

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	2019 CERTIFICATES OF OBLIGATION	AMERICAN RESCUE PLAN ACT	EMERGENCY RENTAL ASSISTANCE	NON-MAJOR FUNDS	TOTAL
<b>REVENUES</b>							
Taxes	\$ 64,801,806	\$ 9,448,412	\$ -	\$ -	\$ -	\$ 13,559,681	\$ 87,809,899
Licenses and permits	665,573	4,290,361	-	-	-	-	4,955,934
Intergovernmental	5,856,118	526,602	-	6,449,690	1,888,382	26,314,060	41,034,852
Charges for services	6,392,416	-	-	-	-	523,857	6,916,273
Fines and forfeitures	7,675,264	-	-	-	-	38,055	7,713,319
Miscellaneous	5,742,715	229,838	63,440	3,354	13,817	3,257,654	9,310,818
<b>TOTAL REVENUES</b>	<b>91,133,892</b>	<b>14,495,213</b>	<b>63,440</b>	<b>6,453,044</b>	<b>1,902,199</b>	<b>43,693,307</b>	<b>157,741,095</b>
<b>EXPENDITURES</b>							
<b>Current</b>							
General government	23,753,458	-	153,958	-	-	5,982,100	29,889,516
Law enforcement and public safety	61,522,306	-	259,942	-	-	13,373,969	75,156,217
Highways and streets	-	11,666,602	1,667,716	-	-	437,410	13,771,728
Health	2,731,874	-	-	-	-	6,358,578	9,090,452
Welfare	4,331,381	-	-	6,449,691	1,888,381	3,572,954	16,242,407
Capital outlay	2,244,668	100,950	7,427,956	-	-	6,634,546	16,408,120
<b>Debt Service:</b>							
Principal retirement	-	1,174,200	-	-	-	10,115,558	11,289,758
Interest and fiscal charges	-	98,350	-	-	-	4,929,932	5,028,282
<b>TOTAL EXPENDITURES</b>	<b>94,583,687</b>	<b>13,040,102</b>	<b>9,509,572</b>	<b>6,449,691</b>	<b>1,888,381</b>	<b>51,405,047</b>	<b>176,876,480</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,449,795)</b>	<b>1,455,111</b>	<b>(9,446,132)</b>	<b>3,353</b>	<b>13,818</b>	<b>(7,711,740)</b>	<b>(19,135,385)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Gain on sale of capital assets	26,841	23,843	-	-	-	-	50,684
Premium on bonds issued	-	-	-	-	-	2,241,529	2,241,529
Bond issuance	-	-	-	-	-	14,160,000	14,160,000
SECO note payable financing	-	-	-	-	-	1,710,273	1,710,273
Transfers in	5,780,616	196,699	-	-	-	3,304,845	9,282,160
Transfers (out)	(3,611,872)	(304,941)	-	-	-	(1,290,832)	(5,207,645)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,195,585</b>	<b>(84,399)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,125,815</b>	<b>22,237,001</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,254,210)</b>	<b>1,370,712</b>	<b>(9,446,132)</b>	<b>3,353</b>	<b>13,818</b>	<b>12,414,075</b>	<b>3,101,616</b>
Fund balances - beginning	24,382,578	9,997,881	35,306,279	-	-	22,902,106	92,588,844
Fund balances - ending	\$ 23,128,368	\$ 11,368,593	\$ 25,860,147	\$ 3,353	\$ 13,818	\$ 35,316,181	\$ 95,690,460

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	<b>BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS</b>				<b>GOVERNMENTAL</b>
	<b>Bridge System</b>	<b>Park System</b>	<b>Non-major Enterprise Funds</b>	<b>Total Proprietary Funds</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 15,596,231	\$ 5,388,362	\$ 667,110	\$ 21,651,703	\$ 14,697,613
Rental income	263,000	6,452,213	49,247	6,764,460	-
Other	3,287	409,292	-	412,579	13,214
<b>TOTAL OPERATING REVENUES</b>	<b>15,862,518</b>	<b>12,249,867</b>	<b>716,357</b>	<b>28,828,742</b>	<b>14,710,827</b>
<b>OPERATING EXPENSES</b>					
Salaries and wages	2,298,976	3,672,048	184,518	6,155,542	226,688
Uniforms	26,852	26,156	-	53,008	-
Employee benefits	1,063,139	45,965	-	1,109,104	-
Pension expense(income)	12,818	(38,056)	-	(25,238)	-
Supplies	108,654	348,457	35,829	492,940	-
Repairs and maintenance	88,390	241,035	59,367	388,792	-
Professional services	89,486	6,647	-	96,133	45,583
Insurance	113,827	125,131	9,366	248,324	233
Travel and training	893	2,743	1,600	5,236	-
Advertising	35,284	660	-	35,944	-
Taxes	-	21,869	-	21,869	-
Medical claims	-	-	42,896	42,896	15,842,046
Utilities	183,459	1,307,655	20,199	1,511,313	-
Depreciation and amortization	1,431,108	1,830,547	259,359	3,521,014	-
Miscellaneous	82,406	13,703	148,529	244,638	3,193
Equipment and land rental	-	21,579	-	21,579	-
Administration fees	-	-	9,821	9,821	-
Contractual services	436,149	436,615	208,406	1,081,170	1,923,553
<b>TOTAL OPERATING EXPENSES</b>	<b>5,971,441</b>	<b>8,062,754</b>	<b>979,890</b>	<b>15,014,085</b>	<b>18,041,296</b>
<b>OPERATING INCOME (LOSS)</b>	<b>9,891,077</b>	<b>4,187,113</b>	<b>(263,533)</b>	<b>13,814,657</b>	<b>(3,330,469)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	29,452	19,038	2,599	51,089	5,686
Interest and fiscal charges	(333,177)	(844,608)	-	(1,177,785)	-
Gain on sale of capital assets	-	97,017	-	97,017	-
Aid from (to) other governments	(3,120,355)	-	-	(3,120,355)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(3,424,080)</b>	<b>(728,553)</b>	<b>2,599</b>	<b>(4,150,034)</b>	<b>5,686</b>
<b>Income (Loss) before capital contributions and transfers</b>	<b>6,466,997</b>	<b>3,458,560</b>	<b>(260,934)</b>	<b>9,664,623</b>	<b>(3,324,783)</b>
Capital grants and contributions	-	1,426,569	-	1,426,569	-
Transfers in	-	35,002	50,000	85,002	3,328,971
Transfers (out)	(6,930,503)	(557,985)	-	(7,488,488)	-
<b>CHANGE IN NET POSITION</b>	<b>(463,506)</b>	<b>4,362,146</b>	<b>(210,934)</b>	<b>3,687,706</b>	<b>4,188</b>
Net position - beginning	24,538,992	17,835,134	4,721,731	47,095,857	1,524,048
<b>Net position - ending</b>	<b>\$ 24,075,486</b>	<b>\$ 22,197,280</b>	<b>\$ 4,510,797</b>	<b>\$ 50,783,563</b>	<b>\$ 1,528,236</b>

See accompanying notes to the financial statements.

**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
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>87,971,327</b>	<b>13,549,288</b>	<b>235,124</b>	<b>41,227,386</b>	<b>142,983,125</b>
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>93,091,943</b>	<b>14,580,942</b>	<b>10,392,342</b>	<b>47,570,329</b>	<b>165,635,556</b>
Excess (deficiency) of Revenues Over (Under) Expenditure	(5,120,616)	(1,031,654)	(10,157,218)	(6,342,943)	(22,652,431)
<b>OTHER FINANCING SOURCES (USES)</b>					
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)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,717,382</b>	<b>1,657,470</b>	<b>-</b>	<b>2,038,956</b>	<b>11,413,808</b>
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
<b>FUND BALANCES - ending</b>	<b>\$ 24,382,578</b>	<b>\$ 9,997,881</b>	<b>\$ 35,306,279</b>	<b>\$ 22,902,106</b>	<b>\$ 92,588,844</b>

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**

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	<b>Activities Internal Service Fund</b>
<b>OPERATING REVENUES</b>					
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
<b>TOTAL OPERATING REVENUES</b>	<u>15,513,622</u>	<u>7,990,557</u>	<u>733,229</u>	<u>24,237,408</u>	<u>16,129,651</u>
<b>OPERATING EXPENSES</b>					
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
<b>TOTAL OPERATING EXPENSES</b>	<u>6,676,517</u>	<u>7,673,017</u>	<u>833,148</u>	<u>15,182,682</u>	<u>18,120,857</u>
<b>OPERATING INCOME (LOSS)</b>	<u>8,837,105</u>	<u>317,540</u>	<u>(99,919)</u>	<u>9,054,726</u>	<u>(1,991,206)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
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)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>(2,924,248)</u>	<u>(801,599)</u>	<u>6,328</u>	<u>(3,719,519)</u>	<u>16,547</u>
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
<b>CHANGE IN NET POSITION</b>	<u>(89,630)</u>	<u>183,437</u>	<u>(27,591)</u>	<u>66,216</u>	<u>(105,800)</u>
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	-	-	-	-	-
<b>Net position - end of year</b>	<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, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	General	Road & Bridge Fund	2019 Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 55,659,152	\$ 8,376,894	\$ -	\$ 12,482,915	\$ 76,518,961
Licenses and permits	633,300	3,738,480	-	-	4,371,780
Intergovernmental	6,845,841	978,539	-	20,599,742	28,424,122
Charges for services	7,607,363	-	-	712,688	8,320,051
Fines and forfeitures	7,483,445	-	-	56,880	7,540,325
Miscellaneous	6,349,982	395,350	16,193	3,221,672	9,983,197
<b>TOTAL REVENUES</b>	<b>84,579,083</b>	<b>13,489,263</b>	<b>16,193</b>	<b>37,073,897</b>	<b>135,158,436</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General government	21,588,101	-	-	2,006,399	23,594,500
Law enforcement and public safety	61,927,699	-	-	14,439,495	76,367,194
Highways and streets	-	11,211,645	-	558,182	11,769,827
Health	2,731,103	-	-	6,746,213	9,477,316
Welfare	4,902,541	-	-	1,437,712	6,340,253
Capital outlay	1,021,985	1,589,192	35,287	7,640,586	10,287,050
<b>Debt Service:</b>					
Bond issuance cost	-	-	490,785	-	490,785
Principal retirement	-	1,028,587	-	7,612,576	8,641,163
Interest and fiscal charges	-	52,758	-	3,675,831	3,728,589
<b>TOTAL EXPENDITURES</b>	<b>92,171,429</b>	<b>13,882,182</b>	<b>526,072</b>	<b>44,116,994</b>	<b>150,696,677</b>
Excess (deficiency) of Revenues Over (Under) Expenditure	(7,592,346)	(392,919)	(509,879)	(7,043,097)	(15,538,241)
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	25,161	15,891	-	1,290	42,342
Bond Issuance	-	-	40,085,000	-	40,085,000
Discount on bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	5,888,376	-	5,888,376
Capital lease financing	1,034,060	1,343,397	-	-	2,377,457
Transfers in	9,706,196	-	-	5,109,844	14,816,040
Transfers (out)	(3,799,648)	(113,383)	-	(3,881,277)	(7,794,308)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,965,769</b>	<b>1,245,905</b>	<b>45,973,376</b>	<b>1,229,857</b>	<b>55,414,907</b>
Net change in fund balances	(626,577)	852,986	45,463,497	(5,813,240)	39,876,666
Fund Balances - beginning	22,412,389	8,519,079	-	33,019,333	63,950,801
<b>FUND BALANCES - ending</b>	<b>\$ 21,785,812</b>	<b>\$ 9,372,065</b>	<b>\$ 45,463,497</b>	<b>\$ 27,206,093</b>	<b>\$ 103,827,467</b>

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, 2019**

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	<b>Internal Service Fund</b>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 20,267,802	\$ 3,809,747	\$ 902,365	\$ 24,979,914	\$ 14,178,814
Rental income	188,968	4,944,740	45,249	5,178,957	-
Other	198	330,687	24,593	355,478	14,697
<b>TOTAL OPERATING REVENUES</b>	<b>20,456,968</b>	<b>9,085,174</b>	<b>972,207</b>	<b>30,514,349</b>	<b>14,193,511</b>
<b>OPERATING EXPENSES</b>					
Salary, wages and fringe benefits	2,899,552	3,670,994	197,039	6,767,585	191,502
Employee benefits	1,161,849	126,569	-	1,288,418	-
Pension expense	438,274	237,990	-	676,264	-
Supplies	103,543	300,803	12,597	416,943	2,498
Repairs and maintenance	59,367	213,269	14,008	286,644	-
Professional services	101,994	6,647	-	108,641	35,000
Insurance	103,950	60,740	5,615	170,305	232
Travel	20,342	9,653	1,158	31,153	871
Advertising	63,667	7,090	-	70,757	-
Taxes	-	14,687	-	14,687	-
Medical claims	-	-	21,518	21,518	14,167,289
Utilities	146,835	1,134,400	18,628	1,299,863	-
Depreciation and amortization	1,721,362	1,278,803	246,909	3,247,074	-
Miscellaneous	79,460	28,018	14,827	122,305	5,543
Equipment and land rental	-	13,974	-	13,974	-
Administration fees	-	-	12,846	12,846	-
Contractual services	200,343	260,724	402,015	863,082	2,596,385
<b>TOTAL OPERATING EXPENSES</b>	<b>7,100,538</b>	<b>7,364,361</b>	<b>947,160</b>	<b>15,412,059</b>	<b>16,999,320</b>
<b>OPERATING INCOME (LOSS)</b>	<b>13,356,430</b>	<b>1,720,813</b>	<b>25,047</b>	<b>15,102,290</b>	<b>(2,805,809)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	246,472	409,820	13,320	669,612	35,629
Interest expense and fiscal agent fees	(447,529)	(1,121,801)	-	(1,569,330)	-
Insurance proceeds - net of related losses	-	779	-	779	-
Gain on sale of capital assets	-	14,518	-	14,518	-
Capital grant - expenses	-	(19,055)	-	(19,055)	-
Aid to / from other governments	(3,796,910)	-	-	(3,796,910)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(3,997,967)</b>	<b>(715,739)</b>	<b>13,320</b>	<b>(4,700,386)</b>	<b>35,629</b>
Income (Loss) before capital contributions and transfers	9,358,463	1,005,074	38,367	10,401,904	(2,770,180)
Capital grant and contributions	-	658,511	-	658,511	-
Transfers (out)	(10,327,004)	(255,995)	-	(10,582,999)	-
Transfers in	802,736	-	38,412	841,148	2,720,119
<b>CHANGE IN NET POSITION</b>	<b>(165,805)</b>	<b>1,407,590</b>	<b>76,779</b>	<b>1,318,564</b>	<b>(50,061)</b>
Net position - beginning of year	24,794,427	16,244,107	4,672,543	45,711,077	1,679,909
Prior period adjustment	-	-	-	-	-
<b>Net position - end of year</b>	<b>\$ 24,628,622</b>	<b>\$ 17,651,697</b>	<b>\$ 4,749,322</b>	<b>\$ 47,029,641</b>	<b>\$ 1,629,848</b>

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