772,619)	(1,585,393)
Net Change in Total Pension Liability (Asset)	\$ 2,314,660	\$ 2,320,901
Net Pension Liability (Asset) - Beginning	38,650,866	36,329,965
Total Pension Liability (Asset) - Ending	40,965,526	\$ 38,650,866
 Plan Fiduciary Net Position		
Contributions - Employer	\$ 1,157,528	\$ 1,226,470
Contributions - Employee	767,072	793,343
Net Investment Income	4,915,296	2,292,766
Benefit Payments, including Refunds of Employee Contributions	(1,772,619)	(1,585,393)
Administrative Expense	(25,737)	(24,973)
Other	1,794	(45,336)
Net Change in Plan Fiduciary Net Position	\$ 5,043,334	\$ 2,656,877
Plan Fiduciary Net Position - Beginning	33,657,715	31,000,838
Plan Fiduciary Net Position - Ending	\$ 38,701,049	\$ 33,657,715
 Net Pension Liability (Asset)	\$ 2,264,477	\$ 4,993,151
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.47%	87.08%
Covered Employee Payroll	\$ 15,341,443	\$ 15,814,750
Net Pension Liability as a Percentage of Covered Employee Payroll	14.76%	31.57%

*\*GASB 68 required 10 fiscal years of data (built prospectively) to be provided in this schedule most current year is displayed above. As information becomes available, it will be added to table.*

<u>2015</u>	<u>2014</u>
\$ 1,234,402	\$ 1,233,646
2,752,024	2,558,600
(280,132)	-
339,122	-
(278,622)	21,362
(1,526,926)	(1,385,724)
\$ 2,239,868	\$ 2,427,884
34,090,097	31,662,213
\$ 36,329,965	\$ 34,090,097
\$ 1,125,290	\$ 1,133,421
725,994	687,176
(355,847)	1,929,958
(1,526,926)	(1,385,724)
(22,353)	(23,013)
26,980	38,336
\$ (26,861)	\$ 2,380,155
31,027,700	28,647,545
\$ 31,000,839	\$ 31,027,700
\$ 5,329,126	\$ 3,062,397
85.33%	91.02%
\$ 14,519,872	\$ 13,622,851
36.70%	22.48%

**STARR COUNTY, TEXAS**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

<b>Year Ending December 31</b>	<b>Actuarially Determined Contribution (1)</b>	<b>Actual Employer Contribution (1)</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll (2)</b>	<b>Actual Contribution as a % of Covered Payroll</b>
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%
2017	1,155,211	1,157,528	(2,317)	15,341,443	7.5%

(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, 2018**

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	10.8 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
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-2014 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. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

NONMAJOR GOVERNMENTAL FUNDS

**STARR COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>605 Starr Co Judge Vending Machine Acct</b>	<b>216 Homeland Security Grants</b>	<b>505 Starr Co Drainage District</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 6,129	\$ 177	\$ 698,108
Investments	-	-	1,611,636
Account Receivable - Property Taxes, net	-	-	175,098
Due From Other Governmental Entities	-	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	882
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	-	-	2,131
<b>Total Assets</b>	<b>6,129</b>	<b>177</b>	<b>2,487,855</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated Deferred Outflows	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>6,129</b>	<b>177</b>	<b>2,487,855</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	5,382	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	-	177	-
<b>Total Liabilities</b>	<b>5,382</b>	<b>177</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated Deferred Inflows	-	-	171,741
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>5,382</b>	<b>177</b>	<b>171,741</b>
<b>FUND BALANCE</b>			
Restricted	747	-	2,316,114
<b>Total Fund Balance</b>	<b>747</b>	<b>-</b>	<b>2,316,114</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 6,129</b>	<b>\$ 177</b>	<b>\$ 2,487,855</b>

<b>219.15 Starr Co HIDTA Task Force #12PSSP614</b>	<b>210 CACST Section 5310</b>	<b>224 Surcharge Fund</b>	<b>225 Courthouse Security Fund</b>
\$ 299	\$ 2,929	\$ 30,532	\$ 239,720
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	550
-	-	11,602	2,016
<u>299</u>	<u>2,929</u>	<u>42,134</u>	<u>242,287</u>
-	-	-	-
-	-	-	-
<u>299</u>	<u>2,929</u>	<u>42,134</u>	<u>242,287</u>
-	-	174	85
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
299	2,929	70	229
<u>299</u>	<u>2,929</u>	<u>244</u>	<u>314</u>
-	-	-	-
-	-	-	-
<u>299</u>	<u>2,929</u>	<u>244</u>	<u>314</u>
-	-	41,890	241,973
-	-	41,890	241,973
<u>\$ 299</u>	<u>\$ 2,929</u>	<u>\$ 42,134</u>	<u>\$ 242,287</u>

**STARR COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>222 229th DA's Pre Trial Diversion Program</b>	<b>236 Texas Forest Service Grant</b>	<b>223 Law Library Fund</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 43,670	\$ -	\$ 298,968
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	-	-	2,901
<b>Total Assets</b>	<b>43,670</b>	<b>-</b>	<b>301,869</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>
Aggregated Deferred Outflows	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>43,670</b>	<b>-</b>	<b>301,869</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	15	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	745	2,000	-
<b>Total Liabilities</b>	<b>760</b>	<b>2,000</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>
Aggregated deferred Inflows	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>760</b>	<b>2,000</b>	<b>-</b>
<b>FUND BALANCE</b>			
Restricted	42,910	(2,000)	301,869
<b>Total Fund Balance</b>	<b>42,910</b>	<b>(2,000)</b>	<b>301,869</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 43,670</b>	<b>\$ -</b>	<b>\$ 301,869</b>



<b>226 Archives Mgmt Fund - Co Clerk</b>	<b>227 Records Mgmt &amp; Pres Fund District Clerk</b>	<b>233 Victims of Domestic Violence Assist Program</b>
\$ 50,505	\$ 61,762	\$ 1
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
6,074	2,641	-
<u>56,579</u>	<u>64,403</u>	<u>1</u>
-	-	-
-	-	-
<u>56,579</u>	<u>64,403</u>	<u>1</u>
3,174	-	-
-	-	-
-	-	-
-	-	-
-	-	-
55	2,102	1
<u>3,229</u>	<u>2,102</u>	<u>1</u>
-	-	-
-	-	-
<u>3,229</u>	<u>2,102</u>	<u>1</u>
53,350	62,301	-
<u>53,350</u>	<u>62,301</u>	<u>-</u>
<u><b>\$ 56,579</b></u>	<u><b>\$ 64,403</b></u>	<u><b>\$ 1</b></u>

**STARR COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>228 Records Mgmt &amp; Pres Fund- County Clerk</b>	<b>229 LEOSE Fund</b>	<b>230 Los Olmos Watershed Fund</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 11,119	\$ 23,006	\$ 499
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	601	-	-
<b>Total Assets</b>	<b>11,720</b>	<b>23,006</b>	<b>499</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated Deferred Outflows	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>11,720</b>	<b>23,006</b>	<b>499</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	-	300	499
<b>Total Liabilities</b>	<b>-</b>	<b>300</b>	<b>499</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated Deferred Inflows	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>-</b>	<b>300</b>	<b>499</b>
<b>FUND BALANCE</b>			
Restricted	11,720	22,706	-
<b>Total Fund Balance</b>	<b>11,720</b>	<b>22,706</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 11,720</b>	<b>\$ 23,006</b>	<b>\$ 499</b>

<b>234 Victims of Domestic Violence</b>		<b>235 United Way Impact Grant for VODV Prog</b>		<b>238 Housing Preservation Grant</b>	
\$	3,638	\$	2,952	\$	6,944
	-		-		-
	-		-		-
	18,419		-		-
	-		-		-
	-		-		-
	18,982		-		-
	<u>41,039</u>		<u>2,952</u>		<u>6,944</u>
	-		-		-
	-		-		-
	<u>41,039</u>		<u>2,952</u>		<u>6,944</u>
	9,010		-		-
	-		-		-
	-		-		-
	9,705		2,916		-
	2,790		-		-
	-		-		-
	19,534	#	36		6,944
	<u>41,039</u>		<u>2,952</u>		<u>6,944</u>
	-		-		-
	-		-		-
	<u>41,039</u>		<u>2,952</u>		<u>6,944</u>
	-		-		-
	-		-		-
<b>\$</b>	<b><u>41,039</u></b>	<b>\$</b>	<b><u>2,952</u></b>	<b>\$</b>	<b><u>6,944</u></b>

**STARR COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>244 Starr Co Border Interdiction Unit</b>	<b>245 Starr Co Violent Crime Unit</b>	<b>241 Amusement Machine Permits</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 5,152	\$ 34,075	\$ 84
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	3,434	921	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	-	43,901	-
<b>Total Assets</b>	<b>8,586</b>	<b>78,897</b>	<b>84</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated Deferred Outflows	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>8,586</b>	<b>78,897</b>	<b>84</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	45,002	-
Unearned Revenues	-	2,983	-
Accrued Payroll	927	1,166	-
Due to Other Governments	-	5,000	-
Due to other funds	7,659	23,540	84
<b>Total Liabilities</b>	<b>8,586</b>	<b>77,691</b>	<b>84</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated Deferred Inflows	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>8,586</b>	<b>77,691</b>	<b>84</b>
<b>FUND BALANCE</b>			
Restricted	-	1,206	-
<b>Total Fund Balance</b>	<b>-</b>	<b>1,206</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 8,586</b>	<b>\$ 78,897</b>	<b>\$ 84</b>

<b>251 JP's Justice Court Technology Fund</b>	<b>264 Joint Investigation - ICE &amp; Sheriff</b>	<b>267 Joint Investigation - DA &amp; Ice</b>
\$ 4,606	\$ 1,840	\$ 1,836
-	-	-
-	-	-
-	-	-
-	-	-
806	-	2,683
<u>5,412</u>	<u>1,840</u>	<u>4,519</u>
-	-	-
-	-	-
<u>5,412</u>	<u>1,840</u>	<u>4,519</u>
-	-	-
-	-	4,496
-	-	-
-	1,818	-
-	-	-
9,036	-	-
104	22	23
<u>9,140</u>	<u>1,840</u>	<u>4,519</u>
-	-	-
-	-	-
<u>9,140</u>	<u>1,840</u>	<u>4,519</u>
(3,728)	-	-
<u>(3,728)</u>	<u>-</u>	<u>-</u>
<u>\$ 5,412</u>	<u>\$ 1,840</u>	<u>\$ 4,519</u>

**STARR COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>206 Courthouse Renovation Fund</b>	<b>292 2014 OPSG</b>	<b>293 Starr - 2015 OPSG</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 38,149	\$ 77,124	\$ 11,212
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	3,879	-	-
<b>Total Assets</b>	<b>42,028</b>	<b>77,124</b>	<b>11,212</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated Deferred Outflows	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>42,028</b>	<b>77,124</b>	<b>11,212</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to Other funds	51	77,124	11,212
<b>Total Liabilities</b>	<b>51</b>	<b>77,124</b>	<b>11,212</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated Deferred Inflows	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>51</b>	<b>77,124</b>	<b>11,212</b>
<b>FUND BALANCE</b>			
Restricted	41,977	-	-
<b>Total Fund Balance</b>	<b>41,977</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 42,028</b>	<b>\$ 77,124</b>	<b>\$ 11,212</b>

<b>271 Joint Law Enforcement Operations Sheriff &amp; US Marsh</b>	<b>406 GLO Contract#DRS2101 79 (Round 2.1)</b>	<b>408 GLO Contract#DRS2101 79 (Round 2.0)</b>
\$ 252	\$ 13,380	\$ 38
-	-	-
-	-	-
1,065	-	-
-	-	-
-	-	-
80	-	-
1,397	13,380	38
-	-	-
-	-	-
1,397	13,380	38
-	-	-
-	-	-
-	-	1
-	-	-
-	-	-
1,397	14,376	37
1,397	14,376	38
-	-	-
-	-	-
1,397	14,376	38
-	(996)	-
-	(996)	-
\$ 1,397	\$ 13,380	\$ 38

**STARR COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>414 Starr County Construction 2004</b>	<b>415 San Isidro Project</b>	<b>416 BBC/NADBNK SWEP Grant #TX0360 (OMR)</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 285,716	\$ 4,899	\$ 100,719
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	291,921	-	-
<b>Total Assets</b>	<b>577,637</b>	<b>4,899</b>	<b>100,719</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated Deferred Outflows	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>577,637</b>	<b>4,899</b>	<b>100,719</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	4,840	1
Unearned Revenues	-	-	100,718
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	-	59	-
<b>Total Liabilities</b>	<b>-</b>	<b>4,899</b>	<b>100,719</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated Deferred Inflows	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>-</b>	<b>4,899</b>	<b>100,719</b>
<b>FUND BALANCE</b>			
Restricted	577,637	-	-
<b>Total Fund Balance</b>	<b>577,637</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 577,637</b>	<b>\$ 4,899</b>	<b>\$ 100,719</b>



<b>411 TDHCA Home OCC Contract #1001187</b>	<b>413 TDHCA-Home Contract #1002269 HomeRehab</b>	<b>417 BBC/NADBNK SWEP Grant #TX0360 (RRR)</b>
\$ 218	\$ 17,479	\$ 18,336
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
218	17,479	18,336
-	-	-
-	-	-
218	17,479	18,336
-	-	-
-	-	-
-	-	-
-	-	18,336
-	-	-
-	-	-
218	37,076	-
218	37,076	18,336
-	-	-
-	-	-
218	37,076	18,336
-	(19,597)	-
-	(19,597)	-
<b>\$ 218</b>	<b>\$ 17,479</b>	<b>\$ 18,336</b>

**STARR COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>430 Olmitos Garcias Creeks Watershed Site</b>	<b>601 Constable#5 Abandon Vehicle Forfeiture</b>	<b>629 Health Inspection Account</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 333,035	\$ 503	\$ 1,035
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	1,125
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	17,101	-	-
<b>Total Assets</b>	<b>350,136</b>	<b>503</b>	<b>2,160</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated Deferred Outflows	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>350,136</b>	<b>503</b>	<b>2,160</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	1	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	28,366	-	2,160
<b>Total Liabilities</b>	<b>28,367</b>	<b>-</b>	<b>2,160</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated Deferred Inflows	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>28,367</b>	<b>-</b>	<b>2,160</b>
<b>FUND BALANCE</b>			
Restricted	321,769	503	-
<b>Total Fund Balance</b>	<b>321,769</b>	<b>503</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 350,136</b>	<b>\$ 503</b>	<b>\$ 2,160</b>

<b>420 TXDOT CERTZ Project</b>	<b>422 TXDOT Border Colonia Access -3rd Call</b>	<b>426 Self Help Center Contract #711013</b>
\$ 4	\$ 124	\$ 335
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>4</u>	<u>124</u>	<u>335</u>
-	-	-
-	-	-
<u>4</u>	<u>124</u>	<u>335</u>
-	-	-
-	-	-
1	-	-
-	-	-
-	-	-
-	-	-
3	124	254,871
<u>4</u>	<u>124</u>	<u>254,871</u>
-	-	-
-	-	-
<u>4</u>	<u>124</u>	<u>254,871</u>
-	-	(254,536)
-	-	(254,536)
<u>\$ 4</u>	<u>\$ 124</u>	<u>\$ 335</u>

**STARR COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>275 Local Border Secure Program (Sheriff) BL18</b>	<b>209 Victim's Coord. Liaison-229th Court</b>	<b>201 Starr County Regional Public Defender</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 31,361	\$ 3	\$ -
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	-	146,366
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	-	4,998	61,984
Total Assets	<u>31,361</u>	<u>5,001</u>	<u>208,350</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated Deferred Outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	<u>31,361</u>	<u>5,001</u>	<u>208,350</u>
<b>LIABILITIES</b>			
Accounts Payable	-	-	208,350
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	31,361	5,001	-
<i>Total Liabilities</i>	<u>31,361</u>	<u>5,001</u>	<u>208,350</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated Deferred Inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>31,361</u>	<u>5,001</u>	<u>208,350</u>
<b>FUND BALANCE</b>			
Restricted	-	-	-
<i>Total Fund Balance</i>	-	-	-
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u>\$ 31,361</u>	<u>\$ 5,001</u>	<u>\$ 208,350</u>

<b>242 Memorial Cemetery</b>	<b>295 Starr - 2017 OPSG</b>	<b>274 Local Border Secure Program (Sheriff)</b>
\$ 66,864	\$ 962	\$ 9,004
-	-	-
-	-	-
-	91,077	-
-	-	-
-	-	-
-	-	-
<u>66,864</u>	<u>92,039</u>	<u>9,004</u>
-	-	-
<u>66,864</u>	<u>92,039</u>	<u>9,004</u>
-	-	-
-	-	-
-	-	-
-	-	-
13,096	92,039	9,004
<u>13,096</u>	<u>92,039</u>	<u>9,004</u>
-	-	-
<u>13,096</u>	<u>92,039</u>	<u>9,004</u>
53,768	-	-
<u>53,768</u>	<u>-</u>	<u>-</u>
<u>\$ 66,864</u>	<u>\$ 92,039</u>	<u>\$ 9,004</u>

**STARR COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<b>Special Revenue Funds</b>		
	<b>431 Local Emergency Planning Committee</b>	<b>207 Crime Victim's Assistance Program</b>	<b>208 DA's Border Prosecution Unit (BPU)</b>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 277	\$ 8,663	\$ 11,696
Investments	-	-	-
Account Receivable - Property Taxes	-	-	-
Due From Other Governmental Entities	-	2,077	128,836
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Accounts Receivable- Due from Others	-	-	-
Due From Other Funds	-	37,818	39,030
<b>Total Assets</b>	<b>277</b>	<b>48,557</b>	<b>179,562</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated Deferred Outflows	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>277</b>	<b>48,557</b>	<b>179,562</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Unearned Revenue - Property Taxes	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	-
Accrued Payroll	-	-	-
Due to Other Governments	-	-	-
Due to other funds	277	48,557	179,562
<b>Total Liabilities</b>	<b>277</b>	<b>48,557</b>	<b>179,562</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated Deferred Inflows	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>277</b>	<b>48,557</b>	<b>179,562</b>
<b>FUND BALANCE</b>			
Restricted	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 277</b>	<b>\$ 48,557</b>	<b>\$ 179,562</b>

<b>294 STARR - 2016 OPSG</b>	<b>214 HIDTA Task Force #G18SS0004A</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 60,250	\$ 106,319	\$ 2,726,506
-	-	1,611,636
-	-	175,098
7,048	65,684	466,052
-	-	-
-	-	882
-	-	550
-	-	551,148
<u>67,298</u>	<u>172,003</u>	<u>5,529,720</u>
-	-	-
-	-	-
<u>67,298</u>	<u>172,003</u>	<u>5,529,720</u>
-	-	220,792
-	-	4,496
-	-	55,243
-	9,682	146,158
-	-	4,883
-	-	14,036
67,298	162,321	1,102,941
<u>67,298</u>	<u>172,003</u>	<u>1,548,550</u>
-	-	-
-	-	171,741
<u>67,298</u>	<u>172,003</u>	<u>1,720,291</u>
-	-	3,811,583
<u>-</u>	<u>-</u>	<u>3,811,583</u>
<u>\$ 67,298</u>	<u>\$ 172,003</u>	<u>\$ 5,529,720</u>

**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Special Revenue Funds		
	605 Starr Co Judge Vending Machine Acct	216 Homeland Security Grants	505 Starr Co Drainage District
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ 266,952
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	2,960	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	71	-	11,612
State Grants	-	24,208	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>3,031</b>	<b>24,208</b>	<b>278,565</b>
<b>Expenditures</b>			
General Administration	2,284	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	24,208	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<b>2,284</b>	<b>24,208</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>747</b>	<b>-</b>	<b>278,565</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>747</b>	<b>-</b>	<b>278,565</b>
<b>Fund Balance at Beginning of Period</b>	<b>-</b>	<b>-</b>	<b>2,037,549</b>
<b>Fund Balance at End of Period</b>	<b>\$ 747</b>	<b>\$ -</b>	<b>\$ 2,316,113</b>



219.15 Starr Co HIDTA Task Force #I2PSSP614	210 CACST Section 5310	224 Surcharge Fund	225 Courthouse Security Fund
\$ -	\$ -	\$ -	\$ -
220,275	-	-	-
-	-	-	-
-	-	64,801	21,273
-	-	-	-
-	-	-	-
-	-	413	3,131
-	-	-	-
-	2,896	-	-
-	-	-	-
220,275	2,896	65,214	24,404
-	-	-	-
-	-	-	-
-	-	57,482	66,489
220,275	-	-	-
-	2,896	-	-
-	-	-	-
-	-	19,444	-
-	-	-	-
-	-	-	-
220,275	2,896	76,926	66,489
-	-	(11,712)	(42,085)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(11,712)	(42,085)
-	-	53,602	284,058
\$ -	\$ -	\$ 41,890	\$ 241,973

**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Special Revenue Funds		
	222 229th DA's Pre Trial Diversion Program	214 HIDTA Task Force #G18SS0004A	223 Law Library Fund
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	147,192	-
Charges for Services	-	-	-
Fines & Forfeitures	17,500	-	30,108
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	524	-	3,413
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>18,024</b>	<b>147,192</b>	<b>33,521</b>
<b>Expenditures</b>			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	420
Public Safety	23,946	147,192	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<b>23,946</b>	<b>147,192</b>	<b>420</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(5,922)</b>	<b>-</b>	<b>33,101</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(5,922)</b>	<b>-</b>	<b>33,101</b>
<b>Fund Balance at Beginning of Period</b>	<b>48,832</b>	<b>-</b>	<b>268,768</b>
<b>Fund Balance at End of Period</b>	<b>\$ 42,910</b>	<b>\$ -</b>	<b>\$ 301,869</b>

226 Archives Mgmt Fund - Co Clerk	227 Records Mgmt & Pres Fund District Clerk	236 Texas Forest Service Grant	234 Victims of Domestic Violence
\$ -	\$ -	\$ -	\$ -
-	-	18,764	133,484
-	-	-	-
63,357	24,210	-	-
-	-	-	-
-	-	-	-
-	-	-	-
612	944	-	-
-	-	-	-
-	-	-	-
-	-	-	-
63,969	25,154	18,764	133,484
-	-	-	-
-	-	-	-
68,924	45,568	-	-
-	-	-	128,230
-	-	-	-
-	-	-	-
-	-	-	-
-	-	20,764	-
-	-	-	-
68,924	45,568	20,764	128,230
(4,955)	(20,414)	(2,000)	5,254
-	-	-	-
-	-	-	-
-	-	-	-
(4,955)	(20,414)	(2,000)	5,254
58,304	82,715	-	(5,254)
\$ 53,350	\$ 62,301	\$ (2,000)	\$ -

**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Special Revenue Funds		
	228 Records Mgmt & Pres Fund-County Clerk	229 LEOSE Fund	230 Los Olmos Watershed Fund
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	6,502	207,000
Charges for Services	-	-	-
Fines & Forfeitures	2,263	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	124	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>2,387</b>	<b>6,502</b>	<b>207,000</b>
<b>Expenditures</b>			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	6,011	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	207,000
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>6,011</b>	<b>207,000</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,387</b>	<b>491</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>2,387</b>	<b>491</b>	<b>-</b>
<b>Fund Balance at Beginning of Period</b>	<b>9,333</b>	<b>22,215</b>	<b>-</b>
<b>Fund Balance at End of Period</b>	<b>\$ 11,720</b>	<b>\$ 22,706</b>	<b>\$ -</b>

235 United Way Impact Grant for VODV Prog	238 Housing Preservation Grant	251 JP's Justice Court Technology Fund	264 Joint Investigation - ICE & Sheriff
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	8,693	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	8,693	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	12,421	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	12,421	-
-	-	-	-
-	-	(3,728)	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(3,728)	-
-	-	-	-
\$ -	\$ -	\$ (3,728)	\$ -

**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Special Revenue Funds		
	244 Starr Co Border Interdiction Unit	245 Starr Co Violent Crime Unit	250 Chapter 19 Fund
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	42,211	42,211	5,330
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
<b><i>Total Revenues</i></b>	<b>42,211</b>	<b>42,211</b>	<b>5,330</b>
<b>Expenditures</b>			
General Administration	-	-	5,330
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	42,211	42,211	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
<b><i>Total Expenditures</i></b>	<b>42,211</b>	<b>42,211</b>	<b>5,330</b>
<b><i>Excess of Revenues Over (Under) Expenditures</i></b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b><i>Net Other Financing Sources (Uses)</i></b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Net Change in Fund Balance</i></b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Fund Balance at Beginning of Period</i></b>	<b>-</b>	<b>1,206</b>	<b>-</b>
<b><i>Fund Balance at End of Period</i></b>	<b>\$ -</b>	<b>\$ 1,206</b>	<b>\$ -</b>

267 Joint Investigation - DA & Ice	271 Joint Law Enforcement Operations Sheriff & US Marsh	406 GLO Contract#DRS2101 79 (Round 2.1)	408 GLO Contract#DRS2101 79 (Round 2.0)
\$ -	\$ -	\$ -	\$ -
-	4,809	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	18,735	-
-	-	-	-
-	-	-	-
-	-	-	-
403	-	-	-
<u>403</u>	<u>4,809</u>	<u>18,735</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	-	-
403	4,809	-	-
-	-	-	-
-	-	-	-
-	-	19,731	-
-	-	-	-
-	-	-	-
<u>403</u>	<u>4,809</u>	<u>19,731</u>	<u>-</u>
-	-	(996)	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(996)	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (996)</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, 2018**

	Special Revenue Funds		
	273 Local Border Security Prog (LBSP 2016)	292 2014 OPSG	293 Starr - 2015 OPSG
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	178,464
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>178,464</b>
<b>Expenditures</b>			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	-	178,464
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>178,464</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at Beginning of Period</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at End of Period</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



411 TDHCA Home OCC Contract #1001187	413 TDHCA-Home Contract #1002269 HomeRehab	417 BBC/NADBNK SWEP Grant #TX0360 (RRR)	420 TXDOT CERTZ Project
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	19,597	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	19,597	-	-
-	(19,597)	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(19,597)	-	-
-	-	-	-
\$ -	\$ (19,597)	\$ -	\$ -

**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Special Revenue Funds		
	414 Starr County Construction 2004	415 San Isidro Project	416 BBC/NADBNK SWEP Grant #TX0360 (OMR)
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	20,000
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	3,426	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>3,426</b>	<b>-</b>	<b>20,000</b>
<b>Expenditures</b>			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	20,000
Public Safety	-	-	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>3,426</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>3,426</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at Beginning of Period</b>	<b>574,211</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at End of Period</b>	<b>\$ 577,637</b>	<b>\$ -</b>	<b>\$ -</b>

422 TXDOT Border Colonia Access -3rd Call	426 Self Help Center Contract #711013	274 Local Border Secure Program (Sheriff)	294 STARR - 2016 OPSG
\$ -	\$ -	\$ -	\$ -
-	-	-	682,231
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	11	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	11	-	682,231
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	682,231
-	90,192	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	90,192	-	682,231
-	(90,181)	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(90,181)	-	-
-	(164,355)	-	-
\$ -	\$ (254,536)	\$ -	\$ -

**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Special Revenue Funds		
	430 Olmitos Garcias Creeks Watershed Site	601 Constable#5 Abandon Vehicle Forfeiture	206 Courthouse Renovation Fund - Special Revenue
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Charges	-	-	41,908
Local Events & Contributions	3,087	-	-
Interest Revenue	-	6	220
State Grants	122,025	-	-
Federal Grants	218,890	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>344,002</b>	<b>6</b>	<b>42,128</b>
<b>Expenditures</b>			
General Administration	-	-	-
Legal	-	-	-
Public Facilities	-	-	151
Public Safety	-	-	-
Health & Welfare	-	-	-
Conservation Agriculture	22,233	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<b>22,233</b>	<b>-</b>	<b>151</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>321,769</b>	<b>6</b>	<b>41,977</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>321,769</b>	<b>6</b>	<b>41,977</b>
<i>Fund Balance at Beginning of Period</i>	-	497	-
<b>Fund Balance at End of Period</b>	<b>\$ 321,769</b>	<b>\$ 503</b>	<b>\$ 41,977</b>

275 Local Border Secure Program (Sheriff) BL18	242 Memorial Cemetary	201 Starr County Regional Public Defender	295 Starr - 2017 OPSG
\$ -	\$ -	\$ -	\$ -
174,062	-	479,205	91,077
-	62,000	-	-
-	-	-	-
-	-	354,195	-
-	-	-	-
-	565	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>174,062</b>	<b>62,565</b>	<b>833,400</b>	<b>91,077</b>
174,062	8,797	-	-
-	-	833,400	-
-	-	-	-
-	-	-	91,076
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>174,062</b>	<b>8,797</b>	<b>833,400</b>	<b>91,076</b>
-	53,768	-	1
-	-	-	-
-	-	-	-
-	-	-	-
-	<b>53,768</b>	-	<b>1</b>
-	-	-	-
<b>\$ -</b>	<b>\$ 53,768</b>	<b>\$ -</b>	<b>\$ 1</b>

**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Special Revenue Funds		
	207 Crime Victim's Assistance Program	208 DA's Border Prosecution Unit (BPU)	221-A DA Apportionment Fund- FY 2017
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	196,421	388,894	22,501
Charges for Services	-	-	-
Fines & Forfeitures	58,794	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Miscellaneous	-	-	-
<b>Total Revenues</b>	<b>255,215</b>	<b>388,894</b>	<b>22,501</b>
<b>Expenditures</b>			
General Administration	-	-	-
Legal	52,712	-	-
Public Facilities	-	-	-
Public Safety	202,503	388,894	-
Health & Welfare	-	-	22,501
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
<b>Total Expenditures</b>	<b>255,215</b>	<b>388,894</b>	<b>22,501</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
<b>Net Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at Beginning of Period</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at End of Period</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

642-A Local Border Security Prgm - DA office	Total Nonmajor Governmental Funds
\$ -	\$ 266,952
49,696	3,110,329
-	62,000
-	290,998
-	357,155
-	41,908
-	21,822
-	25,072
-	146,233
-	221,786
-	403
<u>49,696</u>	<u>4,544,659</u>
-	190,473
49,696	935,808
-	259,033
-	2,195,086
-	135,186
-	22,233
-	39,175
-	227,764
-	-
<u>49,696</u>	<u>4,004,755</u>
-	539,904
-	-
-	-
-	-
-	<b>539,904</b>
-	3,271,681
<u>\$ -</u>	<u>\$ 3,811,585</u>

## FIDUCIARY FUNDS



**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITES**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<u>229th Judicial District Probation Fund</u>	<u>Juvenile Probation &amp; Restitution Fund</u>	<u>County Attorney Fund</u>
<b>ASSETS</b>			
Cash	\$ 34,656	\$ 18,554.53	\$ 211,050
Invested Cash	-	-	-
Prepaid Exp (Over/Esc)	-	-	-
Accounts receivable	-	-	-
Due from other funds	-	10	452
Other assets	-	-	-
<i>Total assets</i>	<u>34,656</u>	<u>18,565</u>	<u>211,502</u>
<b>LIABILITIES</b>			
Accounts payable	-	247	-
Due to other funds	-	-	39,711
Due to other governments	27,645	-	-
Funds held for others	-	-	-
Other liabilities	7,010	18,317	171,790
Total Liabilities	<u>\$ 34,656</u>	<u>\$ 18,565</u>	<u>\$ 211,502</u>

EXHIBIT H-3

District Attorney Fund	County Clerk Fund	Detention Center Fund	Motor Vehicle Tax Fund	Tax Assessor Collector Fund
\$ 1,605,368	\$ 813,936	\$ 68,029	\$ 402,310	\$ 352,476
145,860	-	-	-	-
-	-	-	-	107,694
-	-	-	184,123	-
222,891	-	-	182	73,650
-	-	-	229,620	5,673
<u>1,974,119</u>	<u>813,936</u>	<u>68,029</u>	<u>816,235</u>	<u>539,493</u>
25,061	-	-	-	-
167,212	55,735	-	132,898	405,166
-	-	-	683,337	94,672
176,774	374,564	41,000	-	-
1,605,071	383,637	27,029	-	39,655
<u>\$ 1,974,119</u>	<u>\$ 813,936</u>	<u>\$ 68,029</u>	<u>\$ 816,235</u>	<u>\$ 539,493</u>

**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITES**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	TNRCC Inspection Fees Fund	Jury Fund	Tertiary Care Trauma Fund
<b>ASSETS</b>			
Cash	\$ 4,587.81	\$ 3,678.79	\$ 11,577
Invested Cash	-	-	-
Prepaid Exp (Over/Esc)	-	-	-
Accounts receivable	30	-	-
Due from other funds	-	-	245
Other assets	-	-	-
<i>Total assets</i>	<u>4,618</u>	<u>3,679</u>	<u>11,821</u>
<b>LIABILITIES</b>			
Accounts payable	-	-	-
Due to other funds	55	1,165	5,903
Due to other governments	240	-	5,918
Funds held for others	-	-	-
Other liabilities	4,323	2,514	-
Total Liabilities	<u>\$ 4,618</u>	<u>\$ 3,679</u>	<u>\$ 11,821</u>

EXHIBIT H-3

Border Area Narcotics Task Force Forfeiture Fund	Sheriff's Department Fund	Planning Department Fund	District Clerk's Fund	District Clerk's Invested Trust Fund
\$ 38,098	\$ 482,627	\$ 159	\$ 1,278,479	\$ 2,040,397
-	153,602	-	-	-
-	-	-	-	-
-	-	-	-	-
48,500	143,150	38	-	-
-	-	-	-	-
<u>86,598</u>	<u>779,379</u>	<u>197</u>	<u>1,278,479</u>	<u>2,040,397</u>
-	-	38	-	-
-	30	159	38,125	-
-	-	-	-	-
-	200,099	-	-	2,040,397
86,598	579,250	-	1,240,354	-
<u>\$ 86,598</u>	<u>\$ 779,379</u>	<u>\$ 197</u>	<u>\$ 1,278,479</u>	<u>\$ 2,040,397</u>

**STARR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITES**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Consolidated Court Cost Fund	Retirement System Fund	Justice of the Peace Fund
<b>ASSETS</b>			
Cash	\$ 199,539.87	\$ 3,219.72	\$ 76,088
Invested Cash	-	-	-
Prepaid Exp (Over/Esc)	-	-	-
Accounts receivable	-	-	-
Due from other funds	37,931	138,512	-
Other assets	-	-	-
<i>Total assets</i>	237,472	141,732	76,088
<b>LIABILITIES</b>			
Accounts payable	-	-	-
Due to other funds	115,027	2,581	47,766
Due to other governments	96,975	138,512	-
Funds held for others	-	-	-
Other liabilities	25,469	639	28,322
Total Liabilities	\$ 237,472	\$ 141,732	\$ 76,088

<u>Starr County Compliance &amp; Collections</u>	<u>Health Inspection Account</u>	<u>Fourth Court of Appeals Fund</u>	<u>Scholarship Fund</u>	<u>Total</u>
\$ 37,766	\$ 1,035	\$ 1,381	\$ 468	\$ 7,685,480
-		-	-	299,462
-		-	-	107,694
-	1,125	-	-	185,278
-	-	414	-	665,975
-	-	-	-	235,294
<u>37,766</u>	<u>2,160</u>	<u>1,795</u>	<u>468</u>	<u>9,179,183</u>
-	-	-	-	25,346
14	-	12	-	1,011,560
-	-	1,656	-	1,048,955
-	-	-	-	2,832,835
37,752	2,160	127	468	4,260,486
<u>\$ 37,766</u>	<u>\$ 2,160</u>	<u>\$ 1,795</u>	<u>\$ 468</u>	<u>\$ 9,179,183</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

229th JUDICIAL DISTRICT PROBATION FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 43,072	\$ 408,271	\$ 416,688	\$ 34,655
Total Assets	<u>\$ 43,072</u>	<u>\$ 408,271</u>	<u>\$ 416,688</u>	<u>\$ 34,655</u>
<b>LIABILITIES</b>				
Due to Other Governments	\$ 36,568	\$ 27,645	\$ 36,568	\$ 27,645
Other Liabilities	6,504	380,626	380,120	7,010
Total Liabilities	<u>\$ 43,072</u>	<u>\$ 408,271</u>	<u>\$ 416,688</u>	<u>\$ 34,655</u>

JUVENILE PROBATION & RESTITUTION FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 27,987	\$ 6,604	\$ 16,037	\$ 18,554
Due From Other Funds	-	10	-	10
A/R	161	-	161	-
Total Assets	<u>\$ 28,148</u>	<u>\$ 6,614</u>	<u>\$ 16,198</u>	<u>\$ 18,564</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 15,036	\$ 247	\$ 15,036	\$ 247
Other Liabilities	13,112	6,366	1,161	18,317
Total Liabilities	<u>\$ 28,148</u>	<u>\$ 6,614</u>	<u>\$ 16,198</u>	<u>\$ 18,564</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

COUNTY ATTORNEY FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 181,021	\$ 335,608	\$ 305,580	\$ 211,050
Due from Other Funds	1,247	-	795	452
Total Assets	<u>\$ 182,268</u>	<u>\$ 335,608</u>	<u>\$ 306,375</u>	<u>\$ 211,502</u>
<b>LIABILITIES</b>				
Due to Other Governments	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	13,822	35,378	9,068	40,132
Other Liabilities	168,446	300,230	297,307	171,369
Total Liabilities	<u>\$ 182,268</u>	<u>\$ 335,608</u>	<u>\$ 306,375</u>	<u>\$ 211,502</u>

DISTRICT ATTORNEY FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 1,316,729	\$ 1,304,274	\$ 1,015,636	\$ 1,605,368
Invested Cash	145,496	364	-	145,859
Due from Other Funds	232,440	54,266	63,815.04	222,891
Total Assets	<u>\$ 1,694,665</u>	<u>\$ 1,358,905</u>	<u>\$ 1,079,451</u>	<u>\$ 1,974,119</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 63,255	\$ 25,061	\$ 63,255	\$ 25,061
Due to Other Funds	87,291	107,693	27,772	167,213
Other Liabilities	1,162,059	734,631	291,619	1,605,071
Funds Held for Others	382,059	491,520	696,805	176,774
Total Liabilities	<u>\$ 1,694,665</u>	<u>\$ 1,358,905</u>	<u>\$ 1,079,451</u>	<u>\$ 1,974,119</u>



**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

COUNTY CLERK FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 853,599	\$ 407,467	\$ 447,130	\$ 813,936
Total Assets	<u>\$ 853,599</u>	<u>\$ 407,467</u>	<u>\$ 447,130</u>	<u>\$ 813,936</u>
<b>LIABILITIES</b>				
Due to Other Governments	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	76,513	33,708	54,486	55,735
Funds Held for Others	377,221	1,918	4,575	374,564
Other Liabilities	399,864	371,841	388,068	383,637
Total Liabilities	<u>\$ 853,599</u>	<u>\$ 407,467</u>	<u>\$ 447,130</u>	<u>\$ 813,936</u>

DETENTION CENTER FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 61,082	\$ 899,026	\$ 892,079	\$ 68,028
Total Assets	<u>\$ 61,082</u>	<u>\$ 899,026</u>	<u>\$ 892,079</u>	<u>\$ 68,028</u>
<b>LIABILITIES</b>				
Funds Held for Others	\$ 42,304	\$ 554,871	\$ 557,338	\$ 39,836
Other Liabilities	18,778	344,155	334,741	28,192
Total Liabilities	<u>\$ 61,082</u>	<u>\$ 899,026</u>	<u>\$ 892,079</u>	<u>\$ 68,028</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

**MOTOR VEHICLE TAX FUND**

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 539,957	\$ 9,954,355	\$ 10,092,004	\$ 402,309
A/R	47,654	184,123	47,654	184,123
Due from Other Funds	182	-	-	182
Other Assets	429,903	-	200,282	229,620
Total Assets	<u>\$ 1,017,695</u>	<u>\$ 10,138,478</u>	<u>\$ 10,339,940</u>	<u>\$ 816,234</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 204,226	\$ 124,232	\$ 195,561	\$ 132,897
Due to Government	813,469.13	683,337	813,619	683,187
Other Liabilities	-	9,330,909	9,330,759	150
Total Liabilities	<u>\$ 1,017,695</u>	<u>\$ 10,138,478</u>	<u>\$ 10,339,940</u>	<u>\$ 816,234</u>

**TAX ASSESSOR COLLECTOR FUND**

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 158,414	\$ 26,941,549	\$ 26,747,487	\$ 352,476
Prepaid Exp (Over/Esc)	48,237	59,457	-	107,694
Due from Other Funds	149,963	73,605	149,918	73,650
Other Assets	33,308	-	27,634	5,673
Total Assets	<u>\$ 389,922</u>	<u>\$ 27,074,611</u>	<u>\$ 26,925,040</u>	<u>\$ 539,493</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 265,621	\$ 211,176	\$ 71,517	\$ 405,280
Due to Government	84,646	136,344	129,298	91,692
Other Liabilities	39,655	26,727,091	26,724,225	42,521
Total Liabilities	<u>\$ 389,922</u>	<u>\$ 27,074,611</u>	<u>\$ 26,925,040</u>	<u>\$ 539,493</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

TNRCC INSPECTION FEES FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 4,582	\$ 1,125	\$ 1,119	\$ 4,588
Account Receivables	-	30	-	30
Total Assets	<u>\$ 4,582</u>	<u>\$ 1,155</u>	<u>\$ 1,119</u>	<u>\$ 4,618</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 29	\$ 55	\$ 29	\$ 55
Due to Other Governments	240	-	-	240
Other Liabilities	4,313	1,100	1,090	4,323
Total Liabilities	<u>\$ 4,582</u>	<u>\$ 1,155</u>	<u>\$ 1,119</u>	<u>\$ 4,618</u>

JURY FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 3,214	\$ 50,746	\$ 50,281	\$ 3,679
Due From Other Funds	3,420	-	3,420	-
Total Assets	<u>\$ 6,634</u>	<u>\$ 50,746</u>	<u>\$ 53,701</u>	<u>\$ 3,679</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 1,889	\$ 15,766	\$ 16,490	\$ 1,165
Other Liabilities	4,745	34,980	37,211	2,514
Total Liabilities	<u>\$ 6,634</u>	<u>\$ 50,746</u>	<u>\$ 53,701</u>	<u>\$ 3,679</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

TERTIARY CARE TRAUMA FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 4,034	\$ 11,910	\$ 4,368	\$ 11,576
Due from Other Funds	236	245	236	245
Total Assets	<u>\$ 4,270</u>	<u>\$ 12,155</u>	<u>\$ 4,604</u>	<u>\$ 11,821</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 2,618	\$ 6,238	\$ 2,952	\$ 5,903
Due to Other Governments	1,652	5,918	1,652	5,918
Total Liabilities	<u>\$ 4,270</u>	<u>\$ 12,155</u>	<u>\$ 4,604</u>	<u>\$ 11,821</u>

BORDER AREA NARCOTICS TASK FORCE FORFEITURE FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 37,641	\$ 457	\$ -	\$ 38,098
Due From Other Funds	48,500	-	-	48,500
Total Assets	<u>\$ 86,141</u>	<u>\$ 457</u>	<u>\$ -</u>	<u>\$ 86,598</u>
<b>LIABILITIES</b>				
Other Liabilities	\$ 86,141	\$ 457	\$ -	\$ 86,598
Total Liabilities	<u>\$ 86,141</u>	<u>\$ 457</u>	<u>\$ -</u>	<u>\$ 86,598</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

**SHERIFF'S DEPARTMENT FUND**

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 502,404	\$ 287,374	\$ 307,151	\$ 482,627
Invested Cash	151,759	1,843	-	153,602
Due from Other funds	159,506	53,644	70,000	143,150
Total Assets	<u>\$ 813,670</u>	<u>\$ 342,861</u>	<u>\$ 377,151</u>	<u>\$ 779,379</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 30	\$ -	\$ -	\$ 30
Funds Held for Others	202,588	3,000.0	5,489	200,099
Other Liabilities	611,052	339,861	371,663	579,250
Total Liabilities	<u>\$ 813,670</u>	<u>\$ 342,861</u>	<u>\$ 377,151</u>	<u>\$ 779,379</u>

**PLANNING DEPARTMENT FUND**

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 144	\$ 640	\$ 625	\$ 159
Accounts Receivable	-	-	-	-
Due from Government	-	38	-	38
Total Assets	<u>\$ 144</u>	<u>\$ 678</u>	<u>\$ 625</u>	<u>\$ 197</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 38	\$ -	\$ 38
Due to Other Funds	144	640	625	159
Total Liabilities	<u>\$ 144</u>	<u>\$ 678</u>	<u>\$ 625</u>	<u>\$ 197</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

DISTRICT CLERK'S FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 1,188,131	\$ 487,232	\$ 396,884	\$ 1,278,479
Total Assets	<u>\$ 1,188,131</u>	<u>\$ 487,232</u>	<u>\$ 396,884</u>	<u>\$ 1,278,479</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 28,446	\$ 38,125	\$ 28,446	\$ 38,125
Other Liabilities	1,159,685	449,108	368,439	1,240,354
Total Liabilities	<u>\$ 1,188,131</u>	<u>\$ 487,232</u>	<u>\$ 396,884</u>	<u>\$ 1,278,479</u>

DISTRICT CLERK'S INVESTED TRUST FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 1,071,982	\$ 1,038,166	\$ 69,751	\$ 2,040,397
Total Assets	<u>\$ 1,071,982</u>	<u>\$ 1,038,166</u>	<u>\$ 69,751</u>	<u>\$ 2,040,397</u>
<b>LIABILITIES</b>				
Funds Held for Others	\$ 1,071,982	\$ 1,038,166	\$ 69,751	\$ 2,040,397
Total Liabilities	<u>\$ 1,071,982</u>	<u>\$ 1,038,166</u>	<u>\$ 69,751</u>	<u>\$ 2,040,397</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

**CONSOLIDATED COURT COST FUND**

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 160,950	\$ 410,008	\$ 371,418	\$ 199,540
Account Receivable - Other		180		180
Due from Other Funds	34,103	37,751	34,103	37,751
Total Assets	<u>\$ 195,053</u>	<u>\$ 447,939</u>	<u>\$ 405,521</u>	<u>\$ 237,471</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 92,446	\$ 115,027	\$ 92,446	\$ 115,027
Due to Other Governments	102,607	96,975	102,607	96,975
Other Liabilities	-	235,938	210,468	25,469
Total Liabilities	<u>\$ 195,053</u>	<u>\$ 447,939</u>	<u>\$ 405,521</u>	<u>\$ 237,471</u>

**RETIREMENT SYSTEM FUND**

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 2,870	\$ 1,912,837	\$ 1,912,487	\$ 3,220
Due from Other Funds	218,244	138,512	218,244	138,512
Total Assets	<u>\$ 221,113</u>	<u>\$ 2,051,350</u>	<u>\$ 2,130,731</u>	<u>\$ 141,732</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 2,231	\$ 2,581	\$ 2,231	\$ 2,581
Due to Other Governments	218,244	138,512	218,244	138,512
Other Liabilities	639	1,910,257	1,910,257	639
Total Liabilities	<u>\$ 221,113</u>	<u>\$ 2,051,350</u>	<u>\$ 2,130,731</u>	<u>\$ 141,732</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

**JUSTICE OF THE PEACE FUND**

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 75,815	\$ 457,505	\$ 457,230	\$ 76,090
Total Assets	<u>\$ 75,815</u>	<u>\$ 457,505</u>	<u>\$ 457,230</u>	<u>\$ 76,090</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 48,743	\$ 38,468	\$ 39,443	\$ 47,768
Other Liabilities	27,072	419,037	417,787	28,322
Total Liabilities	<u>\$ 75,815</u>	<u>\$ 457,505</u>	<u>\$ 457,230</u>	<u>\$ 76,090</u>

**FOURTH COURT OF APPEALS FUND**

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 540	\$ 4,242	\$ 3,402	\$ 1,381
Due from Other Funds	326	414	326	414
Total Assets	<u>\$ 867</u>	<u>\$ 4,657</u>	<u>\$ 3,728</u>	<u>\$ 1,795</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 3	\$ 9	\$ -	\$ 12
Due to Government	736	4,321	3,402	1,656
Other Liabilities	127	326	326	127
Total Liabilities	<u>\$ 867</u>	<u>\$ 4,657</u>	<u>\$ 3,728</u>	<u>\$ 1,795</u>



**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

Starr County Compliance & Collections

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ -	\$ 37,766	\$ -	\$ 37,766
Total Assets	<u>\$ -</u>	<u>\$ 37,766</u>	<u>\$ -</u>	<u>\$ 37,766</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ -	\$ 14	\$ -	\$ 14
Other Liabilities	-	37,752	-	37,752
Total Liabilities	<u>\$ -</u>	<u>\$ 37,766</u>	<u>\$ -</u>	<u>\$ 37,766</u>

Health Inspection Account

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ -	\$ 1,035	\$ -	\$ 1,035
Accounts receivable	-	1,125	-	1,125
Total Assets	<u>\$ -</u>	<u>\$ 2,160</u>	<u>\$ -</u>	<u>\$ 2,160</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Due to Government	-	-	-	-
Other Liabilities	-	2,160	-	2,160
Total Liabilities	<u>\$ -</u>	<u>\$ 2,160</u>	<u>\$ -</u>	<u>\$ 2,160</u>

**STARR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**ALL FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

SCHOLARSHIP FUND

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 49	\$ 10,019	\$ 9,600	\$ 468
Total Assets	<u>\$ 49</u>	<u>\$ 10,019</u>	<u>\$ 9,600</u>	<u>\$ 468</u>
<b>LIABILITIES</b>				
Other liabilities	\$ 49	\$ 10,019	\$ 9,600	\$ 468
Total Liabilities	<u>\$ 49</u>	<u>\$ 10,019</u>	<u>\$ 9,600</u>	<u>\$ 468</u>

TOTAL ALL AGENCY FUNDS

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<b>ASSETS</b>				
Cash	\$ 6,234,217	\$ 44,968,219	\$ 43,516,956	\$ 7,685,480
Invested Cash	297,255	2,207	-	299,462
Prepaid Exp (Over/Esc)	48,237	59,457	-	107,694
Accounts receivable	47,814	185,278	47,814	185,278
Due from other funds	848,167	358,666	540,858	665,975
Other assets	463,211	-	227,917	235,294
Total Assets	<u>\$ 7,938,901</u>	<u>\$ 45,573,826</u>	<u>\$ 44,333,545</u>	<u>\$ 9,179,183</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 78,291	\$ 25,346	\$ 78,291	\$ 25,346
Due to other funds	824,052	718,287	538,190	1,004,148
Due to other governments	1,258,163	1,093,052	1,305,390	1,045,825
Funds held for others	2,076,154	2,089,474	1,333,958	2,831,672
Other liabilities	3,702,240	41,647,667	41,077,716	4,272,191
Total Liabilities	<u>\$ 7,938,901</u>	<u>\$ 45,573,827</u>	<u>\$ 44,333,546</u>	<u>\$ 9,179,183</u>

STATISTICAL SECTION

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

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
General Government	\$ 4,692,685	\$ 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
Public Safety	8,678,115	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
Judicial	2,038,927	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
Highways and streets	5,248,949	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
Public facilities	434,267	379,285	381,669	366,357	379,469	323,617	1,313,641	187,595	504,138	615,719
Financial administration	936,158	1,079,437	970,101	965,956	1,050,370	1,028,686	1,003,118	1,012,007	959,983	868,642
Legal	1,793,869	2,110,039	974,248	900,589	904,533	818,802	842,171	877,144	872,656	879,804
Health and welfare	1,094,271	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
Conservation and agriculture	155,756	159,150	133,300	128,203	140,847	139,753	135,432	137,870	138,473	126,889
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Debt service - interest on debt	104,159	110,176	156,719	119,287	121,555	118,407	135,227	149,418	163,794	179,343
Debt service - bond issuance cost	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	117,796	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 25,177,156</b>	<b>\$ 27,596,967</b>	<b>\$ 27,921,773</b>	<b>\$ 24,578,440</b>	<b>\$ 25,182,077</b>	<b>\$ 24,193,427</b>	<b>\$ 24,621,361</b>	<b>\$ 24,770,076</b>	<b>\$ 24,786,015</b>	<b>\$ 22,798,632</b>

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

<b>PROGRAM REVENUES</b>			<b>GENERAL REVENUES</b>			
<b>Fiscal Year</b>	<b>Changes for Services</b>	<b>Operating Grants and Contributions</b>	<b>Taxes</b>	<b>Interest</b>	<b>Transfers</b>	<b>Miscellaneous</b>
2018	\$ 3,218,167	\$ 7,247,620	\$ 17,143,848	\$ 121,949	\$ 1,970,143	\$ 762,172
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

**STARR COUNTY, TEXAS**  
**EXPENDITURES BY FUNCTION**  
**ALL GOVERNMENTAL FUND TYPES**

**LAST TEN FISCAL YEARS**  
(Unaudited)

<b>FUNCTION</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
General administration	\$ 4,457,072	\$ 4,985,259	\$ 5,134,645	\$ 4,619,668	\$ 4,901,319
Judicial and elections	1,930,537	1,913,782	2,035,211	2,024,826	2,172,874
Financial administration	885,916	999,192	981,064	962,401	976,758
Legal	1,701,881	1,991,743	985,258	897,250	865,841
Public facilities	411,972	355,436	385,982	366,647	360,957
Public safety	8,230,552	8,901,098	9,923,928	8,723,787	8,375,165
Health and welfare	1,037,966	1,398,688	1,168,753	1,155,134	1,588,261
Culture and recreation	-	-	-	-	-
Conservation-agriculture	147,686	149,380	134,805	127,664	130,976
Highways and streets (maintenance of county roads and bridges)	-	-	-	-	-
Capital Outlay	4,983,513	5,277,868	7,004,712	5,617,013	5,991,760
Debt Service	854,223	1,761,888	-	-	-
Debt Service	5,171,446	741,628	2,157,719	665,048	587,555
<b>Totals</b>	<b>\$ 29,812,764</b>	<b>\$ 28,475,962</b>	<b>\$ 29,912,077</b>	<b>\$ 25,159,438</b>	<b>\$ 25,951,466</b>

<b>FUNCTION</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
General administration	\$ 4,605,559	\$ 4,213,406	\$ 4,149,013	\$ 4,024,041	\$ 3,879,843
Judicial & elections	1,997,058	1,723,080	1,777,550	1,674,382	1,585,159
Financial administration	959,204	932,579	949,369	898,181	816,038
Legal	765,232	789,206	833,176	860,782	826,530
Public facilities	330,653	1,321,541	426,286	488,704	639,526
Public safety	8,246,260	8,071,321	8,992,178	7,698,821	8,345,403
Health and welfare	1,348,624	2,401,066	2,081,892	2,057,292	1,577,451
Culture and recreation	-	-	-	-	-
Conservation-agriculture	129,618	125,909	129,315	129,558	119,205
Highways and streets (maintenance of county roads and bridges)	6,224,048	6,102,386	6,739,625	7,751,392	7,853,428
Capital Outlay	-	-	-	-	-
Debt Service	568,407	570,227	564,418	568,794	579,343
<b>Totals</b>	<b>\$ 25,174,663</b>	<b>\$ 26,250,721</b>	<b>\$ 26,642,822</b>	<b>\$ 26,151,947</b>	<b>\$ 26,221,926</b>

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

<b>Fiscal Year Ended</b>	<b>Taxes</b>	<b>Intergovernmental</b>	<b>Charges for Services</b>	<b>Fines and Forfeitures</b>	<b>Interest</b>	<b>Miscellaneous</b>	<b>Total</b>
2018	\$ 16,367,442	\$ 7,247,620	\$ 3,218,167	\$ 482,928	\$ 121,949	\$ 762,172	\$ 28,200,278
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

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

<b>Fiscal Year Ended</b>	<b>Debt Principal</b>	<b>Interest &amp; Fiscal Charges</b>	<b>Total Debt Services</b>	<b>Total General Fund Expenditures</b>	<b>Ratio of Debt Service to General Fund Expenditures</b>
2018	\$ -	\$ -	\$ -	\$ 19,943,005	\$ -
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%



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

<b>Fiscal Year</b>	<b>Operating Funds</b>	<b>Limited Tax Bonds</b>	<b>Total Constitutional Tax Levy</b>	<b>FM and Lateral Road Tax</b>	<b>Drainage District</b>	<b>Total Tax Rate</b>
2018	\$ 0.5258	\$ 0.0100	\$ 0.5358	\$ 0.2326	\$ 0.0100	\$ 0.7784
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

**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
2018	\$ -	\$ -	\$ -	\$ 3,973,509,460
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

## STARR COUNTY, TEXAS

### DEMOGRAPHIC INFORMATION

Year Ended September 30, 2018  
(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: 64,525

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 State Park, Falcon Reservoir activities; deer, white-wing dove hunting; access to Mexico; historic 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 (15,049) (the county seat) and Roma-Los Saenz (11,484).

Principal towns include Escobares (2,854), La Casita-Garciasville (167), Las Lomas (3,217), La Victoria (161), and La Rosita (69).

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, 96.4; Asian, 0.20; Other, 0.40; Two or more races, 0.3.

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, 2018).

FEDERAL AWARDS SECTION



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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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Starr County, Texas, as of and for the year ended September 30, 2018, 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 13, 2020.

**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 the 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 and therefore, material weaknesses or significant deficiencies 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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-001, that we consider to be significant deficiencies.

**Compliance and Other Matters**

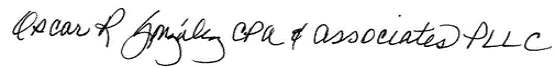
As part of obtaining reasonable assurance about whether the Starr County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2018-002, 2018-003.

### **Starr County, Texas Response to Findings**

Starr County, Texas' response to the findings identified in our audit is described in the accompanying Corrective Action Plan. Starr County, Texas response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 of Oscar R. Gonzalez in cursive script.

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

January 13, 2020



Oscar R. González, CPA  
&  
Associates, P.L.L.C.  
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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 Program**

We have audited the 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, 2018. 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 awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Starr County, Texas' major federal 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). Those standards and the Uniform Guidance 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 program occurred. An audit includes examining, on a test basis, evidence about the 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 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, 2018.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-001. Our opinion on each major federal program is not modified with respect to these matters.

Starr County, Texas' response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Starr County, Texas' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## 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*

Oscar R. Gonzalez, CPA & Associates, PLLC  
Certified Public Accountants  
Pharr, Texas  
January 13, 2020



**STARR COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**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
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Identification of major federal and state programs:

Dollar threshold used to distinguish between type A and type B federal programs	\$ 750,000
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Dollar threshold used to distinguish between type A and B type state programs	\$ 750,000
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Auditee qualified as low-risk auditee:	No
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**CFDA Number:**

97.067	Federal	
N/A	State	#OG7-ST-2015-50008
N/A	State	#70006333127-008
N/A	State	#3473701 & 3453501
N/A	State	#2536107 & 2536108
N/A	State	#2994703
N/A	State	#2993103
N/A	State	#2993104

**Name of Federal or State Program:**

Homeland Security Grants
Olmito Garcia Site 7 Watershed Rehab
District Attorney's Office Apportionment FY18
BG-Rifle Resistant Body Armor
Region 3- Border Prosecution Unit
Local Border Security Program FY18(Sheriff)
Local Border Security Program FY18(D.A.)
Local Border Security Program FY19(D.A.)

**STARR COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS & QUESTIONED COSTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**II. FINDINGS AT THE FINANCIAL STATEMENT LEVEL**

**Schedule Reference (2018-001) 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, 2018 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-

**Schedule Reference (2018-002) CONTROLS OVER COMPLIANCE WITH LOCAL POLICIES REGARDING TIMELY DEPOSITS OF AD-VALOREM PROPERTY TAX COLLECTIONS.**

*Criteria:* The management of Starr County, Texas is responsible for establishing and maintaining effective internal controls over compliance with local policies regarding the timely deposit of ad-valorem property tax collections.

*Condition:* Auditors selected the month of November 2017 to perform detail testing regarding the timeliness of tax collections deposits, among other audit procedures. It was noted that several mailed-in deposits ranging from \$100,000 to \$1,000,000 were not deposited daily. Instead the deposit dates ranged from one week late to one month late.

*Cause:* County tax department personnel did not open mailed in tax collection checks on a timely basis.

*Effect:* Tax collection monies were not made available timely for County budget needs. Additionally, the risk of misplacing a check existed.

*Recommendation:* County tax department personnel should open all mailed in tax collection checks on a timely basis.

*Questioned Cost:* -\$0-

**STARR COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS & QUESTIONED COSTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**Schedule Reference (2018-003) CONTROLS OVER COMPLIANCE WITH TAX CODE BONDING REQUIREMENTS FOR TAX OFFICE PERSONNEL.**

Criteria: The management of Starr County, Texas is responsible for establishing and maintaining effective internal controls over compliance of the State of Texas Tax Code bonding requirements.

Condition: During the year under audit, bonding for several tax office personnel was reduced from \$100,000 each, down to \$5,000 each. The result was under-bonding for the personnel.

Cause: The County did not consider the Tax Code requirements.

Effect: The result was under-bonding for the personnel.

Recommendation: The County should review Tax Code bonding requirements on a yearly basis.

Questioned Cost: -\$0

**III. FINDINGS AT THE FEDERAL LEVEL**

**Schedule Reference (2018-001) 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, 2018 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-

Major Program: 97.067 U.S. Department of Homeland Security OPSG-2015 (Sheriff), OPSG-2016 (Sheriff), OPSG-2017(DA) & (Sheriff).

**STARR COUNTY, TEXAS**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**SUMMARY OF AUDITOR RESULTS – PRIOR FISCAL YEAR**

**Schedule Reference (2017-001) CONTROLS FOR YEAR-END CLOSING OF FINANCIAL STATEMENTS AND CONTROLS OVER COMPLIANCE WITH FEDERAL AND STATE REPORTING REQUIREMENTS.**

***Type of Finding: Significant Deficiency***

**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, 2018 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.

**Status:** Not Corrected

**FINDINGS AT THE FEDERAL LEVEL**

**Schedule Reference (2017-001) 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.

**Status:** Not Corrected



## STARR COUNTY AUDITOR

Starr County Courthouse Annex  
100 FM 3167 Suite 217  
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### Starr County Corrective Action Plan For the Year Ended September 30, 2018

#### Schedule Reference (2018-1): Closing of Financial Statements

The Starr County Auditor is implementing new procedures to more efficiently utilize available software to streamline daily office operations and reorganizing employee duties in order to properly allocate the required time necessary to focus on the closing of the fiscal year ending 2019 books in a timely fashion.

Persons Responsible for Implementation:

County Auditor

Estimated date of Completion:

June 30, 2020

#### Schedule Reference (2018-2): Timely Deposits of Property Tax Collections

Starr County had adapted a discount plan on property taxes for the months of October through December 2017 for the purpose of generating Starr County tax payers to pay sooner instead of its original due date of January 2018. The Starr County Tax Assessor & Collector has been working diligently with new staff to efficiently process mailing checks on a timely basis.

Persons Responsible for Implementation:

Tax Assessor & Collector

Estimated date of Completion:

October 1, 2018

#### Schedule Reference (2018-3): Tax Code Bonding

Due to so many new staff, there was a misunderstanding about the proper bonding amounts under the Tax Code for certain Tax Office staff. The Tax Assessor & Collector is aware of the Tax Code bonding requirements and has addressed the issue in question.

Persons Responsible for Implementation:

Tax Assessor & Collector

Estimated date of Completion:

October 1, 2018

**STARR COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

<b>Federal Grantor / Pass Through Entity</b>	<b>Federal CFDA Number</b>	<b>Contract Number</b>	<b>Total Expenditures</b>
<b>FEDERAL AWARDS</b>			
<b>U.S. Department of Justice</b>			
<i>Pass through the Office of the Governor - Criminal Justice Division</i>			
Crime Victims Assistance Program	16.575	1903410	196,421
Victims of Domestic Violence Assistance Program	16.575	2877502	94,371
Total Office of the Governor- Criminal Justice Division			<u>290,792</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	1842812	42,211
229th Judicial District Tri-County Violent Crime Unit	16.738	2281909	42,211
Total Office of the Governor - Criminal Justice Division-JAG Prgm. Cluster			<u>84,422</u>
<i>Other U.S. Department of Justice</i>			
United States Marshals Service (Sheriff)	16.922	M-18-D79-O-000080	4,809
Total Other U.S. Department of Justice			<u>4,809</u>
<b>Total U.S. Department of Justice</b>			<u>380,023</u>
<b>U.S. Department of Transportation</b>			
<i>Pass through Texas Department of Transportation</i>			
Starr County Federal 5310 ED	20.513	51016032918	2,896
<b>Total U.S. Department of Transportation</b>			<u>2,896</u>
<b>U.S. Department of Health and Human Services</b>			
<i>Pass through Texas Health and Human Services Commission (THHSC)</i>			
<i>Department of Family &amp; Protective Service</i>			
Foster Care - Title IV-E	93.658	23943664	16,904
<b>Total U.S. Department of Health and Human Services</b>			<u>16,904</u>
<b>Executive Office of the President</b>			
<i>Pass through the Office of National Drug Control Policy:</i>			
<i>South Texas HIDTA Assistance Center</i>			
HIDTA Task Force Grant - 2017	95.001	G17SS0004A	220,275
HIDTA Task Force Grant - 2018	95.001	G18SS0004A	147,192
<b>Total Executive Office of the President</b>			<u>367,468</u>
<b>U.S. Department of Agriculture</b>			
<i>Pass through the Texas State Soil and Water Conservation Board</i>			
Olmito Garcia Site 7 Watershed Rehab Project	10.923	OG7-FED-2015-59023	218,890
<b>Total U.S. Department of Agriculture</b>			<u>218,890</u>

**STARR COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

<b>Federal Grantor / Pass Through Entity</b>	<b>Federal CFDA Number</b>	<b>Contract Number</b>	<b>Total Expenditures</b>
<b>U.S. Department of Homeland Security</b>			
<i>Pass through Office of the Governor-Homeland Security Grants Division</i>			
Homeland Security Grants - OPSG 2017 (DA)	97.067	EMW-2017-SS-00005	2,642
Homeland Security Grants - OPSG 2015 (Sheriff)	97.067	EMW-2015-SS-00080	178,464
Homeland Security Grants - OPSG 2016 (Sheriff)	97.067	EMW-2016-SS-00056	682,231
Homeland Security Grants - OPSG 2017 (Sheriff)	97.067	EMW-2017-SS-00005	91,077
<b>Total U.S. Department of Homeland Security</b>			<b>954,414</b>
<b>TOTAL FEDERAL AWARDS</b>			<b>1,940,595</b>
<b>STATE AWARDS</b>			
<b>Texas Department of Public Safety</b>			
<i>Pass through Texas Homeland Security State Administrative Agency</i>			
Local Border Security Program - 2018 (Sheriff)	N/A	2994703	174,062
Local Border Security Program - 2018 (DA)	N/A	2993103	47,000
Local Border Security Program - 2019 (DA)	N/A	2993104	2,697
<b>Total Texas Department of Public Safety</b>			<b>223,758</b>
<b>Texas State Soil and Water Conservation Board</b>			
<i>Direct Program:</i>			
Olmito Garcia Site 7 Watershed Rehab Project	N/A	OG7-ST-2015-50008	122,025
<b>Total Texas State Soil and Water Conservation Board</b>			<b>122,025</b>
<b>Texas Comptroller of Public Accounts, Judiciary Section</b>			
<i>Pass through the Judiciary Section</i>			
District Attorney's Office Apportionment FY18	N/A	70006333127-008	22,500
<b>Total Texas Comptroller of Public Accounts</b>			<b>22,500</b>
<b>Texas Indigent Defense Commission</b>			
<i>Direct Program:</i>			
Formula Grant FY 2018	N/A	212-18-214	39,712
Starr County Regional Public Defender FY18	N/A	212-78-D02	479,205
<b>Total Texas Indigent Defense Commission</b>			<b>518,917</b>
<b>Texas Department of Agriculture</b>			
<i>Direct Program:</i>			
2018 Texans Feeding Texans: Home Delivered Meals	N/A	HDM-18-3204	29,065
<b>Total Texas Department of Agriculture</b>			<b>29,065</b>

**STARR COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

<b>Federal Grantor / Pass Through Entity</b>	<b>Federal CFDA Number</b>	<b>Contract Number</b>	<b>Total Expenditures</b>
<b>Texas Office of the Governor</b>			
<i>Pass through Office of the Governor-Criminal Justice Division</i>			
BG-Rifle Resistant Body Armor (DA)	N/A	3473701	4,500
BG-Rifle Resistant Body Armor (Sheriff)	N/A	3453501	19,708
Total Office of the Governor - Criminal Justice Division			<u>24,208</u>
<i>Pass through Office of the Governor-Homeland Security Grants Division</i>			
Region 3- Border Prosecution Unit	N/A	2536107	367,041
Region 3- Border Prosecution Unit	N/A	2536108	21,852
Total Office of the Governor - Homeland Security Grants Division			<u>388,894</u>
<b>Total Texas Office of the Governor</b>			<u>413,102</u>
<b>Texas Secretary of State</b>			
<i>Direct Funding:</i>			
Chapter 19 Voter Registration	N/A		5,330
Total Texas Secretary of State			<u>5,330</u>
<b>Texas A&amp;M Forest Service</b>			
<i>Direct Funding:</i>			
Rural Volunteer Fire Department Assistance Program	N/A	E703916	18,764
Total Texas A&M Forest Service			<u>18,764</u>
<b>Texas Commission on State Emergency Communications</b>			
<i>Pass through City of Laredo:</i>			
9-1-1 Addressing-Regional Administration	N/A	FY 2018	39,416
Total Texas Commission on State Emergency Communications			<u>39,416</u>
<b>TOTAL STATE AWARDS</b>			<u>1,392,876</u>
<b>Other Awards</b>			
<i>Pass through United Way of South Texas Serving Hidalgo &amp; Starr County</i>			
United Way of South Texas	N/A		35,000
Total Other Awards			<u>35,000</u>
<b>TOTAL FEDERAL, STATE AND OTHER AWARDS</b>			<u>3,368,471</u>



**STARR COUNTY, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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.

Indirect Cost Rate

For the year ended September 30, 2018, Starr County, Texas has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.