

The logo for Starr County, Texas, is a blue shape with a white border. It has a rectangular base with a diagonal cut-off on the right side. The text is centered within this shape.

Starr County, Texas

Annual Audited Financial Report

Year Ended September 30, 2019

A white rectangular box with a thin grey border containing the name and title of the accounting firm.

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

STARR COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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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

FINANCIAL SECTION



Oscar R. González, CPA
&
Associates, P.L.L.C.
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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, 2019, 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, 2019, 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 42-65, respectively, 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.

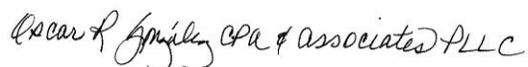
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2021, 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.

Emphasis-of-Matter

The financial statements previously issued have been restated for a correction of a material misstatement for the year ended September 30, 2019. The explanation of the correction is presented in the notes to the financial statements Note 22.



Oscar R. Gonzalez, CPA & Associates, PLLC

Certified Public Accountants

Pharr, Texas

September 29, 2021, except for restatement described in Emphasis-of-Matter paragraph above dated 1/10/2022.

MANAGEMENT DISCUSSION AND ANALYSIS

STARR COUNTY, TEXAS
MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

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, 2019. 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 \$84,155,724 (net position). Total assets and deferred outflow of resources were \$93,955,281 total liabilities and deferred inflows of resources were \$9,799,557.
- The County’s total net position decreased by \$(11,567,903) from current operations. This decrease is primarily related to the prior period adjustment relating to infrastructure capitalization and accumulated depreciation not recorded in prior years.
- The general fund reported a fund balance this year of \$7,096,681 of which \$6,463,119 is unassigned, an increase in the unassigned fund balance of \$264,702 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"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures & changes in fund balances 	<ul style="list-style-type: none"> • Statement of net position • Statement of revenues, expenses and changes in fund net position • Statement of cash flows 	<ul style="list-style-type: none"> • Statement of fiduciary net position • Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the County’s funds do not currently contain capital assets, although they can
Type of inflow/outflow 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, 2019

Government-wide Statements

The government-wide statements report information about the County as a whole, using accounting methods like those used by private-sector companies. The statement of net position includes all the government's assets and liabilities. All 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 purposes.

- Some funds are required by State law.
- The Commissioners' Court establishes other funds to control and manage money for particular purpose 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 is 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 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, 2019

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position: The County's combined net position was \$84,155,724 at September 30, 2019, a decrease of \$(11,567,903) or 12.08% over combined net position of \$95,723,627 at September 30, 2018. This decrease is mostly due to capital assets. (See Table A-1)

Table A-1 Governmental Activities

	2019	2018	Increase/ (Decrease)
Assets:			
Current and other assets	\$ 27,012,294	\$ 26,863,163	\$ 149,131
Capital assets (net of depreciation)	62,292,274	73,965,893	(11,673,619)
Total Assets	89,304,568	100,829,056	(11,524,488)
Deferred outflow of resources	4,650,713	2,371,404	2,279,309
Liabilities:			
Current and noncurrent liabilities	1,444,399	2,092,231	(647,832)
Long-term liabilities	6,779,182	2,931,939	3,847,243
Total Liabilities	8,223,581	5,024,170	3,199,411
Deferred inflows of resources	1,575,976	2,452,663	(876,687)
Net Position:			
Invested in capital assets, net or related debt	61,180,582	72,521,300	(11,340,718)
Restricted for capital projects	577,636	574,211	3,425
Restricted for debt service	-	2,102,379	(2,102,379)
Restricted for landfill post closure costs	633,562	616,754	16,808
Unrestricted	21,763,944	19,908,983	1,854,961
Total Net Position	\$ 84,155,724	\$ 95,723,627	\$ (11,567,903)

(Notes continues on next page)

STARR COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

Changes in net position:

The County's total revenues were \$29,343,526. (See Table A-2). The total cost of all programs and services was \$29,864,132 of which 34% or \$10,052,056 of these costs are for public safety.

Governmental Activities

- Property tax revenues decreased by 9.11%. Tax revenues for the year ended September 30, 2019, decreased to \$15,712,787 from \$17,143,848 the previous year, a decrease of \$(1,431,061).

Table A-2 Governmental Activities

	2019	2018	Increase/ (Decrease)
Revenues:			
Program Revenues:			
Charges for Services	\$ 3,227,479	\$ 3,218,167	\$ 9,312
Operating Grants and Contributions	9,285,223	7,247,620	2,037,603
General Revenues:			
Property Taxes	15,712,787	17,143,848	(1,431,061)
Interest	236,183	121,949	114,234
Transfers	510,000	1,970,143	(1,460,143)
Miscellaneous	371,854	762,172	(390,318)
Total Revenues	<u>29,343,526</u>	<u>30,463,899</u>	<u>(1,120,373)</u>
Expenditures:			
Public Safety	10,052,056	8,678,115	1,373,941
Judicial	2,124,512	2,038,927	85,585
Highways and Streets	5,543,793	5,248,949	294,844
Public Facilities	490,837	434,267	56,570
Financial Administration	1,142,008	936,708	205,300
Legal	2,036,991	1,793,869	243,122
Health and Welfare	1,348,566	1,094,271	254,295
Conservation and Agriculture	149,076	155,756	(6,680)
General Government	6,933,438	4,692,685	2,240,753
Debt Service-Interest on Debt	42,855	103,609	(60,754)
Total Expenditures	<u>29,864,132</u>	<u>25,177,156</u>	<u>4,686,976</u>
Increase in Net Position	(520,606)	5,286,743	(5,807,349)
Net Position, Beginning	95,723,617	90,367,984	5,355,633
Prior Period Adjustment	(11,047,287)	68,900	(11,116,187)
Net Position, Ending	<u>\$ 84,155,724</u>	<u>\$ 95,723,627</u>	<u>\$ (11,567,903)</u>

STARR COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

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 \$29,864,132, an increase of \$4,686,976 or 18.62% an increase compared to \$25,177,156 for the prior year.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$15,712,787.
- Some of the cost was paid by those who directly benefited from the programs and totaled \$3,227,479. This is an increase of \$9,312 or 1% from last year's revenues, which were \$3,218,167.
- Grants and contributions this year amounted to \$9,285,223, an increase of \$2,037,603, or 28% under last year's grants and contributions which totaled \$7,247,620.

Table A-3 Governmental

	<u>Total Expense</u>	<u>Program Revenue</u>	<u>Net Expense</u>
Public Safety	\$ 10,052,056	\$ 2,901,035	\$ (7,151,021)
Highway and Streets	5,543,793	619,019	(4,924,774)
General Government	6,933,438	2,849,810	(4,083,628)

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types totaled \$29,343,526 for the year ended September 30, 2019, a decrease of \$(1,120,373) or 4% under the preceding year's total governmental revenues of \$30,463,899. The decrease in revenues is mainly from Property Taxes.

General Fund Budgetary Highlights

Actual general fund expenditures were \$19,044,769, which was \$397,280 over the final budget amounts.

On the other hand, actual general fund resources available were \$17,862,978, which was over the final budgeted amount by \$916,360.

CAPITAL ASSETS

At the end of 2019, the County had invested \$62,292,274 in a broad range of capital assets, including land, buildings, improvements, machinery, equipment, vehicles, and infrastructure. (See Table A-4.) This amount represents a decrease of \$11,673,619, 15.78% decrease from FY 2018. The decrease is attributed mainly to Infrastructure depreciation from prior years.

Table A-4 Governmental

	<u>2019</u>	<u>2018</u>	<u>Increase / (Decrease)</u>
Land	\$ 1,436,880	\$ 1,436,880	\$ -
Building and Improvements	18,694,714	18,006,441	688,273
Furniture and Equipment	13,243,608	12,816,358	427,250
Infrastructure	55,456,377	59,781,661	(4,325,284)
Construction in Progress	185,978	-	185,978
Total at Historical Cost	89,017,557	92,041,340	(3,023,783)
Less:			
Accumulated Depreciation	(26,725,283)	(18,075,447)	(8,649,836)
Net Capital Assets	<u>\$ 62,292,274</u>	<u>\$ 73,965,893</u>	<u>\$ (11,673,619)</u>

STARR COUNTY, TEXAS
MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

LONG TERM DEBT

At year end the County has \$1,111,692 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

	Beginning Balance 10/1/2018	Principal Issued	Adjustments	Principal Retired	Ending Balance 09/30/2019
Certificate of Obligation-2004	\$ 525,000	\$ -	\$ -	\$ (525,000)	\$ -
Certificate of Obligation-2019	-	500,000	-	-	500,000
Tax Note, Series 2014A	236,184	-	-	(236,184)	-
Purchase of Equipment Note 2017	683,409	-	-	(71,717)	611,692
Totals	<u>\$ 1,444,593</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ (832,901)</u>	<u>\$ 1,111,692</u>

	Beginning Balance	Increase	Decrease	Ending Balance
Net Pension Liability (Assets)	\$ 2,264,478	\$ 3,523,526	\$ -	\$ 5,788,004

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

- Appraised values used for the 2019-2020 budget preparation increased by approximately \$59,478,034.
- The property tax rates will remain the same by \$0.0000 per \$100.00 of assessed valuation.
- Employees’ group health insurance continues to increase.
- There will be a salary increases for FY 2020.

These indicators were taken into account when adopting the general fund budget for 2020. Amounts available for appropriation in the general fund budget are \$18,920,016, an increase of \$1,497,726, over the final 2019 budget of \$17,422,290. Property taxes will increase due to the increase in appraised values.

General fund expenditures are budgeted to increase in 2020 to \$18,919,980 an increase of \$1,407,247 over the final 2019 budgeted expenditures of \$17,512,733.

If these estimates are realized, the County’s budgetary general fund balance is not expected to change appreciably by the close of FY 2019.

STARR COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

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, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 5,969,867	\$ 438,126	\$ 6,407,993
Investments	2,120,912	105,847	2,226,759
Receivables		-	
Taxes	14,480,862	-	14,480,862
Accounts	-	7,743	7,743
Other	269,345	152,362	421,707
Internal Balances	1,713,936	(1,713,936)	-
Due from Other Governments	1,785,307	-	1,785,307
Due from State	11,205	-	11,205
Prepays and Other Assets	660,860	70,223	731,083
Supplies Inventory	-	49,393	49,393
Capital assets:			
Land	1,436,880	1,406,530	2,843,410
Buildings and Improvements, (Net)	9,321,673	1,083,031	10,404,704
Furniture and Equipment, (Net)	3,630,574	182,823	3,813,397
Capital lease, (Net)	-	644,869	644,869
Infrastructure, (Net)	47,717,169	992,662	48,709,831
Vehicles (Net)	-	4,248	4,248
Construction in Progress	185,978	-	185,978
Total Assets	\$ 89,304,568	\$ 3,423,921	\$ 92,728,489
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to TCDRS	4,650,713	-	4,650,713
Total Deferred Outflow of Resources	4,650,713	-	4,650,713
LIABILITIES			
Accounts Payable	941,900	133,268	1,075,168
Accrued Liabilities	74,881	-	74,881
Other Liabilities	58,376	3,623	61,999
Current Portion of Long-term Debt	120,514	-	120,514
Customer Deposits	-	123,143	123,143
Due to Other Governments	11,516	1,076,229	1,087,745
Due to Other Units	-	-	-
Unearned Revenue	237,212	-	237,212
Non-current liabilities	-	-	-
Loan Payable (Net)	-	-	-
Due in More Than One Year (Net)	991,178	-	991,178
Net Pension Liability	5,788,004	-	5,788,004
Total Liabilities	8,223,581	1,336,263	9,559,844
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to TCDRS	1,575,976	-	1,575,976
Total Deferred Inflow of Resources	1,575,976	-	1,575,976
NET POSITION			
Net Investment in Capital Assets	61,180,582	4,314,163	65,494,745
Restricted	1,211,198	-	1,211,198
Unrestricted	21,763,944	(2,226,505)	19,537,439
Total Net Position	\$ 84,155,724	\$ 2,087,658	\$ 86,243,382

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, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business- Type Activities	Total
Governmental Activities:						
General Government	\$ 6,933,438	\$ 2,559,058	\$ 290,752	\$ (4,083,628)	\$ -	\$ (4,083,628)
Public Safety	10,052,056	9,226	2,891,809	(7,151,021)	-	(7,151,021)
Highways and Streets	5,543,793	358,828	260,191	(4,924,774)	-	(4,924,774)
Legal	2,036,991	51,828	851,760	(1,133,403)	-	(1,133,403)
Judicial	2,124,512	69,461	3,289,667	1,234,616	-	1,234,616
Health & Welfare	1,348,566	19,200	525,303	(804,063)	-	(804,063)
Financial Administration	1,142,008	-	-	(1,142,008)	-	(1,142,008)
Conservation & Agriculture	149,076	-	1,175,741	1,026,665	-	1,026,665
Public Facilities	490,837	159,878	-	(330,959)	-	(330,959)
Debt Fees	1,130	-	-	(1,130)	-	(1,130)
Debt Service - Interest on Debt	41,725	-	-	(41,725)	-	(41,725)
Total Governmental Activities	29,864,132	3,227,479	9,285,223	(17,351,430)	-	(17,351,430)
Business-Type Activities:						
International Bridge	1,625,913	2,408,750	-	-	782,837	782,837
Gas System	940,019	1,021,706	-	-	81,687	81,687
Transfer Station	1,603,712	1,524,822	-	-	(78,890)	(78,890)
Total Business-Type Activities	4,169,644	4,955,278	-	-	785,634	785,634
Total Primary Government	\$ 34,033,776	\$ 8,182,757	\$ 9,285,223	\$ (17,351,430)	\$ 785,634	\$ (16,565,796)
General Revenues:						
Property Taxes				15,712,787	-	15,712,787
Interest Revenue				236,183	10,005	246,188
Rentals				22,161	1,677	23,838
Litigation Settlement				329,440	-	329,440
Miscellaneous				20,253	1,605	21,858
Transfers				510,000	(510,000)	-
Total General Revenues				16,830,824	(496,713)	16,334,111
Change in Net Position				(520,606)	288,921	(231,685)
Net Position at Beginning of Period				95,723,617	1,798,737	97,522,354
Prior Period Adjustment				(11,047,287)	-	(11,047,287)
Net Position, Ending				\$ 84,155,724	\$ 2,087,658	\$ 86,243,382

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

STARR COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	<u>General</u>	<u>Road & Bridge</u>	<u>Debt Service</u>
ASSETS			
Cash & Cash Equivalents	\$ 2,417,677	\$ 8,344	\$ 873,910
Investments	-	-	505,244
Taxes Receivables-Property Taxes	9,716,046	4,113,264	470,711
Accounts Receivable - Other	269,168	8	169
Due From Other Funds	3,757,766	189,647	399,455
Due From Other Governments	1,009,336	-	-
Due From State	-	-	-
Other Assets	648,749	-	-
Prepaid Expenses	-	-	-
Total Assets	<u>17,818,742</u>	<u>4,311,263</u>	<u>2,249,489</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows related to TCDRS	-	-	-
Total Assets Deferred Outflow of Resources	<u>\$ 17,818,742</u>	<u>\$ 4,311,263</u>	<u>\$ 2,249,489</u>
LIABILITIES			
Accounts Payable	\$ 586,460	\$ 183,400	\$ -
Other Liabilities	2,384	-	-
Accrued Liabilities	74,881	-	-
Due to Other Funds	535,022	1,201,178	362,343
Due to Other Governments	-	-	-
Unearned Revenue	4,400	-	-
Total Liabilities	<u>1,203,147</u>	<u>1,384,578</u>	<u>362,343</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues - property taxes	9,518,914	4,029,010	462,967
Total Deferred Inflows of Resources	<u>10,722,061</u>	<u>5,413,588</u>	<u>825,310</u>
FUND BALANCE			
Restricted	633,562	-	-
Committed	-	-	-
Nonspendable	-	-	-
Unassigned	6,463,119	(1,102,325)	1,424,179
Total Fund Balances	<u>7,096,681</u>	<u>(1,102,325)</u>	<u>1,424,179</u>
Total Liabilities Deferred Inflows of Resources and Fund Balance	<u>\$ 17,818,742</u>	<u>\$ 4,311,263</u>	<u>\$ 2,249,489</u>

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

Other Governmental Funds	Total Governmental Funds
\$ 2,669,936	\$ 5,969,867
1,615,668	2,120,912
180,841	14,480,862
-	269,345
469,903	4,816,771
775,971	1,785,307
11,205	11,205
906	649,655
11,205	11,205
<u>5,735,635</u>	<u>30,115,129</u>
-	-
<u>\$ 5,735,635</u>	<u>\$ 30,115,129</u>
\$ 172,040	\$ 941,900
55,992	58,376
-	74,881
1,004,292	3,102,835
11,516	11,516
232,812	237,212
<u>1,476,652</u>	<u>4,426,720</u>
177,197	14,188,088
<u>1,653,849</u>	<u>18,614,808</u>
577,636	1,211,198
-	-
-	-
3,504,150	10,289,123
<u>4,081,786</u>	<u>11,500,321</u>
<u>\$ 5,735,635</u>	<u>\$ 30,115,129</u>

STARR COUNTY, TEXAS
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

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

Total Fund Balance - Governmental Funds	\$ 11,500,321
Capital Assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.	63,094,986
Fixed assets expensed as capital outlay in governmental fund statements, capitalized as fixed assets in Statement of Net Position.	1,765,461
Depreciation expense reflected in entity-wide statements, not reflected in governmental fund statements.	(1,981,245)
Debt payments on long term debt are not expensed in the Statement of Net Position.	(1,111,692)
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.	(2,697,210)
New loan proceeds in the current year	(500,000)
Total Net Position-Governmental Funds	\$ <u><u>84,155,724</u></u>

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

STARR COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General	Road & Bridge	Debt Service		Other Governmental Funds	Total Governmental Funds
			Debt Service	Starr County I & S		
REVENUES						
Taxes	\$ 10,788,978	\$ 5,061,332	\$ -	\$ 80,263	\$ 272,214	\$ 16,202,787
Intergovernmental	54,445	260,191	-	-	455,685	770,321
Charges for Services	-	110,633	-	-	68,275	178,908
Fines and Forfeits	15,469	248,195	-	-	249,578	513,242
License and Permits	182,390	-	-	-	-	182,390
Other Revenues	35,020	-	-	-	2,694	37,714
Charges	5,521,222	-	-	-	42,333	5,563,555
Local Events and Contributions	98,759	-	-	-	112,781	211,540
Interest	167,715	12,282	13,466	4,128	38,592	236,183
State Grants	115,093	-	-	-	1,544,134	1,659,227
Federal Grants	10,795	-	-	-	2,309,114	2,319,909
Other Governmental Grants	476,806	-	-	-	-	476,806
Miscellaneous	44,685	27,577	-	-	-	72,262
Rentals	22,161	-	-	-	-	22,161
Total Revenues	17,533,538	5,720,210	13,466	84,391	5,095,400	28,447,005
EXPENDITURES						
General Administration	6,227,033	-	280	-	215,447	6,442,760
Judicial	1,897,295	-	-	850	44,909	1,943,054
Legal	941,671	-	-	-	907,451	1,849,122
Financial Administration	1,044,850	-	-	-	-	1,044,850
Public Facilities	316,840	-	-	-	136,998	453,838
Public Safety	6,896,592	-	-	-	2,382,508	9,279,100
Health and Welfare	1,108,490	-	-	-	138,884	1,247,374
Conservation Agriculture	128,726	-	-	-	8,425	137,151
Highways and Streets	-	4,893,095	-	-	199,343	5,092,438
Capital Outlay	241,286	563,567	-	-	960,608	1,765,461
Debt Service:						
Principal Retirements	236,184	71,717	-	525,000	-	832,901
Interest and Fiscal Charges	5,802	27,982	-	7,941	-	41,725
Total Expenditures	19,044,769	5,556,361	280	533,791	4,994,573	30,129,774
Excess of Revenues Over (Under) Expenditures	(1,511,231)	163,849	13,186	(449,400)	100,827	(1,682,769)
OTHER FINANCING SOURCES (USES)						
Proceeds from Issuance of Loans	500,000	-	-	-	-	500,000
Litigation Settlements	329,440	-	-	-	-	329,440
Transfers from Other Funds	838,913	-	-	-	-	838,913
Transfers to Other Funds	-	-	(638,970)	396,984	(86,927)	(328,913)
Net Other Financing Sources (Uses)	1,668,353	-	(638,970)	396,984	(86,927)	1,339,440
NET CHANGE IN FUND BALANCES	157,122	163,849	(625,784)	(52,416)	13,900	(343,329)
<i>Fund Balance at Beginning of Period</i>	6,815,171	(1,266,174)	2,599,252	(496,873)	3,811,575	11,462,951
<i>Prior Period Adjustment</i>	124,388	-	-	-	256,311	380,699
Fund Balance at End of Period	\$ 7,096,681	\$ (1,102,325)	\$ 1,973,468	\$ (549,289)	\$ 4,081,786	\$ 11,500,321

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, 2019

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

Total Net Change in Fund Balance - Governmental Funds	\$ (343,329)
Fixed assets expensed as capital outlay in governmental fund statements, capitalized as fixed assets in Statement of Net Position.	1,765,461
Principal payments on long-term expensed in governmental fund statements, treated as reductions of outstanding debt in Entity wide statements.	832,901
Depreciation expense reflected in entity wide statements, not reflected in governmental fund statements.	(1,981,245)
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.	(29,850)
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.	(435,988)
Bond or Loan proceeds recorded as Other Financing Sources in the Funds	(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	171,444
Change in Net Position of Governmental Activities	\$ (520,606)

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, 2019

	Budgeted Amounts		Actual Budget Basis	Final Variance Budget Basis
	Original	Final		
Revenues				
Taxes	\$ 11,181,363	\$ 11,181,363	\$ 10,788,978	\$ (392,385)
Intergovernmental	-	-	54,445	54,445
Fines and Forfeits	-	-	15,469	15,469
Licenses and Permits	75,000	75,000	182,390	107,390
Other Revenues	11,000	11,000	35,020	24,020
Charges for Services	4,691,000	4,964,583	5,521,222	556,639
Local Events & Contributions	-	100,759	98,759	(2,000)
Interest	-	-	167,715	167,715
State Grants	100,000	109,385	115,093	5,708
Federal Grants	-	-	10,795	10,795
Other Governmental Grant	360,000	360,000	476,806	116,806
Miscellaneous Revenues	30,200	34,333	44,685	10,352
Settlement Agreement	-	92,895	329,440	236,545
Rentals	7,300	17,300	22,161	4,861
Total Revenues	16,455,863	16,946,618	17,862,978	916,360
Other Financing Sources				
Proceeds from Loans	-	500,000	500,000	-
Transfers from other funds	966,427	1,208,413	838,913	(369,500)
Total Revenues and Other Financing Sources	17,422,290	18,655,031	19,201,891	546,860
Expenditures				
General Administration	5,226,280	6,079,132	6,758,495	(679,363)
Judicial	1,896,109	1,902,110	1,897,292	4,818
Legal	867,024	867,024	900,591	(33,567)
Financial Administration	1,087,000	1,087,000	1,049,197	37,803
Public Facilities	255,803	346,218	316,839	29,379
Public Safety	6,993,914	7,250,995	6,986,270	264,725
Health & Welfare	961,248	985,640	1,007,359	(21,719)
Conservation & Agriculture	129,371	129,370	128,726	644
Capital Outlay	-	-	-	-
Debt Principal & Interest	-	-	-	-
Debt Fees	-	-	-	-
Total Expenditures	17,416,749	18,647,489	19,044,769	(397,280)
Total Expenditures and Other Financing Uses	17,416,749	18,647,489	19,044,769	(397,280)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	5,541	7,542	157,122	149,580
Net Change in Fund Balance	5,541	7,542	157,122	149,580
Fund Balance at Beginning of Period	6,815,171	6,815,171	6,815,171	-
Prior Period Adjustment	124,388	124,388	124,388	-
Fund Balance at End of Period	\$ 6,945,100	\$ 6,947,101	\$ 7,096,681	\$ 149,580

STARR COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2019

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUND			Totals
	International Bridge	Gas System	Transfer Station	
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalent	\$ 296,981	\$ 45,215	\$ 95,930	\$ 438,126
Investments	-	105,847	-	105,847
Accounts Receivable-Customers	-	7,743	-	7,743
Accounts Receivable - Other	-	57,616	94,746	152,362
Due from Other Funds	22,236	-	1,195	23,431
Supplies inventory	-	49,393	-	49,393
Other Assets	59,705	10,518	-	70,223
Total Current Assets	378,922	276,332	191,871	847,125
DEFERRED OUTFLOW OF RESOURCES				
Aggregated Deferred Outflow	-	-	-	-
Total Assets and Deferred Outflow of Resources	-	-	-	-
NON-CURRENT ASSETS				
Land	1,396,530	10,000	-	1,406,530
Building & Improvements, (Net)	1,054,219	7,812	21,000	1,083,031
Furniture and Equipment, (Net)	35,607	3,999	143,217	182,823
Vehicles, (Net)	4,248	-	-	4,248
Infrastructure, (Net)	2,466	49,995	940,201	992,662
Capital Lease, (Net)	644,869	-	-	644,869
Total Non-Current Assets	3,137,939	71,806	1,104,418	4,314,163
Total Assets	3,516,861	348,138	1,296,289	5,161,288
CURRENT LIABILITIES				
Accounts Payable	\$ 2,764	\$ 30,514	\$ 99,989	\$ 133,267
Other Current Liabilities	-	3,623	-	3,623
Current Portion of Long-Term Debt	-	-	-	-
Customer Deposits	-	123,143	-	123,143
Due to Other Governments	1,076,229	-	-	1,076,229
Due to Other Funds	-	485,709	1,251,659	1,737,368
Total Current Liabilities	1,078,993	642,989	1,351,648	3,073,630
LONG-TERM LIABILITIES				
Loan Payable	-	-	-	-
Total Long-Term Liabilities	-	-	-	-
Total Liabilities	1,078,993	642,989	1,351,648	3,073,630
DEFERRED INFLOW OF RESOURCES				
Aggregated Deferred Inflow	-	-	-	-
Total Assets and Deferred Inflow of Resources	-	-	-	-
NET POSITION				
Net Investment in Capital Assets	3,137,939	71,806	1,104,418	4,314,163
Unrestricted	(700,071)	(366,657)	(1,159,777)	(2,226,505)
Total Net Position	\$ 2,437,868	\$ (294,851)	\$ (55,359)	\$ 2,087,658

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, 2019

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUND			Totals
	International Bridge	Gas System	Transfer Station	
OPERATING REVENUES				
Other Revenues	\$ 1,605	\$ 3,174	\$ -	\$ 4,779
Charge for Services	2,356,613	1,018,532	1,524,822	4,899,967
Rentals	52,137	-	1,677	53,814
<i>Total Operating Revenues</i>	<u>2,410,355</u>	<u>1,021,706</u>	<u>1,526,499</u>	<u>4,958,560</u>
OPERATING EXPENSES				
General Administration	-	-	-	-
Solid Waste Transfer Department	-	-	1,477,364	1,477,364
Gas Operating System	-	932,005	-	932,005
International Bridge	912,106	-	-	912,106
Depreciation	208,653	8,014	126,348	343,015
<i>Total Operating Expenses</i>	<u>1,120,759</u>	<u>940,019</u>	<u>1,603,712</u>	<u>3,664,490</u>
OPERATING INCOME (LOSS)	<u>1,289,596</u>	<u>81,687</u>	<u>(77,213)</u>	<u>1,294,070</u>
NON-OPERATING REVENUES (EXPENSES)				
Net Non-Operating Revenues (Expenses)	(497,449)	2,300	-	(495,149)
<i>Income Before Contributions and Transfers</i>	<u>792,147</u>	<u>83,987</u>	<u>(77,213)</u>	<u>798,921</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Other Funds	-	-	-	-
Transfers to Other Funds	(500,000)	(10,000)	-	(510,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(500,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>(510,000)</u>
<i>Net Change in Net Position</i>	292,147	73,987	(77,213)	288,921
<i>Net Position at Beginning of Period</i>	2,145,721	(368,838)	21,854	1,798,737
<i>Prior Period Adjustment</i>	-	-	-	-
<i>Net Position at End of Period</i>	<u>\$ 2,437,868</u>	<u>\$ (294,851)</u>	<u>\$ (55,359)</u>	<u>\$ 2,087,658</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, 2019

	International Bridge	Gas System
Cash Flows From Operating Activities:		
Cash Receipts From Customers	\$ 2,410,355	\$ 1,054,520
Cash Payments to Suppliers	(331,662)	(645,267)
Cash Payments to Employees	(606,867)	(282,133)
Net Cash Provided(Used) by Operating Activities	<u>1,471,826</u>	<u>127,120</u>
Cash Flow From Noncapital Financing Activities:		
Transfers In (Out) from Primary Government	(48,098)	(125,948)
Transfers In (Out) to Primary Government	(500,000)	(10,000)
Payments to City of Roma	(718,999)	-
Payments to Other Governments	-	-
Net Cash Provided(Used) by Noncapital Financing Activities	<u>(1,267,097)</u>	<u>(135,948)</u>
Cash Flow From Capital and Related Financing Activities:		
Acquisition of Capital Assets	(110,224)	-
Principal Paid on Long-Term Debt	(51,627)	-
Interest Paid on Long-Term Debt	(1,323)	-
Net Cash Provided(Used) by Capital and Related Financing Activities	<u>(163,174)</u>	<u>-</u>
Cash Flow From Investing Activities:		
Interest Income Received	7,705	2,300
Reinvestment of Investment Proceeds	-	(264)
Net Cash Provided(Used) by Investing Activities	<u>7,705</u>	<u>2,036</u>
Net Increase (Decrease) in Cash and Cash Equivalents	49,260	(6,792)
Cash and Cash Equivalents, Beginning of Year	247,721	52,007
Cash and Cash Equivalents, End of Year	<u>\$ 296,981</u>	<u>\$ 45,215</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating Income(Loss)	\$ 1,286,596	\$ 81,687
Depreciation Expenses	208,653	8,014
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities		
(Increase) Decrease in Accounts Receivable	-	23,712
(Increase) Decrease in Accounts Receivable-Disconnects	-	5,712
(Increase) Decrease in Supplies Inventory	-	9,961
(Increase) Decrease in Prepaid Expenses	(733)	861
Increase (Decrease) in Accounts Payable	(25,690)	(6,217)
Increase (Decrease) in Sales Tax Payable	-	(1,000)
Increase (Decrease) in Customer Meter Deposits	-	4,390
Total Adjustments	<u>182,230</u>	<u>45,433</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,468,826</u>	<u>\$ 127,120</u>

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

Transfer Station	Totals
\$ 1,526,499	\$ 4,991,374
(1,243,305)	(2,220,234)
<u>(226,432)</u>	<u>(1,115,432)</u>
<u>56,762</u>	<u>1,655,708</u>
(12,493)	(186,539)
-	(510,000)
-	(718,999)
-	-
<u>(12,493)</u>	<u>(1,415,538)</u>
(36,640)	(146,864)
-	(51,627)
-	(1,323)
<u>(36,640)</u>	<u>(199,814)</u>
-	10,005
-	(264)
-	<u>9,741</u>
7,629	50,097
88,301	388,029
<u>\$ 95,930</u>	<u>\$ 438,126</u>
\$ (77,213)	\$ 1,291,070
126,348	343,015
(36,699)	(12,987)
	5,712
	9,961
	128
44,326	12,419
	(1,000)
	4,390
<u>133,975</u>	<u>361,638</u>
<u>\$ 56,762</u>	<u>\$ 1,652,708</u>

STARR COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2019

ASSETS

Cash	\$	7,914,864
Investments		146,225
Prepaid Expense (Over/Esc)		137,061
Accounts Receivable		200,775
Due from Other Funds		601,282
Other Assets		5,673
<i>Total Assets</i>	\$	<u>9,005,880</u>

LIABILITIES

Accounts Payable	\$	331,022
Due to Other Funds		911,953
Due to Other Governments		1,016,079
Funds Held for Others		4,024,375
Other Liabilities		2,722,451
<i>Total Liabilities</i>	\$	<u>9,005,880</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, 2019

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, 2019

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, 2019

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.

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

B. Legal Compliance—Budgets (continued)

When 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, 2019:

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

C. Excess of Expenditures over Appropriations

For the year ended September 30, 2019, expenditures exceeded the budget in the following line items:

<u>General Fund Function</u>	<u>Amount</u>
General Administration	\$ 679,363
Legal	33,567
Health and Welfare	21,719

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, 2019

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, 2019 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
Infrastructure	30
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, 2019

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, 2019

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, 2019, the carrying amount of the County's deposits was \$14,322,857 and total bank balances equaled \$13,374,105. 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, 2019 are summarized as follows:

	<u>Rate</u>	<u>Maturity</u>	<u>Fair Value</u>
<u>Special Revenue</u>			
CD #5382	0.25%	1/13/2020	\$ 403,917
CD #5383	0.25%	1/13/2020	403,917
CD #5384	0.25%	1/13/2020	403,917
CD #5385	0.25%	1/13/2020	403,917
			<u>1,615,668</u>
<u>Debt Service</u>			
CD #3833	0.25%	2/2/2020	120,973
CD #2913	0.25%	4/1/2020	384,271
			<u>505,244</u>
<u>Enterprise Funds</u>			
CD #0511	0.25%	1/13/2020	105,847
			<u>105,847</u>
<u>Trust and Agency Funds</u>			
CD #4643	0.25%	1/5/2020	3,011
CD #4637	0.25%	1/5/2020	2,769
CD #4644	0.25%	1/5/2020	121,093
CD #4641	0.25%	1/5/2020	3,967
CD #4642	0.25%	1/5/2020	15,385
			<u>146,225</u>
Total CD's			<u>\$ 2,372,984</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, 2019

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 2019 fiscal year tax rate was .5219 per \$100 for the general fund, .0100 per \$100 for the debt service fund, .2465 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, 2019.

The following is a summary of Long-Term Debt and Revenue Bonds payable as of September 30, 2019 recorded under governmental activities and business-type activities.

<u>Governmental Activities</u>	Original	Final	Interest	Original	Outstanding
Description	Issue	Maturity	Rate %	Issue	Balance 9/30/19
Tax Notes Series - 2014A	9/2/2014	9/15/2021	3.25%	\$ 500,000	\$ -
Certificates of Obligation, Series - 2004	9/15/2004	8/15/2019	4.00% - 4.125%	2,025,000	-
Certificates of Obligation, Series - 2019	3/11/2019	2/15/2031	5%	500,000	500,000
Purchase of Equipment Note - 2017	6/21/2017	10/25/2025	3.35%	683,409	611,692
				<u>\$ 5,688,409</u>	<u>\$ 1,111,692</u>

<u>Business-Type Activities</u>	Original	Final	Interest	Original	Outstanding
Description	Issue	Maturity	Rate %	Issue	Balance 9/30/19
Capital Lease Revenue Market System Loan	12/22/2014	12/22/2018	5%	\$ 629,579	\$ -
Note Payable, Series-2011	1/24/2011	2/6/2017	4.25%	799,833	-
				<u>\$ 1,429,412</u>	<u>\$ -</u>

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 7. LONG-TERM DEBT (CONTINUED)

<u>Governmental Activities</u>	Outstanding	Issued	Retired	Outstanding	Amounts Due
Description	Balance 10/01/18	Current	Current	Balance 9/30/19	Within One year
Tax Notes Series - 2014A	\$ 236,184	\$ -	\$ 236,184	\$ -	\$ -
Certificates of Obligation, Series - 2004	525,000	-	525,000	-	-
Certificates of Obligation, Series - 2019	-	500,000	-	500,000	41,667
Purchase of Equipment Note - 2017	683,409	-	71,717	611,692	78,847
Total Governmental-Type Activities					
Long Term Liabilities	<u>\$ 1,444,593</u>	<u>\$ 500,000</u>	<u>\$ 832,901</u>	<u>\$ 1,111,692</u>	<u>\$ 120,514</u>

<u>Business-Type Activities</u>	Outstanding	Issued	Retired	Outstanding	Amounts Due
Description	Balance 10/01/18	Current	Current	Balance 9/30/2019	Within One year
Capital Lease Revenue Market System Loan	\$ 51,626	\$ -	\$ 51,626	\$ -	\$ -
Total Business-Type Activities					
Long Term Liabilities	<u>\$ 51,626</u>	<u>\$ -</u>	<u>\$ 51,626</u>	<u>\$ -</u>	<u>\$ -</u>

The annual requirements to repay the governmental activities outstanding debt, as of September 30, 2019, are as follows:

Year Ended	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
September 30,			
2020	\$ 120,514	\$ 22,936	\$ 143,450
2021	123,202	20,248	143,450
2022	125,981	17,468	143,449
2023	128,855	14,594	143,449
2024	131,828	11,620	143,448
2025-2031	481,312	8,548	489,860
Total	<u>\$ 1,111,692</u>	<u>\$ 95,414</u>	<u>\$ 1,207,106</u>

Notes to the financial continued on next page

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 8. CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2019, under governmental activities was as follows:

<u>Government activities:</u>	<i>Restated</i> Beginning Balance 10/1/2018	Increases	Decreases	Ending Balance 9/30/2019
Capital Assets not being depreciated				
Land	\$ 1,436,880	\$ -	\$ -	\$ 1,436,880
Construction in Progress	-	185,978	-	185,978
Total Capital Assets not being depreciated	1,436,880	185,978	-	1,622,858
Capital Assets being depreciated:				
Buildings and Improvements	18,006,441	688,273	-	18,694,714
Furniture and Fixtures	12,816,358	813,383	386,133	13,243,608
Infrastructure	55,378,550	77,827	-	55,456,377
Total Capital Assets being depreciated	86,201,349	1,579,483	386,133	87,394,699
Less: Accumulated depreciation for:				
Buildings and Improvements	(9,000,363)	(372,678)	-	(9,373,041)
Furniture and Fixtures	(9,075,084)	(894,234)	(356,284)	(9,613,034)
Infrastructure	(7,024,875)	(714,333)	-	(7,739,208)
Total Accumulated depreciation	(25,100,322)	(1,981,245)	(356,284)	(26,725,283)
Total Capital Assets being depreciated, net	61,101,027	(401,762)	29,849	60,669,416
Governmental activities Capital Assets, net	\$ 62,537,907	\$ (215,784)	\$ 29,849	\$ 62,292,274

Depreciation expense for year ended September 30, 2019, was charged to function/programs of the County as follows:

General administration	\$ 464,345
Judicial	140,040
Legal	133,270
Financial administration	75,305
Public facilities	32,709
Public safety	668,766
Health and welfare	89,901
Conservation agriculture	9,885
Highways & Streets	367,024
Totals	\$ 1,981,245

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 9. CAPITAL ASSETS OF PROPRIETARY FUNDS

Capital assets of Proprietary Funds (Enterprise Funds) at September 30, 2019 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	4,125,957	20,390	-	5,821,585
Infrastructure	1,343,500	634,930	1,675,238	1,978,430
Vehicles	23,945	20,026	-	43,971
Furniture and Equipment	825,537	113,624	420,830	1,359,991
Total at Historic cost	<u>8,568,972</u>	<u>798,970</u>	<u>2,117,068</u>	<u>11,485,010</u>
Less:				
Accumulated depreciation	<u>(5,431,033)</u>	<u>(727,164)</u>	<u>(1,012,650)</u>	<u>(7,170,847)</u>
Capital Assets, net of Accumulated depreciation	<u>\$ 3,137,939</u>	<u>\$ 71,806</u>	<u>\$ 1,104,418</u>	<u>\$ 4,314,163</u>

NOTE 10. 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 number 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 11. 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, 2019

NOTE 12. 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 13. INTERFUND RECEIVABLES AND PAYABLES

Interfund balances, at September 30, 2019, consisted of the following individual fund receivables and payables:

	Due from <u>Other Funds</u>	Due to <u>Other Funds</u>
General Fund:		
Special Revenue Funds	\$ 1,748,851	\$ 333,474
Debt Service Fund	-	34,219
Enterprise Funds	1,445,447	23,431
Trust and Agency Funds	<u>563,468</u>	<u>154,355</u>
Total General Fund	3,757,766	545,479
Special Revenue Funds:		
General Fund	450,639	1,866,016
Special Revenue Funds	7,674	7,674
Debt Service Fund	-	-
Trust and Agency Funds	<u>226,393</u>	<u>327,725</u>
Total Special Revenue Funds	684,706	2,201,415
Debt Service Fund:		
General Fund	34,219	-
Special Revenue Funds	-	-
Debt Service Fund	362,298	362,298
Trust and Agency Funds	<u>2,938</u>	<u>45</u>
Total Debt Service Fund	399,455	362,343
Capital Projects Fund:		
Enterprise Funds	<u>291,921</u>	-
Total Capital Project Fund	291,921	-
Enterprise Funds:		
General Fund	23,431	1,445,447
Capital Projects Fund	<u>-</u>	<u>291,921</u>
Total Enterprise Funds	23,431	1,737,368
Trust and Agency Funds:		
General Fund	154,355	563,468
Special Revenue Funds	327,725	226,393
Debt Service Fund	45	2,938
Trust and Agency Funds	<u>119,154</u>	<u>119,154</u>
Total Trust and Agency Fund	601,279	911,953
Totals	<u>\$ 5,758,558</u>	<u>\$ 5,758,558</u>

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 13. 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 14. 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 15. NEW ACCOUNTING PRONOUNCEMENTS

In year 2019, the Starr County adopted five new statements of financial accounting standards issued by the Governmental Accounting Standards Board:

Statement No. 92 Omnibus 2020

- a. Statement No. 92* - The objective of this statement are to enhance comparability in accounting and financial reporting requirements for specific issues related to leases, intra-entity transfers of assets, postemployment benefits, governmental acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements and derivative instruments. Improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. The requirements of this statement apply to the financial statements of all state and local governments.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2020.

The adoption of Statement No. 92 has no impact on the County's financial statements.

NOTE 16. DEFINED BENEFIT PENSION PLAN

A. Plan Description

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

The plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS. Members can retire at ages 60 and above with 8 or more years of service or with 20 years regardless of age or when the sum of their age and years equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 16. DEFINED BENEFIT PENSION PLAN (CONTINUED)

B. Employees covered by benefit terms

At December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	188
Inactive employees entitled to but not yet receiving benefits	674
Active employees	503
	1,365

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 rate for the County was 7.19% in the calendar year 2018. The County's contributions to TCDRS for the year ended December 31, 2018, were \$1,116,212 and were equal to the required contributions.

D. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

E. Actuarial assumptions

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

<u>Valuation Date:</u>	<u>December 31, 2018</u>
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	5 year smoothed market
Real rate of return	5%
Inflation	2.75%
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, 2018, 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.

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 16. DEFINED BENEFIT PENSION PLAN (CONTINUED)

E. Actuarial assumptions (continued)

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:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.40%
International Equities - Emerging	MSCI World Ex USA (net)	7.00%	5.90%
Investment - Grade Bonds	Blomberg Barclays Aggregated Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Security Index ⁽⁴⁾	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board meeting.

(2) Geometric real rate of return equal the expected return minus the assumed inflation rate of 1.70%, per Cliffwater's 2019 capital market assumption.

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

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

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

F. Discount Rate

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

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

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

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 16. DEFINED BENEFIT PENSION PLAN (CONTINUED)

G. Depletion of Plan Assets/GASB Discount Rate

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

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

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

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 16. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2017	\$ 40,965,526	\$ 38,701,049	\$ 2,264,478
Changes for the year:			
Service cost	1,322,698	-	1,322,698
Interest on total pension liability	3,354,911	-	3,354,911
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(42,953)	-	(42,953)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(215,718)	(215,718)	-
Benefit payments	(1,557,950)	(1,557,950)	-
Administrative expenses	-	(30,553)	30,553
Member contributions	-	739,213	(739,213)
Net investment income	-	(720,080)	720,080
Employer contributions	-	1,116,212	(1,116,212)
Other	-	6,338	(6,338)
Balance at December 31, 2018	<u>\$ 43,826,514</u>	<u>\$ 38,038,511</u>	<u>\$ 5,788,004</u>

H. Discount Rate Sensitivity Analysis

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

	1% Decrease 7.10%	Current Discount 8.10%	1% Increase 9.10%
Total pension liability	\$ 49,745,647	\$ 43,826,514	\$ 38,899,302
Fiduciary net position	38,038,511	38,038,511	38,038,511
Net pension liability/(asset)	<u>\$ 11,707,136</u>	<u>\$ 5,788,004</u>	<u>\$ 860,791</u>

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

As of December 31, 2018, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ (265,614)	\$ 1,310,362
Changes in assumptions	-	46,814
Net difference between projected and actual earnings	(1,310,362)	2,449,364
Contributions made subsequent to the measurement date	-	844,171
Total	<u>\$ (1,575,976)</u>	<u>\$ 4,650,711</u>

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 16. DEFINED BENEFIT PENSION PLAN (CONTINUED)

J. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

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

Year ended December 31:	
2019	\$ 757,613
2020	366,879
2021	334,642
2022	771,430
2023	-
Thereafter	-

NOTE 17. CONTINGENCIES

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

NOTE 18. FAIR VALUE OF FINANCIAL INSTRUMENTS

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

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

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

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

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

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

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

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

STARR COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NOTE 18. FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)

<u>Financial Assets:</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Cash and Cash Equivalents	\$ 6,407,993	\$ 6,407,993
Investment	2,226,759	2,226,759
Account Receivable	14,910,312	14,910,312
Other Assets	731,083	731,083
<u>Financial Liabilities:</u>		
Accounts Payable	\$ 1,075,168	\$ 1,075,168
Accrued Liabilities	74,881	74,881
Other Liabilities	61,999	61,999
Customer Deposits	123,143	123,143
Unearned Revenues	237,212	237,212

NOTE 19. DEFICIT FUND EQUITY

As of September 30, 2019, the Road and Bridge Fund had a deficit fund balance of \$1,102,325.

NOTE 20. PRIOR PERIOD ADJUSTMENTS

Prior period adjustments as of September 30, 2019 consist of the following:

<u>Fund Level</u>	<u>Governmental Funds</u>
Reserve Fund Balance	
To correct special revenue fund balance carried over from prior year	\$ 256,311
To correct Account Receivable from payroll	124,388
Total Fund Level	<u>380,699</u>
<u>Government Wide Level</u>	<u>Governmental Activities</u>
To record accumulated depreciation for Infrastructure from prior years not recorded	(7,024,875)
To remove duplicate infrastructure posting from prior year balance	<u>(4,403,111)</u>
Total Government Wide Level	<u>(11,427,986)</u>
Total adjustment from Fund and Government Wide level	<u>\$ (11,047,287)</u>

NOTE 21. SUBSEQUENT EVENTS

The COVID-19 pandemic sweeping across the country has resulted in mandatory closure of many businesses resulting in layoffs of much of the workforce. The economic effects of those closures are not yet known but could potentially affect collectability of future revenue billings of the Starr County due to the significant economic impact on unemployment of the Starr County's customers.

For the purposes of reporting subsequent events, management has considered events occurring up to September 29, 2021, the date of the report was available to be issued. No subsequent events were noted.

NOTE 22. CORRECTION OF A MATERIAL MISSTATEMENT

The financial statements have been restated for a correction of a material misstatement. Four funds were duplicated and presented in both the special revenue funds and they were combined into an additional fund in the agency funds. The correct presentation is in the agency funds and the duplicated amounts were corrected.

BUDGETARY COMPARISON REPORTING

STARR COUNTY, TEXAS
SCHEDULES OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Current ad valorem	\$ 9,191,363	\$ 9,191,363	\$ 8,883,034	\$ (308,329)
Delinquent ad valorem	1,740,000	1,740,000	1,478,283	(261,717)
Late rendition payment	-	-	17,661	17,661
Alcoholic beverage licenses	15,000	15,000	15,006	6
Subdivision fees	10,000	10,000	30,845	20,845
Federal payment in lieu of taxes	-	-	10,000	10,000
Wind Farm payment in lieu of taxes	250,000	250,000	320,000	70,000
Rio Bravo Wind tax abatement	-	-	80,000	80,000
State Jury fund reimbursements	-	-	10,948	10,948
HDM Grant-U.S. Dept. of Agriculture	20,000	20,000	29,550	9,550
Nutrition program grant	240,000	240,000	356,265	116,265
U.S. Fish & Wildlife-DOI Refuge Rev Sharing	-	-	54,445	54,445
Lease payment nutrition center Pct #4	-	10,000	12,000	2,000
Child Support Court Cost-Attorney General	-	-	14,684	14,684
TX Indigent Defense Formula Grant	32,000	41,385	41,385	-
911 services grant	45,000	45,000	44,158	(842)
Fees of office	2,100,000	2,100,000	2,397,165	297,165
Detention center	2,580,000	2,853,583	3,072,598	219,015
Detention center-cities	1,000	1,000	17,484	16,484
Detention center-juvenile	10,000	10,000	29,940	19,940
Rents-El Cenizo ADC & CASCST	6,300	6,300	7,200	900
Library fines	-	-	785	785
Rentals	1,000	1,000	2,961	1,961
State salary supplement	120,000	120,000	109,593	(10,407)
State grant - Elderly program	3,000	3,000	-	(3,000)
Contributions	-	80,399	80,399	-
Food permit inspection	10,000	10,000	8,950	(1,050)
Building / Utility permits	50,000	50,000	158,434	108,434
Interest	-	-	167,715	167,715
Donations	-	20,360	18,360	(2,000)
Sale of cemetery plots	1,000	1,000	-	(1,000)
Miscellaneous-sheriff	100	100	-	(100)
Miscellaneous-auction	100	100	-	(100)
Miscellaneous	30,000	34,133	44,685	10,552
Tow truck registration fees	-	-	4,175	4,175
Elderly transportation	-	-	4,035	4,035
Dept. of Family & Protective Svc - Co. Attorney	-	-	10,795	10,795
	<u>\$ 16,455,863</u>	<u>\$ 16,853,723</u>	<u>\$ 17,533,538</u>	<u>\$ 679,815</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
General Administration:				
County Judge:				
Salary of official	\$ 74,918	\$ 74,918	\$ 74,918	\$ -
Supplemental salary of official	25,200	25,200	25,200	-
Salary of administrative assistant	88,564	88,564	88,564	-
Salary of secretary	69,130	69,130	69,129	1
Salary of automation coordinator	80,439	80,439	76,942	3,497
Salary of annex receptionist	47,600	47,600	47,520	80
Payroll taxes	29,518	29,517	28,228	1,289
Employee retirement	29,132	29,132	27,536	1,596
Office supplies	6,000	6,000	6,140	(140)
Auto expense	30,000	41,000	38,333	2,667
Telephone	10,000	10,500	10,800	(300)
Travel and seminar	6,000	4,000	3,461	539
Bonds and insurance	400	400	250	150
Dues and subscriptions	400	900	600	300
Capital outlay-equipment	7,000	2,000	-	2,000
Miscellaneous	6,000	4,000	2,848	1,152
Contingencies	7,000	4,000	2,791	1,209
Total County Judge	<u>517,300</u>	<u>517,300</u>	<u>503,260</u>	<u>14,040</u>
County Clerk				
Salary of official	54,362	54,362	54,362	-
Salary of chief deputy clerk	30,057	32,707	35,093	(2,386)
Salaries of deputies	97,271	97,271	99,358	(2,087)
Payroll taxes	13,899	13,899	13,416	483
Employee retirement	13,718	13,718	12,961	757
Office supplies	7,000	6,032	6,032	-
Travel and seminars	1,250	883	883	-
Binding expense	2,000	905	905	-
Bonds and insurance	700	480	480	-
Total County Clerk	<u>220,257</u>	<u>220,257</u>	<u>223,490</u>	<u>(3,233)</u>
Personnel Department:				
Salary of supervisor	36,050	36,050	36,066	(16)
Salary of secretary/manager (P/R)	31,024	31,024	31,024	-
Salary of benefits clerk	25,100	25,100	25,193	(93)
Salary of office clerk (P/R)	25,100	25,100	25,100	-
Payroll taxes	8,971	8,972	8,493	479
Employee retirement	8,854	8,854	8,546	308
Office supplies	2,500	2,500	2,420	80
Travel and seminars	2,000	2,000	958	1,042
Rental-copier	300	300	-	300
Capital outlay	250	250	-	250
Total Personnel Department	<u>140,150</u>	<u>140,150</u>	<u>137,800</u>	<u>2,350</u>
Planning Department:				
Salary of supervisor	40,000	40,000	41,200	(1,200)

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
General Administration: (continued)				
Planning Department:				
Salary of subdivision regulation inspector	33,960	33,960	32,960	1,000
Salary of food inspector	33,990	33,990	33,990	-
Salary of code enforcer	36,185	36,185	33,990	2,195
Payroll taxes	11,026	11,027	10,401	626
Employee retirement	10,882	10,882	10,357	525
Auto expense	3,000	2,950	1,275	1,675
Office supplies	2,000	2,050	1,815	235
Telephone stipend	3,000	3,000	-	3,000
Travel and seminars	2,000	2,000	1,691	309
Dues & subscriptions	100	100	75	25
Total Planning Department	<u>176,144</u>	<u>176,144</u>	<u>167,754</u>	<u>8,390</u>
Veteran's Service Officer:				
Salary of official	-	-	-	-
Payroll taxes	-	-	-	-
Employee retirement	-	-	-	-
Office supplies	-	-	-	-
Travel and seminars	-	-	-	-
Total Veteran's Service Officer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Elections Administrator:				
Salary of official	36,050	37,309	41,080	(3,771)
Salary of clerk II	23,250	23,250	23,250	-
Salary of clerk III	20,500	20,500	20,500	-
Stipend - Election official	-	3,350	3,750	(400)
Payroll taxes	6,105	9,955	10,438	(483)
Employee retirement	6,025	6,025	6,455	(430)
Office supplies	4,500	1,655	1,648	7
Telephone	2,000	2,000	1,940	60
Travel and seminars	3,000	4,084	4,083	1
Public notices	50	50	-	50
Bonds and insurance	500	500	50	450
Election expense	55,000	63,000	64,512	(1,512)
Election expense (STC)	-	-	-	-
Election expense - temp clerk	15,000	2,652	2,652	-
Miscellaneous	500	1,500	1,366	134
Capital outlay	-	-	-	-
Total Elections Administrator	<u>172,480</u>	<u>175,830</u>	<u>181,724</u>	<u>(5,894)</u>
General Fund County Wide:				
Salary-visiting judges	7,000	8,000	9,147	(1,147)
Salary-election workers	-	-	-	-
Payroll taxes	-	-	700	(700)
Group insurance	1,400,000	1,559,000	2,364,790	(805,790)
Workers compensation	130,000	140,000	120,805	19,195
Postage	100,000	85,700	85,563	137

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
General Administration: (continued)				
General Fund County Wide: (continued)				
Legal fees and settlements	150,800	347,800	383,730	(35,930)
Audit services	50,000	50,000	34,500	15,500
Payroll report processing	5,000	5,000	3,271	1,729
Appraisal district fees	420,000	472,557	469,978	2,579
Contractual services	100,000	100,000	107,864	(7,864)
Drug testing fees	5,000	5,000	3,042	1,958
Autopsies	45,000	40,500	39,291	1,209
Bidding & notices	18,000	13,000	10,383	2,617
Rental-copier	36,000	36,000	34,175	1,825
Computer payments	25,000	24,300	23,077	1,223
Insurance	180,000	152,000	141,554	10,446
Texas Workforce Commission	65,000	10,000	8,946	1,054
Texas Department of Human Services	5,000	5,000	3,755	1,245
Historical commission	3,000	1,500	-	1,500
Industrial development	110,000	110,000	110,000	-
Industrial foundation - special projects	10,000	15,000	9,642	5,358
Errors and omissions-insurance	80,000	70,000	68,775	1,225
Election expense	-	750	126	624
Computer updates	30,000	25,480	21,180	4,300
Capital outlay	90,000	93,250	90,187	3,063
Capital outlay - election equipment	40,000	46,000	45,080	920
Capital outlay - accounting software	40,000	-	-	-
Self help center expense	100	100	-	100
Promotional expense	8,000	8,000	5,030	2,970
Indigent defense expense	325,000	294,385	294,282	103
Real estate acquisition	110,000	587,443	587,443	-
Miscellaneous	10,000	4,150	6,605	(2,455)
Soil & Water conservation district	10,000	10,000	10,000	-
Battered woman shelter expense	10,000	10,000	10,000	-
Infrastructure development	25,000	-	-	-
Grant matching funds	-	-	113,131	(113,131)
Telephone	85,000	86,500	86,429	71
LSNB loan	81,050	242,036	241,986	50
Loan interest expense	-	-	-	-
Loan origination expense	-	-	-	-
Rainy Day expense	191,000	191,000	-	191,000
Total General Fund County Wide	<u>3,999,950</u>	<u>4,849,451</u>	<u>5,544,467</u>	<u>(695,016)</u>
Total General Administration	<u>5,226,280</u>	<u>6,079,132</u>	<u>6,758,495</u>	<u>(679,363)</u>
Judicial:				
County Court-at-Law:				
Salary of official	160,160	160,160	159,544	616
Salary of court coordinator	33,947	50,076	51,578	(1,502)
Salary of court reporter	43,142	47,142	44,509	2,633
Salary of bailiff	-	-	-	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Judicial: (continued)				
County Court-at-law: (continued)				
Salary of administrative assistant	33,779	19,650	16,680	2,970
Payroll taxes	20,734	20,734	17,911	2,823
Employee retirement	20,463	20,462	19,763	699
Office supplies	1,000	1,000	325	675
Court appointed attorney-Ad Litem	3,000	8,000	4,750	3,250
Contract labor - court appointed counselors	15,000	5,000	1,000	4,000
Contract labor - visiting reporter	300	300	-	300
Telephone	100	100	-	100
Travel and seminars	1,000	6,000	1,805	4,195
Bonds and insurance	100	100	-	100
Petit jurors	1,000	1,000	-	1,000
Other juror expense	500	500	-	500
Total County Court-at-Law	<u>334,224</u>	<u>340,224</u>	<u>317,865</u>	<u>22,359</u>
229th District Court:				
Salary official	8,000	5,231	5,846	(615)
Salary of court reporter	53,515	53,515	53,753	(238)
Salary of court coordinators	29,905	29,905	29,905	-
Salary of court clerk I	26,505	26,505	26,505	-
Salary of court clerk II	26,872	26,872	26,872	-
Salary of bailiff	40,116	14,827	14,118	709
Salary of court interpreter	9,327	9,327	9,327	-
Salary of part time clerk	9,327	9,327	9,327	-
Payroll taxes	15,573	13,073	12,853	220
Employee retirement	15,369	12,869	12,479	390
Car allowance	-	-	-	-
Office supplies	1,500	10,031	9,429	602
Court ordered psychological evaluations	1,000	-	-	-
Contract labor - court appointed counselors	20,000	21,710	21,703	7
Contract labor - visiting reporter	2,000	8,990	7,078	1,912
Contract labor - bailiff	-	25,289	25,289	-
Court appointed Attorney-Ad Litem	60,000	51,118	57,054	(5,936)
Court ordered expert witness	5,000	5,000	5,000	-
Software	500	920	915	5
Telephone	3,000	3,000	3,379	(379)
Travel and seminars	8,000	8,000	8,617	(617)
Dues and subscriptions	200	200	142	58
Petit jurors	12,000	12,750	12,742	8
Other juror expense	1,500	750	245	505
Capital outlay	-	-	-	-
Total 229th District Court	<u>349,209</u>	<u>349,209</u>	<u>352,578</u>	<u>(3,369)</u>
381st District Court:				
Salary of official	8,000	8,000	8,000	-
Salary of court reporter	78,528	78,528	84,025	(5,497)
Salary of criminal court coordinator	40,457	40,457	43,290	(2,833)

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Judicial: (continued)				
381st District Court: (continued)				
Salary of civil court coordinator	40,457	40,457	43,290	(2,833)
Salary of court bailiff	40,116	40,116	46,603	(6,487)
Payroll taxes	15,878	15,878	16,405	(527)
Employee retirement	15,671	15,671	16,411	(740)
Office supplies	4,000	4,000	2,296	1,704
Telephone	500	-	-	-
Travel and seminars	4,000	4,000	2,226	1,774
Jury commission	300	300	157	143
Petit jurors	15,000	20,000	17,263	2,737
Other juror expense	1,500	2,000	1,527	473
Court appointed attorney-CPS	40,000	40,000	55,712	(15,712)
Contract labor - court appointed counselor	20,000	15,000	7,300	7,700
Contract labor - visiting reporter	3,000	3,000	-	3,000
Court ordered psychological evaluations	1,500	1,500	450	1,050
Court ordered expert witness	2,000	2,000	-	2,000
Miscellaneous	3,000	3,000	2,090	910
Total 381st District Court	<u>333,907</u>	<u>333,907</u>	<u>347,045</u>	<u>(13,138)</u>
District Clerk:				
Salary of official	54,362	54,362	54,362	-
Salary of chief clerk	37,492	37,492	37,492	-
Salary of clerks	80,650	80,650	81,223	(573)
Salary of deputies	51,148	51,148	51,356	(208)
Payroll taxes	17,109	17,109	16,316	793
Employee retirement	16,886	16,886	15,858	1,028
Office supplies	4,000	4,500	4,449	51
Microfilming	500	-	-	-
Telephone	750	-	-	-
Travel and seminars	3,000	4,550	4,550	-
Binding expense	1,000	-	-	-
Repair & maintenance-equipment	1,100	3,025	2,900	125
Printer lease	750	-	-	-
Bonds and insurance	1,000	500	480	20
Dues and subscriptions	100	125	125	-
Capital outlay	500	-	-	-
Total District Clerk	<u>270,347</u>	<u>270,347</u>	<u>269,111</u>	<u>1,236</u>
Justice of the Peace Pct. 1:				
Salary of official	34,885	34,885	34,751	134
Salary of secretary	28,657	28,657	29,759	(1,102)
Payroll taxes	4,861	4,861	4,530	331
Employee retirement	4,785	4,785	4,534	251
Office supplies	900	1,688	1,688	-
Internet service	1,000	615	563	52
Telephone	1,000	-	-	-
Travel and seminars	1,500	2,272	2,272	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Judicial: (continued)				
Justice of the Peace Pct. 1: (continued)				
Bonds and insurance	275	100	100	-
Total of Justice of the Peace Pct. 1	<u>77,863</u>	<u>77,863</u>	<u>78,197</u>	<u>(334)</u>
Justice of the Peace Pct. 2:				
Salary of official	31,743	31,743	31,743	-
Salary of secretary	27,382	27,382	25,591	1,791
Payroll taxes	4,523	4,523	4,171	352
Employee retirement	4,452	4,452	4,180	272
Office supplies	1,200	1,335	1,335	-
Internet service	1,750	1,614	965	649
Telephone	1,200	1,133	1,067	66
Travel and seminars	1,000	951	951	-
Bonds and insurance	110	227	228	(1)
Total Justice of the Peace Pct. 2	<u>73,360</u>	<u>73,360</u>	<u>70,231</u>	<u>3,129</u>
Justice of the Peace Pct. 3:				
Salary official	34,885	34,885	34,885	-
Salary of secretary	27,934	27,934	27,934	-
Payroll taxes	4,806	4,806	3,882	924
Employee retirement	4,730	4,730	4,578	152
Office supplies	1,000	1,087	1,087	-
Internet service	2,000	2,000	2,123	(123)
Telephone	1,000	1,191	1,191	-
Travel and seminars	1,000	889	841	48
Bonds and insurance	175	8	-	8
Total Justice of the Peace Pct. 3	<u>77,530</u>	<u>77,530</u>	<u>76,521</u>	<u>1,009</u>
Justice of the Peace Pct. 4:				
Salary of official	34,885	34,885	34,751	134
Salary of secretary	27,934	27,934	31,860	(3,926)
Payroll taxes	4,806	4,806	4,737	69
Employee retirement	4,730	4,730	4,529	201
Office supplies	1,200	1,200	972	228
Internet service	1,500	-	-	-
Telephone	-	-	-	-
Travel and seminars	1,000	2,420	2,341	79
Bonds and insurance	175	255	227	28
Juror expense	300	300	-	300
Total Justice of the Peace Pct. 4	<u>76,530</u>	<u>76,530</u>	<u>79,417</u>	<u>(2,887)</u>
Justice of the Peace Pct. 5:				
Salary of official	34,885	34,885	34,985	(100)
Salary of clerk	22,800	22,800	23,641	(841)
Payroll taxes	4,413	4,412	4,422	(10)
Employee retirement	4,355	4,355	4,080	275
Office supplies	1,000	1,181	847	334

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Judicial: (continued)				
Internet services	1,500	-	-	-
Telephone	1,500	2,649	2,649	-
Travel and seminars	1,000	1,246	1,246	-
Bonds and insurance	175	100	100	-
Total Justice of the Peace Pct. 5	<u>71,628</u>	<u>71,628</u>	<u>71,970</u>	<u>(342)</u>
Justice of the Peace Pct. 6:				
Salary of official	34,885	34,885	35,019	(134)
Salary of secretary	-	-	34,503	(34,503)
Salary of chief clerk	30,264	30,264	-	30,264
Payroll taxes	4,984	4,984	4,930	54
Employee retirement	4,919	4,919	4,973	(54)
Office supplies	1,500	1,393	1,359	34
Internet service	2,000	2,000	2,556	(556)
Telephone	1,000	1,000	708	292
Travel and seminars	1,000	1,107	1,107	-
Bonds and insurance	100	100	-	100
Total Justice of the Peace Pct. 6	<u>80,652</u>	<u>80,652</u>	<u>85,155</u>	<u>(4,503)</u>
Justice of the Peace Pct. 7:				
Salary of official	34,885	34,885	34,885	-
Salary of secretary	25,220	25,220	25,220	-
Payroll taxes	4,598	4,598	4,530	68
Employee retirement	4,538	4,538	4,380	158
Office supplies	600	1,200	1,199	1
Telephone	1,000	-	-	-
Travel and seminars	2,000	2,500	2,498	2
Bonds and insurance	100	-	-	-
Total Justice of the Peace Pct. 7	<u>72,941</u>	<u>72,941</u>	<u>72,712</u>	<u>229</u>
Justice of the Peace Pct. 8:				
Salary of official	34,885	34,885	34,885	-
Salary of secretary	28,000	28,000	27,727	273
Payroll taxes	4,811	4,811	4,613	198
Employee retirement	4,748	4,748	4,551	197
Office supplies	1,000	982	918	64
Internet service	1,500	1,500	1,483	17
Telephone	1,500	800	350	450
Travel and seminars	1,200	1,918	1,913	5
Bonds and insurance	275	275	50	225
Total Justice of the Peace Pct. 8	<u>77,919</u>	<u>77,919</u>	<u>76,490</u>	<u>1,429</u>
Total Judicial	<u>1,896,109</u>	<u>1,902,110</u>	<u>1,897,292</u>	<u>4,818</u>
Legal:				
County Attorney:				
Salary of official	63,671	63,671	63,671	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Legal: (continued)				
County Attorney: (continued)				
Supplemental salary of official	25,000	25,000	25,750	(750)
Salary of CPS attorney	24,566	24,566	55,167	(30,601)
Salary of assistant county attorney	64,410	64,410	66,950	(2,540)
Salary of secretary	31,389	31,389	27,289	4,100
Salary of clerk I	25,963	25,963	26,125	(162)
Salary of clerk II	25,268	25,268	25,000	268
Other Salaries	-	-	23,354	(23,354)
Salary of File Clerk	-	-	11,183	(11,183)
Salary of investigators	20,000	20,000	20,000	-
Longevity - Attorneys	-	-	(1,260)	1,260
Payroll taxes	21,440	21,441	24,579	(3,138)
Employee retirement	21,160	21,160	24,266	(3,106)
Office supplies	2,000	255	253	2
Fuel and oil	1,000	-	-	-
Travel and seminars	1,000	-	-	-
Repair and maintenance-autos	1,000	250	250	-
Service of Citations	1,000	-	-	-
Rental-copier	1,000	6,495	5,095	1,400
Bonds and insurance	200	200	-	200
Dues and subscriptions	-	-	-	-
Capital outlay	-	-	-	-
Total County Attorney	<u>330,068</u>	<u>330,068</u>	<u>397,672</u>	<u>(67,604)</u>
District Attorney:				
Salary of assistants	136,787	152,747	142,868	9,879
Salary of secretaries	108,603	103,603	101,739	1,864
Other salaries	68,656	56,000	55,711	289
Supplemental salary of official	16,068	16,068	16,068	-
Salary of investigators	95,340	97,036	94,316	2,720
Longevity - Attorneys	-	-	360	(360)
Payroll taxes	32,547	32,547	30,372	2,175
Employee retirement	32,122	32,122	28,044	4,078
Office supplies	2,000	3,000	2,683	317
Telephone	1,000	-	-	-
Travel and seminars	1,500	2,500	2,257	243
Repair & maintenance - auto	3,000	2,000	1,444	556
Repair & maintenance - computers	-	3,000	2,499	501
Rental-copier	4,033	5,792	5,792	-
Bonds and insurance	300	541	-	541
Dues and subscriptions	-	1,000	720	280
Transcripts for trials and appeals	35,000	10,000	3,177	6,823
Miscellaneous	-	18,075	14,042	4,033
Capital outlay	-	925	827	98
Total District Attorney	<u>536,956</u>	<u>536,956</u>	<u>502,919</u>	<u>34,037</u>
Total Legal	<u>867,024</u>	<u>867,024</u>	<u>900,591</u>	<u>(33,567)</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Financial Administration:				
County Auditor:				
Salary of official	73,061	73,343	73,342	1
Salary of assistant auditor I	57,402	59,060	58,506	554
Salary of assistant auditor II	49,948	51,390	50,908	482
Salary of accounting assistants	77,024	77,024	77,024	-
Salary of accountant	47,380	39,360	32,445	6,915
Salary of clerk	22,657	27,295	26,812	483
Payroll taxes	25,052	25,052	23,090	1,962
Employee retirement	24,724	24,724	23,246	1,478
Office supplies	2,400	2,577	2,361	216
Training and consulting	-	-	-	-
Travel and seminars	4,500	6,857	5,689	1,168
Repairs and maintenance-equipment	500	-	-	-
Rental-storage	1,150	1,150	1,128	22
Rental-copier	2,350	2,599	2,558	41
Bonds and insurance	800	350	350	-
Dues and subscriptions	400	400	385	15
Miscellaneous	1,120	137	137	-
Capital outlay	1,000	150	-	150
Total County Auditor	391,468	391,468	377,981	13,487
County Treasurer:				
Salary of official	43,962	43,962	43,793	169
Salary of chief deputy	30,086	30,086	30,086	-
Salary of deputy treasurers	54,203	51,684	51,527	157
Payroll taxes	9,811	9,811	8,973	838
Employee retirement	9,683	9,683	9,101	582
Mileage reimbursement for deputy	600	900	766	134
Office supplies	3,500	3,409	3,406	3
Travel and seminars	1,500	2,969	2,969	-
Bonds and insurance	750	1,691	1,691	-
Dues and subscriptions	100	-	-	-
Capital outlay	-	-	-	-
Total County Treasurer	154,195	154,195	152,312	1,883
Tax Collector:				
Salary of official	46,116	46,116	46,116	-
Salary of chief deputy	30,057	19,700	19,263	437
Salary of chief deputy-tax	30,057	27,851	27,851	-
Salary of deputies	213,176	216,739	207,987	8,752
Payroll taxes	24,435	24,435	22,072	2,363
Employee retirement	24,115	24,115	20,614	3,501
Office supplies	15,000	24,866	23,703	1,163
Telephone	3,300	2,945	2,945	-
Travel and seminars	2,000	2,450	2,450	-
Printing	2,500	-	-	-
Rental equipment	2,000	6,135	5,746	389

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Financial Administration: (continued)				
Tax Collector: (continued)				
Bonds and insurance	2,000	935	885	50
Dues and subscriptions	700	125	125	-
Miscellaneous	500	115	114	1
Capital outlay	2,000	1,429	1,429	-
Total Tax Collector	<u>397,956</u>	<u>397,956</u>	<u>381,300</u>	<u>16,656</u>
Compliance and Collections				
Salary of collection supervisor	33,691	33,691	33,691	-
Salary of collection specialist	29,613	29,613	28,615	998
Salary of clerk	26,000	26,000	24,209	1,791
Salary of manager	30,385	30,385	29,684	701
Payroll taxes	9,156	9,156	7,961	1,195
Employee retirement	9,037	9,037	8,209	828
Office supplies	3,000	2,380	2,115	265
Auto expense	500	-	-	-
Travel & seminars	1,000	-	-	-
Dues & subscriptions	500	200	200	-
Miscellaneous	500	-	-	-
Miscellaneous	-	2,920	2,920	-
Total Compliance and Collections	<u>143,382</u>	<u>143,382</u>	<u>137,604</u>	<u>5,778</u>
Total Financial Administration	<u>1,087,000</u>	<u>1,087,001</u>	<u>1,049,197</u>	<u>37,804</u>
Public Facilities				
Building Maintenance:				
Salary of annex custodian	70,093	70,303	70,301	2
Salary of courthouse custodians	116,802	115,197	92,192	23,005
Payroll taxes	14,297	14,297	11,850	2,447
Employee retirement	14,111	14,111	11,122	2,989
Employee uniforms	2,000	340	340	-
Cleaning and sanitation supplies	14,000	15,289	15,289	-
Repairs and maintenance-buildings	10,000	98,351	97,942	409
Repairs and maintenance-equipment	7,000	12,055	12,055	-
Repairs and maintenance-elevator	6,000	4,775	4,461	314
Small tools	1,500	1,500	1,287	213
Total Building Maintenance	<u>255,803</u>	<u>346,218</u>	<u>316,839</u>	<u>29,379</u>
Total Public Facilities	<u>255,803</u>	<u>346,218</u>	<u>316,839</u>	<u>29,379</u>
Public Safety:				
Fire Station Pct. 1:				
Salary of employees	154,500	136,205	131,132	5,073
Payroll taxes	11,819	10,219	9,858	361
Employee retirement	11,665	9,165	8,862	303
Fuel and oil	2,500	3,630	3,615	15
Cleaning and sanitation	1,000	-	-	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Public Safety: (continued)				
Fire Station Pct. 1:				
Telephone	2,000	2,200	2,162	38
Travel and seminars	500	-	-	-
Repairs and maintenance-equipment	8,000	13,090	13,044	46
Rental-equipment	1,000	-	-	-
Insurance-liability	200	-	-	-
Insurance-firemen	200	-	-	-
Miscellaneous	5,000	16,478	16,445	33
Capital outlay-equipment	5,000	12,397	12,396	1
Total Fire Station Pct. 1	<u>203,384</u>	<u>203,384</u>	<u>197,514</u>	<u>5,870</u>
Fire Station Pct. 2:				
Salary of employees	127,483	120,246	118,357	1,889
Salary of assistant chief	15,115	-	-	-
Payroll taxes	10,909	8,959	8,804	155
Employee retirement	10,766	6,866	6,506	360
Fuel and oil	15,000	10,817	10,817	-
Telephone	7,000	6,040	5,963	77
Repair and maintenance-equipment	7,500	4,516	4,478	38
Miscellaneous	2,000	12,028	9,746	2,282
Capital outlay-equipment	21,100	43,634	43,482	152
Total Fire Station Pct. 2	<u>216,873</u>	<u>213,106</u>	<u>208,153</u>	<u>4,953</u>
Fire Station Pct. 3:				
Salary of employee	108,602	122,110	122,052	58
Payroll taxes	8,308	8,594	8,667	(73)
Employee retirement	8,199	8,518	8,515	3
Fuel and oil	8,000	6,482	6,133	349
Telephone	2,800	2,800	2,611	189
Travel and seminars	750	-	-	-
Repair and maintenance-equipment	6,000	5,287	5,288	(1)
Insurance -liability	2,000	1,466	1,466	-
Insurance-firemen	3,000	-	-	-
Miscellaneous	7,250	2,479	1,975	504
Capital outlay-building	4,000	3,094	2,869	225
Capital outlay-equipment	3,000	1,078	-	1,078
Total Fire Station Pct. 3	<u>161,910</u>	<u>161,908</u>	<u>159,576</u>	<u>2,332</u>
Fire Station Pct. 4:				
Salary of firemen	97,000	97,000	125,052	(28,052)
Payroll taxes	7,421	7,421	8,747	(1,326)
Employee retirement	7,324	7,323	9,112	(1,789)
Uniform rental	3,500	2,500	2,087	413
Fuel and oil	14,500	18,565	5,743	12,822
Telephone	8,500	8,300	4,417	3,883
Travel and seminars	1,600	-	-	-
Repair and maintenance-equipment	14,000	24,368	17,344	7,024

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Public Safety: (continued)				
Fire Station Pct. 4:				
Rental-equipment	500	-	-	-
Insurance-liability	4,200	2,935	2,935	-
Insurance-firemen	100	100	-	100
Miscellaneous	7,000	7,000	1,197	5,803
Capital outlay-equipment	9,000	8,000	-	8,000
Total Fire Station Pct. 4	<u>174,644</u>	<u>183,512</u>	<u>176,634</u>	<u>6,878</u>
Constables:				
Salary of constable Pct. 1	29,261	29,261	29,262	(1)
Salary of constable Pct. 2	29,261	29,261	29,261	-
Salary of constable Pct. 3	29,261	29,261	29,262	(1)
Salary of constable Pct. 4	29,261	28,261	28,136	125
Salary of constable Pct. 5	29,261	29,261	29,261	-
Salary of constable Pct. 6	29,261	29,261	30,124	(863)
Salary of constable Pct. 7	29,261	29,261	29,261	-
Salary of constable Pct. 8	29,261	29,261	29,261	-
Payroll taxes	17,910	17,829	16,439	1,390
Employee retirement	17,672	17,602	16,975	627
Fuel and oil	24,000	15,753	12,709	3,044
Office Supplies	-	1,796	1,471	325
Travel and seminars	4,000	3,187	3,115	72
Repairs & maintenance-autos	1,000	-	-	-
Repairs & maintenance-equipment	3,000	9,714	7,743	1,971
Capital Outlay	-	2,700	1,200	1,500
Total Constables	<u>301,670</u>	<u>301,669</u>	<u>293,480</u>	<u>8,189</u>
Sheriff's Department:				
Salary of official	95,522	95,522	95,522	-
Salary of clerk	26,000	26,000	26,500	(500)
Salary of chief deputy	54,024	54,024	54,024	-
Salary of deputies	604,494	604,494	558,986	45,508
Salary of captain	43,468	43,468	43,468	-
Salary of major	46,039	46,039	46,039	-
Salary of sergeants	155,726	155,726	154,083	1,643
Salary of secretary	28,000	28,000	25,616	2,384
Salary of dispatcher	192,352	192,352	187,187	5,165
Salary of part-time dispatcher	23,247	23,247	5,784	17,463
Salary of investigators	272,522	272,522	273,675	(1,153)
Salary of warrants	37,469	37,469	37,579	(110)
Salary of lieutenant	40,822	40,822	40,822	-
Salary of courthouse deputies	71,117	71,117	68,613	2,504
Salary of task force officer	37,778	37,778	36,529	1,249
Salary of civil process officer	37,450	37,450	37,450	-
Payroll taxes	135,101	135,102	124,068	11,034
Employee retirement	133,335	133,335	125,081	8,254
Workers compensation	-	-	40	(40)

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Public Safety: (continued)				
Sheriff's Department:				
Uniforms	8,000	4,100	3,063	1,037
Office supplies	7,000	7,000	6,745	255
Fuel and oil	140,000	144,370	141,117	3,253
Firearm supplies	2,500	2,500	2,493	7
Telephone	60,000	60,000	51,585	8,415
Travel & seminars	750	750	705	45
School instructors expense	500	-	-	-
Repair and maint-equipment	4,000	2,630	2,629	1
Repair and maint-autos	25,000	65,000	64,971	29
Repair and maint-communications equip	3,500	6,000	5,981	19
Rental-copier	4,500	3,700	3,629	71
Rental-storage (dept files)	3,000	3,200	3,182	18
Bonds and insurance	200	200	150	50
Miscellaneous	5,000	-	-	-
Alarm System expense	-	5,000	2,452	2,548
Radio tower (3 sites)	5,000	4,500	4,500	-
Tactical Command Suburban	2,500	2,500	-	2,500
Capital outlay-vehicle	40,000	-	-	-
Reimb: HIDTA TF grant	-	-	(2,142)	2,142
Total Sheriff's Department	<u>2,345,917</u>	<u>2,345,917</u>	<u>2,232,126</u>	<u>113,791</u>
229th District - Adult Probation:				
Salary of secretary	7,810	7,810	7,582	228
Salary of court interpreter	7,210	7,210	7,000	210
Payroll taxes	1,149	1,149	1,032	117
Employee retirement	1,134	1,134	1,063	71
Indigent Care	1,000	1,000	-	1,000
Total 229th District - Adult Probation	<u>18,303</u>	<u>18,303</u>	<u>16,677</u>	<u>1,626</u>
Detention Center:				
Salary of office manager	31,522	31,522	31,522	-
Salary of captain	32,415	32,415	32,415	-
Salary of jailers	1,208,050	1,181,788	1,179,601	2,187
Salary of chief jailer	43,468	43,468	43,468	-
Salary of corporals	28,070	28,070	29,087	(1,017)
Salary of cooks	48,176	48,176	42,084	6,092
Salary of sergeants	146,088	146,088	147,331	(1,243)
Salary of maintenance	51,843	51,843	40,788	11,055
Salary of mechanic	-	26,262	25,281	981
Salary of nurse	38,000	38,000	43,568	(5,568)
Salary of head bookkeeper	31,521	31,521	31,521	-
Overtime - Guards ISMS	-	30,000	30,595	(595)
Salary of lieutenants	31,170	31,170	31,170	-
Payroll taxes	129,310	129,310	124,733	4,577
Employee retirement	127,619	127,619	118,551	9,068
Uniforms	5,000	7,112	7,041	71

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Public Safety: (continued)				
Detention: (continued)				
Office supplies	20,000	22,867	22,867	-
Fuel & Oil	-	6,000	6,000	-
Cleaning and sanitation	50,000	62,743	62,743	-
Food consumption	510,000	609,145	624,865	(15,720)
Camera supplies	1,000	-	-	-
Pharmacy	50,000	25,443	24,684	759
Medical services	20,000	32,655	30,143	2,512
Contract medical service	62,600	57,383	57,383	-
Personal hygiene-inmates	20,000	29,716	27,001	2,715
Transport of inmates	15,000	4,954	4,058	896
Telephone	1,000	-	-	-
Utilities	150,000	187,513	187,513	-
Repair and maintenance-buildings	60,000	56,278	56,278	-
Repair and maintenance-equipment	50,000	49,128	45,797	3,331
Rental-copier	5,000	8,779	7,889	890
Miscellaneous	60,000	42,801	46,132	(3,331)
Capital outlay-equipment	10,000	21,978	21,968	10
Capital outlay-communications equip.	3,000	7,760	7,760	-
Jail inspection expense	1,000	850	850	-
Trustee fees - jail lease	1,000	-	-	-
School and training	1,000	832	832	-
Insurance-buildings	35,400	38,646	38,646	-
Total Detention Center:	<u>3,078,252</u>	<u>3,249,835</u>	<u>3,232,165</u>	<u>17,670</u>
Juvenile Detention Center:				
Salary of guards	175,970	175,970	167,055	8,915
Salary of part-time guards	89,610	167,250	102,950	64,300
Salary of detention director	5,431	5,431	5,431	-
Salary of detention supervisor	2,716	2,716	-	2,716
Secretary Stipend	1,535	1,535	1,535	-
Board of Judges	40,000	40,000	37,116	2,884
Payroll taxes	24,118	24,118	23,349	769
Employee retirement	23,802	23,802	15,379	8,423
Worker's compensation	5,000	5,000	-	5,000
Unemployment insurance	2,000	2,000	-	2,000
Office supplies	3,000	1,000	692	308
Supplies	-	1,930	1,757	173
Linen/Uniforms	400	400	-	400
Medical services	1,000	1,600	1,575	25
Telephone	-	-	110	(110)
Travel and seminars	1,500	100	58	42
Repairs and maintenance	4,000	7,629	8,663	(1,034)
Insurance-liability	100	100	-	100
Capital outlay	-	-	-	-
Total Juvenile Detention Center	<u>380,182</u>	<u>460,581</u>	<u>365,670</u>	<u>94,911</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Public Safety: (continued)				
9-1-1 Services:				
Salary of clerk	36,588	36,588	30,003	6,585
Payroll taxes	2,799	2,799	2,227	572
Group insurance	5,000	5,000	5,225	(225)
Employee retirement	2,762	2,762	2,189	573
Workers compensation	61	61	-	61
Unemployment insurance	347	347	-	347
Mileage expense	-	400	127	273
Maintenance & repairs	592	1,442	1,296	146
Miscellaneous	2,000	1,100	649	451
Telephone	-	900	900	-
Travel and seminars	1,200	800	356	444
Training	6,900	6,050	6,049	1
Supplies	1,500	1,500	1,158	342
Street sign replacement	1,200	1,200	1,094	106
Total 9-1-1 Services	<u>60,949</u>	<u>60,949</u>	<u>51,273</u>	<u>9,676</u>
County Wide Services:				
Salary of fire marshal	40,000	40,000	41,200	(1,200)
Supplement salary of fire marshal	5,000	5,000	5,000	-
Payroll taxes	3,443	3,443	3,436	7
Employee retirement	3,389	3,388	3,366	22
Total County Wide Services	<u>51,831</u>	<u>51,831</u>	<u>53,002</u>	<u>(1,171)</u>
Total Public Safety	<u>6,993,914</u>	<u>7,250,995</u>	<u>6,986,270</u>	<u>264,725</u>
Health and Welfare:				
Public Health and Welfare Aid:				
Contract medical services	6,000	6,000	6,000	-
Pauper funerals	3,000	3,000	200	2,800
Total Public Health and Welfare Aid	<u>9,000</u>	<u>9,000</u>	<u>6,200</u>	<u>2,800</u>
Federal and State Programs:				
Salary of official	36,050	36,050	-	36,050
Salary of department supervisor	-	-	36,050	(36,050)
Salary of program managers	125,682	125,682	122,652	3,030
Payroll taxes	12,373	12,372	11,737	635
Employee retirement	12,211	12,211	11,561	650
Office supplies	3,500	2,800	2,729	71
Telephone	2,000	2,000	1,800	200
Travel and seminars	2,000	2,700	2,654	46
Repairs and maintenance-equipment	1,150	1,150	1,000	150
Capital outlay	-	-	-	-
Total Federal & State Programs	<u>194,965</u>	<u>194,965</u>	<u>190,183</u>	<u>4,782</u>
Elderly Programs:				
Salary of transportation director	26,124	29,024	28,996	28

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Health & Welfare: (continued)				
Elderly Program: (continued)				
Salary of assistant	38,563	12,250	12,242	8
Payroll taxes	4,949	3,159	3,135	24
Employee retirement	4,884	2,524	2,463	61
Office supplies	250	-	-	-
Fuel and oil	13,000	7,976	7,976	-
Repair and maintenance-autos	2,000	1,976	1,954	22
Total Elderly Programs	<u>89,769</u>	<u>56,909</u>	<u>56,766</u>	<u>143</u>
Nutrition Program Pct. 1:				
Salary of site manager	20,171	26,780	26,780	-
Salary of nutrition aide part-time help	89,320	81,290	81,208	82
Payroll taxes	8,376	8,016	8,018	(2)
Employee retirement	8,267	7,817	7,805	12
Fuel and oil	-	5,565	5,565	-
Consumables	-	2,739	2,459	280
Contractual services	25,000	15,952	13,980	1,972
Repair and maintenance-auto	1,000	1,000	921	79
Miscellaneous	4,000	6,975	5,889	1,086
Food Pantry expense	25,500	25,500	24,497	1,003
Total Nutrition Program Pct. 1	<u>181,634</u>	<u>181,634</u>	<u>177,122</u>	<u>4,512</u>
Nutrition Program Pct. 2:				
Salary of program administrator	23,314	23,314	23,314	-
Salary of program administrator assistant	31,790	-	-	-
Salary of assistant	18,250	18,250	18,250	-
Salary of nutrition aide-part time help	-	68,718	68,679	39
Payroll taxes	5,612	8,032	8,098	(66)
Employee retirement	5,538	5,538	5,677	(139)
Fuel and oil	-	-	-	-
Consumables	-	-	-	-
Contractual services	90,000	94,830	94,328	502
Repairs and maintenance-auto	-	-	-	-
Food pantry expense	44,000	24,930	24,930	-
Capital Outlay	-	12,795	11,995	800
Total Nutrition Program Pct. 2	<u>218,504</u>	<u>256,407</u>	<u>255,271</u>	<u>1,136</u>
Nutrition Program Pct. 3:				
Salary of site manager	32,563	34,739	34,739	-
Salary of rental building coordinator	1,570	1,617	2,870	(1,253)
Payroll taxes	2,611	2,611	2,754	(143)
Employee retirement	2,577	2,577	2,739	(162)
Fuel and oil	3,000	3,000	2,973	27
Consumables	-	-	-	-
Contractual services	13,000	13,000	12,998	2
Repairs and maintenance-auto	1,500	1,500	160	1,340
Miscellaneous	-	-	-	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Health & Welfare: (continued)				
Nutrition Program Pct. 3:				
Food Pantry expense	12,000	11,652	9,639	2,013
Total Nutrition Program Pct. 3	<u>68,821</u>	<u>70,696</u>	<u>68,872</u>	<u>1,824</u>
Nutrition Program Pct. 4:				
Salary of assistant	27,414	28,683	28,485	198
Salary of site manager	25,887	31,483	26,240	5,243
Salary of nutrition aide part-time help	1,000	6,000	6,800	(800)
Payroll taxes	4,154	4,154	4,697	(543)
Employee retirement	4,100	34	1,041	(1,007)
Fuel and oil	-	2,100	1,548	552
Consumables	5,000	6,200	5,467	733
Contractual services	120,000	119,440	161,858	(42,418)
Repairs and maintenance-auto	1,000	1,310	1,212	98
Miscellaneous	-	695	1,391	(696)
Food Pantry expense	10,000	15,930	14,206	1,724
Total Nutrition Program Pct. 4	<u>198,555</u>	<u>216,029</u>	<u>252,945</u>	<u>(36,916)</u>
Total Health and Welfare	<u>961,248</u>	<u>985,640</u>	<u>1,007,359</u>	<u>(21,719)</u>
Conservation Agriculture:				
Extension Service:				
Salary of secretary	28,890	28,890	28,890	-
Salary of clerk	27,627	27,627	27,620	7
Salary of county agent	15,674	16,823	16,823	-
Salary of home demo agent	15,674	15,674	15,674	-
Payroll taxes	6,722	6,721	6,472	249
Employee retirement	6,634	5,485	5,260	225
Mileage	13,000	13,000	13,000	-
Office supplies	2,500	2,385	2,316	69
Postage	200	-	-	-
Custodial supplies	300	364	346	18
Telephone	2,850	720	720	-
Tele-communications upgrade	1,000	715	714	1
Computer update	200	900	828	72
Travel and seminars	5,000	6,371	6,371	-
Repairs and maintenance-equipment	500	-	-	-
Rental-copier	2,500	2,173	2,171	2
Dues & subscriptions	-	-	-	-
Capital Outlay	-	-	-	-
Demonstration materials	100	1,521	1,521	-
Total Extension Service	<u>129,371</u>	<u>129,369</u>	<u>128,726</u>	<u>643</u>
Total Conservation Agriculture	<u>129,371</u>	<u>129,369</u>	<u>128,726</u>	<u>643</u>
Total Expenditures-All Departments	<u>\$ 17,416,749</u>	<u>\$ 18,647,489</u>	<u>\$ 19,044,769</u>	<u>\$ (397,280)</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES	\$ (960,886)	\$ (1,793,766)	\$ (1,511,231)	\$ 282,535
OTHER FINANCING SOURCES (USES):				
Litigation Settlements	-	92,895	329,440	236,545
Transfer In - International Bridge	849,500	849,500	500,000	(349,500)
Transfer In - Gas System	10,000	10,000	10,000	-
Transfer In - Transfer Station	20,000	20,000	-	(20,000)
Transfer In - Courthouse Security	86,927	86,927	86,927	-
Transfer In - Juvenile Probation	-	-	-	-
Transfer In - Debt Service	-	241,986	241,986	-
Note Payable - GOB #259344	-	500,000	500,000	-
Total Other Financing Sources (Uses)	<u>966,427</u>	<u>1,801,308</u>	<u>1,668,353</u>	<u>(132,955)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	5,541	7,542	157,122	149,580
FUND BALANCE, BEGINNING	6,815,171	6,815,171	6,815,171	-
PRIOR PERIOD ADJUSTMENT	124,388	124,388	124,388	-
FUND BALANCE, ENDING	<u>\$ 6,945,100</u>	<u>\$ 6,947,101</u>	<u>\$ 7,096,681</u>	<u>\$ 149,580</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, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Current taxes	\$ 232,800	\$ 232,800	\$ -	\$ (232,800)
Delinquent taxes	75,000	75,000	80,263	5,263
Interest	1,000	1,000	17,594	16,594
Total Revenues	<u>308,800</u>	<u>308,800</u>	<u>97,857</u>	<u>(210,943)</u>
EXPENDITURES				
Debt Service:				
Principal retirement	1,066,228	1,066,228	525,000	541,228
Interest	43,000	43,000	7,941	35,059
Fiscal agent fees	550	550	1,130	(580)
Total Expenditures	<u>1,109,778</u>	<u>1,109,778</u>	<u>534,071</u>	<u>575,707</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(800,978)	(800,978)	(436,214)	364,764
OTHER FINANCING SOURCES				
Operating Transfer In - I&S GOB 1993	-	-	638,970	(638,970)
Operating Transfer Out - Const I&S 2004	-	-	(638,970)	638,970
Operating Transfer Out - General Fund	-	-	(241,986)	241,986
FUND BALANCE, BEGINNING OF YEAR	<u>2,102,379</u>	<u>2,102,379</u>	<u>2,102,379</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,301,401</u>	<u>\$ 1,301,401</u>	<u>\$ 1,424,179</u>	<u>\$ 122,778</u>

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF REVENUES AND
EXPENDITURES - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Favorable (Unfavorable)
REVENUES				
Current ad valorem	\$ 4,463,121	\$ 4,463,121	\$ 4,324,467	\$ (138,654)
Delinquent ad valorem	710,000	710,000	586,865	(123,135)
Motor vehicle licenses	500,000	500,000	260,191	(239,809)
Lateral road credit	90,000	90,000	26,300	(63,700)
Gross weight / axle fees	70,000	70,000	84,333	14,333
Payment in Lieu of Taxes	-	70,000	70,000	-
Rio Bravo Wind tax abatement	80,000	80,000	80,000	-
Fines and forfeitures	190,000	190,000	248,195	58,195
Donations	-	-	-	-
Interest	-	-	12,282	12,282
Auction	30,000	-	-	-
Miscellaneous	100	16,375	27,577	11,202
Miscellaneous-Auction	-	30,000	-	(30,000)
Total Revenues	6,133,221	6,219,496	5,720,210	(499,286)

EXPENDITURES

Commissioner Pct. 1:				
Salary of official	74,918	74,918	74,919	(1)
Salary of foreman	30,743	32,960	32,960	-
Salary of supervisor	26,810	40,170	40,170	-
Salary of street maintenance supervisor	23,180	18,222	18,218	4
Salary of head clerk	26,156	16,519	16,321	198
Salary of janitors	25,229	62,940	62,874	66
Salary of street maintenance	86,306	77,005	76,206	799
Salary of timekeeper/policy manager	21,944	6,880	6,876	4
Salary of park maintenance	32,853	21,550	21,550	-
Salary of drivers and other duties	84,307	74,303	74,303	-
Salary of night watchman	35,646	14,080	14,080	-
Salary of road employees	34,926	24,595	24,594	1
Salary of road hands	26,505	15,376	15,376	-
Salary of clerical	61,367	124,282	121,567	2,715
Payroll taxes	45,203	45,203	44,624	579
Employee retirement	44,612	42,012	41,027	985
Office supplies	4,000	3,368	3,358	10
Fuel and oil	30,000	93,283	93,115	168
Telephone	10,000	8,000	7,731	269
JP & Fire Marshal expense	16,578	16,578	-	16,578
Travel and seminars	2,000	1,633	1,633	-
Repair and maintenance-equipment	65,000	104,560	104,366	194
Repair and maintenance-road & bridge	75,157	65,400	65,350	50
Rental-machinery	10,000	-	-	-
Welding supplies	4,000	-	-	-
Contract work-hauling	15,000	2,461	2,461	-
Contract work-other	15,000	29,055	29,055	-

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF REVENUES AND
EXPENDITURES - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Favorable (Unfavorable)
	Original	Final		
EXPENDITURES (continued)				
Commissioner Pct. 1: (continued)				
Bonds and insurance	1,000	-	-	-
Miscellaneous	22,500	19,613	16,407	3,206
Capital outlay	25,000	46,115	42,992	3,123
Capital outlay-parks and community centers	35,000	-	-	-
Capital outlay-equipment	45,042	29,179	29,179	-
Contingencies	14,000	-	-	-
PILOT Project	20,000	-	-	-
Total Commissioner Pct. 1	1,089,982	1,110,260	1,081,312	28,948
Commissioner Pct. 2:				
Salary of official	74,918	74,918	74,918	-
Salary of administrative assistant	40,116	40,462	40,462	-
Salary of superintendent	40,116	40,116	40,116	-
Salary of project manager	40,116	-	-	-
Salary of supervisor	27,126	944	944	-
Salary of administrative aide	30,556	-	-	-
Salary of special event coordinator	21,505	-	-	-
Salary of head librarian	19,632	16,566	16,561	5
Salary of equipment mechanic	26,714	32,136	32,136	-
Salary of parks supervisor	25,919	25,919	25,919	-
Salary of waste management supervisor	25,768	25,768	25,768	-
Salary of welder	27,447	27,447	27,447	-
Salary of foreman	28,272	28,272	28,272	-
Salary of equipment operator	27,296	27,296	27,296	-
Salary of equipment operator I	22,600	27,851	27,851	-
Salary of street maintenance supervisor	22,600	-	-	-
Salary of library clerk	37,049	-	-	-
Salary of food pantry personnel	27,374	26,574	26,355	219
Other salaries	93,821	254,616	252,924	1,692
Payroll taxes	50,409	48,609	47,930	679
Employee retirement	49,750	43,551	42,875	676
Uniform rental	150	-	-	-
Office supplies	3,000	243	238	5
Consultant fees	5,000	-	-	-
Fuel and oil	56,700	67,556	67,018	538
Telephone	6,500	8,500	8,397	103
JP & Fire Marshall expense	16,578	-	-	-
Travel and seminars	5,000	2,780	2,778	2
Utilities	-	2,280	1,135	1,145
Repair and maint-buildings	20,000	22,500	22,221	279
Repair and maint-equipment	66,000	86,235	84,762	1,473
Repair and maint-roads & bridges	18,100	71,526	71,526	-
Radio lease	3,000	1,970	1,959	11

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF REVENUES AND
EXPENDITURES - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Favorable
				(Unfavorable)
EXPENDITURES (continued)				
Commissioner Pct. 2: (continued)				
Bonds and insurance	100	-	-	-
Miscellaneous	3,000	21,389	20,319	1,070
Capital Outlay Parks and community centers	26,730	-	-	-
Capital outlay	35,935	65,316	61,658	3,658
Contingencies	21,042	-	-	-
PILOT Project	20,000	-	-	-
Total Commissioner Pct. 2	1,065,940	1,091,340	1,079,785	11,555
Commissioner Pct. 3:				
Salary of official	74,918	74,918	74,918	-
Salary of secretary/foreman	60,945	77,119	75,865	1,254
Salary of road hands	116,824	311,973	311,466	507
Salary of temporary help	53,766	48,678	48,677	1
Other salaries	318,903	244,625	244,386	239
Payroll taxes	47,840	54,658	53,921	737
Employee retirement	47,214	51,271	50,885	386
Office supplies	1,000	1,000	999	1
Fuel and oil	90,000	71,447	71,446	1
Telephone	10,000	14,300	14,107	193
JP & Fire Marshall expense	12,958	-	-	-
Travel and seminars	6,000	3,431	3,430	1
Repair and maint-buildings	50,000	20,000	19,535	465
Repair and maint-equipment	96,000	98,827	98,255	572
Repair and maint-roads & bridges	150,000	151,813	151,813	-
Miscellaneous	2,633	10,373	10,373	-
De-Obligated Salaries	47,600	-	-	-
Contingencies	31,042	12,342	12,341	1
Capital outlay	99,699	117,200	117,194	6
Capital Outlay - Parks & Community Centers	14,000	-	-	-
PILOT Project	20,000	19,867	19,866	1
Total Commissioner Pct. 3	1,351,342	1,383,842	1,379,477	4,365
Commissioner Pct. 4:				
Salary of official	74,918	76,718	74,918	1,800
Salary of office manager	32,093	35,000	35,000	-
Salary of secretary	24,530	30,056	45,249	(15,193)
Salary of foreman	31,708	34,000	34,000	-
Salary of assistant foreman	24,530	31,160	33,179	(2,019)
Other salaries	354,740	416,717	412,118	4,599
Payroll taxes	41,503	45,733	46,201	(468)
Employee retirement	40,960	40,960	41,896	(936)
Uniform rental	10,000	17,500	15,131	2,369
Office supplies	6,000	9,500	9,376	124

STARR COUNTY, TEXAS
DETAILED SCHEDULE OF REVENUES AND
EXPENDITURES - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Favorable (Unfavorable)
EXPENDITURES (continued)				
Commissioner Pct. 4: (continued)				
Fuel and oil	60,000	42,550	40,558	1,992
Telephone	12,000	9,855	6,833	3,022
JP & Fire Marshall expense	12,958	-	-	-
Travel and seminars	1,000	3,500	3,346	154
Bonds and insurance	1,000	3,850	3,820	30
Repair and maint-equipment	74,500	63,348	50,050	13,298
Repair and maint-roads&bridges	54,000	8,308	6,134	2,174
Lease payments-machinery	70,000	46,790	46,755	35
Miscellaneous	38,200	23,980	17,010	6,970
Fire protection	25,000	-	-	-
Capital Outlay - Parks & Community Centers	20,000	-	-	-
Contingencies	46,042	41,042	37,742	3,300
Capital outlay	17,158	139,773	135,910	3,863
PILOT Project	20,000	-	-	-
Total Commissioner Pct. 4	<u>1,092,840</u>	<u>1,120,340</u>	<u>1,095,226</u>	<u>25,114</u>
Flood control:				
Precinct #1 channels	9,000	6,222	6,223	(1)
Precinct #2 channels	7,900	-	-	-
Precinct #3 channels	15,000	-	-	-
Precinct #4 channels	10,000	-	-	-
Total Flood Control	<u>41,900</u>	<u>6,222</u>	<u>6,223</u>	<u>(1)</u>
Road & Bridge Fund County Wide:				
Appraisal district fees	47,700	42,700	42,700	-
Breathalyzer services	10,000	10,000	10,000	-
Bidding and notices	400	400	-	400
Rainy Day expense	569,100	569,100	-	569,100
Utilities	829,000	835,843	835,843	-
Repairs & Maintenance - Road & Bridges	-	16,275	16,275	-
Dues and subscriptions	5,000	10,000	9,520	480
Suspension bridge match	10,000	10,000	-	10,000
Right-of-ways and emergency	20,000	13,157	-	13,157
Total Road & Bridge Fund County Wide	<u>1,491,200</u>	<u>1,507,475</u>	<u>914,338</u>	<u>593,137</u>
Total Expenditures	<u>6,133,204</u>	<u>6,219,479</u>	<u>5,556,361</u>	<u>663,118</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES				
	<u>17</u>	<u>17</u>	<u>163,849</u>	<u>163,832</u>
FUND BALANCE, BEGINNING				
	<u>(1,266,174)</u>	<u>(1,266,174)</u>	<u>(1,266,174)</u>	<u>-</u>
FUND BALANCE, ENDING				
	<u>\$ (1,266,157)</u>	<u>\$ (1,266,157)</u>	<u>\$ (1,102,325)</u>	<u>\$ 163,832</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, 2019

	2018	2017
Total Pension Liability (Asset)		
Service Cost	\$ 1,322,698	\$ 1,477,749
Interest on the Total Pension Liability	3,354,911	3,180,024
Effect of Plan Changes	-	-
Effect of Assumption Changes or Inputs	-	140,444
Effect of Economic/Demographic (Gains) or Losses	(42,953)	(710,938)
Benefit Payments, including Refunds of Employee Contributions	(1,773,668)	(1,772,619)
Net Change in Total Pension Liability (Asset)	\$ 2,860,988	\$ 2,314,660
Net Pension Liability (Asset) - Beginning	40,965,526	38,650,866
Total Pension Liability (Asset) - Ending	\$ 43,826,514.00	40,965,526
 Plan Fiduciary Net Position		
Contributions - Employer	\$ 1,116,212	\$ 1,157,528
Contributions - Employee	739,213	767,072
Net Investment Income	(720,080)	4,915,296
Benefit Payments, including Refunds of Employee Contributions	(1,773,668)	(1,772,619)
Administrative Expense	(30,553)	(25,737)
Other	6,338	1,794
Net Change in Plan Fiduciary Net Position	\$ (662,538)	\$ 5,043,334
Plan Fiduciary Net Position - Beginning	38,701,049	33,657,715
Plan Fiduciary Net Position - Ending	\$ 38,038,511	\$ 38,701,049
 Net Pension Liability (Asset)	\$ 5,788,004	\$ 2,264,477
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	86.79%	94.47%
Covered Employee Payroll	\$ 14,784,259	\$ 15,341,443
Net Pension Liability as a Percentage of Covered Employee Payroll	39.15%	14.76%

**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>2016</u>	<u>2015</u>	<u>2014</u>
\$ 1,454,467	\$ 1,234,402	\$ 1,233,646
2,937,528	2,752,024	2,558,600
-	(280,132)	-
-	339,122	-
(485,701)	(278,622)	21,362
(1,585,393)	(1,526,926)	(1,385,724)
\$ 2,320,901	\$ 2,239,868	\$ 2,427,884
36,329,965	34,090,097	31,662,213
\$ 38,650,866	\$ 36,329,965	\$ 34,090,097
\$ 1,226,470	\$ 1,125,290	\$ 1,133,421
793,343	725,994	687,176
2,292,766	(355,847)	1,929,958
(1,585,393)	(1,526,926)	(1,385,724)
(24,973)	(22,353)	(23,013)
(45,336)	26,980	38,336
\$ 2,656,877	\$ (26,861)	\$ 2,380,155
31,000,838	31,027,700	28,647,545
\$ 33,657,715	\$ 31,000,839	\$ 31,027,700
\$ 4,993,151	\$ 5,329,126	\$ 3,062,397
87.08%	85.33%	91.02%
\$ 15,814,750	\$ 14,519,872	\$ 13,622,851
31.57%	36.70%	22.48%

STARR COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Year Ending December 31	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
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%
2018	1,116,212	1,116,212	0	14,784,259	7.6%

(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, 2019

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	10.6 years (based on contribution rate calculated in 12/31/2019 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, 2019

	Special Revenue Funds		
	605 Starr Co Judge Vending Machine Acct	216 Homeland Security Grants	505 Starr Co Drainage District
ASSETS			
Cash and Cash Equivalents	\$ 7,391	\$ 143	\$ 986,067
Investments	-	-	1,615,668
Account Receivable - Property Taxes, net	-	-	180,841
Due From Other Governmental Entities	-	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	906
Due From State	-	-	-
Due From Other Funds	-	-	1,522
Total Assets	<u>7,391</u>	<u>143</u>	<u>2,785,004</u>
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated Deferred Outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	<u>7,391</u>	<u>143</u>	<u>2,785,004</u>
LIABILITIES			
Accounts Payable	178	-	-
Other Current Liabilities	6,129	-	-
Unearned Revenues	-	-	-
Due to Other Governments	-	-	-
Due to Other funds	-	143	-
<i>Total Liabilities</i>	<u>6,307</u>	<u>143</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Aggregated Deferred Inflows	-	-	177,197
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>6,307</u>	<u>143</u>	<u>177,197</u>
FUND BALANCE			
Restricted	-	-	-
Unassigned	1,084	-	2,607,807
<i>Total Fund Balance</i>	<u>1,084</u>	<u>-</u>	<u>2,607,807</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u><u>\$ 7,391</u></u>	<u><u>\$ 143</u></u>	<u><u>\$ 2,785,004</u></u>

215 Starr Co HIDTA Task Force - G19	210 CACST Section 5310	224 Surcharge Fund	225 Courthouse Security Fund
\$ 98,199	\$ 3,954	\$ 24,526	\$ 178,116
-	-	-	-
-	-	-	-
77,102	556	18,442	-
-	-	-	-
-	-	-	-
-	-	-	-
164	-	-	1,735
<u>175,465</u>	<u>4,510</u>	<u>42,968</u>	<u>179,851</u>
-	-	-	-
<u>175,465</u>	<u>4,510</u>	<u>42,968</u>	<u>179,851</u>
-	-	1,009	-
-	-	-	-
11,516	-	-	-
-	-	-	-
163,949	4,510	18	-
<u>175,465</u>	<u>4,510</u>	<u>1,027</u>	<u>-</u>
-	-	-	-
<u>175,465</u>	<u>4,510</u>	<u>1,027</u>	<u>-</u>
-	-	-	-
-	-	41,941	179,851
-	-	41,941	179,851
<u>\$ 175,465</u>	<u>\$ 4,510</u>	<u>\$ 42,968</u>	<u>\$ 179,851</u>

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	222 229th DA's Pre Trial Diversion Program	214 HIDTA Task Force #G18SS0004A	223 Law Library Fund
ASSETS			
Cash and Cash Equivalents	\$ 41,490	\$ 8,544	\$ 338,067
Investments	-	-	-
Account Receivable - Property Taxes, net	-	-	-
Due From Other Governmental Entities	313	14,737	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Due From State	-	-	-
Due From Other Funds	192	-	2,582
Total Assets	41,995	23,281	340,649
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated Deferred Outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	41,995	23,281	340,649
LIABILITIES			
Accounts Payable	-	-	-
Other Current Liabilities	18	-	-
Unearned Revenues	-	-	-
Due to Other Governments	-	-	-
Due to Other funds	8	23,281	-
<i>Total Liabilities</i>	26	23,281	-
DEFERRED INFLOWS OF RESOURCES			
Aggregated Deferred Inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	26	23,281	-
FUND BALANCE			
Restricted	-	-	-
Unassigned	41,969	-	340,649
<i>Total Fund Balance</i>	41,969	-	340,649
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 41,995	\$ 23,281	\$ 340,649

226 Archives Mgmt Fund - Co Clerk	227 Records Mgmt & Pres Fund District Clerk	236 Texas Forest Service Grant	234 Victims of Domestic Violence
\$ 37,248	\$ 35,659	\$ -	\$ 3,728
-	-	-	-
-	-	-	-
-	-	-	29,373
-	-	-	-
-	-	-	-
-	-	-	-
9,671	3,524	-	19,722
46,919	39,183	-	52,823
-	-	-	-
46,919	39,183	-	52,823
1,916	-	-	699
-	-	-	-
-	-	-	22,117
-	-	-	-
28	32	-	30,007
1,944	32	-	52,823
-	-	-	-
1,944	32	-	52,823
-	-	-	-
44,975	39,151	-	-
44,975	39,151	-	-
\$ 46,919	\$ 39,183	\$ -	\$ 52,823

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	228 Records Mgmt & Pres Fund- County Clerk	229 LEOSE Fund	230 Los Olmos Watershed Fund
ASSETS			
Cash and Cash Equivalents	\$ 18,732	\$ 23,702	\$ 508
Investments	-	-	-
Account Receivable - Property Taxes, net	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Due From State	-	-	-
Due From Other Funds	98	-	-
Total Assets	<u>18,830</u>	<u>23,702</u>	<u>508</u>
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated Deferred Outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	<u>18,830</u>	<u>23,702</u>	<u>508</u>
LIABILITIES			
Accounts Payable	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	-
Due to Other Governments	-	-	-
Due to Other funds	5,372	438	508
<i>Total Liabilities</i>	<u>5,372</u>	<u>438</u>	<u>508</u>
DEFERRED INFLOWS OF RESOURCES			
Aggregated Deferred Inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>5,372</u>	<u>438</u>	<u>508</u>
FUND BALANCE			
Restricted	-	-	-
Unassigned	13,458	23,264	-
<i>Total Fund Balance</i>	<u>13,458</u>	<u>23,264</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u><u>\$ 18,830</u></u>	<u><u>\$ 23,702</u></u>	<u><u>\$ 508</u></u>

235 United Way Impact Grant for VODV Prog	238 Housing Preservation Grant	251 JP's Justice Court Technology Fund	264 Joint Investigation - ICE & Sheriff
\$ 2,968	\$ 7,066	\$ 5,308	\$ 1,851
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	696	-
2,968	7,066	6,004	1,851
-	-	-	-
2,968	7,066	6,004	1,851
-	-	-	-
-	-	-	-
2,916	-	-	1,819
-	-	5,310	-
52	7,066	88	32
2,968	7,066	5,398	1,851
-	-	-	-
2,968	7,066	5,398	1,851
-	-	-	-
-	-	606	-
-	-	606	-
\$ 2,968	\$ 7,066	\$ 6,004	\$ 1,851

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	244 Starr Co Border Interdiction Unit	245 Starr Co Violent Crime Unit	250 Chapter 19 Fund
ASSETS			
Cash and Cash Equivalents	\$ 7,911	\$ 25,846	\$ -
Investments	-	-	-
Account Receivable - Property Taxes, net	-	-	-
Due From Other Governmental Entities	2,630	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Due From State	-	-	-
Due From Other Funds	-	43,904	-
Total Assets	10,541	69,750	-
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated Deferred Outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	10,541	69,750	-
LIABILITIES			
Accounts Payable	-	-	-
Other Current Liabilities	-	45,002	-
Unearned Revenues	-	3,437	-
Due to Other Governments	-	6,206	-
Due to Other funds	10,541	15,105	-
<i>Total Liabilities</i>	10,541	69,750	-
DEFERRED INFLOWS OF RESOURCES			
Aggregated Deferred Inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	10,541	69,750	-
FUND BALANCE			
Restricted	-	-	-
Unassigned	-	-	-
<i>Total Fund Balance</i>	-	-	-
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	\$ 10,541	\$ 69,750	\$ -

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)
\$ 1,846	\$ 241	\$ 597	\$ 12
-	-	-	-
-	-	-	-
-	-	78,150	-
-	-	-	-
-	-	-	-
-	-	-	-
2,279	2,240	-	-
4,125	2,481	78,747	12
-	-	-	-
4,125	2,481	78,747	12
-	-	-	-
-	-	-	-
4,093	-	10,819	-
-	-	-	-
32	2,481	67,927	12
4,125	2,481	78,747	12
-	-	-	-
4,125	2,481	78,747	12
-	-	-	-
-	-	-	-
-	-	-	-
\$ 4,125	\$ 2,481	\$ 78,747	\$ 12

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	233 Victims Domestic Violence Assist Program	213 Testing of Forensic Evidence Grant	276 LBSP-Sheriff
ASSETS			
Cash and Cash Equivalents	\$ 1	\$ -	\$ 21,033
Investments	-	-	-
Account Receivable - Property Taxes, net	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid and Other Assets	-	11,205	-
Other Assets	-	-	-
Due From State	-	11,205	-
Due From Other Funds	-	-	34
Total Assets	<u>1</u>	<u>22,410</u>	<u>21,067</u>
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated Deferred Outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	<u>1</u>	<u>22,410</u>	<u>21,067</u>
LIABILITIES			
Accounts Payable	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	11,205	-
Due to Other Governments	-	-	-
Due to Other funds	1	11,205	21,067
<i>Total Liabilities</i>	<u>1</u>	<u>22,410</u>	<u>21,067</u>
DEFERRED INFLOWS OF RESOURCES			
Aggregated Deferred Inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>1</u>	<u>22,410</u>	<u>21,067</u>
FUND BALANCE			
Restricted	-	-	-
Unassigned	-	-	-
<i>Total Fund Balance</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u><u>\$ 1</u></u>	<u><u>\$ 22,410</u></u>	<u><u>\$ 21,067</u></u>

411 TDHCA Home OCC Contract #1001187	413 TDHCA-Home Contract #1002269 HomeRehab	417 BBC/NADBNK SWEP Grant #TX0360 (RRR)	420 TXDOT CERTZ Project
\$ 4	\$ 55,440	\$ 18,658	\$ 1
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	42,990	-	-
4	98,430	18,658	1
-	-	-	-
4	98,430	18,658	1
-	32,810	-	-
-	-	-	1
-	-	18,658	-
-	-	-	-
4	65,620	-	-
4	98,430	18,658	1
-	-	-	-
4	98,430	18,658	1
-	-	-	-
-	-	-	-
-	-	-	-
\$ 4	\$ 98,430	\$ 18,658	\$ 1

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	414 Starr County Construction 2004	415 San Isidro Project	416 BBC/NADBANK SWEP Grant #TX0360 (OMR)
ASSETS			
Cash and Cash Equivalents	\$ 290,736	\$ 4,926	\$ 102,489
Investments	-	-	-
Account Receivable - Property Taxes, net	-	-	-
Due From Other Governmental Entities	291,914	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Due From State	-	-	-
Due From Other Funds	-	-	-
Total Assets	582,650	4,926	102,489
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated Deferred Outflows	-	-	-
Total Assets and Deferred Outflows of Resources	582,650	4,926	102,489
LIABILITIES			
Accounts Payable	-	-	-
Other Current Liabilities	-	4,840	1
Unearned Revenues	-	-	102,488
Due to Other Governments	-	-	-
Due to Other funds	-	86	-
Total Liabilities	-	4,926	102,489
DEFERRED INFLOWS OF RESOURCES			
Aggregated Deferred Inflows	-	-	-
Total Liabilities and Deferred Inflows of Resources	-	4,926	102,489
FUND BALANCE			
Restricted	577,636	-	-
Unassigned	5,014	-	-
Total Fund Balance	582,650	-	-
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 582,650	\$ 4,926	\$ 102,489

422 TXDOT Border Colonia Access -3rd Call	426 Self Help Center Contract #711013	296 OPSG (Starr 2018) Sheriff	294 STARR - 2016 OPSG
\$ 3	\$ 43,991	\$ 16,722	\$ -
-	-	-	-
-	-	-	-
-	-	86,060	-
-	-	-	-
-	-	-	-
-	-	-	-
-	254,535	-	-
3	298,526	102,782	-
-	-	-	-
3	298,526	102,782	-
-	-	-	-
-	-	-	-
-	43,744	-	-
-	-	-	-
3	254,782	102,782	-
3	298,526	102,782	-
-	-	-	-
3	298,526	102,782	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 3	\$ 298,526	\$ 102,782	\$ -

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	430 Olmitos Garcias Creeks Watershed Site	601 Constable#5 Abandon Vehicle Forfeiture	206 Courthouse Renovation Fund - Special Revenue
ASSETS			
Cash and Cash Equivalents	\$ 30,621	\$ 512	\$ 82,101
Investments	-	-	-
Account Receivable - Property Taxes, net	-	-	-
Due From Other Governmental Entities	-	-	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Due From State	-	-	-
Due From Other Funds	-	-	3,215
Total Assets	30,621	512	85,316
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated Deferred Outflows	-	-	-
Total Assets and Deferred Outflows of Resources	30,621	512	85,316
LIABILITIES			
Accounts Payable	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	-
Due to Other Governments	-	-	-
Due to Other funds	30,621	-	-
Total Liabilities	30,621	-	-
DEFERRED INFLOWS OF RESOURCES			
Aggregated Deferred Inflows	-	-	-
Total Liabilities and Deferred Inflows of Resources	30,621	-	-
FUND BALANCE			
Restricted	-	-	-
Unassigned	-	512	85,316
Total Fund Balance	-	512	85,316
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 30,621	\$ 512	\$ 85,316

241 Amusement Machine Permits	242 Memorial Cemetary	201 Starr County Regional Public Defender	295 Starr - 2017 OPSG
\$ 86	\$ 88,925	\$ -	\$ 30,164
-	-	-	-
-	-	-	-
-	-	135,428	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
86	88,925	135,428	30,164
-	-	-	-
86	88,925	135,428	30,164
-	-	135,428	-
-	-	-	-
-	-	-	-
-	-	-	-
86	10,372	-	30,164
86	10,372	135,428	30,164
-	-	-	-
86	10,372	135,428	30,164
-	-	-	-
-	78,553	-	-
-	78,553	-	-
\$ 86	\$ 88,925	\$ 135,428	\$ 30,164

STARR COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	207 Crime Victim's Assistance Program	208 DA's Border Prosecution Unit (BPU)	221-A DA Apportionment Fund-FY 2019
ASSETS			
Cash and Cash Equivalents	\$ 9,745	\$ 13,952	\$ -
Investments	-	-	-
Account Receivable - Property Taxes, net	-	-	-
Due From Other Governmental Entities	19,131	19,815	-
Prepaid and Other Assets	-	-	-
Other Assets	-	-	-
Due From State	-	-	-
Due From Other Funds	39,086	39,030	-
Total Assets	<u>67,962</u>	<u>72,797</u>	-
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated Deferred Outflows	-	-	-
<i>Total Assets and Deferred Outflows of Resources</i>	<u>67,962</u>	<u>72,797</u>	-
LIABILITIES			
Accounts Payable	-	-	-
Other Current Liabilities	-	-	-
Unearned Revenues	-	-	-
Due to Other Governments	-	-	-
Due to Other funds	67,962	72,797	-
<i>Total Liabilities</i>	<u>67,962</u>	<u>72,797</u>	-
DEFERRED INFLOWS OF RESOURCES			
Aggregated Deferred Inflows	-	-	-
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>67,962</u>	<u>72,797</u>	-
FUND BALANCE			
Restricted	-	-	-
Unassigned	-	-	-
<i>Total Fund Balance</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u>\$ 67,962</u>	<u>\$ 72,797</u>	<u>\$ -</u>

431 Local Emergency Planning Committee	209-Victim Coordinator and Liaison-229th Court	Total Nonmajor Governmental Funds
\$ 104	\$ 2	\$ 2,669,936
-	-	1,615,668
-	-	180,841
-	2,320	775,971
-	-	11,205
-	-	906
-	-	11,205
-	2,684	469,903
<u>104</u>	<u>5,006</u>	<u>5,735,635</u>
-	-	-
<u>104</u>	<u>5,006</u>	<u>5,735,635</u>
-	-	172,040
-	-	55,992
-	-	232,812
-	-	11,516
<u>104</u>	<u>5,006</u>	<u>1,004,292</u>
<u>104</u>	<u>5,006</u>	<u>1,476,652</u>
-	-	177,197
<u>104</u>	<u>5,006</u>	<u>1,653,849</u>
-	-	577,636
-	-	3,504,150
<u>-</u>	<u>-</u>	<u>4,081,786</u>
<u>\$ 104</u>	<u>\$ 5,006</u>	<u>\$ 5,735,635</u>

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	605 Starr Co Judge Vending Machine Acct	216 Homeland Security Grants	505 Starr Co Drainage District
Revenues			
Taxes	\$ -	\$ -	\$ 272,214
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	2,694	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	115	-	19,480
State Grants	-	136,450	-
Federal Grants	-	-	-
Total Revenues	2,809	136,450	291,694
Expenditures			
General Administration	1,725	-	-
Judicial	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	136,450	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
Total Expenditures	1,725	136,450	-
Excess of Revenues Over (Under) Expenditures	1,084	-	291,694
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	1,084	-	291,694
<i>Fund Balance at Beginning of Period</i>	747	-	2,316,113
<i>Prior Period Adjustment</i>	(747)	-	-
Fund Balance at End of Period	\$ 1,084	\$ -	\$ 2,607,807

215 Starr Co HIDTA Task Force -G19	210 CACST Section 5310	224 Surcharge Fund	225 Courthouse Security Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	69,461	22,766
-	-	-	-
-	-	-	-
-	-	574	3,833
-	-	-	-
127,878	4,468	-	-
<u>127,878</u>	<u>4,468</u>	<u>70,035</u>	<u>26,599</u>
-	-	-	-
-	-	44,909	-
-	-	-	-
-	-	10,468	124
127,878	-	-	-
-	4,468	-	-
-	-	-	-
-	-	14,607	-
-	-	-	1,670
-	-	-	-
<u>127,878</u>	<u>4,468</u>	<u>69,984</u>	<u>1,794</u>
-	-	51	24,805
-	-	-	-
-	-	-	(86,927)
-	-	-	(86,927)
-	-	51	(62,122)
-	-	41,890	241,973
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,941</u>	<u>\$ 179,851</u>

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	222 229th DA's Pre Trial Diversion Program	214 HIDTA Task Force #G18SS0004A	223 Law Library Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	17,500	-	34,328
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	742	-	5,536
State Grants	-	-	-
Federal Grants	-	240,030	-
Total Revenues	18,242	240,030	39,864
Expenditures			
General Administration	-	-	-
Judicial	-	-	-
Legal	19,183	-	1,084
Public Facilities	-	-	-
Public Safety	-	240,030	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
Total Expenditures	19,183	240,030	1,084
Excess of Revenues Over (Under) Expenditures	(941)	-	38,780
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(941)	-	38,780
<i>Fund Balance at Beginning of Period</i>	42,910	-	301,869
<i>Prior Period Adjustment</i>			
Fund Balance at End of Period	\$ 41,969	\$ -	\$ 340,649

226 Archives Mgmt Fund - Co Clerk	227 Records Mgmt & Pres Fund District Clerk	236 Texas Forest Service Grant	234 Victims of Domestic Violence
\$ -	\$ -	\$ -	\$ -
-	-	-	32,589
-	-	-	-
67,834	26,945	-	-
-	-	-	-
-	-	-	-
-	-	-	-
925	893	-	-
-	-	19,995	-
-	-	-	130,354
68,759	27,838	19,995	162,943
-	-	-	-
-	-	-	-
-	-	-	-
77,134	49,272	-	-
-	-	-	162,943
-	-	-	-
-	-	-	-
-	-	-	-
-	1,716	17,995	-
-	-	-	-
77,134	50,988	17,995	162,943
(8,375)	(23,150)	2,000	-
-	-	-	-
-	-	-	-
-	-	-	-
(8,375)	(23,150)	2,000	-
53,350	62,301	(2,000)	-
\$ 44,975	\$ 39,151	\$ -	\$ -

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	228 Records Mgmnt & Pres Fund-County Clerk	229 LEOSE Fund	230 Los Olmos Watershed Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	6,396	-
Charges for Services	-	-	-
Fines & Forfeitures	1,518	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	220	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Total Revenues	1,738	6,396	-
Expenditures			
General Administration	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	5,838	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
Total Expenditures	-	5,838	-
Excess of Revenues Over (Under) Expenditures	1,738	558	-
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	1,738	558	-
<i>Fund Balance at Beginning of Period</i>	11,720	22,706	-
<i>Prior Period Adjustment</i>			
Fund Balance at End of Period	\$ 13,458	\$ 23,264	\$ -

235 United Way Impact Grant for VODV Prog	238 Housing Preservation Grant	251 JP's Justice Court Technology Fund	264 Joint Investigation - ICE & Sheriff
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	9,226	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	9,226	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	8,620	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	8,620	-
-	-	-	-
-	-	606	-
-	-	606	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	606	-
-	-	(3,728)	-
-	-	3,728	-
\$ -	\$ -	\$ 606	\$ -

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	244 Starr Co Border Interdiction Unit	245 Starr Co Violent Crime Unit	250 Chapter 19 Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	54,937	-	9,740
Federal Grants	-	39,669	-
Total Revenues	54,937	39,669	9,740
Expenditures			
General Administration	-	-	2,142
Judicial	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	54,937	39,669	7,598
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
Total Expenditures	54,937	39,669	9,740
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
<i>Fund Balance at Beginning of Period</i>	-	1,206	-
<i>Prior Period Adjustment</i>	-	(1,206)	-
Fund Balance at End of Period	\$ -	\$ -	\$ -

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)
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	185,733	-
-	2,238	-	-
-	2,238	185,733	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	2,238	-	-
-	-	-	-
-	-	-	-
-	-	184,736	-
-	-	-	-
-	-	-	-
-	2,238	184,736	-
-	-	997	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	997	-
-	-	(997)	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	209-Victim Coordinator and Liaison-229th Court	213 Testing of Forensic Evidence Grant	276 LBSP-Sheriff
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	2,319	-	199,903
Federal Grants	-	-	-
Total Revenues	2,319	-	199,903
Expenditures			
General Administration	2,319	-	199,903
Judicial	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	-	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
Total Expenditures	2,319	-	199,903
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
<i>Fund Balance at Beginning of Period</i>	-	-	-
<i>Prior Period Adjustment</i>	-	-	-
Fund Balance at End of Period	\$ -	\$ -	\$ -

411 TDHCA Home OCC Contract #1001187	413 TDHCA-Home Contract #1002269 HomeRehab	417 BBC/NADBNK SWEP Grant #TX0360 (RRR)	420 TXDOT CERTZ Project
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	85,644	-	-
-	85,644	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	66,047	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	66,047	-	-
-	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, 2019

	Special Revenue Funds		
	414 Starr County Construction 2004	415 San Isidro Project	416 BBC/NADBNK SWEP Grant #TX0360 (OMR)
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	5,021	-	-
State Grants	-	-	-
Federal Grants	-	-	-
Total Revenues	5,021	-	-
Expenditures			
General Administration	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	-	-
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	5,021	-	-
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	5,021	-	-
Fund Balance at Beginning of Period	577,629	-	-
Prior Period Adjustment			
Fund Balance at End of Period	\$ 582,650	\$ -	\$ -

422 TXDOT Border Colonia Access -3rd Call	426 Self Help Center Contract #711013	296 OPSG (Starr 2018) Sheriff	294 STARR - 2016 OPSG
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	238	-	-
-	-	-	-
-	68,131	359,359	4,144
-	68,369	359,359	4,144
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	359,359	4,144
-	68,369	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	68,369	359,359	4,144
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	(254,536)	-	-
-	254,536	-	-
\$ -	\$ -	\$ -	\$ -

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	430 Olmitos Garcias Creeks Watershed Site	601 Constable#5 Abandon Vehicle Forfeiture	206 Courthouse Renovation Fund - Special Revenue
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Charges	-	-	42,333
Local Events & Contributions	112,781	-	-
Interest Revenue	-	9	1,006
State Grants	98,055	-	-
Federal Grants	380,913	-	-
Total Revenues	591,749	9	43,339
Expenditures			
General Administration	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Facilities	-	-	-
Public Safety	-	-	-
Health & Welfare	-	-	-
Conservation Agriculture	8,425	-	-
Highways & Streets	-	-	-
Capital Outlay	905,095	-	-
Miscellaneous	-	-	-
Total Expenditures	913,520	-	-
Excess of Revenues Over (Under) Expenditures	(321,771)	9	43,339
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(321,771)	9	43,339
<i>Fund Balance at Beginning of Period</i>	321,771	503	41,977
<i>Prior Period Adjustment</i>			
Fund Balance at End of Period	\$ -	\$ 512	\$ 85,316

241 Amusement Machine Permits	242 Memorial Cemetary	201 Starr County Regional Public Defender	295 Starr - 2017 OPSG
\$ -	\$ -	\$ -	\$ -
-	-	416,700	-
-	68,275	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	416,700	-
-	-	-	610,662
-	68,275	833,400	610,662
-	9,358	-	-
-	-	-	-
-	-	833,400	-
-	-	-	-
-	-	-	610,662
-	-	-	-
-	-	-	-
-	-	-	-
-	34,132	-	-
-	-	-	-
-	43,490	833,400	610,662
-	24,785	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	24,785	-	-
-	53,768	-	-
\$ -	\$ 78,553	\$ -	\$ -

STARR COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds		
	207 Crime Victim's Assistance Program	208 DA's Border Prosecution Unit (BPU)	221-A DA Apportionment Fund- FY 2019
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Other Revenues	-	-	-
Charges	-	-	-
Local Events & Contributions	-	-	-
Interest Revenue	-	-	-
State Grants	-	397,802	22,500
Federal Grants	255,624	-	-
Total Revenues	255,624	397,802	22,500
Expenditures			
General Administration	-	-	-
Judicial	-	-	-
Legal	53,784	-	-
Public Facilities	-	-	-
Public Safety	201,840	397,802	22,500
Health & Welfare	-	-	-
Conservation Agriculture	-	-	-
Highways & Streets	-	-	-
Capital Outlay	-	-	-
Miscellaneous	-	-	-
Total Expenditures	255,624	397,802	22,500
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	-	-
<i>Fund Balance at Beginning of Period</i>	-	-	-
<i>Prior Period Adjustment</i>	-	-	-
Fund Balance at End of Period	\$ -	\$ -	\$ -

<u>Total Nonmajor Governmental Funds</u>	
\$	272,214
	455,685
	68,275
	249,578
	2,694
	42,333
	112,781
	38,592
	1,544,134
	2,309,114
	<u>5,095,400</u>
	215,447
	44,909
	907,451
	136,998
	2,382,508
	138,884
	8,425
	199,343
	960,608
	-
	<u>4,994,573</u>
	100,827
	-
	(86,927)
	<u>(86,927)</u>
	13,900
	3,811,575
	256,311
\$	<u>4,081,786</u>

FIDUCIARY FUNDS

STARR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	229th Judicial District Probation Fund	Juvenile Probation & Restitution Fund	County Attorney Fund
ASSETS			
Cash	\$ 31,591	\$ 25,552	\$ 156,838
Invested Cash	-	-	-
Prepaid Exp (Over/Esc)	-	-	-
Accounts receivable	-	-	22,739
Due from other funds	-	-	452
Other assets	-	-	-
Total assets	31,591	25,552	180,029
LIABILITIES			
Accounts payable	-	-	1,422
Payroll Withholding & Deductions	-	-	-
Due to other funds	-	-	19,177
Due to other governments	24,042	-	-
Funds held for others	-	-	-
Other liabilities	7,549	25,552	159,430
Total Liabilities	\$ 31,591	\$ 25,552	\$ 180,029

District Attorney Fund	County Clerk Fund	Detention Center Fund	Motor Vehicle Tax Fund	Tax Assessor Collector Fund
\$ 1,256,270	\$ 831,257	\$ 159,818	\$ 796,395	\$ 421,319
146,225	-	-	-	-
-	-	-	-	137,061
-	-	-	177,761	-
238,061	-	-	182	71,706
-	-	-	-	5,673
<u>1,640,556</u>	<u>831,257</u>	<u>159,818</u>	<u>974,338</u>	<u>635,759</u>
6,861	-	-	318,337	-
-	-	-	-	-
152,879	62,093	-	139,945	400,000
-	-	-	516,056	193,075
252,228	373,748	6,110	-	-
1,228,588	395,416	153,708	-	42,684
<u>\$ 1,640,556</u>	<u>\$ 831,257</u>	<u>\$ 159,818</u>	<u>\$ 974,338</u>	<u>\$ 635,759</u>

STARR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	TNRCC Inspection Fees Fund	Jury Fund	Tertiary Care Trauma Fund
ASSETS			
Cash	\$ 4,714	\$ 4,473	\$ 4,075
Invested Cash	-	-	-
Prepaid Exp (Over/Esc)	-	-	-
Accounts receivable	250	-	-
Due from other funds	-	-	480
Other assets	-	-	-
<i>Total assets</i>	<u>4,964</u>	<u>4,473</u>	<u>4,555</u>
LIABILITIES			
Accounts payable	-	1,520	-
Payroll Withholding & Deductions	4,732	-	-
Due to other funds	82	1,303	2,334
Due to other governments	150	-	2,221
Funds held for others	-	-	-
Other liabilities	-	1,650	-
Total Liabilities	<u>\$ 4,964</u>	<u>\$ 4,473</u>	<u>\$ 4,555</u>

Border Area Narcotics Task Force Forfeiture Fund	Sheriff's Department Fund	Planning Department Fund	District Clerk's Fund	District Clerk's Invested Trust Fund
\$ 38,767	\$ 700,784	\$ 163	\$ 1,267,988	\$ 1,956,344
-	-	-	-	-
-	-	-	-	-
-	-	25	-	-
48,500	62,715	-	-	-
-	-	-	-	-
<u>87,267</u>	<u>763,499</u>	<u>188</u>	<u>1,267,988</u>	<u>1,956,344</u>
-	-	25	-	-
-	-	-	-	-
-	30	163	28,501	-
-	-	-	-	-
-	196,458	-	1,239,487	1,956,344
87,267	567,011	-	-	-
<u>\$ 87,267</u>	<u>\$ 763,499</u>	<u>\$ 188</u>	<u>\$ 1,267,988</u>	<u>\$ 1,956,344</u>

STARR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Consolidated Court Cost Fund	Retirement System Fund	Justice of the Peace Fund
ASSETS			
Cash	\$ 139,571	\$ 3,601	\$ 92,672
Invested Cash	-	-	-
Prepaid Exp (Over/Esc)	-	-	-
Accounts receivable	-	-	-
Due from other funds	29,463	149,355	-
Other assets	-	-	-
Total assets	169,034	152,956	92,672
LIABILITIES			
Accounts payable	-	-	-
Payroll Withholding & Deductions	-	-	-
Due to other funds	38,981	2,962	52,223
Due to other governments	130,053	149,355	-
Funds held for others	-	-	-
Other liabilities	-	639	40,449
Total Liabilities	\$ 169,034	\$ 152,956	\$ 92,672

Starr County Compliance & Collections	Health Inspection Account	Fourth Court of Appeals Fund	Scholarship Trust Fund	Total
\$ 15,826	\$ 1,702	\$ 145	\$ 4,999	\$ 7,914,864
-	-	-	-	146,225
-	-	-	-	137,061
-	-	-	-	200,775
-	-	368	-	601,282
-	-	-	-	5,673
<u>15,826</u>	<u>1,702</u>	<u>513</u>	<u>4,999</u>	<u>9,005,880</u>
2,857	-	-	-	331,022
-	-	-	-	4,732
9,560	1,702	18	-	911,953
758	-	369	-	1,016,079
-	-	-	-	4,024,375
2,651	-	126	4,999	2,717,719
<u>\$ 15,826</u>	<u>\$ 1,702</u>	<u>\$ 513</u>	<u>\$ 4,999</u>	<u>\$ 9,005,880</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

229th JUDICIAL DISTRICT PROBATION FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 34,656	\$ 404,755	\$ 407,820	\$ 31,591
Total Assets	<u>\$ 34,656</u>	<u>\$ 404,755</u>	<u>\$ 407,820</u>	<u>\$ 31,591</u>
LIABILITIES				
Due to Other Governments	\$ 27,645	\$ 24,042	\$ 27,645	\$ 24,042
Other Liabilities	7,011	380,713	380,175	7,549
Total Liabilities	<u>\$ 34,656</u>	<u>\$ 404,755</u>	<u>\$ 407,820</u>	<u>\$ 31,591</u>

JUVENILE PROBATION & RESTITUTION FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 18,555	\$ 7,245	\$ 247	\$ 25,552
Due From Other Funds	10	-	10	-
A/R	-	-	-	-
Total Assets	<u>\$ 18,565</u>	<u>\$ 7,245</u>	<u>\$ 257</u>	<u>\$ 25,552</u>
LIABILITIES				
Accounts Payable	\$ 247	\$ -	\$ 247	\$ -
Due to Other Funds	-	10	10	-
Other Liabilities	18,317	7,235	-	25,552
Total Liabilities	<u>\$ 18,565</u>	<u>\$ 7,245</u>	<u>\$ 257</u>	<u>\$ 25,552</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

COUNTY ATTORNEY FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 211,050	\$ 354,306	\$ 408,518	\$ 156,838
Due from Other Funds	452	-	-	452
Accounts Receivable	-	22,739	-	22,739
Total Assets	<u>\$ 211,502</u>	<u>\$ 377,045</u>	<u>\$ 408,518</u>	<u>\$ 180,029</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 1,422	\$ -	\$ 1,422
Due to Other Governments	-	-	-	-
Due to Other Funds	40,132	21,313	42,268	19,177
Other Liabilities	171,370	354,310	366,250	159,430
Total Liabilities	<u>\$ 211,502</u>	<u>\$ 377,045</u>	<u>\$ 408,518</u>	<u>\$ 180,029</u>

DISTRICT ATTORNEY FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 1,605,368	\$ 1,610,026	\$ 1,959,124	\$ 1,256,270
Invested Cash	145,860	365	-	146,225
Due from Other Funds	222,891	190,245	175,075	238,061
Total Assets	<u>\$ 1,974,119</u>	<u>\$ 1,800,636</u>	<u>\$ 2,134,199</u>	<u>\$ 1,640,556</u>
LIABILITIES				
Accounts Payable	\$ 25,061	\$ 6,861	\$ 25,061	\$ 6,861
Due to Other Funds	167,212	606,819	621,153	152,879
Other Liabilities	1,605,071	937,367	1,313,850	1,228,588
Funds Held for Others	176,775	249,589	174,135	252,228
Total Liabilities	<u>\$ 1,974,119</u>	<u>\$ 1,800,636</u>	<u>\$ 2,134,199</u>	<u>\$ 1,640,556</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

COUNTY CLERK FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 813,936	\$ 434,000	\$ 416,679	\$ 831,257
Total Assets	<u>\$ 813,936</u>	<u>\$ 434,000</u>	<u>\$ 416,679</u>	<u>\$ 831,257</u>
LIABILITIES				
Due to Other Governments	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	55,736	40,357	34,000	62,093
Funds Held for Others	374,564	4,405	5,221	373,748
Other Liabilities	383,636	389,238	377,458	395,416
Total Liabilities	<u>\$ 813,936</u>	<u>\$ 434,000</u>	<u>\$ 416,679</u>	<u>\$ 831,257</u>

DETENTION CENTER FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 68,029	\$ 831,953	\$ 740,164	\$ 159,818
Total Assets	<u>\$ 68,029</u>	<u>\$ 831,953</u>	<u>\$ 740,164</u>	<u>\$ 159,818</u>
LIABILITIES				
Funds Held for Others	\$ 41,000	\$ 534,090	\$ 568,980	\$ 6,110
Other Liabilities	27,029	297,863	171,184	153,708
Total Liabilities	<u>\$ 68,029</u>	<u>\$ 831,953</u>	<u>\$ 740,164</u>	<u>\$ 159,818</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

MOTOR VEHICLE TAX FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 402,310	\$ 9,942,654	\$ 9,548,568	\$ 796,395
Accounts Receivable	184,123	177,759	184,121	177,761
Due from Other Funds	182	-	-	182
Other Assets	229,620	-	229,620	-
Total Assets	<u>\$ 816,235</u>	<u>\$ 10,120,413</u>	<u>\$ 9,962,309</u>	<u>\$ 974,338</u>
LIABILITIES				
Due to Other Funds	\$ 132,898	\$ 125,850	\$ 118,803	\$ 139,945
Due to Government	683,337	516,054	683,335	516,056
Accounts Payable	-	9,478,509	9,160,172	318,337
Total Liabilities	<u>\$ 816,235</u>	<u>\$ 10,120,413</u>	<u>\$ 9,962,310</u>	<u>\$ 974,338</u>

TAX ASSESSOR COLLECTOR FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 352,476	\$ 27,261,847	\$ 27,193,004	\$ 421,319
Prepaid Exp (Over/Esc)	107,694	29,367	-	137,061
Due from Other Funds	73,650	71,661	73,605	71,706
Other Assets	5,673	-	-	5,673
Total Assets	<u>\$ 539,493</u>	<u>\$ 27,362,875</u>	<u>\$ 27,266,609</u>	<u>\$ 635,759</u>
LIABILITIES				
Due to Other Funds	\$ 405,166	\$ 189,607	\$ 194,773	\$ 400,000
Other Liabilities	94,672	122,005	173,993	42,684
Due to Government	39,655	27,051,263	26,897,843	193,075
Total Liabilities	<u>\$ 539,493</u>	<u>\$ 27,362,875</u>	<u>\$ 27,266,609</u>	<u>\$ 635,759</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

TNRCC INSPECTION FEES FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 4,588	\$ 1,092	\$ 965	\$ 4,714
Account Receivables	30	250	30	250
Total Assets	<u>\$ 4,618</u>	<u>\$ 1,342</u>	<u>\$ 995</u>	<u>\$ 4,964</u>
LIABILITIES				
Due to Other Funds	\$ 55	\$ 82	\$ 55	\$ 82
Due to Other Governments	241	149	240	150
Other Liabilities	4,322	1,111	701	4,732
Total Liabilities	<u>\$ 4,618</u>	<u>\$ 1,342</u>	<u>\$ 996</u>	<u>\$ 4,964</u>

JURY FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 3,679	\$ 32,280	\$ 31,485	\$ 4,473
Due From Other Funds	-	-	-	-
Total Assets	<u>\$ 3,679</u>	<u>\$ 32,280</u>	<u>\$ 31,485</u>	<u>\$ 4,473</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 1,520	\$ -	\$ 1,520
Due to Other Funds	1,165	138	-	1,303
Other Liabilities	2,514	30,622	31,485	1,650
Total Liabilities	<u>\$ 3,679</u>	<u>\$ 32,280</u>	<u>\$ 31,485</u>	<u>\$ 4,473</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

TERTIARY CARE TRAUMA FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 11,577	\$ 4,320	\$ 11,821	\$ 4,075
Due from Other Funds	245	480	245	480
Total Assets	<u>\$ 11,821</u>	<u>\$ 4,800</u>	<u>\$ 12,066</u>	<u>\$ 4,555</u>
LIABILITIES				
Due to Other Funds	\$ 5,903	\$ 2,579	\$ 6,148	\$ 2,334
Due to Other Governments	5,918	2,221	5,918	2,221
Total Liabilities	<u>\$ 11,821</u>	<u>\$ 4,800</u>	<u>\$ 12,066</u>	<u>\$ 4,555</u>

BORDER AREA NARCOTICS TASK FORCE FORFEITURE FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 38,098	\$ 669	\$ -	\$ 38,767
Due From Other Funds	48,500	-	-	48,500
Total Assets	<u>\$ 86,598</u>	<u>\$ 669</u>	<u>\$ -</u>	<u>\$ 87,267</u>
LIABILITIES				
Other Liabilities	\$ 86,598	\$ 669	\$ -	\$ 87,267
Total Liabilities	<u>\$ 86,598</u>	<u>\$ 669</u>	<u>\$ -</u>	<u>\$ 87,267</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

SHERIFF'S DEPARTMENT FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 636,229	\$ 283,545	\$ 218,991	\$ 700,784
Due from Other funds	143,150	62,715	143,150	62,715
Total Assets	<u>\$ 779,379</u>	<u>\$ 346,260</u>	<u>\$ 362,140</u>	<u>\$ 763,499</u>
LIABILITIES				
Due to Other Funds	\$ 30	\$ -	\$ -	\$ 30
Funds Held for Others	200,099	-	3,641	196,458
Other Liabilities	579,250	346,260	358,499	567,011
Total Liabilities	<u>\$ 779,379</u>	<u>\$ 346,260</u>	<u>\$ 362,140</u>	<u>\$ 763,499</u>

PLANNING DEPARTMENT FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 159	\$ 554	\$ 550	\$ 163
Accounts Receivable	-	25	-	25
Due from Government	-	-	-	-
Total Assets	<u>\$ 159</u>	<u>\$ 579</u>	<u>\$ 550</u>	<u>\$ 188</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 25	\$ -	\$ 25
Due to Other Funds	159	554	550	163
Total Liabilities	<u>\$ 159</u>	<u>\$ 579</u>	<u>\$ 550</u>	<u>\$ 188</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

DISTRICT CLERK'S FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 1,278,479	\$ 512,936	\$ 523,427	\$ 1,267,988
Total Assets	<u>\$ 1,278,479</u>	<u>\$ 512,936</u>	<u>\$ 523,427</u>	<u>\$ 1,267,988</u>
LIABILITIES				
Due to Other Funds	\$ 38,125	\$ 28,501	\$ 38,125	\$ 28,501
Funds held for others	1,240,354	484,435	485,302	1,239,487
Total Liabilities	<u>\$ 1,278,479</u>	<u>\$ 512,936</u>	<u>\$ 523,427</u>	<u>\$ 1,267,988</u>

DISTRICT CLERK'S INVESTED TRUST FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 2,040,397	\$ 31,560	\$ 115,613	\$ 1,956,344
Total Assets	<u>\$ 2,040,397</u>	<u>\$ 31,560</u>	<u>\$ 115,613</u>	<u>\$ 1,956,344</u>
LIABILITIES				
Funds Held for Others	\$ 2,040,397	\$ 31,560	\$ 115,613	\$ 1,956,344
Total Liabilities	<u>\$ 2,040,397</u>	<u>\$ 31,560</u>	<u>\$ 115,613</u>	<u>\$ 1,956,344</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

CONSOLIDATED COURT COST FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 199,540	\$ 425,146	\$ 485,115	\$ 139,571
Account Receivable - Other	-	-	-	-
Due from Other Funds	37,931	29,464	37,932	29,463
Total Assets	<u>\$ 237,471</u>	<u>\$ 454,610</u>	<u>\$ 523,047</u>	<u>\$ 169,034</u>
LIABILITIES				
Due to Other Funds	\$ 115,027	\$ 38,981	\$ 115,027	\$ 38,981
Due to Other Governments	122,444	415,629	408,020	130,053
Other Liabilities	-	-	-	-
Total Liabilities	<u>\$ 237,471</u>	<u>\$ 454,610</u>	<u>\$ 523,047</u>	<u>\$ 169,034</u>

RETIREMENT SYSTEM FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 3,220	\$ 1,894,817	\$ 1,894,436	\$ 3,601
Due from Other Funds	138,512	10,843	-	149,355
Total Assets	<u>\$ 141,732</u>	<u>\$ 1,905,659</u>	<u>\$ 1,894,436</u>	<u>\$ 152,956</u>
LIABILITIES				
Due to Other Funds	\$ 2,581	\$ 381	\$ -	\$ 2,962
Due to Other Governments	138,512	10,843	-	149,355
Other Liabilities	639	1,894,436	1,894,436	639
Total Liabilities	<u>\$ 141,732</u>	<u>\$ 1,905,660</u>	<u>\$ 1,894,436</u>	<u>\$ 152,956</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

JUSTICE OF THE PEACE FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 76,088	\$ 533,603	\$ 517,019	\$ 92,672
Total Assets	<u>\$ 76,088</u>	<u>\$ 533,603</u>	<u>\$ 517,019</u>	<u>\$ 92,672</u>
LIABILITIES				
Due to Other Funds	\$ 47,766	\$ 42,117	\$ 37,660	\$ 52,223
Other Liabilities	28,322	491,486	479,359	40,449
Total Liabilities	<u>\$ 76,088</u>	<u>\$ 533,603</u>	<u>\$ 517,019</u>	<u>\$ 92,672</u>

FOURTH COURT OF APPEALS FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 1,381	\$ 4,969	\$ 6,205	\$ 145
Due from Other Funds	414	368	414	368
Total Assets	<u>\$ 1,795</u>	<u>\$ 5,337</u>	<u>\$ 6,619</u>	<u>\$ 513</u>
LIABILITIES				
Due to Other Funds	\$ 12	\$ 18	\$ 12	\$ 18
Due to Government	1,656	4,905	6,192	369
Other Liabilities	127	413	414	126
Total Liabilities	<u>\$ 1,795</u>	<u>\$ 5,337</u>	<u>\$ 6,619</u>	<u>\$ 513</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

STARR COUNTY COMPLIANCE & COLLECTIONS

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 37,766	\$ 217,356	\$ 239,296	\$ 15,826
Total Assets	<u>\$ 37,766</u>	<u>\$ 217,356</u>	<u>\$ 239,296</u>	<u>\$ 15,826</u>
LIABILITIES				
Due to Other Funds	\$ 37,752	\$ 8,938	\$ 37,131	\$ 9,560
Due to Other Governments	-	-	-	-
Accounts Payable	-	2,857	-	2,857
Due to Government	-	758	-	758
Other Liabilities	14	204,802	202,165	2,651
Total Liabilities	<u>\$ 37,766</u>	<u>\$ 217,356</u>	<u>\$ 239,296</u>	<u>\$ 15,826</u>

HEALTH INSPECTION ACCOUNT

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 1,035	\$ 10,127	\$ 9,460	\$ 1,702
Due from Other Funds	1,125	-	1,125	-
Total Assets	<u>\$ 2,160</u>	<u>\$ 10,127</u>	<u>\$ 10,585</u>	<u>\$ 1,702</u>
LIABILITIES				
Due to Other Funds	\$ 2,160	\$ 2,827	\$ 3,285	\$ 1,702
Due to Government	-	-	-	-
Other Liabilities	-	7,300	7,300	-
Total Liabilities	<u>\$ 2,160</u>	<u>\$ 10,127</u>	<u>\$ 10,585</u>	<u>\$ 1,702</u>

STARR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2019

SCHOLARSHIP TRUST FUND

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 468	\$ 12,031	\$ 7,500	\$ 4,999
Total Assets	<u>\$ 468</u>	<u>\$ 12,031</u>	<u>\$ 7,500</u>	<u>\$ 4,999</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Government	-	-	-	-
Other Liabilities	468	12,031	7,500	4,999
Total Liabilities	<u>\$ 468</u>	<u>\$ 12,032</u>	<u>\$ 7,500</u>	<u>\$ 4,999</u>

TOTAL ALL AGENCY FUNDS

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
ASSETS				
Cash	\$ 7,839,082	\$ 44,811,792	\$ 44,736,010	\$ 7,914,864
Invested Cash	145,860	365	-	146,225
Prepaid Exp (Over/Esc)	107,694	29,367	-	137,061
Accounts receivable	184,153	200,773	184,151	200,775
Due from other funds	667,062	365,775	431,554	601,282
Other assets	235,293	-	229,620	5,673
Total Assets	<u>\$ 9,179,144</u>	<u>\$ 45,408,071</u>	<u>\$ 45,581,335</u>	<u>\$ 9,005,880</u>
LIABILITIES				
Accounts payable	\$ 25,308	\$ 9,491,194	\$ 9,185,480	\$ 331,022
Due to other funds	1,051,879	1,109,072	1,248,998	911,953
Due to other governments	1,019,408	28,025,864	28,029,193	1,016,079
Funds held for others	4,073,189	1,304,079	1,352,893	4,024,375
Other liabilities	3,009,360	5,477,862	5,764,771	2,722,451
Total Liabilities	<u>\$ 9,179,145</u>	<u>\$ 45,408,070</u>	<u>\$ 45,581,336</u>	<u>\$ 9,005,880</u>

STATISTICAL SECTION

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government	\$ 6,933,438	\$ 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
Public Safety	10,052,056	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
Judicial	2,124,512	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
Highways and streets	5,543,793	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
Public facilities	490,837	434,267	379,285	381,669	366,357	379,469	323,617	1,313,641	187,595	504,138
Financial administration	1,142,008	936,158	1,079,437	970,101	965,956	1,050,370	1,028,686	1,003,118	1,012,007	959,983
Legal	2,036,991	1,793,869	2,110,039	974,248	900,589	904,533	818,802	842,171	877,144	872,656
Health and welfare	1,348,566	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
Conservation and agriculture	149,076	155,756	159,150	133,300	128,203	140,847	139,753	135,432	137,870	138,473
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Debt service - interest on debt	42,855	104,159	110,176	156,719	119,287	121,555	118,407	135,227	149,418	163,794
Debt service - bond issuance cost	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	117,796	-	-	-	-	-	-	-
Total	\$ 29,864,132	\$ 25,177,156	\$ 27,596,967	\$ 27,921,773	\$ 24,578,440	\$ 25,182,077	\$ 24,193,427	\$ 24,621,361	\$ 24,770,076	\$ 24,786,015

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

PROGRAM REVENUES			GENERAL REVENUES				
Fiscal Year	Changes for Services	Operating Grants and Contributions	Taxes	Interest	Transfers	Miscellaneous	
2019	\$ 3,227,479	\$ 9,285,223	\$ 15,712,787	\$ 236,183	\$ 510,000	\$ 371,854	
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	

STARR COUNTY, TEXAS
EXPENDITURES BY FUNCTION
ALL GOVERNMENTAL FUND TYPES

LAST TEN FISCAL YEARS
(Unaudited)

FUNCTION	2019	2018	2017	2016	2015
General administration	\$ 6,442,761	\$ 4,457,072	\$ 4,985,259	\$ 5,134,645	\$ 4,619,668
Judicial and elections	1,943,054	1,930,537	1,913,782	2,035,211	2,024,826
Financial administration	1,044,850	885,916	999,192	981,064	962,401
Legal	1,849,122	1,701,881	1,991,743	985,258	897,250
Public facilities	453,838	411,972	355,436	385,982	366,647
Public safety	9,279,100	8,230,552	8,901,098	9,923,928	8,723,787
Health and welfare	1,247,373	1,037,966	1,398,688	1,168,753	1,155,134
Culture and recreation	-	-	-	-	-
Conservation-Agriculture	137,151	147,686	149,380	134,805	127,664
Highways and streets (maintenance of county roads and bridges)	5,092,438	4,983,513	5,277,868	7,004,712	5,617,013
Capital Outlay	1,765,461	854,223	1,761,888	-	-
Debt Service	874,626	5,171,446	741,628	2,157,719	665,048
Totals	\$ 30,129,774	\$ 29,812,764	\$ 28,475,962	\$ 29,912,077	\$ 25,159,438

FUNCTION	2014	2013	2012	2011	2010
General administration	\$ 4,901,319	\$ 4,605,559	\$ 4,213,406	\$ 4,149,013	\$ 4,024,041
Judicial & elections	2,172,874	1,997,058	1,723,080	1,777,550	1,674,382
Financial administration	976,758	959,204	932,579	949,369	898,181
Legal	865,841	765,232	789,206	833,176	860,782
Public facilities	360,957	330,653	1,321,541	426,286	488,704
Public safety	8,375,165	8,246,260	8,071,321	8,992,178	7,698,821
Health and welfare	1,588,261	1,348,624	2,401,066	2,081,892	2,057,292
Culture and recreation	-	-	-	-	-
Conservation-agriculture	130,976	129,618	125,909	129,315	129,558
Highways and streets (maintenance of county roads and bridges)	5,991,760	6,224,048	6,102,386	6,739,625	7,751,392
Capital Outlay	-	-	-	-	-
Debt Service	587,555	568,407	570,277	564,418	568,794
Totals	\$ 25,951,466	\$ 25,174,663	\$ 26,250,771	\$ 26,642,822	\$ 26,151,947

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

Fiscal Year Ended	Taxes	Intergovernmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Total
2019	\$ 16,202,787	\$ 5,226,263	\$ 5,742,463	\$ 513,242	\$ 236,183	\$ 526,067	\$ 28,447,005
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

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

Fiscal Year Ended	Debt Principal	Interest & Fiscal Charges	Total Debt Services	Total General Fund Expenditures	Ratio of Debt Service to General Fund Expenditures
2019	\$ -	\$ -	\$ -	\$ 19,044,769	\$ -
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%

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

Fiscal Year	Operating Funds	Limited Tax Bonds	Total Constitutional Tax Levy	FM and Lateral Road Tax	Drainage District	Total Tax Rate
2019	\$ 0.5219	\$ -	\$ 0.5219	\$ 0.2465	\$ 0.0100	\$ 0.7784
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

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

<u>Fiscal Year Ended September 30,</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Mineral and Intangible</u>	<u>Total</u>
2019	\$ -	\$ -	\$ -	\$ 2,047,831,188
2018	-	-	-	1,986,392,705
2017	-	-	-	1,682,317,462
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

STARR COUNTY, TEXAS
DEMOGRAPHIC INFORMATION
YEAR ENDED SEPTEMBER 30, 2019
(Unaudited)

Starr County, Texas was organized in 1848 from Nueces County and was named for Dr. James Harper Starr who served as the Secretary of Treasury of the Republic of Texas. The County seat is Rio Grande City.

Area: 1,229.1 Square Miles

Annual rainfall: 22.65

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

Growing Season: 309 days

Population: 64,633

Principal Cities: Rio Grande City (15,317), Roma (11,561), La Grulla (1,701) Escobares (2,575)

Principle towns: San Isidro (240), La Victoria (171), Las Lomas (3,147), La Casita (167), La Rosita (85)

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 Starr County. Starr County also provides multiple accesses to Mexico. Hill altitudes vary from 125 to 580 feet.

Recreation includes the following: Falcon State Park, Falcon Reservoir, Roma Bluffs World Birding Center, museums, and city parks.

Activities Include Hunting; white-tailed deer, white-wing dove, quail, Rio Grande turkey, javelina, and feral hog Fishing; largemouth bass, crappie, catfish, Texas cichlid, and alligator gar.

Points of interest include Roma Historic District, Robert E. Lee Museum located at Fort Ringgold, Our Lady of Lourdes Grotto Located next to Immaculate Conception Church in RGC, La Borde Hotel located on Rio Grande City's Historic District.

Income Includes the production of oil, natural gas, sand, and gravel. Agriculture income is derived mostly from crops that include sorghum, cotton, fruit, and vegetables; Livestock that include cattle, goat, and lamb.

Race/Ethnicity (In percent) includes the following: Hispanic 96.4, Anglo 3.3; Black 0.4; Asian 0.2; Other 0.4; Two or more races 0.3.

Note: The above information was obtained from the Texas Almanac, the U.S. Census Bureau, Population Division (Annual Estimates of Resident Population: July 1, 2019), Official County and City Websites.

FEDERAL AWARDS SECTION



208 W. Ferguson Unit #1 • Pharr, Texas 78577

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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 Starr County, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise Starr County, Texas's basic financial statements and have issued our report thereon dated September 29, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Starr County, Texas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Starr County, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 items 2019-001, 2019-002, and 2019-003 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Starr County, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of

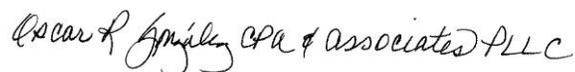
financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2019-001.

Starr County, Texas Response to Findings

Starr County, Texas's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. Starr County, Texas's 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.

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

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

Pharr, Texas
September 29, 2021



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Oscar R. González
Melissa González

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

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's compliance with the types of compliance requirements described in the *OMB Compliance Supplement and State of Texas Single Audit Circular (UGMS)* that could have a direct and material effect on each of the Starr County, Texas's major federal and state programs for the year ended September 30, 2019. Starr County, Texas's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Starr County, Texas's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State of Texas Single Audit Circular (UGMS)*. 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 and state programs occurred. An audit includes examining, on a test basis, evidence about the Starr County, Texas's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the Starr County, Texas's compliance.

Opinion on Each Major Federal Program

In our opinion, the 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, 2019.

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 item 2019-001. Our opinion on each major federal and state program is not modified with respect to these matters.

Starr County, Texas's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Starr County, Texas's 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

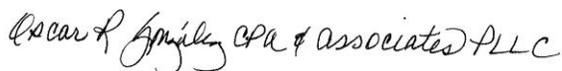
Management of the Starr County, Texas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Starr County, Texas's internal control over 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Starr County, Texas's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be significant deficiencies.

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

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. 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
September 29, 2021

STARR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

I. Summary of Auditors' Results

Financial Statements:

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None reported
Significant deficiency(ies) identified?	Yes
Noncompliance material to financial statements noted?	None

Federal and State Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditors' report issued on compliance for major federal and state programs	Unmodified

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

Identification of major federal and state programs:

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

CFDA Number:

Name of Federal or State Program:

97.067	Federal		Homeland Security Grants
10.923	Federal	OG7-FED-2015-59023	Olmito Garcia Site 7 Watershed Rehab Project
	State	OG7-ST-2015-50008	Olmito Garcia Site 7 Watershed Rehab Project
	State	212-19-214	Formula Grant FY2019
	State	212-SG-519	Starr County Regional Public Defender FY19
	State	721440	Texas Community Development Block Grant Program
	State	HDM-19-4168	2019 Texas Feeding Texans: Home Delivered Meals

STARR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

II. Financial Statement Findings

Schedule Reference (2019-001) Controls for Year-End Closing of Financial Statements and Controls Over Compliance with Federal and State Reporting Requirements

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, 2019 were not prepared and submitted within the timeline specified by federal and state guidelines.

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

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.

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 (2019-002) Misappropriation of Assets - Cash

SIGNIFICANT DEFICIENCY

Criteria: General Controls implemented by the County should reduce an employee's ability to commit fraud without detection in areas that are vulnerable to fraud and procedures review are conducted on the existing controls to make sure they are adequate.

Condition: During the current and prior fiscal year, an employee was able to commit fraud and steal \$30,836 from cash deposits.

Effect: The County experienced a loss of \$30,836 in revenues.

Cause: Controls relating to routine cash collections were circumvented by an employee throughout the year, as a result \$30,836 was stolen. Because bank reconciliations were not done on a timely basis the employee was able to steal cash throughout several months without detection.

Recommendation: Bank reconciliations should be performed on a timely basis. Internal controls should be reviewed and tested throughout the year to make sure they are adequate to prevent or detect fraud. We recommend bank reconciliations should be done in order to comply with current internal controls. The County auditor's department should perform risk assessments to identify, analyze, and manage the risk of asset misappropriation. Once performed the County should address the areas that need additional controls be implemented to reduce the risk of fraud.

Questioned Cost: -\$30,836-

STARR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

II. Financial Statement Findings (Continued)

Schedule Reference (2019-003) Accounting of Capital Assets

SIGNIFICANT DEFICIENCY

Criteria: Capital assets should be accounted through a fund based on governmental fund accounting procedures. Capital assets should be tagged and inventoried. Adequate procedures for receiving of capital assets should be in place. All capitalized assets should be depreciated, and depreciation schedule should account for depreciation expense based on policies established by the County.

Condition: Fund accounting is not being followed for the capital assets; they are not in the accounting system nor is depreciation being calculated for infrastructure assets purchased since 2007 as required by policies. All capital assets are not inventoried or tagged. Purchased capital assets do not follow receiving procedures upon delivery.

Effect: Noncompliance with policies for capital assets established by the County.

Cause: Capital assets are not accounted for in the accounting system, assets that should be capitalized are not and depreciation expense for infrastructure was not recorded properly in prior years.

Recommendation: Capital assets should be recorded into the accounting system following governmental fund accounting policies. Formal documented procedures should be established for the receipt of capital asset delivery and all capital assets should be inventoried, tagged and added to the depreciation schedule with proper depreciation expense calculated.

Questioned Cost: -\$0-

STARR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

III. Federal and State Award Findings

Schedule Reference (2019-001) Controls for Year-End Closing of Financial Statements and Controls Over Compliance with Federal and State Reporting Requirements

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, 2019 were not prepared and submitted within the timeline specified by federal and state guidelines.

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

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.

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 Programs: 97.067 U.S. Department of Homeland Security OPSG-2016 (Sheriff), OPSG-2017(DA) & (Sheriff), OPSG-2018(DA) & (Sheriff); 10.923 U.S. Department of Agriculture Emergency Watershed Protection Program; Olmito Garcia Site 7 Watershed Rehab Project; Formula Grant FY2019; Starr County Regional Public Defender FY19; Texas Community Development Block Grant Program; 2019 Texas Feeding Texans: Home Delivered Meals.

STARR COUNTY, TEXAS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

SUMMARY OF AUDITOR RESULTS – PRIOR FISCAL YEAR

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.

Status: Not Corrected

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.

Status: Corrected

STARR COUNTY, TEXAS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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.

Status: Corrected

FINDINGS AT THE FEDERAL AND STATE 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.

Status: Not Corrected

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



Starr County Courthouse Annex
100 FM 3167 Suite 217
Rio Grande City, TX 78582

STARR COUNTY AUDITOR

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Starr County Corrective Action Plan For the Year Ended September 30, 2019

Schedule Reference (2019-001): Closing of Financial Statements

The Starr County Auditor has a plan in place to ensure the financial annual report be presented in a timely matter. Due to the unforeseen pandemic of Covid-19, the plan to outsource services to an accounting firm was delayed. Currently, the County has contracted an outside team to work with the Starr County Auditor's staff. The goal is to help draw near the current financial annual report deadline. We have also completed an office renovation to accommodate for larger workspace as additional staff members are so greatly needed.

Persons Responsible for Implementation:

County Auditor

Estimated date of Completion:

December 31, 2021

Schedule Reference (2019-002): Misappropriation of Assets – Cash

The individual, in question, has been charged and is paying restitution. Controls have been in place to secure the counting and depositing of cash be overseen by management. The Starr County Auditor's Office is preparing the bank reconciliations in a timely matter and reviewing the depositing of cash in a monthly matter.

Persons Responsible for Implementation:

County Auditor
County Treasurer

Estimated date of Completion:

September 30, 2021

Schedule Reference (2019-003): Accounting of Capital Assets

The Starr County Auditor's Office does have a listing of the depreciation schedule and all capital assets are inventoried. The Starr County Auditor's Office was under the impression that the county fell under the GASB 34 exemption. We have now adjusted the depreciation associated with infrastructure with a prior period adjustment and will continue to depreciate the infrastructure capital assets. Starr County is aware and will look into procedures for asset delivery verification, tagging of inventory, and posting depreciation into our accounting system software.

Persons Responsible for Implementation:

County Auditor

Estimated date of Completion:

September 30, 2022

STARR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND NONFEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Federal Grantor /Pass Through Grantor/State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
FEDERAL AWARDS				
U.S. Department of Justice				
<i>Pass through the Office of the Governor - Criminal Justice</i>				
Crime Victims Assistance Program	16.575	1903411	\$ 255,624	\$ -
Crime Victims Assistance Program	16.575	2877503	<u>130,354</u>	-
Total Office of the Governor- Criminal Justice Division			<u>385,978</u>	
<i>Pass through the Office of the Governor - Criminal Justice Division</i>				
Edward Byrne Memorial Justice Assisstance Grant Prog	16.738	2281910	<u>39,669</u>	-
Total Office of the Governor - Criminal Justice Division- JAG Prgm.			<u>39,669</u>	
<i>Other U.S. Department of Justice</i>				
Equitable Sharing Program	16.922	M-19-D79-O-000181	<u>2,238</u>	-
Total Other U.S. Department of Justice			<u>2,238</u>	
Total U.S. Department of Justice			<u>427,885</u>	
U.S. Department of Transportation				
<i>Pass through Texas Department of Transportation</i>				
Enhanced Mobility of Seniors and Individuals with Disab.	20.513	51016052919	<u>4,468</u>	-
Total U.S. Department of Transportation			<u>4,468</u>	
U.S. Department of Health and Human Services				
<i>Pass through Texas Department of Family & Protective Service</i>				
Foster Care - Title IV-E	93.658	23943664	<u>10,795</u>	-
Total U.S. Department of Health and Human Services			<u>10,795</u>	
Executive Office of the President				
<i>Pass through the Office of National Drug Control Policy:</i>				
<i>South Texas HIDTA Assistance Center</i>				
HIDTA Task Force Grant - 2018	95.001	G18SS0004A	240,030	-
HIDTA Task Force Grant - 2019	95.001	G19SS0004A	<u>127,878</u>	-
Total Executive Office of the President			<u>367,908</u>	
U.S. Department of Agriculture				
<i>Pass through the Texas State Soil and Water Conservation Board</i>				
Emergency Watershed Protection Program	10.923	OG7-FED-2015-59023	<u>380,913</u>	-
Total U.S. Department of Agriculture			<u>\$ 380,913</u>	

STARR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND NONFEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Federal Grantor /Pass Through Grantor/State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
U.S. Department of Housing and Urban Development				
<i>Pass through the Texas Department of Agriculture</i>				
Community Development Block Grant	14.228	7215013	\$ 68,369	\$ -
Total Texas Department of Agriculture			<u>68,369</u>	
<i>Pass through the Texas Department of Housing and Community Affairs</i>				
TDHCA HOME RSP #2017-0040	14.239	1002675	85,644	-
Total Texas Department of Housing and Community Affairs			<u>85,644</u>	-
Total U.S. Department of Housing and Urban Development			<u>154,013</u>	
U.S. Department of Homeland Security				
<i>Pass through Office of the Governor-Homeland Security Grants Division</i>				
Homeland Security Grants - OPSG 2017 (DA)	97.067	3685801	139,516	-
Homeland Security Grants - OPSG 2018 (DA)	97.067	3685802	38,445	-
Homeland Security Grants - OPSG 2016 (Sheriff)	97.067	3193402	4,144	-
Homeland Security Grants - OPSG 2017 (Sheriff)	97.067	3193403	610,662	-
Homeland Security Grants - OPSG 2018 (Sheriff)	97.067	3193404	359,359	-
Total U.S. Department of Homeland Security			<u>1,152,126</u>	
TOTAL FEDERAL AWARDS			<u>2,498,108</u>	
STATE AWARDS				
Texas Department of Public Safety				
<i>Pass through Texas Homeland Security State Administrative Agency</i>				
Local Border Security Program - 2019 (Sheriff)	N/A	2994704	199,903	-
Local Border Security Program - 2019 (DA)	N/A	2993104	47,000	-
Local Border Security Program - 2020 (DA)	N/A	2993105	2,090	-
Total Texas Department of Public Safety			<u>248,993</u>	
Texas State Soil and Water Conservation Board				
<i>Direct Program:</i>				
Olmito Garcia Site 7 Watershed Rehab Project	N/A	OG7-ST-2015-50008	98,057	-
Total Texas State Soil and Water Conservation Board			<u>98,057</u>	
Texas Comptroller of Public Accounts, Judiciary Section				
<i>Pass through the Judiciary Section</i>				
District Attorney's Office Apportionment FY19	N/A		22,500	-
Total Texas Comptroller of Public Accounts			<u>\$ 22,500</u>	

STARR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND NONFEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Federal Grantor /Pass Through Grantor/State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Texas Indigent Defense Commission				
<i>Direct Program:</i>				
Formula Grant FY 2019	N/A	212-19-214	\$ 41,385	\$ -
Starr County Regional Public Defender FY19	N/A	212-SG-519	416,700	-
Total Texas Indigent Defense Commission			<u>458,085</u>	
Texas Department of Agriculture				
<i>Direct Program:</i>				
Texas Community-Development Block Grant Program	N/A	721440.000	184,736	-
2019 Texans Feeding Texans: Home Delivered Meals	N/A	HDM-19-4168	29,550	-
Total Texas Department of Agriculture			<u>214,286</u>	
Texas Office of the Governor				
<i>Pass through Office of the Governor-Criminal Justice Division</i>				
NIBRS	N/A	3688101	136,450	-
Total Office of the Governor - Criminal Justice Division			<u>136,450</u>	
<i>Pass through Office of the Governor-Homeland Security Grants Division</i>				
Region 3- Border Prosecution Unit 2019	N/A	2536108	377,987	-
Region 3- Border Prosecution Unit 2020	N/A	2536109	19,815	-
Local Border Security Program - Operation Border Star 2019	N/A	3673001	52,307	-
Local Border Security Program - Operation Border Star 2020	N/A	3673002	2,629	-
Total Office of the Governor - Homeland Security Grants Division			<u>452,738</u>	
<i>Pass through Office of the Attorney General-Grants Division</i>				
Victim Coordinator & Liaison Grant	N/A	2098564	2,319	-
Total Office of the Attorney General - Grants Division			<u>2,319</u>	
Total Texas Office of the Governor			<u>591,507</u>	
Texas Secretary of State				
<i>Direct Funding:</i>				
Chapter 19 Voter Registration	N/A		9,740	-
Total Texas Secretary of State			<u>9,740</u>	
Texas A&M Forest Service				
<i>Direct Funding:</i>				
Rural Volunteer Fire Department Assistance Program	N/A	E801970	19,995	-
Total Texas A&M Forest Service			<u>\$ 19,995</u>	

STARR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND NONFEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Federal Grantor /Pass Through Grantor/State Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identity Number	Grant Expenditures	Expenditures to Subrecipients
Texas Commission on State Emergency Communications				
<i>Pass through City of Laredo:</i>				
9-1-1 Addressing-Regional Administration	N/A	FY 2019	\$ 44,158	\$ -
Total Texas Commission on State Emergency Communications			<u>44,158</u>	
Texas Commission Environmental Quality				
<i>Pass through South Texas Development Council</i>				
Regional Solid Waste Center	N/A	19-19-G04	37,636	-
Total Texas Commission Environmental Quality			<u>37,636</u>	
TOTAL STATE AWARDS			<u>1,744,957</u>	
NONFEDERAL AWARDS				
Area Agency on Aging				
<i>Pass through South Texas Development Council</i>				
Nutrition Program	N/A		356,265	-
Total Area Agency on Aging			<u>356,265</u>	
<i>Pass through United Way of South Texas Serving Hidalgo & Starr County</i>				
United Way of South Texas	N/A		32,589	-
Total Other Awards			<u>32,589</u>	
TOTAL FEDERAL, STATE AND NONFEDERAL AWARDS			<u>\$ 4,631,919</u>	

STARR COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE
AND NONFEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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, 2019, Starr County, Texas has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.