

CAMERON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2020

MARTHA GALARZA, CPA

COUNTY AUDITOR



CAMERON COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2020

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**COUNTY AUDITOR
CAMERON COUNTY, TEXAS
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Martha Galarza
COUNTY AUDITOR

March 29, 2021

Honorable District Judges of Cameron County and
Honorable Members of the Cameron County Commissioners' Court

The County Auditor's Office (the "Auditor's Office") is pleased to present the Comprehensive Annual Financial Report ("CAFR") of Cameron County, Texas (the "County") for the fiscal year ended September 30, 2020. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

Responsibility for the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data presented is accurate in all material respects and presents fairly the financial position and results of operations of the County in accordance with generally accepted accounting principles ("GAAP"). All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The County is required to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditors' report.

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally acceptable in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*", issued in June 1999 and implemented by the County in FY2003. The effect of implementing all of the above-mentioned accounting standards are discussed in Note 1 to the basic financial statements.

THE REPORTING ENTITY AND IT SERVICES

The combined financial statements of Cameron County, Texas as a financial reporting entity report all activities, organizations, and functions of Cameron County, both as a primary government and its legally separate component units for which (1) the elected officials of the County are financially accountable and/or (2) exclusion of component units activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with Governmental Accounting Standards Board Statement No. 14 - ***The Financial Reporting Entity***, as amended by GASB 61- ***The Financial Reporting Entity: Omnibus***. Based on the foregoing criteria, the operations of the following component units have been included in this year's report:

- Cameron County Regional Mobility Authority (C.C.R.M.A.)
- Cameron County Health Care Funding District (C.C.H.F.D.)
- Cameron County Spaceport Development Corporation (C.C.S.D.C.)

The County, the primary government, and its component units solely or in cooperation with other local governmental entities provide a full range of services that include construction and maintenance of roads and bridges, health and housing services, assistance to indigents, law enforcement and public safety, juvenile and adult justice programs, economic development, recreation and cultural development, and general administration.

ECONOMIC OVERVIEW AND OUTLOOK

Cameron County, Texas was created in 1848, and is the southernmost county in Texas in the Rio Grande Plains region of South Texas. The County is approximately 906 square miles of land and 371 square miles of water, including rivers, estuaries, lagoons, bays and ocean water. Mexico is at its southern border, and it is bordered to the east by the Gulf of Mexico. Cameron County's estimated population is 423,725 inhabitants.¹ It is the eleventh largest county in the State, with its population estimated to grow over three percent a year since the last U.S. Census. Brownsville, the County Seat, serves as the terminus of U.S. Highways 77, 83, and 281 as well as the Missouri and Southern Pacific Railroads. It is the largest city with population estimated to be over 183,299. The County has an average temperature of 74°F and a growing season of 320 days. Humidity averages between 50 and 75%. The climate is subtropical, semi-arid, and the weather is greatly influenced by the Gulf of Mexico. Average rainfall is 27.0 inches and wind velocity is generally 14 mph from the southeast. Its governmental organization, as graphically displayed on Page 24 consists of thirty nine elected officials, as well as a number of appointed officials and department directors.

Cameron County has long been a gateway for U.S./Mexico business. Commerce, job creation, and construction growth in the County are greatly influenced by trade with Mexico. The County's main highway has been widened from four lanes to six lanes and is a part of Interstate 69. This is one of the few places in the country that offers highway connections to deep water ports, airports providing international air connections, cargo service and railways all with direct connection to international crossings. Cameron County owns and operates three (3) international bridges which, despite increased border violence on the Mexico side, continue to serve as a main corridor for pedestrian, vehicular traffic and commercial traffic.

Property values continue to grow modestly in comparison to the national market and construction of homes and businesses continues to grow along the major corridors of the County. Taxable values in tax year 2019 grew 6.85% in comparison to the prior year and new construction in the county has provided \$349,976,624 in new property values, new construction taxable values decreased by 28.0% from the prior year. Residential construction represents 52.9% of new properties and commercial construction represents 15.8% of all new construction. New construction would generate \$1,529,023 at 100% collection. The housing market in South Texas remains strong as the southernmost part of the state continues to attract residents seeking job opportunities and lower cost of living. Supply and demand of rental housing has continued to be strong in comparison surrounding states.

The low-cost of the labor force of Northern Mexico creates an industry of twin manufacturing plants known as "*Maquiladoras*". The Maquiladora Programs in the state of Tamaulipas is a source of employment for over 225,000 persons, thus this industry accounts for a large number of Mexico's gross domestic product. The Maquila industry represents about 32% of the labor force in the state. This industry's leading manufactured product is in the electronics division followed by metallic products, auto parts, clothing, chemicals and plastics. The Maquila industry is represented by a large number of countries; namely the United States, Canada, Italy, Germany, Japan, France, South Korea and many more. The Maquila Industry has given international businesses the ability to remain competitive with other foreign markets offering the same goods for a lesser price. U.S. companies have shifted production to Mexico due to the lower cost of labor². Products are partially assembled in Mexico, then transported to United States where final assembly is completed in the "sister plant". Because of Cameron County's proximity to Mexico, the "maquiladora program" has proved most advantageous to this region.

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

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

² Twin Plant News, January 2010.

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March 29, 2021

	<u>FY 2020</u>	<u>FY 2019</u>	<u>Percent Change</u>
Population ³ (<i>Jul 19 vs. Dec. 18</i>)	421,666	423,908	-0.52%
Civilian Labor Force (<i>Oct '20 vs Oct '19</i>)	164,646	164,651	-0.003%
Total Employment (<i>Oct '20 vs Oct '19</i>)	149,300	156,193	-4.41%
Total Unemployment (<i>Oct. '20 vs Oct. '19</i>)	15,346	8,451	81.43%
Percent Unemployment ⁴ <i>Oct '20 vs Oct '19</i>	9.30%	5.10%	82.35%
Non-Farm Employment (<i>Oct '20 vs Oct '19</i>)	136,600	142,400	-4.07%
Manufacturing Employment (<i>Oct '20 vs Oct '19</i>)	5,700	5,600	1.78%
Bank Deposits (county) in millions	\$ 5.09	\$ 4.23	20.33%
Taxable Property Valuation ⁵ in millions	\$ 18,239	\$ 17,946	1.63%
Taxable Valuation Per Capita	\$ 43,255	\$ 42,335	2.17%
Port of Brownsville Cargo tonnage (<i>metric tons</i>) ⁶			
Waterborne	6,585,256	8,281,319	-20.48%
Southbound Border Crossings* (<i>FY'20 vs .FY'19</i>)			
Autos & Other	2,329,551	3,147,430	-25.98%
Commercial Trucks	256,269	276,591	-7.26%
Pedestrians	<u>1,539,840</u>	<u>2,358,346</u>	<u>-34.71%</u>
Total	4,125,660	5,782,367	-28.65%
Airline Boardings: (<i>FY Sept. 2020</i>)			
Harlingen	211,525	343,732	-38.46%
Brownsville	<u>69,564</u>	<u>134,753</u>	<u>-48.37%</u>
Total	478,485	412,755	15.92%
Per Capita Income (2019)			
	<u>Brownsville MSA⁷</u>	<u>Texas</u>	<u>U.S.</u>
	\$29,928	\$ 52,813	\$56,490

In addition to manufacturing and its related transportation trade, tourism is a strong component of the local economy. Eco-tourism has become a major economic force in this region. Bird watching is a very popular activity here for many visitors to the County. The Rio Grande Valley (RGV) is recognized as one of the top birding destinations in the United States. The RGV Birding Festival, based in Harlingen, is held annually and has become one of the largest and most informative birding festivals in the country. South Padre Island Birding & Nature Center is a non-profit organization and is a unique tourist attraction for those seeking to learn about birds and birding native to the lower Rio Grande Valley. The Birding Center is an opportunity for those seeking an educational resource about the birds, fauna, flora and the natural environment of South Padre Island and the Laguna Madre Coastal area. The Laguna Madre is one of the six hypersaline coastal lagoons in the world. This region stretches along the coast of five southern Texas counties for hundreds of miles. Almost 80% of all of Texas' seagrass beds are supported by the shallow waters of this region. There are 44 species of commercial and recreational fish that have been identified in the Texas Gulf; 37 have been found in the Laguna Madre waters. This barrier island system is a vast network of coastal wetlands, native grasslands, marshes, shallow bays, wind tidal flats and are home to migratory and wintering shorebirds. Common birds seen are reddish egrets, brown pelicans, peregrine falcons, piping plovers and 90% of all wintering redhead ducks. This area is home to the federally endangered Kemp's Ridley sea turtles, jaguarundi and ocelots. The Laguna Madre is an area that is rich and biologically diverse ecosystem. Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. Many of the winter Texans who visited here have now become permanent, year-round residents.

³ U.S. Census, July '19.

⁴ Texas Workforce Commission,

⁵ Cameron County Appraisal District 7/2020.

⁶ Brownsville Navigation District "Monthly Cargo Statistics for Dec. 2019 (12 month-period)"

⁷ http://www.bea.gov/newsreleases/regional/mpi/mpi_newsrelease.htm, U.S. Bureau of Economic Analysis, Prepared by Empire State Development, State Data Center, Nov 2020

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

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March 29, 2021

South Padre Island is a 34 mile long beach of white sand that is bordered on the west by the Laguna Madre Bay and on the east by the Gulf of Mexico. Padre's beaches have been rated as one of the nation's top ten beaches due to its white sand and natural beauty. Some of the activities include windsurfing, skydiving, kiteboarding, diving, snorkeling, deep sea fishing, bay fishing, sailing, dolphin watching, horseback riding on the beach, golf, and spectacular sunsets over the bay. It has a vast assortment of amenities and is rated as one of the premier vacation spots in the state. The annual Spring Break college break is an economic boon to South Padre Island. It is estimated that over 140,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

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

A 168 mile long natural gas pipeline has been completed in South Texas. This pipeline will transport fracked natural gas from the Agua Dulce gas hub in Nueces County to a southern terminal several miles offshore from where it will connect to a location in Mexico to meet the demands of the northern state of Tamaulipas. This is a \$1.5 Billion project that is expected to be in service by February 2020 and will have capacity to export 2.6 Billion cubic feet of natural gas daily. The connecting pipeline into Mexico is also under construction; all pipeline is underground including locations where it passes under bodies of water. Fiber optic cable for monitoring purposes will be installed for 143 miles and will be remotely monitored and controlled 24-7.

The Laguna Atascosa National Wildlife Refuge is home to migrating waterfowl, sandhill cranes, Mexican plants and is a refuge for a mix of wildlife found nowhere else. This 45,187 acre refuge is a natural protected habitat in the Lower Rio Grande Valley with a unique blend of subtropical, coastal and desert habitats. This is the largest protected area of natural habitat in the Lower Rio Grande Valley. Visitors have an opportunity to view brushland, wetlands, the Laguna Madre, Osprey, redhead ducks, reddish egret, tri colored heron, shorebirds, snow geese, white tailed deer, nilgai entelope, bobcat, coyotes, javelina, diamondback rattlesnakes, Texas tortoise, American alligator and enjoys over 130 documented species of butterflies and moths. A major federal highway project is underway that will widen an 8.2 mile loop section of Bayside Wildlife Drive by converting this road into a two way, two lane roadway and will, once again, eventually allow vehicle access. While this project has been started, it is presently stalled as the Federal Highway Administration will be rebidding this project. Construction is expected to start in late 2020. Additional improvements will be done to the parking area and the pullouts, bridges and a wetland mitigation site. Working hand in hand with this improvement will be the repaving of the county entrance to the refuge, Buena Vista Road. Construction of this entry was completed in October 2019 and has been repaved all the way to FM510. Access through the west side of the refuge on FM106 has undergone repaving, greatly improving access. With this construction completed on Buena Vista Road and FM106, both south and west access points to the refuge are easily accessible for all vehicles.

Retail sales tax receipts have been a bit volatile this year due to COVID-19 pandemic. Nonetheless current data has shown a modest growth in the larger cities. A number of cities showed double digit gains while others reflect double digit losses from the prior year. Retail growth, though sluggish, continues to be a strong indicator of the strength of the cities' retail sales section. Cameron County's local economy and the positive relationship with our southern neighbors even in these trying times is a robust important factor for our region and the economy continues to thrive as indicated by the relative sales tax revenue data.

Senate Bill 24 (SB24), which was passed by the Texas Legislature in May 2013, created a new Valley-spanning university comprised of the University of Texas at Brownsville, the University of Texas – Pan American and the UT Health Science Center San Antonio Regional Academic Health Center in Harlingen. This new university was named "The University of Texas Rio Grande Valley" (UTRGV) reflecting the pride, place and history of the South Texas region. UTRGV has provided the southernmost tip of Texas RGV inhabitants with access to unparalleled educational and healthcare opportunities and serves as a beacon of light, hope, opportunity and education for this region. This development is a major academic and economic asset to all of Texas. Its mission is one of global excellence and the goal is to transform the Rio Grande Valley into a hub for research and world class education and healthcare. SB24, by creating a new university and medical school in South Texas through the merger of University of Texas-Pan American and University of Texas-Brownsville, authorizes this new university to tap into

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

Funding of \$54 million was approved by the UT Board of Regents for the construction of the valley's first medical school which was built in Edinburg. In February 2015, the University Of Texas Rio Grande Valley School Of Medicine cleared its first step toward accreditation. The school's candidacy for accreditation was approved by the Liaison Committee on Medical Education. In April 2015, the Texas Higher Education Coordinating Board approved a Doctor of Medicine (M.D.) degree for the school. Medical education programs will be held at various sites throughout Cameron and Hidalgo counties, including the existing Regional Academic Health Center in Harlingen. Construction on a \$54 million Medical Education Building was completed over the summer in Hidalgo County. The medical school accepted its first charter class of 55 first year medical students in July 2016. This educational facility is a big step for the Valley and is projected to provide access to health care to one of the most medically underserved regions in the nation. The UTRGV School of Medicine has a multi-fold mission, 1) to traing the next generation of physicians and biomedical scientists in the RGV, 2) conduct research relative to diseases and medical issues to the local population and 3) provide the needed medical care to Valley residents who have historically needed primary and specialty care.

In February 2020, UTRGV School of Medicine was awarded a \$38.0 Million gift from the Valley Baptist Legacy Foundation – the largest single donation in South Texas higher education field. Funds will be used to establish THRIVE (Transform Health Research in the Valley and Elsewhere) and make UTRGV a national epicenter for biomedical research. It will allow for the expansion of research activities through the South Texas Diabetes and Obesity Institute, childhood genetics, genomic bio-imaging and regenerative medicine. A residency program in general surgery can be established thus providing the ability to train four (4) general surgeons each year. It also provides for the expansion of much needed surgical care in the region. Funds will be used for the expansion of programs in the education of bio-medical scientists for the new PhD program in human genetics in Brownsville. There is a strong need in the RGV for specialty and surgical services, this funding will enhance accessibility. The aspiration is that local medical students can receive the needed medical training locally and will stay in this region. This funding allows for delivery of the UTRGV School of Medicine intended accomplishments and change the landscape of the medical education and health care in the Valley.

In September 2017, UTRGV was awarded a 5 year \$3.75 Million grant from the Health Resources and Services Administration for the creation of three Area Health Education Centers (AHEC). UTRGV continues to make strides in providing the Rio Grande Valley area with available health care. In October 2018, the Bob Clark Community Center located in Precinct #2 became home to a new medical clinic that will make medical health care accessible to one of the rural areas in Cameron County. The "Area Health Education Center" is one of three clinics that are run by UTRGV's School of Medicine. A \$3.75M grant was awarded to the UTRGV by the U.S. Department of Health & Human Services Health Resources and Services Administration and UTRGV matched this funding. Cameron County remodeled this center and created six medical examining rooms. This Center will offer primary and acute care for all ages, laboratory testing, immunizations, chronic disease screening and many more services. This was a partnership between UTRGV and Cameron County and work took about 14 months to complete. Presently the Center is providing services two days per week but future plans are to operate five days a week. UTRGV is operating a similar Clinic in Starr County and is planning a third one in Hidalgo County. These facilities located throughout the counties of Cameron, Hidalgo and Starr will provide accessible healthcare to all residents. Expansion of primary healthcare services and increasing the quality of healthcare to these regions is key to this program. Additionally; it will provide opportunities for medical and health students to acquire needed practice experience and community needs exposure, thus increasing diversity to the distribution of health care professionals.

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

Space Exploration Technologies (SpaceX), a private space exploration company, broke ground on the construction site of a rocket launch pad and command center to be located east of Brownsville near Boca Chica Beach on the eastern end of Texas Highway 4, about 3 miles north of the Mexican border and 5 miles south of Port Isabel and South Padre Island. SpaceX is building the world's first commercial, vertical and orbital rocket launch facility in Cameron County and is committed to have 12 commercial launches per year. SpaceX will bring in two ground station antennas to this site that will be used to track the Dragon spacecraft. This spacecraft will transport astronauts to and from the International Space Station. The Texas legislature approved legislative changes and incentives in support of SpaceX enhancing the development of the Texas site in Cameron County. SpaceX secured a \$15 million commitment from the state of Texas for infrastructure development. Federal Aviation Administration issued the Environmental Impact Statement paving the way for SpaceX at the Cameron County site. Selection of Cameron County as a launching site is an economic boon to the county as it will bring hundreds of jobs to the Lower Rio Grande Valley. SpaceX currently has \$3 billion in launch contracts. In February 2015, SpaceX announced its first confirmed launches of two satellites from the Brownsville site in 2017. Preliminary site construction has been completed and a number of test launches have been conducted. The site selection of Cameron County will impact Cameron County economically by bringing in approximately 600 direct jobs, 400 indirect and induced jobs and an annual economic impact of \$70 million plus. Every launch is expected to draw 30,000 visitors to this region. Cameron County has finished paving a road that stretches from Highway 4 to the main entrance of the command center. Construction of a second ground station antenna that will be used for tracking Crew Dragon missions to the International Space Station has been completed. SpaceX has completed work on an experimental prototype (a stainless-steel-clad vehicle) for SpaceX's "Starship" that plans call for it to fly around the moon and eventually to Mars with humans aboard. This "prototype" aircraft which has been completed, is much shorter than the full-scale version. The full-scale Starship spacecraft will stand 180 feet tall.

UTRGV is home to STARGATE, the first of its kind space exploration research center. The STARGATE facility will be located adjacent to SpaceX and the launch command center will be available for usage by STARGATE students and faculty researchers for training, technology development and scientific research. STARGATE has received funding from Texas Emerging Technology Fund and the University of Texas System and with the arrival of SpaceX – it will thrust UTRGV to the leading edge of astrophysics. STARGATE is a collaboration of SpaceX and the Center for Advanced Radio Astronomy. Faculty and students of UTRGV will be exposed to real space launches and research offering endless possibilities. Construction of this public-private partnership facility is underway across Highway 4.

The city of Harlingen held a ribbon cutting on the \$16.7 Million convention center in May 2019. This project has been in the planning phase for many years and the facility is officially open for business. This 44,400 square foot convention center sits on about eight acres of land in Harlingen and developers are already working on retail establishments in the surrounding business district. The convention center is expected to be an economic engine and a community gathering place for the city of Harlingen. A large part of this project is the construction of a Hilton Garden Inn. Construction of the \$25.0 Million Hilton Garden Inn is underway with completion expected late 2020. This 150 room five story hotel will be an added attraction to the convention center as it will be the first in the valley to be an adjoining complex. Construction plans have been unveiled in the city of Harlingen for an additional 89 room extended stay facility and a 94 room hotel – all expected to be finished in 2020. This facility along with the Hilton Garden Inn Hotel is now operational. Due to pandemic federal guidelines and state orders limiting group gatherings, it has not had the bookings anticipated. All business for FY20 since March has been significantly impacted.

Valley International Airport continues to position itself strongly in the Rio Grande Valley's market in passenger and commercial flights. Newly added airline carriers are Frontier Airlines and in March 2019 - American Airlines came on board. Presently Southwest Airlines, Delta Air Lines, United Airlines and Sun County Airlines offer

passenger services in and out of Harlingen. Major improvements are underway with the runway lengthening project from 8,301 feet to 9,400 feet. This will allow for safer landings and departures for passenger flights but will allow FedEx and DHL carriers to increase their loads per flight. In May of 2018, the airport also opened a \$3.8M aircraft fire and rescue facility. A \$17.8M runway extension project is awaiting FAA approval. This project would lengthen the runway to 9,400 feet allowing a greater safety margin for passenger airplanes and allow air freight companies to increase their cargo capacity to about 70%. Preliminary plans call for a completion plan of 2023.

The Brownsville South Padre Island International Airport Brownsville, located in Brownsville, the county seat of Cameron County, started moving forward with expansion of this facility in FY18. The Federal Aviation Administration (FAA) approved a \$12.7M grant for construction of a new terminal in FY18. Construction of an 85,000 square foot terminal has been completed and this facility opened the new terminal in January 2021. Total project cost for this construction was \$43.8M and was in the planning phase for the past 10 years. The next phase of this project is to demolish the previous terminal and construct an airplane ramp that will allow aircraft to park closer to the newly opened terminal. Expectations are to complete this by May 2021. This project has been a community effort from Brownsville as there are a number of commercial developments in this region.

The Rio Grande Valley Metropolitan Planning Organization (RGV MPO) became a reality in the Rio Grande Valley in 2019. The three (3) separate MPOs, "the Brownsville MPO, Harlingen-San Benito MPO and Hidalgo County MPO" merged in a collaborative effort to better represent the Rio Grande Valley in a more effective cohesive methodology to obtain funding for the South Texas region. Through this merger the RGV MPO will now represent a population larger than 1.0M inhabitants as opposed to the three (3) previous MPOs. Historically the largest MPOs in central Texas have received the largest amount of funding due to their population. Valley officials predict this merger will bring in hundreds of millions to the Valley for transportation projects. Federal transportation funds are available to the state for transportation planning and construction in urbanized areas across Texas. The MPOs are responsible for securing these federal funds and it is very competitive with the largest funding going to the heavier populated areas. This collaborative merger will strengthen regional transportation systems and support connectivity and enhance economic development opportunities in the Rio Grande Valley. This is particularly important as this process will mean more funding for the RGV MPO. Through this merger the "Valley MPO" is the fifth largest such agency in Texas and opens up avenues of new funding for transportation projects. The merger of the "Valley MPO" has been a huge catalyst to allow this region to maximize Unified Transportation Program (UTP 21) funding and plans are in preparation to capitalize more funding for next year. Projects that were submitted for funding will assist with the flow of traffic, promote public safety, reduce commute time and serve to maintain the continuity of the Texas state highway system.

Texas Department of Transportation (TxDOT) has awarded Cameron and Hidalgo counties with \$1.1B for highway funding for the next decade. This infusion of funding will transform mobility in the Rio Grande Valley. These funds are coming in through the Unified Transportation Program (UTP) which addresses TxDOT's 10 year plan for state highway funding. Cameron County will be receiving approximately \$368M and Hidalgo County \$750M in funding for highway improvements. In Cameron County, the State Highway 550 project was given the green light by UTP. It is recognized as one of the fastest growing areas that is heavily congested. More importantly, last year TxDOT had placed a moratorium on any new toll road in the state but allows those in the planning stages to proceed. More importantly for Cameron County, the 2nd Causeway to South Padre Island is not mentioned in this funding.

The TxDOT Transport Commission began the annual revision UTP revision process for fiscal years 2020-2021. This was a banner year for Cameron County under the UTP 2021. The 10 year UTP plan includes funding for major projects that Cameron has been trying to fund for at least a decade. These include the \$96.6M for the East Loop Corridor Project that will connect the Veterans Bridge to Port of Brownsville via an overweight-grade roadway. This region currently is used daily by heavy commercial traffic that traverses largely populated areas with many schools thus creating a serious health hazard to the general population. The plan also includes \$22.5M for the expansion of FM1732 to a four-lane road from I69E to Military Highway (USHwy281). USHwy 281 is widely traveled with commercial vehicles coming in from Free Trade International Bridge to manufacturing locations in Brownsville and the Port of Brownsville. This is also a heavily general populated area. Included is \$7.5M to extend FM509 to the Outer Parkway in Harlingen. This extension will be the connector to I69E and will remove commercial traffic from these densely populated areas.

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UTP21 also includes funding that will help South Texas get much closer to having an interstate highway from Brownsville to Corpus Christi. Funding provides \$540 million for US77 improvements in Kenedy, Kelberg, Willacy counties and additionally \$115 million for the Riviera Relief Route. There is also funding for grade separation projects to address school zone crossing issues along these routes. UTP 2021 also includes \$127M for improvements to the I37-US77 intersections. This funding gets Cameron County closer to having the full 125 miles of roadway between Brownsville to Corpus Christi designated as I69E which will be a huge catalyst to luring development to the southernmost tip of Texas, Cameron County. The extent of this funding will mean more construction jobs in Cameron County.

In July 2013, the designation of 67 new interstate miles in South Texas signaled the economic growth, mobility and international trade in our booming South Texas region. The Texas Department of Transportation (TxDOT) officially designated 67 miles of regional roadways as part of the new Interstate 69. US77 through Cameron and Willacy counties were designated I-69E and 13 miles of US281 in Pharr and Edinburg were designated I-69C. The truly vast project is to develop on existing roadways and eventually make I69 a part of a 1,600 mile long highway stretching from Michigan to Texas. Plans are for I69 to follow the existing roadways of US 59, US 77, US 84 and US 281. TxDOT continues to review existing highways along this proposed corridor and work with the Federal Highway Administration to get existing freeway sections approved as I-69 roadways. Rio Grande Valley has continued to grow through the last three decades and this designation is an additional step toward safely mobilizing the growing population and nurturing the economic prosperity of this South Texas region for international trade. With more than 1 million residents living in South Texas and expanding every day, this I-69 corridor will accommodate the region's growing population. Improvements continue to surrounding connectors and spurs to I-69.

South Padre Island, the "jewel" of Cameron County, broke ground in January 2020 on a project titled "Padre Boulevard Median, Boardwalk and Sidewalk Improvement Project." Plans call for the construction of medians and sidewalks throughout Padre Boulevard and in some instances, up to the Convention Center. It will include sidewalk improvements, traffic lights, crosswalks and two boardwalks. Boardwalks will traverse over wetlands which will retain the natural habitat while allowing residents and visitors continual accessibility. Projected costs are \$7.5M and is expected to be completed mid-2021. Funding will be provided by the Venue Tax Fund which was approved by SPI voters in 2016. The next Venue Project on the horizon will be a "Water Sports Park" which is in the development stage. This project would consist of an area to be used for kayak, paddle boarders and wind surfers launch site and a wind and water park.

Friends of the RGV Reef began a project to preserve wildlife along the western Gulf of Mexico. The idea developed in 2015 to increase fish production along the coast of South Padre Island (SPI). In January 2020, this project garnered a vast amount of support from federal, state and the local community. The project consists of building a "reef" in the Gulf Coast that will sustain fish through all their life cycle. This will enhance the number of the highly sought "red snapper" and other fish in the waters off SPI. Creating this protective habitat will allow young fish to escape predators through their development stage. The initial phase of this type of improvement immediately attracted thousands of baby snappers immediately. The new reefing material that will be used consists of 25 tons of railroad ties, 25 tons of broken concrete and a sprinkling of 432 cinder blocks. There will 54 sections of that material which will then be protected by 16 high relief tons of broken concrete – total weight 250 tons each. This reef will encompass a 1,650 acre tract reef site off the SPI coast and north of the Brazos Santiago Pass jetties. This will be the largest material deployment in Texas and will serve as the spine of a new 400- acre nursery reef. This project is funded through donations, economic development funding and local business donations of equipment, labor storage and reef material. This project will protect local wildlife and expand fishing opportunities in this region. It is hoped that this reef will serve as an example for better artificial nursery reefs in the future to protect the fishing industry.

The Palo Alto Battlefield National Historical Park held a groundbreaking in January 2020 to extend the Historic Battlefield Trail from Palo Alto nearly all the way to Los Fresnos north. This is a 1.8 mile extension that will be funded by the Valley Baptist Legacy Foundation. The shorter link that will extend this 1.8 mile extension all the way to Los Fresnos will be paid by Federal Highway Administration Transportation Alternatives Program. This 1.8 mile extension is the first of six projects in the vision of the "Caracara Trail." The Caracara Trail is a 428 mile network of on road, off road and water trails that will connect Brownsville and 10 other cities and towns in Cameron County. This network trail is named after the crested caracara, a breed of Falcon that is native to this

region. Caracara Trails is one of eight TrailNation projects in the United States under the Rails-to-Trails Conservancy. This conservancy is dedicated to creating a nationwide network of trails from former rail lines and connecting those corridors. The West Rail Trail where the former Union Pacific railroad line in west Brownsville ran, is part of the Caracara Trails. This same network has been featured in the Texas Monthly, Austin Chronicle and Daily Beast. Current plans incorporate the towns and cities of Los Fresnos, Rio Hondo, Combes, Harlingen, San Benito, Los Indios, Rancho Viejo, Brownsville, Port Isabel, Laguna Vista and South Padre Island as part of the Caracara Trail. The impetus is to have this be a tourist draw due to the Lower Rio Grande Valley's natural, historical and cultural assets and sub-tropical weather. Research has shown that people with access to trails are more active and are more likely to meet physical activity guidelines which will have an impact on better health.

The city of Brownsville is conducting a feasibility study on creating a hike-and-bike trail through the Bahia Grande as part of the Caracara Trail network. The Bahia Grande is a 25,000 acre unit of the Laguna Atascosa National Wildlife Refuge. This trail would link Brownsville to the Palo Alto Battlefield, Laguna Heights, Laguna Vista, Port Isabel and give access to the Bahia Grande that currently doesn't exist. The feasibility study will analyze routes for a 21.5 mile multi use trail, evaluate improvements to existing trail and identify ways to fund completion of the trail's design and construction. The estimated cost of the study is \$500,000 and includes preliminary engineering and will be funded by Texas Federal Lands Access Program with a match from Valley Baptist Legacy Foundation. The development of the Bahia Grande segment is estimated between \$11.4M to \$15.5M.

A project to restore the Bahia Grande is nearing completion. This area is a 10,000 acre estuary which was created in the early 1930's when the ship channel that connects to the Port of Brownsville was built. This channel cut off the tidal flow to the Bahia Grande, creating a massive dust bowl where thousands of terns and colonial waterbirds thrived. This land was acquired by U.S. Fish & Wildlife Service which built a temporary pilot channel in 2005 to partially fill this wetland. The channel widening and deepening project has been bid out which allow an adequate tidal flow to this estuary and the plans are to have this entire project finished by late summer 2020. This is a vast area, 10,000 acres, which will, once again, be restored as a wetland. This is one of the largest coastal wetland restoration projects in the United States which will once again, be full of life and is a unique regional educational experience for this region.

Texas General Land Office's Coastal Management Program (CMP) has designated an engineering and design analysis of removing the old Queen Isabella Causeway and recycling the concrete for an artificial reef in the Gulf among a "Projects of Special Merit." This study will be conducted by Texas Parks and Wildlife (TPW) and will be funded through the Gulf of Mexico Energy Security Act. The 2023 Texas Coastal Resiliency Master Plan includes a coast-wide assessment of coastal change and develops "special merit projects" which will help the State acquire new land for coastal protection, identify the source of water pollution problems or plan future restoration projects to enhance overall resilience of the coast. Such is the designation of the Queen Isabella Causeway as it is steadily deteriorating and the call is for the removal of this 1954 causeway which has been retired for over twenty years. Removal of this causeway will save money and create a new reef habitat for fish. Other projects that received funding in Cameron County were the Adolph Thomae Jr. Park Education Pavilion that will include a 40'x48' structure with amenities, interpretive signs and educational kiosks. Also the San Benito Wetland Project Phase 4 which is a continuation Texas A&M AgriLife Extension Service project to build wetlands to treat wastewater effluent from San Benito in order to reduce pollutants entering the Arroyo Colorado. The final project is the Whitecap Circle Beach Access Development by the city of South Padre Island. This is the construction of a parking lot and ADA approved beach access at the Whitecap beach access. These CMP projects all focus on areas of concern to the coastal community: public access enhancement, applied research and data collection, coastal resiliency enhancement, coastal planning and community engagement and coastal non-point source pollution control.

Next Decade Corporation, builder of the liquefied natural gas export terminal at the Port of Brownsville has committed to paying for the deepening the Brownsville Ship Channel from the Gulf of Mexico to the site of its Rio Grande LNG Project. The depth of the channel will be increase from 42' to 52' in order to accommodate larger vessels. The entrance to the ship channel will also be widened. The estimated cost is approximately \$350M and will bring the Brownsville port up as one of the deepest on the Gulf coast. These projects are estimated to bring in roughly 5,000 permanent jobs in Cameron County and will be one of the largest planned infrastructure project in Texas. A project of this size will expand the tax base and the property valuations in Cameron County.

MAJOR INITIATIVES & SIGNIFICANT EVENTS

In February 2020, the initial effects of what would later termed the COVID-19 PANDEMIC were regionally experienced throughout the Rio Grande Valley. Cameron County modified all scheduling of personnel and public availability. Many county operations were streamlined as resources were strapped to meet COVID-19 preventative measures. County sponsored events with attendance of more than 250 were cancelled or postponed as of March 2020 for a predetermined period. County public beaches and RV parks have been closed intermittently throughout this year. Cameron County operates 3 International Crossing Bridges that were greatly impacted by Federal, State, County and municipal COVID-19 protocols. All county operations were streamlined and only first responders and emergency personnel were operating as safety personal protective equipment, social distancing and safety equipment was scarce. All of these measures were in response to the national emergency declaration issued by the President and the Governor. Cameron County Judge has currently issued the "TWELFTH AMENDED EMERGENCY MANAGEMENT ORDER" that includes bar closures and limitations on gatherings until March 5, 2021. Cameron County received CARES ACT FUNDING that provided the financial resources for the needed response to the effects of this pandemic. Funding was also received for community mortgage assistance for those impacted by loss of income. Community outreach has been at every corner through press releases and conferences and social media. This pandemic has forced all leaders to evaluate operations, resources and make decisions that will allow the services needed by constituents to be met. Presently throughout the County, vaccine sites/clinics are held weekly at multiple locations. The health providers, emergency personnel, residents over 65 years of age and those with pre-existing conditions are those eligible for the first vaccine dose. As of late January 2021 – some constituents had already received both doses. The vaccination process will take many months to inoculate the overall population. Operations are reviewed daily to improve efficiency. The local pharmaceutical providers will soon be joining this initiative. Cameron County daily COVID-19 infections continue to be over 100 per day, thus leaving all residents at risk of this pandemic. Financial data is monitored daily for all County operations and all COVID-19 protocols are followed at all County offices. Weekly communication is maintained to discuss funding status, operations and statistical data. FY2020 has been a most difficult year for all of the world as this pandemic has affected people's livelihood, created mental and emotional health issues, educational handicaps and availability for all populations and, in essence, all aspects of our lives. All eyes are on leaders to provide the guidance and leadership to provide assistance to constituents and society.

The County continues to employ sound fiscal management over the public resources provided. Invested funds were fully collateralized in compliance with Texas Local Government Code 2256. Based upon this continued sound fiscal management and other underlying financial conditions, the County's debt issues have a strong financial rating. The county's tax supported debt ratings were upgraded from "A1" to "Aa3" by Moody's Investors Service. This upgrade is reflective of the positive financial performance and the continued buildup of fund balance. Standard & Poor's ratings were affirmed "AA-", outlook was modified to stable in October 2020 due to the uncertainty of COVID-19 on all ratings. The County's ratings were affirmed "AA" by Fitch with rating outlook of stable.

COUNTY CAPITAL PROJECTS

The County has a number of capital projects either in the planning phase, land acquisition phase, or construction phase. They are as follows:

The Texas State Energy Conservation Office (SECO) is an agency that works with Texas consumers, businesses, educators and local governments by providing them with a funding resource to reduce energy costs and maximize energy. This state agency is overseen by the Texas State Comptroller. It provides a variety of information on renewable and non-renewable resources used in Texas and conservation assistance for local governments. Cameron County had an engineering assessment review of county offices conducted and entered into a State Energy Conservation Office Loan Agreement in October 2019. This agreement will provide funding of \$2,656,818 to the County for energy efficiency improvements for lighting and retrofitting of electrical systems at county offices, HVAC controls at the Lucio Clinic, Darrell Hester Juvenile Building, San Benito Annex and the Browne Clinic in addition to costs incurred for the utility assessment report. The project completion requirement is within 12 months of effective date and the interest is 2% per annum and is reimbursement funding. This project has moved forward in the latter part of FY20 in conjunction with a number of capital projects that Cameron County is working on. SECO project is expected to culminate mid FY22.

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

Cameron County issued \$40,085,000 Certificates of Obligation Series 2019 dated August 15, 2019 to address various county-wide projects. These obligations are direct obligations of the County and are payable from a combination of the levy and collection of ad valorem tax on all taxable property and a limited pledge of the net revenues of the County's Park to an extent but not in excess of \$1,000. The "Bonds" will be used to fund contractual obligations to be incurred with the planning, acquisition, construction, equipping, expansion, repair, and or renovation of 1) the Dancy Building, 2) County adult and juvenile probation offices, 3) sheriff's office, 4) County Father O'Brien Clinic, 5) Rio Hondo brand tax office, 6) repairs and improvements to all County International Bridges, 7) construction and repair to county roads and the purchase of equipment or real property rights of way, 8) improvements to County parks and visitor center facilities and 9) payment of contractual obligations for professional services rendered in connection to services provided. Completed projects were the Sheriff's office and improvements to County parks and visitor center facilities. All other projects are underway and completion of the County Adult and Juvenile Probation Department are expected by February 2021.

Cameron County issued \$16,260,000 Certificates of Obligation, Series 2016A dated September 1, 2016 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse, including Terra Cotta; 2) Wells Fargo Building for County offices; 3) County IT Center relocation; 4) Vehicle Maintenance Building; 5) Precinct offices and warehouses; 6) Judicial and Administrative facilities renovation; 7) County Jail; 8) Darrell Hester Facility; 9) County buildings roof repair/replacement; 10) Rural street lights and to pay costs of issuance costs of Certificates. This issuance had a premium of \$2,403,962. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036. Projects pending completion from this issuance are Pct. #3 warehouse, Vehicle Maintenance, Dancy Courthouse, Darrel Hester improvements. Design and site layouts for the County's four new precinct warehouses in addition to the new vehicle maintenance facility were approved in January 2017. Precinct #1 warehouse will be constructed on a 21 acre tract, Precinct #2 warehouse will be on 18 acre, part of an existing 47 acre tract, Pct. #3 will be built on the existing 8 acre tract which will be shared with the Vehicle Maintenance facility and Pct. #4 will be built on a 5 acre tract of land which was donated by a local family to Cameron County. This project is funded by 2016 Certificates of Obligation. Construction has been completed on Pct. #1, #2 and #4. All of these Precinct sites and the Vehicle Maintenance Barn have been completed. All other projects from this issuance have been completed.

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a business-type activity fund. This Obligation was issued by Cameron County and is listed as County debt and in the Enterprise Fund Debt Obligation as County Parks activity will fulfill this obligation. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036. This debt will cover improvements to EK Atwood Park \$4.2M, Andy Park and Access Point #3 \$3.3M, Isla Blanca Park \$15.5M, Olmito Community Park \$.5M, RV & Bay Design \$.726M and issuance costs. This project was completed in late 2019. The completed construction and improvements are substantially complete and consist of the following:

- a) Atwood Park was completely reconstructed with a user friendly modern facility. Restroom facilities, rinsing stations and more shaded additional seating areas were added. The parking area was repaved utilizing permeable materials and includes space availability for up to five food trucks with all utility

connections as required. There are two dune walkovers for beach access over the newly built dune area.

- b) Isla Blanca Park renovations are 90% complete as of FY20. The Sandpiper and DJ Lerma pavilions were completely reconstructed providing larger modern facilities with more covered shaded areas, larger restrooms, composite decking, improved concession areas, designated barbecuing areas and a dune walkovers at each site. Connectivity was much improved by the addition of a boardwalk extending from the DJ Lerma pavilion parking lot to the Sandpiper pavilion. This boardwalk was constructed using composite deck material that runs along the beach, has shade covered benches and includes beach access and rinse stations. Park parking was greatly improved by using permeable materials, additional lighting and the addition of over 200 parking spaces. Restroom facilities within the RV area also underwent lighting and plumbing upgrades, new paint schematics and were reroofed. This phase also includes the reconstruction of parking areas in the jetties bait stand/restroom area as well as the construction of new restroom facilities. Projects are will completely finished in early 2021.

On April 2019, Cameron County and City of Brownsville entered into a Memorandum of Understanding (MOU) on the West Rail Corridor. The MOU relates to right of way land formerly owned by Union Pacific Railroad in West Brownsville that was no longer being used. The rail tracks had been removed and the property was deeded to Cameron County once a new International Rail Bridge was constructed. Discussions were held between the two entities as to the appropriate usage and in a spirit of compromise, a plan was formulated to develop this area into a hike-and-bike trail on this 8 mile corridor. The city will be responsible for designing the trail segment and the county will address a road segment which will be between Ruben Torres and Alton Gloor boulevards. This "road segment" will allow access for a mixed-use commercial development. The environmental review process will now begin and no cost estimates are available at this time. The project continues and this 8.0 mile corridor is part of the Caracara Trail under the Rails-to-Trails project.

Cameron County has partnered with Texas A&M Kingsville (TAMUK) and University of Texas Rio Grande Valley (UTRGV) on construction of the conservation dune system and dune mitigation project at Isla Blanca Park. The pavilions which have been removed will be built back 200 feet landward allowing dune construction on the old site. TAMUK students are conserving and propagating existing vegetation at the Cameron County Native Plant Center which will then be transplanted to the new dune system. It is estimated that 300,000 feet of native vegetation will be replaced. UTRGV will provide management and oversight for the development of the new dune system and both universities will establish a community volunteer program to assist with the project. The dune system has been completed and vegetation is planted, project has been completed in FY 2020.

Cameron County voted to place on the November 2016 election ballot some financing venue projects as allowed per Local Government Code, Chapter 334 to construct and improve county amenities and resources by undertaking and financing "venue" projects for recreational, cultural, civic and tourism purposes. This is a funding tool for counties and cities to develop certain legally defined venue projects per proposition which require voter approval. Proposition 1 project was a Sea and Air Amphitheater and a multi-purpose building; the amphitheater was designed to accommodate up to 4,000 visitors gathering to witness rocket launches across the ship channel at the Boca Chica SpaceX site or to enjoy musical or national entertainment concerts. Parking for approximately 230 spaces is situated in the Dolphin Cove area where the boat ramp is located. These projects will be just east of the current boat launching site with the amphitheater right on the water overlooking the Brazos Santiago Pass. The multi-purpose building is available for special events, meetings and conferences. On October 15, 2017, Cameron County issued Cameron County Venue Tax Revenue Bonds, Series 2017 to finance the construction of the Sea and Air Amphitheater and the multi-purpose building as approved in the November 2016 election presented to voters. This venue project was completed in September 2019 and a number of concerts have been held in this facility. It can be used for musical events, dance or theater, school events, festivals and other outdoor events and can accommodate up 4,200 guests. It will also serve as a viewing site for SpaceX events. The multipurpose facility is a 6,800 square foot building. It has a 250 seat capacity and have audio and video equipment. These facilities are completely operational. Expectations are that once COVID-19 pandemic effects are more controlled, events can be scheduled at this sites. During FY20, many bookings and event functions were cancelled.

The second venue project approved by this proposition was the construction of a South Texas Ecotourism Nature Center (STEC) on the Bahia Grande. Proposition 2 project is an ecological nature center (South Texas Eco-

Tourism Center) to be built on a 23 acre site provided by the town of Laguna Vista which is just south of the Laguna Madre Bay and the Bahia Grande wetlands. This area is home to ocelots (endangered species), plants and marine life not found elsewhere. The nature center would feature wildlife exhibits informing visitors about the natural beauty of the region and visitors information about the coastal area. Projected costs for this nature center are preliminarily about \$10 million. This proposition was approved by voters in the November 2016 General Election. This project will be located on 10 acres of a 23 acre tract along State Highway 100. This Center will feature exhibit halls, natural wetland and an outdoor theater and trails. The architectural plans for the STEC have been approved by Texas Parks and Wildlife and the project will be going out for bid in 2020. This project has received a \$1.25M grant from TPWD and \$700,000 grant (\$300,000 match) from the US Economic Development Administration. The rest of the needed funds will come from "Bond funds". The Venue Tax revenues earned will pay for the bond indebtedness. Laguna Vista is the gateway to the coastal area and will be an opportunity for the surrounding community to expand ecotourism. The town of Laguna Vista is seeking requests from developers for the surrounding 13 acre tract for retail businesses that will complement the Ecotourism Center. Construction began on this project in October 2020. This facility will have outdoor components of nature trails, interpretive play amenities, picnic areas, environmental education amphitheater, birdwatch overlook, photo blinds, butterfly gardens, native habitat, green open spaces, a rain harvesting system and the creation of wetlands. Indoor components include recreational and educational programs. The building concept was planned on water and energy efficiency. It will have a scenic overlook area with parking areas to accommodate school buses and the general public. This center will serve as a hub for visitors to the myriad of outstanding nature destinations in the Valley which is home to county parks, state parks, federal wildlife refuge parks, nature and birding centers and cultural amenities. It also provides protection of 10 acres of coastal habitat that border the Bahia Grande Unit of the Laguna Atascosa National Wildlife Refuge. This project has been accomplished with the cooperative effort of the town of Laguna Vista and Cameron County to promote and partner with ecotourism and environmental education sites throughout the Lower Rio Grande Valley. It will provide an opportunity to visitors to discover educational opportunities and will offer a unique exposure to the ecology and wildlife of coastal Cameron County. Visitors can immerse themselves in native habitat and see conservation in practice – a golden opportunity.

Cameron County received \$750,000 from Texas Parks and Wildlife Department for improvements to the community park in Santa Rosa. This will provide for an aquatic recreational area, a covered basketball court, pavilion, picnic facilities, interpretive signage and native landscaping with will include a butterfly garden. This community park is located in the heart of the town and is enjoyed by all residents. This project will improve the quality of life for the town and visitors of Cameron County.

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

CCRMA – COMPONENT UNIT OF CAMERON COUNTY

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

In November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE OF ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project), \$15,805,000 to refund and restructure certain outstanding obligations of the CCRMA for debt service, cash flow savings and for the payment of costs of issuance related to the Bonds. County has entered into a funding

and development agreement dated 2012, amended 2014, March 2015 and November 2016 with Cameron County Regional Mobility Authority (Authority) in which Authority pledged and assigned to the County certain toll revenues to be derived from the Project, pass through payments, and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds. Prior Bonds issued by Cameron County to finance the State Highway 550 Project were \$40,000,000 Revenue and Tax Bonds, Series 2012; \$5,000,000 Revenue and Tax Bonds, Series 2014; and \$4,500,000 Revenue and Tax Bonds Series 2015. State Highway 550 Project is a toll project administered by Cameron County Regional Mobility Authority (CCRMA), a component unit of Cameron County. As part of the 550 Agreement and as security for the repayment of this Project Funding, CCRMA is obligated to repay the Project Funding debt issuances at the stated rates of interest the County would pay on the Bonds and the Prior Bonds. The County has pledged the Revenues including the pass through payments to secure payment of the bonds. The Bonds were issued for the purpose of refunding and restructuring certain outstanding obligations of the Authority.

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued \$4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 which were defeased in FY20 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, pass through payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds.

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

On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) to provide funding for this CCRMA "State Highway 550 Project." This "Project" is the construction of the SH550 Direct Connector Ramps and associated roadway from U.S. 77/83 at SH550 to 2,800 feet east of Old Alice Road. This "Project" will include a westbound direct connector ramp from SH50 to northbound U.S. 77/83 and a southbound direct connector ramp from U.S. 77/83 to eastbound SH550. CCRMA will be the owner of the "Project" and will be responsible for the maintenance of the "Project." CCRMA, per the "550 Agreement", is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the county will pay on the Bonds. Completion date for this project is 2014. This issuance was defeased with the \$15,805,000 Series 2016 Revenue and Tax Refunding Bonds and the \$26,925,000 Refunding Revenue and Tax Bonds Series 2020. The remaining indebtedness of the Series 2012 \$40,000,000 is \$655,000 for FY2022.

PROGRAM INITIATIVES

- Cameron County Veteran's International Toll Bridge is undergoing expansion capital improvements. This bridge was first opened in 1999 and is designated as a commercial crossing, thus redirecting commercial traffic from the downtown area of Brownsville, the county seat of Cameron County. Daily traffic rates quickly surpassed estimations in the first year of operation. In 2008, a second span was added to address safety and congestions issues and to provide a direct connection to the future Interstate I69 Corridor. This

was united effort that involved the Government of Mexico, Texas Department of Transportation, Cameron County and the Federal Highway Administration to utilize Coordinated Border Infrastructure program funds for financing. Interstate 69E begins at Veterans International Bridge. The Project underway now is to expand Commercial Primary Lanes. It will improve safety, provide a better flow of commercial traffic, reduce congestion for commercial truck lanes, reduce wait times and travel times and will address a gap that plagued this bridge for some time. More importantly it will improve air quality and is a project of major significance. Veterans International Bridge handles most of the International commercial traffic in Cameron County including that which is utilizing the overweight corridor to the Port of Brownsville. Customs Border Protection will make a \$7.0M investment in technological improvements. A new Toll System is scheduled to be implemented by the Toll Bridge System in FY21. These projects are ongoing.

- In 2020, Cameron County entered into an agreement with depository bank to assist in Tax Office collections. The depository bank is now accepting payments at all six of their banking centers in Cameron County. Payors require a copy of the current tax invoices for proper credit. This initiative was undertaken to enhance prompt property tax collection. Due to COVID-19 protocols, this gives constituents another avenue for timely payment of property tax.
- In 2004 the County created a Regional Mobility Authority to improve the county's access to state highway construction funds. A Regional Mobility Authority (RMA) is a political subdivision formed by one or more counties to finance, acquire, design, construct, operate, maintain, expand or extend transportation projects. Projects may be tolled or non-tolled. The authority allows the county to create toll roads, or develop other funding mechanisms to accelerate the development and construction of major transportation projects that could potentially take years for the Texas Department of Transportation to finance and build. The authority has the ability to generate revenue for additional transportation projects, provide local government more control in transportation planning, help build transportation projects sooner, reduce congestion relief faster and improve mobility and increase safety for motorists.
- CCRMA has a number of projects as of September 2020:
 - South Port Connector: approximately a 2 mile long road which is needed for SH32 Project. Right of way is in place, environmental, engineering, design has been cleared, funding has been received and project is under construction. This roadway will be constructed in compliance for overweight capacity and will be a part of East Loop Corridor.
 - Veteran's POV Expansion: a regional project of great significance as it will provide better flow of commercial traffic, increase safety and air quality. The environmental, engineering, ROW and utility acquisition and design has been cleared. Project costs are \$14.0M and funding was secured via the RGV MPO.
 - SH550-GAP II: project will connect I69 to Port of Brownsville to I69E and requires bridge construction over a rail line. Preliminary engineering, ROW and utilities have been cleared and the environmental phase is under reevaluation. The design phase is in process and project is fully funded through the RGV MPO. Project is scheduled to be let in FY2021 and TxDOT has cleared 2.5 miles of Interstate designation.
 - East Loop: this project is a joint effort among Cameron County, City of Brownsville, TxDOT and the Port of Brownsville. This project will serve the Port of Brownsville which handles over 6.3M metric tons of products annually. A four lane highway will be converted to a six lane roadway from SH4 to I69E and Veterans Bridge. The East Loop Project consists of two sections along with the Port Connector Road. Total construction costs of SH 32 East (approximately 5.6 miles long) are estimated at \$45M. SH 32 West is approximately 4.5 miles long and includes the construction of a four lane divided highway and estimated cost is \$25.M. The environmental assessment for the East Loop is 80% complete, preliminary engineering is cleared, ROW and utilities is in process and the design phase has commenced. \$96.0 M was funded for this project under the 10 year plan approved by Texas Department of Transportation and Unified Transportation Program 2021 (UTP).
 - Old Alice Road: project consists of a road rock and dirt road that runs intersects SH100 and SH550. Roadway to be built is a 4 lane urban roadway with shoulders and sidewalks and

construction will traverse from SH100 and end at the Brownsville Sports Park site. Design and environmental are pending, project is fully funded.

- FM509: project is construction of a four lane divided highway, clearances are pending and funding of \$7.5M is in place thru the UTP2021 project funding. .
- I69 Connector: project is a multi-county project that spans US77 from Corpus Christi to Brownsville at interstate standards. This project was included in funding approved under UTP2021 funds. This funding includes \$540.Million for US77 for Cameron, Willacy, Kenedy and Kleberg counties. This is a 125 mile project that will meet I69 Interstate designation.
- Whipple Road: project consists of roadway improvements between FM1575 to FM1847. Right of way and funding is in place through UTP2021 program, clearances are pending.
- Morrison Road: project is a new roadway from FM1847 to FM511. Funding is in place and project is in environmental phase.
- Commerce Street: this is a collaborative effort between Cameron County, City of Harlingen and Union Pacific Railroad (UPRR) for the installation of a new track connection that will connect with the UPRR Brownsville subdivision. This would eliminate approximately 7 at-grade road crossings at numerous roadways in Harlingen.
- SPI 2nd Access: project is an 8.0 mile causeway to connect SPI to mainland. Final environmental review is underway and project is on hold.
- Transportation Technology Projects: CCRMA has developed technology to connect transportation systems. This system will be used by County Parks and County International Toll Bridge System in FY21.

FINANCIAL INFORMATION

Accounting System, Internal Controls, and Budgetary Control

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

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

The combined revenues of Cameron County and its component units, is \$225,139,032. Revenues are generated from the levy of property tax, investment earnings, intergovernmental transfers, grants and programs, charges for services rendered, internal service charges, and from business-type activities. The County and its related entities expended \$245,638,057 in providing for operations. Transfers between the funds and business-type activities totaled \$6,380,908. There was no capital borrowing proceeds provided from non-operating resources; however there was a gain on sale of assets of \$350,295. General Debt Service payments total \$17,805,434 and Capital Construction Outlay expenditures were \$16,718,154. The combined

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March 29, 2021

fund balance for government-type funds and net position for business-type funds and the related entities total \$194,566,309; a decrease of \$5,743,337 over the previous year-end due to regular operational activities.

The 2001 Texas Legislature, under H.B. 2869 approved by the 2001 Legislature, created the Texas County Financial Data Advisory Committee (FDAC), which was asked to "develop and recommend . . . a voluntary uniform chart of accounts for counties." The goal of this reporting is to present county financial information in a manner that allows each county's information to be compared to other counties across the state. The following table is presented in a format that represents the Uniform Chart of Accounts for Texas Counties adopted by the Texas County Financial Data Advisory Committee:

Fiscal Year 2020 CAMERON COUNTY, TEXAS* A Summary Report of Cameron County, <i>and the Cameron County Regional Mobility Authority, Cameron County Health Care Funding District and the SpaceX Corporation, Discretely Presented Component Units</i>				
	<u>Amount</u>	<u>% Budget</u>	<u>Per Capita</u>	<u>% Assessed Val.</u>
Revenues				
Property Taxes, ad valorem	\$ 84,243,040	37.42%	\$199.79	0.47%
Licenses and Permits	4,453,049	1.98%	10.56	0.02%
Fees, Fines and Forfeitures	6,619,964	2.94%	15.70	0.04%
Charges for Current Services	59,504,055	26.43%	141.12	0.33%
Intergovernmental	34,096,156	15.14%	80.86	0.19%
Misc.	20,411,332	9.07%	48.41	0.11%
Insurance Premiums – Employee Health	15,811,436	7.02%	37.51	0.09%
Total Revenues	\$ 225,139,032	100.00%	\$533.95	1.25%
Expenditures				
General Government	\$ 44,930,191	22.08%	\$ 106.55	0.25%
Justice System	19,611,924	9.64%	46.51	0.11%
Public Safety	20,733,554	10.19%	49.17	0.11%
Corrections and Rehabilitation	36,582,433	17.97%	86.76	0.20%
Health and Human Services	40,546,442	19.92%	96.16	0.22%
Infrastructure & Environment Services	32,508,369	15.97%	77.10	0.18%
Community & Economic Development	8,607,847	4.23%	20.41	0.05%
Total Expenses	\$ 203,520,760	100.00%	482.66	1.12%
Net Revenues Over (Under) Expenditures	21,618,272			
Other Financial Transactions:				
Capital Borrowing Proceeds net	6,445,432			
Debt Service Payments	(17,805,434)			
Gain on Sale of Assets	456,327			
Capital Outlay	(16,718,154)			
Total Sources over (under) Uses	\$ (6,003,557)			

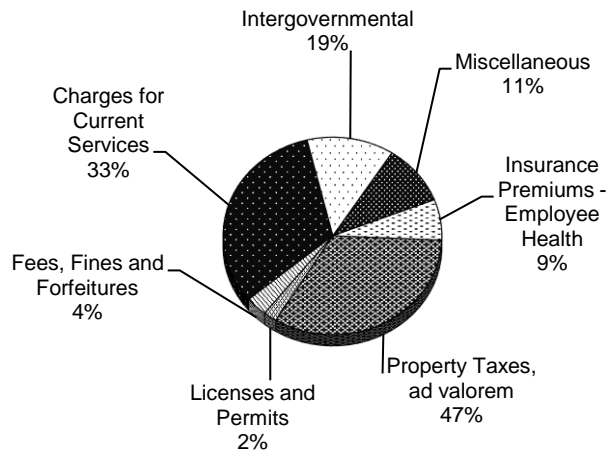
Total Population	421,666
Taxable Assessed Value	\$18,033,851,997
Property Tax Rate**	0.436893
Upland Area (Square Miles)	906

* Cameron County Government and Discretely Presented Component Units

** Property Tax Rate levied on a per \$100 valuation for Fiscal Year 2020

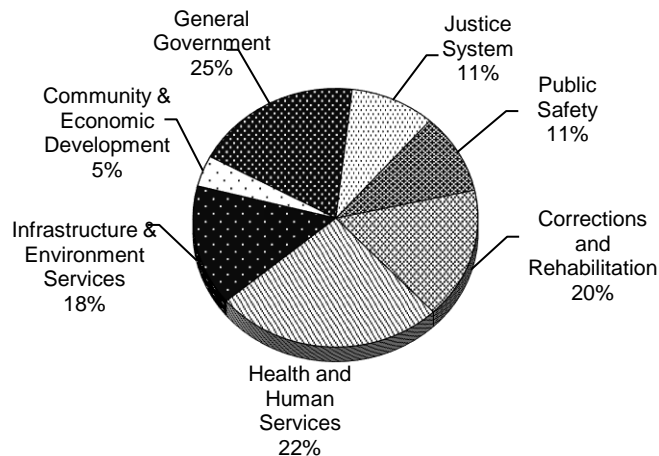
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

County Revenues & Sources - 2020



County revenues are fairly balanced with no one source providing over half of the government's funding. The County is also recipient of a number Special Revenue Programs such as Women, Infants & Children, health block grants, community development grants, wastewater and paving projects, as well as many law enforcement programs that address the special concerns that our proximity to the United States border presents. Also because of our proximity to Mexico and to the Gulf of Mexico, the County receives a large share of charges for service relating to the south-bound crossings through the County's International Toll Bridges and vacationers visiting the County's parks located on South Padre Island.

County Expenses - 2020



The County Park System and the International Toll Bridge System are both operated as business activities. The Park System is reported in the Community & Economic category and the Toll Bridge System is included in the Infrastructure & Environment category. To obtain the type of services that fall within each category, please visit the State of Texas Comptroller's website at "<http://www.window.state.tx.us/lga/chart/foreword.html>."

OPERATING FUND BALANCE / WORKING CAPITAL TARGET

The County's policy is to have sufficient funds available for 90 days of normal operations. Under the continued diligence of commissioner's court, FY 2020 General Fund working capital is 96 days. The table below reflects the fund balances for the County's primary activities:

Fund Balance	FYE 20	FYE 19	FYE 18	Reserve Days of Operation ⁽²⁾		
				FYE 20	FYE 19	FYE 18
General Fund	\$24,382,578	\$21,785,812	\$22,412,389	96	86	90
Road & Bridge Fund	\$ 9,997,881	\$ 9,372,065	\$ 8,519,079	250	246	243
Working Capital⁽¹⁾						
Int'l Toll Bridge System	\$ 5,687,270	\$ 4,841,815	\$ 7,056,352	268	221	319
County Park System	\$ 3,279,376	\$ 3,490,216	\$ 4,282,966	115	132	175

Notes:

1. Working Capital is the Unrestricted Current Assets minus the Unrestricted Current Liabilities.
2. Assumes a 24 hour/ 7 Days a week operation such as exists in the County Park system, the International Toll Bridges, the County Sheriff's Department and the County Jail. *(Operating expenses including depreciation, interest expense and current debt maturities)*

Working Capital days for the International Toll Bridge System is significantly reduced to the reclassification of a receivable and recognition of a land fixed asset. Fixed Assets are not included in the calculation of working capital days of operation.

INVESTMENT POLICY

The County's investment policy goal is to provide for an effective cash management program to include accurate cash projections, expeditious collection of revenue, control of disbursements, cost-effective banking relations and a short-term borrowing program, when needed. The "prudent person" concept is utilized in managing the portfolio for the County. The objectives of the County's investment programs are as follows:

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

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

During Fiscal Year 2003, the Commissioners Court amended its investment policy to include Stand-by Letters of Credit as sufficient credit-worthiness to serve as collateral for depository balances. Previously, the Commissioners Court restricted collateral to instruments backed by the full faith and credit of the United States Government. September 30, 2020 total funds of the County \$107,375,540⁸ were with the County's depository of record. While these investments were not diversified, they were collateralized with a stand-by letter of credit with the Federal Home Loan Mortgage Bank Dallas and Frost Bank.

⁸ Lone Star National Bank-Texas , "Monthly Depository Securities Pledged Report," 9/30/2018 (Cameron County)

RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self-insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County Auditor's Office and the Human Resources Departments provide assistance to the Commissioners' Court in assessing the County's exposure to risk and helping them obtain coverage against that risk.

The County minimizes its risk related to worker's compensation claims by providing for these costs through a self-funded county fund that is administered by the Texas Association of Counties (TAC). Claims services are provided by TAC. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The County is also a member of the TAC risk pool for automobile and general liability. As a member of the pool, the County incurs a liability only if the pool's operations become insolvent. The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, flood insurance, builder's risk, and loss of rents from Lloyds of London, Colony Insurance Company and Velocity Risk Underwriters Carriers. The County also insures the international toll bridge structures and revenues to cover the risk of interruption of service. Cameron County has a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$200,000 per insured) and aggregate stop loss insurance. The County contracts with a Third Party Administrator (TPA) to administer the payment claims and implement a claims management program.

INDEPENDENT AUDIT

In accordance with state statutes, an annual audit for the fiscal year was conducted on the financial records of the County and the Cameron County Regional Mobility Authority (CCRMA). Being a recipient of federal and state financial assistance, the county is required to have a Single Audit. The audits of the County and the CCRMA were conducted by Burton McCumber & Longoria, LLP. Opinions rendered by Burton McCumber & Longoria, LLP are included in the appropriate reports.

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Hon. District Judges
Hon. Members of the Commissioners' Court
March 29, 2021

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cameron County for its comprehensive annual financial report for the year ended September 30, 2019. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government finance reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet to the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The timeliness of this report could not have been achieved without the dedicated efforts of the County Auditor's staff, and the professional services provided by our independent auditors, Burton, McCumber and Longoria, LLP. We also wish to express our thanks to the Commissioners' Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner.



Martha Galarza,
County Auditor



Government Finance Officers Association

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

Presented to

**Cameron County
Texas**

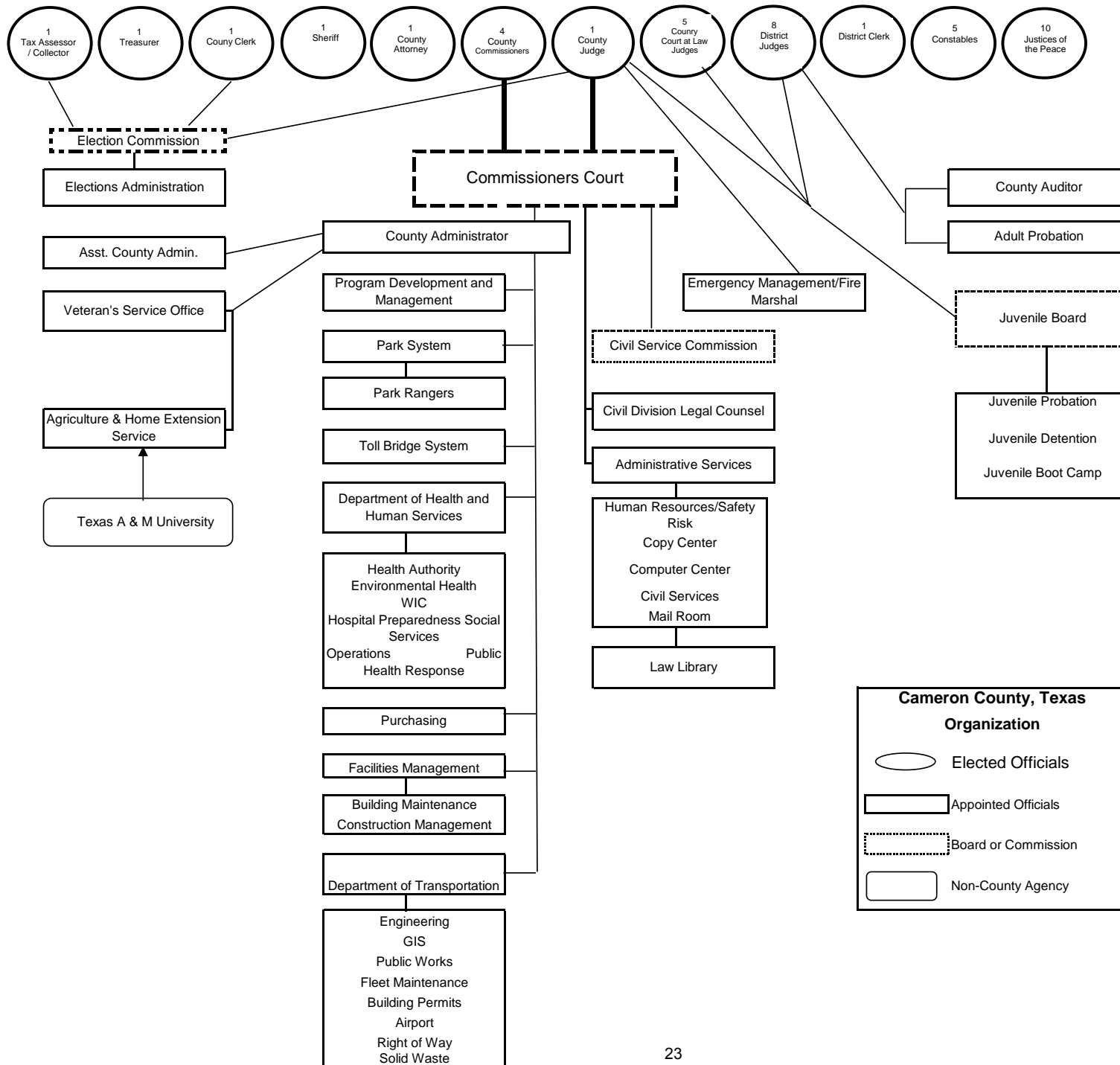
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morill

Executive Director/CEO

CAMERON COUNTY GOVERNMENT



CAMERON COUNTY, TEXAS
ELECTED OFFICIALS
SEPTEMBER 30, 2020

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

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business- type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (County) as of and for the year ended September 30, 2020, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 29 through 44 and schedule of funding progress – OPEB, schedule of changes in net pension liability and related ratios, schedule of employer contributions, schedules of revenues, expenditures, and changes in fund balance-budget and actual, on pages 125 through 133 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual non-major fund financial statements and individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance

with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the individual non-major fund budget and actual schedules, capital assets used in the operations of governmental funds, and the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report solely is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Burton, McCumber & Longoria LLP

Brownsville, Texas
March 29, 2021

CAMERON COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2020. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of the County's Governmental activities exceeded liabilities and deferred inflows at the close of the FY2020 and FY2019 by \$135,925,796 and \$143,330,818, respectfully. Of this amount, \$31,083,384 is restricted for specific purposes; the largest restriction is 43.6%, or \$13,557,397, for operating reserve and construction. As required by GASB 34, net position also reflects \$116,101,698 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$11,259,286).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$92,588,844 of which \$20,109,706, or 21.7% represent unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; emergency reserves and committed funds for indigent defense and capital projects; Special Revenue fund balances are restricted by external funding obligations and in the Road and Bridge fund for road improvements throughout the County.

The County's budgetary fund balance target is 24.66%. The general fund unassigned fund balance of \$20,109,706 equals 21.6% of total general fund expenditures. In FY20 the General Fund, fund balance increased by \$2,596,766. Cameron County's self-funded Health Insurance Fund required an operating transfer of \$1,868,859 due to increasing health costs. The transfer needed was funded by General Fund, Road & Bridge and Enterprise funds. County contribution to the Health Insurance remained at the same level for FY21 and we continue to work with health consultants to explore medical coverage options. Cameron County maintains a fiscally health fund balance and growth is expected for FY21.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

The statement of activities presents information showing how net position changed during the most recent fiscal year using full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general government, public safety, highways and streets, public welfare, health, judicial, and libraries.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated from specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains forty-five (45) individual governmental funds (excluding fiduciary funds) 33 special revenue funds, 8 capital project funds, 2 debt service funds, General Fund and Road & Bridge Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund and Road & Bridge Fund which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for all Special Revenue Funds. A budgetary comparison schedule (original versus final) has been provided for the General Fund and Road and Bridge Fund to demonstrate compliance with budget.

Proprietary fund. *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a component of proprietary funds) is used to report activities that provide supplies and services for other programs and activities-such as the County's self-insurance program and employee benefits trust. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's governmental activities total assets and deferred outflow of resources of \$362,192,233, the largest components are: 1) cash and investments of \$109,673,142 or 30.2%; 2) receivables which largely represent the deferred taxes for FY 2020 of \$8,012,051 (net of allowance) or 2.2%, accounts/trade receivables of \$7,535,405 or 2.1%, internal balances and due from other governments of \$8,097,543 or 2.2%; and 3) capital assets net of accumulated depreciation of \$214,596,660 or 59.3%. Deferred outflows of resources of \$347,978 are deferred charges on refunding in addition to \$6,274,525 for pensions, and \$3,453,923 for OPEB due to GASB Statement No. 75 implementation. The receivables are offset by deferred revenue since the FY2020 tax revenue is not recognized until FY 2021 even though the levy takes place in FY2020. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$211,430,144, \$35,900,463 are current liabilities; however, the current liabilities for compensated absences \$2,888,295 are not anticipated to result in the draw-down of emergency reserves. The OPEB liability of \$27,173,759 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis. The Net Pension Liability of \$10,872,466 is not expected to cause a fund balance reduction. Deferred inflows of resources of \$9,683,058 are recognized due to pension reporting requirements as is \$ 5,153,235 for OPEB.

The County's governmental activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$135,925,796 at the close of the most recent fiscal year.

The County's net position for fiscal year ended September 30, 2020 and 2019 are summarized as follows:

Governmental Activities			
	FY2020	FY2019	Increase Decrease
Current and other assets	\$ 137,519,147	\$ 139,805,533	\$ (2,286,386)
Capital Assets (net of depreciation)	214,596,660	212,586,818	2,009,842
Total Assets	352,115,807	352,392,351	(276,544)
Deferred outflows of resources	10,076,426	23,787,548	(13,711,122)
Current and other liabilities	47,779,879	37,306,255	10,473,624
Long-term liabilities	163,650,265	191,105,779	(27,455,514)
Total Liabilities	211,430,144	228,412,034	(16,981,890)
Deferred inflows of resources	14,836,293	4,437,047	10,399,246
Net position:			
Net investment in capital assets	116,101,698	122,894,688	(6,792,990)
Restricted	31,083,384	31,286,799	(203,415)
Unrestricted	(11,259,286)	(10,850,669)	(408,617)
Total net position	\$ 135,925,796	\$ 143,330,818	\$ (7,405,022)

About 23.0% or \$31,083,384 of the County's net position represents *restricted net position* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and operating reserve and construction. The most significant portion, 116,101,698 of the County's net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's governmental activities net position by \$7,405,022. The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference due to the issuance of long term debt provided current financial resources while the repayment of these debts consumes current financial resources \$ 4,211,845.
- A decrease in net position due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of \$(105,800).
- An increase in net position due to capital outlay exceeding depreciation in the amount of \$2,034,296.
- A decrease in net position due to annual OPEB expense of \$ (1,345,775) and recognition of pension expense of \$ (1,458,355), these do not require use of current financial resources.
- The net effect of various miscellaneous transactions involving capital assets is to decrease net position \$(24,454).
- Revenues in statement of activities that do not provide current financial resources \$ (521,844).

Business-Type Activities

	FY2020	FY2019	Increase (Decrease)
Current and other assets	\$ 25,740,021	\$ 25,750,932	\$ (10,911)
Capital Assets (net of depreciation)	64,916,407	66,923,292	(2,006,885)
Total Assets	90,656,428	92,674,224	(2,017,796)
Deferred outflow of resources	1,567,566	2,307,626	(740,060)
Current and other liabilities	5,318,431	5,610,143	(291,712)
Long-term liabilities	38,256,035	41,842,737	(3,586,702)
Total Liabilities	43,574,466	47,452,880	(3,878,414)
Deferred inflow of resources	1,553,671	499,329	1,054,342
Net investment in capital assets	29,969,603	30,629,814	(660,211)
Restricted	11,136,221	10,376,349	759,872
Unrestricted	5,990,033	6,023,478	(33,445)
Total net position	\$ 47,095,857	\$ 47,029,641	\$ 66,216

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 52 further details the increase in net position. Program revenues and expenses are presented net of interfund eliminations.

Cameron County's Changes in Net Position - Governmental Activities

	FY 2020	FY 2019	Increase (Decrease)
Revenues:			
Net Program revenues:			
Charges for services	\$ 41,499,103	\$ 41,470,613	\$ 28,490
Operating grants and contributions	25,328,329	20,581,257	4,747,072
Capital grants and contributions	767,859	783,222	(15,363)
General revenues:			
Property taxes	83,453,819	76,838,511	6,615,308
Miscellaneous	7,189,334	8,266,322	(1,076,988)
Gain on sale of capital assets	350,295	(3,209,442)	3,559,737
Unrestricted investments earnings	1,242,915	1,834,779	(591,864)
Total revenues	159,831,654	146,565,262	13,266,392
Expenses:			
General government	52,213,204	48,507,387	3,705,817
Law Enforcement and Public Safety	80,488,845	81,019,800	(530,955)
Highways and streets	21,628,059	19,797,735	1,830,324
Health	9,267,438	9,851,444	(584,006)
Welfare	4,961,147	6,436,600	(1,475,453)
Interest on long-term debt	5,058,891	4,379,355	679,536
Total expenses	173,617,584	169,992,321	3,625,263
Increase (decrease) in net position before transfers	(13,785,930)	(23,427,059)	9,641,129
Transfers	6,380,908	9,741,851	(3,360,943)
Increase (decrease) in net position	(7,405,022)	(13,685,208)	6,280,186
Net position – beginning	143,330,818	157,016,026	(13,685,208)
Net position – ending	\$ 135,925,796	\$ 143,330,818	\$ (7,405,022)

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

- Program revenues of \$67,595,291 equaled 38.9% of government expenses of \$173,617,584. General revenues, \$92,236,363, did not provide the required support and coverage for expenses of \$173,617,584.
- 46.4% of the expenses are for Law Enforcement and Public Safety (\$80,488,845) while this category provided about 35% (\$23,610,478) of total program revenues. Total expenses increased by \$3,625,263 over the prior year and revenues increased by \$13,266,392 due to increases in operating grants funding, program revenues and property tax valuations. Cameron County's taxable values increased by 6.85% with new construction representing \$349,976,624 in new property values. Law Enforcement and Public Safety expenditures decreased by \$(530,955), due to general operation utilization. General Governmental and Road & Bridge increased by \$5,336,141 due to increased funding received relative to COVID 19. Other governmental categories experienced minimal expenditure decreases.
- Capital Grant revenue and contributions comprise about 1.1% of program revenues.

Cameron County's Changes in Net Position - Business Type

	FY 2020	FY 2019	Increase (Decrease)
Revenues:			
Net Program revenues:			
Charges for services	\$ 24,202,495	\$ 30,489,756	\$ (6,287,261)
Capital grants and contributions	1,111,917	658,511	453,406
Gain on sale of asset	-	14,518	(14,518)
General revenues:			
Unrestricted investments earnings	295,844	669,612	(373,768)
Miscellaneous	34,913	25,372	9,541
Total revenues	<u>25,645,169</u>	<u>31,857,769</u>	<u>(6,212,600)</u>
Expenses:			
Bridge System	9,757,049	11,344,977	(1,587,928)
Parks System	8,607,848	8,505,217	102,631
Jail Commissary	493,631	627,930	(134,299)
Airport System	339,517	319,230	20,287
Total expenses	<u>19,198,045</u>	<u>20,797,354</u>	<u>(1,599,309)</u>
Increase (decrease) in net position before transfers	6,447,124	11,060,415	(4,613,291)
Transfers In	-	841,148	(841,148)
Transfers Out	<u>(6,380,908)</u>	<u>(10,582,999)</u>	<u>4,202,091</u>
Increase (decrease) in net position	66,216	1,318,564	(1,252,348)
Net position – beginning	<u>47,029,641</u>	<u>45,711,077</u>	<u>1,318,564</u>
Net position – ending	<u>\$ 47,095,857</u>	<u>\$ 47,029,641</u>	<u>\$ 66,216</u>

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

- The Bridge System revenues of \$15,669,906 accounted for 61.1% of the Business-type activities revenues.
- The total expenses of the Bridge System were 50.8% or \$9,757,049 of the Business-type expense activities.
- The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. Moody's Investor Service "A1" rating was upgraded to Aa3 and Standard and Poor's rating agency upgraded its long-term rating to "AA-" rating. In October 2020 S&P gave notice to Cameron County of an "outlook of Negative" with regard to Cameron County's General Obligation (GO) and GO-equivalent debt based on challenges presented by the COVID-19 pandemic. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA" was upgraded to "AA-" on the unlimited tax bonds and limited tax bonds with a stable outlook.

Governmental Funds. The general government functions are reported in the General, Special Revenue, Debt Service and capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflow, outflows and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$92,588,844, a decrease of \$11,238,623 in comparison with prior year. This decrease is due to completion of Capital Projects that were recognized in FY20. Approximately \$20,109,706 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$2,256,810 is reserved for inventory and prepaid expenditures. Committed fund balance of \$1,000,000 is reserved for indigent defense and pending litigation in the event funding is required. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted per contractual obligations for: 1) capital projects (\$38,868,779), 2) special revenue projects (\$23,335,897) and 3) reserve for debt service (\$5,507,345).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$20,109,706. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 21.6% of total fund expenditures, while total fund balance represents 26.19% of total fund expenditures. General budgetary targets for reserves are 24.7% (\$22,993,710) of expenditures which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2020, Cameron County General Fund's fund balance increased by \$2,596,766. Due to COVID19 pandemic, Cameron County received CARES ACT funding. Many administrative, emergency management, health and welfare operations were repurposed to COVID19 mitigation. Budgeted customary operational expenses were reduced due to this repurposed safety measures. The County's self-funded Health Insurance Fund required a transfer of \$1,868,859 due to rising medical costs. In FY19, the County's employee contribution to the Health Insurance Fund was increased by \$600 per annum per employee in efforts to keep pace with health expenditures. A balanced budget was adopted for FY21 and budgetary controls are closely monitored.

The fund balance of the County's chief operating fund, General Fund, increased by \$2,596,766 during the current fiscal year. Key factors for the FY2020 change are as follows:

Current ad valorem property tax for FY20 had a collection of 96.60% and tax collection exceeded projected revenues.

Charges for services experienced a revenue budget deficit of \$(706,534) due to COVID-19 operational adjustments required.

Although General Fund expenditures in FY2020 increased 1.0% from FY2019 levels, (\$93,091,943 from \$92,171,429), there were excess budgeted expenditures in a number of departments. This was due to repurposing of employee functions due to COVID-19 pandemic response teams. These duties met CARES ACT funding guidelines and expenditures were appropriately charged to this grant.

General Fund transferred to the County's Health Insurance Internal Service Fund \$1,868,859, a decrease of 31% when compared to \$2,720,119 which was the needed transfer in FY19. These transfers are to provide sufficient funds for the medical cost of the County's Health Insurance Plan is self-funded by the County. Funds for this needed transfer was covered by lapsed General Fund expenditures which were not utilized at fiscal year-end.

Road and Bridge fund balance of \$9,997,881 reflects an increase of \$625,816. Tax Revenues exceeded prior year by 5.7%, \$479,941 and minimal increases in building permits and automobile registration fees of \$115,241.

2019 Certificates of Obligation fund balance decreased by \$(10,157,218) due to project expenditures incurred during FY 20.

Other Governmental Funds fund balance decreased by \$(4,303,987) due to increases in special revenue expenditures, an increase of 42% in debt service and 43% in capital outlay due to completion of capital projects.

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

Governmental Funds – Revenues Classified by Source

<u>Revenues by Source</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 82,931,975	\$ 76,518,961	\$ 6,413,014	8.38%
Licenses	4,453,049	4,371,780	81,269	1.86%
Fines and Forfeitures	6,619,964	7,540,325	(920,361)	-12.21%
Intergovernmental revenues	32,984,239	28,424,122	4,560,117	16.04%
Charges for current services	7,414,842	8,320,051	(905,209)	-10.88%
Miscellaneous	8,579,056	9,983,197	(1,404,141)	-14.07%
Total	<u>\$ 142,983,125</u>	<u>\$ 135,158,436</u>	<u>\$ 7,824,689</u>	<u>5.79%</u>

- Taxes – the increase of \$6,413,014 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues – the increase of \$4,560,117 is due to grant funded projects being completed and new funding received.
- Charges for current services – the decrease in revenues of \$(905,209) over the prior year is due to operational adjustments due to COVID-19 pandemic.
- Miscellaneous – Revenues decreased \$1,404,141 compared to the prior year due to other COVID-19 safety measures required.
- Fines and Forfeitures – decreased by \$(920,361) due COVID-19 safety measures required.

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

Expenditures by Function - Governmental Funds

<u>Expenditures by Function</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 31,049,337	\$ 23,594,500	\$ 7,454,837	31.60%
Law Enforcement and Public safety	75,929,079	76,367,194	(438,115)	-0.57%
Streets and Highways	13,231,567	11,769,827	1,461,740	12.42%
Health	8,920,101	9,477,316	(557,215)	-5.88%
Public welfare	4,901,171	6,340,253	(1,439,082)	-22.70%
Capital outlays	16,718,154	10,287,050	6,431,104	62.52%
Bond Issuance Cost	-	490,785	(490,785)	-100.00%
Debt service-principal	9,824,794	8,641,163	1,183,631	13.70%
Debt service-interest/fiscal fees	5,061,353	3,728,589	1,332,764	35.74%
Total	<u>\$ 165,635,556</u>	<u>\$ 150,696,677</u>	<u>\$ 14,938,879</u>	<u>9.91%</u>

Overall, total expenditures increased 9.91% as some categories experienced significant change. For example, general governmental expenditures increased by 31.6% due to grant funding resources. Capital outlays increased by 62.5% due to the construction work in progress reclassification. Debt service obligations increased due to debt refunding and debt restructuring disbursements.

COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit.

The Authority and County in June 2012 entered into SH550 Funding and Development Agreement, a project titled "SH550 Director Connector Transportation Project." This project will be a component of a tolled facility and upon completion, traffic using SH550 will have a route free of at-grade intersections from U.S.77/83 to SH48 at the Port of Brownsville.

Cameron County issued Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) \$40,000,000 dated August 8, 2012 providing funding for this project as per "Funding Agreement." As a condition of funding, the Authority is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. In addition, the Authority has pledged to the County the Pledged Revenues which have been assigned to the Trustee pursuant to the Order and the Trust Agreement. These bonds have been defeased and the remaining obligation due is \$655,000 on February 15, 2022.

On January 29, 2014 Commissioners Court adopted an order authorizing the issuance of "\$5,000,000 CAMERON COUNTY, TEXAS, REVENUE AND TAX BONDS, SERIES 2014 (STATE HIGHWAY 550 PROJECT)" to be issued as "COMPLETION BONDS" on behalf of CCRMA. The bonds were issued to provide for payment obligations incurred in connection with the final design, planning, construction and equipping of the "SH550 Direct Connector Transportation Project". Upon completion of State Highway 550 Project traffic using this roadway will have a route free of at-grade intersections from U.S. 77/83 to SH 48 at the Port of Brownsville. In December 2016, a total of \$695,000 were advance refunded and as of September 2019, \$4.3 million remain outstanding.

Cameron County issued \$4,500,000 Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) dated April 1, 2015 as Completion Obligations. These bonds were issued to provide for the payment of obligations to be incurred in connection with the final design, planning, construction and equipping of the SH550 Direct Connector Transportation Project and to pay issuance costs. These are parity bonds with the County's \$40,000,000 outstanding "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project). SH550 Project will be designed, constructed, operated and maintained by CCRMA. Cameron County has entered into a funding and development agreement with CCRMA where CCRMA has pledged and assigned to the County certain toll revenues to be derived from the SH550 Project, Pass-Through Payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the Bonds. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement. In December 2016, a total of \$245,000 were advance refunded and as of September 2019, \$4.2 million remain outstanding.

Cameron County issued \$15,805,000 Revenue and Tax Refunding Bonds Series 2016 in December 2016 for the SH550 project. The net proceeds were used to advance refund \$15.3Million of Series 2012, 2014 and 2015 SH550 Revenue Bonds. CCRMA is obligated to repay this debt obligation at the same states rates of the County will pay on Series 2016 bond issuance. Bond proceeds were deposited in an irrevocable trust to pay for all future debt service payments.

In December 2017, Cameron County and CCRMA issued Vehicle Registration Fee Revenue Refunding Series 2017 for \$4,470,000. The proceeds were used to advance refund \$4.4 Million of Series 2010A Revenue Bond. CCRMA is obligated to repay the principal and interest amounts on the bonds as stated in the official bond statement.

In March 2019, CCRMA issued Vehicle Registration Fee Revenue Refunding Series 2019 for \$ 14,925,000. The proceeds were used to advance refund \$ 15.5 Million of Series 2010B Revenue Bond. CCRMA is obligated to repay the principal and interest amounts on the bonds as stated in the official bond statement. Series 2019 has maturities of February 2027 to 2036 and interest rates are 5% payable February and August 15th each year. Bond proceeds were used to purchase U.S. Government Securities and deposited with an escrow agent to fund all future debt service payments. The 2010B Vehicle Registration Fee Revenue Bonds are considered defeased.

For the period 2010 thru 2014, Cameron County entered into a number of Transportation Reinvestment Zone for numerous specific areas throughout the County. Projects in particular covered the development of transportation projects, provide funding for planned highway and bridge construction, portions of US Highways 83 and 77, the outer Parkway/FM509, the proposed second access to South Padre Island and FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic.

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

The ability of Cameron County to impose its will on the CCRMA through the appointment of a majority of the directors and through the participation in the TRZ agreement with CCRMA meets the component unit requirements that the primary government (Cameron County) include CCRMA as part of county’s financial reporting entity in conformity with GAAP.

Cameron County under Senate Bill 1623 (SB1623) established “CAMERON COUNTY HEALTH CARE FUNDING DISTRICT” (CCHCFD) in July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these “districts” components of county government and not separate political subdivisions and designates the commissioners’ court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals in gaining fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. In FY20, medical providers were assessed a 2.99% tax mandatory payment based on 2010 net patient revenue; in FY20 funds forwarded to the State for uncompensated care were \$20,461,410 which was generated by the self-assessed tax on the medical providers.

In 2013, Cameron County Commissioners Court formed the Cameron County Spaceport Development Corporation under Chapter 22 of the Texas Business Organizations Code, as authorized by Chapter 507 of the Texas Local Government Code to assist in the promotion and development of a spaceport project in Cameron County. In FY18, there were no funds received in this component fund except for interest earnings of \$68. In FY17, this component unit received the first installment of a \$13.0 Million allocation from the State Spaceport Trust Fund Account. Funds received of \$2.6 Million in FY18 were transferred to SpaceX in partnership and support to continue the construction of a commercial launch complex in Cameron County.

For additional financial reporting information, each component unit may be contacted for their independent financial report. Cameron County Regional Mobility Authority may be contacted as listed on page 60. Cameron County Health Care Funding District and Cameron County Spaceport Development Corporation may be contacted at Cameron County Administration Department.

FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

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

Revenues by Enterprise	FY 2020	FY 2019	Increase (Decrease)	Percent of Change
Bridge System	\$ 15,513,622	\$ 20,456,968	\$ (4,943,346)	-24.16%
Park System	7,990,557	9,085,174	(1,094,617)	-12.05%
Non-major Enterprise Funds	62,620	48,374	14,246	29.45%
Jail Commissary	670,609	923,833	(253,224)	-27.41%
Total	\$ 24,237,408	\$ 30,514,349	\$ (6,276,941)	-20.57%

The Bridge System is the biggest generator of revenues, however due to COVID-19 pandemic effects, social distancing, federally mandated international crossings and pandemic mitigation requirements, the Bridge system suffered a decrease of \$4,943,346 in revenues, a decrease of 24.16% from FY19. Increased Mexican and U.S. security measures to curb border violence have caused a decline in prior years' crossings and security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to impact border crossings. As of September 30, 2020, a total of 4,125,660 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY19 crossings of 5,782,367. Total crossings have decreased 28.65% from 2019 levels due to pandemic, pedestrian crossings have decreased 35.76% from prior year.

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

Classification	September 30, 2020		September 30, 2019		September 30, 2018	
	Rate		Rate		Rate	
	AVI	Non AVI	Rate		Rate	
Pedestrian	\$ 1.00	\$ -	\$ 1.00		\$ 1.00	
Motorcycle	3.75	-	3.75		3.50	
Passenger	3.75	-	3.75		3.50	
Commercial Vehicles						
Two Axle	9.50	11.00	11.00	*	9.50	
Three Axle	13.50	15.00	15.00	*	13.50	
Four Axle	15.50	17.25	17.25	*	15.75	
Five Axle	19.25	22.00	22.00	*	20.50	
Six Axle	23.25	25.00	25.00	*	23.50	

*Increase in Toll

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

Expenses by Enterprise	FY 2020	FY 2019	Increase (Decrease)	Percent of Change
Bridge System	\$ 9,757,049	\$ 11,344,977	\$ (1,587,928)	-14.00%
Park System	8,607,848	8,505,217	102,631	1.21%
Non-major enterprises	339,517	319,230	20,287	6.35%
Jail Commissary	493,631	627,930	(134,299)	-21.39%
Total	\$ 19,198,045	\$ 20,797,354	\$ (1,599,309)	-7.69%

The Bridge System continues to monitor costs fiscally responsible in all areas and monitor bridge traffic monthly, increases in expenses were attributable to recognition of pension expense and depreciation expense. The Park System's increase in expenses is due to a minimal increases in general operations. The non-major enterprise funds costs minimal increase was due to general supply cost increases.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the Cameron County Auditor and the Commissioners Court following a public hearing. The Cameron County Auditor is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditor's Office and the County Administrator and approved by the Commissioners Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line items or departments only with the approval of the Commissioners Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners Court.

The final FY2020 budget was adopted on September 17, 2019 with the total General Fund expenditures and reserves amounting to \$97,996,941 an increase of \$7,005,893 over the FY2019 budgeted expenditures and reserves, an increase of 7.7%. Commissioners Court approved a tax rate of \$0.436893 per \$100, an increase of \$.02000 over the FY19 year. At this rate, current property tax revenues were budgeted to increase by 10.5%, generating an additional \$8,733,298 at 100% collection rate. On November 27, 2018, County adopted a "Compensation & Classification Policy (CCP)". This CCP provided for a pay grade structure of the bulk of County positions identifying all positions with a minimum and maximum grade of pay. These pay grades were based on market conditions, internal relationships and are intended to be competitive among peer organizations in the market place. The County contribution to county self-funded health insurance fund was increased to \$7,200 per employee, an increase of 9.09% from FY19 contribution amounts, to meet increased health costs.

The actual General Fund expenditures were \$6.5M less than the final amended budget. This decrease was due to funding provided to departments that did not utilize the full approved budgeted appropriations. In addition, Commissioners Court officially adopted an order restricting usage of lapsed salaries. Actual General Fund Revenues exceeded projected general fund revenues by \$68,386. An operating transfer to the County's self-funded Health Insurance Fund of \$1,868,859 was needed due to increasing health care costs, a decrease of \$(851,260) from FY19 prior year. Commissioners Court is working with various medical providers to negotiate clinical prices and better pharmaceutical costs in efforts to control medical costs.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term debt. At September 30, 2020, the County has limited tax general obligation bonds outstanding in the amount of \$151,170,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$151,170,000. The debt limits for the two authorizations are \$4,189,371,986 (25% of real property assessed valuation) and \$956,599,108 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$5,440,585,659 and \$969,599,108.

The County's bond rating is "AA-" from Standard & Poor's, "AA" from Fitch Ratings and "Aa3" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2020:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
General obligation bonds	\$ 135,632,607	\$ 13,123,624	\$ 20,858,423	\$ 127,897,808
Capital leases	6,853,258	487,257	3,419,638	3,920,877
Compensated absences	2,364,745	3,315,033	2,791,483	2,888,295
Total	<u>\$ 144,850,610</u>	<u>\$ 16,925,914</u>	<u>\$ 27,069,544</u>	<u>\$ 134,706,980</u>
Business-Type Activities:				
Certificates of Obligation	\$ 37,465,420	\$ 4,741,378	\$ 6,494,242	\$ 35,712,556
Compensated absences	64,972	338,150	313,477	89,645
Total	<u>\$ 37,530,392</u>	<u>\$ 5,079,528</u>	<u>\$ 6,807,719</u>	<u>\$ 35,802,201</u>

**Certificates of Obligation is debt financed capital contribution secured by Cameron County and is payable from business-type function and is included in Governmental Activities outstanding obligation bonds.*

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 12 to the financial statements.)

Capital assets. The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2020 net capital assets of the governmental activities totaled \$214,596,660. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled \$14,683,858.

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

- Cameron County issued \$40,085,000 Cameron County Certificates of Obligation, Series 2019 on August 15, 2019 to address capital improvements throughout the County. This debt issuance will provide for contractual obligations to be incurred with the planning, acquisition, construction, equipping, expansion, repair, and/or renovation of the Dancy Building, Adult and Juvenile Probation offices, Sheriff's Office, Father O'Brien Clinic, Rio Hondo Branch Tax Office, repairs and improvements to all County International Bridges (including planning, design and engineering for the future Flor de Mayo Bridge), construction and repairs to County Roads and the purchase of right of way as needed. It will also fund improvements to County parks and parking, visitor center facilities, improvements at Isla Blanca Park and administration facility and the payment of contractual obligations for professional services.
 - The Adult Probation renovations are scheduled to be completed by February 2021 and costs are budgeted at \$2,099,000 however actual costs are expected to come in under budget. Upon completion, this facility will have been completely reroofed, window replacements, new HVAC system, floor and ceiling tile replacement and numerous structural improvements and exterior spalling. This building will also have the office specifications modified to allow more office areas.
 - Juvenile Justice Center renovations are scheduled for completion by March 2021 with total budgeted funds of \$3.1M, although actual costs are expected to come in under budget. Upon completion this project will include complete new roof on facility, improved facilities of the front lobby, courtroom and holding areas, visitation area and a complete improvements to the kitchen and gymnasium area. All of these improvements will have been structured to improve general operations and modernize the entirety of this facility. It also includes new lighting throughout the building and HVAC replacement.

- Project for the County Parks that include visitor center improvements and administration facilities have begun as construction specifications have been approved. This will also include toll collection upgrades.
 - County International Bridge improvements are ongoing and will also include toll collection improvements.
- In addressing the needs of the County for capital improvements, Cameron County issued \$16,260,000 Certificates of Obligation Series 2016A in September 2016 for the purpose of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of the Dancy Courthouse, Wells Fargo Building for County offices, IT Center relocation, Vehicle Maintenance building, precinct offices and warehouses, Judicial and Administrative facilities renovation, County Jail, Rio Hondo tax office, Lucio County Clinic, Detention Centers 1 & 2, Adult Probation Center, County Streetlight program and for payment of issuance costs. The Wells Fargo Building purchase was finalized in 2016 and currently houses the Tax Office, Brownsville Justice of the Peace (3), County Clerk Recording Office, Constable Pct. 2 and the Cameron County Computer Information Services. The County Streetlight Program continues to move forward as more urban areas request assistance for their neighborhoods for safety purposes and crime prevention.
 - Precinct #3 Warehouse and Vehicle Maintenance construction was completed in April 2020 and is now fully operational, total inclusive costs were \$2,858,000.
 - Contracts were awarded for the construction of Precincts #1, #2, and #4 warehouses and offices and all these facilities are fully operational, at a total cost of \$4,693,000.
 - The County's Streetlight Program continues to receive requests from rural area residents requesting to participate in this program due to safety concerns. This is a program that provides street lighting for rural residents for which they are responsible for paying the utility costs annually. Funding that was provided for this project has been exhausted.
 - Dancy Building project was completed for a total cost of \$2.5M Renovations included roofing repairs, window replacement and the restoration of historic terra cotta stone project.
- Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the purpose of providing for the payment of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, and Olmito Community Park and to pay issuance costs of the Certificates. This debt is the financing tool for the County South Padre Coastal Parks Master Plan.
 - Construction at the EK Atwood Park is underway with a budget of \$4,225,000 which will pay for improvements at Beach Access #5. Construction included four smaller pavilions, one large pavilion, restroom facilities, community rinse station and two dune walkovers. This project has been completed as of 2019 and was capitalized in 2020.
 - Engineering services for Isla Blanca Parks and Andy Bowie Parks improvements were awarded in FY16. Andy Bowie Park has two pavilions, hygiene facilities and a boardwalk which were updated and public parking expansion. Rinse stations, beach access entries and parking improvements are complete. Isla Blanca Park, a 200 acre park, has new utility infrastructure, restroom facilities and connecting boardwalk improvements. Available pavilions were updated with connecting boardwalks as well as rinse stations. Lighting and designated concessions areas for food vendors are operational. All of these improvements are a part of the Cameron County South Padre Coastal Parks Master Plan. This project is substantially complete and will financially close in 2020.
- Cameron County Commissioners Court approved the Cameron County South Padre Island Coastal Parks Master Plan to include park improvements to Isla Blanca Park, Andy Bowie Park, Edward King Atwood Park and the North Beach Access areas. This plan is a roadmap for short term and long term improvements, creates opportunities for new events and will bring much needed improvements to these venues and enhance services available to the general public. Isla Blanca Park's improvements will focus on access improvements, RV site upgrades and identifying developments areas such as a rocket viewing launch site. Potential improvements to Andy Bowie Park are flatlands improvements for major events, daily use and extended stay improvements and improved entry access. E.K.Atwood Park improvements will be overnight stay sites, day use

parking, pavilion improvements and entry access redesign. Parks improvements will be phased in to accommodate peak occupancy and usage seasons throughout the year. A construction management team is in place to facilitate and coordinate construction. Debt obligations will be paid by entry fees that were increased in January 2016 in preparation for these major parks improvements.

- Cameron County is in the process of upgrading the camera security system at the Carrizales Rucker Detention Facility. These improvements will allow for better retention of viewing documents and will be a much improved system for inmate control. Project completed in FY 2020.
- County Detention Center have undergone numerous upgrades structurally to both the housing and commodity areas for the inmate areas. These projects have been completed.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6Million for the construction of two (2) drainage improvement projects. To date, all funding from CDBG General Land Office has been expended; remaining funds for project completion are from local funds and program were finalized late December. As of FY20, County has finalized this project.
- The Veterans Bridge is expanding the Commercial Primary Lanes for northbound traffic. This expansion is expected to increase safety and provide a quicker flow of traffic. By reducing congestion on commercial truck lanes and reducing wait times, it will fill a gap that has existed for a number of years at this International Bridge. Most of the international commercial traffic flow is handled at this bridge as it is a direct connection to the overweight corridor to the Port of Brownsville. Commercial and passenger vehicular lanes are being added along with toll entry improvements and traffic circulation improvements are underway. This project has been completed.

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County's Capital Assets

	Cost	Accumulated Depreciation	Net Capital Assets
Governmental Activities:			
Land	\$ 10,956,632	\$ -	\$ 10,956,632
Buildings and improvements	160,473,637	58,118,961	102,354,676
Equipment, Vehicles, Machinery	53,744,643	46,357,895	7,386,748
Infrastructure	313,045,174	233,430,473	79,614,701
Construction in Progress	14,283,903	-	14,283,903
Total	<u>\$ 552,503,989</u>	<u>\$ 337,907,329</u>	<u>\$ 214,596,660</u>
Business-Type Activities:			
Land	\$ 11,402,855	\$ -	\$ 11,402,855
Buildings and improvements	43,968,098	20,874,820	23,093,278
Equipment, Vehicles, Machinery	10,643,820	8,552,763	2,091,057
Other structures	60,755,037	34,104,998	26,650,039
Construction in Progress	1,679,178	-	1,679,178
Total	<u>\$ 128,448,988</u>	<u>\$ 63,532,581</u>	<u>\$ 64,916,407</u>

Additional information on the County's capital assets can be found in Note 6 on pages 75-76 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The Commissioners' Court adopted the County's 2019-2020 budget on September 17, 2019. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2019 and estimated revenues to be received in the fiscal year 2020. The total available resources for all funds for the fiscal year 2020 are \$174,544,229. For the County's 2019-2020 Budget, the General Fund utilizes \$97,996,941 of the available funds.

For 2019-2020, the property tax rate is \$0.436893 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 10.5% generating an additional \$8,733,298 at the 100% property tax collection rate. County appropriations to be expended during Fiscal Year 2020 reflect minimum increases compared to FY19 with the largest increases (7.7%) due to General Fund General Government Division. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent 24.66% of appropriations; this year as of fiscal year ended September 30, 2020 actual General Fund's fund balance is approximately 26.19% which is an increase of 1.53% in fund balance. The increase is attributable to actual revenue collections meeting budget and under-utilization of budgeted expenditures. For FY20, the County's self-funded health insurance fund health care costs exceeded available resources by \$1.8M- funds were transferred from the General, Road and Bridge and Enterprise Funds to meet this deficiency. Additional measures have been implemented to the Health Plan in efforts to control this costs although employee rates for family coverage have not been increased. Quarterly Status Reports are given to Commissioners Court by the County's third party administrator. From a fiscal perspective, Cameron County expects to see continued revenue budget projections due to appreciate property tax valuations for FY21 which will provide for a nominal FY21 General Fund, fund balance increase. Present indicators show minimal growth countywide due to COVID-19 pandemic effects.

REQUEST FOR INFORMATION

The financial report is designed to provide our citizens, taxpayers and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, separate reports of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

BASIC FINANCIAL STATEMENTS

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
ASSETS						
Cash & Investments	\$ 109,673,142	\$ 14,773,894	\$ 124,447,036	\$ 2,410,557	\$ 4,006,839	\$ 15,779
Receivables:						
Accounts or trade(Note 4)	7,535,405	45,466	7,580,871	1,932,213	3,540,330	-
Taxes - net of allowances(Note 4)	8,012,051	-	8,012,051	-	-	-
Due from other governments(Note 4)	8,097,543	-	8,097,543	-	-	-
Due from other agencies	-	-	-	3,448,413	-	-
Internal balances	1,867,020	(1,867,020)	-	-	-	-
Other assets	1,596	-	1,596	-	-	-
Inventory	151,099	956	152,055	-	-	-
Prepaid expenses	2,136,210	208,902	2,345,112	-	-	-
Unamortized bond insurance costs	45,081	-	45,081	99,746	-	-
Net Pension Asset	-	-	-	58,990	-	-
Restricted Assets:						
Construction Fund:						
Cash	-	4,049,829	4,049,829	-	-	-
Revenue bond debt service fund:						
Cash	-	1,571,518	1,571,518	1,750,000	-	-
Revenue bond debt reserve fund:						
Cash	-	4,416,751	4,416,751	1,905,796	-	-
Revenue bond repair and replacement fund:						
Cash	-	2,485,000	2,485,000	-	-	-
Restricted use -donations:						
Cash	-	54,725	54,725	4,401,201	-	-
Capital Assets:						
Buildings	142,263,038	41,040,910	183,303,948	-	-	-
Improvements other than buildings	6,195,282	38,298,091	44,493,373	-	-	-
Equipment	53,744,643	8,476,176	62,220,819	-	-	-
Other structures	12,015,317	27,551,778	39,567,095	-	-	-
Accumulated depreciation	(337,907,329)	(63,532,581)	(401,439,910)	-	-	-
Land	10,956,632	11,402,855	22,359,487	-	-	-
Infrastructure	313,045,174	-	313,045,174	99,160,214	-	-
Construction in progress	14,283,903	1,679,178	15,963,081	24,154,657	-	-
Total capital assets	214,596,660	64,916,407	279,513,067	123,314,871	-	-
Total Assets	352,115,807	90,656,428	442,772,235	139,321,787	7,547,169	15,779
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refunding	347,978	541,710	889,688	145,267	-	-
Deferred outflows of resources for pensions	6,274,525	620,558	6,895,083	138,002	-	-
Deferred outflows of resources - OPEB	3,453,923	405,298	3,859,221	-	-	-
Total deferred outflows of resources	10,076,426	1,567,566	11,643,992	283,269	-	-
Total Assets plus Deferred Outflows of Resources	\$ 362,192,233	\$ 92,223,994	\$ 454,416,227	\$ 139,605,056	\$ 7,547,169	\$ 15,779
LIABILITIES						
Accounts payable	\$ 24,926,284	\$ 870,298	\$ 25,796,582	\$ 1,479,066	\$ 630	\$ -
Wages and fringe payable	1,050,905	87,845	1,138,750	-	-	-
Compensated absences payable (Note 11)	2,888,295	89,645	2,977,940	-	-	-
Deposits	-	1,108,549	1,108,549	-	-	-
Due to other governments	6,950,136	255,541	7,205,677	-	-	-
Line of Credit Payable	-	-	-	462,643	-	-
Escrows	84,843	-	84,843	-	-	-
Noncurrent liabilities due within one year:						
Reserve	-	79,015	79,015	-	-	-
Tax Note Payable	929,849	75,151	1,005,000	-	-	-
Bonds payable (Note 12)	8,196,440	2,243,561	10,440,001	1,750,000	-	-
Accrued bond interest payable	589,657	137,876	727,533	-	-	-
Capital lease payables (Note 7)	2,163,470	370,950	2,534,420	-	-	-
Noncurrent liabilities due in more than one year:						
Lease hold deposits	-	22,317	22,317	-	-	-
Capital lease payables (Note 7)	1,141,572	244,885	1,386,457	-	-	-
Tax Note Payable	4,761,100	384,796	5,145,896	-	-	-
Bonds payable	119,701,368	33,468,995	153,170,363	73,543,488	-	-
OPEB liability	27,173,759	3,059,743	30,233,502	-	-	-
Net pension liability	10,872,466	1,075,299	11,947,765	-	-	-
Due to other agencies	-	-	-	16,184,188	-	-
Total Liabilities	211,430,144	43,574,466	255,004,610	93,730,912	630	-

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

(Continued)

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue	-	-	-	47,896	-	-
Deferred inflows of resources for pensions	9,683,058	957,665	10,640,723	31,006	-	-
Deferred inflows of resources - OPEB	5,153,235	596,006	5,749,241	-	-	-
Total deferred inflows of resources	14,836,293	1,553,671	16,389,964	78,902	-	-
 Total Liabilities plus Deferred Inflows of Resources	 226,266,437	 45,128,137	 271,394,574	 93,809,814	 630	 -
 NET POSITION						
Net investment in capital assets	116,101,698	29,969,603	146,071,301	30,243,709	-	-
Restricted for :						
Highways and street	10,759,122	-	10,759,122	10,199,547	-	-
Debt service	6,715,536	5,988,269	12,703,805	-	-	-
Capital projects	51,329	116,435	167,764	-	-	-
Beach Maintenance	-	2,381,451	2,381,451	-	-	-
Health Care	-	-	-	-	7,546,539	-
Operating reserve	13,557,397	2,650,066	16,207,463	-	-	-
Economic Development and Assistance	-	-	-	-	-	15,779
Unrestricted	(11,259,286)	5,990,033	(5,269,253)	5,351,986	-	-
Total Net Position	<u>\$ 135,925,796</u>	<u>\$ 47,095,857</u>	<u>\$ 183,021,653</u>	<u>\$ 45,795,242</u>	<u>\$ 7,546,539</u>	<u>\$ 15,779</u>

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

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net (Expense) Revenue and Changes in Net Position									
					Primary Government			Component units	
Program Revenues									

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

CAMERON COUNTY, TEXAS
BALANCE SHEET
Governmental Funds
SEPTEMBER 30, 2020

	General	Road & Bridge Fund	2019 Certificates of Obligation	Other Governmental Funds	TOTAL
ASSETS					
Cash and cash equivalents (Note 3)	\$ 32,974,011	\$ 10,525,730	\$ 36,529,189	\$ 26,603,289	\$ 106,632,219
Receivables: (Note 4)					
Accounts or trade	4,314,071	852,568	-	2,330,176	7,496,815
Taxes - net of allowances	6,187,984	820,146	-	1,003,921	8,012,051
Due from other governments	-	293,265	-	7,804,278	8,097,543
Due from other funds (Note 10)	9,660,422	35	309,310	2,229,584	12,199,351
Prepaid expenditures (Note 1D)	1,618,168	90,553	300	396,690	2,105,711
Other assets	375	1,221	-	-	1,596
Inventory (Note 1D)	144,397	6,702	-	-	151,099
TOTAL ASSETS	\$ 54,899,428	\$ 12,590,220	\$ 36,838,799	\$ 40,367,938	\$ 144,696,385
LIABILITIES					
Accounts payable	\$ 17,046,824	1,459,104	\$ 1,524,073	\$ 3,538,369	\$ 23,568,370
Wages and fringe payable	876,929	91,058	-	79,879	1,047,866
Compensated absences payable	2,807,448	77,568	-	3,279	2,888,295
Due to other governments	2,160,082	-	-	3,196,649	5,356,731
Due to other funds (Note 10)	1,774,581	203,368	8,447	9,714,329	11,700,725
Escrows	84,843	-	-	-	84,843
Total Liabilities	<u>24,750,707</u>	<u>1,831,098</u>	<u>1,532,520</u>	<u>16,532,505</u>	<u>44,646,830</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	5,766,143	761,241	-	933,327	7,460,711
Total deferred inflows of resources	<u>5,766,143</u>	<u>761,241</u>	<u>-</u>	<u>933,327</u>	<u>7,460,711</u>
FUND BALANCES					
Nonspendable:					
Inventory	144,397	6,702	-	-	151,099
Prepaid expenditures	1,618,168	90,553	300	396,690	2,105,711
Restricted:					
Capital projects	-	-	35,305,979	3,562,500	38,868,479
Special revenue	-	9,900,626	-	13,435,571	23,336,197
Debt service	-	-	-	5,507,345	5,507,345
Committed:					
Pending litigation	500,000	-	-	-	500,000
Indigent defense	500,000	-	-	-	500,000
Equipment	1,510,307	-	-	-	1,510,307
Unassigned	<u>20,109,706</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,109,706</u>
Total fund balances	<u>24,382,578</u>	<u>9,997,881</u>	<u>35,306,279</u>	<u>22,902,106</u>	<u>92,588,844</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 54,899,428</u>	<u>\$ 12,590,220</u>	<u>\$ 36,838,799</u>	<u>\$ 40,367,938</u>	<u>\$ 144,696,385</u>

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

CAMERON COUNTY, TEXAS
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2020

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

Total fund balances -governmental funds (page 49)	\$ 92,588,844
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	214,596,660
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	7,460,711
Internal service funds are used by management to charge costs of employee benefits. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	1,524,048
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds (page 70).	(175,136,622)
Long term debt (Note 2A) (137,090,397)	
OPEB (27,173,759)	
NPL (10,872,466)	
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the funds.	(9,683,058)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the funds.	(5,153,235)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the funds.	6,274,525
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the funds.	<u>3,453,923</u>
Net position of governmental activities	<u><u>\$ 135,925,796</u></u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	General	Road & Bridge Fund	2019 Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 61,408,071	\$ 8,856,835	\$ -	\$ 12,667,069	\$ 82,931,975
Licenses and permits	599,328	3,853,721	-	-	4,453,049
Intergovernmental	6,539,840	507,029	-	25,937,370	32,984,239
Charges for services	6,900,829	-	-	514,013	7,414,842
Fines and forfeitures	6,571,455	-	-	48,509	6,619,964
Miscellaneous	5,951,804	331,703	235,124	2,060,425	8,579,056
TOTAL REVENUES	87,971,327	13,549,288	235,124	41,227,386	142,983,125
EXPENDITURES					
Current:					
General government	23,348,563	28,975	88,975	7,582,824	31,049,337
Law enforcement and public safety	62,223,059	-	48,100	13,657,920	75,929,079
Highways and streets	-	12,031,573	943,603	256,391	13,231,567
Health	2,718,658	-	-	6,201,443	8,920,101
Welfare	3,225,675	-	-	1,675,496	4,901,171
Capital outlay	1,462,979	1,287,899	9,311,664	4,655,612	16,718,154
Debt Service:					
Principal retirement	-	1,138,044	-	8,686,750	9,824,794
Interest and fiscal charges	113,009	94,451	-	4,853,893	5,061,353
TOTAL EXPENDITURES	93,091,943	14,580,942	10,392,342	47,570,329	165,635,556
Excess (deficiency) of Revenues Over (Under) Expenditure:	(5,120,616)	(1,031,654)	(10,157,218)	(6,342,943)	(22,652,431)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	7,253	377,734	-	71,340	456,327
Tax Note	3,824,354	1,329,137	-	-	5,153,491
Tax Note-Premium	608,443	-	-	-	608,443
Refunding Bonds Issued	-	-	-	13,123,622	13,123,622
Payment to refunded Bond Escrow Agent	-	-	-	(12,927,381)	(12,927,381)
Capital lease financing	487,257	-	-	-	487,257
Transfers in	5,152,432	95,749	-	3,035,854	8,284,035
Transfers (out)	(2,362,357)	(145,150)	-	(1,264,479)	(3,771,986)
TOTAL OTHER FINANCING SOURCES (USES)	7,717,382	1,657,470	-	2,038,956	11,413,808
Net change in fund balances	2,596,766	625,816	(10,157,218)	(4,303,987)	(11,238,623)
Fund Balances - beginning	21,785,812	9,372,065	45,463,497	27,206,093	103,827,467
FUND BALANCES - ending	\$ 24,382,578	\$ 9,997,881	\$ 35,306,279	\$ 22,902,106	\$ 92,588,844

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

CAMERON COUNTY, TEXAS
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended September 30, 2020

Amounts reported for governmental activities in the statement of activities (page 48) are different because:

Net change in fund balances - total governmental funds (page 51)	\$ (11,238,623)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2B)	2,034,296
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	521,844
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The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.	(24,454)
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note 2B)	4,211,845
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2C)	(2,804,130)
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OPEB Expenses	1,345,775	
Pension Expense	<u>1,458,355</u>	

Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	<u>(105,800)</u>
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Change in net position of governmental activities (page 48)	<u><u>\$ (7,405,022)</u></u>
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The notes to the financial statements are an integral part of this statement.

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2020**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 8,240,327	\$ 5,278,814	\$ 1,254,753	\$ 14,773,894	\$ 3,040,923
Construction fund cash	44,911	4,004,918	-	4,049,829	-
Revenue bond debt service fund cash	1,571,518	-	-	1,571,518	-
Revenue bond debt reserve fund cash	1,960,892	2,455,859	-	4,416,751	-
Reserves-other	-	54,725	-	54,725	-
Operating reserve fund cash	250,000	2,235,000	-	2,485,000	-
Total cash and cash equivalents	12,067,648	14,029,316	1,254,753	27,351,717	3,040,923
Accounts receivable - trade(Note 4)	10,000	252	35,214	45,466	38,590
Inventory	-	956	-	956	-
Due from other funds (Note 10)	4,224	449,914	-	454,138	1,368,705
Prepaid expenses and other assets	103,531	97,090	8,281	208,902	30,499
Total current assets	12,185,403	14,577,528	1,298,248	28,061,179	4,478,717
Capital assets:(Note 6)					
Buildings	28,844,413	10,869,402	1,327,095	41,040,910	-
Improvements other than buildings	14,087,300	12,455,359	11,755,432	38,298,091	-
Equipment	1,982,352	5,451,625	1,042,199	8,476,176	-
Other structures	2,226,745	25,325,033	-	27,551,778	-
Accumulated depreciation	(30,238,236)	(22,312,418)	(10,981,927)	(63,532,581)	-
Net capital assets	16,902,574	31,789,001	3,142,799	51,834,374	-
Construction in progress	116,061	1,563,117	-	1,679,178	-
Land	9,312,723	1,782,132	308,000	11,402,855	-
Total capital assets	26,331,358	35,134,250	3,450,799	64,916,407	-
TOTAL ASSETS	38,516,761	49,711,778	4,749,047	92,977,586	4,478,717
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	372,056	169,654	-	541,710	-
Deferred outflows of resources for pensions	344,755	275,803	-	620,558	-
Deferred outflows of resources - OPEB	219,213	186,085	-	405,298	-
Total deferred outflows of resources	936,024	631,542	-	1,567,566	-
Total assets plus deferred outflows of resources	39,452,785	50,343,320	4,749,047	94,545,152	4,478,717
LIABILITIES					
Current liabilities					
(Payable from current assets):					
Accounts payable	138,157	706,195	25,946	870,298	1,357,914
Wages and fringe payable	42,985	43,512	1,348	87,845	3,039
Accrued compensated absences	65,596	24,049	-	89,645	-
Due to other funds	2,251,514	69,622	22	2,321,158	311
Due to other governments	255,541	-	-	255,541	1,593,405
Deposits payable	271,149	837,400	-	1,108,549	-
Leasehold deposits	22,317	-	-	22,317	-
Reserve payable	75,689	3,326	-	79,015	-
Noncurrent liabilities due within one year:					
Capital lease payable	144,304	226,646	-	370,950	-
Certificates of obligation	800,539	1,443,022	-	2,243,561	-
Tax Note Payable	22,715	52,436	-	75,151	-
Revenue bonds	-	-	-	-	-
Accrued bond interest payable	-	137,876	-	137,876	-
Total current liabilities	4,090,506	3,544,084	27,316	7,661,906	2,954,669

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

(Continued)

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2020**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Park System	Nonmajor Enterprise Funds	Total Enterprise Funds	
Due in more than one year:					
Certificates of obligation (Note 12)	7,493,122	25,975,873	-	33,468,995	-
Tax Note Payable	116,311	268,485	-	384,796	-
Capital lease payable	98,996	145,889	-	244,885	-
OPEB Liability	1,662,563	1,397,180	-	3,059,743	-
Net Pension Liability	597,389	477,910	-	1,075,299	-
Total Noncurrent Liabilities	<u>9,968,381</u>	<u>28,265,337</u>	<u>-</u>	<u>38,233,718</u>	<u>-</u>
TOTAL LIABILITIES	<u>14,058,887</u>	<u>31,809,421</u>	<u>27,316</u>	<u>45,895,624</u>	<u>2,954,669</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources for pensions	532,036	425,629	-	957,665	-
Deferred inflows of resources-OPEB	322,870	273,136	-	596,006	-
Total deferred inflows of resources	<u>854,906</u>	<u>698,765</u>	<u>-</u>	<u>1,553,671</u>	<u>-</u>
Total Liabilities plus Deferred Inflows of Resources	<u>14,913,793</u>	<u>32,508,186</u>	<u>27,316</u>	<u>47,449,295</u>	<u>2,954,669</u>
NET POSITION					
Net investment in capital assets	18,072,338	8,446,466	3,450,799	29,969,603	-
Restricted for capital improvements	44,911	-	-	44,911	-
Restricted for revenue bond debt service	1,571,518	2,455,859	-	4,027,377	-
Restricted for revenue bond debt reserve	1,960,892	-	-	1,960,892	-
Restricted for revenue bond operating reserve	250,000	2,235,000	-	2,485,000	-
Restricted for beach maintenance	-	2,381,451	-	2,381,451	-
Restricted for construction	-	155,039	-	155,039	-
Restricted funds for capital acquisitions	-	71,524	-	71,524	-
Restricted for donations	-	10,027	-	10,027	-
Unrestricted	2,639,333	2,079,768	1,270,932	5,990,033	1,524,048
TOTAL NET POSITION	<u>\$ 24,538,992</u>	<u>\$ 17,835,134</u>	<u>\$ 4,721,731</u>	<u>\$ 47,095,857</u>	<u>\$ 1,524,048</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2020

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
OPERATING REVENUES					
Charges for services	\$ 15,326,271	\$ 2,808,107	\$ 651,070	\$ 18,785,448	\$ 16,123,197
Rental income	185,951	4,912,008	47,246	5,145,205	-
Other	1,400	270,442	34,913	306,755	6,454
TOTAL OPERATING REVENUES	15,513,622	7,990,557	733,229	24,237,408	16,129,651
OPERATING EXPENSES					
Salary, wages and fringe benefits	2,708,290	3,787,117	197,885	6,693,292	219,321
Employee benefits	1,158,655	360,440	-	1,519,095	-
Pension expense	266,985	64,103	-	331,088	-
Supplies	93,792	241,167	2,009	336,968	671
Repairs and maintenance	104,377	164,651	53,903	322,931	-
Professional services	41,321	6,653	-	47,974	35,000
Insurance	83,015	103,717	6,893	193,625	78
Travel	5,205	2,693	930	8,828	-
Advertising	19,325	1,151	-	20,476	-
Taxes	-	16,615	-	16,615	-
Medical claims	-	-	21,098	21,098	15,765,296
Utilities	169,284	1,142,159	18,332	1,329,775	-
Depreciation and amortization	1,566,791	1,291,856	264,950	3,123,597	-
Miscellaneous	62,405	14,644	28,704	105,753	2,038
Equipment and land rental	-	24,459	-	24,459	-
Legislative Outreach	52,500	-	-	52,500	-
Administration fees	-	-	26,214	26,214	-
Contractual services	344,572	451,592	212,230	1,008,394	2,098,453
TOTAL OPERATING EXPENSES	6,676,517	7,673,017	833,148	15,182,682	18,120,857
OPERATING INCOME (LOSS)	8,837,105	317,540	(99,919)	9,054,726	(1,991,206)
NON-OPERATING REVENUES (EXPENSES)					
Interest income	156,284	133,232	6,328	295,844	16,547
Interest expense and fiscal agent fees	(397,303)	(934,831)	-	(1,332,134)	-
Aid to / from other governments	(2,683,229)	-	-	(2,683,229)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(2,924,248)	(801,599)	6,328	(3,719,519)	16,547
Income (Loss) before capital contributions and transfers	5,912,857	(484,059)	(93,591)	5,335,207	(1,974,659)
Capital grant and contributions	-	1,111,917	-	1,111,917	-
Transfers (out)	(6,002,487)	(444,421)	-	(6,446,908)	-
Transfers in	-	-	66,000	66,000	1,868,859
CHANGE IN NET POSITION	(89,630)	183,437	(27,591)	66,216	(105,800)
Net position - beginning of year	24,628,622	17,651,697	4,749,322	47,029,641	1,629,848
Prior period adjustment	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Net position - end of year	\$ 24,538,992	\$ 17,835,134	\$ 4,721,731	\$ 47,095,857	\$ 1,524,048

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

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Fiscal Year Ended September 30, 2020

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	TOLL BRIDGE SYSTEM	PARK SYSTEM	Nonmajor Enterprise Funds	TOTAL	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 15,294,203	\$ 7,680,765	\$ 686,264	\$ 23,661,232	\$ 16,592,735
Cash received from other operating activities	187,351	-	51,472	238,823	6,454
Cash payments for goods and services	(103,675)	(2,768,261)	(379,918)	(3,251,854)	(17,690,128)
Cash payments to employees	(3,908,107)	(3,892,424)	(205,166)	(8,005,697)	(222,752)
Cash provided (Used) by operating activities	<u>11,469,772</u>	<u>1,020,080</u>	<u>152,652</u>	<u>12,642,504</u>	<u>(1,313,691)</u>
Cash Flows From Non-Capital Financing Activities:					
Transfers in	-	-	66,000	66,000	1,868,859
Transfers (out)	(6,002,487)	(444,421)	-	(6,446,908)	-
Cash provided (Used) for non-capital financing activities	<u>(6,002,487)</u>	<u>(444,421)</u>	<u>66,000</u>	<u>(6,380,908)</u>	<u>1,868,859</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions	(399,714)	(587,980)	(129,018)	(1,116,712)	-
Financing Proceeds	-	318,075	-	318,075	-
Capital grants and contributions	-	1,111,917	-	1,111,917	-
Intergovernment agreement	(2,683,229)	-	-	(2,683,229)	-
Bond issuance cost	(137,793)	(202,952)	-	(340,745)	-
Lease payments	-	(308,057)	-	(308,057)	-
Interest paid	(397,303)	(934,081)	-	(1,331,384)	-
Principal payments	(612,160)	(1,340,461)	-	(1,952,621)	-
Fiscal agent fees	-	(750)	-	(750)	-
Cash provided/(Used) for capital and related financing activities	<u>(4,230,199)</u>	<u>(1,944,289)</u>	<u>(129,018)</u>	<u>(6,303,506)</u>	<u>-</u>
Cash Flows From Investing Activities:					
Receipts of interest	156,284	133,232	6,328	295,844	16,548
Cash provided by investing activities	<u>156,284</u>	<u>133,232</u>	<u>6,328</u>	<u>295,844</u>	<u>16,548</u>
Increase (decrease) in cash and cash equivalents	1,393,370	(1,235,398)	95,962	253,934	571,716
Cash and cash equivalents, October 1, 2019	10,674,278	15,264,714	1,158,791	27,097,783	2,469,208
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2020	<u><u>\$ 12,067,648</u></u>	<u><u>\$ 14,029,316</u></u>	<u><u>\$ 1,254,753</u></u>	<u><u>\$ 27,351,717</u></u>	<u><u>\$ 3,040,924</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 8,837,105	\$ 317,540	\$ (99,919)	\$ 9,054,726	\$ (1,991,206)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,566,791	1,291,856	264,950	3,123,597	-
Decrease (increase) in post employment benefits expense	186,855	360,440	-	547,295	-
Pension expense	80,130	64,103	-	144,233	-
Decrease (increase) in accounts receivable	2,626	5,362	4,507	12,495	469,538
Decrease (increase) in prepaids and other assets	(27,019)	(45,652)	(3,710)	(76,381)	71,534
Decrease (increase) in inventory	-	(483)	-	(483)	-
Decrease (increase) in due from other funds	426,178	(449,914)	-	(23,736)	(156,402)
Increase (Decrease) in accounts payable	52,002	(483,750)	(5,895)	(437,643)	(376,931)
Increase (Decrease) in wages and fringe payable	(104,506)	(92,254)	(7,281)	(204,041)	(3,431)
Increase (Decrease) in compensated absences payable	37,726	(13,053)	-	24,673	-
Increase (Decrease) in reserve payable	-	(3,955)	-	(3,955)	-
Increase (Decrease) in accrued interest payable	-	(2,309)	-	(2,309)	-
Increase (Decrease) in deposit payable	4,000	134,760	-	138,760	-
Increase (Decrease) in retainage payable	(3,305)	-	-	(3,305)	-
Increase (Decrease) in due to other funds	415,559	(62,611)	-	352,948	311
Increase (Decrease) in due to other governments	(4,370)	-	-	(4,370)	672,896
CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 11,469,772</u></u>	<u><u>\$ 1,020,080</u></u>	<u><u>\$ 152,652</u></u>	<u><u>\$ 12,642,504</u></u>	<u><u>\$ (1,313,691)</u></u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2020

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 9,629,811	\$ 11,153,034
Investments	10,428,415	-
TOTAL ASSETS	<u>20,058,226</u>	<u>11,153,034</u>
LIABILITIES		
Accounts payable	\$ -	\$ 4,028,889
Deposits	-	6,090
Due to other governments	-	6,766,828
Fees payable	-	351,227
TOTAL LIABILITIES	<u>-</u>	<u>11,153,034</u>
NET POSITION		
Net position held in trust	<u>\$ 20,058,226</u>	<u>\$ -</u>

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

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	<u>Private Purpose Trust Funds</u>
ADDITIONS:	
Contributions:	
Registry	\$ 13,665,772
Total contributions	13,665,772
Investment earnings:	
Interest	<u>198,466</u>
Total investment earnings	198,466
Total additions	<u>13,864,238</u>
DEDUCTIONS:	
Judgments	12,548,753
Administrative expenses	<u>67,582</u>
Total deductions	<u>12,616,335</u>
Change in net position	1,247,903
Net position - beginning	<u>18,810,323</u>
Net position - ending	<u><u>\$ 20,058,226</u></u>

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Cameron County, Texas reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments.

Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*.

The financial report has been prepared in accordance with GASB Statement No. 34, *“Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments”*, issued in June 1999 and implemented by the County in FY 2003. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

Cameron County (the County) is a public corporation and a political subdivision of the State of Texas. A Commissioners’ Court, composed of four (4) elected County Commissioners and one elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement 14 “The Financial Reporting Entity”, which supersedes all previous pronouncements issued by GASB and the National Council of Governmental (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39 *Determining Whether Certain Organizations are Component Units* and GASB 61 *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities are, in substance, part of the County's operations, and data from these units are combined with data of the County. On the other hand, each discretely presented component unit is reported in a separate column in the combined statements to emphasize it is legally separate from the primary government.

Discretely Presented Component Units. The component unit columns in the combined financial statements include the financial data of the County's component units.

The Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, vehicle registration fees, federal awards from the U.S. Department of Transportation, and rent from the operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. Although the CCRMA is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners’ Court appoints six of the seven Directors to the CCRMA Board.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

The Commissioners' Court can influence operations significantly by the appointment of directors. CCRMA also has fiscal dependency on Cameron County.

Separate financial statements may be obtained from:

Cameron County Regional Mobility Authority
3461 Carmen Avenue
Rancho Viejo, Texas 78575

Cameron County Health Care Funding District (CCHCFD) was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This District is governed by the five (5) members of commissioner's court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the district, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component unit of county government and is not a separate political subdivision of the State. The Commissioners Court serve as the "Directors" of this district and can influence operations of the CCHCFD.

Cameron County created Cameron County Spaceport Development Corporation (CCSDC) in 2013, a separate domestic tax exempt nonprofit corporation, as authorized by Chapter 507 of the Texas Local Government Code. This corporation was created in support and to benefit the promotion and development of a spaceport project in Cameron County. This corporation is managed by seven board members who serve as appointed by Cameron County Commissioners, the governing body of Cameron County. Criteria used to determine inclusion as a component unit of Cameron County is that all board members are appointed by the County governing body and the County may be able to impose its will on their actions.

Condensed Financial Statements. The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Regional Mobility Authority, September 30, 2020, Cameron County Health Care Funding District, September 30, 2020 and Cameron County Spaceport Development Corporation, September 30, 2020.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

Condensed Balance Sheet	Cameron County Regional Mobility Authority	Cameron County Health Care Funding	Cameron County Spaceport Development Corporation	Total Component Units
ASSETS				
Current assets	\$ 16,006,916	\$ 7,547,169	\$ 15,779	\$ 23,569,864
Capital assets	123,314,871	-	-	123,314,871
Total assets	139,321,787	7,547,169	15,779	146,884,735
Deferred charges on refunding	145,267	-	-	145,267
Deferred Outflows-Pension	138,002	-	-	138,002
	283,269			283,269
Total assets and deferred outflows of resources	\$ 139,605,056	\$ 7,547,169	\$ 15,779	\$ 147,168,004
LIABILITIES				
Current liabilities	4,003,236	630	-	4,003,866
Due to other governments	16,184,188	-	-	16,184,188
Noncurrent liabilities	73,543,488	-	-	73,543,488
Total liabilities	93,730,912	630	-	93,731,542
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	47,896	-	-	47,896
Deferred inflow related to pension	31,006	-	-	31,006
Total deferred inflows of resources	78,902	-	-	78,902
NET POSITION				
Net investment in capital assets	30,243,709	-	-	30,243,709
Restricted	10,199,547	7,546,539	15,779	17,761,865
Unrestricted	5,351,986	-	-	5,351,986
Total net position	45,795,242	7,546,539	15,779	53,357,560
Total liabilities and deferred inflows of resources and net position	\$ 139,605,056	\$ 7,547,169	\$ 15,779	\$ 147,168,004
REVENUES				
Property tax	\$ 1,311,065	\$ -	\$ -	\$ 1,311,065
Charges for services	7,007,735	26,296,030	-	33,303,765
Investment earnings	61,050	31,316	85	92,451
Total revenues	8,379,850	26,327,346	85	34,707,281
EXPENSES				
Charges for services	10,699,035	21,482,513	-	32,181,548
Excess/(deficit) of revenues over expenses	(2,319,185)	4,844,833	85	2,525,733
Interest expense	(2,540,023)	-	-	(2,540,023)
Capital contribution	5,657,258	-	-	5,657,258
Change in net position	798,050	4,844,833	85	5,642,968
Total net position-beginning	45,105,290	2,701,706	15,694	47,822,690
Prior period adjustment	(108,098)	-	-	(108,098)
Total net position - ending	\$ 45,795,242	\$ 7,546,539	\$ 15,779	\$ 53,357,560

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and fund financial statements (continued)

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report non-fiduciary activity of the primary government. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) operating grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund and Road & Bridge Fund and 2019 Certificates of Obligation meet the criteria as **major governmental funds**. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented within Combining and Individual Fund Statements and Schedules.

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

The government-wide and Proprietary Funds financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace court costs and fine revenue, intergovernmental revenue and charges for services such as prisoner housing. Governmental activities supported by taxes and intergovernmental revenues is reported separately from business-type activities which are funded on fees and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility requirements imposed by the provider is met.

The statement of activities reflects the economic resource measurement focus and the accrual basis of accounting. Revenues are classified as program revenues and general revenues when earned and expenditures when incurred. Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) grants and contributions restricted to operational or capital requirements of a particular program. Program revenues include those generated from the justice system, parks, health and human services, and roads and bridges. Taxes and items that are not program revenues are reported as general revenues.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues means they are collectible within 60 days after the fiscal year ends. Property taxes which were levied prior to September 30, 2020, and became due October 1, 2020 and other revenues which have been assessed are considered as available at fiscal year-end. Reserve for Delinquent taxes are classified as Deferred Inflows of Resources as they are not available revenues.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, health, welfare, and capital acquisition.

The Road & Bridge Fund is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads. Revenues are supported by the property tax rate as adopted by Commissioner's Court during the budget process in addition to fees from licenses and permits and intergovernmental revenue.

The 2019 Certificates of Obligation Capital Projects Fund is used to account for bond proceeds from the August 2019 \$40,085,000 debt issuance that will be used to account for the planning, acquisition, construction, equipping, repairs, and or renovation of property throughout Cameron County.

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

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's Proprietary funds include the Sheriff's Commissary, the Bridge System, the Park System and the Airport System enterprise funds. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

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

Fiduciary fund level financial statements include fiduciary funds held in a trustee or agency capacity for parties outside the government and cannot be used to support the government's own purposes. County maintains a fiduciary financial responsibility, and are used for resources that do not belong to the County. These private purpose trust funds are trust funds restricted for external recipients and may never be used to support governmental programs as they provide specific benefits to specific beneficiaries and are custodial in nature. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These agency funds serve custodial purposes for the District and County Clerks Fee Accounts, Tax Office and Law Enforcement

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fiduciary fund level financial statements (continued)

Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

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

D. Assets, liabilities and net position or equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with an original maturity of 3 months or less. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools as superseded by GASB Statement No. 72, Fair Value Measurement and Application, which took effect for reporting periods after June 15, 2015*. All investment income is recognized as revenue in the appropriate fund's statements of activity and or statement of revenues, expenditures and changes in fund balance. Participation in First Public Lone Star Investment Pool maintains a net asset value of one dollar and its dollar-weighted average maturity is 60 days or less.

2. Receivables and payables

Accounts Receivable

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of allowance for uncollectible.

Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Inventories and prepaid items (continued)

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

4. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows consist of deferred costs on refunding debt obligations that are applicable to future period(s). Deferred inflows of resources are reported for property tax revenue that is not yet available (not collectible within 60 days after year end).

In reporting advance refunding of debt, the difference between the reacquisition price and the net carrying amount of the old debt is recorded as deferred charges on refunding and reported as a deferred outflow of resources. These costs are amortized as components of interest expense over the shorter of the remaining life of the refunding or the refunded debt. Deferred outflow of resources due to refunding debt was recognized under government wide statements of \$889,688. Pursuant to implementation of GASB Statements No. 68 and No. 75 in fiscal year 2020, the County recorded deferred outflow of resources of \$6,895,083 related to pension recognition and \$3,859,221 related to OPEB recognition. Deferred inflows of resources due to GASB Statement No. 75 were recognized of \$10,640,723 for pensions and \$5,749,241 for OPEB.

5. Capital Assets – Primary Government

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more and useful life greater than a reporting period. Infrastructure assets include County-owned roads and bridges. Per implementation of GASB 72, acquisition value is used to measure the fair value of capital assets purchased or constructed. Fair value is the amount required to replace the present service capacity of an asset. Donated capital assets are stated at their acquisition value on the date of donation. Capital assets received in a service concession arrangement are reported at acquisition value.

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

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Compensated Absences

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

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

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

Primary Government – The County’s permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

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

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

7. Subsequent Events

Management has evaluated subsequent events through March 28, 2021, which is the date the financial statements were available to be issued.

8. Implementation of Accounting Standards

In the current fiscal year the County implemented the following new standards:

Statement No. 95, “Postponement of the Effective Dates of Certain Authoritative Guidance”. This pronouncement provides temporary relief to governments and other stakeholders due to COVID-19 pandemic. The objective postpones the effective dates of certain provisions in Statements and Implementation Guides that first became effective for periods beginning after June 15, 2018 and later. Pronouncements that have been postpone by one year are: Statement 83, Certain Asset Retirement Obligations, Statement 84, Fiduciary Activities, Statement 88, Certain Disclosures Relating to Debt, Statement 89, Accounting for Interest Cost Incurred before the End of a Construction Period, Statement 90, Majority Equity interests, Statement 91, Conduit Debt Obligations, Statement 92, Omnibus 2020, Statement 93, Replacement on Interbank Offered Rates, Implementation Guide No. 2017-3, Implementation Guide No’s 2018-1, 2019-1 and 2019-2. Pronouncements delayed by 18 months were Statement 87 Leases and Implementation Guide No. 2019-3 Leases.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

8. Implementation of Accounting Standards (continued)

Implementation Guide No. 2018-1 was issued to provide additional guidance clarifying, explaining and elaborating on GASB Statements. The effective date of this Issuance was financial statements for fiscal years ending June 30, 2020. This Issuance clarifies guidance on pensions, postemployment benefits other than pensions, statistical section reporting, codification of accounting and financial reporting guidance, tax abatements disclosures, and disclosures related to deposits with financial institutions, cash flow reporting, pensions, basic financial statements and management's discussion and analysis. Implementation of Implementation Guide 2018-1 is reflected where applicable.

9. Long-term Obligations

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

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

10. Unemployment and Workers' Compensation Benefits

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 13).

11. Fund Balance and Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. For the classification of fund balances in the governmental funds, the County considers expenditures to be funded from the most restrictive category first when more than one classification is available.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end September 30, 2011. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions (continued)

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

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

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

Unassigned – these funds are available for any purpose. Positive amounts are reported only in the general fund.

Usage of fund balance that is available for spending is reserved to formal action approval of the government’s highest level of decision making authority. Through the budget process, fund balance usage is allowed only after the Commissioners Court official approval.

Fund Balances	General Fund	Road & Bridge	2019 Certificates of Obligation	Other Governmental Funds	Total
<i>Non-spendable</i>					
Inventory	\$ 144,397	\$ 6,702	\$ -	\$ -	\$ 151,099
Prepaid	1,618,168	90,553	300	396,690	2,105,711
<i>Restricted</i>	-	-	-	-	-
Capital Projects	-	-	35,305,979	3,562,500	38,868,479
Special Revenue	-	9,900,626	-	13,435,571	23,336,197
Reserve for Debt Service	-	-	-	5,507,345	5,507,345
<i>Committed</i>	-	-	-	-	-
Pending Litigation	500,000	-	-	-	500,000
Indigent Defense	500,000	-	-	-	500,000
Equipment	1,510,307	-	-	-	1,510,307
<i>Unassigned</i>	-	-	-	-	-
Fund Balance	20,109,706	-	-	-	20,109,706
Totals	\$ 24,382,578	\$ 9,997,881	\$ 35,306,279	\$ 22,902,106	\$ 92,588,844

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Fund Balance and flow assumptions (continued)

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

2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net position as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds. The details of this \$(137,090,397) difference are:

Bonds payable as of 9/30/2020	\$ (118,163,221)
Tax Note Payable 2020	(5,153,491)
Accrued interest payable	(589,657)
Capital Leases Payable	(3,305,042)
Deferred charge for Refunding	347,978
Deferred charge on Premium	(10,272,045)
Deferred charge related to insurance cost	45,081
Net adjustment to reduce fund balance - total government Funds to arrive at net position - governmental activities	<u><u>\$ (137,090,397)</u></u>

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

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that “governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense” on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$2,034,296 difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 16,718,154
Depreciation expense	(14,683,858)
Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities	<u><u>\$ 2,034,296</u></u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

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

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

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of insurance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. The details of this difference are as follows:

Limited Tax Refunding Issuance	\$ 13,123,622
Escrow Refunding Proceeds	(12,675,995)
Lease Debt Issuance	487,257
Principal Repayments	(9,824,794)
Tax Note Debt Issuance	5,153,491
Debt Issuance Premium	608,443
Amortization of insurance and premium cost	(1,083,869)
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net position of governmental activities	<u>\$ (4,211,845)</u>

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

Another element of the reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The detail of these (\$2,804,130) differences is as follows:

Net OPEB Beginning of the Year	\$ 26,572,385
Pension Expense	(1,458,355)
OPEB	(744,401)
Net OPEB End of Year	(27,173,759)
Net adjustment to increase net change in fund balances-total governmental Funds to arrive at changes in net position of governmental activities	<u>\$ (2,804,130)</u>

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash equivalents. It is the County's policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2020, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$134,696,928. Bank balances and certificates of deposit totaling \$132,079,685 at September 30, 2020, were insured by FDIC or collateralized with a Letter of Credit held by the pledging institution's agent in the County's name. As of September 30, 2020, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a Letter of Credit in the County's name, held by the County's depository of record. Collateral amounts include coverage for balances held in the County's depository for the Cameron County Health Care District reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2020 was 113%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2020.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

3. DEPOSITS AND INVESTMENTS (cont.)

A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT (cont.)

GASB72, *Fair Value Measurement and Application* became effective year ending September 30, 2016. GASB72 requires disclosures regarding investments that calculate net asset value per share (or its equivalent). It addresses accounting and financial reporting issues related to fair value measurements by providing guidance for determining fair value for financial reporting purposes. All investments of Cameron County have a determining fair value for financial reporting purposes. All investments of Cameron County have a determined net asset value per share of \$1.00 per share and a dollar weighted average maturity of 60 days or less.

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

B. INVESTMENTS

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74th Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

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

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

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

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

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

Concentration of Credit Risk – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments.

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC, the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at fair value which approximates market value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star's investment portfolio is required to maintain a stable \$1.00 net asset value.

The Lone Star Investment Pool is governed by a Board of Trustees (Board) who is devoted to running an investment pool with superior level of safety and protection of investments. A third party consultant, which reports directly to the Board, reviews the Pool's daily operations, verifies that investment transactions fit with the Pool's Investment Policy, monitors the custodian bank, and compares the investment advisor's performance with that of peer funds and other benchmarks. Lone Star also counts on an independent, third-party bank, the Bank of New York Mellon, for custody and valuation services. The bank settles all trades for the Pool, and secures and values its assets every day. Two other firms, American Beacon Advisors and BNY Mellon Cash Investment Strategies, manage the investment and reinvestment of the Lone Star's assets.

Overall, the County Treasury portfolio of investments earned 2.09% yield from Lone Star Investment Pool and 1.0% interest rate from depository bank as of September 30, 2020, based upon a weighted average for all County investments and cash balance.

C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS

Cash and cash equivalents

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

Cameron Regional Mobility Authority (CCRMA) had demand and a time deposit carrying balance of \$10,467,554 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Health Care Funding District had demand deposits of \$4,006,839 and Cameron County Spaceport Development Corporation had demand deposits of \$15,779 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

Investments

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by CCRMA; however, CCRMA does have an investment policy. CCRMA recognizes that effective cash management is good fiscal management. CCRMA's investment

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Investments (continued)

policy considers safety and risk of investment, while seeking to optimizing investment earnings. The purpose of the CCRMA's investment Policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the Authority to adopt a written investment policy regarding the investment of its funds and funds under its control. CCRMA's Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Authority's funds.

Investments are under the custody of the financial officer of each component unit. Investing is performed in accordance with investment policies complying with the State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74th Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

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

4. RECEIVABLES

Receivables consisted of the following at September 30, 2020:

	Governmental Fund Types	Proprietary Fund Types	Total Fund Types
Accounts	\$ 7,535,405	\$ 45,466	\$ 7,580,871
Taxes	8,317,328	-	8,317,328
Due from governments	8,097,543	-	8,097,543
Gross receivables	23,950,276	45,466	23,995,742
Less: allowance for uncollectible accounts	305,277	-	305,277
Total Net Receivables	\$ 23,644,999	\$ 45,466	\$ 23,690,465

At September 30, 2020, property tax receivables were reported in the combined balance sheet on page 46 net of an allowance for uncollectible taxes of \$305,277.

5. PROPERTY TAXES

The County adopted the 2019 tax rate, per \$100 of taxable value, for the Fiscal Year 2019-2020, as follows:

	Maintenance and Operation	Debt Service	Total All
Constitutional Funds	\$ 0.334688	\$ 0.009471	\$ 0.344159
Road Debt Service	0.046465	0.046269	0.092734
Total	\$ 0.381153	\$ 0.055740	\$ 0.436893

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.436893 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.009471 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.046269 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

5. PROPERTY TAXES (continued)

The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, San Benito Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, City of La Feria, City of Port Isabel, City of South Padre Island, City of Laguna Vista, City of Los Indios, Town of Bayview, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Resaca 1, 2 and 3, Paseo de la Resaca District, Valley Mud District #2, Port of Harlingen and Cameron County Drainage Districts No. 1,3,4 and 5.

Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made.

Property taxes for the County are levied each October 1st, on the assessed value of the preceding January 1st, for all taxable real and personal property. Taxes are due and payable when levied. On January 1st, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1st, after the taxes are levied, are considered delinquent. All tax payments not received by July 1st, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value.

The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.67% of the total delinquent taxes receivable at September 30, 2020. State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value.

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

As of this fiscal year, the County is participating in five (5) tax abatement agreements with wind farm energy project companies spanning thru year ending 2031. All of the wind farm abatement agreements contain a provision for payment in lieu of taxes of \$575,000 for the 10 years of the tax abatement. Other abatements approved in October 2017 are LNG and Anova which are liquefied natural gas (LNG) export facilities that are under development at the Port of Brownsville. These LNG abatements start within 3 years of contractual agreement and commence in 2020. LNG abatement requirement is the creation of 175 jobs with 35% hiring from within a 100 mile area. Construction duration is estimated at 52 months and payment in lieu of taxes is \$400,000 per annum for 10 years. The LNG agreements provide for 100% abatement for ten (10) years and include provisions for payment in lieu of taxes and participation in community benefits agreements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

5. PROPERTY TAXES (continued)

Cameron County also participates in a space exploration technology abatement. Participating entities received tax abatements of \$617,297 less the \$590,000 payment in lieu of taxes.

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

Governmental Activities:

	Beginning Balance 2019	Additions	Deletions	Ending Balance 2020
Capital Assets, not being depreciated:				
Land	\$ 10,950,132	\$ 6,500	\$ -	\$ 10,956,632
Construction in progress	3,866,832	12,501,299	(2,084,228)	14,283,903
Total capital assets, not being depreciated	<u>14,816,964</u>	<u>12,507,799</u>	<u>(2,084,228)</u>	<u>25,240,535</u>
Capital assets, being depreciated				
Buildings	140,368,497	2,045,541	(151,000)	142,263,038
Improvements other than buildings /Other Structures	18,228,268	19,712	(37,381)	18,210,599
Equipment	50,522,903	4,272,220	(1,050,480)	53,744,643
Infrastructure	313,006,486	38,688	-	313,045,174
Total capital assets, being depreciated	<u>522,126,154</u>	<u>6,376,161</u>	<u>(1,238,861)</u>	<u>527,263,454</u>
Less accumulated depreciation for:				
Buildings	(48,922,308)	(3,521,902)	103,635	(52,340,575)
Improvements other than building/Other structures	(5,712,098)	(131,904)	-	(5,844,002)
Equipment	(44,262,146)	(3,059,327)	1,029,194	(46,292,279)
Infrastructure	<u>(225,459,748)</u>	<u>(7,970,725)</u>	<u>-</u>	<u>(233,430,473)</u>
Total accumulated depreciation	<u>(324,356,300)</u>	<u>(14,683,858)</u>	<u>1,132,829</u>	<u>(337,907,329)</u>
Total capital assets being depreciated, net	<u>197,769,854</u>	<u>(8,307,697)</u>	<u>(106,032)</u>	<u>189,356,125</u>
Governmental activities capital assets, net	<u><u>\$ 212,586,818</u></u>	<u><u>\$ 4,200,102</u></u>	<u><u>\$ (2,190,260)</u></u>	<u><u>\$ 214,596,660</u></u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

6. CAPITAL ASSETS (continued):

Business-type activities:	Beginning Balance 2019	Additions	Deletions	Ending Balance 2020
Capital assets, not being depreciated:				
Land	\$11,339,107	\$ 63,748	\$ -	\$ 11,402,855
Construction in progress	22,565,794	277,681	(21,164,297)	1,679,178
Total capital assets, not being depreciated	<u>33,904,901</u>	<u>341,429</u>	<u>(21,164,297)</u>	<u>13,082,033</u>
Capital assets, being depreciated:				
Buildings	15,753,779	-	-	15,753,779
Improvements other than buildings	25,942,418	2,271,901	-	28,214,319
Equipment	10,306,479	337,341	-	10,643,820
Other structures	41,424,699	19,330,338	-	60,755,037
Total capital assets, being depreciated	<u>93,427,375</u>	<u>21,939,580</u>	<u>-</u>	<u>115,366,955</u>
Less accumulated depreciation for:				
Buildings	(11,927,105)	(300,043)	-	(12,227,148)
Improvements other than buildings	(7,927,359)	(720,313)	-	(8,647,672)
Equipment	(7,952,219)	(600,544)	-	(8,552,763)
Other structures	(32,602,301)	(1,502,697)	-	(34,104,998)
Total accumulated depreciation	<u>(60,408,984)</u>	<u>(3,123,597)</u>	<u>-</u>	<u>(63,532,581)</u>
Total capital assets, being depreciated, net	<u>33,018,391</u>	<u>18,815,983</u>	<u>-</u>	<u>51,834,374</u>
Business-type activities capital assets, net	<u>\$ 66,923,292</u>	<u>\$19,157,412</u>	<u>\$ 21,164,297)</u>	<u>\$ 64,916,407</u>

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

Governmental activities:	
General government	\$ 2,187,709
Law enforcement and public safety	3,797,216
Highways and streets	8,263,608
Culture and recreation	166,818
Health	257,753
Welfare	<u>10,754</u>
Total depreciation expense - governmental activities	<u>\$14,683,858</u>
Business-type activities:	
Bridge system	\$ 1,566,791
Parks system	1,291,856
Airport system & commissary	<u>264,950</u>
Total depreciation expense - business-type activities	<u>\$ 3,123,597</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

6. CAPITAL ASSETS (continued):

COMMITMENTS

Other Capital Projects:

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for improvements and renovations that were adopted as part of the Cameron County South Padre Island Coastal Parks Master Plan. Atwood Park was completed late in 2019 and included pavilion reconstruction, additional restroom facilities, rinse stations, additional seating and more shaded areas. The parking area was reconstructed utilizing permeable materials and include five spaces for food trucks. Two walkovers were constructed for beach access over the newly rebuilt dune system. Gulf side improvements at Isla Blanca Park were 99% complete at the end of 2020. Improvements include the total reconstruction of both the Sandpiper and DJ Lerma pavilions, larger shaded areas, larger restrooms, composite decking, improved concession areas, designated bbq areas with pits and a dune walkover at each location. Connectivity was improved by the addition of a boardwalk that extends from the beginning of the DJ Lerma pavilion parking lot to the pavilion and connects to the Sandpiper pavilion. Park parking was improved to include the use of permeable materials, additional lighting and the addition of over 200 parking spaces. Other improvements include the renovation of the four restrooms within the RV area which include lighting and plumbing upgrades, new paint scheme and roofing. The final phase will be wrapping up by the end of the 2020 calendar year. Payment of this debt issuance is an Enterprise Debt Obligation and will be paid with fee revenue from these operations.

In August 2015, Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) giving them the authority develop projects on behalf of Cameron County. CCRMA is to provide coordination with Texas Department of Transportation (TxDOT) and other federal and state agencies for the development of transportation projects through environmental, design and construction phases. This includes international County bridges in existence and to be built and interstate projects within the Transportation Reinvestment Zone #6 (countywide TIRZ) agreement. CCRMA is obligated to provide a scope, cost and project overview to County prior to any obligation incurrence.

In June 2019, Cameron County entered into an interlocal agreement with CCRMA for the implementation of a toll collection system at the Cameron County International Bridge System and County Parks that has been developed for use in the SH550 Toll Road. This is an interoperable toll system between SH550, County Parks, Bridge System and future toll projects. CCRMA is working to make this system interoperable statewide. This system will offer enhanced mobility solutions, improved payment solutions and a strengthened operational base. It offers updated camera technology, reduce dependence on cash transactions and license plate readers to improve customer security. Technical support staff will be provided by CCRMA and system should be fully operational by April 2021. Costs are estimated for the bridge system at \$1.8M and the county parks at \$1.2M. Funding for this project was included in Cameron County Series 2019 Certificates of Obligation.

Cameron County entered into an interlocal with CCRMA in March 2019 for maintenance improvements and construction management services to be provided at the Veterans Bridge, Los Indios Bridge and Gateway Bridge. Maintenance will include Gateway Bridge north and southbound lanes, the Free Trade Bridge drain way maintenance, northbound commercial lane and oversized inspection lane; Veterans Bridge northbound entry and SENTRI lane modifications. Total cost is estimated at \$1.4M and is ongoing.

Cameron County has entered into an Interlocal Agreement with CCRMA to provide services to County on International issues associated with the County's International Bridge System, the future bridge Flor de Mayo and projects located with the Countywide TRZ. This agreement continues today and serves as a valuable means of keeping the County apprised of international trade issues. Through the Donations Acceptance Program (DAP) an MOU with Customs Border Protection (CBP) and General Services Administration (GSA) for the expansion of the CBP Primary and Secondary vehicle inspections station. This will double the capacity of the northbound vehicular lanes to eight (8), expand the inspection area for passenger vehicles and provide an elevated Command Center. Engineering services are underway relative to the design of the northbound truck

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

6. CAPITAL ASSETS (continued)

lane and oversized vehicle roadway at the Free Trade Bridge at Los Indios. Veterans International Bridge now has both a SENTRI lane for automobiles and multiple FAST/CTPAT lanes. The SENTRI lane is a Secure Electronic Network for Travelers Rapid Inspection and is meant to facilitate travel for pre-approved low risk travelers by skipping long lines at the bridge. The CTPAT program focuses on strengthening relations between the business community and U.S. Customs and Border Protection (CBP). This partnership allows expedited cargo processing, fewer inspections and reduced wait times for qualifying commercial businesses. These programs greatly increase the capacity to handle commercial traffic northbound. Veterans Bridge handles the majority of the international commercial traffic destined for the Port of Brownsville that also utilizes the Overweight Corridor. Project cost to Cameron County is estimated at \$850,000 and is in the last phase of construction. Once completed Customs Border Protection will invest approximately \$7,000,000 in technological improvements. Video camera upgrades are scheduled for completion in FY2020 at the Carrizalez Rucker Detention Center; upgrades will provide extended video retention and updates jail video capabilities. This is an \$8.5Million project which will link Farm to Market road on the southeastern edge of San Benito. The first phase was completed in May 2016 at a cost of 3.8M. This roadway runs parallel to I69E from FM1479 (Rangerville Road) to FM509 (Paso Real Road). This connector roadway allows for better mobility, connectivity and an alternate route for travelers. Phase II of this improvement will run from FM509 to FM2520 and connect to I-69E/US77 just north of Brownsville. Right of Way acquisition has been completed and construction plans have been submitted to TxDOT for approval. Phase II is 95% and is pending the construction phase. Tentatively construction would be started in June 2020 and funding has been allocated by TxDOT. This section will track south of the interstate and will primarily through undeveloped agricultural land. Completion of this Phase will provide an alternate hurricane evacuation route and spur economic development. Phase III project development was approved in May2019 using \$335,000 from funds reserved for capital projects. TxDot as part of the Texas Department of Transportation and Unified Transportation Program 2021 approved \$7.5M to extend FM509 to the Outer Parkway in Harlingen. This is a crucial step towards eventually connecting the Los Indios International Bridge with I69-E via this Parkway

7. CAPITAL LEASES AND INSTALLMENT PURCHASES

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$3,920,877 at September 30, 2020. Maturities, including interest at an average rate of 2.79%, are as follows:

Fiscal Year Ending September 30,	General Fund	Road and Bridge Fund	Enterprise Fund	Total
2021	\$ 1,279,220	\$ 966,064	\$ 387,179	\$ 2,632,463
2022	533,215	471,086	251,261	1,255,562
2023	170,190	-	-	170,190
Total future lease payments	1,982,625	1,437,150	638,440	4,058,215
Less: interest	(66,251)	(48,482)	(22,605)	(137,338)
Net present value of future minimum lease payments	\$ 1,916,374	\$ 1,388,668	\$ 615,835	\$ 3,920,877
Current portion of lease payments	1,234,045	929,425	370,950	2,534,420
Long term lease payments	\$ 682,329	\$ 459,243	\$ 244,885	\$ 1,386,457

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

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

Capital Leases by Asset Class

	General Fund	Road and Bridge Fund	Parks Enterprise Fund	Total
Equipment				
Balance 10/01/2019	\$ 9,280,998	\$ 9,877,227	\$ 1,897,673	\$ 21,055,898
Increases	487,257	-	-	487,257
Decreases	(42,976)	-	-	(42,976)
Balance 9/30/2020	9,725,279	9,877,227	1,897,673	21,500,179
Less: accumulated depreciation	(7,767,319)	(7,718,519)	(1,056,077)	(16,541,915)
Carrying value	<u>\$ 1,957,960</u>	<u>\$ 2,158,708</u>	<u>\$ 841,596</u>	<u>\$ 4,958,264</u>

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$371,103 in financing for eight (8) vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.4%, with three payments of \$120,779, \$123,678 and \$126,646 payable on November, 2020 through November, 2022. Interest to be paid during the term of the lease totals \$17,954.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$116,154 in financing for computer based equipment for law enforcement vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.29%, with three payments of \$37,845, \$38,711 and \$39,598 payable on December, 2020 through December, 2022. Interest to be paid during the term of the lease totals \$5,360.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$294,090 in financing for computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 3.0%, with three payments of \$95,147, \$98,001 and \$100,942 payable on May, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$17,819.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$254,497 in financing for two (2) vehicles, law enforcement protection and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.59%, with three payments of \$82,673, \$84,814 and \$87,010 payable on July, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$13,295.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$244,784 in financing for five (5) vehicles, law enforcement protection and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.54%, with three payments of \$79,557, \$81,578 and \$83,649 payable on August, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$12,539.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$140,191 in financing for two (2) vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.25%, with three payments of \$45,694, \$46,723 and \$47,774 payable on September, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$13,959.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$100,498 in financing for two (2) vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.47%, with three payments of \$32,685, \$33,493 and \$34,320 payable on September, 2020 through April, 2022. Interest to be paid during the term of the lease totals \$5,005.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$135,013 in financing for 3 vehicles, 1 Polaris and office and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.59%, with three payments of \$43,858, \$44,995 and \$46,160 payable on April, 2019 through April, 2021. Interest to be paid during the term of the lease totals \$7,053.

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

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

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

Special Revenue Fund lease additions:

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$371,141 in financing for road and bridge heavy equipment and computer electronic equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 3.0%, with three payments of \$120,075, \$123,678 and \$127,388 payable on May, 2020 through May, 2022. Interest to be paid during the term of the lease totals \$22,488.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$310,329 in financing for road and bridge heavy equipment and six (6) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.49%, with three payments of \$100,909, \$103,422 and \$105,998 payable on July, 2020 through July, 2022. Interest to be paid during the term of the lease totals \$15,581.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$303,827 in financing for road and bridge heavy equipment dump truck, one (1) sandbagger and three (3) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.28%, with three payments of \$99,001, \$101,259 and \$103,567 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals \$13,959.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Special Revenue Fund Lease Additions (continued)

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$358,100 in financing for road and bridge heavy equipment Freightliner and two (2) backhoe loaders through the County's master lease agreement with Bank of America, N.A. at a rate of 2.47%, with three payments of \$116,466, \$119,343 and \$122,291 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals \$17,834.

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

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

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

Enterprise Fund lease additions:

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$237,773 in financing for County Parks equipment, one (1) dump truck, one (1) tractor and electronic toll equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.87% with three payments of \$77,026, \$79,237 and \$81,510 payable on May, 2020 through May, 2022. Interest to be paid during the term of the lease totals \$13,777.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$188,517 in financing for County Parks equipment, three (3) dump truck, one (1) tractor and computer related equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.47% with three payments of \$61,312, \$62,827 and \$64,378 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals \$9,389.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$289,888 in financing for County International Toll Bridge equipment, two (2) vehicles and generator equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.47% with three payments of \$94,281, \$96,610 and \$98,997 payable on September, 2020 through September, 2022. Interest to be paid during the term of the lease totals \$14,437.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)

Enterprise Fund lease additions (continued)

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

8. OPERATING LEASES/RENTALS

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space were \$206,764 and equipment rental paid was \$460,058 for the year ended September 30, 2020. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing April 9, 2015. As of September 30, 2019 the monthly fee is equivalent to 8.11 (plus tax) per unit costing \$4,557 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 day notice to Cameron County. Rate increases shall not exceed 3% during any calendar year.

9. ENCUMBRANCES

The County uses encumbrances to control expenditure commitments throughout the year. Encumbrances represent commitments related to contracts not yet performed or purchase orders not yet filled. Encumbrances that are not subject to contract performance are disencumbered at fiscal year-end. Encumbrances related to contract performance as of September 30, 2020 are as follow:

RESTRICTED

Major Governmental Funds:

General	\$	1,049,582
Road and Bridge	\$	115,084
2019 Certificates of Obligation	\$	10,194,243
Nonmajor Governmental Fund	\$	5,788,799
Enterprise Funds	\$	493,211

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables/payables consisted of the following at September 30, 2020:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Enterprise Fund	\$ 2,174,880
	Nonmajor Governmental Fund	7,476,784
	2019 Certificates of Obligation	8,447
	Internal Funds	311
Nonmajor Governmental Fund	Nonmajor Governmental Fund	1,922,730
	General Fund	225,206
	Road & Bridge	80,606
	Enterprise Fund	1,042
Road and Bridge	Nonmajor Governmental Fund	35
2019 Certificates of Obligation	Nonmajor Governmental Fund	309,310
	Total Gov. Funds Due from Other Funds	\$ 12,199,351
Enterprise Fund	General Fund	449,914
	Nonmajor Governmental Funds	4,224
	Total Enterprise Funds & Gov. Due from Other Funds	\$ 12,653,489
	Enterprise Funds (Due to Other Funds)	\$ (2,175,922)
	Internal Funds (Due from Other Funds)	1,223,158
	Total Gov. Funds: Due to Other Funds	\$ 11,700,725

Interfund transfers during the year-ended September 30, 2020 are as follows:

*Enterprise Fund transfers to General Fund in FY19 were \$5,152,432.

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

	<u>General</u>	<u>Road and</u>	<u>Other</u>	<u>Gov. Act.</u>	<u>Enterprise</u>	
<u>Transfers Out:</u>	<u>Fund</u>	<u>Bridge</u>	<u>Gov.</u>	<u>Intl. Svc.</u>	<u>Funds</u>	<u>Total</u>
General Fund	\$ -	\$ -	\$ 695,658	\$1,600,699	\$ 66,000	\$ 2,362,357
Road and Bridge	-	-	22,226	122,924	-	145,150
Other Gov. Funds	-	-	1,264,479	-	-	1,264,479
Enterprise Funds	5,152,432	95,749	1,053,491	145,236	-	6,446,908
	<u>\$5,152,432</u>	<u>\$ 95,749</u>	<u>\$3,035,854</u>	<u>\$1,868,859</u>	<u>\$ 66,000</u>	<u>\$10,218,894</u>

- a. The purpose of interfund balances is to provide working capital on a temporary basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
- b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

11. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2020.

	Governmental Activities	Business-Type Activities
Beginning balance at October 1, 2019	\$ 2,364,745	\$ 64,972
Increases	3,315,033	338,150
Decrease	(2,791,483)	(313,477)
Ending balance at September 30, 2020	<u>\$ 2,888,295</u>	<u>\$ 89,645</u>

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

12. LONG TERM DEBT

GOVERNMENTAL ACTIVITIES

A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS

On February 1, 2020 Cameron County issued \$5,570,000 Cameron County, Texas Tax Notes, Series 2020 for the purpose of providing payment for contractual obligations in connection with the purchase of equipment, technology upgrades for various County departments, vehicles, HVAC and cooling system improvements to various County buildings, the cost of issuing the Notes and payment of contractual obligations for professional services rendered. This debt issuance as Tax Notes is not subject to optional redemption with 5 principal payments beginning February 15, 2021 through February 15, 2025 at the interest rate of 5.0%. This issuance funded contractual obligations for all County operations.

Year Ending September 30,	Principal	Interest	Amount
2021	\$ 1,005,000	\$ 253,375	\$ 1,258,375
2022	1,055,000	201,875	1,256,875
2023	1,110,000	147,750	1,257,750
2024	1,170,000	90,750	1,260,750
2025	<u>1,230,000</u>	<u>30,750</u>	<u>1,260,750</u>
Subtotal	5,570,000	724,500	6,294,500
Unamortized costs	580,896	-	580,896
Total	<u>\$ 6,150,896</u>	<u>\$ 724,500</u>	<u>\$ 6,875,396</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

GOVERNMENTAL ACTIVITIES (continued)

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

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of obligation are issued to provide funds for the acquisition and construction of major capital facilities. Obligations have been issued for both governmental and business type activities.

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

The changes in General Bonded Obligation Debt are summarized as follows:

The debt service requirements for the government's bonds outstanding as of September 30, 2020 are as follows:

Year Ending September 30,	Certificates of Obligation Bonds		Business-Type Activities Debt Bonds		Total Primary Government Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$8,196,439	\$ 4,463,017	\$2,243,561	\$1,314,797	\$ 10,440,000	\$ 5,777,814
2022	8,080,803	4,189,020	2,709,197	1,212,821	10,790,000	5,401,841
2023	7,009,212	3,931,658	2,435,788	1,119,302	9,445,000	5,050,960
2024	6,959,735	3,676,338	2,535,265	1,015,239	9,495,000	4,691,577
2025	7,244,340	3,396,559	2,645,660	906,138	9,890,000	4,302,697
2026-2030	32,433,203	12,938,270	11,271,797	3,040,498	43,705,000	15,978,768
2031-2035	27,994,489	6,586,397	7,550,511	1,179,331	35,545,000	7,765,728
2036-2040	16,700,000	2,083,850	1,615,000	32,300	18,315,000	2,116,150
2041-2045	2,405,000	657,750	-	-	2,405,000	657,750
2046-2047	1,140,000	86,250	-	-	1,140,000	86,250
	118,163,221	42,009,109	33,006,779	9,820,426	151,170,000	51,829,535
Unamortized Bond Deferred Charges.	(347,978)	-	(541,710)	-	(889,688)	-
Unamortized Premium	9,734,587	-	2,705,777	-	12,440,364	-
Total	<u>\$ 127,549,830</u>	<u>\$ 42,009,109</u>	<u>\$ 35,170,846</u>	<u>\$ 9,820,426</u>	<u>\$ 162,720,676</u>	<u>\$ 51,829,535</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

GOVERNMENTAL ACTIVITIES (continued)

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

The annual requirements to amortize all Certificates of Obligation and General Obligation Bond Debt outstanding as September 30, 2020 are as follows:

Year Ending September 30,	Certificates of Obligation		Total Primary Government Debt	
	Principal	Interest	Principal	Interest
2021	\$ 8,196,439	\$ 4,463,017	\$ 8,196,439	\$ 4,463,017
2022	8,080,803	4,189,020	8,080,803	4,189,020
2023	7,009,212	3,931,658	7,009,212	3,931,658
2024	6,959,735	3,676,338	6,959,735	3,676,338
2025	7,244,340	3,396,559	7,244,340	3,396,559
2026-2030	32,433,203	12,938,270	32,433,203	12,938,270
2031-2035	27,994,489	6,586,397	27,994,489	6,586,397
2036-2040	16,700,000	2,083,850	16,700,000	2,083,850
2041-2045	2,405,000	657,750	2,405,000	657,750
2046-2047	1,140,000	86,250	1,140,000	86,250
Total	<u>\$ 118,163,221</u>	<u>\$ 42,009,109</u>	<u>\$ 118,163,221</u>	<u>\$ 42,009,109</u>

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2020

Year Ending September 30,	Certificates of Obligation		
	Principal	Interest	Total
2021	\$ 10,440,000	\$ 5,777,814	\$ 16,217,814
2022	10,790,000	5,401,841	16,191,841
2023	9,445,000	5,050,959	14,495,959
2024	9,495,000	4,691,577	14,186,577
2025	9,890,000	4,302,697	14,192,697
2026-2030	43,705,000	15,978,768	59,683,768
2031-2035	35,545,000	7,765,728	43,310,728
2036-2040	18,315,000	2,116,150	20,431,150
2041-2045	2,405,000	657,750	3,062,750
2046-2047	1,140,000	86,250	1,226,250
Total	<u>\$ 151,170,000</u>	<u>\$ 51,829,534</u>	<u>\$ 202,999,534</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

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

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2020:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2020	Less Current Maturities (to be paid in FY 2020-2021)	Long-Term Maturities September 30, 2021
Certificates of Obligation:			
<u>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% -5.0%, refunding previously issued bonds.	\$ 1,600,000	\$1,600,000	\$ -
<u>\$23,570,000 Certificates of Obligation, Series 2011</u> Due in annual principal installments of \$150,000 to \$1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%., for capital projects and road improvements.	1,165,000	1,165,000	-
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> Due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%., for debt service savings and to pay cost of issuance of the bond.	4,805,000	1,020,000	3,785,000
<u>\$16,500,000 Certificates of Obligation, Series 2014</u> due in annual principal installments of \$410,000 to 1,175,000 through February 2034, plus interest at rates ranging from 2.0% to 4.5%, for capital projects and Improvements to County Facilities	12,780,000	710,000	12,070,000
<u>\$18,100,000 Limited Tax Refunding, Series 2015</u> due in annual principal installments of \$415,000 to \$2,065,000 through February 2028, plus interest at rates ranging from 3.0% to 5.0%, for debt service savings and to pay issuance costs.	14,435,000	1,615,000	12,820,000
<u>\$16,260,000 Certificates of Obligation, Series 2016A</u> due in annual principal installments of \$350,000 to \$1,220,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	14,335,000	645,000	13,690,000
<u>\$21,160,000 Certificates of Obligation, Series 2016B</u> due in annual principal installments of \$400,000 to 1,615,000 through February 2036, plus interest at rates ranging from 2.0%-5.0%, for debt service savings and to pay issuance cost.	\$ 18,805,000	\$ 835,000	\$17,970,000

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

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

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2020:

GENERAL OBLIGATION BONDS:	Outstanding Balance September 30, 2019	Less Current Maturities (to be paid in FY 2018-2019)	Long-Term Maturities September 30, 2020
Certificates of Obligation:			
<u>\$11,415,000 Certificates of Obligation, Series 2017</u> due in annual principal installments of \$455,000 to 870,000 through February 2038, plus interest at rates ranging from 2.0% -4.0%, for debt service savings and to pay issuance costs.	11,415,000	455,000	10,960,000
<u>\$5,510,000 Limited Tax Refunding Bonds, Series 2017</u> due in annual principal installments of \$610,000 to \$785,000 through February 2028, plus interest at rates ranging from 2.0%-4.0%, for debt service savings and to pay issuance costs.	5,510,000	610,000	4,900,000
<u>\$10,000,000 Venue Tax Revenue Bonds, Series 2017</u> due in annual principal installments of \$195,000 to 360,000 through August 2047, plus interest at rates ranging from 2.0%-4.0%, for debt service savings and to pay issuance costs.	9,320,000	200,000	9,120,000
<u>\$40,085,000 Certificates of Obligation, Series 2019</u> due in annual principal installments of \$ 500,000 to 2,915,000 through February 2039, plus interest at rates ranging from 2.0% to 5.0%, for capital improvements and to pay issuance costs.	39,585,000	1,350,000	38,235,000
<u>\$17,865,000 Limited Tax Refunding Bonds, Series 2019</u> due in annual principal installments of \$235,000 to 3,075,000 through Feb. 2031, plus interest at rates ranging from 1.831% - 2.893%, for debt service savings and to pay issuance costs.	17,415,000	235,000	17,180,000
Total Certificates of Obligation	<u>151,170,000</u>	<u>10,440,000</u>	<u>140,730,000</u>
Total Debt	151,170,000	10,440,000	140,730,000
Less: Unamortized Deferred Charges	(889,688)	(114,408)	(775,280)
Unamortized Premium	12,440,364	754,577	11,685,787
Total Debt	<u>\$162,720,676</u>	<u>\$ 11,080,169</u>	<u>\$151,640,507</u>

Cameron County issued \$40,085,000 Certificates of Obligation, Series 2019 dated August 15, 2019 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse; 2) County adult and juvenile probation offices; 3) Sheriff's Office; 4) County Father O'Brien Clinic; 5) County Satellite building; 6) Repairs and improvements to County Toll Bridges including the future Flor de Mayo; 7) Construction and repair of county roads including equipment and right of way needed; 8) County parks and related improvements; and to pay costs of issuance costs of Certificates. This issuance had a premium of \$5,888,376. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2039.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

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

Cameron County issued \$11,415,000 Certificates of Obligation, Series 2017 dated October 3, 2017 to pay for contractual obligations to be incurred in connection with the 1) planning, acquisition, construction, equipping, expansion, repair and/or renovation of County public works precinct warehouses and County public works department facilities, including equipment, 2) repairs and improvements to Probation/Detention facilities; 3) land on South Padre Island for park purposes, 4) acquisition of property for County warehouse and administration facilities and parking, and 5) payment of costs of issuance of the Certificates. This issuance had a premium of \$793,035. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2038.

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

Cameron County issued \$10,000,000 Venue Tax Revenue Bonds, Series 2017 dated October 17, 2017 to pay for the purpose of providing for the payment the renovation, planning, acquisition, development, construction, equipment and expansion of the Sea and Space Amphitheater, the South Texas Eco-Tourism Center and any related infrastructure and the payment of costs of issuance of the Bonds. The voters of Cameron County approved these two Venue propositions and authorized the County to levy Venue taxes to secure payment of these Bonds. Taxes approved for tax levy consist of a) 2.0% hotel occupancy tax (except in the City of South Padre Island where a .5% tax exists) and b) 5.0% tax on the rental of short term vehicles. This issuance had a premium of \$910,680. The annual interest rates range from 2.0% to 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2047.

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

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a business-type activity fund. This Obligation was issued by Cameron County and is listed as County debt and in the Enterprise Fund Debt Obligation as County Park's activity will fulfill this obligation. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

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

Cameron County issued \$16,500,000 Certificates of Obligation, Series 2014 dated March 13, 2014 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of certain public property specifically improvements/rehabilitation to the judicial courthouse, the Sheriff's building, Dancy Courthouse, Carrizales Rucker Detention Center, BISD acquired buildings, Joe G Rivera and Aurora de la Garza building and replacement of Old County Jail cell doors. Construction projects included courtrooms at the Detention Center and improvements or construction of a new animal shelter and rehabilitation/improvements to County roads. Interest accrues semiannually and the bond mature in fiscal year 2034.

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and this business activity debt is recognized in the Enterprise Fund Debt Obligation. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031. This issuance was refunded with the issuance of the Cameron County Limited Tax Refunding Series 2019 in the amount of \$15,115,000. The remaining balance of \$1,165,000 of Series 2011 will be paid in FY2021 and the debt will be extinguished.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

ENTERPRISE FUND DEBT OBLIGATION

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

YEAR ENDING			
SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2021	\$ 800,538	\$ 280,556	\$ 1,081,094
2022	1,093,337	242,574	1,335,911
2023	866,494	212,020	1,078,514
2024	901,250	175,553	1,076,803
2025	939,579	137,142	1,076,721
2026-2030	3,356,651	235,821	3,592,472
2031	330,828	4,785	335,613
Unamortized Costs	4,984	-	4,984
TOTAL	\$ 8,293,661	\$ 1,288,451	\$ 9,582,112

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

The County issued Certificates of Obligation, Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund. This issuance was refunded with the issuance of the Cameron County Limited Tax Refunding Series 2019 in the amount of \$15,115,000. The remaining balance of \$1,165,000 of Series 2011 will be paid in FY2021 and the debt will be extinguished.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

ENTERPRISE FUND DEBT OBLIGATION (continued)

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

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2021	1,443,022	1,034,241	2,477,263
2022	1,615,860	970,247	2,586,107
2023	1,569,294	907,281	2,476,575
2024	1,634,015	839,686	2,473,701
2025	1,706,082	768,996	2,475,078
2026-2030	7,915,146	2,804,677	10,719,823
2031-2035	7,219,683	1,174,546	8,394,229
2036-2040	1,615,000	32,300	1,647,300
Unamortized Costs	2,700,793	-	2,700,793
TOTAL	\$ 27,418,895	\$ 8,531,974	\$ 35,950,869

B. CAPITAL LEASES

The annual requirements to retire general non-bonded debt outstanding at September 30, 2020, are as follows:

Changes in Capital Leases Debt	General Government	Enterprise Funds	Total Primary Government
Capital leases payable at October 1, 2019	\$ 5,788,700	\$ 1,064,558	\$ 6,853,258
Debt issued	487,257	-	487,257
Debt retired	(2,970,915)	(448,723)	(3,419,638)
Capital leases payable at September 30, 2020 (Note 7)	<u>\$ 3,305,042</u>	<u>\$ 615,835</u>	<u>\$ 3,920,877</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2020 are reported in Note 7.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT

Cameron County issued \$17,865,000 Limited Tax Refunding bonds, Taxable Series 2019 dated October 1, 2019 for the purpose of refunding currently outstanding obligations of the County, to achieve debt service savings and to pay costs related to the issuance of the Bonds. This Refunding consists of Series 2011 \$23,570,000 Certificates of Obligation and Series 2011 \$5,560,000 Refunding. The amount of the Refunded Bonds were Certificates of Obligation Series 2011 \$15,115,000 and Limited Tax Refunding Bonds, Series 2011 \$1,660,000. Net proceeds received were \$17,597,860, issuance costs of \$168,417, underwriter's discount of \$95,873 and net present value savings of \$1,135,126 were realized through this issuance. Remaining Series 2011 Certificates and Series 2011 Refunding Obligations will be fulfilled in FY21. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2019 have been deposited with the Bank of New York Mellon Trust Company, N.A., the "Escrow Agent", pursuant to the Escrow Agreement between the Issuer and Escrow Agent. Investments are authorized for purchase of obligations of the United States and obligations of agencies or instrumentalities of the United States. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Escrow Fund is irrevocably pledged to the payment of the principal of and interest on the Refunded Obligations. The Refunded Obligations are deemed as no longer being outstanding except for the purpose of being paid from the funds held in the Escrow Fund with the Escrow Agent.

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134.

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

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of \$9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund \$6,635,000 of outstanding Certificates of Obligation, Series 2005 and \$2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of \$9,610,000 but were sold at a net premium of \$437,592. After the County contributed \$59,498 and after paying issuance cost, insurance premium, and underwriting fees of \$241,518 the net proceeds were \$9,865,572.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

C. ADVANCED REFUNDING AND DEFEASED DEBT

any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest, the net proceeds were \$5,918,541. This issuance was refunded through the Cameron County Limited Tax Refunding Series 2019 which were issued dated October 1, 2019.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by the financial advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

D. BUSINESS-TYPE ACTIVITIES

Advance Refunding

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134. The refunded Certificates of Obligation Series 2008 provided funding for the International Toll Bridge and a portion of the principal Obligation is included in the Series 2015 Refunding. The Certificates of Obligation, Series 2007 \$5,645,000 were included in the \$18,100,000 Limited Tax Refunding Bonds, Series 2015. Series 2007 Certificates of Obligation were issued to provide funding for Cameron County Parks improvement; these Obligations are payable from Business Type Activities.

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

Certificates of Obligation

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031. Certificate of Obligation Series 2011 remaining International Toll Bridge Debt (Enterprise Debt) consists of a principal balance of \$3,318,765 as of September 30, 2019. On October 1, 2019, Cameron County issued \$17,865,000 Limited Tax Refunding Bond Series 2019 which included the \$23,570,000 CO Series 2011. Business Type Activities Refunding Bonds included in Series 2019 Limited Tax Refunding were \$3,333,778. Refunding were issued to achieve debt savings and to pay for issuance costs.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

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

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2021	\$ 800,538	\$ 280,556	\$ 1,081,094
2022	1,093,337	242,574	1,335,911
2023	866,494	212,020	1,078,514
2024	901,250	175,553	1,076,803
2025	939,579	137,142	1,076,721
2026-2030	3,356,651	235,821	3,592,472
2031	330,828	4,785	335,613
Unamortized costs	4,984	-	4,984
TOTAL	\$ 8,293,661	\$ 1,288,451	\$ 9,582,112

Cameron County Parks

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

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund. On October 1, 2019, Cameron County issued \$17,865,000 Limited Tax Refunding Bond Series 2019 which included the \$23,570,000 CO Series 2011. Business Type Activities Refunding Bonds included in Series 2019 Limited Tax Refunding were \$1,407,600. Refunding were issued to achieve debt savings and to pay for issuance costs.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

12. LONG TERM DEBT (continued)

D. BUSINESS-TYPE ACTIVITIES (continued)

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

YEAR ENDING SEPTEMBER 30,	PRINCIPAL	INTEREST	AMOUNT
2021	\$ 1,443,022	\$ 1,034,241	\$ 2,477,263
2022	1,615,860	970,247	2,586,107
2023	1,569,294	907,281	2,476,575
2024	1,634,015	839,686	2,473,701
2025	1,706,082	768,996	2,475,078
2026-2030	7,915,146	2,804,677	10,719,823
2031-2035	7,219,683	1,174,546	8,394,229
2036-2040	1,615,000	32,300	1,647,300
	\$ 24,718,102	\$ 8,531,974	\$ 33,250,076
Unamortized costs	2,700,793	-	2,700,793
TOTAL	\$ 27,418,895	\$ 8,531,974	\$ 35,950,869

13. RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self-insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases \$500,000 in coverage for public employee theft, forgery or alteration, fraud and dishonesty blanket bond through Massachusetts Bay Insurance Company.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

13. RISK MANAGEMENT (continued)

A. WORKERS' COMPENSATION INSURANCE

The County is self-insured for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county related governmental entity to provide for self-insurance. The County participates under an agreement between political subdivisions to cover risk pursuant to the provisions of Chapter 791 and 2259 of the Texas Government Code and Chapter 504 of the Texas Labor Code. County participates in this self-funded Pool as an alternative to commercial insurance. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2019 calendar year contribution was \$291,156.

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

Calendar Year	Workers' Compensation Insurance Premium Paid	Workers' Compensation Insurance Claims Paid	Claims (Over) Under Premium Paid
2017	\$ 328,194	\$ 280,450	\$ 47,744
2018	\$ 312,250	\$ 283,438	\$ 28,812
2019	\$ 291,156	\$ 357,885	\$ (66,729)

B. OTHER INSURANCE

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy and automobile liability policy have a plan anniversary date of July 1st. The following are the coverage limits of the policies:

C. AUTOMOBILE LIABILITY COVERAGE

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

The annual premium is \$195,686 for automobile liability and \$78,220 for automobile physical damage for the period July 1, 2020 through July 1, 2021. Insurance premium provides coverage for 704 vehicles including utility trailers and enclosed trailers. No settlements exceeded insurance coverage during the past three years.

D. COMPREHENSIVE GENERAL LIABILITY COVERAGE

<u>Bodily Injury</u>	<u>Property Damage</u>	<u>Employee Benefits</u>	<u>Personal and Adv. Injury Liability</u>
\$100,000 per person	\$100,000 per occurrence	\$500,000 per occurrence	\$500,000 per person
\$300,000 per occurrence			\$500,000 per offense aggregate

The deductible is \$5,000 per occurrence. The annual premium is \$62,559 for the period July 1, 2020 through July 1, 2021. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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13. RISK MANAGEMENT (continued)

E. PROPERTY AND CASUALTY COVERAGE

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, account receivables, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of income. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

F. EMPLOYEE HEALTH AND LIFE BENEFITS

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance (\$200,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Medical costs increased by 6.1% when compared to FY19 levels and premium contributions increased by 11.8%. Historically the most significant increases have been in pharmaceutical expenses. The majority of the County's employee population is predominately male and the dependent coverage is predominately female with an average of between 25 to 41 years of age.

Cameron County continues to promote Wellness Plans and Preventative Care by annual screenings, physical exams and health fairs. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well-being of the program as well as maintaining the ability to provide the level of care desired by the County and increasing the county contribution for all employees. In FY20 a transfer of \$1,868,859 was needed from General Fund, Road & Bridge and Enterprise Funds to meet medical obligations. This was a decrease from FY19 when a transfer of \$2,720,119 was needed to meet medical obligations. County contribution the self funded Health Insurance Fund was increased in FY20 to \$7,200 per employee in efforts to reach a better funding level based on medical trends.

During fiscal year 2020, a total of \$15,476,134 was paid in benefits and \$1,640,235 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$1,217,666 as of September 30, 2020. Changes in the balances of claims liabilities during the past three years follow:

	Fiscal Year 2019-2020	Fiscal Year 2018-2019	Fiscal Year 2017-2018
Unpaid claims, beginning of fiscal year	\$ 903,284	\$ 301,843	\$ 391,131
Incurred claims (including incurred but not reported)	15,790,516	14,381,007	12,555,001
Payments of claims	(15,476,134)	(13,779,566)	(12,644,289)
Unpaid claims, end of fiscal year	<u>\$ 1,217,666</u>	<u>\$ 903,284</u>	<u>\$ 301,843</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

13. RISK MANAGEMENT (continued)

G. PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverages that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

H. ENTERPRISE ACTIVITY COVERAGE

The System maintains insurance coverage for fire, extended coverage, loss of revenue, accounts receivable, earthquake, flood, named storm and malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts less than the historical cost of each bridge through Zurich American Insurance Company. Insurance coverage period is from 7/1/20 – 7/1/21.

The Gateway International Bridge has \$15,000,000 in coverage for the bridge span property damage and \$7,119,740 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$15,000,000 to cover property damage to the bridge spans and \$2,444,246 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$15,000,000 to cover property damage to the bridge spans and \$9,581,765 for use and occupancy coverage protecting from loss of revenues. The maximum coverage for loss or damage per occurrence or in the aggregate by the peril of earthquake, flood or named storm is \$64,145,751. A significant portion of the amounts capitalized in toll bridges and approaches constitute non-construction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges. Windstorm and Hail insurance coverage is included under the Property and Catastrophe Insurance coverage provided by Lloyds of London, Velocity Risk Underwriters and various other companies for excess costs.

14. COMMITMENTS AND CONTINGENCIES

A. LITIGATION

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is a defendant in cases involving law enforcement operations. These cases deal with allegations of civil rights violations and prisoner civil rights violations. State court cases allege failure to follow due process, misappropriation of funds in civil case, negligence, abuse of power, inverse condemnation and constructive fraud. The County does not anticipate these to be "cases of liability." Resolution of these matters are pending and financial impact to the County, while not known, is not expected to be of significance.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

14. COMMITMENTS AND CONTINGENCIES (continued)

A. LITIGATION (continued)

Cameron County is a defendant in several cases involving employment related litigation, civil rights, wrongful termination, constitutional violations and due process. The outcome of these lawsuits are not known and financial impact to the County, while undeterminable, is not expected to be material in any event. In the unlikely event of adverse finding to the County, cases would be appealed to the 13th Court of Appeals. The County has Committed Fund Balance of \$500,000 for any pending litigation claims.

Cameron County is a defendant where plaintiffs seek compensatory damages alleging defendant used excessive force, deliberate indifference and bystander liability where defendant is deceased. The applicable liability standard of deliberate indifference to the medical needs of an inmate is an exceedingly high standard for a plaintiff to prevail upon and the County has vigorously defended itself. Any potential liability to County is low at this time.

INTERLOCAL AGREEMENTS

B. Harlingen, Texas and San Benito, Texas

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.

Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2020 produced a surplus of \$680,729, a decrease of 51.32% compared to FY19 surplus of \$1,398,426. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of \$170,182.

Brownsville, Texas

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and County. The bridge opened in April 1999. During the period of bridge construction, the City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2020 produced a distribution to City of Brownsville of \$2,342,865, a decrease of 24.37% compared to FY19 distribution of \$3,097,696.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

14. COMMITMENTS AND CONTINGENCIES (continued)

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

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

Surplus Distributed from Operations

Year Ended September 30,	Cameron County	City of Brownsville	Total Surplus (Deficiency)
2020	\$ 2,342,865	\$ 2,342,865	\$ 4,685,730
2019	3,097,696	3,097,696	6,195,392
2018	2,664,756	2,664,756	5,329,512
2017	2,552,857	2,552,857	5,105,714
2016	2,411,486	2,411,486	4,822,972
2015	1,876,662	1,876,662	3,753,324
2014	1,825,714	1,825,714	3,651,428
2013	1,288,520	1,288,520	2,577,040
2012	1,554,861	1,554,861	3,109,722
	<u>\$ 19,615,417</u>	<u>\$ 19,615,417</u>	<u>\$ 39,230,834</u>

Cameron County Regional Mobility Authority (CCRMA)

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work were provided by Cameron County through Project Road Map. CCRMA aggressively continues to work with Texas Department of Transportation and local entities on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, FM509 and SH550 Phase II and Phase III and I-69/US77. The receivable balance as of FY20 is \$167,500.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012, providing funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement. Series 2012 Revenue and Tax Bonds were refunded on February 15, 2020 with issuance Revenue and Tax Refunding Series 2020 \$26,925,000. In FY16 Series 2012 was included in a Refunded Issuance for \$14,340,000 of this Obligation.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

14. COMMITMENTS AND CONTINGENCIES (continued)

Cameron County Regional Mobility Authority (CCRMA) (continued)

On January 29, 2014, County Commissioners Court adopted an order authorizing the issuance of Bonds, pursuant to an agreement, by and between the County and The Bank of New York Mellon Trust Company, N.A., Dallas Texas as trustee dated as of August 2012 and as amended as of February 1, 2014. On March 1, 2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) on behalf of CCRMA. The \$5,000,000 Revenue and Tax Bonds, Series are issued as Completion Obligations for the purpose of providing payment for final costs incurred with the design, planning, construction and equipping of the SH550 Direct Connector Project. These bonds are parity obligations with the County's \$40,000,000 "Revenue and Tax Bonds, Series 2012." Through this issuance, the County will provide the necessary funding for completion of the "SH550 Direct Connector Project" and as a condition of this funding, CCRMA is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. As part of this SH550 Direct Connector Project, CCRMA has pledged to the County the pledged revenues. The County has assigned its right to such Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement. In December 2016, \$695,000 of the bonds were advance refunded. As of September 2020, \$4.3 million remain outstanding.

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued \$4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This project will be designed, constructed, operated and maintained by CCRMA. CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, pass through payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds. In December 2016, \$245,000 of the bonds were advance refunded.

On November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas \$15,805,000 Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project)", for the purpose of refunding and restructuring certain outstanding obligations of the CCRMA for debt service and cash flow savings and to pay costs of issuance of the Bonds. The County entered into a funding and development Agreement, dated August 1, 2012, amended on February 1, 2014, March 15, 2015 and November 1, 2016 (the 550 Agreement) in which the authority pledged and assigned to County certain toll revenues to be derived from Project, Pass-through Payments and a subordinated pledge of Vehicle Fee Revenues. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and Trust Agreement.

On December 5, 2017, Cameron County Regional Mobility Authority issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2017 for the purpose to advance refund \$4.4 million of the Authority's vehicle registration fee revenue bonds for debt service savings and to pay costs of issuance of the Bonds. The Bonds do not constitute obligations of Cameron County, Texas nor the credit or taxing authority of Cameron County, Texas.

On February 15, 2020, Cameron County Regional Mobility Authority issued Revenue and Tax Refunding Bonds, Taxable Series 2020 for the purpose to advance refund Series 2012 \$25,005,000 of the Authority's Revenue and Tax Bonds for the purpose to refunding certain obligations, achieve debt service savings and to pay costs of issuance of the Bonds.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

14. COMMITMENTS AND CONTINGENCIES (continued)

Tax Increment Reinvestment Zone (TIRZ)

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville Reinvestment Zone #1; City of San Benito, City of Harlingen TRZ #1, #2, #3, City of Port Isabel, City of Los Fresnos, and Town of South Padre Island. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. Since November, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into interlocal agreements to participate in “Transportation Reinvestment Zones” throughout specific regions throughout the County.

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

Distributions for FY 2020 for all entities were cities of Los Fresnos \$131,268, City of San Benito \$91,187, City of Harlingen \$593,242 and Brownsville \$191,557, Town of South Padre Island \$39,862 and CCRMA \$646,569. Some of these distributions were for prior years and were paid from appropriated reserves. Funds of \$3,546,751. are reserved for those entities that have not submitted financial reports or billings.

15. RETIREMENT PLAN

A. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

Plan Description

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a non-traditional defined benefit pension plan administered by the statewide, public employee Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of approximately 735 counties and districts pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on the TCDRS website at www.tcdrs.org, or upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

The plan’s provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

B. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (continued)

disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contribution is determined using an actuarially determined rate of 9.83% for the months of the calendar year in 2019 and 10.56% for the months of the calendar year in 2020. As of December 31, 2019, the Summary Valuation for the County's TCDRS plan recognized an investment gain. Previous years' deferred actuarial investment losses are first used to reduce that year's actuarial investment gain. A portion of the remaining gain was recognized in this year's valuation, with the remainder deferred until future valuations. Investment markets have experienced an investment loss in 2020 due to the Coronavirus outbreak making it likely that our plan will experience a substantial investment loss which will cause an increase in the required contribution rates. Due to the valuation smoothing of investment gains and losses over five years, we can expect rates to increase over the next several years as the investment loss is recognized.

The contribution rate payable by the employee members for the calendar years 2019 and 2020 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. For the County's fiscal year ended September 30, 2020, the annual pension cost for the TCDRS plan and the actual employer contributions were \$7,643,682, and were equal to the required contribution.

COUNTY PENSION PLAN PROVISIONS

Employee Deposit Rate	7%
Employee Matching	200%
Prior Service Credit	160%

Retirement Eligibility

Age 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At any age	30 years of service

Optional Benefits

Partial Lump-Sum Payment at Retirement	Yes
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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

C. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM (continued)

Net Pension Liability

Governmental Accounting Standards Board issued Statement No. 68 which are reporting standards for public pension plans and participating employers which address specifics of the reporting public pension plan obligations for employers. Employers are required to recognize a liabilities as Net Pension Liability (NPL) on the balance sheets, changes in NPL are recognized as Pension Expense on the income statement or reported as deferred inflows/outflows of resources over a period of time. Changes in Net pension liability (NPL) for Cameron County was determined as of December 31, 2019, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Events that occurred subsequent to that date, 12/31/19, that led to the decline in investment markets that took place during the 1s quarter of 2020, are not reflected in this report.

Net Pension Liability / (Asset)

Net Pension Liability/(Asset)	December 31, 2018	December 31, 2019
Total pension liability	\$ 320,832,269	\$ 340,482,803
Fiduciary net position	285,011,894	328,535,038
Net pension liability/(asset)	35,820,375	11,947,765
Fiduciary net position as a % of total pension liability	88.84%	96.49%
Pensionable covered payroll ⁽¹⁾	\$ 70,265,471	\$ 71,611,950
Net pension liability as a % of covered payroll	50.98%	16.68%

¹⁾ Payroll is calculated on actual contributions reported to TCDRS.

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2019 are as follow:

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

**This rate reflects the long term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Actuarial assumptions used in this analysis for reporting requirements as of December 31, 2019 were based on the results of an actuarial valuation analysis for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB68. System-wide economic assumptions used by the TCDRS actuary were a 5.25% real rate of return, 2.75% inflation and an 8.0% long term investment return. The 8.0% long term rate of return is net of investment expenses. It is expected that returns will equal the nominal annual rate of 8% used in the calculation of the actuarial accrued liability and the normal cost contribution rate for the retirement of each participating employer. The assumption is that salary increases will vary based on length of service and by entry-age group. Annual salary increase rates consist of a general wage inflation component of 3.25% and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee. Employer specific economic assumption reflects 0.0% growth in membership and payroll growth of 3.25%.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation Date	December 31, 2018	December 31, 2019
Measurement Date	December 31, 2018	December 31, 2019
Employer's fiscal year	October 1, 2019	September 30, 2020

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

Employer –specific economic assumptions:

Growth in membership	0.0%
Payroll Growth for funding calculations	3.25%

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

Key methods and assumptions used during for this measurement period are as follow:

Valuation Timing	December 31, 2019
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll closed
Remaining Amortization Period	12.1 yrs. (based on contribution rate calculated as of 12/31/29)
Asset Valuation Method:	5-year smoothed
Inflation	2.75%
Salary Increases	Varies by age and service, 4.9% average over career, including inflation
Investment Rate of Return	8% net of administrative and investment, including inflation
Retirement Age	Average age of recent service retirees is 61
Mortality	130% of RP-2014 HAMT for Males
	110% of RP-2014 HAMT for Females
	110% projection of MP-2014 after 2014
Changes in Assumptions	2015: new inflation, mortality and other assumptions
	2017: new mortality assumptions reflected
Changes in Plan Provisions	2015: no changes in plan provisions reflected
	2016: no changes in plan provisions reflected
	2017: annuity purchase rates reflected post 2017 benefits earned
	2018: no changes in plan provisions reflected
	2019: no changes in plan provisions reflected

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Membership Data:

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

	<u>September 30, 2018</u>	<u>September 30, 2019</u>
Members		
Number of inactive members entitled to but not yet receiving benefits	1,354	1,401
Number of active employees	1,831	1,844
Average monthly salary*	\$ 3,093	\$ 3,154
Average age	41.91	42.09
Average length of service in years*	10.02	10.04
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of benefit recipients	678	720
Average monthly benefit	\$ 1,438	\$ 1,465

*Averages reported for active employees.

Demographic assumption considerations were that new employees would replace terminated employees with similar entry ages. Members who become disabled are eligible to commence benefit payments regardless of the age. Rates of disability are based on TCDRS experience.

Mortality rates for depositing members, service retirees, beneficiaries, non-depositing members and disabled retirees were based on 130% of the RP-2014 Health Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Family composition for calculating Survivor Benefit for depositing and non-depositing members were that male members have a female beneficiary three years younger and female members are assumed to have a male beneficiary who is three years older. Annual rates of retirement were based on members reaching the age of sixty or the earliest eligibility. For those reaching the age of seventy five, retirement was considered to occur immediately.

Employees with six years or less have a higher probability of termination for reasons other than death, disability or retirement. Rates of termination vary by years of service, entry-age group and sex. Termination rate of 0% was assumed for members two years prior to retirement eligibility. Members who terminate may either leave their account with TCDRS or withdraw their funds. Members withdrawing their account vary based on length of service and vesting schedule. For those terminating members who are non-vested 100% withdrawal was assumed.

To determine the long-term expected rate of return on TCDRS assets, expected inflation is added to expected long-term real returns and reflect expected volatility and correlation. Capital market assumptions and information are provided by TCDRS based on April 2020 information for a 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term horizon; the most recent analysis was performed in 2017.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

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

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
Int'l Equities – Developed Markets	MSCI World Ex USA (net)Index	7.00%	5.20%
Inter'l Equities – Emerging Markets	MSCI EM Markets (net)Index	7.00%	5.70%
Investment –Grade Bonds	Bloomberg Bclys US Aggregate Bond Index	3.00%	-.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Asso Distressed Securities Index(4)	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

(1) Target asset allocation adopted at the April 2020 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the issued inflation rate of 1.80% per Cliffwater's 2020 capital market assumptions.

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

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

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

An alternative method to determine the sufficiency of the fiduciary net position for all future years has been used for discount rate determination. The alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act. Under the TCDRS funding policy, the Unfunded Actuarial Accrued Liability shall be amortized as a level percent of pay over 20-year closed layered periods. Employers are legally required to make the contribution specified in the funding policy. Employer's assets are projected to exceed accrued liabilities in 20 years or less. When this level is reached, the employer is still required to contribute at least the normal cost. Increased costs due to adoption of COLA is required to be funded over a period of 15 years, if applicable. Based on these requirements, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. In projecting the expected levels of cash flows and investments returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long term assumed rate of return should be

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

net of investment expenses, but gross of administrative expenses for GASB68 purposes. The discount rate of 8.10% reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of expenses, increased by 0.10% to be gross of administrative expenses.

Changes in Net pension Liability were as follows:

	Total Pension Liability (a)	Increase(Decrease) Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance as of December 31, 2018	\$ 320,832,269	\$ 285,011,894	\$ 35,820,375
Changes for the year:			
Service Cost	8,987,643	-	8,987,643
Interest on total pension liability ⁽¹⁾	26,118,490	-	26,118,490
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains/ losses	(424,120)	-	(424,120)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(1,606,985)	(1,606,985)	-
Benefit payments	(13,424,495)	(13,424,495)	-
Administrative expenses	-	(250,356)	250,356
Member contributions	-	5,019,245	(5,019,245)
Net investment income	-	46,807,659	(46,807,659)
Employer contributions	-	7,039,533	(7,039,533)
Other ⁽³⁾	-	(61,458)	61,458
Balance as of December 31, 2019	<u>\$ 340,482,803</u>	<u>\$ 328,535,038</u>	<u>\$ 11,947,765</u>

⁽¹⁾ Reflects the change in liability due to time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

Sensitivity Analysis

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

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$ 389,836,875	\$ 340,482,803	\$ 299,575,504
Fiduciary net position	328,535,038	328,535,038	328,535,038
Net pension liability / (asset)	<u>\$ 61,301,837</u>	<u>\$ 11,947,765</u>	<u>\$ (28,959,534)</u>

PENSION EXPENSE

	January 1, 2019 to December 31, 2019
Pension Expense/ (Income)	
Service Cost	\$ 8,987,643
Interest on total pension liability ⁽¹⁾	26,118,490
Effect of plan changes	
Administrative expenses	250,356
Member contributions	(5,019,245)
Expected inv. return net of investment expenses	(22,955,530)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic gains/losses	(1,436,274)
Recognition of assumption changes or inputs	675,668
Recognition of investment gains or losses	2,566,351
Other ⁽²⁾	<u>61,458</u>
Pension expense/(income)	<u>\$ 9,248,917</u>

⁽¹⁾ Reflects to the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to the allocation of system-wide items.
Rounding errors may exist in the above listed schedule.

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions: For the measurement period ending December 31, 2019, the County recognized \$9,248,917. As of December 31, 2019, the deferred inflows and outflows of resources are as follow:

Deferred Inflows/Outflows of Resources	Deferred Inflows Of Resources	Deferred Outflows Of Resources
Differences between expected and actual experience	\$ 2,664,117	\$ -
Changes of assumptions	-	1,150,795
Net difference between projected and actual earnings	7,976,606	-
Contributions made subsequent to measurement date ⁽³⁾	N/A	5,744,288

⁽³⁾ Employee contributions through fiscal year end subsequent to measurement date.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

Net Pension Liability (continued)

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

Year ended December 31:	
2020	\$ (2,665,181)
2021	(2,841,957)
2022	872,459
2023	(4,855,249)

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

OTHER POST-EMPLOYMENT BENEFITS

Post-Retirement Medical Benefits:

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

The Plan: Health Insurance Benefit

Cameron County administers a single-employer defined health benefit plan that covers employees, retirees and their spouses. Benefits provided by Cameron County to retirees only includes medical benefits for which the retiree pays a monthly premium. This benefit is not available after retiree reaches the age of 65. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. After COBRA expires, there is no additional medical coverage for disabled participants. Cameron County does not offer dental, vision or hearing medical benefits to retirees. Transactions are recorded using the accrual basis of accounting. Plan member and employer contributions are recognized in the period for which the contributions are due. Benefits and refunds are recognized when due and payable. Cameron County does not pre-fund benefits. Benefits are paid directly from general assets on a pay-as-go basis and there is no trust for accumulating plan assets. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

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

Membership in the plan at 10/01/2019 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,564
Retirees and beneficiaries receiving benefits:	57

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

The valuation date of GASB75 for Cameron County is October 1, 2019, the date as of which the actuarial valuation was performed. Measurement date is September 30, 2020, the date as of which the OPEB Liability is determined. The reporting period is fiscal year ending September 30, 2020. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	October 1, 2019
Measurement Date	September 30, 2020
Actuarial Cost Method	Entry Age Normal

⁽¹⁾Results for FYE19 were based on results for FYE18. No assumption updates were made for FYE18 and FYE19

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

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

Discount Rate	September 30, 2019: 4.18%
	September 30, 2020: 2.21%

The discount rate is based on the Bond Buyer's 20 year General Obligation Index immediately prior to or coincident with the measurement date.

Inflation: 2.75% per annum
Price inflation from December 31, 2019 actuarial report from TCDRS.

Salary merit increases used in this valuation are based on years of service provided. Employees are projected to receive a higher percentage rate increase (5.0% to 1.8%) in the beginning years of employment and at 20 years of service this drops to 1.05%. It is assumed to 50% of active employees will elect coverage at retirement. For active employees, husbands are presumed to be three years older than their spouse and 50% of active participants that retire are assumed to elect spousal coverage. Entry level employees are presumed to have a higher termination rate than those vested employees. It is presumed that a majority of employees will retire at the age of 65. Rates used in determining termination, retirement and disability were updated using the prescribed rates in the 2017 TCDRS Report. Medical trend assumptions for this valuation were based on Society of Actuaries' published report on long-term medical trend. It is assumed that out of pocket and deductible medical costs will increase periodically as trends increase.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

Changes in Net OPEB Liability	Increase/(Decrease) Total OPEB Liability
Balance as of September 30, 2019	\$ 26,558,213
Changes for the year:	
Service Cost	1,579,672
Interest in total OPEB Liability	1,163,188
Effect on plan changes	-
Effect of economic/demographic gains or losses	(5,386,434)
Effect of assumptions changes or inputs	3,452,852
Expected benefit payments	(627,242)
Balance as of September 30, 2020	<u>\$ 26,740,249</u>

	<u>September 30, 2019</u>	<u>September 30, 2020</u>
Medical OPEB Liability		
Cameron County OPEB Liability	\$ 24,458,707	\$ 24,147,554
Covered Payroll	\$ 57,944,080	\$ 54,595,784
Cameron County liability as a % of covered payroll	42.21%	44.23%
Cameron County OPEB Liability as a % of Total payroll	92.09%	90.30%

Sensitivity Analysis

The following presents the total OPEB liability of the county, calculated using the discount rate of 2.21%, as well as what County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21%) or 1 percentage point higher (3.21%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	1.21%	2.21%	3.21%
Total OPEB Liability	\$ 29,061,996	\$ 26,740,249	\$ 24,520,242

The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rates as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage higher than the current trend rates.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 22,911,154	\$ 26,740,249	\$ 31,404,231

For fiscal year end 2020, the County's annual OPEB cost (expense) was \$2,334,495 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and net OPEB obligation information is summarized below.

OPEB Expense	October 1,2018 to September 30,2019	October 1,2019 to September 30,2020
Service Cost	\$ 1,834,569	\$ 1,579,672
Interest on total OPEB Liability	917,369	1,163,188
Effect of plan changes	-	-
Recognition of Deferred Inflows/Outflows of Resources	-	(681,827)
Recognition of assumptions changes or inputs	(163,608)	273,462
OPEB Expense	<u>\$ 2,588,330</u>	<u>\$ 2,334,495</u>

As of September 30, 2020, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ (4,704,607)	\$ -
Changes of Assumptions	(785,319)	3,015,782
Total	<u>\$ (5,489,926)</u>	<u>\$ 3,015,782</u>

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

OTHER POST-EMPLOYMENT BENEFITS (continued)

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

Year Ended June 30	
2021-2024	(\$ 408,365)
2025	(375,644)
Thereafter*	<u>(465,040)</u>
	<u>(\$1,249,049)</u>

**Future deferred inflows/outflows of resources may impact this information.*

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 75) and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. The County does not have a separate audited GAAP basis postemployment benefit plan report available for defined benefit plans. Currently, the County funds costs associated with OPEB on a current "pay as you go" basis for each single year through annual appropriations authorized by Commissioners Court during the annual County Budget Adoption Process.

**D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND**

Cameron County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). The GTLF retiree death benefit paid from the Group Term Life (GTL) program is an OPEB benefit. This OPEB program is treated as an unfunded trust, because the GTL program covers both active and retirees and is not segregated. The TCDRS GTL program is an unfunded OPEB plan as the GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB75, because the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan. For GASB75 purposes the OPEB plan is not a cost sharing plan, so the annual benefit payments are treated as being equal to the employer's actual retiree TGL contributions for the year.

	<u>December 31, 2018</u>		<u>December 31, 2019</u>
Total OPEB Liability	\$ 2,569,964	\$	3,493,253

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND (continued)

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

Discount Rate

Discount rate ⁽¹⁾	4.10%	2.74%
Long-term expected rate of return, net of investment expenses	Does not apply	Does not apply
Municipal bond rate	4.10%	2.74%

⁽¹⁾ The OPEB plan has been determined to be an unfunded OPEB plan; therefore only the municipal bond rate applies.

Other Key Assumptions:

All actuarial assumptions that determined the total OPEB liability as of December 31, 2019 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB75.

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation date	December 31, 2018	December 31, 2019
Measurement date	December 31, 2018	December 31, 2019
Employer's fiscal year	October 1, 2019	September 30, 2020

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN

GROUP TERM LIFE FUND (continued)

Changes in Net OPEB Liability- GTL		Increase(Decrease)
		Total OPEB Liability
		<hr/>
Balance as of December 31, 2018	\$	2,569,964
Changes for the year:		
Service Cost		79,388
Interest on total OPEB Liability ⁽¹⁾		107,170
Changes of benefit terms ⁽²⁾		-
Effect of economic/demographic experience		22,295
Effect of assumptions changes or inputs ⁽³⁾		786,048
Benefit payments		(71,612)
Other		-
		<hr/>
Balance as of December 31, 2019	\$	3,493,253

⁽¹⁾ Reflects change in liability due to time value of money

⁽²⁾ No plan changes valued.

⁽³⁾ Reflects discount rate change and assumptions.

Sensitivity Analysis:

The GTL program covers both active and retirees and is treated as an unfunded OPEB plan. Under GASB75 (paragraph 155), the discount rate for an unfunded OPEB plan should be based on 20-year tax-exempt AA or higher Municipal Bonds. Therefore a discount rate of 2.74% is used in this actuarial based on 20 Year Bond GO Index published as of the measurement date of December 31, 2019. The following tables show the Total OPEB GTL Liability of the employer, calculated using the discount rate of 2.74%, as well as what the County's Total OPEB Liability would be if it were calculated using a discount rate that is a percentage point lower (1.74%) or 1 percentage point higher (3.74%) than the current rate. Note that the healthcare cost trend rate does not affect the Total OPEB Liability, so sensitivity to the healthcare cost trend rate is not shown.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN

GROUP TERM LIFE FUND (continued)

Sensitivity Analysis	1%	Current	1%
	Decrease	Discount Rate	Increase
	1.74%	2.74%	3.74%

Total OPEB Liability	\$	4,292,997	\$	3,493,253	\$	2,888,194
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OPEB Expense/Income

	January 1, 2019 to December 31, 2019
OPEB Expense	
Service Cost	\$ 79,388
Interest on total OPEB Liability ⁽¹⁾	107,170
Effect of plan changes	-
Recognition of deferred inflows/outflows of resources	(943)
Recognition of assumptions changes or inputs	83,337
OPEB Expense (income)	<u>\$ 268,952</u>

⁽¹⁾ Reflects the change in liability due to time value of money.

As of December 31, 2019, the deferred inflows and outflows of resources are as follow:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 23,393	\$ 21,868
Changes of assumptions	235,922	764,892
Contributions subsequent to measurement date	N/A	\$ 56,679

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

**D. OPEB - MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN
GROUP TERM LIFE FUND (continued)**

Amounts currently reported as deferred outflows/inflows of resources related to OPEB benefits, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follow:

Year ended December 31:

2020	\$	82,394
2021		82,394
2022		82,394
2023		82,394
2024		82,394
Thereafter ⁽¹⁾		115,475

⁽¹⁾ Additional deferred inflows/outflows of resources may impact these numbers.

Employer OPEB Contributions to the Plan

Employers make a combined contribution for both active and retiree coverage; however, only the retiree coverage is considered an OPEB plan and therefore only the contributions associated with retiree coverage are included under GASB75. For GASB purposes, the employer's benefit payments for the year are treated as being equal to its annual retiree GTL contributions. The following table shows a breakdown of the employer's contributions to the GTL program for the calendar year 2019.

<u>Coverage Type</u>	<u>2019 GTL Rate</u>	<u>Amount</u>	<u>Financial reporting</u>
Active Member GTL Benefit	0.14%	\$100,257	No change from prior year
Retiree GTL Benefit	0.10%	71,612	GASB 75

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

15. RETIREMENT PLAN (continued)

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total OPEB liability as of December 31, 2078 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be difference by GASB75.

Valuation timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/demographic Gains or losses	Straight line amortization over expected working life
Recognition or assumptions changes Or inputs	Straight line amortization over expected working life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return (Discount Rate)	2.74% 20 Year Bond GO Index published by bondbuyer.com as of December 28, 2019
Cost of Living Adjustment	Does not apply for GTL
Disability	Probability of Disability is applicable for members who are vested but not eligible for service retirement. Prior to vesting, work related disability provisions are applicable.
Mortality	RP-2014 Active, Healthy and Disabled Gender Specific Tables

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

The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000. Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GTLF for the years ended 9/30/18, 9/30/19 and 9/30/20 were \$175,559, \$172,652 and \$182,440, respectively, which equaled the contractually required contributions each year.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

16. SUBSEQUENT FINANCIAL ACTIVITY

On January 19, 2021 Cameron County is considering entering into an interlocal agreement with the City of Brownsville to participate in City of Brownsville, Tax Reinvestment Zone #4, a separate reinvestment zone pursuant to Chapter 311 of the Texas Tax Code and Cameron County, a political subdivision of the State of Texas. This zone will encompass 1,340 acres of land within the extra territorial jurisdiction (ETJ) of the City of Brownsville which will be petitioned for annexation into the City. Development plans call for residential development including single family residential, quadraplex and townhome developments, garden home developments and multifamily residential developments. Additionally this includes retail business cluster centers along with natural wetlands and green spaces. This is a thirty (30) year TIRZ interlocal agreement and the total Tax Increment Participation is not to exceed \$53,620,757.

On January 11, 2021 Cameron County applied to the U.S. Department of the Treasury for an Emergency Rental Assistance Grant. Funding for this category was included in the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 which was passed and approved by Congress in December 2020. This is part of the federal government's efforts to provide much needed assistance to the public and to strengthen the economy throughout the United States. Cameron County qualified for and received direct funding due to county population exceeding 400,000 inhabitants. Cameron County was awarded funds of 12.0M directly. These funds will be available for Cameron County households and will provide financial assistance for rental assistance, utilities and home energy costs and other expenses related to housing. The County is working on implementation processes and will be rolling out this program in the immediate future. Expectations are that this program will be on a countywide portal that will be available to qualified applicants and County will work with all entities countywide to increase awareness. Funding will expire December 31, 2021. This program will provide crucial assistance to the inhabitants of Cameron County and will allow housing stability for inhabitants affected by the economic uncertainty due to COVID 19.

On March 1, 2020, the President of the United States declared a National Health Emergency due to COVID-19 known as the Coronavirus. On March 13, 2020, the Governor of the State of Texas declared a State of Disaster due to the Coronavirus. The effect of these declarations and similar mandated social-distancing measures on the County's citizens, employees, suppliers, vendors and bonding and rating agencies have impacted all County operations. Due to social distancing requirements, federal, county and municipal COVID 19 requirements, methods of providing services to constituents have been greatly impacted. The effects of this pandemic are expected to continue throughout FY21 and the County will continue to monitor and adjust operations as needed. Cameron County was able to receive CARES ACT FUNDING which absorbed many of the pandemic minimizing requirements. Cameron County adjustments to operations due to pandemic were considered and implemented during the FY21 budget adoption process.

17. PENDING GASBs IMPLEMENTATION

GASB Statement 84, *Fiduciary Activities* (GASB84), establishes criteria for identifying fiduciary activities of all state and local governments. The criteria is most specifically focused on whether a government is controlling the assets of the fiduciary activity and on the beneficiaries with whom a fiduciary relationship exists. Statement 83 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how to report those activities. This statement takes effect for financial reports ending December 15, 2019. Impact of GASB 84 to Cameron County has not been determined.

GASB Statement 87, *Leases* (GASB87), establishes criteria requiring governments to recognize of certain lease assets and liabilities for leases that previously classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. A lessee will now be required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This statement takes effect for financial reports ending June 15, 2021. Impact of GASB 87 to Cameron County has not been determined.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

17. PENDING GASBs IMPLEMENTATION (continued)

GASB Statement 89, *Accounting for Interest Cost Incurred before the end of a Construction Period* (GASB89), This Statement requires that interest cost incurred prior to the end of construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. This reporting requirement will negate the interest expense incurred prior to completion period to be recorded as a historical cost of the capital asset. This statement takes effect for financial reports ending December 15, 2020. Impact of GASB 89 to Cameron County has not been determined.

GASB Statement 90, *Majority Equity Interest* (GASB90), This Statement defines a majority equity interest and specifies that majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest meeting the definition of an investment should be measured using the equity method. Those governments and funds should measure the majority equity interest at fair value. This statement takes effect for financial reports ending December 15, 2019. Impact of GASB 90 to Cameron County has not been determined.

18. RELATED PARTY TRANSACTIONS

In the normal course of business, Cameron County contracted services with LDG Enterprises, LLC d/b/a GDJ Engineering, LLC for consulting and engineering services in the amount of \$453, 999.74, for which an immediate family member of a member of the board of commissioners has an interest in, for the year ended September 30, 2020. Amounts due to the company totaled \$ 1,914.60 at September 30, 2020.

REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)

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

	Year Ended December 31 2019	Year Ended December 31 2018	Year Ended December 31 2017	Year Ended December 31 2016	Year Ended December 31 2015	Year Ended December 31 2014
Total Pension Liability						
Service Cost	\$ 8,987,643	\$ 9,210,329	\$ 9,256,757	\$ 9,682,199	\$ 8,945,595	\$ 8,464,506
Interest on total pension liability	26,118,490	24,685,597	23,097,315	21,379,074	20,168,532	18,836,862
Changes of benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	-	-	-	-	-	(393,302)
Effect of plan changes	-	-	-	-	(2,198,760)	-
Effect of assumptions changes or inputs	-	-	1,425,387	-	2,628,616	-
Effect of economic/demographic gains or losses	(424,120)	(1,248,665)	(538,823)	(2,159,099)	(3,519,071)	-
Refund of Contributions	-	-	-	-	(1,395,007)	-
Change of assumption	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(15,031,479)	(14,448,929)	(12,755,623)	(11,664,095)	(9,418,126)	(11,011,607)
Net Change in Total Pension Liability	19,650,534	18,198,332	20,485,013	17,238,079	15,211,779	15,896,459
Total Pension Liability - Beginning	320,832,269	302,633,937	282,148,923	264,910,844	249,699,065	233,802,606
Total Pension Liability - Ending (a)	<u>\$ 340,482,803</u>	<u>\$ 320,832,269</u>	<u>\$ 302,633,937</u>	<u>\$ 282,148,923</u>	<u>\$ 264,910,844</u>	<u>\$ 249,699,065</u>
Plan Fiduciary Net Position						
Employer Contributions	\$ 7,039,533	\$ 6,879,084	\$ 6,469,614	\$ 5,967,836	\$ 6,151,006	\$ 6,122,353
Employee Contributions	5,019,245	4,918,583	4,848,704	4,636,465	4,644,789	4,454,897
Investment Income net of investment expenses	46,807,659	(5,496,294)	37,566,744	17,849,507	(2,732,915)	15,408,775
Benefits payments, including refunds of employee contributions	(15,031,479)	(14,448,929)	(12,755,623)	(11,664,095)	(9,418,126)	(11,011,607)
Administrative Expenses	(250,356)	(228,923)	(195,145)	(193,999)	(174,717)	(182,643)
Refund of Contributions	-	-	-	-	(1,395,007)	-
Other	(61,458)	(49,250)	(23,281)	(238,047)	(260,777)	(103,819)
Net Change in Plan Fiduciary Net Position	43,523,143	(8,425,730)	35,911,012	16,357,667	(3,185,747)	14,687,956
Plan Fiduciary Net Position - Beginning	285,011,894	293,437,623	257,526,610	241,168,943	244,354,689	229,666,733
Plan Fiduciary Net Position - Ending (b)	<u>\$ 328,535,038</u>	<u>\$ 285,011,894</u>	<u>\$ 293,437,623</u>	<u>\$ 257,526,610</u>	<u>\$ 241,168,943</u>	<u>\$ 244,354,689</u>
Net Pension Liability - Ending (a) - (b)	<u>\$ 11,947,765</u>	<u>\$ 35,820,375</u>	<u>\$ 9,196,314</u>	<u>\$ 24,622,313</u>	<u>\$ 23,741,899</u>	<u>\$ 5,344,376</u>
Fiduciary Net Position as a % of total pension liability	96.49%	88.84%	96.96%	91.27%	91.04%	97.86%
Pensionable covered payroll	\$ 71,611,950	\$ 70,265,471	\$ 69,267,205	\$ 66,235,218	\$ 66,354,129	\$ 63,641,381
Net pension liability as a % of covered payroll	16.68%	50.98%	13.28%	37.17%	35.78%	8.40%

Note: Schedule only shows 6 years for which the new GASB Statement No. 68 have been implemented.
Prior years were not reported in accordance with this GASB Statement No. 68 and prior years' recalculations.
are not required under this statement.

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

Year Ending September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2011	5,136,892	5,136,892	-	60,417,780	8.5%
2012	5,124,048	5,124,048	-	58,518,447	8.8%
2013	5,406,830	5,406,830	-	59,374,770	9.1%
2014	5,910,789	5,910,789	-	62,082,735	9.5%
2015	6,023,889	6,023,889	-	64,383,157	9.4%
2016	5,976,902	5,976,902	-	65,821,281	9.1%
2017	6,359,603	6,359,603	-	68,735,232	9.3%
2018	6,787,755	6,787,755	-	70,197,489	9.7%
2019	6,984,306	6,984,306	-	69,882,082	10.0%
2020	7,644,170	7,644,170	-	72,466,038	10.5%

Notes to the Schedule of Contributions

Valuation Timing:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed.
Remaining Amortization Period	13.1 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 (Discount Rate)	8.00%, net of administrative and 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 retiree is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule.

*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to the Schedule.

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

	Year Ended September 30 2020	Year Ended September 30 2019*	Year Ended September 30 2018
Total OPEB Liability - Medical Claims			
Service Cost	\$ 1,579,672	\$ 1,834,569	\$ 1,834,569
Interest on total OPEB liability	1,163,188	917,369	917,369
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(5,386,434)	-	-
Effect of assumption changes or inputs	3,452,852	-	(1,276,143)
Benefit payments	(627,242)	(689,548)	(689,548)
Net Change in Total OPEB Liability	182,036	2,062,390	786,247
 Total OPEB Liability - Beginning	 26,558,213	 24,495,823	 23,709,576
Total OPEB Liability - Ending (a)	<u>\$ 26,740,249</u>	<u>\$ 26,558,213</u>	<u>\$ 24,495,823</u>
 Covered payroll	 \$ 59,297,755	 \$ 62,295,873	 \$ 62,295,873
 Total OPEB Liability as a % of covered payroll	 45.09%	 42.63%	 39.32%

Note: Schedule only shows 3 years for which the new GASB Statement No. 75 has been implemented.

Prior years were not reported in accordance with this GASB Statement No.75 and prior years' recalculations.
are not required under this statement.

* Actuarial data is available every 2 years. September 30, 2019 OPEB activity for medical claims
are estimated amounts.

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

Year Ending December	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	689,548	689,548	-	62,295,873	1.1%
2018*	689,548	689,548	-	67,543,777	1.0%
2019	627,242	627,242	-	59,297,755	1.1%

Notes to the Schedule of Contributions

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

Valuation Timing:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Discount Rate	Sep 30, 2019*: 4.18% Sep 30, 2020: 2.21% The discount rate is based on the Bond Buyer's 20-year General Obligation Index immediately prior to or coincident with the measurement date.
Inflation	2.75% per year (price inflation from the December 31, 2019 actuarial report TCDRS)
Salary Increases	Merit Salary increases for entry ages 30-39; increases range from 1.05% to 5.00% for years of service.
Per Capita Medical Benefit Costs	Retiree Female Age Range 45-64 cost range \$15,442 - \$16,026 Retiree Male Age Range 45-64 cost range \$10,662 - \$17,528 Spouse Female Age Range 45-64 cost range \$8,424 - \$15,407 Spouse Male Age Range 45-64 cost range \$9,955 - \$14,626
Medical Inflation (Trend Assumption)	2019 - 6.30%, 2020 - 5.70%, 2021 - 5.10%, 2022- 5.00% 2023 - 2074 Medical Inflation Rate decrease from 4.90% - 4.20%
Coverage Assumption	50% of active employees are assumed to elect coverage at retirement.
Marriage Assumptions	For actives; it is assumed that husbands are 3 years older than their wives. 50% of active participants making it to retirement are assumed to be married and elected spouse coverage.
Decrement Timing	Decrements are assumed to occur at the beginning of the year.
Mortality	Pub-2010 General Employee/Healthy Retiree Mortality Tables (headcount weighted) for M/F projected forward (fully generational) with MP-2020.
Retirement Rates	Retirement Rates ranges from 4.5% for younger retirees to 22% older retirees (70-74). Age Range 40-44 Male/Female : 4.5%; Age Range 70-74 Male/Female : 22% Age 75+ Male/Female : 100%
Termination Rates	Rates range from 28% Male / 30% Female with less than 1 year of service to 2.90% Male / 3.10% Females with 15 years of service.
Disability	Termination rates from the Dec 31, 2019 actuarial report for TCDRS Range from 0.001% at age 35 to 0.018% at age 60.
Changes in actuarial assumptions	Rates used in determining termination, retirement and disability were updated from using the prescribed rates in the December 31, 2019 actuarial report for TCDRS.

* Actuarial data is available every 2 years. September 30, 2019 OPEB activity for medical claims are estimated amounts.

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

	Year Ended December 31 2019	Year Ended December 31 2018	Year Ended December 31 2017
Total OPEB Liability - Group Term Life Insurance (GTL)			
Service Cost	\$ 79,388	\$ 98,633	\$ 89,980
Interest on total OPEB liability	107,170	97,383	97,858
Effect of plan changes	-	-	-
Effect of assumption changes or inputs	786,048	(330,290)	145,821
Effect of economic/demographic gains or losses	22,295	3,860	(37,430)
Benefit payments	(71,612)	(63,239)	(62,340)
Net Change in Total OPEB Liability	923,289	(193,653)	233,889
 Total OPEB Liability - Beginning	 2,569,964	 2,763,617	 2,529,728
Total OPEB Liability - Ending (a)	<u>\$ 3,493,253</u>	<u>\$ 2,569,964</u>	<u>\$ 2,763,617</u>
 Pensionable covered payroll	 \$ 71,611,950	 \$ 70,265,471	 \$ 69,267,205
 Net OPEB Liability/(asset) as a % of covered payroll	 4.88%	 3.66%	 3.99%

Note: Schedule only shows 3 years for which the new GASB Statement No. 75 has been implemented.

Prior years were not reported in accordance with this GASB Statement No.75 and prior years' recalculations.
are not required under this statement.

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

Year Ending December	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	62,340	62,340	-	69,267,205	0.1%
2018	63,239	63,239	-	70,265,471	0.1%

Notes to the Schedule of Contributions

Valuation Timing:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of Economic/Demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumption changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return (Discount Rate)	2.74% 20 Year Bond GO Index published by bondbuyer.com as of December 28, 2019.
Cost-of-Living Adjustment	Does not apply
Disability	Members who become disabled are eligible to commence benefit payments regardless of age.
Mortality	<p>Depositing Members: 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.</p> <p>Service Retirees, beneficiaries and non-depositing members: 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.</p>
Retirement	<p>* Deferred members are assumed to retire (100% probability) at the later of: a) age 60 b) earliest retirement eligibility.</p> <p>** For all eligible members ages 75 and later, retirement is assumed to occur immediately.</p>
Other Termination of Employment	<p>The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement. The rates vary by length of service, entry-age group (age at hire) and gender.</p> <p>No termination after eligibility for retirement is assumed.</p> <p>The termination rate is 0% for the two years immediately prior to retirement eligibility.</p>

CAMERON COUNTY, TEXAS
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget Positive (Negative)
Revenues				
Taxes	\$ 61,145,361	\$ 61,145,361	\$ 61,408,071	\$ 262,710
Licenses and permits	608,309	608,309	599,328	(8,981)
Intergovernmental	6,218,255	6,224,555	6,539,840	315,285
Charges for services	7,959,593	8,004,975	6,900,829	(1,104,146)
Fines and forfeitures	6,966,251	7,769,592	6,571,455	(1,198,137)
Miscellaneous	6,101,331	6,226,401	5,951,804	(274,597)
TOTAL REVENUES	88,999,100	89,979,193	87,971,327	(2,007,866)
Expenditures				
General government	24,384,603	26,442,285	24,021,975	2,420,310
Law enforcement and public safety	64,656,036	65,069,610	63,044,375	2,025,235
Health	3,226,638	3,185,492	2,799,918	385,574
Welfare	4,991,066	4,993,026	3,225,675	1,767,351
TOTAL EXPENDITURES	97,258,343	99,690,413	93,091,943	6,598,470
Excess of Revenues Over (Under) Expenditures	(8,259,243)	(9,711,220)	(5,120,616)	4,590,604
Other Financing Sources (Uses)				
Gain on Sale of capital assets	50,000	50,000	7,253	(42,747)
Capital lease financing	-	487,257	487,257	-
Tax Note Proceeds	-	2,314,047	4,432,797	2,118,750
Transfers in	8,947,841	8,947,841	5,152,432	(3,795,409)
Transfers (out)	(738,598)	(2,362,361)	(2,362,357)	4
TOTAL OTHER FINANCING SOURCES (USES)	8,259,243	9,436,784	7,717,382	(1,719,402)
Net change in fund balance	-	(274,436)	2,596,766	2,871,202
Fund Balance - beginning	-	21,785,812	21,785,812	-
FUND BALANCE - ending	\$ -	\$ 21,511,376	\$ 24,382,578	\$ 2,871,202

CAMERON COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
SPECIAL ROAD AND BRIDGE FUND
For the Fiscal Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Tax revenues	\$ 8,875,078	\$ 8,875,078	\$ 8,856,835	\$ (18,243)
Licenses and permits	3,629,212	3,629,212	3,853,721	224,509
Intergovernmental revenues (State shared)	519,818	709,765	507,029	(202,736)
Miscellaneous revenues	387,937	760,256	331,703	(428,553)
TOTAL REVENUES	13,412,045	13,974,311	13,549,288	(425,023)
Expenditures				
Highways and Streets				
GIS	188,897	188,899	187,750	1,149
District Attorney	43,239	52,575	52,398	177
Precinct #1 Commissioner Staff	102,005	135,079	131,505	3,574
Pct. 1 Warehouse - M&O	12,800	15,740	10,220	5,520
Precinct #2 Commissioner Staff	111,110	111,115	104,996	6,119
Pct. 2 Warehouse - M&O	19,400	18,458	17,651	807
Precinct #3 Commissioner Staff	113,628	113,631	109,224	4,407
Pct. 3 Warehouse - M&O	10,000	13,199	12,072	1,127
Precinct #4 Commissioner Staff	164,817	166,660	147,907	18,753
Pct. 4 Warehouse - M&O	16,300	20,457	20,389	68
Consolidated Road Districts M & O	9,510,198	11,093,770	10,009,343	1,084,427
Engineering & right-of-way	1,121,345	1,798,892	1,699,940	98,952
Planning and Inspection	910,959	880,360	816,076	64,284
Tropical Storm	-	28,979	28,975	4
TOTAL HIGHWAYS AND STREETS	12,324,698	14,637,814	13,348,446	1,289,368
Debt Service				
Principal retirement	1,138,045	1,138,045	1,138,045	-
Interest	94,451	94,451	94,451	-
TOTAL DEBT SERVICE	1,232,496	1,232,496	1,232,496	-
TOTAL EXPENDITURES	13,557,194	15,870,310	14,580,942	1,289,368
Excess of Revenues Over (Under) Expenditures	(145,149)	(1,895,999)	(1,031,654)	864,345
Other Financing Sources (Uses)				
Capital lease financing	-	1,329,138	1,329,137	(1)
Sale of Capital assets	50,000	50,000	377,734	327,734
Transfers In	95,749	95,749	95,749	-
Transfers (out)	-	(487,892)	(145,150)	342,742
TOTAL OTHER FINANCING SOURCES (USES)	145,749	986,995	1,657,470	670,475
Net change in fund balances	600	(909,004)	625,816	1,534,820
Fund Balance - beginning	-	9,372,065	9,372,065	-
FUND BALANCE - ending	\$ 600	\$ 8,463,061	\$ 9,997,881	\$ 1,534,820

CAMERON COUNTY, TEXAS
Notes to Required Supplementary Information

September 30, 2020

The original expenditure category (appropriation only) budgets for the General Fund, Debt Service and Special Revenue is adopted by the Commissioners Court and filed with the Cameron County Clerk prior to the end of September 30th. Project length financial plans are adopted for Capital Projected Funds.

The budget law of the State of Texas provides that “the amounts budgeted for current expenditures from the various funds of the County shall not exceed the balances in said funds plus the anticipated revenues for the current year for which the budget is made as estimated by the County Auditor.” Additionally, the Commissioners Court “may, upon proper application, transfer an existing budget surplus during the year to a budget of like kind and fund but no such transfer shall increase the total budget.” All budget amendments between expenditure categories are presented for approval by the Commissioners Court.

SUPPLEMENTARY INFORMATION

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT FUND	COLONIA PAVING PROJECT FUND	LATERAL ROAD FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	CENTER FOR TECH AND CIVIC LIFE GRANT FUND
ASSETS						
Cash	\$ 10,097	\$ 6,405	\$ 144,153	\$ 260,387	\$ 33,665	\$ 191,583
Accounts receivable	505	-	-	13,509	288,303	192,898
Due from other governments	14,176	-	-	-	-	-
Due from other funds	2,317	-	-	1,210	-	-
Other assets	131	-	-	600	21,186	-
TOTAL ASSETS	<u>\$ 27,226</u>	<u>\$ 6,405</u>	<u>\$ 144,153</u>	<u>\$ 275,706</u>	<u>\$ 343,154</u>	<u>\$ 384,481</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 4,306	\$ 854	\$ -	\$ 26,907	\$ 21,503	\$ 192,898
Wages, fringe and accrued absences payable	-	-	-	138	4,753	-
Due to other governments	-	-	-	-	103,709	-
Due to other funds	22,920	35	-	-	180,597	191,583
TOTAL LIABILITIES	<u>27,226</u>	<u>889</u>	<u>-</u>	<u>27,045</u>	<u>310,562</u>	<u>384,481</u>
FUND BALANCE						
Reserved for special revenue	-	5,516	144,153	248,661	32,592	-
TOTAL FUND BALANCE	<u>-</u>	<u>5,516</u>	<u>144,153</u>	<u>248,661</u>	<u>32,592</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 27,226</u>	<u>\$ 6,405</u>	<u>\$ 144,153</u>	<u>\$ 275,706</u>	<u>\$ 343,154</u>	<u>\$ 384,481</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

SPECIAL REVENUE

	HELP AMERICA VOTE ACT FUND	FEDERAL BLOCK GRANT FUND	CHAPTER 19 - ELECTIONS FUND	FEDERAL LAW ENFORCEMENT FUND	NATIONAL INCIDENT REPORTING SYSTEM	O.N.D.C.P FUND
ASSETS						
Cash	\$ 99,930	\$ 257,070	\$ 15,418	\$ 138,879	\$ 146,154	\$ 175,433
Accounts receivable	-	133,100	3,214	14,905	-	-
Due from other governments	-	22,626	-	473,547	-	318,472
Due from other funds	-	4,783	6,602	53,333	-	-
Other assets	38	-	-	-	-	2,972
TOTAL ASSETS	<u>\$ 99,968</u>	<u>\$ 417,579</u>	<u>\$ 25,234</u>	<u>\$ 680,664</u>	<u>\$ 146,154</u>	<u>\$ 496,877</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 38,437	\$ 1,145	\$ 2,212	\$ 45,764	\$ 100,000	\$ 15,481
Due to other governments	51,305	-	5,113	-	-	1,187
Due to other funds	10,226	392,787	17,909	627,146	46,154	476,737
TOTAL LIABILITIES	<u>99,968</u>	<u>393,932</u>	<u>25,234</u>	<u>672,910</u>	<u>146,154</u>	<u>493,405</u>
FUND BALANCE						
Reserved for special revenue	-	23,647	-	7,754	-	3,472
TOTAL FUND BALANCE	<u>-</u>	<u>23,647</u>	<u>-</u>	<u>7,754</u>	<u>-</u>	<u>3,472</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 99,968</u>	<u>\$ 417,579</u>	<u>\$ 25,234</u>	<u>\$ 680,664</u>	<u>\$ 146,154</u>	<u>\$ 496,877</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

SPECIAL REVENUE

	BORDER HEALTH ISSUES FUND	CORONAVIRUS RELIEF FUND	TDH IMMUNIZATION ACTION PLAN FUND	VICTIMS OF CRIME FUND	TUBERCULOSIS PROGRAM FUND	HEALTH BLOCK GRANT FUND
ASSETS						
Cash	\$ 240,211	\$ 74,784	\$ 53,943	\$ 201,738	\$ 3,934	\$ 1,513,462
Accounts receivable	44,986	-	-	26,102	-	-
Due from other governments	199,609	4,161,821	111,277	265,833	89,038	131,487
Due from other funds	1,427	939	4,144	46,932	-	1,606
Other assets	3,123	-	2,523	3,298	3,009	1,567
TOTAL ASSETS	<u>\$ 489,356</u>	<u>\$ 4,237,544</u>	<u>\$ 171,887</u>	<u>\$ 543,903</u>	<u>\$ 95,981</u>	<u>\$ 1,648,122</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 4,244	\$ 219,240	\$ 38,066	\$ 673	\$ 2,428	\$ 225,415
Wages, fringe and accrued absences payable	-	205	-	1,171	-	246
Due to other governments	17,731	-	22,169	-	-	34,615
Due to other funds	467,381	4,018,099	1,479	537,283	93,553	11,819
TOTAL LIABILITIES	<u>489,356</u>	<u>4,237,544</u>	<u>61,714</u>	<u>539,127</u>	<u>95,981</u>	<u>272,095</u>
FUND BALANCE						
Reserved for special revenue	-	-	110,173	4,776	-	1,376,027
TOTAL FUND BALANCE	<u>-</u>	<u>-</u>	<u>110,173</u>	<u>4,776</u>	<u>-</u>	<u>1,376,027</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 489,356</u>	<u>\$ 4,237,544</u>	<u>\$ 171,887</u>	<u>\$ 543,903</u>	<u>\$ 95,981</u>	<u>\$ 1,648,122</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

SPECIAL REVENUE

	VALLE ESCODIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND	WIC FUND	SELF HELP CENTER FUND	HOME DISASTER ASSISTANCE GRANT FUND
ASSETS					
Cash	\$ 627,655	\$ 3,173,214	\$ 2,987	\$ 65,412	\$ 126,630
Accounts receivable	-	-	-	73,881	171,015
Due from other governments	2,276	2,096	1,308,054	863	-
Due from other funds	1,438	10,857	343,623	-	80,431
Other assets	-	3,489	28,124	329	-
TOTAL ASSETS	<u>\$ 631,369</u>	<u>\$ 3,189,656</u>	<u>\$ 1,682,788</u>	<u>\$ 140,485</u>	<u>\$ 378,076</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 605,760	\$ 11,149	\$ 131,375	\$ 47,744	\$ 3,535
Wages, fringe and accrued absences payable	-	686	32,015	-	-
Due to other governments	-	9,323	587	-	5,520
Due to other funds	-	-	1,518,811	92,741	369,021
TOTAL LIABILITIES	<u>605,760</u>	<u>21,158</u>	<u>1,682,788</u>	<u>140,485</u>	<u>378,076</u>
FUND BALANCE					
Reserved for special revenue	<u>25,609</u>	<u>3,168,498</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>25,609</u>	<u>3,168,498</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 631,369</u>	<u>\$ 3,189,656</u>	<u>\$ 1,682,788</u>	<u>\$ 140,485</u>	<u>\$ 378,076</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

SPECIAL REVENUE

	ENCUMBERED PRE- TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES FUND	TAX ASSESSOR V.I.T.
ASSETS					
Cash	\$ 2,422	\$ 140,042	\$ 1,962,992	\$ 13,123	\$ 1,753,013
Accounts receivable	-	-	3,036	-	-
Taxes receivable - net of allowances	-	-	-	-	-
Due from other governments	14,445	69,480	380,068	18,084	-
Due from other funds	60,382	47,277	69,086	32,749	-
Other assets	2,794	1,588	13,758	1,023	-
TOTAL ASSETS	\$ 80,043	\$ 258,387	\$ 2,428,940	\$ 64,979	\$ 1,753,013
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 9,171	\$ 69,480	\$ 86,922	\$ 930	\$ 35,426
Wages, fringe and accrued absences payable	6,198	-	30,437	2,074	-
Due to other governments	-	187,673	449,702	-	1,427,663
Due to other funds	-	1,234	10,697	61,975	-
Deferred Revenue	-	-	-	-	-
TOTAL LIABILITIES	15,369	258,387	577,758	64,979	1,463,089
FUND BALANCE					
Reserved for debt service					
Reserved for special revenue	64,674	-	1,851,182	-	289,924
Reserved for capital projects	-	-	-	-	-
TOTAL FUND BALANCE	64,674	-	1,851,182	-	289,924
TOTAL LIABILITIES AND FUND BALANCE	\$ 80,043	\$ 258,387	\$ 2,428,940	\$ 64,979	\$ 1,753,013

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

SPECIAL REVENUE

	DA HOT CHECK FUND	PRE-TRIAL DIVERSION FUND	VENUE PROJECT FUND	COLONIA STREET LIGHT FUND	DRUG FORFEITURE TRUST FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS						
Cash	\$ 53,305	\$ 738,769	\$ 2,145,132	\$ 404,628	\$ 2,003,466	\$ 16,780,036
Accounts receivable	-	-	746,052	-	1,638	1,713,144
Taxes receivable - net of allowances	-	-	-	-	-	-
Due from other governments	-	-	-	75	220,951	7,804,278
Due from other funds	-	23,282	1,267	-	1,435,898	2,229,583
Other assets	-	1,005	23,547	364	6,834	121,302
TOTAL ASSETS	\$ 53,305	\$ 763,056	\$ 2,915,998	\$ 405,067	\$ 3,668,787	\$ 28,648,343
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 350	\$ -	\$ 274,512	\$ 18,744	\$ 351,141	\$ 2,585,812
Wages, fringe and accrued absences payable	-	4,016	-	3	367	82,309
Due to other governments	-	-	-	1,232	879,120	3,196,649
Due to other funds	-	-	31,397	-	44,592	9,226,176
Deferred Revenue	-	-	-	-	-	-
TOTAL LIABILITIES	350	4,016	305,909	19,979	1,275,220	15,090,946
FUND BALANCE						
Reserved for debt service						
Reserved for special revenue	52,955	759,040	2,610,089	385,088	2,393,567	13,557,397
Reserved for capital projects	-	-	-	-	-	-
TOTAL FUND BALANCE	52,955	759,040	2,610,089	385,088	2,393,567	13,557,397
TOTAL LIABILITIES AND FUND BALANCE	\$ 53,305	\$ 763,056	\$ 2,915,998	\$ 405,067	\$ 3,668,787	\$ 28,648,343

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

CAPITAL PROJECTS

	PROJECT ROADMAP	2011 CERTIFICATES OF OBLIGATION	2014 CERTIFICATES OF OBLIGATION	2016 CERTIFICATES OF OBLIGATION	2017 CERTIFICATES OF OBLIGATION	2017 CERTIFICATES OF OBLIGATION -VENUE TAX PROJECT	SECO LOAN	TOTAL
ASSETS								
Cash	\$ 51,329	\$ 188,113	\$ 412,811	\$ 482,061	\$ 542,397	\$ 2,777,390		\$ 4,454,101
Accounts receivable	-	-	-	45,000	-	-	504,433	549,433
Due from other funds	-	-	1	-	-	-	-	1
Other assets	-	-	524	-	-	-	-	524
TOTAL ASSETS	<u>\$ 51,329</u>	<u>\$ 188,113</u>	<u>\$ 413,336</u>	<u>\$ 527,061</u>	<u>\$ 542,397</u>	<u>\$ 2,777,390</u>	<u>\$ 504,433</u>	<u>\$ 5,004,059</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ 148,057	\$ 73,271	\$ 714,949	\$ 16,280	\$ 952,557
Wages, fringe and accrued absences payable	-	-	-	849	-	-	-	849
Due to other funds	-	-	-	-	-	-	488,153	488,153
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,906</u>	<u>73,271</u>	<u>714,949</u>	<u>504,433</u>	<u>1,441,559</u>
FUND BALANCE								
Reserved for capital projects	51,329	188,113	413,336	378,155	469,126	2,062,441	-	3,562,500
TOTAL FUND BALANCE	<u>51,329</u>	<u>188,113</u>	<u>413,336</u>	<u>378,155</u>	<u>469,126</u>	<u>2,062,441</u>	<u>-</u>	<u>3,562,500</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 51,329</u>	<u>\$ 188,113</u>	<u>\$ 413,336</u>	<u>\$ 527,061</u>	<u>\$ 542,397</u>	<u>\$ 2,777,390</u>	<u>\$ 504,433</u>	<u>\$ 5,004,059</u>

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

DEBT SERVICE

	UNLIMITED TAX BONDS	LIMITED TAX BONDS	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash	\$ 122,581	\$ 5,246,571	\$ 5,369,152	\$ 26,603,289
Accounts receivable	-	67,599	67,599	2,330,176
Taxes receivable - net of allowances	26,281	977,640	1,003,921	1,003,921
Due from other governments	-	-	-	7,804,278
Due from other funds	-	-	-	2,229,584
Other assets	-	274,864	274,864	396,690
TOTAL ASSETS	<u>\$ 148,862</u>	<u>\$ 6,566,674</u>	<u>\$ 6,715,536</u>	<u>\$ 40,367,938</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 3,538,369
Wages, fringe and accrued absences payable	-	-	-	83,158
Due to other governments	-	-	-	3,196,649
Due to other funds	-	-	-	9,714,329
Deferred Revenue	26,096	907,231	933,327	933,327
TOTAL LIABILITIES	<u>26,096</u>	<u>907,231</u>	<u>933,327</u>	<u>17,465,832</u>
FUND BALANCE				
Reserved for debt service	122,766	5,659,443	5,782,209	5,782,209
Reserved for special revenue	-	-	-	13,557,397
Reserved for capital projects	-	-	-	3,562,500
TOTAL FUND BALANCE	<u>122,766</u>	<u>5,659,443</u>	<u>5,782,209</u>	<u>22,902,106</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 148,862</u>	<u>\$ 6,566,674</u>	<u>\$ 6,715,536</u>	<u>\$ 40,367,938</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SPECIAL REVENUE

	FEDERAL TASK FORCE GRANT	COLONIA PAVING PROJECT FUND	LATERAL ROAD FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL ELECTIONS FUND	CENTER FOR TECH AND CIVIC LIFE FUND
REVENUES						
Taxes						
Intergovernmental	\$ 52,634	\$ -	\$ 47,411	\$ -	\$ 199	\$ 192,898
Charges for services	-	-	-	158,714	-	-
Miscellaneous	-	-	684	1,571	586,567	-
	-	-	-	-	-	-
TOTAL REVENUES	52,634	-	48,095	160,285	586,766	192,898
EXPENDITURES						
General government	-	-	-	-	704,997	192,898
Law enforcement and public safety	58,227	-	-	220,244	-	-
Highways and streets	-	31,484	-	-	-	-
TOTAL EXPENDITURES	58,227	31,484	-	220,244	704,997	192,898
Excess of Revenues Over (Under) Expenditures	(5,593)	(31,484)	48,095	(59,959)	(118,231)	-
OTHER FINANCING SOURCES (USES)						
Transfers in	5,593	37,000	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	5,593	37,000	-	-	-	-
Net change in fund balances	-	5,516	48,095	(59,959)	(118,231)	-
Fund Balances - October 1, 2019	-	-	96,058	308,620	150,823	-
FUND BALANCES - SEPTEMBER 30, 2020	\$ -	\$ 5,516	\$ 144,153	\$ 248,661	\$ 32,592	\$ -

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SPECIAL REVENUE

	HELP AMERICA VOTE ACT FUND	FEDERAL BLOCK GRANT FUND	CHAPTER 19 - ELECTIONS FUND	FEDERAL LAW ENFORCEMENT FUND	NATIONAL INCIDENT REPORTING SYSTEM	O.N.D.C.P. FUND
REVENUES						
Taxes						
Intergovernmental	\$ 278,214	\$ 717,112	\$ 59,294	\$ 1,345,628	\$ 85,459	\$ 2,963,960
Fines and forfeitures	-	1,789	-	-	-	-
TOTAL REVENUES	<u>278,214</u>	<u>718,901</u>	<u>59,294</u>	<u>1,345,628</u>	<u>85,459</u>	<u>2,963,960</u>
EXPENDITURES						
General government	333,862	-	31,470	-	-	-
Law enforcement and public safety	-	717,112	-	1,348,568	85,459	2,963,960
Capital Outlay	-	-	-	64,689	-	-
TOTAL EXPENDITURES	<u>333,862</u>	<u>717,112</u>	<u>31,470</u>	<u>1,413,257</u>	<u>85,459</u>	<u>2,963,960</u>
Excess of Revenues Over (Under) Expenditures	<u>(55,648)</u>	<u>1,789</u>	<u>27,824</u>	<u>(67,629)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	55,648	-	-	67,629	-	-
Transfers (out)	-	-	(27,824)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>55,648</u>	<u>-</u>	<u>(27,824)</u>	<u>67,629</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>1,789</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - October 1, 2019	<u>-</u>	<u>21,858</u>	<u>-</u>	<u>7,754</u>	<u>-</u>	<u>3,472</u>
FUND BALANCES - SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ 23,647</u>	<u>\$ -</u>	<u>\$ 7,754</u>	<u>\$ -</u>	<u>\$ 3,472</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SPECIAL REVENUE

	<u>BORDER HEALTH ISSUES FUND</u>	<u>CORONAVIRUS RELIEF FUND</u>	<u>TDH IMMUNIZATION ACTION PLAN FUND</u>	<u>VICTIMS OF CRIME FUND</u>	<u>TUBERCULOSIS PROGRAM FUND</u>	<u>HEALTH BLOCK GRANT FUND</u>
REVENUES						
Taxes						
Intergovernmental	\$ 890,375	\$ 5,262,657	\$ 592,305	\$ 747,286	\$ 430,809	\$ 685,571
Charges for services	-	-	-	-	-	37,054
Miscellaneous	-	-	-	1,835	-	211
TOTAL REVENUES	<u>890,375</u>	<u>5,262,657</u>	<u>592,305</u>	<u>749,121</u>	<u>430,809</u>	<u>722,836</u>
EXPENDITURES						
General government	-	5,262,657	-	-	-	-
Law enforcement and public safety	-	-	-	751,961	-	-
Health	807,037	-	614,274	-	432,537	537,628
Capital Outlay	83,338	-	22,236	-	-	5,414
TOTAL EXPENDITURES	<u>890,375</u>	<u>5,262,657</u>	<u>636,510</u>	<u>751,961</u>	<u>432,537</u>	<u>543,042</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(44,205)</u>	<u>(2,840)</u>	<u>(1,728)</u>	<u>179,794</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	29,640	3,578	1,728	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>29,640</u>	<u>3,578</u>	<u>1,728</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(14,565)</u>	<u>738</u>	<u>-</u>	<u>179,794</u>
Fund Balances - October 1, 2019	<u>-</u>	<u>-</u>	<u>124,738</u>	<u>4,038</u>	<u>-</u>	<u>1,196,233</u>
FUND BALANCES - SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,173</u>	<u>\$ 4,776</u>	<u>\$ -</u>	<u>\$ 1,376,027</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SPECIAL REVENUE

	VALLE ESCONDIDO SEWER PROJECT	COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND	WIC FUND	SELF HELP CENTERS FUND	HOME DISASTER ASSISTANCE GRANT FUND
REVENUES					
Taxes					
Intergovernmental	\$ 1,003,097	\$ 137,650	\$ 3,808,927	\$ 381,083	\$ 237,694
Miscellaneous	-	45,034	-	-	-
TOTAL REVENUES	<u>1,003,097</u>	<u>182,684</u>	<u>3,808,927</u>	<u>381,083</u>	<u>237,694</u>
EXPENDITURES					
Law enforcement and public safety	-	278,208	-	-	-
Health	-	-	3,809,967	-	-
Welfare	977,488	-	-	381,083	316,925
TOTAL EXPENDITURES	<u>977,488</u>	<u>278,208</u>	<u>3,809,967</u>	<u>381,083</u>	<u>316,925</u>
Excess of Revenues Over (Under) Expenditures	<u>25,609</u>	<u>(95,524)</u>	<u>(1,040)</u>	<u>-</u>	<u>(79,231)</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	1,040	-	-
Transfers in	-	-	-	-	79,231
Transfers (out)	-	(1,584)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,584)</u>	<u>1,040</u>	<u>-</u>	<u>79,231</u>
Net change in fund balances	<u>25,609</u>	<u>(97,108)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - October 1, 2019	<u>-</u>	<u>3,265,606</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - SEPTEMBER 30, 2020	<u>\$ 25,609</u>	<u>\$ 3,168,498</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SPECIAL REVENUE

	ENCUMBERED PRE - TRIAL RELEASE FUND	JUVENILE JUSTICE ALTERNATIVE ED. FUND	TEXAS JUVENILE PROBATION COMMISSION FUND	JUVENILE SERVICES FUND	TAX ASSESSOR V.I.T.
REVENUES					
Taxes					\$ -
Intergovernmental	\$ 124,766	\$ 1,112,961	\$ 3,442,684	\$ 115,193	-
Charges for services	-	-	7,108	-	-
Fines and forfeitures	41,976	-	4,744	-	-
Miscellaneous	61,589	-	15,032	-	85,692
TOTAL REVENUES	228,331	1,112,961	3,469,568	115,193	85,692
EXPENDITURES					
General government	-	-	-	-	48,925
Law enforcement and public safety	635,359	1,158,777	3,389,655	131,963	-
TOTAL EXPENDITURES	635,359	1,158,777	3,389,655	131,963	48,925
Excess of Revenues Over (Under) Expenditures	(407,028)	(45,816)	79,913	(16,770)	36,767
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	412,246	45,816	1,584	16,770	-
TOTAL OTHER FINANCING SOURCES (USES)	412,246	45,816	1,584	16,770	-
Net change in fund balances	5,218	-	81,497	-	36,767
Fund Balances - October 1, 2019	59,456	-	1,769,685	-	253,157
FUND BALANCES - SEPTEMBER 30, 2020	\$ 64,674	\$ -	\$ 1,851,182	\$ -	\$ 289,924

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SPECIAL REVENUE

	DA HOT CHECK FUND	PRE-TRIAL DIVERSION FUND	VENUE PROJECT	COLONIA STREET LIGHT FUND	DRUG FORFEITURE TRUST FUND	TOTAL
REVENUES						
Taxes	\$ -	\$ -	\$ 2,042,664	\$ -	\$ -	\$ 2,042,664
Intergovernmental	-	-	-	-	672,070	25,387,937
Charges for services	637	310,500	-	-	-	514,013
Fines and forfeitures	-	-	-	-	-	48,509
Miscellaneous	292	4,018	51,475	353,547	722,443	1,929,990
	-	-	-	-	-	-
TOTAL REVENUES	929	314,518	2,094,139	353,547	1,394,513	29,923,113
EXPENDITURES						
General government	-	-	436,206	329,243	-	7,340,258
Law enforcement and public safety	3,155	257,036	-	-	1,658,236	13,657,920
Highways and streets	-	-	-	-	-	31,484
Health	-	-	-	-	-	6,201,443
Welfare	-	-	-	-	-	1,675,496
Capital Outlay	-	-	1,583,008	-	36,160	1,794,845
TOTAL EXPENDITURES	3,155	257,036	2,019,214	329,243	1,694,396	30,701,446
Excess of Revenues Over (Under) Expenditures	(2,226)	57,482	74,925	24,304	(299,883)	(778,333)
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	-	-	-	-	70,300	71,340
Transfers in	-	-	614,550	-	-	1,371,013
Transfers (out)	-	-	(611,350)	-	(9,171)	(649,929)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	3,200	-	61,129	792,424
Net change in fund balances	(2,226)	57,482	78,125	24,304	(238,754)	14,091
Fund Balances - October 1, 2019	55,181	701,558	2,531,964	360,784	2,632,321	13,543,306
FUND BALANCES - SEPTEMBER 30, 2020	\$ 52,955	\$ 759,040	\$ 2,610,089	\$ 385,088	\$ 2,393,567	\$ 13,557,397

CAMERON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

CAPITAL PROJECTS

	PROJECT ROADMAP	2011 CERTIFICATES OF OBLIGATION	2014 CERTIFICATES OF OBLIGATION	2016 CERTIFICATES OF OBLIGATION	2017 CERTIFICATES OF OBLIGATION	2017 CERTIFICATES OF OBLIGATION -VENUE TAX PROJECT	SECO LOAN	TOTAL
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 504,433	\$ 549,433
Miscellaneous	284	2,655	2,839	4,073	6,720	19,042	-	35,613
	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>284</u>	<u>2,655</u>	<u>2,839</u>	<u>49,073</u>	<u>6,720</u>	<u>19,042</u>	<u>504,433</u>	<u>585,046</u>
EXPENDITURES								
General Government	-	58,007	-	-	5,716	-	178,843	242,566
Law Enforcement and public safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	145,777	73,972	5,158	-	-	224,907
Capital outlay	-	-	38,688	467,237	1,075,948	953,304	325,590	2,860,767
	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>58,007</u>	<u>184,465</u>	<u>541,209</u>	<u>1,086,822</u>	<u>953,304</u>	<u>504,433</u>	<u>3,328,240</u>
Excess of Revenues Over (Under) Expenditures	<u>284</u>	<u>(55,352)</u>	<u>(181,626)</u>	<u>(492,136)</u>	<u>(1,080,102)</u>	<u>(934,262)</u>	<u>-</u>	<u>(2,743,194)</u>
OTHER FINANCING SOURCES (USES)								
Transfers (out)	-	-	-	-	-	(614,550)	-	(614,550)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(614,550)</u>	<u>-</u>	<u>(614,550)</u>
Net change in fund balances	<u>284</u>	<u>(55,352)</u>	<u>(181,626)</u>	<u>(492,136)</u>	<u>(1,080,102)</u>	<u>(1,548,812)</u>	<u>-</u>	<u>(3,357,744)</u>
Fund Balances - October 1, 2019	<u>51,045</u>	<u>243,465</u>	<u>594,962</u>	<u>870,291</u>	<u>1,549,228</u>	<u>3,611,253</u>	<u>-</u>	<u>6,920,244</u>
FUND BALANCES - SEPTEMBER 30, 2020	<u>\$ 51,329</u>	<u>\$ 188,113</u>	<u>\$ 413,336</u>	<u>\$ 378,155</u>	<u>\$ 469,126</u>	<u>\$ 2,062,441</u>	<u>\$ -</u>	<u>\$ 3,562,500</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

DEBT SERVICE

	UNLIMITED TAX BONDS	LIMITED TAX BONDS	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 2,841	\$ 10,621,564	\$ 10,624,405	\$ 12,667,069
Intergovernmental	-	-	-	25,937,370
Charges for services	-	-	-	514,013
Fines and forfeitures	-	-	-	48,509
Miscellaneous	1,233	93,589	94,822	2,060,425
TOTAL REVENUES	4,074	10,715,153	10,719,227	41,227,386
EXPENDITURES				
General government	-	-	-	7,582,824
Law enforcement and public safety	-	-	-	13,657,920
Highway and streets	-	-	-	256,391
Health	-	-	-	6,201,443
Welfare	-	-	-	1,675,496
Capital Outlay	-	-	-	4,655,612
Principal retirement	-	8,686,750	8,686,750	8,686,750
Interest and fiscal charges	-	4,853,893	4,853,893	4,853,893
TOTAL EXPENDITURES	-	13,540,643	13,540,643	47,570,329
Excess of Revenues Over (Under) Expenditures	4,074	(2,825,490)	(2,821,416)	(6,342,943)
OTHER FINANCING SOURCES (USES)				
Bond Issuance	-	196,241	196,241	196,241
Sale of capital assets	-	-	-	71,340
Transfers in	-	1,664,841	1,664,841	3,035,854
Transfers (out)	-	-	-	(1,264,479)
TOTAL OTHER FINANCING SOURCES (USES)	-	1,861,082	1,861,082	2,038,956
Net change in fund balances	4,074	(964,408)	(960,334)	(4,303,987)
Fund Balances - October 1, 2019	118,692	6,623,851	6,742,543	27,206,093
FUND BALANCES - SEPTEMBER 30, 2020	\$ 122,766	\$ 5,659,443	\$ 5,782,209	\$ 22,902,106

CAMERON COUNTY, TEXAS MAJOR GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund accounts for the resources used to finance the fundamental operations of the County. It is the basic fund of the County and covers all activities for which a separate fund has not been established.

ROAD & BRIDGE FUND

This fund accounts for revenues and expenditures pertaining to the construction and maintenance operations of County roads and subdivision oversight in the County.

2019 CERTIFICATES OF OBLIGATION

This fund is used to account for county projects funded with the issuance of Certificates of Obligation in 2019.

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes				
Current Advalorem Taxes	\$ 62,698,961	\$ 62,698,961	\$ 62,576,065	\$ (122,896)
Delinquent Advalorem Taxes	1,902,691	1,902,691	2,166,414	263,723
TIRZ	(2,585,290)	(2,585,290)	(2,585,290)	-
Discounts	(1,431,528)	(1,431,528)	(1,311,640)	119,888
Commissions	(645,946)	(645,946)	(644,239)	1,707
Errors and Adjustments	(323,008)	(323,008)	(234,251)	88,757
Penalties and Interest	1,424,481	1,424,481	1,341,012	(83,469)
Misc Pmts - in lieu of taxes	105,000	105,000	100,000	(5,000)
TOTAL TAXES	61,145,361	61,145,361	61,408,071	262,710
Licenses and Permits				
Beer Licenses (net)	33,077	33,077	42,740	9,663
Liquor Licenses (net)	75,984	75,984	79,273	3,289
Gaming licenses	21,031	21,031	13,800	(7,231)
Certificates of Title	471,157	471,157	457,195	(13,962)
Tax Certificates	7,060	7,060	6,320	(740)
TOTAL LICENSES AND PERMITS	608,309	608,309	599,328	(8,981)
Intergovernmental Revenues				
Indirect Cost	-	-	14,098	14,098
Bio terrorism-indirect cost	49,210	49,210	18,014	(31,196)
Indir.CostReimb.-WICGrants Aid	540,955	540,955	504,130	(36,825)
Contributions from other Entit	-	21,500	-	(21,500)
Emergency Services District	15,000	15,000	15,000	-
Emergency Services District	68,000	68,000	68,000	-
Emergency Services District	223,800	240,000	240,000	-
Emergency Services District	-	600	-	(600)
Fee Revenue Admin Fee	25,500	25,500	22,515	(2,985)
Federal Wildlife Allocation	45,280	45,280	40,676	(4,604)
State Mixed Drink Tax	965,000	965,000	772,844	(192,156)
State Bingo Tax	89,724	89,724	119,704	29,980
Emergency Services District	-	3,000	-	(3,000)
Sales Tax Commissions-Tax Auto	2,637,387	2,637,387	2,921,458	284,071
Emergency Services District	30,000	30,000	30,000	-
Fee Revenue Admin Fee	-	-	450	450
State Revenue	52,029	52,029	52,029	-
Indirect Cost	10,500	10,500	57,041	46,541
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-
State Revenue	249,720	249,720	278,099	28,379
Reimbursement Indigent defense	171,353	171,353	211,651	40,298
DA Food Stamp Prosecutions	420	420	560	140
State Aid-County Attorney	69,839	69,839	52,460	(17,379)
Indirect Cost	14,500	14,500	14,304	(196)
Federal-SCAAP	225,000	225,000	415,601	190,601
Prisoner Transport	32,500	-	-	-
Contributions from other Entit	35,000	35,000	40,000	5,000
State Tobacco Reimbursement	197,006	197,006	182,968	(14,038)
State Revenue	2,500	-	-	-
State Revenue	48,032	48,032	48,238	206
TOTAL INTERGOVERNMENTAL REVENUES	6,218,255	6,224,555	6,539,840	315,285

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for Services				
County Clerk-Records Mgmt	500,310	539,321	399,517	(139,804)
County Clerk-Records Mgmt	514,940	514,940	484,459	(30,481)
Emergency Mgmt Citations	-	-	15	15
Inspections	75,000	75,000	59,298	(15,702)
Child Safety Admin Fee	36,145	36,145	260,142	223,997
Labor Charges	75,650	75,650	81,214	5,564
Labor Charges	24,990	24,990	32,200	7,210
Service Fees	11,055	11,055	7,969	(3,086)
County Clerk-Judicial Rec Mgt	29,429	29,429	11,223	(18,206)
Judges Signature Probate Fee	615	615	363	(252)
Judges Signature Probate Fee	615	615	-	(615)
Supp Ct Init Guardianship Fee	-	6,371	6,371	-
Judges Signature Probate Fee	615	615	363	(252)
Judges Signature Probate Fee	615	615	363	(252)
Judges Signature Probate Fee	615	615	-	(615)
Steno Fees and Interpreter Fee	82,866	82,866	68,885	(13,981)
Jury Fees	327,083	327,083	195,441	(131,642)
Service Fees	19,271	19,271	13,527	(5,744)
Dist Clerk-Judicial Recd Mgmt	95,597	95,597	23,342	(72,255)
Dist. Clerk-Passport Revenue	109,152	109,152	22,255	(86,897)
Research fees - District Clrk	24,126	24,126	16,306	(7,820)
Passport Picture fee-Dist Clrk	30,645	30,645	7,330	(23,315)
Retrieval fees - Dist. Clerk	45	45	20	(25)
District Clerk	515,820	515,820	448,613	(67,207)
Justices of the Peace	10,050	10,050	6,983	(3,067)
Justices of the Peace	37,154	37,154	18,312	(18,842)
Justices of the Peace	74,345	74,345	61,479	(12,866)
Justices of the Peace	23,196	23,196	28,235	5,039
Justices of the Peace	6,300	6,300	6,477	177
Justices of the Peace	13,784	13,784	17,596	3,812
Justices of the Peace	24,163	24,163	29,981	5,818
Justices of the Peace	12,387	12,387	3,036	(9,351)
Justices of the Peace	16,526	16,526	17,448	922
Justices of the Peace	25,843	25,843	41,239	15,396
County Attorney	58,458	58,458	52,957	(5,501)
Justices of the Peace	75	75	35	(40)
Beer, Wine, Liquor Commissions	9,771	9,771	11,184	1,413
Tax Assessor/Collector-Auto	992,199	992,199	795,100	(197,099)
Jail-State, Other	274,960	274,960	18,214	(256,746)
Jail-Federal	3,052,572	3,052,572	2,950,165	(102,407)
Service Fees	8,013	8,013	6,094	(1,919)
Constable Precinct #1	480	480	1,280	800
Service Fees	196,755	196,755	153,378	(43,377)
Constable Precinct #2	7,920	7,920	7,595	(325)
Service Fees	500	500	25	(475)
Service Fees	86,990	86,990	75,108	(11,882)
Constable Precinct #3	3,413	3,413	1,717	(1,696)
Service Fees	37,262	37,262	19,781	(17,481)
Constable Precinct #1	-	-	561	561
Constable Precinct #4	11,717	11,717	8,655	(3,062)
Service Fees	69,488	69,488	60,914	(8,574)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Charges for Services (Continued)				-
Constable Precinct #5	13,413	13,413	11,347	(2,066)
Sheriff Fees	256,068	256,068	210,911	(45,157)
Sheriff Arrest Fees	8,727	8,727	5,306	(3,421)
District Clerk	-	-	93	93
Registration Fees-Flu Vaccine	12,165	12,165	7,672	(4,493)
Subdivision Plat Inspection Fee	6,300	6,300	4,400	(1,900)
Inspections	79,500	79,500	62,505	(16,995)
Septic Tank Fees	53,900	53,900	65,830	11,930
TOTAL CHARGES FOR SERVICES	7,959,593	8,004,975	6,900,829	(1,104,146)
Fines and Forfeitures				
Fee Revenue	955,964	955,964	1,056,786	100,822
Fee Revenue	257,949	257,949	389,927	131,978
Court Cost	242	242	205	(37)
Fines	206,768	206,768	203,107	(3,661)
Fee Revenue	31,925	31,925	8,834	(23,091)
Court Cost	114	114	201	87
Fines	-	-	8	8
Fee Revenue	220,772	220,772	145,014	(75,758)
Fee Revenue	47,648	47,648	301,924	254,276
JPTech Fee	-	3,652	3,652	-
District Clerk	351,963	351,963	349,735	(2,228)
Fines	20,673	20,673	20,547	(126)
JPTech Fee	117,427	179,239	92,176	(87,063)
Vital Statistics Preserv Fee	4,665	7,228	2,563	(4,665)
Fee Revenue	342,972	342,972	303,943	(39,029)
Court Cost	17,240	17,240	14,908	(2,332)
Fines	8,840	8,840	4,860	(3,980)
Fee Revenue	464,507	464,507	340,426	(124,081)
Court Cost	16,892	16,892	12,140	(4,752)
Fines	10,649	10,649	6,240	(4,409)
Fee Revenue	449,583	449,583	314,653	(134,930)
Court Cost	15,201	15,201	11,924	(3,277)
Fines	10,791	10,791	6,689	(4,102)
Fee Revenue	220,589	220,589	189,013	(31,576)
Court Cost	9,392	9,392	9,726	334
Fines	7,977	7,977	6,809	(1,168)
Fee Revenue	213,477	213,477	210,235	(3,242)
Court Cost	8,001	8,001	8,413	412
JPTech Fee	1,362	1,362	-	(1,362)
Fines	6,282	6,282	5,624	(658)
Fee Revenue	267,687	267,687	232,510	(35,177)
Court Cost	13,083	13,083	13,271	188
Fines	9,333	9,333	8,220	(1,113)
Fee Revenue	628,856	651,561	651,561	-
Court Cost	28,477	28,477	31,351	2,874
JPTech Fee	-	1,218	1,219	1
Fines	21,081	21,081	21,015	(66)
Fee Revenue	859,735	859,735	547,267	(312,468)
Court Cost	23,102	23,102	16,241	(6,861)
Fines	20,567	20,567	12,764	(7,803)
Fee Revenue	214,632	229,124	229,124	-
Court Cost	7,434	7,434	9,891	2,457
Fines	5,640	5,640	6,043	403
Fee Revenue	632,852	632,852	484,058	(148,794)
Court Cost	24,877	24,877	23,568	(1,309)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fines and Forfeitures (Continued)				
JPTEch Fee	-	427	427	-
Fines	22,916	22,916	18,617	(4,299)
Civil CH Const - Revenue	-	642,283	-	(642,283)
Fee Revenue	3,446	3,446	2,446	(1,000)
JPTEch Fee	-	6,392	6,392	-
Fee Revenue	542	542	1,472	930
JPTEch Fee	-	3,196	3,196	-
Fee Revenue	776	776	1,604	828
JPTEch Fee	-	12,784	6,392	(6,392)
Fee Revenue	82,500	82,500	106,718	24,218
JPTEch Fee	-	14,194	14,195	1
Fee Revenue	78,500	80,143	85,471	5,328
JPTEch Fee	-	15,980	15,980	-
Fines	350	350	160	(190)
TOTAL FINES AND FORFEITURES	6,966,251	7,769,592	6,571,455	(1,198,137)
Miscellaneous				
Copy Reimbursements	90,927	90,927	65,091	(25,836)
Interest Income	9,974	9,974	4,589	(5,385)
Miscellaneous	225	225	30	(195)
Insurance Proceeds	-	-	6,905	6,905
Miscellaneous	-	-	4,424	4,424
Settlements	6,542	6,542	5,303	(1,239)
Miscellaneous Revenue	7,500	7,500	6,201	(1,299)
Insurance Proceeds	-	-	5,719	5,719
County's Waste Collection fee	280,750	280,750	292,904	12,154
Interest Income	890,268	890,268	557,158	(333,110)
Vending Machine Commissions	9,163	9,163	7,825	(1,338)
Miscellaneous	75,000	75,000	228,142	153,142
Snack Bar Commissions	3,600	3,600	1,657	(1,943)
Program Revenues	-	-	34	34
Bail Bond Fees	16,000	16,000	17,074	1,074
Copy Reimbursements	43,959	43,959	29,191	(14,768)
Transaction Fee	5,699	5,699	5,341	(358)
Interest Income	60,906	60,906	29,363	(31,543)
Records Preservation Revenue	-	105,814	105,815	1
Miscellaneous	-	-	27	27
Long/Short	-	-	67	67
Miscellaneous	-	-	331	331
Miscellaneous Revenue	-	-	331	331
Miscellaneous	-	-	331	331
Miscellaneous	-	-	663	663
Interest Income	14	-	5	5
Copy Reimbursement-Dist Clerk	141,963	141,963	116,387	(25,576)
Transaction Fee	11,070	11,070	7,870	(3,200)
Interest Income	83,580	83,580	42,506	(41,074)
Miscellaneous	500	500	1	(499)
Interest Income	732	732	302	(430)
Miscellaneous	-	-	30	30
Interest Income	914	914	374	(540)
Interest Income	925	925	392	(533)
Long/Short	-	-	-	-
Interest Income	464	464	256	(208)
Interest Income	423	423	246	(177)
Interest Income	614	614	298	(316)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Miscellaneous (continued)				
Long/Short	-	-	1	1
Interest Income	1,475	1,475	766	(709)
Long/Short	-	-	-	-
Interest Income	1,496	1,496	552	(944)
Long/Short	-	-	58	58
Interest Income	456	456	266	(190)
Long/Short	-	-	2	2
Interest Income	1,402	1,402	595	(807)
Long/Short	-	-	-	-
Copy Receipts	50	50	672	622
Audit Fees	34,356	34,356	32,587	(1,769)
Vehicle Inventory Tax Surplus	35,570	35,570	49,831	14,261
Tax Commissions-AdValorem	2,611,013	2,611,013	2,633,748	22,735
Interest Income	95,482	95,482	42,964	(52,518)
Miscellaneous	5,011	5,011	5,730	719
TWX Reimbursement	11,394	11,394	3,192	(8,202)
Miscellaneous	-	-	92	92
Long/Short	4,500	4,500	5,679	1,179
Vehicle Inventory Tax Surplus	151,875	151,875	48,925	(102,950)
Land Rental	5,700	5,700	5,700	-
Land Rental	22,320	22,320	22,320	-
Miscellaneous Revenue	-	-	169	169
Insurance Proceeds	-	-	1,081	1,081
Pay Phones Commissions	695,003	695,003	849,939	154,936
Reimbursement Inmate damages	350	350	-	(350)
Land Rental	40,992	40,992	39,270	(1,722)
Miscellaneous	16,999	16,999	19,539	2,540
Insurance Proceeds	-	5,326	5,631	305
Program Revenues	394,163	394,163	348,954	(45,209)
Program Revenues	155,905	155,905	182,172	26,267
Insurance Proceeds	-	-	10,375	10,375
Miscellaneous	1,776	1,776	4,415	2,639
Miscellaneous	9,648	9,648	18,774	9,126
Restitution Rental	24,000	24,000	24,000	-
Interest Income	1,141	1,141	261	(880)
Miscellaneous	5,708	5,708	4,051	(1,657)
Miscellaneous	28,633	28,633	29,165	532
Transfer from Education Res	-	17,145	17,145	-
Reimburse - Equipment useage	3,201	-	-	-
TOTAL MISCELLANEOUS	6,101,331	6,226,401	5,951,804	(274,597)
Other Financing Sources				
Financing Proceeds	-	487,257	487,257	-
Sale of Surplus	50,000	50,000	7,253	(42,747)
Tax Note Proceeds	-	2,314,047	4,432,797	2,118,750
TOTAL FINANCING SOURCES	50,000	2,851,304	4,927,307	2,076,003
TOTAL REVENUES AND FINANCING SOURCES	\$ 89,049,100	\$ 92,830,497	\$ 92,898,634	\$ 68,137

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Government				
COUNTY JUDGE	\$ 375,770	\$ 312,500	\$ 237,202	\$ 75,298
HUMAN RESOURCES	114,595	116,585	114,904	1,681
CIVIL SERVICE COMMISSION	105,745	105,745	96,068	9,677
COUNTY CLERK	990,033	995,189	953,566	41,623
RECORDS MANAGEMENT	504,975	546,549	402,080	144,469
OLD RECORDS RETRIEVAL	514,940	514,940	484,459	30,481
VETERAN'S SERVICE OFFICE	278,500	281,051	276,578	4,473
EMERGENCY MANAGEMENT	427,875	592,488	462,912	129,576
ESD CONTRACT	68,000	67,945	53,282	14,663
FIRE MARSHAL DIVISION	307,596	380,166	307,378	72,788
MAIL ROOM	14,200	16,522	16,519	3
DATA PROCESSING	2,175,754	3,159,299	3,113,020	46,279
GENERAL ADMINISTRATION	4,637,075	3,942,811	3,168,056	774,755
TROPICAL STORM HANNA	-	365,207	365,199	8
CIVIL DIVISION	650,304	752,362	728,676	23,686
COMMISSIONER PCT. #1	74,386	75,602	75,495	107
COMMISSIONER PCT. #2	75,362	75,640	75,529	111
COMMISSIONER PCT. #3	79,014	83,350	83,337	13
COMMISSIONER PCT. #4	75,362	75,362	74,572	790
REPRODUCTION	183,011	183,011	174,630	8,381
CENSUS	100,000	100,518	100,516	2
ECONOMIC DEV AND COMM AFFAIRS	519,033	520,086	519,420	666
VEHICLE MAINTENANCE	373,383	367,583	364,366	3,217
M&O - VEHICLE MAINTENANCE	20,207	20,058	17,214	2,844
VOTER REGISTRATION & ELECTIONS	1,598,289	1,927,388	1,901,955	25,433
COUNTY AUDITOR	1,761,796	1,774,046	1,745,981	28,065
COUNTY PURCHASING	469,178	481,341	481,311	30
COUNTY TREASURER	284,609	286,409	277,455	8,954
TAX ASSESSOR/COLLECTOR	3,871,387	3,881,135	3,722,924	158,211
VEHICLE INVENTORY TAX	151,875	151,875	48,925	102,950
M&O VETERANS' OFFICE	9,985	9,985	9,757	228
M&O ELECTIONS OFFICE	15,057	15,339	15,184	155
M&O LEVEE ST. ANNEX	330,107	330,107	306,199	23,908
M&O ANIMAL SHELTER	43,500	43,500	37,217	6,283
M&O CAMERON PARK LAW ENFORCEMENT	6,975	6,975	2,041	4,934
M&O LOS FRESNOS	48,094	48,094	42,748	5,346
M&O RIO HONDO ANNEX	22,634	22,634	18,355	4,279
M&O PORT ISABEL ANNEX	24,537	24,537	23,596	941
M&O DANCY BUILDING	376,107	376,107	367,003	9,104
M&O SANTA ROSA TECHNOLOGY CTR	43,093	43,093	26,340	16,753
M&O HARLINGEN BUILDING	99,798	99,798	98,648	1,150
M&O COURTHOUSE BUILDING	1,868,404	2,533,155	1,956,273	576,882
MAINTENANCE DEPARTMENT	-	7,157	7,154	3
M&O SAN BENITO ANNEX	277,905	277,905	252,947	24,958
M&O RECORDS WAREHOUSE	32,487	42,243	42,219	24
M&O LA FERIA ANNEX	67,570	67,570	59,953	7,617
M&O ARROYO CITY FIRE STATION	8,707	8,707	5,681	3,026
HISTORICAL COMMITTEE	1,960	-	-	-
FARM & HOME DEMONSTRATION	288,732	315,919	300,588	15,331
M&O TICK ERRADICATION	16,697	16,697	6,543	10,154
TOTAL GENERAL GOVERNMENT	24,384,603	26,442,285	24,021,975	2,420,310

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Law Enforcement and Public Safety				
BAIL BOND ADMINISTRATION	67,080	67,080	64,739	2,341
COUNTY CLERK - JUDICIAL	1,048,138	1,022,138	934,679	87,459
COUNTY COURT AT LAW I	666,440	666,440	636,991	29,449
COUNTY COURT AT LAW IV	672,913	666,213	646,791	19,422
COUNTY COURT AT LAW II	681,506	637,696	594,909	42,787
COUNTY COURT AT LAW III	599,578	603,063	592,258	10,805
COUNTY COURT AT LAW V	547,028	544,028	535,693	8,335
DISTRICT COURTS	3,772,549	3,495,054	3,205,004	290,050
INDIGENT DEFENSE	2,444,190	1,775,188	1,642,836	132,352
CRIMINAL HEARINGS OFFICER	122,695	265,040	221,972	43,068
COURTHOUSE SECURITY	20,000	20,000	875	19,125
JUVENILE COURT	519,488	519,488	492,799	26,689
M&O MAGISTRATE COURT	11,958	11,958	7,038	4,920
DISTRICT CLERK	2,279,047	2,251,386	2,181,180	70,206
JUSTICE OF PEACE ADMIN.	117,937	148,184	92,231	55,953
JUSTICE OF THE PEACE #1	267,078	263,278	257,636	5,642
JUSTICE OF THE PEACE #2-1	276,558	271,743	265,644	6,099
JUSTICE OF THE PEACE #2-2	279,945	274,945	267,745	7,200
JUSTICE OF THE PEACE #3-1	217,853	217,853	217,461	392
JUSTICE OF THE PEACE #3-2	219,288	219,288	215,724	3,564
JUSTICE OF THE PEACE #4	223,525	209,362	193,438	15,924
JUSTICE OF THE PEACE #5-1	340,175	379,415	375,314	4,101
JUSTICE OF THE PEACE #5-3	285,482	285,482	276,722	8,760
JUSTICE OF THE PEACE #5-2	280,678	280,678	271,733	8,945
JUSTICE OF THE PEACE 2-3	287,369	275,896	267,812	8,084
DISTRICT ATTORNEY	5,095,345	5,092,680	5,005,066	87,614
JAIL, DETENTION CENTER 1 & 2	17,512,372	17,803,936	17,659,321	144,615
M&O JAIL	1,914,747	1,909,952	1,866,165	43,787
JAIL INFIRMARY	3,367,705	3,459,005	3,442,359	16,646
M&O DARRELL HESTER BUILDING	239,006	239,006	187,812	51,194
M&O ORANGE ST.	60,544	60,544	43,606	16,938
CONSTABLE PCT#1	405,548	461,710	461,256	454
CONSTABLE PCT#2	612,925	636,124	620,041	16,083
PCT 2 SECURITY	840,178	830,178	799,358	30,820
CONSTABLE PCT#3	769,032	822,514	820,987	1,527
CONSTABLE PCT#4	607,743	745,428	736,555	8,873
MENTAL HEALTH TRANSPORT	400,737	400,737	370,438	30,299
CONSTABLE PCT#5	816,335	846,953	816,970	29,983
PCT 5 MENTAL HEALTH TRANSPORT	156,755	200,646	197,002	3,644
SHERIFF'S OFFICE	7,630,744	8,245,521	8,117,616	127,905
M&O SHERIFF'S OFFICE	417,043	367,957	350,599	17,358
SHERIFF'S AUTO THEFT	452,463	452,463	419,240	33,223
JUVENILE BOOTCAMP	1,616,064	1,616,064	1,480,219	135,845
JUVENILE PROBATION	2,420,837	2,423,998	2,375,319	48,679
JUVENILE DETENTION	2,986,959	2,998,842	2,753,211	245,631
ADULT PROBATION	84,456	84,456	62,011	22,445
TOTAL LAW ENFORCEMENT & PUBLIC SAFETY	64,656,036	65,069,610	63,044,375	2,025,235
Health				
M&O BROWNSVILLE HEALTH CENTER	102,648	129,648	113,927	15,721
M&O FATHER O'BRIEN HLTH CLINIC	63,498	61,098	50,297	10,801
M&O HARLINGEN HEALTH BUILDING	77,683	75,716	59,355	16,361
HEALTH DEPARTMENT	2,027,265	1,891,033	1,623,147	267,886
ENVIRONMENTAL HEALTH	955,544	1,027,997	953,192	74,805
TOTAL HEALTH	3,226,638	3,185,492	2,799,918	385,574

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Welfare				
INDIGENT SERVICES/AUTOPSIES	891,014	891,170	886,482	4,688
CHILD WELFARE	821,000	821,000	664,760	156,240
CHILD PROTECTIVE LEGAL ADMIN	143,081	144,885	144,856	29
INDIGENT HEALTH CLAIMS	3,135,971	3,135,971	1,529,577	1,606,394
TOTAL WELFARE	<u>4,991,066</u>	<u>4,993,026</u>	<u>3,225,675</u>	<u>1,767,351</u>
 TOTAL GENERAL FUND EXPENDITURES	 <u><u>\$ 97,258,343</u></u>	 <u><u>\$ 99,690,413</u></u>	 <u><u>\$ 93,091,943</u></u>	 <u><u>\$ 6,598,470</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES
BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Tax Revenues				
Current advalorem taxes	\$ 8,741,007	\$ 8,741,007	\$ 8,666,988	\$ (74,019)
Delinquent advalorem taxes	257,605	257,605	308,312	50,707
Less:				
Discounts	(185,082)	(185,082)	(182,096)	2,986
Commissions	(90,102)	(90,102)	(89,507)	595
Insolvents and adjustments	(44,993)	(44,993)	(32,847)	12,146
Penalties and interest	196,643	196,643	185,985	(10,658)
TOTAL TAX REVENUES	<u>8,875,078</u>	<u>8,875,078</u>	<u>8,856,835</u>	<u>(18,243)</u>
Licenses and Permits				
Building permits and books	408,736	408,736	630,352	221,616
Automobile registration fees	3,220,476	3,220,476	3,223,369	2,893
TOTAL LICENSES AND PERMITS	<u>3,629,212</u>	<u>3,629,212</u>	<u>3,853,721</u>	<u>224,509</u>
Intergovernmental Revenues				
Auto license revenue	360,000	360,000	-	(360,000)
Overweight fees	120,416	120,416	134,147	13,731
State Revenue	-	28,975	28,975	-
Contributions from Other Entities	-	160,972	326,992	166,020
Contributions from Other Entities	20,000	20,000	-	(20,000)
Review fees	19,402	19,402	16,915	(2,487)
TOTAL INTERGOVERNMENTAL REVENUES	<u>519,818</u>	<u>709,765</u>	<u>507,029</u>	<u>(202,736)</u>
Miscellaneous Revenues				
Recording and Filing Fees	3,776	3,776	4,309	533
Commercial Veh. Violations	122,765	122,765	53,021	(69,744)
Bond Forfeitures	95,610	95,610	19,200	(76,410)
Interest Income	165,786	165,786	101,537	(64,249)
Program Revenues	-	-	175	175
Settlements	-	372,319	153,461	(218,858)
TOTAL MISCELLANEOUS REVENUES	<u>387,937</u>	<u>760,256</u>	<u>331,703</u>	<u>(428,553)</u>
Other Financing Sources				
Gain on Sale of capital assets	50,000	50,000	377,734	327,734
Tax Note Proceeds	-	1,329,138	1,329,137	(1)
TOTAL OTHER FINANCING SOURCES	<u>50,000</u>	<u>1,379,138</u>	<u>1,706,871</u>	<u>327,733</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$ 13,462,045</u>	<u>\$ 15,353,449</u>	<u>\$ 15,256,159</u>	<u>\$ (97,290)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF ROAD AND BRIDGE FUND
EXPENDITURES COMPARED WITH BUDGET (GAAP BASIS)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Highways and Streets				
GIS	\$ 188,897	\$ 188,899	\$ 187,750	\$ 1,149
District Attorney	43,239	52,575	52,398	177
Precinct #1 Commissioner Staff	102,005	135,079	131,505	3,574
Pct. 1 Warehouse - M & O	12,800	15,740	10,220	5,520
Precinct #2 Commissioner Staff	111,110	111,115	104,996	6,119
Pct. 2 Warehouse - M & O	19,400	18,458	17,651	807
Precinct #3 Commissioner Staff	113,628	113,631	109,224	4,407
Pct. 3 Warehouse - M & O	10,000	13,199	12,072	1,127
Precinct #4 Commissioner Staff	164,817	166,660	147,907	18,753
Pct. 4 Warehouse - M & O	16,300	20,457	20,389	68
Consolidated Road Districts M & O	10,742,694	12,326,266	11,241,839	1,084,427
Engineering & Right-of-Way	1,121,345	1,798,892	1,699,940	98,952
Planning and Inspection	910,959	880,360	816,076	64,284
Tropical Storm	-	28,979	28,975	4
TOTAL HIGHWAYS AND STREETS	\$ 13,557,194	\$ 15,870,310	\$ 14,580,942	\$ 1,289,368

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2019 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>CUMMULATIVE THROUGH 9/30/2020</u>	<u>BUDGET FOR THE PROJECT</u>
REVENUES				
Interest Income	\$ 16,193	\$ 235,124	\$ 251,317	\$ 182,287
TOTAL REVENUES:	<u>16,193</u>	<u>235,124</u>	<u>251,317</u>	<u>182,287</u>
EXPENDITURES				
South Texas Ecotourism	-	1,608,204	1,608,204	4,000,000
Tax Office	-	14,929	14,929	14,929
Leeve St. Annex	-	-	-	643,000
Rio Hondo Annex	-	-	-	160,083
Port Isabel Annex	-	-	-	220,000
Lucio Clinic	-	-	-	568,013
Father O'Brien Clinic	-	-	-	330,000
Dancy Building	-	42,761	42,761	90,000
Jail	-	421,341	421,341	1,467,070
Harlingen Annex	-	-	-	236,500
Courthouse	-	9,841	9,841	300,957
Darrell Hester	-	1,461,134	1,461,134	3,013,970
La Feria Annex	-	-	-	132,000
Sheriff's Office	-	29,914	29,914	371,250
Adult Probation	-	1,177,657	1,177,657	2,566,998
Veteran's Bridge Construction	35,287	1,196,222	1,231,509	3,150,000
Free Trade Bridge Construction	-	698,017	698,017	1,625,000
Gateway Bridge Construction	-	277,503	277,503	3,000,000
Construction R&B Project	-	2,713,880	2,713,880	17,006,691
Engineering	-	50,980	50,980	60,826
Amphitheater	-	12,240	12,240	3,700,000
Parks	-	677,719	677,719	3,000,000
TOTAL EXPENDITURES:	<u>35,287</u>	<u>10,392,342</u>	<u>10,427,629</u>	<u>45,657,287</u>
Excess of Revenues Over (Under) Expenditures	<u>(19,094)</u>	<u>(10,157,218)</u>	<u>(10,176,312)</u>	<u>(45,475,000)</u>
OTHER FINANCING SOURCES (USES)				
Bond Issuance	40,085,000	-	40,085,000	40,085,000
Bond Discount	-	-	-	-
Bond Premium	5,888,376	-	5,888,376	5,888,376
Bond Issue Cost	(490,785)	-	(490,785)	(498,376)
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>45,482,591</u>	<u>-</u>	<u>45,482,591</u>	<u>45,475,000</u>
Net Change in Fund Balance	<u>\$ 45,463,497</u>	<u>\$ (10,157,218)</u>	<u>\$ 35,306,279</u>	<u>\$ -</u>
Fund Balance October 1, 2019		45,463,497		
FUND BALANCE SEPTEMBER 30, 2020		<u>\$ 35,306,279</u>		

CAMERON COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

SIGNIFICANT FUNDS

WIC Fund	To account for grant proceeds awarded for the funding of a nutritional program for women, infants and children.
Health Block Fund	To account for grant proceeds used to provide pre-natal care, preventive child health care, family planning and prevention and control of tuberculosis.
Drug Forfeiture Trust Fund	To account for property seized under state and federal drug laws for use in law enforcement activities.

OTHER FUNDS

Federal Task Force Grant - Sheriff Fund	Crime Victims Assistance Fund
Colonia Paving Project Fund	Tuberculosis Program Fund
Lateral Road Fund	Valle Escondido Sewer Project Fund
Law Library Fund	Community Corrections Assist. Plan Fund
Other Governmental Elections Fund	Self Help Centers Fund
Help America Vote Act Fund	Home Disaster Assistance Grant Fund
CTCL Fund	Encumbered Pre-Trial Release Fund
Federal Block Grant Fund	Juvenile Justice Alternative Education Fund
Chapter 19 Fund	Juvenile Probation Commission Fund
Federal Law Enforcement Fund	Juvenile Services Fund
National Incident Reporting System Fund	Tax Assessor VIT
O.N.D.C.P. Fund	D. A. Hot Check Fee
Border Health Issues Fund	Pre-Trial Intervention Fund
Coronavirus Relief Fund	Venue Project Fund
TDH Immunization Action Plan Fund	Colonia Street Light Fund

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL TASK FORCE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
D.A. - HIDTA	\$ 10,432	\$ 10,432	-
FEDERAL TASK FORCE GRANT	3,810	3,810	-
OCDEF	18,755	18,755	-
FEDERAL TASK FORCE GRANT	18,360	18,360	-
CONSTABLE PRECINCT #3	163	163	-
CONSTABLE PRECINCT #4	372	372	-
SHERIFF	743	742	(1)
TOTAL REVENUES:	<u>52,635</u>	<u>52,634</u>	<u>(1)</u>
EXPENDITURES			
D.A. - HIDTA	13,085	13,085	-
FEDERAL TASK FORCE GRANT	3,435	3,435	-
OCDEF	19,375	19,375	-
FEDERAL TASK FORCE GRANT	20,846	20,846	-
CONSTABLE PRECINCT #3	197	197	-
CONSTABLE PRECINCT #4	449	448	1
SHERIFF	841	841	-
TOTAL EXPENDITURES:	<u>58,228</u>	<u>58,227</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,593)</u>	<u>(5,593)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	5,593	5,593	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,593</u>	<u>5,593</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA PAVING PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
US 77/83 S. Corridor	\$ -	\$ -	\$ -
TOTAL REVENUES:	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
US 77/83 S. Corridor	31,485	31,484	1
TOTAL EXPENDITURES:	<u>31,485</u>	<u>31,484</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(31,485)</u>	<u>(31,484)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	31,485	37,000	5,515
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>31,485</u>	<u>37,000</u>	<u>5,515</u>
Net Change in Fund Balance	-	5,516	5,516
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ 5,516</u>	<u>\$ 5,516</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LATERAL ROAD
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
UNITIZED ROAD SYSTEM	\$ -	\$ 47,411	\$ 47,411
UNITIZED ROAD SYSTEM	-	684	684
TOTAL REVENUES:	<u>-</u>	<u>48,095</u>	<u>48,095</u>
EXPENDITURES			
UNITIZED ROAD SYSTEM	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	48,095	48,095
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	48,095	48,095
Fund Balance October 1, 2019	96,058	96,058	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 96,058</u>	<u>\$ 144,153</u>	<u>\$ 48,095</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAW LIBRARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
LAW LIBRARY	\$ 192,000	\$ 158,714	\$ (33,286)
LAW LIBRARY	3,000	1,571	(1,429)
TOTAL REVENUES:	<u>195,000</u>	<u>160,285</u>	<u>(34,715)</u>
EXPENDITURES			
LAW LIBRARY	222,897	220,244	2,653
TOTAL EXPENDITURES:	<u>222,897</u>	<u>220,244</u>	<u>2,653</u>
Excess of Revenues Over (Under) Expenditures	<u>(27,897)</u>	<u>(59,959)</u>	<u>(32,062)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(27,897)	(59,959)	(32,062)
Fund Balance October 1, 2019	308,620	308,620	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 280,723</u>	<u>\$ 248,661</u>	<u>\$ (32,062)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
OTHER GOVERNMENTAL ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
ELECTIONS - GENERAL	\$ 540	\$ 540	\$ -
ELECTIONS - GENERAL	74,348	74,348	-
ELECTIONS-REPUBLICAN	128,970	128,970	-
ELECTIONS-DEMOCRATIC	191,789	191,789	-
ELECTIONS-DEMOCRATIC RUNOFF	127,183	127,183	-
ELECTIONS-REPUBLICAN RUNOFF	48,822	48,822	-
USC SCHWARZENEGGER INSTITUTE	199	199	-
SANTA MARIA ISD	14,915	14,915	-
TOTAL REVENUES:	<u>586,766</u>	<u>586,766</u>	<u>-</u>
EXPENDITURES			
ELECTIONS - GENERAL	193,120	193,120	-
ELECTIONS-REPUBLICAN	128,969	128,969	-
ELECTIONS-DEMOCRATIC	191,790	191,791	(1)
ELECTIONS-DEMOCRATIC RUNOFF	127,182	127,182	-
ELECTIONS-REPUBLICAN RUNOFF	48,823	48,823	-
USC SCHWARZENEGGER INSTITUTE	198	199	(1)
SANTA MARIA ISD	14,913	14,913	-
TOTAL EXPENDITURES:	<u>704,995</u>	<u>704,997</u>	<u>(2)</u>
Excess of Revenues Over (Under) Expenditures	<u>(118,229)</u>	<u>(118,231)</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(118,229)	(118,231)	2
Fund Balance October 1, 2019	150,823	150,823	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 32,594</u>	<u>\$ 32,592</u>	<u>\$ 2</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CENTER FOR TECH AND CIVIL LIFE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CTCL GRANT	\$ 192,898	\$ 192,898	\$ -
TOTAL REVENUES:	<u>192,898</u>	<u>192,898</u>	<u>-</u>
EXPENDITURES			
CTCL GRANT	192,898	192,898	-
TOTAL EXPENDITURES:	<u>192,898</u>	<u>192,898</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HELP AMERICA VOTE ACT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
OTHER GOVERNMENTAL ELECTIONS - HAVA GRANT	\$ 278,214	\$ 278,214	\$ -
TOTAL REVENUES:	<u>278,214</u>	<u>278,214</u>	<u>-</u>
EXPENDITURES			
OTHER GOVERNMENTAL ELECTIONS - HAVA GRANT	333,862	333,862	-
TOTAL EXPENDITURES:	<u>333,862</u>	<u>333,862</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>(55,648)</u>	<u>(55,648)</u>	<u>-</u>
OTHER FINANCING SOURES (USES)			
Transfer In	55,648	55,648	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>55,648</u>	<u>55,648</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SETEMBER 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
OPERATION LIGHTHOUSE 2020	\$ 300,000	\$ 153,185	\$ (146,815)
ASSISTIVE OUTPATIENT TREATMENT	69,557	61,196	(8,361)
VETERANS COURT	123,692	90,295	(33,397)
VETERANS COURT	-	1,789	1,789
VETERANS COURT	130,311	3,909	(126,402)
VETERANS COURT FY 2021	115,864	3,859	(112,005)
BORDER PROSECUTION UNIT	873,448	366,401	(507,047)
ASSISTIVE OUTPATIENT TRTMNT	153,926	38,267	(115,659)
DA FORENSIC EVIDENCE	185,000	-	(185,000)
TOTAL REVENUES:	<u>1,951,798</u>	<u>718,901</u>	<u>(1,232,897)</u>
EXPENDITURES			
OPERATION LIGHTHOUSE 2020	300,000	153,185	146,815
ASSISTIVE OUTPATIENT TREATMENT	69,557	61,196	8,361
VETERANS COURT	123,692	90,295	33,397
VETERANS COURT	130,311	3,909	126,402
VETERANS COURT FY 2021	115,864	3,859	112,005
BORDER PROSECUTION UNIT	873,448	366,400	507,048
ASSISTIVE OUTPATIENT TRTMNT	153,926	38,268	115,658
DA FORENSIC EVIDENCE	185,000	-	185,000
TOTAL EXPENDITURES:	<u>1,951,798</u>	<u>717,112</u>	<u>1,234,686</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>1,789</u>	<u>1,789</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	44,965	-	(44,965)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>44,965</u>	<u>-</u>	<u>(44,965)</u>
Net Change in Fund Balance	44,965	1,789	(43,176)
Fund Balance October 1, 2019	21,858	21,858	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 66,823</u>	<u>\$ 23,647</u>	<u>\$ (43,176)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CHAPTER 19 -ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CHAPTER 19 FUNDS	\$ 59,294	\$ 59,294	\$ -
TOTAL REVENUES:	<u>59,294</u>	<u>59,294</u>	<u>-</u>
EXPENDITURES			
CHAPTER 19 FUNDS	31,470	31,470	-
TOTAL EXPENDITURES:	<u>31,470</u>	<u>31,470</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>27,824</u>	<u>27,824</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	(27,824)	(27,824)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(27,824)</u>	<u>(27,824)</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
LAW ENFORCEMENT BLOCK GRANT	\$ 13,683	\$ -	\$ (13,683)
JAG 2018	15,466	10,353	(5,113)
JAG 2019	14,253	6,192	(8,061)
COPS HIRING PROGRAM (CHP)	689,440	202,888	(486,552)
COPS SVPP	480,400	78,726	(401,674)
COPS 2020-2023	302,508	-	(302,508)
LBSP	70,000	58,886	(11,114)
LBSP PCT 4	7,500	7,141	(359)
OPERATION STONE GARDEN 2017	802,287	174,861	(627,426)
OPERATION STONE GARDEN 2018	1,086,229	410,636	(675,593)
OPERATION STONE GARDEN 2019	1,299,434	366,727	(932,707)
LBSP FY 2021	60,000	-	(60,000)
LBSP CCCPCT 4 FY 2021	10,000	-	(10,000)
OPERATION STONE GARDEN 2019 DA	118,230	29,218	(89,012)
TOTAL REVENUES:	4,969,430	1,345,628	(3,623,802)
EXPENDITURES			
LAW ENFORCEMENT BLOCK GRANT	13,683	-	13,683
JAG 2018	15,466	10,353	5,113
JAG 2019	14,253	6,192	8,061
COPS HIRING PROGRAM (CHP)	689,440	270,517	418,923
COPS SVPP	480,400	78,726	401,674
COPS 2020-2023	302,508	-	302,508
LBSP	70,000	58,886	11,114
LBSP PCT 4	7,500	7,142	358
OPERATION STONE GARDEN 2017	802,287	174,862	627,425
OPERATION STONE GARDEN 2018	1,086,229	410,635	675,594
OPERATION STONE GARDEN 2019	1,299,434	366,727	932,707
LBSP FY 2021	60,000	-	60,000
LBSP CCCPCT 4 FY 2021	10,000	-	10,000
OPERATION STONE GARDEN 2019 DA	118,230	29,217	89,013
TOTAL EXPENDITURES:	4,969,430	1,413,257	3,556,173

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Excess of Revenues Over (Under) Expenditures	-	(67,629)	(67,629)
OTHER FINANCING SOURCES (USES)			
Transfer In	-	67,629	67,629
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	67,629	67,629
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	7,754	7,754	-
FUND BALANCE SEPTEMBER 30, 2020	\$ 7,754	\$ 7,754	\$ -

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
NATIONAL INCIDENT REPORTING SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
FEDERAL LAW ENFORCEMENT-NIBRS	\$ 1,012,135	\$ 85,459	\$ (926,676)
TRUANCY PREVENTION	47,076	-	(47,076)
TOTAL REVENUES:	<u>1,059,211</u>	<u>85,459</u>	<u>(973,752)</u>
EXPENDITURES			
FEDERAL LAW ENFORCEMENT-NIBRS	1,012,135	85,459	926,676
TRUANCY PREVENTION	47,076	-	47,076
TOTAL EXPENDITURES:	<u>1,059,211</u>	<u>85,459</u>	<u>973,752</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P.
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
BRO HIDTA TASK FORCE	\$ 400,085	\$ 4,798	\$ (395,287)
UNIFIED NARCOTICS INTELLIGENCE	369,262	-	(369,262)
SOUTH TX HIDTA INTEL CTR	146,250	1,333	(144,917)
DIRECTORS ADMIN SUPPORT ELEMEN	99,682	99,681	(1)
AUSTIN AREA HIDTA TASK FORCE	109,188	2,289	(106,899)
LAREDO INTELLIGENCE SUPPORT CT	113,440	457	(112,983)
SOUTH TEXAS HIDTA SUPPORT SVCS	397,183	723	(396,460)
San Antoio DEA Task Force	136,090	3,735	(132,355)
PHPS - PREVENTION & DEMAND RED	78,049	16,320	(61,729)
BROWNSVILLE HIDTA TASK FORCE	199,217	6,228	(192,989)
UNIT	525,530	30,244	(495,286)
DIRECTORS ADMIN SUPP ELEMENT	1,232,492	383,013	(849,479)
WHITE SANDS HIDTA TASK FORCE	205,871	23,909	(181,962)
AUSTIN AREA HIDTA TASK FORCE	88,561	49,708	(38,853)
PREV & DEMAND RED INITIATIVE	92,114	15,557	(76,557)
SOUTH TX HIDTA SUPP SVCS	554,515	175,123	(379,392)
BI-STX SUPPORT SERVICES	191,300	12,500	(178,800)
SI-STX SUPPORT SERVICES	48,727	-	(48,727)
BROWNSVILLE HIDTA TASK FORCE	243,281	91,063	(152,218)
UNIT	483,262	178,916	(304,346)
SOUTH TEXAS HIDTA INTEL CENTER	118,493	44,598	(73,895)
RGV HIDTA TASK FORCE	173,433	65,153	(108,280)
DIRECTORS ADMIN SUPPORT ELEMEN	182,389	-	(182,389)
WHITE SANDS HIDTA TASK FORCE	238,773	55,726	(183,047)
AUSTIN AREA HIDTA TASK FORCE	131,198	2,289	(128,909)
PREVENTION AND DEMAND RED INIT	119,737	15,214	(104,523)
LAREDO INTEL SUPP CTR	109,558	32,766	(76,792)
SOUTH TX HIDTA SUPPORT SVCS	1,124,201	165,432	(958,769)
SAN ANTONIO DEA TASK FORCE	74,508	48,120	(26,388)
MCALLEN DEA HIDTA TASK FORCE	44,508	22,254	(22,254)
STX HIDTA IT INIT	33,170	-	(33,170)
BROWNSVILLE HIDTA TASK FORCE	270,005	138,290	(131,715)
UNIFIED NARC INTELL TASK FORCE	483,262	273,662	(209,600)
SOUTH TX HIDTA INTELL CTR	155,283	91,720	(63,563)
RIO GRANDE VALLEY FIN HIDTA TF	189,740	114,909	(74,831)
DIRECTORS ADMIN SUPPORT ELEMEN	824,670	198,974	(625,696)
WHITE SANDS HIDTA TASK FORCE	204,578	131,207	(73,371)
AUSTIN AREA HIDTA TASK FORCE	148,468	45,276	(103,192)
PREVENTION & DEMAND RED INIT	101,917	54,337	(47,580)
LAREDO INTELLIGENCE SUPPORT CT	109,526	72,819	(36,707)
SOUTH TX HIDTA SUPP SVCS INITI	516,629	202,646	(313,983)
SAN ANTONIO DEA TASK FORCE	97,806	59,828	(37,978)
MCALLEN DEA HIDTA TASK FORCE	40,382	22,332	(18,050)
SP PREVENTION & DEMAND REDUCTI	206,871	1,197	(205,674)
SI STX SUPP SVCS INITIATIVE	363,300	9,614	(353,686)
TOTAL REVENUES:	11,776,504	2,963,960	(8,812,544)
EXPENDITURES			
BRO HIDTA TASK FORCE	400,085	4,798	395,287
UNIFIED NARCOTICS INTELLIGENCE	369,262	-	369,262
SOUTH TX HIDTA INTEL CTR	146,250	1,333	144,917
DIRECTORS ADMIN SUPPORT ELEMEN	99,682	99,681	1
AUSTIN AREA HIDTA TASK FORCE	109,188	2,289	106,899
LAREDO INTELLIGENCE SUPPORT CT	113,440	457	112,983
SOUTH TEXAS HIDTA SUPPORT SVCS	397,183	723	396,460
San Antoio DEA Task Force	136,090	3,735	132,355
PHPS - PREVENTION & DEMAND RED	78,049	16,320	61,729
BROWNSVILLE HIDTA TASK FORCE	199,217	6,227	192,990

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
O.N.D.C.P.
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
EXPENDITURES (Continued)			
UNIT	525,530	30,244	495,286
DIRECTORS ADMIN SUPP ELEMENT	1,232,492	383,013	849,479
WHITE SANDS HIDTA TASK FORCE	205,871	23,909	181,962
AUSTIN AREA HIDTA TASK FORCE	88,561	49,708	38,853
PREV & DEMAND RED INITIATIVE	92,114	15,557	76,557
SOUTH TX HIDTA SUPP SVCS	554,515	175,123	379,392
BI-STX SUPPORT SERVICES	191,300	12,500	178,800
SI-STX SUPPORT SERVICES	48,727	-	48,727
BROWNSVILLE HIDTA TASK FORCE	243,281	91,063	152,218
UNIT	483,262	178,916	304,346
SOUTH TEXAS HIDTA INTEL CENTER	118,493	44,598	73,895
RGV HIDTA TASK FORCE	173,433	65,153	108,280
DIRECTORS ADMIN SUPPORT ELEMEN	182,389	-	182,389
WHITE SANDS HIDTA TASK FORCE	238,773	55,726	183,047
AUSTIN AREA HIDTA TASK FORCE	131,198	2,289	128,909
PREVENTION AND DEMAND RED INIT	119,737	15,214	104,523
LAREDO INTEL SUPP CTR	109,558	32,766	76,792
SOUTH TX HIDTA SUPPORT SVCS	1,124,201	165,432	958,769
SAN ANTONIO DEA TASK FORCE	74,508	48,119	26,389
MCALLEN DEA HIDTA TASK FORCE	44,508	22,254	22,254
STX HIDTA IT INIT	33,170	-	33,170
BROWNSVILLE HIDTA TASK FORCE	270,005	138,290	131,715
UNIFIED NARC INTELL TASK FORCE	483,262	273,662	209,600
SOUTH TX HIDTA INTELL CTR	155,283	91,721	63,562
RIO GRANDE VALLEY FIN HIDTA TF	189,740	114,909	74,831
DIRECTORS ADMIN SUPPORT ELEMEN	824,670	198,974	625,696
WHITE SANDS HIDTA TASK FORCE	204,578	131,207	73,371
AUSTIN AREA HIDTA TASK FORCE	148,468	45,276	103,192
PREVENTION & DEMAND RED INIT	101,917	54,337	47,580
LAREDO INTELLIGENCE SUPPORT CT	109,526	72,819	36,707
SOUTH TX HIDTA SUPP SVCS INITI	516,629	202,646	313,983
SAN ANTONIO DEA TASK FORCE	97,806	59,829	37,977
MCALLEN DEA HIDTA TASK FORCE	40,382	22,332	18,050
SP PREVENTION & DEMAND REDUCTI	206,871	1,197	205,674
SI STX SUPP SVCS INITIATIVE	363,300	9,614	353,686
TOTAL EXPENDITURES:	11,776,504	2,963,960	8,812,544
Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	3,472	3,472
FUND BALANCE SEPTEMBER 30, 2020	\$ -	\$ 3,472	\$ 3,472

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
FOOD BORNE DISEASES	\$ 130,595	\$ 45,463	\$ (85,132)
COLD CHAIN VACCINE STORAGE	112,433	107,419	(5,014)
IMMUNIZATION AND PREPAREDNESS	116,846	42,337	(74,509)
TRADITIONAL NOVEL VECTOR	427,303	73,542	(353,761)
COVID-19 RESPONSE	426,131	76,430	(349,701)
COVID-19 RESPONSE PART II	437,306	170,255	(267,051)
MRC PREPAREDNESS	7,500	1,479	(6,021)
ZIKA ELC	555,173	74,739	(480,434)
ZIKA VECTOR CONTROL	111,869	3,001	(108,868)
ZIKA PREGNANCY REGISTRY	99,890	112	(99,778)
CMS ZIKA HEALTH CARE SERVICES	398,277	131,290	(266,987)
TITLE V ZIKA HEALTH CARE SERVI	94,294	40,609	(53,685)
IDCU/SUR	137,687	116,464	(21,223)
IDCU/SUR	137,687	7,235	(130,452)
IDCU/COVID-19	199,273	-	(199,273)
TOTAL REVENUES:	3,392,264	890,375	(2,501,889)
EXPENDITURES			
FOOD BORNE DISEASES	130,595	45,464	85,131
COLD CHAIN VACCINE STORAGE	112,433	107,419	5,014
IMMUNIZATION AND PREPAREDNESS	116,846	42,339	74,507
TRADITIONAL NOVEL VECTOR	427,303	73,542	353,761
COVID-19 RESPONSE	426,131	76,431	349,700
COVID-19 RESPONSE PART II	437,306	170,254	267,052
MRC PREPAREDNESS	7,500	1,479	6,021
ZIKA ELC	555,173	74,739	480,434
ZIKA VECTOR CONTROL	111,869	3,001	108,868
ZIKA PREGNANCY REGISTRY	99,890	112	99,778
CMS ZIKA HEALTH CARE SERVICES	398,277	131,289	266,988
TITLE V ZIKA HEALTH CARE SERVI	94,294	40,608	53,686
IDCU/SUR	137,687	116,462	21,225
IDCU/SUR	137,687	7,236	130,451
IDCU/COVID-19	199,273	-	199,273
TOTAL EXPENDITURES:	3,392,264	890,375	2,501,889

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	\$ -	\$ -	\$ -

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CORONAVIRUS RELIEF FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
BJA FY20 CORONAVIRUS ESFP	\$ 45,923	\$ 39,119	\$ (6,804)
COVID-19	5,547,960	5,223,538	(324,422)
TOTAL REVENUES:	<u>5,593,883</u>	<u>5,262,657</u>	<u>(331,226)</u>
EXPENDITURES			
BJA FY20 CORONAVIRUS ESFP	45,923	39,119	6,804
COVID-19	5,547,960	5,223,538	324,422
TOTAL EXPENDITURES:	<u>5,593,883</u>	<u>5,262,657</u>	<u>331,226</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TDH IMMUNIZATION ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
K9 RESCUE	\$ 5,185	\$ -	\$ (5,185)
IMMUNIZATION / LOCALS	347,500	207,354	(140,146)
IMMUNIZATION / LOCALS	347,500	5,016	(342,484)
EMERG LEADERS IN PUBLIC HEALTH	124,938	4,981	(119,957)
CPS / BIO-TERRORISIM	354,524	234,251	(120,273)
PHEP	357,997	55,159	(302,838)
RLSS/LPHS	78,428	34,475	(43,953)
RLSS/LPHS	78,428	2,554	(75,874)
IMMUNIZATION PGM INCOME	76,191	44,819	(31,372)
PRO INC-IMM	76,191	3,696	(72,495)
TOTAL REVENUES:	1,846,882	592,305	(1,254,577)
EXPENDITURES			
HEALTH IMM LOCAL FB	120,000	22,668	97,332
K9 RESCUE	5,185	-	5,185
IMMUNIZATION / LOCALS	347,500	199,081	148,419
IMMUNIZATION / LOCALS	347,500	5,782	341,718
EMERG LEADERS IN PUBLIC HEALTH	124,938	4,981	119,957
CPS / BIO-TERRORISIM	389,976	258,376	131,600
PHEP	393,797	60,676	333,121
RLSS/LPHS	78,428	34,474	43,954
RLSS/LPHS	78,428	2,554	75,874
IMMUNIZATION PGM INCOME	76,191	45,594	30,597
PRO INC-IMM	76,191	2,324	73,867
TOTAL EXPENDITURES:	2,038,134	636,510	1,401,624
Excess of Revenues Over (Under) Expenditures	(191,252)	(44,205)	147,047
OTHER FINANCING SOURCES (USES)			
Transfer In	71,252	29,640	(41,612)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	71,252	29,640	(41,612)
Net Change in Fund Balance	(120,000)	(14,565)	105,435
Fund Balance October 1, 2019	124,738	124,738	-
FUND BALANCE SEPTEMBER 30, 2020	\$ 4,738	\$ 110,173	\$ 105,435

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VICTIMS OF CRIME
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
CRIME VICTIM ASSISTANCE	\$ 2,382	\$ 1,835	\$ (547)
Crime Victims-Supplemental	850,373	438,453	(411,920)
VAWA	374,960	248,666	(126,294)
VAWA	139,220	8,349	(130,871)
SPANISH LANGUAGE TRANSLATOR	47,070	25,716	(21,354)
SAVNS VINE	26,102	26,102	-
TOTAL REVENUES:	1,440,107	749,121	(690,986)
EXPENDITURES			
CRIME VICTIM ASSISTANCE	3,250	1,098	2,152
Crime Victims-Supplemental	1,062,966	438,453	624,513
VAWA	374,960	248,666	126,294
VAWA	198,885	11,927	186,958
SPANISH LANGUAGE TRANSLATOR	47,070	25,715	21,355
SAVNS VINE	26,102	26,102	-
TOTAL EXPENDITURES:	1,713,233	751,961	961,272
Excess of Revenues Over (Under) Expenditures	(273,126)	(2,840)	270,286
OTHER FINANCING SOURCES (USES)			
Transfer In	160,433	3,578	(156,855)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	160,433	3,578	(156,855)
Net Change in Fund Balance	(112,693)	738	113,431
Fund Balance October 1, 2019	4,038	4,038	-
FUND BALANCE SEPTEMBER 30, 2020	\$ (108,655)	\$ 4,776	\$ 113,431

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TUBERCULOSIS PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
TB STATE	\$ 349,692	\$ 17,895	\$ (331,797)
TB STATE	349,692	236,480	(113,212)
TB FEDERAL	193,938	54,009	(139,929)
TB FEDERAL	193,938	122,425	(71,513)
TOTAL REVENUES:	1,087,260	430,809	(656,451)
EXPENDITURES			
TB STATE	349,692	17,894	331,798
TB STATE	349,692	236,479	113,213
TB FEDERAL	193,938	55,739	138,199
TB FEDERAL	193,938	122,425	71,513
TOTAL EXPENDITURES:	1,087,260	432,537	654,723
Excess of Revenues Over (Under) Expenditures	-	(1,728)	(1,728)
OTHER FINANCING SOURCES (USES)			
Transfer In	-	1,728	1,728
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	1,728	1,728
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	\$ -	\$ -	\$ -

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
CHIPS/PRENATAL	\$ 39,000	\$ 31,667	\$ (7,333)
CHIPS/PRE-NATAL	39,000	-	(39,000)
PGM INCOME MEDICAID	5,100	5,387	287
PI MEDICAID	5,100	-	(5,100)
WHFPT COVID-19 PART B	12,000	12,000	-
EVERY BODY TEXAS - PART B	15,000	-	(15,000)
CSHCN	109,367	99,108	(10,259)
SHS CASE	108,503	6,334	(102,169)
HHSC FAMILY PLANNING PROGRAM	304,775	191,657	(113,118)
FAM PLANNING PROGRAM	101,176	11,356	(89,820)
CHIPS/PRENATAL	61,000	6,441	(54,559)
MAC	100,000	175,099	75,099
LARC-WHFPT	24,219	24,219	-
WHFPT-LARC PART A	19,615	-	(19,615)
WHFPT	146,362	53,807	(92,555)
TITLE-X-WHFPT	154,178	74,172	(80,006)
Over-performance WHFPT Title X	4,498	3,464	(1,034)
CHIPS/PRE-NATAL	61,000	-	(61,000)
PGM INCOME MEDICAID	46,900	27,914	(18,986)
PI MEDICAID	46,900	211	(46,689)
TOTAL REVENUES:	1,403,693	722,836	(680,857)
EXPENDITURES			
WHFPT COVID-19 PART B	12,000	11,998	2
EVERY BODY TEXAS - PART B	15,000	-	15,000
CSHCN	109,367	99,108	10,259
SHS CASE	108,503	6,335	102,168
HHSC FAMILY PLANNING PROGRAM	304,775	152,671	152,104
FAM PLANNING PROGRAM	101,176	3,437	97,739
CHIPS/PRENATAL	100,000	60,063	39,937
MAC	100,000	39,629	60,371
LARC-WHFPT	24,219	24,219	-
WHFPT-LARC PART A	19,615	-	19,615
WHFPT	146,362	74,952	71,410
TITLE-X-WHFPT	154,178	62,654	91,524
Over-performance WHFPT Title X	4,498	498	4,000
CHIPS/PRE-NATAL	100,000	3,178	96,822
PGM INCOME MEDICAID	52,000	3,475	48,525
PI MEDICAID	52,000	825	51,175
TOTAL EXPENDITURES:	1,403,693	543,042	860,651

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Excess of Revenues Over (Under) Expenditures	-	179,794	179,794
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balance	-	179,794	179,794
Fund Balance October 1, 2019	1,196,233	1,196,233	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 1,196,233</u>	<u>\$ 1,376,027</u>	<u>\$ 179,794</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VALLE ESCONDIDO SEWER PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
CEDAP - SEWER LINES IMP.	\$ 1,000,000	\$ 465,267	\$ (534,733)
OLMITO SEWER AND WATER IMPROV	275,000	41,219	(233,781)
OLMITO SEWER AND WATER IMPROV	199,642	-	(199,642)
CORONADO SEWER IMPROVEMENTS	500,000	388,765	(111,235)
CORONADO SEWER IMPROVEMENTS	297,054	105,570	(191,484)
CENTRAL ESTATES W&S IMPROVMNT	275,000	2,276	(272,724)
TOTAL REVENUES:	<u>2,546,696</u>	<u>1,003,097</u>	<u>(1,543,599)</u>
EXPENDITURES			
CEDAP - SEWER LINES IMP.	1,000,000	465,267	534,733
OLMITO SEWER AND WATER IMPROV	474,642	15,610	459,032
CORONADO SEWER IMPROVEMENTS	797,054	494,335	302,719
CENTRAL ESTATES W&S IMPROVMNT	275,000	2,276	272,724
TOTAL EXPENDITURES:	<u>2,546,696</u>	<u>977,488</u>	<u>1,569,208</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>25,609</u>	<u>25,609</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	25,609	25,609
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ 25,609</u>	<u>\$ 25,609</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS AND ASSISTANCE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
COMMUNITY CORRECTIONS	\$ -	\$ 1,584	\$ 1,584
PREV & INTERVENTION GRANT S	121,848	104,130	(17,718)
TITLE IV-E ENHANCMENT	-	18,511	18,511
TITLE IV-E ENHANCEMENT	-	306	306
BORDER PROJECT GRANT B	24,954	22,908	(2,046)
BORDER PROJECT B	24,954	2,096	(22,858)
TITLE IV-E REIMBURSEMENT	-	8,516	8,516
TITLE IV-E REIMBURSEMENT	-	13,614	13,614
TITLE IV-E REIMBURSEMENT	-	219	219
HARLINGEN OUTREACH CENTER	-	9,900	9,900
HARLINGEN OUTREACH CENTER	-	900	900
TOTAL REVENUES:	<u>171,756</u>	<u>182,684</u>	<u>10,928</u>
EXPENDITURES			
PREV & INTERVENTION GRANT S	121,848	104,129	17,719
TITLE IV-E ENHANCEMENT	148,897	38,090	110,807
TITLE IV-E ENHANCEMENT	315,958	1,094	314,864
BORDER PROJECT GRANT B	24,954	22,908	2,046
BORDER PROJECT B	24,954	2,096	22,858
TITLE IV-E REIMBURSEMENT	358,767	91,012	267,755
TITLE IV-E REIMBURSEMENT	477,586	-	477,586
HARLINGEN OUTREACH CENTER	126,067	18,717	107,350
HARLINGEN OUTREACH CENTER	116,194	162	116,032
TOTAL EXPENDITURES:	<u>1,715,225</u>	<u>278,208</u>	<u>1,437,017</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,543,469)</u>	<u>(95,524)</u>	<u>1,447,945</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	(1,584)	(1,584)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,584)</u>	<u>(1,584)</u>
Net Change in Fund Balance	(1,543,469)	(97,108)	1,446,361
Fund Balance October 1, 2019	3,265,606	3,265,606	-
FUND BALANCE SEPTEMBER 30, 2020	<u><u>\$ 1,722,137</u></u>	<u><u>\$ 3,168,498</u></u>	<u><u>\$ 1,446,361</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
W.I.C.
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
SNAP ED	\$ 15,000	\$ 6,263	\$ (8,737)
PEER DAD	56,450	44,500	(11,950)
PEER DAD	56,500	2,973	(53,527)
PEER COUNSELOR	348,096	307,389	(40,707)
COOKING MATTERS	7,300	6,713	(587)
LACTATION	15,655	14,872	(783)
W.I.C.	3,757,919	3,189,323	(568,596)
LACTATION	2,310	-	(2,310)
REGISTER DIETITIAN	52,366	35,355	(17,011)
EXTRA FUNDING SUMM FOOD PROG	18,063	15,302	(2,761)
EXTRA FUNDING/TXIN	265,098	186,237	(78,861)
TOTAL REVENUES:	4,594,757	3,808,927	(785,830)
EXPENDITURES			
SNAP ED	15,000	6,263	8,737
PEER DAD	56,450	44,500	11,950
PEER DAD	56,500	2,973	53,527
PEER COUNSELOR	348,096	307,389	40,707
COOKING MATTERS	7,300	6,713	587
LACTATION	15,655	14,872	783
W.I.C.	3,757,919	3,190,363	567,556
LACTATION	2,310	-	2,310
REGISTER DIETITIAN	52,366	35,355	17,011
EXTRA FUNDING SUMM FOOD PROG	18,063	15,302	2,761
EXTRA FUNDING/TXIN	265,098	186,237	78,861
TOTAL EXPENDITURES:	4,594,757	3,809,967	784,790
Excess of Revenues Over (Under) Expenditures	-	(1,040)	(1,040)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	1,040	1,040
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	1,040	1,040
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	\$ -	\$ -	\$ -

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SELF HELP CENTER
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
EMERGENCY SERVICES HELP FOR CO	\$ 269,737	\$ 863	\$ (268,874)
COLONIA SELF HELP CENTER PROJ	1,500,000	380,220	(1,119,780)
TOTAL REVENUES:	<u>1,769,737</u>	<u>381,083</u>	<u>(1,388,654)</u>
EXPENDITURES			
EMERGENCY SERVICES HELP FOR CO	269,737	863	268,874
COLONIA SELF HELP CENTER PROJ	1,500,000	380,220	1,119,780
TOTAL EXPENDITURES:	<u>1,769,737</u>	<u>381,083</u>	<u>1,388,654</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HOME DISASTER ASSISTANCE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
MARIPOSA DRAINAGE PROJ PHASE I	\$ 1,602,000	\$ 171,015	\$ (1,430,985)
PASO REAL PHASE II	1,094,905	66,679	(1,028,226)
TOTAL REVENUES:	<u>2,696,905</u>	<u>237,694</u>	<u>(2,459,211)</u>
EXPENDITURES			
MARIPOSA DRAINAGE PROJ PHASE I	2,136,000	228,020	1,907,980
PASO REAL PHASE II	1,459,873	88,905	1,370,968
TOTAL EXPENDITURES:	<u>3,595,873</u>	<u>316,925</u>	<u>3,278,948</u>
Excess of Revenues Over (Under) Expenditures	<u>(898,968)</u>	<u>(79,231)</u>	<u>819,737</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	898,968	79,231	(819,737)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>898,968</u>	<u>79,231</u>	<u>(819,737)</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
ENCUMBERED PRE-TRIAL RELEASE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
DIVERT COURT	\$ 19,564	\$ 15,333	\$ (4,231)
DRUG COURT	149,116	115,270	(33,846)
DRUG COURT	38,225	39,720	1,495
DRUG COURT	141,601	9,496	(132,105)
DRUG COURT	22,597	2,256	(20,341)
PRETRIAL RELEASE	125,000	46,256	(78,744)
TOTAL REVENUES:	<u>496,103</u>	<u>228,331</u>	<u>(267,772)</u>
EXPENDITURES			
DIVERT COURT	52,390	6,074	46,316
DRUG COURT	187,341	159,032	28,309
DRUG COURT	164,198	11,751	152,447
PRETRIAL RELEASE	477,006	458,502	18,504
TOTAL EXPENDITURES:	<u>880,935</u>	<u>635,359</u>	<u>245,576</u>
Excess of Revenues Over (Under) Expenditures	<u>(384,832)</u>	<u>(407,028)</u>	<u>(22,196)</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	352,006	412,246	60,240
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>352,006</u>	<u>412,246</u>	<u>60,240</u>
Net Change in Fund Balance	(32,826)	5,218	38,044
Fund Balance October 1, 2019	59,456	59,456	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 26,630</u>	<u>\$ 64,674</u>	<u>\$ 38,044</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE JUSTICE ALTERNATIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
JJAEP STATE FUNDS	\$ 884,505	\$ 739,065	\$ (145,440)
JJAEP STATE FUNDED	910,000	69,480	(840,520)
MANDATED FUNDS	90,521	5,508	(85,013)
JJAEP MANDATED FUNDS	85,013	-	(85,013)
BISD PROBATION OFFICERS	120,000	110,355	(9,645)
BISD PROBATION OFFICERS	120,000	8,240	(111,760)
SBISD PROBATION OFFICER	40,000	37,026	(2,974)
SBISD PROBATION OFFICERS	40,000	2,694	(37,306)
HCISD PROBATION OFFICER	60,000	52,667	(7,333)
HCISD PROBATION OFFICERS	60,000	3,836	(56,164)
JJAEP	200,000	84,090	(115,910)
JJAEP DISCRETIONARY	220,923	-	(220,923)
GRANT W-IOWA TESTING	24,097	-	(24,097)
TOTAL REVENUES:	<u>2,855,059</u>	<u>1,112,961</u>	<u>(1,742,098)</u>
EXPENDITURES			
JJAEP STATE FUNDS	884,505	739,065	145,440
JJAEP STATE FUNDED	910,000	69,480	840,520
MANDATED FUNDS	90,521	5,508	85,013
JJAEP MANDATED FUNDS	85,013	-	85,013
BISD PROBATION OFFICERS	120,000	110,355	9,645
BISD PROBATION OFFICERS	120,000	8,240	111,760
SBISD PROBATION OFFICER	40,000	37,026	2,974
SBISD PROBATION OFFICERS	40,000	2,694	37,306
HCISD PROBATION OFFICER	60,000	52,667	7,333
HCISD PROBATION OFFICERS	60,000	3,835	56,165
JJAEP	249,077	123,140	125,937
JJAEP DISCRETIONARY	270,000	6,767	263,233
GRANT W-IOWA TESTING	24,097	-	24,097
TOTAL EXPENDITURES:	<u>2,953,213</u>	<u>1,158,777</u>	<u>1,794,436</u>
Excess of Revenues Over (Under) Expenditures	<u>(98,154)</u>	<u>(45,816)</u>	<u>52,338</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	98,154	45,816	(52,338)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>98,154</u>	<u>45,816</u>	<u>(52,338)</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE PROBATION COMMISSION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
JUVENILE PROBATION COMMISSION	\$ -	\$ 25,431	\$ 25,431
REGIONALIZATION GRANT R""	482,500	317,265	(165,235)
REGIONALIZATION GRANT R""	400,000	41,097	(358,903)
REGIONALIZATION GRANT R""	22,118	-	(22,118)
GRANT R-DSA	434,768	129,219	(305,549)
GRANT R-DSA	612,557	46,698	(565,859)
DETENTION CENTER REVENUE	-	24,900	24,900
DETENTION CENTER REVENUE	-	5,700	5,700
BOOT CAMP REVENUE	-	74,594	74,594
STATE AID GRANT A	2,759,894	2,478,084	(281,810)
STATE AID GRANT A	2,643,269	162,036	(2,481,233)
FEE REVENUE	-	1,453	1,453
SPECIAL NEEDS M""	107,163	98,385	(8,778)
SPECIAL NEEDS	107,163	8,635	(98,528)
LIFE/BRAVE REVENUE	-	51,721	51,721
LIFE/BRAVE REVENUE	-	4,350	4,350
TOTAL REVENUES:	7,569,432	3,469,568	(4,099,864)
EXPENDITURES			
REGIONALIZATION GRANT R""	482,500	317,265	165,235
REGIONALIZATION GRANT R""	422,118	41,097	381,021
GRANT R-DSA	434,768	129,219	305,549
GRANT R-DSA	612,557	46,700	565,857
DETENTION CENTER REVENUE	110,442	28,933	81,509
DETENTION CENTER REVENUE	333,637	339	333,298
BOOT CAMP REVENUE	267,665	64,537	203,128
BOOTCAMP REVENUE	679,369	1,295	678,074
STATE AID GRANT A	2,759,894	2,478,081	281,813
STATE AID GRANT A	2,643,269	162,036	2,481,233
FEE REVENUE	59,297	7,753	51,544
FEE REVENUE	101,896	-	101,896
SPECIAL NEEDS M""	107,163	98,386	8,777
SPECIAL NEEDS	107,163	8,635	98,528
LIFE/BRAVE REVENUE	25,222	5,379	19,843
LIFE/BRAVE REVENUE	74,423	-	74,423
TOTAL EXPENDITURES:	9,221,383	3,389,655	5,831,728

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE PROBATION COMMISSION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Excess of Revenues Over (Under) Expenditures	<u>(1,651,951)</u>	<u>79,913</u>	<u>1,731,864</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	1,584	1,584
Transfer Out			-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>1,584</u>	<u>1,584</u>
Net Change in Fund Balance	(1,651,951)	81,497	1,733,448
Fund Balance October 1, 2019	<u>1,769,685</u>	<u>1,769,685</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 117,734</u>	<u>\$ 1,851,182</u>	<u>\$ 1,733,448</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE SERVICES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
COMMUNITY BASED TREATMENT SERV	\$ 48,002	\$ 26,557	\$ (21,445)
PURCHASE OF JUV ALT PROGRAM	42,087	42,087	-
VICTIMS ASST FOR FAM OF S. A.	121,831	46,549	(75,282)
TOTAL REVENUES:	<u>211,920</u>	<u>115,193</u>	<u>(96,727)</u>
EXPENDITURES			
COMMUNITY BASED TREATMENT SERV	48,002	26,557	21,445
PURCHASE OF JUV ALT PROGRAM	42,087	42,087	-
VICTIMS ASST FOR FAM OF S. A.	152,288	63,319	88,969
TOTAL EXPENDITURES:	<u>242,377</u>	<u>131,963</u>	<u>110,414</u>
Excess of Revenues Over (Under) Expenditures	<u>(30,457)</u>	<u>(16,770)</u>	<u>13,687</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	30,457	16,770	(13,687)
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,457</u>	<u>16,770</u>	<u>(13,687)</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	-	-	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TAX ASSESSOR V.I.T.
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
TAX ASSESSOR V I T	\$ 76,632	\$ 76,632	\$ -
TAX ASSESSOR V I T	9,060	9,060	-
TOTAL REVENUES:	<u>85,692</u>	<u>85,692</u>	<u>-</u>
EXPENDITURES			
TAX ASSESSOR V I T	48,925	48,925	-
TOTAL EXPENDITURES:	<u>48,925</u>	<u>48,925</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>36,767</u>	<u>36,767</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	36,767	36,767	-
Fund Balance October 1, 2019	253,157	253,157	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 289,924</u>	<u>\$ 289,924</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
D.A. HOT CHECK FEE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
DISTRICT ATTORNEY	\$ -	\$ 637	\$ 637
DISTRICT ATTORNEY	-	292	292
TOTAL REVENUES:	-	929	929
EXPENDITURES			
DISTRICT ATTORNEY	41,000	3,155	37,845
TOTAL EXPENDITURES:	41,000	3,155	37,845
Excess of Revenues Over (Under) Expenditures	(41,000)	(2,226)	38,774
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balance	(41,000)	(2,226)	38,774
Fund Balance October 1, 2019	55,181	55,181	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 14,181</u>	<u>\$ 52,955</u>	<u>\$ 38,774</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PRE-TRIAL DIVERSION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PRE-TRIAL DIVERSION	\$ -	\$ 4,018	\$ 4,018
PRE-TRIAL DIVERSION	310,500	310,500	-
TOTAL REVENUES:	<u>310,500</u>	<u>314,518</u>	<u>4,018</u>
EXPENDITURES			
PRE-TRIAL DIVERSION	473,008	257,036	215,972
TOTAL EXPENDITURES:	<u>473,008</u>	<u>257,036</u>	<u>215,973</u>
Excess of Revenues Over (Under) Expenditures	<u>(162,508)</u>	<u>57,482</u>	<u>219,991</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(162,508)	57,482	219,991
Fund Balance October 1, 2019	701,558	701,558	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 539,050</u>	<u>\$ 759,040</u>	<u>\$ 219,991</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VENUE PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
VENUE TAX FUND	\$ 1,541,219	\$ 13,838	\$ (1,527,381)
ECOTOURISM CENTER PHASE I	750,000	-	(750,000)
ECOTOURISM CENTER PHASE II	500,000	-	(500,000)
SOUTH TEXAS ECOTOURISM CENTER	-	2,042,664	2,042,664
AMPHITHEATER BUILDING	-	37,637	37,637
TOTAL REVENUES:	<u>2,791,219</u>	<u>2,094,139</u>	<u>(697,080)</u>
EXPENDITURES			
VENUE TAX FUND	665,251	50,277	614,974
ECOTOURISM CENTER PHASE I	750,000	301,538	448,462
ECOTOURISM CENTER PHASE II	500,000	201,026	298,974
SOUTH TEXAS ECOTOURISM CENTER	1,529,368	632,844	896,524
AMPHITHEATER BUILDING	887,171	833,529	53,643
TOTAL EXPENDITURES:	<u>4,331,790</u>	<u>2,019,214</u>	<u>2,312,577</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,540,571)</u>	<u>74,925</u>	<u>1,615,497</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	614,550	614,550
Transfer Out	(335,951)	(611,350)	(275,399)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(335,951)</u>	<u>3,200</u>	<u>339,151</u>
Net Change in Fund Balance	(1,876,522)	78,125	1,954,648
Fund Balance October 1, 2019	2,531,964	2,531,964	-
FUND BALANCE SEPTEMBER 30, 2020	<u><u>\$ 655,442</u></u>	<u><u>\$ 2,610,089</u></u>	<u><u>\$ 1,954,648</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA STREET LIGHT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
SOLID WASTE COLLECTION	\$ -	\$ 2,449	\$ 2,449
SCOFFLAW	50,000	17,240	(32,760)
SOLID WASTE/STREET LIGHT	338,546	333,858	(4,688)
TOTAL REVENUES:	388,546	353,547	(34,999)
EXPENDITURES			
SCOFFLAW	89,598	70,346	19,252
SOLID WASTE/STREET LIGHT	48,499	44,028	4,471
CAMERON PARK STREET LIGHT	7,700	6,783	917
LAGUNA HEIGHTS STREET LIGHT	19,609	19,609	-
MEADOW BROOKE SUBDIVISION	2,989	2,989	-
RANCHO GRANDE SUBDIVISION	52,729	46,345	6,384
SALDIVAR SUBDIVISION	1,250	1,242	8
BENT TREE SUBDIVISION	8,112	7,905	207
SAN CARLOS SUBDIVISION	1,667	1,486	181
LA PALOMA SUBDIVISION	2,153	2,147	6
EL RANCHITO SUBDIVISION	8,013	8,013	-
LAS PALMAS SUBDIVISION	3,230	2,521	709
PASO REAL SUBDIVISION	8,971	8,925	46
OLMITO SUBDIVISIONS	11,500	11,390	110
VALLE DE CIPRES SUBDIVISION	6,459	6,426	33
SAN PEDRO SUBDIVISION	5,804	5,280	524
OLMITO PHASE II SUBDIVISIONS	6,966	6,453	513
EL CARIBE ESTATES SUBDIVISION	1,000	812	188
DAKOTA ESTATES SUBDIVISION	3,700	3,093	607
IGLESIA VIEJA SUBDIVISION	5,700	5,041	659
LA GLORIA CANAL SUBDIVISION	8,367	8,163	204
JUAN ABREGO AND FRANCISCA ROAD	1,200	1,073	127
LANTANA ROAD SUBDIVISION	1,833	1,605	228
SUMMER HILL SUBDIVISION	3,264	2,841	423
SANTA MARIA NORTH SUBDIVISION	4,500	3,834	666
LUZ DEL CIELO I&II SUBDIVISION	16,708	7,290	9,418
IGLESIA ANTIGUA SUBDIVISION	3,419	3,036	383
NICHO ESPARZA SUBDIVISION	3,616	-	3,616
ENTANADA LOOP SUBDIVISION	7,200	4,229	2,971
LONGORIA/EL ROSAL SUBDIVISION	10,433	6,871	3,562
STA MARIA/J.E. SOLIS SUBDIVISI	9,664	6,209	3,455
PUERTA DEL CIELO SUBDIVISION	5,891	4,207	1,684
RESACA SANTA SUBDIVISION	14,926	10,160	4,766
ESQUINA SUBDIVISION	3,780	2,599	1,181
WEST LAKESIDE	9,720	5,025	4,695
PASO REAL SUBD SECTION IV	2,268	1,267	1,001
TOTAL EXPENDITURES:	402,438	329,243	73,195

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA STREET LIGHT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Excess of Revenues Over (Under) Expenditures	<u>(13,892)</u>	<u>24,304</u>	<u>38,196</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(13,892)	24,304	38,196
Fund Balance October 1, 2019	<u>360,784</u>	<u>360,784</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2020	<u><u>\$ 346,892</u></u>	<u><u>\$ 385,088</u></u>	<u><u>\$ 38,196</u></u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
DRUG FORFEITURE TASK FORCE	\$ -	\$ 543,363	\$ 543,363
DA FORFEITURE ACCOUNT	-	86,849	86,849
DA FORFEITURES FD DOJ	-	141,015	141,015
DA FORFEITURE FD DOJ	-	51,548	51,548
DA FORFEITURE FD DOT	-	253	253
CONSTABLE PCT#1	-	1	1
CONSTABLE PCT#2	-	35	35
CONSTABLE PCT 3	-	851	851
CONSTABLE PCT. 3 FD DOT	-	125	125
DRUG FORFEITURE FUND	-	15	15
CONSTABLE PCT.5 ST	-	368	368
CONSTABLE PCT 5 FD DOJ	-	24	24
DRUG FORFEITURE TASK FORCE	100,000	488,823	388,823
SHERIFF FORFEITURES DOT	69,833	81,199	11,366
SHERIFF DOJ FORFEITURES	-	39	39
PARK RANGERS - FORFEITURE	-	5	5
TOTAL REVENUES:	169,833	1,394,513	1,224,680
EXPENDITURES			
DRUG FORFEITURE TASK FORCE	917,653	534,192	383,462
DA FORFEITURE ACCOUNT	-	543,363	(543,363)
DA FORFEITURES FD DOJ	154,600	141,014	13,586
DA FORFEITURE FD DOJ	-	141,015	(141,015)
CONSTABLE PCT. 3 FD DOT	14,679	14,678	1
DRUG FORFEITURE FUND	3,000	460	2,541
DRUG FORFEITURE TASK FORCE	398,613	261,286	137,326
SHERIFF FORFEITURES DOT	184,472	57,158	127,315
SHERIFF DOJ FORFEITURES	11,000	1,230	9,770
TOTAL EXPENDITURES:	1,684,017	1,694,396	(10,377)
Excess of Revenues Over (Under) Expenditures	(1,514,184)	(299,883)	1,214,303
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	70,300	70,300
Transfer In	-	-	-
Transfer Out	(110,749)	(9,171)	101,578
TOTAL OTHER FINANCING SOURCES (USES)	(110,749)	61,129	171,878
Net Change in Fund Balance	(1,624,933)	(238,754)	1,386,181
Fund Balance October 1, 2019	2,632,321	2,632,321	-
FUND BALANCE SEPTEMBER 30, 2020	\$ 1,007,388	\$ 2,393,567	\$ 1,386,181

CAMERON COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS – CONTINUED

CAPITAL PROJECT FUNDS

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

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

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

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

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

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

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

SECO Loan - This fund is used to account for the cost of improvements in county buildings for energy conservation. Funding for these projects has been financed with a low-interest revolving loan program called LoanSTAR, which is sponsored by the Texas Comptroller of Public Accounts thru the State Energy Conservation Office (SECO).

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PROJECT ROADMAP
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
PROJECT ROADMAP	\$ -	\$ 284	\$ 283
TOTAL REVENUES:	<u>-</u>	<u>284</u>	<u>283</u>
EXPENDITURES			
PROJECT ROADMAP	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>284</u>	<u>283</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	284	283
Fund Balance October 1, 2019	51,045	51,045	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 51,045</u>	<u>\$ 51,329</u>	<u>\$ 283</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2011 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
CAPITAL PROJECTS	\$ 159,231	\$ 2,655	\$ (156,576)
DANCY BUILDING RENOVATIONS	47,052	-	(47,052)
TOTAL REVENUES:	<u>206,283</u>	<u>2,655</u>	<u>(203,628)</u>
EXPENDITURES			
CAPITAL PROJECTS	253,489	-	253,489
GENERAL ADMINISTRATION	135,858	-	135,858
DISTRICT COURT CONSTRUCTION	2,441,109	-	2,441,109
COURTROOM-MAGISTRATES	37,993	-	37,993
M&O MADISON ST. BLDG. A	21,183	-	21,183
LOS FRESNOS ANNEX	1,992,009	-	1,992,009
M&O BROWNSVILLE CLINIC	281,702	58,007	223,695
DANCY BUILDING RENOVATIONS	191,156	-	191,156
JAIL	2,204,741	-	2,204,741
M&O COURTHOUSE	76,958	-	76,958
JUVENILE DETENTION CTR ADD'N	14,803	-	14,803
ROAD PROJECTS	59,081	-	59,081
HISTORICAL COMMITTEE	8,770	-	8,770
BROWNE RD PARK	32,751	-	32,751
ROAD PROJECTS	9,331,650	-	9,331,650
TOTAL EXPENDITURES:	<u>17,083,253</u>	<u>58,007</u>	<u>17,025,246</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,876,970)</u>	<u>(55,352)</u>	<u>16,821,618</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	17,453,488	-	(17,453,488)
Transfer In	-	-	-
Transfer Out	(576,518)	-	576,518
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,876,970</u>	<u>-</u>	<u>(16,876,970)</u>
Net Change in Fund Balance	-	(55,352)	(55,352)
Fund Balance October 1, 2019	243,465	243,465	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 243,465</u>	<u>\$ 188,113</u>	<u>\$ (55,352)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2014 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
2014 CO's	\$ 84,936	\$ 2,839	\$ (82,097)
TOTAL REVENUES:	<u>84,936</u>	<u>2,839</u>	<u>(82,097)</u>
EXPENDITURES			
2014 CO's	184,275	-	184,275
JUDICIAL IMPROVEMENTS	1,595,524	-	1,595,524
MAGISTRATES	652,751	-	652,751
VETERANS SERVICE OFFICE	975,537	-	975,537
DANCY BUILDING	1,987,391	-	1,987,391
JAIL IMPROVEMENTS	1,405,777	-	1,405,777
M&O COURTHOUSE	1,114,978	-	1,114,978
SAN BENITO ANNEX	1,104,899	-	1,104,899
SHERIFF'S OFFICE	1,260,398	-	1,260,398
PCT 1 ROAD PROJECTS	750,000	52,502	697,498
PCT 2 ROAD PROJECTS	750,000	38,688	711,312
PCT 3 ROAD PROJECTS	1,500,000	-	1,500,000
PCT 4 ROAD PROJECTS			
PCT 4 ROAD PROJECTS	2,000,000	93,275	1,906,726
ANIMAL SHELTER	1,494,977	-	1,494,977
TOTAL EXPENDITURES:	<u>16,776,507</u>	<u>184,465</u>	<u>16,592,042</u>
Excess of Revenues Over (Under) Expenditures	<u>(16,691,571)</u>	<u>(181,626)</u>	<u>16,509,945</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	16,754,949	-	(16,754,949)
Transfer In	-	-	-
Transfer Out	(63,378)	-	63,378
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,691,571</u>	<u>-</u>	<u>(16,691,571)</u>
Net Change in Fund Balance	-	(181,626)	(181,626)
Fund Balance October 1, 2019	594,962	594,962	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 594,962</u>	<u>\$ 413,336</u>	<u>\$ (181,626)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2016 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
2016 CO'S	\$ 96,919	\$ 4,073	\$ (99,537)
DANCY BUILDING	450,000	45,000	(405,000)
TOTAL REVENUES:	<u>546,919</u>	<u>49,073</u>	<u>(504,537)</u>
EXPENDITURES			
BALANCE SHEET	140,380	-	140,380
VEHICLE MAINTENANCE	1,304,018	90	1,303,928
M&O LEVEE ST. ANNEX	9,260,502	(2,248)	9,262,750
DANCY BUILDING	2,485,440	57	2,485,383
JAIL/DETENTION CENTER	263,797	-	263,797
ADULT PROBATION RELOCATION	1,100,000	-	1,100,000
STREETLIGHT PROGRAM	501,744	37,312	464,432
JUVENILE DETENTION	392,920	18,359	374,561
CONSOLIDATED PRECINCTS	3,571,676	482,933	3,088,743
ENGINEERING DEPARTMENT	92,194	4,706	87,488
TOTAL EXPENDITURES:	<u>19,112,671</u>	<u>541,209</u>	<u>18,571,462</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,565,752)</u>	<u>(492,136)</u>	<u>18,066,925</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	18,565,752	-	(18,565,752)
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>18,565,752</u>	<u>-</u>	<u>(18,565,752)</u>
Net Change in Fund Balance	-	(492,136)	(492,136)
Fund Balance October 1, 2019	870,291	870,291	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 870,291</u>	<u>\$ 378,155</u>	<u>\$ (492,136)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2017 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
CO's Series 2017	\$ 58,135	\$ 6,720	\$ (51,415)
TOTAL REVENUES:	<u>58,135</u>	<u>6,720</u>	<u>(51,415)</u>
EXPENDITURES			
CO's Series 2017	135,584	-	135,584
GENERAL ADMINISTRATION	1,000,250	-	1,000,250
HARLINGEN ANNEX REMODEL	23,544	23,544	-
COURTHOUSE PARKING LOT	19,092	5,716	13,376
JUVENILE PROBATION	1,600,000	916,136	683,864
PUBLIC WORKS	4,584,849	141,426	4,443,423
BROWNE ROAD BUILDING	15,499	-	15,499
ANDY BOWIE PARK	4,814,901	-	4,814,901
TOTAL EXPENDITURES:	<u>12,193,719</u>	<u>1,086,822</u>	<u>11,106,897</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,135,584)</u>	<u>(1,080,102)</u>	<u>11,055,482</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	12,135,584	-	(12,135,584)
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,135,584</u>	<u>-</u>	<u>(12,135,584)</u>
Net Change in Fund Balance	-	(1,080,102)	(1,080,102)
Fund Balance October 1, 2019	1,549,228	1,549,228	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 1,549,228</u>	<u>\$ 469,126</u>	<u>\$ (1,080,102)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2017 CERTIFICATES OF OBLIGATION - VENUE TAX PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
VENUE TAX 17 CO'S	\$ 15,912	\$ 19,042	\$ 3,130
TOTAL REVENUES:	<u>15,912</u>	<u>19,042</u>	<u>3,130</u>
EXPENDITURES			
VENUE TAX 17 CO'S	147,247	-	147,247
ECOTOURISM CENTER	3,583,486	914,104	2,669,382
AMPHITHEATER BUILDING	6,625,044	39,200	6,585,844
TOTAL EXPENDITURES:	<u>10,355,777</u>	<u>953,304</u>	<u>9,402,473</u>
Excess of Revenues Over (Under) Expenditures	<u>(10,339,865)</u>	<u>(934,262)</u>	<u>9,405,603</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	10,847,167	-	(10,847,167)
Transfer In	-	-	-
Transfer Out	(614,550)	(614,550)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,232,617</u>	<u>(614,550)</u>	<u>(10,847,167)</u>
Net Change in Fund Balance	(107,248)	(1,548,812)	(1,441,564)
Fund Balance October 1, 2019	3,611,253	3,611,253	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 3,504,005</u>	<u>\$ 2,062,441</u>	<u>\$ (1,441,564)</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SECO LOAN
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
BALANCE SHEET	\$ 504,433	\$ 504,433	\$ -
TOTAL REVENUES:	<u>504,433</u>	<u>504,433</u>	<u>-</u>
EXPENDITURES			
SECO PROJECTS	178,843	178,843	
DARRELL B. HESTER BUILDING	325,590	325,590	
TOTAL EXPENDITURES:	<u>504,433</u>	<u>504,433</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance October 1, 2019	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE SEPTEMBER 30, 2020	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAMERON COUNTY, TEXAS NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

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

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
UNLIMITED TAX BONDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
TAX REVENUE	\$ -	\$ 2,841	\$ 2,841
MISCELLANEOUS	-	1,233	1,233
TOTAL REVENUES:	<u>-</u>	<u>4,074</u>	<u>4,074</u>
EXPENDITURES			
I & S UNLIMITED TAX BONDS EXPENDITURES	-	-	-
TOTAL EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	-	4,074	4,074
OTHER FINANCING SOURCES (USES)			
Transfer In	-	-	-
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	4,074	4,074
Fund Balance October 1, 2019	118,692	118,692	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 118,692</u>	<u>\$ 122,766</u>	<u>\$ 4,074</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LIMITED TAX BONDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	BUDGET	ACTUAL	VARIANCE
REVENUES			
TAX REVENUE	\$ 10,727,986	\$ 10,621,564	\$ (106,422)
MISCELLANEOUS	140,867	93,589	(47,278)
TOTAL REVENUES:	<u>10,868,853</u>	<u>10,715,153</u>	<u>(153,700)</u>
EXPENDITURES			
I & S LIMITED TAX REV BONDS	189,853	189,844	9
CO'S/ REFUNDING 2011	415,700	415,700	-
CO'S SERIES 2011	868,976	868,975	1
2012 REFUNDING CO'S	1,168,200	1,167,450	750
2014 Certificates of Obligation	1,200,107	1,199,856	251
2014 Refunding CO's	1,886,750	1,886,750	-
2015 Refunding CO's	766,190	766,190	-
2016 CO's	1,244,050	1,244,050	-
2017 CO's - VENUE TAX PROJECT	611,350	611,350	-
2017 CO's	434,450	434,450	-
LIMITED TAX REFUNDING 17 CO's	196,250	196,250	-
2019 CO's	1,984,827	1,984,826	1
2019 Refunding CO's	584,970	584,970	-
TAX NOTE SERIES 2020	81,739	81,738	1
LEASED EQUIPMENT	1,908,245	1,908,244	1
TOTAL EXPENDITURES:	<u>13,541,657</u>	<u>13,540,643</u>	<u>1,014</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,672,804)</u>	<u>(2,825,490)</u>	<u>(152,686)</u>
OTHER FINANCING SOURCES (USES)			
Bond Issuance	196,241	196,241	-
Transfer In	1,664,840	1,664,841	1
Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,861,081</u>	<u>1,861,082</u>	<u>1</u>
Net Change in Fund Balance	(811,723)	(964,408)	(152,685)
Fund Balance October 1, 2019	6,623,851	6,623,851	-
FUND BALANCE SEPTEMBER 30, 2020	<u>\$ 5,812,128</u>	<u>\$ 5,659,443</u>	<u>\$ (152,685)</u>

CAMERON COUNTY, TEXAS NON-MAJOR ENTERPRISE FUNDS

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

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

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

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2020

ASSETS	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
Current Assets:			
Cash	\$ 16,646	\$ 1,238,107	\$ 1,254,753
Accounts Receivable	15,675	19,539	35,214
Due from other funds	-	-	-
Due from other governments	-	-	-
Prepaid	7,288	993	8,281
Total Current Assets	<u>39,609</u>	<u>1,258,639</u>	<u>1,298,248</u>
Depreciable Assets:			
Buildings	1,327,095	-	1,327,095
Improvements other than buildings	11,020,356	735,076	11,755,432
Equipment	624,578	417,621	1,042,199
Accumulated depreciation	<u>(10,669,927)</u>	<u>(312,000)</u>	<u>(10,981,927)</u>
Net depreciable assets	<u>2,302,102</u>	<u>840,697</u>	<u>3,142,799</u>
Construction in Progress	-	-	-
Land	<u>308,000</u>	<u>-</u>	<u>308,000</u>
Total Property and equipment	<u>2,610,102</u>	<u>840,697</u>	<u>3,450,799</u>
TOTAL ASSETS	<u><u>\$ 2,649,711</u></u>	<u><u>\$ 2,099,336</u></u>	<u><u>\$ 4,749,047</u></u>
LIABILITIES			
Current Liabilities			
(Payable from Current Assets):			
Accounts payable	\$ 6,407	\$ 19,539	\$ 25,946
Accrued compensated absences and salary payable	1,348	-	1,348
Due to other funds	-	22	22
Leasehold deposits	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>7,755</u>	<u>19,561</u>	<u>27,316</u>
(Payable from Current Assets)	<u>7,755</u>	<u>19,561</u>	<u>27,316</u>
TOTAL LIABILITIES	<u>7,755</u>	<u>19,561</u>	<u>27,316</u>
NET POSITION			
Net investment in capital assets	2,610,102	840,697	3,450,799
Unrestricted	<u>31,854</u>	<u>1,239,078</u>	<u>1,270,932</u>
TOTAL NET POSITION	<u><u>\$ 2,641,956</u></u>	<u><u>\$ 2,079,775</u></u>	<u><u>\$ 4,721,731</u></u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
OPERATING REVENUES			
Charges for Services	\$ -	\$ 651,070	\$ 651,070
Rental income	47,246	-	47,246
Miscellaneous	15,374	19,539	34,913
TOTAL OPERATING REVENUES	<u>62,620</u>	<u>670,609</u>	<u>733,229</u>
OPERATING EXPENSES			
Salary, wages and fringe benefits	43,419	154,466	197,885
Supplies	-	2,009	2,009
Repairs and maintenance	32,682	21,221	53,903
Medical Claims	-	21,098	21,098
Travel	930	-	930
Insurance	6,893		6,893
Utilities	18,332	-	18,332
Depreciation	230,583	34,367	264,950
Miscellaneous	6,678	22,026	28,704
Administrative Fees	-	26,214	26,214
Contractual services	-	212,230	212,230
TOTAL OPERATING EXPENSES	<u>339,517</u>	<u>493,631</u>	<u>833,148</u>
OPERATING INCOME (LOSS)	<u>(276,897)</u>	<u>176,978</u>	<u>(99,919)</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest income	40	6,288	6,328
Contributions from Other Entities	-	-	-
Gain on sale of capital asset	-	-	-
Insurance proceeds	-	-	-
Interest expense	-	-	-
Grant & Program Expenses	-	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>40</u>	<u>6,288</u>	<u>6,328</u>
Income (Loss) before transfers	(276,857)	183,266	(93,591)
Capital Grant and Contributions	-	-	-
Transfers (out)	-	-	-
Transfers in	66,000	-	66,000
CHANGE IN NET POSITION	<u>(210,857)</u>	<u>183,266</u>	<u>(27,591)</u>
Total Net Position - Beginning of year	2,852,813	1,896,509	4,749,322
Prior Period Adjustment	-	-	-
Total Net Position - End of year	<u>\$ 2,641,956</u>	<u>\$ 2,079,775</u>	<u>\$ 4,721,731</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	AIRPORT SYSTEM	JAIL COMMISSARY	TOTAL
Cash Flows From Operating Activities:			
Cash received from customers	\$ -	\$ 686,264	\$ 686,264
Cash received from other operating activities	51,472	-	51,472
Cash payments for goods and services	(66,660)	(313,258)	(379,918)
Cash payments to employees	(44,635)	(160,531)	(205,166)
Cash Provided (Used) by Operating Activities	<u>(59,823)</u>	<u>212,475</u>	<u>152,652</u>
Cash Flows From Non-Capital Financing Activities:			
Aid from Other Governments	-	-	-
Transfers In	66,000	-	66,000
Transfers Out	-	-	-
Insurance Proceeds	-	-	-
Cash Provided by Non-Capital Financing Activities	<u>66,000</u>	<u>-</u>	<u>66,000</u>
Cash Flows From Capital and Related Financing Activities:			
Payments for capital acquisitions	-	(129,018)	(129,018)
Proceeds from sale of capital assets	-	-	-
Capital Contributions-Other Entities	-	-	-
Cash (Used) for Capital and Related Financing Activities	<u>-</u>	<u>(129,018)</u>	<u>(129,018)</u>
Cash Flows From Investing Activities:			
Receipts of interest	40	6,288	6,328
Cash Provided by Investing Activities	<u>40</u>	<u>6,288</u>	<u>6,328</u>
Net increase (decrease) in cash and cash equivalents	6,217	89,745	95,962
Cash and cash equivalents, October 1, 2019	10,429	1,148,362	1,158,791
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2020	<u><u>\$ 16,646</u></u>	<u><u>\$ 1,238,107</u></u>	<u><u>\$ 1,254,753</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (Loss)	\$ (276,897)	\$ 176,978	\$ (99,919)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	230,583	34,367	264,950
Decrease (Increase) in accounts receivable	(11,148)	15,655	4,507
Decrease (Increase) in prepaids and other assets	(2,717)	(993)	(3,710)
(Decrease) in wages and fringe payable	(1,216)	(6,065)	(7,281)
Increase (Decrease) in Due to Other Funds	-	-	-
(Decrease) in accounts payable	1,572	(7,467)	(5,895)
Increase (Decrease) in retainage payable	-	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ (59,823)</u></u>	<u><u>\$ 212,475</u></u>	<u><u>\$ 152,652</u></u>

CAMERON COUNTY, TEXAS FIDUCIARY FUNDS

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

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

PRIVATE PURPOSE TRUST FUNDS

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

AGENCY FUNDS

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

CAMERON COUNTY, TEXAS PRIVATE PURPOSE TRUST FUNDS

County Clerk's/District Clerk's Trust	To account for monies held in trust for various individuals under court instruction.
District Clerk Child Support Trust Fund	To account for funds collected for child support.

AGENCY FUNDS

Sheriff's Fee Account Fund	To account for deposits on fees collected from various individuals.
Sheriff's Inmate Release Account Fund	To account for monies confiscated from individuals upon incarceration.
County Clerk's/District Clerk's Fee Accounts' Funds	To account for deposits on fees collected from various individuals.
Justice of the Peace Collections Account Funds	To account for monies collected by the Justices of the Peace for various fines.
Cameron County Health Clinics' Funds	To account for monies collected for services.
Tax Assessor-Collector's TABC Trust Fund	To account for monies collected for the Texas Alcoholic Beverage Commission from various individuals.
Tax Assessor-Collector's Vehicle Registration Trust Fund	To account for the collection of vehicle registration payments made by various individuals.
Tax Assessor-Collector's Reserve for Bankruptcy Fund	To account for the collection of partial payments received against accounts under bankruptcy.
Tax Assessor-Collector's Ad valorem Tax Fund	To account for the collection of various ad valorem taxes collected for various agencies.
District Attorney's Restitution Trust Fund	To account for the collection of fines payable to victims of crimes.
State Motor Vehicle Sales Tax	To account for the collection of sales tax on motor vehicles.
Payroll Fund	To account for funds set aside to cover payroll.
Occupation Tax Fund	To account for the fees collected on video game machines for the County and the Cities.
County Clerk's Texas Parks and Wildlife Fund	To account for the fees collected on hunting and fishing licenses.

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
SEPTEMBER 30, 2020

ASSETS	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
Cash	\$ 4,091,189	\$ 5,538,622	\$ 9,629,811
Investments	4,849,816	5,578,599	10,428,415
Accounts receivable	-	-	-
TOTAL ASSETS	\$ 8,941,005	\$ 11,117,221	\$ 20,058,226
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Deposits	-	-	-
Due to other governments	-	-	-
Fees payable	-	-	-
Judgments	-	-	-
TOTAL LIABILITIES	-	-	-
NET POSITION			
Held in Trust for Others	8,941,005	11,117,221	20,058,226
Total net position	\$ 8,941,005	\$ 11,117,221	\$ 20,058,226

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
ADDITIONS			
Registry	\$ 9,120,715	\$ 4,545,057	\$ 13,665,772
Miscellaneous	-	-	-
Investment Income	82,234	116,232	198,466
TOTAL ADDITIONS	\$ 9,202,949	\$ 4,661,289	\$ 13,864,238
DEDUCTIONS			
Judgments	\$ 8,552,365	\$ 3,996,388	\$ 12,548,753
Administrative Expenses	34,805	32,777	67,582
TOTAL DEDUCTIONS	8,587,170	4,029,165	12,616,335
CHANGE IN NET POSITION	615,779	632,124	1,247,903
Net position at the beginning of the year	8,325,226	10,485,097	18,810,323
Net position at the end of the year	\$ 8,941,005	\$ 11,117,221	\$ 20,058,226

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2020

	SHERIFF'S FEE ACCOUNT FUND	SHERIFF'S INMATE RELEASE ACCOUNT FUND	COUNTY CLERK'S FEE ACCOUNT FUND	DISTRICT CLERK'S FEE ACCOUNT FUND	JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND	COUNTY HEALTH CLINICS' ACCOUNT FUND
ASSETS						
Cash	\$ 4,841	\$ 223,397	\$ 351,227	\$ 164,619	\$ 532,953	\$ 48,906
Investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 4,841</u>	<u>\$ 223,397</u>	<u>\$ 351,227</u>	<u>\$ 164,619</u>	<u>\$ 532,953</u>	<u>\$ 48,906</u>
LIABILITIES						
Accounts payable	\$ -	\$ 217,307	\$ -	\$ 164,619	\$ 532,953	\$ 48,906
Deposits	-	6,090	-	-	-	-
Due to other governments	4,841	-	-	-	-	-
Fees payable	-	-	351,227	-	-	-
Judgments	-	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ 4,841</u>	<u>\$ 223,397</u>	<u>\$ 351,227</u>	<u>\$ 164,619</u>	<u>\$ 532,953</u>	<u>\$ 48,906</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2020
(CONTINUED)

ASSETS	TAX ASSESSOR- COLLECTOR'S TABC FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION FUND	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND	DISTRICT ATTORNEY'S RESTITUTION FUND
Cash	\$ 9,787	\$ 2,606,368	\$ 85,741	\$ 2,066,738	\$ 213,382
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
TOTAL ASSETS	\$ 9,787	\$ 2,606,368	\$ 85,741	\$ 2,066,738	\$ 213,382
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 213,382
Deposits	-	-	-	-	-
Due to other governments	9,787	2,606,368	85,741	2,066,738	-
Fees payable	-	-	-	-	-
Judgments	-	-	-	-	-
TOTAL LIABILITIES	\$ 9,787	\$ 2,606,368	\$ 85,741	\$ 2,066,738	\$ 213,382

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2020
(CONTINUED)

ASSETS	STATE MOTOR VEHICLE SALES TAX FUND	PAYROLL FUND	OCCUPATION TAX FUND	COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND	TOTAL AGENCY FUNDS
Cash	\$ 1,993,353	\$ 2,851,553	\$ 98	\$ 71	\$ 11,153,034
Investments	-	-	-	-	-
Accounts receivable	-	-	-	-	-
TOTAL ASSETS	<u>\$ 1,993,353</u>	<u>\$ 2,851,553</u>	<u>\$ 98</u>	<u>\$ 71</u>	<u>\$ 11,153,034</u>
LIABILITIES					
Accounts payable	\$ -	\$ 2,851,553	\$ 98	\$ 71	\$ 4,028,889
Deposits	-	-	-	-	6,090
Due to other governments	1,993,353	-	-	-	6,766,828
Fees payable	-	-	-	-	351,227
Judgments	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ 1,993,353</u>	<u>\$ 2,851,553</u>	<u>\$ 98</u>	<u>\$ 71</u>	<u>\$ 11,153,034</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SHERIFF'S FEE ACCOUNT FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 8,582	\$ 35,144	\$ 38,885	\$ 4,841
TOTAL ASSETS	<u>\$ 8,582</u>	<u>\$ 35,144</u>	<u>\$ 38,885</u>	<u>\$ 4,841</u>
LIABILITIES				
Due to other governments	\$ 8,582	\$ 35,144	\$ 38,885	\$ 4,841
TOTAL LIABILITIES	<u>\$ 8,582</u>	<u>\$ 35,144</u>	<u>\$ 38,885</u>	<u>\$ 4,841</u>

SHERIFF'S INMATE RELEASE ACCOUNT FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 219,624	\$ 1,042,427	\$ 1,038,654	\$ 223,397
TOTAL ASSETS	<u>\$ 219,624</u>	<u>\$ 1,042,427</u>	<u>\$ 1,038,654</u>	<u>\$ 223,397</u>
LIABILITIES				
Deposits	\$ 4,899	\$ 1,191	\$ 0	\$ 6,090
Accounts payable	214,725	1,041,236	1,038,654	217,307
TOTAL LIABILITIES	<u>\$ 219,624</u>	<u>\$ 1,042,427</u>	<u>\$ 1,038,654</u>	<u>\$ 223,397</u>

COUNTY CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 1,782,988	\$ 3,710,478	\$ 5,142,239	\$ 351,227
TOTAL ASSETS	<u>\$ 1,782,988</u>	<u>\$ 3,710,478</u>	<u>\$ 5,142,239</u>	<u>\$ 351,227</u>
LIABILITIES				
Fees payable	\$ 1,782,988	\$ 3,710,478	\$ 5,142,239	\$ 351,227
TOTAL LIABILITIES	<u>\$ 1,782,988</u>	<u>\$ 3,710,478</u>	<u>\$ 5,142,239</u>	<u>\$ 351,227</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(CONTINUED)

DISTRICT CLERK'S FEE ACCOUNT FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 1,409,843	\$ 2,254,724	\$ 3,499,948	\$ 164,619
TOTAL ASSETS	<u>\$ 1,409,843</u>	<u>\$ 2,254,724</u>	<u>\$ 3,499,948</u>	<u>\$ 164,619</u>
LIABILITIES				
Accounts payable	\$ 1,409,843	\$ 2,254,724	\$ 3,499,948	\$ 164,619
TOTAL LIABILITIES	<u>\$ 1,409,843</u>	<u>\$ 2,254,724</u>	<u>\$ 3,499,948</u>	<u>\$ 164,619</u>

JUSTICE OF THE PEACE COLLECTIONS' ACCOUNT FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 708,477	\$ 8,221,955	\$ 8,397,479	\$ 532,953
TOTAL ASSETS	<u>\$ 708,477</u>	<u>\$ 8,221,955</u>	<u>\$ 8,397,479</u>	<u>\$ 532,953</u>
LIABILITIES				
Accounts payable	\$ 708,477	\$ 8,221,955	\$ 8,397,479	\$ 532,953
Due to other governments	-	-	-	-
TOTAL LIABILITIES	<u>\$ 708,477</u>	<u>\$ 8,221,955</u>	<u>\$ 8,397,479</u>	<u>\$ 532,953</u>

CAMERON COUNTY HEALTH CLINICS' FUNDS

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 17,559	\$ 230,516	\$ 199,169	\$ 48,906
TOTAL ASSETS	<u>\$ 17,559</u>	<u>\$ 230,516</u>	<u>\$ 199,169</u>	<u>\$ 48,906</u>
LIABILITIES				
Accounts payable	\$ 17,559	\$ 230,516	\$ 199,169	\$ 48,906
TOTAL LIABILITIES	<u>\$ 17,559</u>	<u>\$ 230,516</u>	<u>\$ 199,169</u>	<u>\$ 48,906</u>

CAMERON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
 (CONTINUED)

TAX ASSESSOR-COLLECTOR'S TABC FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 31,117	\$ 133,325	\$ 154,655	\$ 9,787
TOTAL ASSETS	<u>\$ 31,117</u>	<u>\$ 133,325</u>	<u>\$ 154,655</u>	<u>\$ 9,787</u>
LIABILITIES				
Due to other governments	\$ 31,117	\$ 133,325	\$ 154,655	\$ 9,787
TOTAL LIABILITIES	<u>\$ 31,117</u>	<u>\$ 133,325</u>	<u>\$ 154,655</u>	<u>\$ 9,787</u>

TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 2,575,227	\$ 81,768,310	\$ 81,737,169	\$ 2,606,368
TOTAL ASSETS	<u>\$ 2,575,227</u>	<u>\$ 81,768,310</u>	<u>\$ 81,737,169</u>	<u>\$ 2,606,368</u>
LIABILITIES				
Due to other governments	\$ 2,575,227	\$ 81,768,310	\$ 81,737,169	\$ 2,606,368
TOTAL LIABILITIES	<u>\$ 2,575,227</u>	<u>\$ 81,768,310</u>	<u>\$ 81,737,169</u>	<u>\$ 2,606,368</u>

TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 85,741	\$ -	\$ -	\$ 85,741
TOTAL ASSETS	<u>\$ 85,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,741</u>
LIABILITIES				
Due to other governments	\$ 85,741	\$ -	\$ -	\$ 85,741
TOTAL LIABILITIES	<u>\$ 85,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,741</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(CONTINUED)

TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 2,060,001	\$ 358,802,490	\$ 358,795,753	\$ 2,066,738
TOTAL ASSETS	<u>\$ 2,060,001</u>	<u>\$ 358,802,490</u>	<u>\$ 358,795,753</u>	<u>\$ 2,066,738</u>
LIABILITIES				
Due to other governments	\$ 2,060,001	\$ 358,802,490	\$ 358,795,753	\$ 2,066,738
TOTAL LIABILITIES	<u>\$ 2,060,001</u>	<u>\$ 358,802,490</u>	<u>\$ 358,795,753</u>	<u>\$ 2,066,738</u>

DISTRICT ATTORNEY'S RESTITUTION FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 214,665	\$ 9,816	\$ 11,099	\$ 213,382
TOTAL ASSETS	<u>\$ 214,665</u>	<u>\$ 9,816</u>	<u>\$ 11,099</u>	<u>\$ 213,382</u>
LIABILITIES				
Accounts payable	\$ 214,665	\$ 9,816	\$ 11,099	\$ 213,382
TOTAL LIABILITIES	<u>\$ 214,665</u>	<u>\$ 9,816</u>	<u>\$ 11,099</u>	<u>\$ 213,382</u>

STATE MOTOR VEHICLE SALES TAX

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 1,505,161	\$ 49,882,712	\$ 49,394,520	\$ 1,993,353
TOTAL ASSETS	<u>\$ 1,505,161</u>	<u>\$ 49,882,712</u>	<u>\$ 49,394,520</u>	<u>\$ 1,993,353</u>
LIABILITIES				
Due to other governments	\$ 1,505,161	\$ 49,882,712	\$ 49,394,520	\$ 1,993,353
TOTAL LIABILITIES	<u>\$ 1,505,161</u>	<u>\$ 49,882,712</u>	<u>\$ 49,394,520</u>	<u>\$ 1,993,353</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(CONTINUED)

PAYROLL FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 18,557	\$ 75,202,822	\$ 72,369,826	\$ 2,851,553
TOTAL ASSETS	<u>\$ 18,557</u>	<u>\$ 75,202,822</u>	<u>\$ 72,369,826</u>	<u>\$ 2,851,553</u>
LIABILITIES				
Accounts payable	\$ 18,557	\$ 75,202,822	\$ 72,369,826	\$ 2,851,553
TOTAL LIABILITIES	<u>\$ 18,557</u>	<u>\$ 75,202,822</u>	<u>\$ 72,369,826</u>	<u>\$ 2,851,553</u>

OCCUPATION TAX

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 60	\$ 19,521	\$ 19,483	\$ 98
TOTAL ASSETS	<u>\$ 60</u>	<u>\$ 19,521</u>	<u>\$ 19,483</u>	<u>\$ 98</u>
LIABILITIES				
Accounts payable	\$ 60	\$ 19,521	\$ 19,483	\$ 98
TOTAL LIABILITIES	<u>\$ 60</u>	<u>\$ 19,521</u>	<u>\$ 19,483</u>	<u>\$ 98</u>

COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 39	\$ 737	\$ 705	\$ 71
TOTAL ASSETS	<u>\$ 39</u>	<u>\$ 737</u>	<u>\$ 705</u>	<u>\$ 71</u>
LIABILITIES				
Due to other governments	\$ 39	\$ 737	\$ 705	\$ 71
TOTAL LIABILITIES	<u>\$ 39</u>	<u>\$ 737</u>	<u>\$ 705</u>	<u>\$ 71</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(CONTINUED)

ALL AGENCY FUNDS

	BALANCE 10/01/2019	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2020
ASSETS				
Cash	\$ 10,637,641	\$ 581,314,977	\$ 580,799,584	\$ 11,153,034
TOTAL ASSETS	<u>\$ 10,637,641</u>	<u>\$ 581,314,977</u>	<u>\$ 580,799,584</u>	<u>\$ 11,153,034</u>
LIABILITIES				
Accounts payable	\$ 2,583,886	\$ 86,980,590	\$ 85,535,658	\$ 4,028,818
Deposits	4,899	1,191	0	6,090
Due to other governments	6,265,868	490,622,718	490,121,687	6,766,899
Fees payable	1,782,988	3,710,478	5,142,239	351,227
TOTAL LIABILITIES	<u>\$ 10,637,641</u>	<u>\$ 581,314,977</u>	<u>\$ 580,799,584</u>	<u>\$ 11,153,034</u>

CAPITAL ASSETS

USED IN THE OPERATION

OF GOVERNMENTAL FUNDS

CAMERON COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENT FUNDS
COMPARATIVE SCHEDULE BY SOURCE
September 30, 2020

GENERAL CAPITAL ASSETS

Buildings	\$ 142,263,038
Improvements other than buildings	6,195,282
Other structures	12,015,317
Equipment	53,744,643
Land	10,956,632
Infrastructure	313,045,174
Construction work in progress	14,283,903
TOTAL GENERAL CAPITAL ASSETS	<u>\$ 552,503,989</u>

INVESTMENTS IN GENERAL CAPITAL ASSETS BY SOURCE

General fund	\$ 23,443,199
Special revenue funds	162,396,482
Capital project Funds	366,664,308
Other sources	-
TOTAL INVESTMENTS IN GENERAL CAPITAL ASSETS	<u>\$ 552,503,989</u>

**CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
AS OF SEPTEMBER 30, 2020**

FUNCTION AND ACTIVITY	LAND	INFASTR.	BUILDING	IMPROVEMENTS OTHER THAN BUILDINGS	(ROW) OTHER STRUCTURES	CONSTRUCTION WORK IN PROGRESS	EQUIPMENT	TOTAL
Balance of real property 10/01/2019	\$ 10,950,132	\$ 313,006,486	\$ 140,368,497	\$ 6,195,282	\$ 12,032,986	\$ 3,866,832	\$ 50,522,903	\$ 536,943,118
General government	6,500	-	-	-	-	-	376,482	382,982
Law enforcement and public safety	-	-	-	-	-	4,298,393	969,541	5,267,934
Health	-	-	-	-	-	-	163,797	163,797
Welfare	-	-	-	-	-	-	27,650	27,650
Culture and recreation	-	-	2,045,541	-	-	2,708,660	58,831	4,813,032
Road and bridge	-	38,688	(151,000)	-	(17,669)	3,410,018	1,625,439	4,905,476
TOTAL GENERAL CAPITAL ASSETS	\$ 10,956,632	\$ 313,045,174	\$ 142,263,038	\$ 6,195,282	\$ 12,015,317	\$ 14,283,903	\$ 53,744,643	\$ 552,503,989

**CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
BY FUNCTION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

FUNCTION AND ACTIVITY	GENERAL CAPITAL ASSETS 10/1/2019	ADDITIONS	DEDUCTIONS	ADJUSTMENTS	GENERAL CAPITAL ASSETS 9/30/2020
Balance of real property not readily identifiable as to function at 10/1/2019	\$ 16,055,686	\$ -	\$ -	\$ -	\$ 16,055,686
General government	57,545,248	408,902	25,920	-	57,928,230
Law enforcement and public safety	102,186,117	5,461,105	193,171	-	107,454,051
Health	3,858,885	164,597	800	-	4,022,682
Welfare	2,378,009	27,650	-	-	2,405,659
Culture and recreation	14,853,958	6,858,572	2,045,540	-	19,666,990
Road and bridge	340,065,215	5,963,134	1,057,658	-	344,970,691
TOTAL GENERAL CAPITAL ASSETS	\$ 536,943,118	\$ 18,883,960	\$ 3,323,089	\$ -	\$ 552,503,989

CAMERON COUNTY, TEXAS COMPONENT UNITS

Discretely Presented Component Units are legally separate organizations that, because of the nature and significance of their relationship with the primary government, are included in the financial reporting entity but shown separately from the primary government's financial activities.

Cameron County Regional Mobility Authority - The Authority was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rents from operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. The Commissioners' Court appoints board members with the Governor appointing the Chair.

Cameron County Health Care Funding District - Cameron County Health Care Funding District was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of commissioners court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the district, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component of county government and is not a separate political subdivision of the State. Commissioners Court as the "Directors" of this district can influence operations of the CCHCFD.

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

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION-GOVERNMENTAL FUNDS-
COMPONENT UNITS
SEPTEMBER 30, 2020

	Governmental Funds	TOTAL
ASSETS:		
Cash	\$ 6,433,175	\$ 6,433,175
Restricted-Cash trustee fund	4,401,201	4,401,201
Restricted-Cash debt service reserve	1,905,796	1,905,796
Restricted-Cash debt service	1,750,000	1,750,000
Receivables:		
Accounts Receivable-Net	5,472,543	5,472,543
Due from Other Agencies	3,448,413	3,448,413
Non-current Assets:		
Capital assets, net		
Equipment	99,160,214	99,160,214
Capital Work in process	24,154,657	24,154,657
Unamortized bond issuance costs	99,746	99,746
Net Pension Asset	58,990	58,990
Total Assets	<u>\$ 146,884,735</u>	<u>\$ 146,884,735</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	145,267	145,267
Deferred resources Outflows for Pensions	138,002	138,002
Total deferred outflows of resources	<u>283,269</u>	<u>283,269</u>
 Total Assets plus Deferred Outflows of Resources	 <u>\$ 147,168,004</u>	 <u>\$ 147,168,004</u>
 LIABILITIES		
Accounts Payable	\$ 1,479,696	1,479,696
Other	462,643	462,643
Interest Payable	311,527	311,527
Current Maturities of Bonds	1,750,000	1,750,000
Total current liabilities	4,003,866	4,003,866
 Long-Term Bond Payable	73,543,488	73,543,488
Due to Other Governments	16,184,188	16,184,188
Total Long-Term Liabilities	<u>89,727,676</u>	<u>89,727,676</u>
Total Liabilities	<u>93,731,542</u>	<u>93,731,542</u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred Revenue	47,896	47,896
Deferred inflow of resources	31,006	31,006
Total deferred inflows of resources	<u>78,902</u>	<u>78,902</u>
 Total Liabilities plus Deferred Inflows of Resources	 <u>\$ 93,810,444</u>	 <u>\$ 93,810,444</u>
 NET POSITION		
Net investment in capital assets	30,243,709	30,243,709
Restricted	17,761,865	17,761,865
Unrestricted	<u>5,351,986</u>	<u>5,351,986</u>
 Total Net Position	 <u>\$ 53,357,560</u>	 <u>\$ 53,357,560</u>

**CAMERON COUNTY, TEXAS
STATEMENT OF ACTIVITIES-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Cameron County Spaceport Dev. Corporation	Cameron-County Regional Mobility Authority	Cameron County Health Care Funding District	
Component units:								
General government	13,239,058	8,318,800	-	5,657,258	-	737,000	(20,000)	717,000
Health	21,462,513	26,296,030	-	-	-	-	4,833,517	4,833,517
Economic Development And Assistance	-	-	-	-	-	-	-	-
Total component units	<u>\$ 34,701,571</u>	<u>\$ 34,614,830</u>	<u>\$ -</u>	<u>\$ 5,657,258</u>	<u>\$ -</u>	<u>\$ 737,000</u>	<u>\$ 4,813,517</u>	<u>\$ 5,550,517</u>
General revenues:								
Property taxes, levied for general purposes					\$ -	\$ -	\$ -	\$ -
Unrestricted investment earnings					85	61,050	31,316	92,451
Due to providers					-	-	-	-
Miscellaneous					-	-	-	-
Total general revenue and transfers					<u>85</u>	<u>61,050</u>	<u>31,316</u>	<u>92,451</u>
Changes in net position					85	798,050	4,844,833	5,642,968
Net Position - beginning					15,694	45,105,290	2,701,706	47,822,690
Prior period adjustment					-	(108,098)	-	(108,098)
Due to other entities					-	-	-	-
Net Position - ending					<u>\$ 15,779</u>	<u>\$ 45,795,242</u>	<u>\$ 7,546,539</u>	<u>\$ 53,357,560</u>

**CAMERON COUNTY, TEXAS
BALANCE SHEET
COMPONENT UNITS
SEPTEMBER 30, 2020**

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Non Major Component Unit Cameron County Spaceport Dev. Corporation	TOTAL GOVERNMENTAL FUNDS
ASSETS:				
Current Assets				
Cash	\$ 2,410,557	\$ 4,006,839	\$ 15,779	\$ 6,433,175
Restricted-Cash trustee fund	4,401,201	-		4,401,201
Restricted-Cash debt service reserve	1,905,796	-		1,905,796
Restricted-Cash debt service	1,750,000	-		1,750,000
Receivables:				-
Accounts Receivable-Net	1,932,213	3,540,330	-	5,472,543
Due From Other Agencies	3,448,413	-	-	3,448,413
Non-current Assets:				
Capital assets, net				
Infrastructure	99,160,214	-		99,160,214
Capital Work in process	24,154,657	-		24,154,657
Unamortized bond insurance costs	99,746	-		99,746
Net Pension Asset	58,990	-		58,990
Total Assets and Other Debits	<u>139,321,787</u>	<u>7,547,169</u>	<u>15,779</u>	<u>146,884,735</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	145,267	-	-	145,267
Deferred resources Outflows for Pensions	138,002	-		138,002
Total deferred outflows of resources	<u>283,269</u>	<u>-</u>	<u>-</u>	<u>283,269</u>
Total Assets plus Deferred Outflows of Resources	<u>\$ 139,605,056</u>	<u>\$ 7,547,169</u>	<u>\$ 15,779</u>	<u>\$ 147,168,004</u>
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 1,479,066	\$ 630	\$ -	\$ 1,479,696
Line of Credit Payable	462,643	-	-	462,643
Current Maturities of Bonds	1,750,000	-		1,750,000
Interest Payable	311,527	-	-	311,527
Non-current Liabilities:				
Due to Other Governments	16,184,188	-		16,184,188
Long-term debt, net of current maturities	73,543,488	-	-	73,543,488
Total Liabilities	<u>93,730,912</u>	<u>630</u>	<u>-</u>	<u>93,731,542</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Revenue	47,896	-	-	47,896
Deferred inflow related to pension	31,006	-		31,006
Total deferred inflows of resources	<u>78,902</u>	<u>-</u>	<u>-</u>	<u>78,902</u>
Total Liabilities plus Deferred Inflows of Resources	<u>\$ 93,809,814</u>	<u>\$ 630</u>	<u>\$ -</u>	<u>\$ 93,810,444</u>
NET POSITION				
Net investment in capital assets	30,243,709	-		30,243,709
Restricted	10,199,547	7,546,539	15,779	17,761,865
Unrestricted	5,351,986	-	-	5,351,986
Total Fund Balances	<u>45,795,242</u>	<u>7,546,539</u>	<u>15,779</u>	<u>53,357,560</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 139,605,056</u>	<u>\$ 7,547,169</u>	<u>\$ 15,779</u>	<u>\$ 147,168,004</u>

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN NET POSITION
GOVERNMENTAL FUNDS-COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Cameron County Spaceport Dev. Corporation	TOTAL GOVERNMENTAL FUNDS (Memorandum Only)
REVENUES:				
Taxes-Net	\$ 1,311,065	\$ -	\$ -	\$ 1,311,065
Interest	61,050	31,316	85	92,451
User Fees and Other	7,007,735	26,296,030	-	33,303,765
Total Operating Revenues	8,379,850	26,327,346	85	34,707,281
EXPENDITURES:				
Current Operating				
Administrative Expenditures	299,133	-	-	299,133
Program Services	-	20,462,513	-	20,462,513
Contractual Services	1,382,296	-	-	1,382,296
Other Administrative Expenditures	1,123,558	1,020,000	-	2,143,558
Project Expenses	3,756,156	-	-	3,756,156
Professional Services	485,607	-	-	485,607
Depreciation	3,273,021	-	-	3,273,021
Debt Interest	2,540,023	-	-	2,540,023
Bond issuance costs	379,264	-	-	379,264
Total Operating Expenditures	13,239,058	21,482,513	-	34,721,571
Over (Under) Expenditures	(4,859,208)	4,844,833	85	(14,290)
Capital contributions	5,657,258	-	-	5,657,258
	5,657,258	-	-	5,657,258
Change in net position	798,050	4,844,833	85	5,642,968
Total net position - beginning	45,105,290	2,701,706	15,694	47,822,690
Fund balance	45,903,340	7,546,539	15,779	53,465,658
Prior period adjustment	(108,098)			(108,098)
Total net position - ending	\$ 45,795,242	\$ 7,546,539	\$ 15,779	\$ 53,357,560

CAMERON COUNTY, TEXAS

STATISTICAL SECTION

This part of Cameron County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

CAMERON COUNTY, TEXAS

Net Position by Component

For the last ten fiscal years

	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Governmental Activities										
Net investment in capital assets	\$ 187,165,505	\$ 184,766,821	\$ 175,789,949	\$ 164,634,237	\$ 155,949,627	\$ 160,249,902	\$ 153,098,158	\$ 145,996,064	\$ 122,894,688	\$ 116,101,698
Restricted	16,854,509	23,656,726	23,341,683	23,023,002	20,529,228	21,417,422	22,084,780	23,615,212	31,286,799	31,083,384
Unrestricted	(1,490,920)	(3,453,068)	(600,653)	1,532,836	(1,084,670)	(7,582,323)	(8,977,839)	(12,595,250)	(10,850,669)	(11,259,286)
Total governmental activities net position	<u>\$ 202,529,094</u>	<u>\$ 204,970,479</u>	<u>\$ 198,530,979</u>	<u>\$ 189,190,075</u>	<u>\$ 175,394,185</u>	<u>\$ 174,085,001</u>	<u>\$ 166,205,099</u>	<u>\$ 157,016,026</u>	<u>\$ 143,330,818</u>	<u>\$ 135,925,796</u>
Business-type activities										
Net investment in capital assets	\$ 17,254,534	\$ 21,753,249	\$ 21,327,261	\$ 21,488,674	\$ 22,608,558	\$ 24,026,722	\$ 24,561,386	\$ 26,650,236	\$ 30,629,814	\$ 29,969,603
Restricted	15,535,455	17,514,602	13,375,898	10,480,143	9,740,517	11,351,146	11,316,419	10,966,395	10,376,349	11,136,221
Unrestricted	(4,863,921)	(8,341,329)	(1,533,747)	5,315,750	6,019,264	5,868,390	6,900,014	8,094,446	6,023,478	5,990,033
Total business-type activities net position	<u>\$ 27,926,068</u>	<u>\$ 30,926,522</u>	<u>\$ 33,169,412</u>	<u>\$ 37,284,567</u>	<u>\$ 38,368,339</u>	<u>\$ 41,246,258</u>	<u>\$ 42,777,819</u>	<u>\$ 45,711,077</u>	<u>\$ 47,029,641</u>	<u>\$ 47,095,857</u>
Primary government										
Net investment in capital assets	\$ 204,420,039	\$ 206,520,070	\$ 197,117,210	\$ 186,122,911	\$ 178,558,185	\$ 184,276,624	\$ 177,659,544	\$ 172,646,300	\$ 153,524,502	\$ 146,071,301
Restricted	32,389,964	41,171,328	36,717,581	33,503,145	30,269,745	32,768,568	33,401,199	34,581,607	41,663,148	42,219,605
Unrestricted	(6,354,841)	(11,794,397)	(2,134,400)	6,848,586	4,934,594	(1,713,933)	(2,077,825)	(4,500,804)	(4,827,191)	(5,269,253)
Total primary government net position	<u>\$ 230,455,162</u>	<u>\$ 235,897,001</u>	<u>\$ 231,700,391</u>	<u>\$ 226,474,642</u>	<u>\$ 213,762,524</u>	<u>\$ 215,331,259</u>	<u>\$ 208,982,918</u>	<u>\$ 202,727,103</u>	<u>\$ 190,360,459</u>	<u>\$ 183,021,653</u>

CAMERON COUNTY, TEXAS

Changes in Net Position
For the last Ten fiscal years

	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revenues										
Government Activities - Revenues										
Charges for Services:										
General government	\$ 14,153,964	\$ 13,754,317	\$ 15,649,060	\$ 17,328,049	\$ 20,385,301	\$ 21,223,062	\$ 23,439,386	\$ 22,219,985	\$ 23,012,165	\$ 24,743,238
Law enforcement	12,293,072	11,344,711	11,370,503	14,325,850	13,587,738	13,984,100	12,325,920	11,409,620	13,153,860	11,852,814
Highways and streets	4,864,372	3,662,493	4,382,905	4,357,688	3,833,312	4,544,799	4,228,634	4,348,269	4,709,889	4,331,775
Health	396,082	394,003	440,616	321,319	490,002	1,303,585	724,511	685,159	594,699	571,276
Welfare	529,574	88,831	-	-	-	-	-	-	-	-
Operating Grants and Contributions	19,323,675	26,198,191	18,649,736	18,902,617	19,561,337	20,147,116	18,135,701	19,662,958	20,581,257	25,328,329
Capital Grants and Contributions	11,307,059	9,459,809	5,895,886	1,583,160	5,410,682	4,814,492	6,458,340	1,348,210	783,222	767,859
Total Government Activities - Revenues	<u>62,867,798</u>	<u>64,902,355</u>	<u>56,388,706</u>	<u>56,818,683</u>	<u>63,268,372</u>	<u>66,017,154</u>	<u>65,312,492</u>	<u>59,674,201</u>	<u>62,835,092</u>	<u>67,595,291</u>
Business-type activities- Revenues										
Charges for Services	24,069,193	23,496,510	23,283,654	24,751,808	24,943,693	28,254,538	30,124,166	29,969,543	30,489,756	24,202,495
Operating Grants and Contributions	178,691	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	450,000	250,158	1,230,447	2,687,734	1,023,793	1,438,041	829,108	1,226,736	658,511	1,111,917
Total Business-type activities- Revenues	<u>24,697,884</u>	<u>23,746,668</u>	<u>24,514,101</u>	<u>27,439,542</u>	<u>25,967,486</u>	<u>29,692,579</u>	<u>30,953,274</u>	<u>31,196,279</u>	<u>31,148,267</u>	<u>25,314,412</u>
Total Primary Government Revenues	<u>\$ 87,565,682</u>	<u>\$ 88,649,023</u>	<u>\$ 80,902,807</u>	<u>\$ 84,258,225</u>	<u>\$ 89,235,858</u>	<u>\$ 95,709,733</u>	<u>\$ 96,265,766</u>	<u>\$ 90,870,480</u>	<u>\$ 93,983,359</u>	<u>\$ 92,909,703</u>
Expenses										
Government Activities - Expenses										
General Government	\$ 27,502,559	\$ 28,465,544	\$ 29,319,630	\$ 33,995,122	\$ 37,768,918	\$ 39,622,529	\$ 42,335,165	\$ 48,926,972	\$ 48,507,387	\$ 52,213,204
Law Enforcement and public safety	69,081,195	68,731,281	67,268,329	71,978,255	74,313,531	75,151,900	77,870,548	78,396,622	81,019,800	80,488,845
Highways and streets	17,104,629	19,948,347	20,155,120	19,865,457	19,825,416	23,318,830	21,907,316	19,471,888	19,797,735	21,628,059
Health	9,940,575	9,788,583	10,473,536	10,486,785	10,468,682	10,325,428	10,419,455	10,166,521	9,851,444	9,267,438
Welfare	11,513,917	9,949,777	7,406,760	5,237,190	9,466,140	7,475,526	11,102,153	6,803,125	6,436,600	4,961,147
Interest on Long-term Debt	3,302,908	2,778,548	2,795,005	2,519,879	5,672,376	2,675,072	3,010,691	4,106,418	4,379,355	5,058,891
Total Government Activities - Expenses	<u>138,445,783</u>	<u>139,662,080</u>	<u>137,418,380</u>	<u>144,082,688</u>	<u>157,515,063</u>	<u>158,569,285</u>	<u>166,645,328</u>	<u>167,871,546</u>	<u>169,992,321</u>	<u>173,617,584</u>
Business-type activities - Expenses										
Operational Expenses	11,686,343	14,488,797	15,447,548	15,301,697	17,335,338	18,133,091	21,167,053	19,773,022	20,797,354	19,198,045
Total Business-type activities - Expenses	<u>11,686,343</u>	<u>14,488,797</u>	<u>15,447,548</u>	<u>15,301,697</u>	<u>17,335,338</u>	<u>18,133,091</u>	<u>21,167,053</u>	<u>19,773,022</u>	<u>20,797,354</u>	<u>19,198,045</u>
Net (expense)/revenue										
Governmental activities	(75,577,985)	(74,759,725)	(81,029,674)	(87,264,005)	(94,246,691)	(92,552,131)	(101,332,836)	(108,197,345)	(107,157,229)	(106,022,293)
Business-type activities	13,011,541	9,257,871	9,066,553	12,137,845	8,632,148	11,559,488	9,786,221	11,423,257	10,350,913	6,116,367
Total primary government net expense	<u>\$ (62,566,444)</u>	<u>\$ (65,501,854)</u>	<u>\$ (71,963,121)</u>	<u>\$ (75,126,160)</u>	<u>\$ (85,614,543)</u>	<u>\$ (80,992,643)</u>	<u>\$ (91,546,615)</u>	<u>\$ (96,774,088)</u>	<u>\$ (96,806,316)</u>	<u>\$ (99,905,926)</u>
General Revenues										
Governmental activities:										
Taxes Levied for General Purposes	\$50,300,971	\$53,192,831	\$54,932,470	\$55,974,060	\$56,827,976	\$ 58,408,232	\$ 60,785,504	\$ 62,608,263	\$ 64,317,250	\$ 70,724,129
Taxes Levied for Debt Service	5,830,290	6,310,998	6,292,014	6,513,410	8,234,082	7,652,489	10,258,384	11,666,648	12,521,261	12,729,690
Unrestricted Investment Income	1,989,760	256,774	263,441	244,967	225,416	187,135	532,670	1,363,032	1,834,779	1,242,915
Miscellaneous	7,616,101	9,801,140	7,335,998	7,979,983	8,089,403	16,705,073	7,052,604	7,621,430	8,266,322	7,189,334
Gain on sale of capital assets	370,542	408,289	259,510	334,760	130,215	184,157	55,074	3,463	(3,209,442)	350,295
Transfers	6,666,985	6,809,647	6,628,543	8,099,690	7,788,931	8,797,679	9,109,773	9,774,617	9,741,851	6,380,908
Total governmental activities	<u>72,774,649</u>	<u>76,779,679</u>	<u>75,711,976</u>	<u>79,146,870</u>	<u>81,296,023</u>	<u>91,934,765</u>	<u>87,794,009</u>	<u>93,037,453</u>	<u>93,472,021</u>	<u>98,617,271</u>
Business-type activities										
Transfers	(6,666,985)	(6,809,647)	(6,628,543)	(8,099,690)	(7,788,931)	(8,797,679)	(9,109,773)	(9,774,617)	(9,741,851)	(6,380,908)
Micellaneous	(1,785,800)	17,757	12,899	8,651	13,443	49,087	44,443	22,785	25,372	34,913
Gain on sale of capital assets	68,600	14,548	19,850	-	9,702	-	-	-	14,518	-
Unrestricted Investment Income	68,008	104,261	81,844	68,349	58,492	67,023	318,590	625,909	669,612	295,844
Total Business-type activities	<u>(8,316,177)</u>	<u>(6,673,081)</u>	<u>(6,513,950)</u>	<u>(8,022,690)</u>	<u>(7,707,294)</u>	<u>(8,681,569)</u>	<u>(8,746,740)</u>	<u>(9,125,923)</u>	<u>(9,032,349)</u>	<u>(6,050,151)</u>
Total Primary government	<u>\$64,458,472</u>	<u>\$70,106,598</u>	<u>\$69,198,026</u>	<u>\$71,124,180</u>	<u>\$73,588,729</u>	<u>\$ 83,253,196</u>	<u>\$ 79,047,269</u>	<u>\$ 83,911,530</u>	<u>\$ 84,439,672</u>	<u>\$ 92,567,120</u>
Change in Net Position										
Governmental activities	\$ (2,803,336)	\$ 2,019,954	\$ (5,317,698)	\$ (8,117,135)	\$ (12,950,668)	\$ (617,366)	\$ (13,538,827)	\$ (15,159,892)	\$ (13,685,208)	\$ (7,405,022)
Business-type activities	4,695,364	2,584,790	2,552,603	4,115,155	924,854	2,877,919	1,039,481	2,297,334	1,318,564	66,216
Total Change in Net Position	<u>\$ 1,892,028</u>	<u>\$ 4,604,744</u>	<u>\$ (2,765,095)</u>	<u>\$ (4,001,980)</u>	<u>\$ (12,025,814)</u>	<u>\$ 2,260,553</u>	<u>\$ (12,499,346)</u>	<u>\$ (12,862,558)</u>	<u>\$ (12,366,644)</u>	<u>\$ (7,338,806)</u>

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

	Fiscal Year									
	2011*	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	97,378	98,557	138,098	589,590	558,425	746,015	555,783	740,583	858,710	1,762,565
Committed	2,000,000	1,000,000	1,810,252	1,810,252	1,810,252	2,967,700	1,069,742	1,000,000	1,000,000	1,000,000
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	4,454,451	10,563,771	14,080,281	18,402,804	22,183,694	22,806,356	22,357,478	20,671,803	19,927,102	21,620,013
Total General Fund	<u>\$ 6,551,829</u>	<u>\$ 11,662,328</u>	<u>\$ 16,028,631</u>	<u>\$ 20,802,646</u>	<u>\$ 24,552,371</u>	<u>\$ 26,520,071</u>	<u>\$ 23,983,003</u>	<u>\$ 22,412,386</u>	<u>\$ 21,785,812</u>	<u>\$ 24,382,578</u>
All Other Governmental Funds										
Restricted:										
Special revenue funds	\$ 13,163,456	\$ 20,774,340	\$ 21,596,744	\$ 21,769,079	\$ 20,359,924	\$ 21,252,968	\$ 21,913,147	\$ 23,621,268	\$ 23,725,403	\$ 23,830,142
Capital project funds	15,123,448	11,840,702	8,793,726	21,451,651	17,135,464	24,516,079	11,347,306	12,144,057	52,383,741	38,868,779
Debt service funds	4,275,819	5,018,298	5,495,664	5,873,663	5,437,387	5,889,323	5,934,510	5,773,087	5,932,511	5,507,345
Unrestricted, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 32,562,723</u>	<u>\$ 37,633,340</u>	<u>\$ 35,886,134</u>	<u>\$ 49,094,393</u>	<u>\$ 42,932,775</u>	<u>\$ 51,658,370</u>	<u>\$ 39,194,963</u>	<u>\$ 41,538,412</u>	<u>\$ 82,041,655</u>	<u>\$ 68,206,266</u>

* Implementation of GASB 54

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

REVENUES	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Taxes	\$ 56,080,939	\$ 59,489,913	\$ 61,262,338	\$ 62,800,449	\$ 65,380,479	\$ 66,171,333	\$ 70,957,001	\$ 74,166,220	\$ 76,518,961	\$ 82,931,975
Licenses and permits	3,297,461	3,363,734	3,972,088	3,936,571	3,835,740	4,219,252	4,070,617	4,275,085	4,371,780	4,453,049
Intergovernmental	38,023,659	40,655,100	29,471,814	25,676,806	30,877,035	32,466,587	31,306,515	27,156,525	28,424,122	32,984,239
Charges for services	7,675,546	7,003,783	8,252,791	11,579,394	11,105,186	10,713,243	8,148,044	7,376,080	8,320,051	7,414,842
Fines and forfeitures	5,502,088	5,599,785	5,594,573	4,998,314	5,188,369	5,419,667	6,876,509	6,686,969	7,540,325	6,619,964
Miscellaneous	9,595,975	10,031,809	7,592,747	7,998,002	6,809,742	8,045,399	7,510,496	8,914,531	9,983,197	8,579,056
TOTAL REVENUES	\$ 120,175,668	\$ 126,144,124	\$ 116,146,351	\$ 116,989,536	\$ 123,196,551	\$ 127,035,481	\$ 128,869,182	\$ 128,575,410	\$ 135,158,436	\$ 142,983,125

EXPENDITURES

General Government, Culture and Recreation	\$ 15,427,634	\$ 15,873,415	\$ 16,825,164	\$ 18,481,901	\$ 18,545,218	\$ 19,095,888	\$ 19,783,026	\$ 29,354,785	\$ 23,594,500	\$ 31,049,337
Law Enforcement and Public Safety	63,285,222	63,067,114	62,433,931	66,520,254	68,818,371	70,825,532	73,395,905	73,891,876	76,367,194	75,929,079
Highways and Streets	11,001,272	11,496,092	12,632,577	10,233,748	11,694,086	15,570,710	13,847,579	11,597,968	11,769,827	13,231,567
Health and Welfare	20,556,092	18,892,262	17,184,954	15,164,798	19,149,219	17,346,524	21,022,988	16,502,436	15,817,569	13,821,272
Capital outlay	11,488,915	12,829,384	3,936,153	6,490,194	6,776,797	12,122,764	15,504,803	25,564,207	10,287,050	16,718,154
Bond issuance costs	375,153	187,484	-	184,275	-	140,379	-	389,548	490,785	-
Debt Service - Principal	6,037,009	4,180,620	4,937,174	5,092,022	6,112,196	6,148,524	7,487,720	7,938,215	8,641,163	9,824,794
Debt Service - Interest	3,045,567	2,640,705	2,422,311	2,441,423	5,734,521	2,531,494	2,978,355	3,673,456	3,728,589	5,061,353
TOTAL EXPENDITURES	\$ 131,216,864	\$ 129,167,076	\$ 120,372,264	\$ 124,608,615	\$ 136,830,408	\$ 143,781,815	\$ 154,020,376	\$ 168,912,491	\$ 150,696,677	\$ 165,635,556

OTHER FINANCING SOURCES (USES)

Bond issuance	17,178,100	-	-	16,500,000	-	16,260,000	-	26,925,000	40,085,000	-
Bond Refunding	5,560,000	9,610,000	-	-	14,931,280	-	-	-	-	13,123,622
Bond premium	785,866	437,592	-	351,169	3,259,814	2,403,962	-	2,268,998	5,888,376	-
Bond discount	(147,829)	(54,034)	-	(96,220)	(142,552)	(98,210)	-	(169,430)	-	-
Payed to refunded bond escrow agent	(5,800,984)	(9,865,573)	-	-	(15,624,036)	-	-	-	-	(12,927,381)
Tax Note	-	-	-	-	-	-	-	-	-	5,153,491
Tax Note Premium	-	-	-	-	-	-	-	-	-	608,443
Gain on sale of capital assets	370,542	408,289	259,510	334,760	223,180	340,455	228,265	79,878	42,342	456,327
Financing Proceeds	-	-	-	-	-	-	-	-	-	-
Capital lease financing	1,826,021	5,436,716	-	1,614,705	1,919,758	2,040,272	1,505,195	3,555,106	2,377,457	487,257
Transfer in	7,252,585	7,326,368	7,521,411	9,042,821	8,412,688	10,758,020	9,899,277	11,267,823	14,816,040	8,284,035
Transfer (out)	(585,600)	(516,721)	(892,868)	(2,109,261)	(1,759,437)	(4,246,831)	(1,482,018)	(2,817,459)	(7,794,308)	(3,771,986)
TOTAL OTHER FINANCING SOURCES	\$ 26,438,701	\$ 12,782,637	\$ 6,888,053	\$ 25,637,974	\$ 11,220,695	\$ 27,457,668	\$ 10,150,719	\$ 41,109,916	\$ 55,414,907	\$ 11,413,808

OTHER CHANGES IN FUND BALANCES

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

Net change in fund balances	\$ 15,397,505	\$ (8,347,842)	\$ 2,619,097	\$ 17,982,274	\$ (2,411,894)	\$ 10,693,296	\$ (15,000,475)	\$ 772,835	\$ 39,876,666	\$ (11,238,623)
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RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES

	7.59%	5.86%	6.32%	6.38%	9.11%	6.59%	7.56%	8.10%	8.81%	10.00%
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CAMERON COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		TOTAL ACTUAL DIRECT TAX RATE
	ASSESSED VALUE	ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
2011	13,553,114,084	13,553,114,084	1,898,434,059	1,898,434,059	15,451,548,143	17,076,062,843	0.364291
2012	13,645,505,968	13,645,505,968	1,905,704,557	1,905,704,557	15,551,210,525	17,478,232,156	0.384291
2013	14,043,301,354	14,043,301,354	1,955,207,914	1,955,207,914	15,998,509,268	18,314,560,292	0.384291
2014	14,205,159,853	14,205,159,853	2,266,353,976	2,266,353,976	16,471,513,829	18,845,591,442	0.384291
2015	14,346,198,697	14,346,198,697	2,217,707,514	2,217,707,514	16,563,906,211	19,043,609,983	0.399291
2016	14,463,233,754	14,463,233,754	2,300,252,936	2,300,252,936	16,763,486,690	19,293,616,651	0.399291
2017	14,683,252,296	14,683,252,296	2,704,800,107	2,704,800,107	17,388,052,403	20,375,630,443	0.407743
2018	15,361,582,405	15,361,582,405	2,640,354,660	2,640,354,660	18,001,937,065	20,794,629,211	0.410803
2019	15,318,539,772	15,318,539,772	3,023,145,478	3,023,145,478	18,341,685,250	21,915,722,669	0.416893
2020	16,058,365,785	16,058,365,785	3,333,616,380	3,333,616,380	19,391,982,165	23,166,780,843	0.436893

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

TAX ROLL YEAR	(1) POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	LESS DEBT SERVICE FUND	NET BONDED DEBT	NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2011	406,220	15,451,548,143	83,020,001	4,275,819	78,744,182	0.51%	193.85%
2012	406,220	15,551,210,525	79,780,000	5,018,298	74,761,702	0.48%	184.04%
2013	406,220	15,998,509,268	73,615,657	5,593,129	68,022,528	0.43%	167.45%
2014	406,220	16,471,513,829	87,460,001	5,856,883	81,603,118	0.50%	200.88%
2015	406,220	16,563,906,211	81,355,001	5,983,567	75,371,434	0.46%	185.54%
2016	406,220	16,763,486,690	113,235,000	6,479,285	106,755,715	0.64%	262.80%
2017	406,220	17,388,052,403	106,770,000	6,306,834	100,463,166	0.58%	247.31%
2018	406,220	18,001,937,065	126,670,000	6,302,722	120,367,278	0.67%	296.31%
2019	406,220	18,341,685,250	159,080,000	6,742,543	152,337,457	0.83%	375.01%
2020	406,220	19,391,982,165	151,170,000	12,703,805	138,466,195	0.71%	340.87%

(1) Last official Federal census

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

FISCAL YEAR ENDED SEP 30	TOTAL TAX LEVY FOR FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT COLLECTED	PERCENTAGE OF LEVY		TOTAL AMOUNT COLLECTED	PERCENTAGE OF LEVY
2020	\$ 84,722,213	\$ 81,889,780	96.66%	\$ -	\$ 81,889,780	96.66%
2019	\$ 76,465,202	\$ 73,916,448	96.67%	\$ 1,379,979	\$ 75,296,427	98.47%
2018	\$ 73,952,498	\$ 71,599,371	96.82%	\$ 1,658,951	\$ 73,258,322	99.06%
2017	\$ 70,898,567	\$ 68,513,788	96.64%	\$ 1,887,561	\$ 70,401,349	99.30%
2016	\$ 66,935,094	\$ 64,602,762	96.52%	\$ 1,928,390	\$ 66,531,152	99.40%
2015	\$ 66,138,187	\$ 63,887,037	96.60%	\$ 1,920,302	\$ 65,807,339	99.50%
2014	\$ 63,298,545	\$ 60,839,071	96.11%	\$ 2,146,135	\$ 62,985,206	99.50%
2013	\$ 61,480,831	\$ 58,814,875	95.66%	\$ 2,385,009	\$ 61,199,884	99.54%
2012	\$ 59,761,902	\$ 56,969,308	95.33%	\$ 2,549,503	\$ 59,518,811	99.59%
2011	\$ 56,288,599	\$ 53,529,288	95.10%	\$ 2,525,264	\$ 56,054,552	99.58%

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

	2020			2019			2018			2017			2016			2015			2014			2013			2012			2011
	Debt			Debt			Debt			Debt			Debt			Debt			Debt			Debt			Debt			Debt Svc
	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	Total
CAMERON COUNTY	0.383608	0.053285	0.436893	0.381153	0.055740	0.436893	0.360875	0.056018	0.416893	0.357829	0.052974	0.410803	0.356401	0.051342	0.407743	0.348885	0.050406	0.399291	0.344583	0.039708	0.384291	0.345075	0.039216	0.384291	0.343790	0.040501	0.384291	0.364291
CITY OF BROWNSVILLE	0.442836	0.255128	0.697964	0.445431	0.255182	0.700613	0.446046	0.254567	0.700613	0.449615	0.250998	0.700613	0.449303	0.251310	0.700613	0.459744	0.240869	0.700613	0.466677	0.233936	0.700613	0.466677	0.233936	0.700613	0.449285	0.251328	0.700613	0.657556
TOWN OF BAYVIEW	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000	0.000000	0.250000	0.250000
CITY OF COMBES	0.430000	0.330000	0.760000	0.439929	0.360071	0.800000	0.438828	0.333098	0.771926	0.438828	0.333098	0.771926	0.425177	0.374767	0.799944	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.629420	0.000000	0.629420	0.562103
CITY OF HARLINGEN	0.525762	0.094087	0.619849	0.518100	0.111900	0.630000	0.460827	0.128000	0.588827	0.456327	0.132500	0.588827	0.460327	0.128500	0.588827	0.450901	0.137926	0.588827	0.449723	0.139104	0.588827	0.449723	0.139104	0.588827	0.451862	0.000000	0.451862	0.588827
TOWN OF INDIAN LAKE	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000	0.775000	0.000000	0.775000	0.775000	0.000000	0.775000	0.784482	0.000000	0.784482	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000	0.753037	0.000000	0.753037	0.916100
CITY OF LA FERIA	0.469500	0.290500	0.760000	0.209822	0.550178	0.760000	0.211291	0.548709	0.760000	0.207454	0.552546	0.760000	0.187800	0.572200	0.760000	0.246155	0.467432	0.713587	0.283204	0.426113	0.709317	0.283204	0.426113	0.709317	0.333900	0.366100	0.700000	0.700000
CITY OF LOS INDIOS	0.487570	0.000000	0.487570	0.487570	0.000000	0.487570	0.468600	0.000000	0.468600	0.468600	0.000000	0.468600	0.432362	0.000000	0.432362	0.432362	0.000000	0.432362	0.450000	0.000000	0.450000	0.450000	0.000000	0.450000	0.000000	0.000000	0.000000	0.000000
CITY OF LOS FRESNOS	0.506000	0.209000	0.715000	0.515700	0.199300	0.715000	0.561900	0.153100	0.715000	0.620491	0.094509	0.715000	0.629058	0.085942	0.715000	0.617688	0.097312	0.715000	0.591360	0.123640	0.715000	0.591360	0.123640	0.715000	0.586563	0.128437	0.715000	0.715000
TOWN OF LAGUNA VISTA	0.372986	0.031138	0.404124	0.321574	0.032550	0.354124	0.319624	0.034500	0.354124	0.319624	0.034500	0.354124	0.306124	0.038000	0.344124	0.302065	0.035225	0.337290	0.301023	0.038077	0.339100	0.301023	0.038077	0.339100	0.293200	0.045900	0.339100	0.293200
CITY OF PORT ISABEL	0.624986	0.075217	0.700203	0.626327	0.075469	0.701796	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327	0.626327
CITY OF PRIMERA	0.609869	0.140131	0.750000	0.638921	0.111079	0.750000	0.622767	0.127233	0.750000	0.551265	0.138755	0.690020	0.557806	0.132214	0.690020	0.551769	0.137838	0.689607	0.535719	0.158905	0.694624	0.535719	0.158905	0.694624	0.539375	0.163612	0.702987	0.657335
CITY OF PALM VALLEY	0.515463	0.000000	0.515463	0.515463	0.000000	0.515463	0.515463	0.000000	0.515463	0.481118	0.000000	0.481118	0.452541	0.000000	0.452541	0.452541	0.000000	0.452541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541
CITY OF RIO HONDO	0.598364	0.227640	0.826004	0.600000	0.259757	0.859757	0.619992	0.239765	0.859757	0.620600	0.240000	0.860600	0.620600	0.240000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600
TOWN OF RANCHO VIEJO	0.361724	0.088276	0.450000	0.361200	0.088800	0.450000	0.358909	0.091091	0.450000	0.356876	0.093124	0.450000	0.354673	0.095327	0.450000	0.399374	0.020532	0.419906	0.374275	0.017659	0.391934	0.374275	0.017659	0.391934	0.365463	0.026471	0.391934	0.366737
CITY OF SAN BENITO	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.677775	0.050350	0.728125	0.688125
CITY OF SANTA ROSA	0.750000	0.000000	0.750000	0.750000	0.000000	0.750000	0.720000	0.000000	0.720000	0.720000	0.000000	0.720000	0.650000	0.000000	0.650000	0.575830	0.000000	0.575830	0.569529	0.000000	0.569529	0.569529	0.000000	0.569529	0.571975	0.000000	0.571975	0.530000
CITY OF SOUTH PADRE ISLAND	0.251760	0.061980	0.313740	0.252024	0.063616	0.315640	0.250245	0.065395	0.315640	0.249640	0.066600	0.315640	0.239110	0.066530	0.305640	0.235468	0.027286	0.262754	0.227828	0.026556	0.254384	0.227828	0.026556	0.254384	0.223631	0.029070	0.252701	0.245610
BROWNSVILLE I.S.D	1.025400	0.150472	1.175872	1.057000	0.129706	1.186706	1.152500	0.112500	1.265000	1.152500	0.112500	1.265000	1.152500	0.000000	1.152500	1.040000	0.105666	1.145666	1.040000	0.102155	1.142155	1.040000	0.102155	1.142155	1.019100	0.073200	1.092300	1.092300
HARLINGEN C.I.S.D	1.024300	0.148000	1.172300	1.068400	0.148000	1.216400	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.219000
LA FERIA I.S.D	1.030700	0.177470	1.208170	1.068350	0.186000	1.254350	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.040000	0.260000	1.300000	1.336000
LOS FRESNOS C.I.S.D	1.041700	0.140020	1.181720	1.068350	0.119820	1.188170	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000	1.200000
LYFORD C.I.S.D.	1.054700	0.160000	1.214700	1.068400	0.160000	1.228400	1.170000	0.150000	1.320000	1.170000	0.140000	1.310000	1.170000	0.150000	1.320000	1.170000	0.110000	1.280000	1.170000	0.050000	1.220000	1.170000	0.050000	1.220000	1.170000	0.160000	1.330000	1.330000
POINT ISABEL I.S.D	0.966400	0.042600	1.009000	0.970000	0.051900	1.021900	1.040050	0.040607	1.080657	1.039983	0.041651	1.081634	1.004015	0.077619	1.081634	0.980643	0.100991	1.081634	0.980820	0.100814	1.081634	0.980820	0.100814	1.081634	0.981190	0.100450	1.081640	1.081634
RIO HONDO I.S.D	1.054700	0.395104	1.449804	1.068300	0.329100	1.397400	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100	1.170000	0.199100	1.369100	1.170000	0.139100	1.309100	1.170000	0.139100	1.309100	1.170000	0.139100	1.309100	1.289100
SAN BENITO I.S.D	1.025000	0.279900	1.304900	1.060000	0.244900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900	1.304900
SANTA MARIA I.S.D	1.054700	0.415000	1.469700	1.068350	0.415000	1.483350	1.170000	0.410000	1.580000	1.170000	0.410000	1.580000	1.170000	0.310000	1.480000	1.170000	0.110000	1.280000	1.040000	0.240000	1.280000	1.040000	0.240000	1.280000	1.040000	0.240000	1.280000	1.280000
SANTA ROSA I.S.D	1.063900	0.280290																										

**CAMERON COUNTY, TEXAS
COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING DEBT
SEPTEMBER 30, 2020**

GOVERNMENTAL UNITS	NET BONDED DEBT	PERCENT APPLICABLE TO COUNTY	COUNTY'S SHARE OF NET DEBT	PER CAPITA DEBT
Cameron County	\$ 151,170,000	100%	\$ 151,170,000	\$ 372.14
Total	151,170,000		151,170,000	372.14
Cities or Townships:				
Brownsville	154,115,000	100%	154,115,000	379.39
Harlingen	37,520,000	100%	37,520,000	92.36
All others	78,244,855	100%	78,244,855	192.62
School Districts:				
Brownsville	132,165,000	100%	132,165,000	325.35
Harlingen	104,105,000	100%	104,105,000	256.28
Texas Southmost College	35,065,000	100%	35,065,000	86.32
All others	203,325,213	100%	203,325,213	500.53
Water Districts	12,610,000	100%	12,610,000	31.04
Municipal Utility District	15,503,000	100%	15,503,000	38.16
Drainage Districts	-	100%	-	-
Navigation Districts	1,225,000	100%	1,225,000	3.02
Total	773,878,068		773,878,068	1,905.07
TOTAL	\$ 925,048,068		\$ 925,048,068	\$ 2,277.21

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

**CAMERON COUNTY, TEXAS
TEN PRINCIPAL EMPLOYERS**

EMPLOYER	TYPE OF ACTIVITY	2020			2011		
		No. of Employees	Rank	% of Total County Employment	Estimated No. of Employees	Rank	% of Total County Employment
Brownsville ISD	Education	6,487	1	4.69%	7,434	1	5.90%
Valley Baptist Medical Center	Health Care	2,843	2	2.05%	2,647	3	2.10%
Harlingen CISD	Education	2,774	3	2.00%	2,848	2	2.26%
Wal-Mart Associates Inc.	Retail	2,350	4	1.70%	1,174	10	0.93%
H-E-B Grocery	Retail	2,249	5	1.62%	N/A	-	-
Cameron County	Government	1,943	6	1.40%	1,656	6	1.31%
San Benito CISD	Education	1,716	7	1.24%	1,638	7	1.30%
Keppel Amfels	Manufacturer	1,500	8	1.08%	1,695	5	1.34%
The University of Texas Rio Grande	Education	1,376	9	0.99%	2,386	4	1.89%
City of Brownsville	Government	1,172	10	0.85%	1,178	9	0.93%
Homeland Security	Government	-			1,300	8	1.03%
		24,410		17.64%	22,778		19.01%
				(2)			(1)

Sources: Greater Brownsville Incentives Corp., Brownsville ISD, Valley Baptist Medical Center, Harlingen CISD, Wal-Mart Associates, Inc., H-E-B Grocery, Cameron County, San Benito CISD, Keppel Amfels, UTRGV, City of Brownsville.

(1) U.S. Department of Labor Statistics - 2011 Total Employment - 126,039

(2) U.S. Department of Labor Statistics - 2020 Preliminary Total Employment - 138,411

**CAMERON COUNTY, TEXAS
TEN PRINCIPAL TAXPAYERS
FISCAL YEAR 2020 AND 2011**

NO.	TAXPAYER	TYPE OF ACTIVITY	FISCAL YEAR 2020 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION	FISCAL YEAR 2011 ASSESSED VALUE	PERCENTAGE OF ASSESSED VALUATION
1	AEP Texas Central Co.	Electrical utility	\$ 253,715,133	1.31%	99,534,903	0.64%
2	Palmas Wind LLC	Wind Farm	193,000,000	1.00%	-	0.00%
3	Valley Crossing Pipeline LLC	Transportation Services	176,862,240	0.91%	-	0.00%
4	Union Pacific RR	Rail Road	72,710,381	0.37%	32,080,510	0.21%
5	San Roman Wind I LLC	Wind Farm	71,340,230	0.37%	-	0.00%
6	VHS Harlingen Hospital Company	Healthcare	67,316,259	0.35%	-	0.00%
7	CBL SM Brownsville, LLC	Retail Mall	53,315,395	0.27%	38,734,331	0.25%
8	Sharyland Utilities LP	Electric Transmission Utility	48,507,330	0.25%	-	0.00%
9	H E Butt Grocery Co.	Retail	42,287,636	0.22%	-	0.00%
10	Modern Resort Lodging, LLC	Hospitality	39,985,587	0.21%	-	0.00%
	TOTAL ASSESSED VALUATION		\$ 1,019,040,191	5.25%	\$ 170,349,744	1.10%

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

Source: Cameron Appraisal District

CAMERON COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2020

Assessed value of real property		\$ 22,222,143,809
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		5,555,535,952
Amount of debt applicable to debt limit:		
Total Bonded Debt	\$ 160,660,877	
Less: Unlimited Tax Bonds	-	
Less: Self-Supporting Debt	33,006,779	
Less: Enterprise fund Debt Service assets	5,988,269	
Less: Debt Service Funds' assets	6,715,536	114,950,293
LEGAL DEBT MARGIN		\$ 5,440,585,659

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

FISCAL YEAR	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
2011	9,082,576	131,216,864	6.92%
2012	7,008,809	129,167,076	5.43%
2013	7,359,485	120,372,264	6.11%
2014	7,533,445	117,075,170	6.43%
2015	9,422,211	124,983,691	7.54%
2016	8,680,018	143,781,815	6.04%
2017	10,466,075	154,020,376	6.80%
2018	11,611,671	168,912,461	6.87%
2019	12,369,752	150,696,677	8.21%
2020	14,886,147	165,635,556	8.99%

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

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

FISCAL YEAR ENDING	GOVERNMENT ACTIVITIES			BUSINESS-TYPE ACTIVITIES				TOTAL PRIMARY GOVERNMENT	Percentage of Personal INCOME	PER CAPITA
	TAX NOTE	GENERAL OBLIGATION BONDS	CERTIFICATES OF OBLIGATION	TAX NOTE	REVENUE BONDS	CERTIFICATES OF OBLIGATION	CAPITAL LEASES			
2011	-	3,640,000	54,880,574	-	7,160,000	24,499,427	4,346,943	94,526,944	0.020%	232.70
2012	-	3,485,000	53,397,506	-	6,340,000	22,897,494	7,930,074	94,050,074	0.025%	231.52
2013	-	3,320,000	50,585,206	-	5,485,000	19,710,451	5,783,073	84,883,730	0.027%	204.26
2014	-	3,150,000	63,912,294	-	4,595,000	20,397,707	5,648,667	97,703,668	0.025%	234.14
2015	-	3,150,000	61,726,796	-	4,595,000	19,283,205	5,636,030	94,391,031	0.027%	224.53
2016	-	235,000	73,721,814	-	2,690,000	39,278,186	6,524,553	122,449,553	0.022%	290.06
2017	-	120,000	68,810,895	-	1,675,000	37,839,105	5,646,745	114,091,745	0.024%	270.27
2018	-	-	90,285,585	-	615,000	36,384,415	6,974,580	134,259,580	0.020%	316.86
2019	-	-	124,569,473	-	-	34,510,527	6,853,258	165,933,258	0.017%	391.44
2020	5,153,491	-	118,163,221	416,509	-	33,006,779	3,920,877	160,660,877	0.019%	379.67

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL OBLIGATION BONDS(1)	Less: Amounts Available in Debt Service Funds(2)	TOTAL	Percentage of Actual Taxable	
				Value of Property	Per Capita
2011	83,020,001	4,933,058	78,086,943	0.5054%	192.23
2012	79,780,000	4,919,628	74,860,372	0.4814%	184.29
2013	73,615,657	4,850,356	68,765,301	0.4298%	165.48
2014	87,460,001	4,836,210	82,623,791	0.5016%	198.00
2015	81,320,000	4,907,051	76,412,949	0.4613%	181.77
2016	113,235,000	6,126,986	107,108,014	0.6389%	253.72
2017	106,770,000	6,306,834	100,463,166	0.5778%	237.99
2018	126,670,000	6,302,722	120,367,278	0.6686%	284.07
2019	159,080,000	6,658,234	152,421,766	0.8310%	359.56
2020	151,170,000	12,703,805	138,466,195	0.7140%	327.22

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

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

CAMERON COUNTY, TEXAS
REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

PARK SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2011	6,339,135	3,741,727	2,597,408	415,000	320,132	735,132	3.53
2012	6,806,053	4,134,116	2,671,937	335,000	390,222	725,222	3.68
2013	6,833,273	4,827,527	2,005,746	362,076	368,172	730,248	2.75
2014	7,414,947	5,170,064	2,244,883	437,549	351,925	789,474	2.84
2015	7,528,434	5,808,276	1,720,158	510,721	208,959	719,680	2.39
2016	8,829,880	6,325,825	2,504,055	495,837	337,085	832,922	3.01
2017	9,393,708	6,129,055	3,264,653	633,640	1,124,592	1,758,232	1.86
2018	9,171,559	5,891,968	3,279,591	668,865	1,194,233	1,863,098	1.76
2019	9,085,174	5,847,568	3,237,606	1,209,552	1,162,980	2,372,532	1.36
2020	7,990,557	6,317,058	1,673,499	1,340,461	934,081	2,274,542	0.74

INTERNATIONAL TOLL BRIDGE SYSTEM

FISCAL YEAR	OPERATING AND NON- OPERATING REVENUE	(1) DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2011	17,691,103	3,853,478	13,837,625	1,325,949	1,699,970	3,025,919	4.57
2012	15,689,701	3,533,203	12,156,498	2,177,750	1,388,880	3,566,630	3.41
2013	15,234,660	3,771,545	11,463,115	1,825,624	1,062,473	2,888,097	3.97
2014	16,062,979	3,554,233	12,508,746	1,645,392	833,155	2,478,547	5.05
2015	16,389,519	3,930,168	12,459,351	1,573,782	600,022	2,173,804	5.73
2016	18,381,954	4,190,452	14,191,502	1,604,382	643,040	2,247,422	6.31
2017	19,576,693	4,423,188	15,153,505	1,820,441	569,261	2,389,702	6.34
2018	19,894,031	4,530,541	15,363,490	1,845,824	489,489	2,335,313	6.58
2019	20,456,968	4,940,902	15,516,066	1,279,336	419,830	1,699,166	9.13
2020	15,513,622	4,842,741	10,670,881	696,000	397,303	1,093,303	9.76

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

CAMERON COUNTY, TEXAS
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

FISCAL YEAR	(1) POPULATION	(1) PER CAPITA INCOME	(1) MEDIAN AGE	(3) SCHOOL ENROLLMENT	(4) UNEMPLOYMENT RATE	(5) PERSONAL INCOME
2011	406,220	13,474	29.1	101,832	11.9%	18,550
2012	406,220	14,183	30.6	101,477	10.2%	23,236
2013	415,557	14,405	30.6	103,585	10.5%	23,236
2014	417,296	14,405	30.6	103,585	8.5%	24,802
2015	420,392	14,898	31	103,585	6.9%	25,211
2016	422,156	15,105	31.2	101,992	6.9%	26,826
2017	422,135	15,457	31.3	100,731	6.4%	27,055
2018	423,725	15,457	31.3	99,090	6.9%	27,055
2019	423,908	16,587	31.4	97,701	6.2%	28,756
2020	423,163	18,431	31.9	95,305	10.9%	29,928

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

CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUE
LAST TEN FISCAL YEARS

FISCAL YEAR	(6) VALUE OF CONSTRUCTION	(2) BANK DEPOSITS IN THOUSANDS	(6) TAXABLE PROPERTY VALUE
2011	290,734,838	41,695,980	15,798,895,960
2012	290,066,497	42,940,000	16,237,631,953
2013	262,557,326	41,134,310	16,471,513,829
2014	274,053,597	41,500,720	16,563,906,211
2015	287,115,979	42,820,100	16,763,486,690
2016	278,990,784	44,296,490	17,676,273,532
2017	276,219,894	41,582,890	18,311,548,461

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

Category	FY 19-20	FY 18-19	FY 17-18	FY 16-17	FY 15-16	FY 14-15	FY 13-14	FY 12-13	FY 11-12	FY 11-12
COUNTY GOVERNMENT	1,862.0	1,843.0	1,828.0	1,702.0	1,694.0	1,678.0	1,673.0	1,649.0	1,635.0	1,632.0
General government	253.0	250.0	244.0	217.0	215.0	210.0	210.0	209.0	207.0	203.0
Financial Administration	29.0	29.0	27.0	26.0	26.0	25.0	25.0	25.0	23.0	22.0
Tax Administration	78.0	77.0	75.0	69.0	67.0	67.0	67.0	67.0	67.0	64.0
Facilities Management	51.0	50.0	50.0	43.0	42.0	39.0	39.0	39.0	39.0	39.0
Election Administration	13.0	13.0	11.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Justice System	491.0	489.0	486.0	435.0	431.0	427.0	425.0	422.0	418.0	437.0
Criminal Justice	314.0	312.0	309.0	274.0	270.0	267.0	267.0	264.0	260.0	275.0
Civil Justice	1.0	1.0	1.0	4.0	4.0	4.0	4.0	4.0	4.0	8.0
Juvenile Services	176.0	176.0	176.0	157.0	157.0	156.0	154.0	154.0	154.0	154.0
Public Safety	250.0	247.0	245.0	209.0	208.0	206.0	203.0	200.0	204.0	183.0
Law Enforcement	237.0	235.0	234.0	197.0	196.0	194.0	191.0	188.0	194.0	173.0
Emergency Management	13.0	12.0	11.0	12.0	12.0	12.0	12.0	12.0	10.0	10.0
Corrections & Rehabilitation	373.0	372.0	371.0	365.0	365.0	365.0	365.0	348.0	348.0	348.0
Housing & Booking	373.0	372.0	371.0	365.0	365.0	365.0	365.0	348.0	348.0	348.0
Health & Human Services	180.0	180.0	179.0	182.0	181.0	181.0	181.0	181.0	181.0	181.0
Health Care	180.0	180.0	179.0	182.0	181.0	181.0	181.0	181.0	181.0	181.0
Community & Economic Development	95.0	86.0	86.0	78.0	79.0	76.0	76.0	76.0	64.0	64.0
Economic Development	-	-	-	-	-	-	-	-	-	-
Housing & Urban Development	7.0	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Parks & Recreation	78.0	71.0	71.0	66.0	67.0	64.0	64.0	64.0	52.0	52.0
Libraries	2	2	2	-	-	-	-	-	-	-
Culture & Education	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Venue Facility	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Infrastructure & Environmental Services	220.0	219.0	217.0	216.0	215.0	213.0	213.0	213.0	213.0	216.0
Roads, Bridges & Toll Facilities	195.0	194.0	193.0	193.0	192.0	190.0	190.0	190.0	190.0	190.0
Public Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Development & Regulation	25.0	25.0	24.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
Sanitation	-	-	-	-	-	-	-	-	-	3.0
Solid Waste	0	0	0	0	0	0	0	0	0	3.0

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

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CAMERON COUNTY, TEXAS
OPERATING INDICATORS

COUNTY GOVERNMENT

Function	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
General Government										
Financial Administration										
County Auditor										
# Payroll Checks Written	2,491	2,699	3,181	2,556	3,320	2,648	3,098	2,793	2,823	5,521
# of Direct Deposits	50,327	50,312	50,803	50,616	50,093	49,331	48,981	48,336	28,827	47,643
# of A/P Checks Written	16,990	17,923	17,560	17,738	17,284	17,715	16,054	16,987	17,996	17,595
County Treasurer										
# of Receipts Issued	5,957	6,369	6,729	7,031	7,131	6,800	6,367	21,242	23,244	6,244
Tax Administration										
Tax Assessor Collector										
# of Vehicles Registered	323,317	323,110	317,364	306,178	301,047	299,148	298,151	283,548	280,689	287,795
# of Tax Accounts	214,056	212,692	210,067	208,562	207,484	210,015	208,993	207,002	204,773	204,773
Elections Administration										
Elections Department										
# of new voters registered	14,151	12,541	13,774	10,708	15,687	6,770	10,085	7,257	7,257	7,257
Criminal Justice										
County Court at Law (All Courts)										
Civil Cases Filed	1,234	2,091	1,597	1,377	1,253	1,313	1,399	1,662	1,663	1,542
Misdemeanor Cases Filed	3,243	4,536	4,807	4,931	6,162	7,175	6,947	9,375	9,375	7,087
Total Disposed Cases	4,820	6,795	7,782	6,308	7,415	8,488	8,346	11,037	11,008	8,629
District Courts (All Courts)										
Civil Cases Filed	3,636	11,020	10,716	10,221	10,460	9,922	10,245	11,631	9,657	11,994
Criminal Cases Filed	3,405	3,187	3,448	3,659	3,557	3,794	4,486	4,378	3,364	4,347
Juvenile Cases Filed	434	526	608	663	847	611	551	11,109	11,109	471
Total Disposed Cases	9,601	12,761	13,130	14,543	14,864	14,327	15,282	27,118	24,130	16,812
District Clerk										
# of Passport Applications	847	4,117	3,106	2,570	1,546	1,254	1,807	1,574	1,574	1,574
County Clerk										
Marriage Licenses	3,061	2,699	4,961	5,524	3,139	2,947	2,780	2,786	2,786	2,786
Birth Certificates	972	1,617	1,318	1,506	1,604	1,462	1,477	1,729	1,729	1,729
Real Property Filings	46,503	41,428	14,736	-	-	-	-	-	-	-
Justice of the Peace (All Precincts)										
Civil Cases Filed	9,461	10,847	8,290	6,957	5,310	5,005	3,565	7,610	4,889	7,990
Civil Cases Disposed	7,450	9,867	6,929	4,921	4,553	3,926	3,980	7,376	5,331	4,271
Criminal Cases Filed	49,437	68,050	66,909	53,451	36,514	31,321	39,587	79,963	49,450	42,356
Criminal Cases Disposed	36,820	75,364	71,668	42,528	41,630	29,725	31,865	60,888	39,525	28,391
Corrections & Rehabilitation										
Jail capacity	1,746	1,746	1,554	1,746	1,746	1,746	1,746	1,746	1,746	1,746
Health & Human Services										
# of Immunizations applied	8,514	18,624	16,631	16,849	17,751	15,069	17,848	23,374	26,320	32,836
GIS										
New address applications	846	941	1,081	906	725	706	922	778	1,053	902
Planning and Inspection										
# of Building Permit Issued	2,066	1,837	2,178	1,770	1,506	1,414	1,379	1,853	1,485	1,523
# of Inspections	11,903	13,989	9,125	8,134	7,371	6,282	7,331	6,436	6,267	6,222

Source: Cameron County Departments

CAMERON COUNTY, TEXAS
CAPITAL ASSETS STATISTICS BY FUNCTION

COUNTY GOVERNMENT											
Function	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>FY 2010</u>
General Government											
General Administration											
Buildings	12	12	12	11	10	10	10	7	7	7	7
Vehicles	57	52	47	47	50	48	44	44	44	44	44
Justice System											
Buildings	2	2	2	2	3	3	3	3	3	3	3
Vehicles	64	63	62	58	56	44	39	39	39	39	39
Juvenile Services											
Buildings	2	2	3	3	3	3	3	1	1	1	1
Public Safety											
Buildings	9	9	9	9	9	9	9	9	9	9	9
Vehicles	272	253	246	234	224	218	204	204	204	204	204
Corrections & Rehabilitation											
Buildings	8	8	8	8	8	8	7	7	7	7	7
Vehicles	29	29	28	29	27	41	46	46	46	46	46
Health & Human Services											
Buildings	7	7	7	7	7	7	7	7	7	7	7
Vehicles	41	38	33	30	28	26	22	22	22	22	22
Parks & Recreation											
Buildings	51	51	50	50	50	50	50	50	50	50	50
Vehicles	52	51	51	51	51	27	29	29	29	29	29
Culture and Education											
Buildings	9	9	9	9	9	9	9	9	9	9	9
Vehicles	3	3	3	3	3	3	-	-	-	-	-
Infrastructure & Environmental											
Buildings	9	11	9	9	9	9	9	9	9	9	9
Vehicles	127	126	118	121	121	134	125	125	125	125	125
Number of Bridges	3	3	3	3	3	3	3	3	3	3	3
Miles of County Maintained Roads	755	755	755	754	793	793	793	793	830	830	830

Source: Cameron County Departments

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cameron County, Texas (the "County"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Burton, McCumber & Longoria LLP

Brownsville, Texas
March 29, 2021

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

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

Report on Compliance for Each Major Federal Program

We have audited Cameron County, Texas (the "County") compliance with the types of compliance requirements described in the OMB Compliance Supplement and the State of Texas Single Audit Circular that could have a direct and material effect on each of the County's major federal or state programs for the year ended September 30, 2020. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal and State Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended September 30, 2020.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.

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

Brownsville, Texas
March 29, 2021

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Pass Through Amount to Sub-recipients
<u>U.S. Department of Agriculture:</u>						
<u>Food and Nutrition Service</u>						
<u>Passed Through Texas Health and Human Services Commission</u>						
WIC Funding	10.557	2017-049826-001	\$ 3,189,323	\$ 1,040	\$ 3,190,363	\$ -
Peer Counselor	10.557	2017-049826-001	307,389	-	307,389	-
Registered Dietitian	10.557	2017-049826-001	35,355	-	35,355	-
Lactation	10.557	2017-049826-001	14,872	-	14,872	-
Snap Program	10.557	2017-049826-001	6,262	-	6,262	-
Extra Funding/Summer Food Program	10.557	2017-049826-001	15,302	-	15,302	-
Extra Funding	10.557	2017-049826-001	186,237	-	186,237	-
			<u>3,754,740</u>	<u>1,040</u>	<u>3,755,780</u>	<u>-</u>
Total U.S. Department of Agriculture			\$ 3,754,740	\$ 1,040	\$ 3,755,780	\$ -
<u>U.S. Department of Housing & Urban Development/</u>						
<u>Texas Department of Agriculture</u>						
TXCDBG TDA-CEDAP	14.228	7216135	465,266	-	465,266	-
TXCDBG TDA-CDF	14.228	7217050	15,610	-	15,610	-
TXCDBG TDA Coronado Sewer Imp.	14.228	7218005	494,335	-	494,335	-
CENTRAL ESTATES W&S IMPROVMNT	14.228	7219069	2,276	-	2,276	-
Total CDCB-Entitlement Grants Cluster			<u>977,487</u>	<u>-</u>	<u>977,487</u>	<u>-</u>
<u>U.S. Department of Housing & Urban Development</u>						
<u>Pass Through Texas Department of Agriculture</u>						
Community Development Block Grant Program AND Non-Entitlement Grants in Hawaii	14.228	7217003	380,220	-	380,220	-
Community Development Block Grant Program AND Non-Entitlement Grants in Hawaii	14.228	7219113	863	-	863	-
Total CDCB			<u>381,083</u>	<u>-</u>	<u>381,083</u>	<u>-</u>
Total U.S. Department of Housing & Urban Development			\$ 1,358,570	\$ -	\$ 1,358,570	\$ -
<u>U.S. Department of Justice</u>						
<u>Passed Through Drug Enforcement Agency</u>						
HSI/CONST#4 FY20	16.U02		372	77	449	-
FBI/CCDA FY20	16.U02		3,060	375	3,435	-
OCDETF/CCDA FY20	16.000		18,755	619	19,374	-
DEA/CCDA FYE FY20	16.U05		18,360	2,486	20,846	-
DEA/CCDA FYE FY20	16.U05		10,432	2,653	13,085	-
HSI/CONST#3 FY20	16.U05		196	-	196	-
CCSO /ICE	16.U06		743	99	842	-
			<u>51,918</u>	<u>6,309</u>	<u>58,227</u>	<u>-</u>
<u>U.S. Department of Justice</u>						
<u>Office of Victims of Crime</u>						
Victims of Crime Act FY20	16.575	1674115	438,453	-	438,453	-
Victim Asst Families of Sexual Abuse/Assault	16.575	2018-V2-GX-0040	46,549	16,770	63,319	-
			<u>485,002</u>	<u>16,770</u>	<u>501,772</u>	<u>-</u>
<u>U.S. Department of Justice</u>						
<u>Violence Against Women Office</u>						
Violence Against Women Formula Grant -Recovery Act Funding '21	16.588	1844915	8,349	3,578	11,927	-
Violence Against Women Formula Grant -Recovery Act Funding '20	16.588	1844914	248,666	-	248,666	-
			<u>257,015</u>	<u>3,578</u>	<u>260,593</u>	<u>-</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Pass Through Amount to Sub-recipients
<u>U.S. Department of Justice</u>						
<u>Bureau of Justice Assistance</u>						
COPS Hiring Program	16.710	2017UMWX0162	202,888	67,629	270,517	-
COPS SVPP	16.710	2018SVWX0050	78,726	-	78,726	-
Purchase of Juvenile Justice Alternatives	16.738	1471321	42,087	-	42,087	-
Community-Based Treatment Services	16.738	3878801	26,557	-	26,557	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3628501	25,716	-	25,716	-
JAG 2018	16.738	2018-DJ-BX-0417	10,353	-	10,353	-
JAG 2019	16.738	2019-H39196-TX-DJ	6,192	-	6,192	-
			<u>392,519</u>	<u>67,629</u>	<u>460,148</u>	<u>-</u>
<u>U.S. Department of Justice</u>						
<u>Bureau of Justice Assistance</u>						
Equitable Sharing Program-CCDA	16.922	TX031015A	141,015	-	141,015	-
Equitable Sharing Program- Sheriff	16.922	TX0310000	1,230	-	1,230	-
			<u>142,245</u>	<u>-</u>	<u>142,245</u>	<u>-</u>
Total U.S. Department of Justice			\$ 1,328,699	\$ 94,286	\$ 1,422,985	\$ -
<u>U.S. Department of Treasury</u>						
<u>Equitable Sharing Program</u>						
Equitable Sharing Program - Constable Pct 3	21.016	TX0311600	14,678	-	14,678	-
Equitable Sharing Program - Sheriff	21.016	TX0310000	57,158	-	57,158	-
			<u>71,836</u>	<u>-</u>	<u>71,836</u>	<u>-</u>
Total U.S. Department of Treasury			\$ 71,836	\$ -	\$ 71,836	\$ -
<u>U.S. Department of Health and Human Services</u>						
<u>Pass through Texas Department of State Health Services</u>						
2017 Hurricane PublicHealth CrisisResponse	93.354	HHS000371500021	268,761	-	268,761	-
COVID 19 Allocation Base		HHS000768200001	76,430	-	76,430	-
COVID 19-Allocation A.1		HHS000768200001	170,255	-	170,255	-
NACCHO MRC	93.008	2020C02032	1,479	-	1,479	-
CPS/ZIKA ELC	93.323	537-18-0342-00001	74,738	-	74,738	-
CPS/ZIKA VC	93.323	537-18-0342-00001	3,001	-	3,001	-
CPS/ZIKA ZPR	93.323	537-18-0342-00001	112	-	112	-
Immunization Cooperative Agreements	93.268	HHS000103300001	199,080	45,594	244,674	-
Immunization Cooperative Agreements	93.268	HHS000103300001	5,782	2,324	8,106	-
Public Health Emergency Preparedness	93.074	537-18-0164-0001	227,254	22,952	250,206	-
Public Health Emergency Preparedness	93.074	537-18-0164-0001	55,158	5,516	60,674	-
RLSS/LPHS	93.991	HHS000485600038	34,475	-	34,475	-
RLSS/LPHS	93.991	HHS000485600038	2,554	-	2,554	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS000047800001	50,700	14,111	64,811	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS000047800001	123,385	24,677	148,062	-
Medicaid Administration(MAC)	N/A	529-11-0041-00006	175,099	-	175,099	-
SHS/CASE 2020	93.994	HHS0000315700003	99,108	-	99,108	-
PEER DAD GRANT PROGRAM	93.994	HHS000530300001	44,500	-	44,500	-
PEER DAD GRANT PROGRAM	93.994	HHS000530300001	2,973	-	2,973	-
ZIKA HEALTH CARE SERVICES	93.966	HHS000059400001	171,900	-	171,900	-
			<u>1,786,744</u>	<u>115,174</u>	<u>1,901,918</u>	<u>-</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

Federal Grantor / Passed Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Pass Through Amount to Sub-recipients
<u>U.S. Department of Health and Human Services</u>						
<u>Office of Population Affairs</u>						
Family Planning-Services	93.217	FPHPA6401-01	53,807	-	53,807	-
Family Planning-Services		FPHPA6401-01	74,172	-	74,172	-
WHFPT-PART B AWARD-Covid 19			12,000	-	12,000	-
2019-2020 QIA FUND PART A			24,219	-	24,219	-
			<u>164,198</u>	<u>-</u>	<u>164,198</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>						
<u>Administration for Children and Families</u>						
Legal Services - Title IV-E FY20	93.658	23940433	96,618	48,238	144,856	-
			<u>96,618</u>	<u>48,238</u>	<u>144,856</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>\$ 2,047,560</u>	<u>\$ 163,412</u>	<u>\$ 2,210,972</u>	<u>\$ -</u>
<u>Office of the Executive Office of the President</u>						
<u>Passed Through SWBT HIDTA</u>						
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G20SS0003A	721,531	-	721,531	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G19SS0003A	1,416,811	-	1,416,811	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G18SS0003A	696,283	-	696,283	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G17SS0003A	129,335	-	129,335	-
			<u>2,963,960</u>	<u>-</u>	<u>2,963,960</u>	<u>-</u>
Total Passes Through SWBT HIDTA			<u>\$ 2,963,960</u>	<u>\$ -</u>	<u>\$ 2,963,960</u>	<u>\$ -</u>
<u>U.S. Department of Homeland Security</u>						
<u>Federal Emergency Management Agency (FEMA)</u>						
HAZARD MITIGATION GRANT (HMPG)	97.039		66,679	22,226	88,905	-
HAZARD MITIGATION GRANT (HMPG) Winter Storm Goliath	97.039	DR4255-014	171,015	57,005	228,020	-
			<u>237,694</u>	<u>79,231</u>	<u>316,925</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>						
<u>Federal Emergency Management Agency (FEMA)</u>						
Homeland Security Grant Program 2017	97.067	3185603	174,861	-	174,861	-
Homeland Security Grant Program 2018	97.067	3185604	410,636	-	410,636	-
Homeland Security Grant Program 2019	97.067	3185605	366,727	-	366,727	-
Homeland Security Grant Program 2019 DA	97.067	4159801	29,218	-	29,218	-
			<u>981,442</u>	<u>-</u>	<u>981,442</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>\$ 1,219,136</u>	<u>\$ 79,231</u>	<u>\$ 1,298,367</u>	<u>\$ -</u>
<u>Coronavirus Aid, Relief and Economic Security (CARES) Act</u>						
<u>Pass through Texas Secretary of State</u>						
2020 Help America Vote Act (HAVA) CARES Act	90.404	TX20101CARES-031	278,214	55,648	333,862	-
Coronavirus Relief Fund (CRF) CARES Act	21.019	2020-CF-21019	5,223,538	-	5,223,538	-
			<u>5,501,752</u>	<u>55,648</u>	<u>5,557,400</u>	<u>-</u>
Total Passed Through Texas Secretary of State			<u>\$ 5,501,752</u>	<u>\$ 55,648</u>	<u>\$ 5,557,400</u>	<u>\$ -</u>
Total Federal Awards			<u>\$ 18,246,253</u>	<u>\$ 393,617</u>	<u>\$ 18,639,870</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2020

State Grantor / Passed Through Grantor Program Title	Pass-Through Grantor's Number	State Program or Award Amount	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed Through Amounts to Sub-recipients
<u>Texas Juvenile Justice Department</u>						
Border Project	TJJD-B-20-031	24,954	\$ 22,908	\$ -	\$ 22,908	\$ -
Border Project	TJJD-B-21-031	24,954	2,096	-	2,096	-
Juvenile Probation-State Aid	TJJD-A-20-031	2,662,203	2,478,083	-	2,478,083	-
Juvenile Probation-State Aid	TJJD-A-21-031	2,643,269	162,036	-	162,036	-
JJAEP	TJJP-P-2020-032	884,505	739,065	-	739,065	-
JJAEP	TJJP-P-2020-032	910,000	69,480	-	69,480	-
JJAEP-Mandated			5,508	-	5,508	-
Grant R - DSA	TJJD-RDSA-2020-031	434,768	129,219	-	129,219	-
Grant R - DSA	TJJD-RDSA-2021-032	612,557	46,698	-	46,698	-
Grant R - Reimbursement	TJJD-R-2020-031	OPEN	317,265	-	317,265	-
Grant R - Allocation	TJJD-R-2021-031	OPEN	41,097	-	41,097	-
Special Needs Diversionary Program	TJJD-M-20-031	107,163	98,386	-	98,386	-
Special Needs Diversionary Program	TJJD-M-21-031	107,163	8,635	-	8,635	-
Prevention & Intervention Demo	TJJD-S-20-031	121,848	104,130	-	104,130	-
Title IV-E Program Reimbursement	TJJD-E-20-031	OPEN	91,012	-	91,012	-
			<u>4,315,618</u>	<u>-</u>	<u>4,315,618</u>	<u>-</u>
Total Texas Juvenile Justice Department			\$ 4,315,618	\$ -	\$ 4,315,618	\$ -
<u>Texas Department of State Health Services</u>						
IDCU/SUR	537-18-0326-00002	137,687	-	-	-	-
IDCU/SUR	HHS000436300008	137,687	116,464	-	116,464	-
IDCU/SUR	HHS000436300008	137,687	7,235	-	7,235	-
TB/PC	HHS000436300038	266,746	248,572	45,660	294,232	-
FAMILY PLANNING PROGRAM	529-16-0102-00047	303,525	190,425	1,232	191,657	-
Assistive Outpatient Treatment	2017-C03074	82,500	38,267	-	38,267	-
Assistive Outpatient Treatment	2017-C01026	69,557	61,196	-	61,196	-
			<u>662,159</u>	<u>46,892</u>	<u>709,051</u>	<u>-</u>
Total Texas Department of State Health Services			\$ 662,159	\$ 46,892	\$ 709,051	\$ -

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2020

State Grantor / Passed Through Grantor Program Title	Pass-Through Grantor's Number	State Program or Award Amount	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed Through Amounts to Sub-recipients
<u>SF-State Criminal Justice Planning (421) Fund</u>						
Cameron County Veterans Court	2867603	133,500	90,295	-	90,295	-
Cameron County Veterans Court	2867604	130,311	3,909	-	3,909	-
Operation Lighthouse 2020	VSO-19-003	300,000	153,185	-	153,185	-
Cameron County Divert Court '20	SFST0015	149,116	115,271	39,720	154,991	-
			<u>362,660</u>	<u>39,720</u>	<u>402,380</u>	<u>-</u>
Total SF-State Criminal Justice Planning (421) Fund			<u>\$ 362,660</u>	<u>\$ 39,720</u>	<u>\$ 402,380</u>	<u>\$ -</u>
<u>Homeland Security Grants Division</u>						
<u>Passed Through Office of the Governor</u>						
Local Border Security Program20	2999905	70,000	58,886	-	58,886	-
Border Prosecution Unit	2537609	414,225	366,401	-	366,401	-
			<u>425,287</u>	<u>-</u>	<u>425,287</u>	<u>-</u>
Total Passed Through Office of the Governor			<u>\$ 425,287</u>	<u>\$ -</u>	<u>\$ 425,287</u>	<u>\$ -</u>
<u>Texas Office of the Attorney General</u>						
SAVNS-Crime Victim Notification	1989656	24,478	26,102	-	26,102	-
NIBRS-National Incident-Based Reporting Sy	3416701	1,012,135	85,459	-	85,459	-
			<u>111,561</u>	<u>-</u>	<u>111,561</u>	<u>-</u>
<u>Texas Office of the Attorney General</u>						
<u>Chapter 59 Asset Forfeitures</u>						
Cameron County District Attorney			543,363	-	543,363	-
Cameron County Constable Pct 4			459	-	459	-
Cameron County Sheriff Office			261,286	-	261,286	-
			<u>805,108</u>	<u>-</u>	<u>805,108</u>	<u>-</u>
Total Texas Office of the Attorney General			<u>\$ 916,669</u>	<u>\$ -</u>	<u>\$ 916,669</u>	<u>\$ -</u>

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2020

State Grantor / Passed Through Grantor Program Title	Pass-Through Grantor's Number	State Program or Award Amount	State Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed Through Amounts to Sub-recipients
<u>Texas Department of Transportation</u>						
Routine Airport Maintenance Program	M2021PTIS	50,000	15,253	15,254	-	-
			15,253	15,254	-	-
Total Texas Department of Transportation			\$ 15,253	\$ 15,254	\$ -	\$ -
<u>Texas Historical Commission</u>						
Historic Courthouse Preservation Program		450,000	45,000	-	-	-
			45,000	-	-	-
Total Texas Historical Commission			\$ 45,000	\$ -	\$ -	\$ -
Total State Awards			\$ 6,742,646	\$ 101,866	\$ 6,769,005	\$ -

CAMERON COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
For the Year Ended September 30, 2020

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal/state awards includes the federal and state grant activity of Cameron County, Texas as the primary government, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State of Texas Single Audit Circular*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used, in preparation of, the general purpose financial statements.

Note 2 – Sub-recipients

During the year ended September 30, 2020, Cameron County, Texas had no subrecipients.

Note 3 – Indirect Cost Rate

The Uniform Guidance allows an organization to elect a 10% de minimis indirect cost rate. For the year ended September 30, 2020, the County did not elect to use this rate.

Note 4 – Non-cash, Loans and Loan Guarantees, and Federally Funded Insurance

During the year ended September 30, 2020, Cameron County, Texas had \$0 balances for Non-cash, Loans and Loan Guarantees, and Federally Funded Insurance.

CAMERON COUNTY, TEXAS
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
 FEDERAL/STATE AWARDS**
 Fiscal Year Ended September 30, 2020

I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Federal/State Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal/State Program or Cluster</u>
Federal –	
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
21.019	Coronavirus Relief Fund
90.404	HAVA Election Security Grants

Federal dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

CAMERON COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL/STATE AWARDS - CONTINUED
Fiscal Year Ended September 30, 2020

I. SUMMARY OF INDEPENDENT AUDITOR’S RESULTS – CONTINUED

<u>State –</u>	<u>Name of State Program</u>
TJJD-A	Juvenile Probation State Aid
TJJD-B	Border Project
TJJD-P	Juvenile Justice Alternative Ed Program
TJJD-R	Reimbursement/Allocation
TJJD-M	Special Need/MHMB
TJJD-S	Prevention and Intervention Demo
TJJD-E	Title IV- E Program Reimbursement
Texas Veterans Commission	Operation Lighthouse
State dollar threshold used to distinguish Type A and Type B programs	<u>\$300,000</u>

II. FINANCIAL STATEMENT FINDINGS

None noted which were required to be reported.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL/STATE AWARDS

None noted which were required to be reported.