

CAMERON COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2021

LORENA HERNANDEZ, CPA

COUNTY AUDITOR

CAMERON COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2021

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INTRODUCTORY SECTION

**COUNTY AUDITOR
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Lorena Hernandez, CPA
COUNTY AUDITOR

March 30, 2022

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

The Cameron County Auditor's Office is pleased to present the Annual Comprehensive Financial Report ("ACFR") of Cameron County, Texas (the "County") for the fiscal year ended September 30, 2021. 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 Office.

Responsibility for the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the County. The County is responsible to ensure that internal controls are in place that provide a reasonable but not absolute assurance that assets are safeguarded, transactions are authorized and properly recorded and that material errors are either prevented or would be detected in a timely manner. 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. 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 (GAAP) applicable to state and local governments as 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."*

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 891 square miles of land and 384 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 421,017 inhabitants as of the 2020 Census.¹ It is the thirteenth largest county in the State. The City of 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 of 186,738 as of the 2020 Census. The County has an average temperature of 74°F and a growing season of 320 days. Humidity averages at 80%. The climate is subtropical, semi-arid, and the weather is greatly influenced by the Gulf of Mexico. Average rainfall is 25 inches and wind velocity is generally 16 mph from the southeast. Its governmental organization, 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 consists of six lanes and is a part of Interstate 69. This is one of the few places in the country that offers highway connections to deepwater 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 serve a major gateway for vehicular, pedestrian 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 2020 grew 5.96% in comparison to the prior year and new construction in the county has provided \$301,928,637 in new property values. Residential construction represents 18.3% of new properties and commercial construction represents 16% of all new construction. New construction would generate \$1,319,015 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 manufacturing twin plants known as "*maquiladoras*" or "*maquilas*". The maquiladora programs in the state of Tamaulipas are a major source of employment, thus this industry accounts for a large number of Mexico's gross domestic product. 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.

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

² Twin Plant News, January 2010.

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:

| | <u>FY 2021</u> | <u>FY 2020</u> | <u>Percent Change</u> |
|-----------------------------------------------------------------------|------------------------------------------------|---------------------------|-------------------------|
| Population ³ (<i>Apr 20 vs. Jul 19</i>) | 421,017 | 421,666 | -0.15% |
| Civilian Labor Force (<i>Oct '20 vs Oct '19</i>) | 169,455 | 164,646 | 2.92% |
| Total Employment (<i>Oct '20 vs Oct '19</i>) | 157,514 | 149,300 | 5.5% |
| Total Unemployment (<i>Oct. '20 vs Oct. '19</i>) | 11,941 | 15,346 | -22.19% |
| Percent Unemployment ⁴ <i>Oct '20 vs Oct '19</i> | 7% | 9.30% | -24.73% |
| Non-Farm Employment (<i>Oct '20 vs Oct '19</i>) | 143,300 | 136,600 | 4.9% |
| Manufacturing Employment (<i>Oct '20 vs Oct '19</i>) | 5,900 | 5,700 | 3.51% |
| Bank Deposits (county) in millions | \$ 197 | \$ 137 | 43.8% |
| Taxable Property Valuation ⁵ in millions | \$ 19,408 | \$ 18,239 | 6.41% |
| Taxable Valuation Per Capita | \$ 46,098 | \$ 43,255 | 6.57% |
| Port of Brownsville Cargo tonnage (<i>metric tons</i>) ⁶ | | | |
| Waterborne | 8,775,376 | 7,152,318 | 22.7% |
| Cameron County International Tool Bride System Crossings | | | |
| Autos & Other | 2,439,311 | 2,380,783 | 2.46% |
| Commercial Trucks | 277,224 | 256,269 | 8.18% |
| Pedestrians | <u>944,857</u> | <u>1,488,046</u> | <u>-36.50%</u> |
| Total | 3,661,392 | 4,125,098 | -11.24% |
| Airline Boardings: | | | |
| Harlingen | 172,878 | 211,525 | -18.27% |
| Brownsville | <u>93,145</u> | <u>69,564</u> | <u>33.90%</u> |
| Total | 266,023 | 478,485 | -5.36% |
| Per Capita Income | <u>Brownsville MSA⁷</u> \$33,690 | <u>Texas</u> \$ 55,129 | <u>U.S.</u> \$59,510 |

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, April 2020

⁴ Texas Workforce Commission

⁵ Cameron County Appraisal District 7/2021.

⁶ Brownsville Navigation District "Monthly Cargo Statistics for Dec. 2020 (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

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 boost to South Padre Island.

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

Valley Crossing Pipeline is a 177 mile long natural gas pipeline located in South Texas which began operations in 2019. With the capacity to export 2.6 billion cubic feet of natural gas daily, this pipeline transports fracked natural gas from the Agua Dulce gas hub in Nueces County to an offshore interconnect at the US/Mexico international border.

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 antelope, 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.

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.

The UTRGV School of Medicine is a public medical school of University of Texas Rio Grande Valley located in Edinburg, Texas. In February 2015, the UTRGV School of Medicine'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. After accepting its first charter class first year medical students in July 2016, the medical school now has more than 200 medical students and over 200 medical

residents and fellows serving in nine hospital-based training programs throughout the Valley. This educational facility proved to be a big step for the Valley and has increased access to health care to one of the most medically underserved regions in the nation.

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.

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 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 located adjacent to SpaceX and the launch command center is available for usage by STARGATE students and faculty researchers for training, technology development and scientific research. STARGATE is a collaboration of SpaceX and the Center for Advanced Radio Astronomy set to thrust UTRGV to the leading edge of astrophysics. Upon its official ribbon-cutting on March 18, 2019, faculty and students of UTRGV have the opportunity to be exposed to real space launches and research offering endless possibilities.

The City of Harlingen held a ribbon cutting on the \$16.7 Million convention center in May 2019. 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 was the construction of a Hilton Garden Inn. This 150 room five story hotel added attraction to the convention center as it is the first

in the valley to be an adjoining complex. Due to COVID-19 pandemic federal guidelines and state orders limited group gatherings, and bookings were impacted.

Valley International Airport continues to position itself strongly in the Rio Grande Valley's market in passenger and commercial flights. Presently Frontier, Southwest, Delta, American, United and Sun County Airlines offer passenger services in and out of Harlingen. In May of 2018, the airport also opened a \$3.8M aircraft fire and rescue facility. Preliminary plans for a \$17.8M runway extension 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% and call for a completion date 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. Construction of an 91,000 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. This project represents the community effort from Brownsville to support and facilitate continued commercial developments in this region. Additional expansion projects include installation of a new airport rotating beacon and the construction of a new 20,000 sq. ft. Air Cargo facility.

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 now represents one (1) 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 strengthens regional transportation systems and supports connectivity and enhances 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.

The TxDOT Transport Commission began the annual revision UTP revision process for fiscal years 2021-2022. 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 \$116M 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 \$25.2M for the expansion of FM1732 to a four-lane road from I69E to Military Highway (US Hwy 281). US Hwy 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 \$7.2M 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.

UTP also includes funding that will help South Texas get much closer to having an interstate highway from Brownsville to Corpus Christi. Funding provides for US77 improvements in Kenedy, Kelberg, Willacy counties and for the Riviera Relief Route. There is also funding for grade separation projects to address school zone crossing issues along these routes. UTP 2022 also includes funding 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, completed a project titled “Padre Boulevard Median, Boardwalk, Sidewalk, and Traffic Signal Improvement” as of 2022. This \$7.5 million project was a component of the Venue Tax Project approved by South Padre Island voters in 2016. The completed project provides increased pedestrian and traffic mobility along Padre Boulevard. The planned “South Padre Island Wind and Water Sports Park” project is also a component of the Venue Tax Project approved by voters in 2016. As of early 2022, the project is waiting for permit approval from the United States Army Corps of Engineers and a General Land Office lease. The Park will provide a dedicated access point for wind and water sport athletes with the objective of decreasing the amount of damage to the wetlands that currently occur.

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 consisted of building a “reef” in the Gulf Coast that would sustain fish through all their life cycle and enhance the number of the highly sought “red snapper” and other fish in the waters off SPI. The result of this vision is a 1,650 acre tract reef site off the SPI coast and north of the Brazos Santiago Pass jetties which currently sits as the largest artificial reef off the Texas Coast. This project continues to be funded through donations, economic development funding and local business donations of equipment, labor storage and reef material.

The Palo Alto Battlefield National Historical Park held a private ribbon-cutting for the official opening of the 1.8 mile extension of the City of Brownsville's Historic Battlefield Trail in November 2020. This extension was funded by the Valley Baptist Legacy Foundation and 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 City of Brownsville was awarded a \$900,000 grant in October 2021 from the Federal Highway Administration for the West Rail Trail Construction Project. This project will consist of a 12 foot wide hike and bike trail with a total distance of approximately 6.6 miles. The construction of this project was designed by Cameron County Regional Mobility Authority. The project is planned to benefit Cameron County through its efforts to transform health and wellness for the community and by promoting active tourism at a global level.

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 allows adequate tidal flow to this estuary and plans are to have this entire project finished by late summer 2022. 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.

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.

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 are 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.

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 is located on 10 acres of a 23 acre tract along State Highway 100. This Center features exhibit halls, natural wetland and an outdoor theater and trails. The architectural plans for the STEC were approved by Texas Parks and Wildlife and the project went out for bid in 2020. This project 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 came 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 ribbon cutting and grand opening of the South Texas Ecotourism Center was held on February 22, 2022.

MAJOR INITIATIVES & SIGNIFICANT EVENTS

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. 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 and County public beaches and RV parks were closed. Cameron County operates 3 International Crossing Bridges that were greatly impacted by Federal, State, County and municipal COVID-19 protocols. 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 at multiple locations. The effects of this pandemic are expected to continue throughout FY22 and the County will continue to monitor and adjust operations as needed. Cameron County adjustments to operations due to pandemic were considered and implemented during the FY 2021-2022 budget adoption process.

Cameron County was awarded Emergency Rental Assistance (ERA) Grant funds from the U.S. Department of the Treasury of \$12,786,338 for ERA Phase I and an additional \$5,236,290 for ERA Phase II. 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. These funds provided financial assistance for rental assistance, utilities and home energy costs and other expenses related to housing for Cameron County households. County has worked with all entities countywide to increase awareness. ERA Phase I funding expires September 30, 2022 and ERA Phase II expires on September 30, 2025.

Cameron County received \$82,194,452 federal grant funds from the Coronavirus State and Local Recovery Funds (SLFRF), as part of the American Rescue Plan under the U.S. Department of Treasury. These funds are to support state, local, and Tribal governments in their response and recovery from the COVID-19 public health emergency.

COUNTY CAPITAL PROJECTS

The County has a number of capital projects either in the planning phase, land acquisition phase, or construction phase 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 provided funding of \$2,228,141 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.

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 included renovations for the County Adult and Juvenile Probation Department.

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. 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. Construction was completed on Pct. #3 during the fiscal year.

Cameron County issued \$14,160,000 Certificates of Obligation, Series 2021 dated August 11, 2021 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation public property, specifically being improvements to County parks including improvements at 1) Laguna Heights Park, 2) Laureles Park, and 3) Isla Blanca Park, and related parks department administration facility; improvements to County Tax offices including the 4) County Southmost Tax Office and the 5) San Benito Tax Office; the 6) County Airport entrance and hangar improvements, and 7) County Roads; and to pay costs of issuance costs of Certificates. This issuance had a premium of \$2,241,529 and an underwriter's discount of \$79,465. The annual interest rates range from 3% to 5%. Interest accrues semiannually and the bonds mature in fiscal year 2041.

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. These projects are ongoing.
- 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 2021:
 - 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. \$96M 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 \$7.2M is in place thru the UTP2022 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 UTP2022 funds. This funding includes approximately \$540M for US77 for Cameron, Willacy, Kenedy and Kleberg counties. This is a 125 mile project that will meet I69 Interstate designation.

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 \$273,014,660. 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 component units expended \$241,758,733 in providing for operations. Transfers between the funds and business-type activities totaled \$7,403,486. There was a gain on sale of assets of \$147,701. Governmental Fund-Debt Service payments total \$18,711,524 and Capital Construction Outlay expenditures were \$16,408,120. The combined fund balance for government-type funds and net position for business-type funds and component units total \$246,252,711, a 3% increase over the previous year-end.

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 2021
CAMERON COUNTY, TEXAS*
A Summary Report of Cameron County,
and the Cameron County Regional Mobility Authority, Cameron County Health Care Funding District and
the SpaceX Corporation, Discretely Presented Component Units

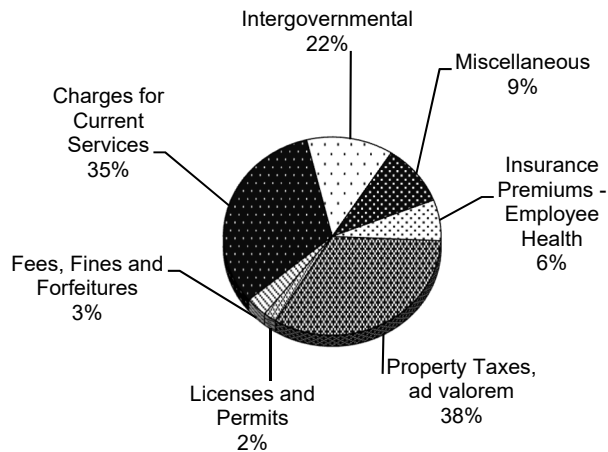
| | <u>Amount</u> | <u>% Budget</u> | <u>Per Capita</u> | <u>% Assessed Val.</u> |
|----------------------------------------|------------------|---------------------|-----------------------|------------------------|
| Revenues | | | | |
| Property Taxes, ad valorem | \$ 90,018,160 | 32.97% | \$213.81 | 0.38% |
| Licenses and Permits | 4,955,934 | 1.82% | 11.77 | 0.02% |
| Fees, Fines and Forfeitures | 7,713,319 | 2.83% | 18.32 | 0.03% |
| Charges for Current Services | 82,700,954 | 30.29% | 196.43 | 0.35% |
| Intergovernmental | 52,828,092 | 19.35% | 125.48 | 0.22% |
| Misc. | 20,427,653 | 7.48% | 48.52 | 0.09% |
| Insurance Premiums – Employee Health | 14,370,548 | 5.26% | 34.13 | 0.06% |
| Total Revenues | \$ 273,014,660 | 100.00% | \$ 648.46 | 1.16% |
| Expenditures | | | | |
| General Government | \$ 48,976,922 | 20.26% | \$ 116.33 | 0.21% |
| Justice System | 19,025,294 | 7.87% | 45.19 | 0.08% |
| Public Safety | 20,558,777 | 8.50% | 48.83 | 0.09% |
| Corrections and Rehabilitation | 36,063,495 | 14.92% | 85.66 | 0.15% |
| Health and Human Services | 66,107,136 | 27.34% | 157.02 | 0.28% |
| Infrastructure & Environment Services | 31,655,532 | 13.09% | 75.19 | 0.13% |
| Community & Economic Development | 19,371,577 | 8.01% | 46.01 | 0.08% |
| Total Expenses | \$ 241,758,733 | 100.00% | \$ 574.00 | 1.03% |
| Net Revenues Over (Under) Expenditures | 31,255,927 | | | |
| Other Financial Transactions: | | | | |
| Capital Borrowing Proceeds net | \$ 18,111,802 | | | |
| Debt Service Payments | (18,711,524) | | | |
| Gain on Sale of Assets | 147,700 | | | |
| Capital Outlay | (16,408,120) | | | |
| Total Sources over (under) Uses | \$ 14,395,785 | | | |
| | | | | |
| Total Population | 421,017 | | | |
| Taxable Assessed Value | \$24,487,063,564 | | | |
| Property Tax Rate** | 0.436893 | | | |
| Upland Area (Square Miles) | 891 | | | |

* Cameron County Government and Discretely Presented Component Units

** Property Tax Rate levied on a per \$100 valuation for Fiscal Year 2021

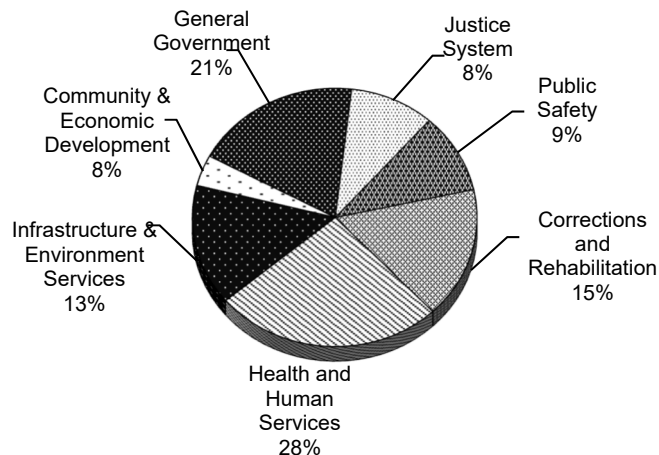
(Based upon the Governmental Funds, Business-type Funds, and Internal Service Fund)

County Revenues & Sources - 2021



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 - 2021



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 2021 General Fund working capital is 89 days. The table below reflects the fund balances for the County's primary activities:

| Fund Balance | | | | Reserve Days of Operation ⁽²⁾ | | |
|--------------------------------------|---------------|--------------|--------------|------------------------------------------|--------|--------|
| | FYE 21 | FYE 20 | FYE 19 | FYE 21 | FYE 20 | FYE 19 |
| General Fund | \$ 23,128,368 | \$24,382,578 | \$21,785,812 | 89 | 96 | 86 |
| Road & Bridge Fund | \$ 11,368,593 | \$ 9,997,881 | \$ 9,372,065 | 318 | 250 | 246 |
| Working Capital⁽¹⁾ | | | | | | |
| Int'l Toll Bridge System | \$ 4,288,509 | \$ 5,687,270 | \$ 4,841,815 | 220 | 268 | 221 |
| County Park System | \$ 6,243,554 | \$ 3,279,376 | \$ 3,490,216 | 220 | 115 | 132 |

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 capital asset. Capital 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.

At September 30, 2021, the County's interest-bearing demand deposits totaled \$195,435,052 and were insured by the County's depository institution at \$250,000 through FDIC and collateralized for amounts above the FDIC limits by pledged securities in the County's name. Collateral amounts include coverage for demand deposits held in the County's depository for the Cameron County Health Care District of \$10,649,757 and Cameron County Spaceport Development Corporation of \$16,069, 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.

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-insured fund that is administered by the Deep East Texas Self Insurance Fund. Claims services are provided by Deep East Texas. The annual premium for workers' compensation is determined by position class codes, times an experience modification factor of 1.30, and set a 3-year contracted annual fixed price of \$550,957, not subject to a yearly audit. 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 ended September 30, 2021 was conducted on the financial records of the County and the Cameron County Regional Mobility Authority (CCRMA). The county meets the \$750,000 federal expenditure threshold and as such 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.

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 annual comprehensive financial report for the year ended September 30, 2020. 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 annual comprehensive financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet to the Certificate of Achievement Program's requirements, and we are submitting it to 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.



Lorena Hernandez, CPA
Cameron County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Cameron County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

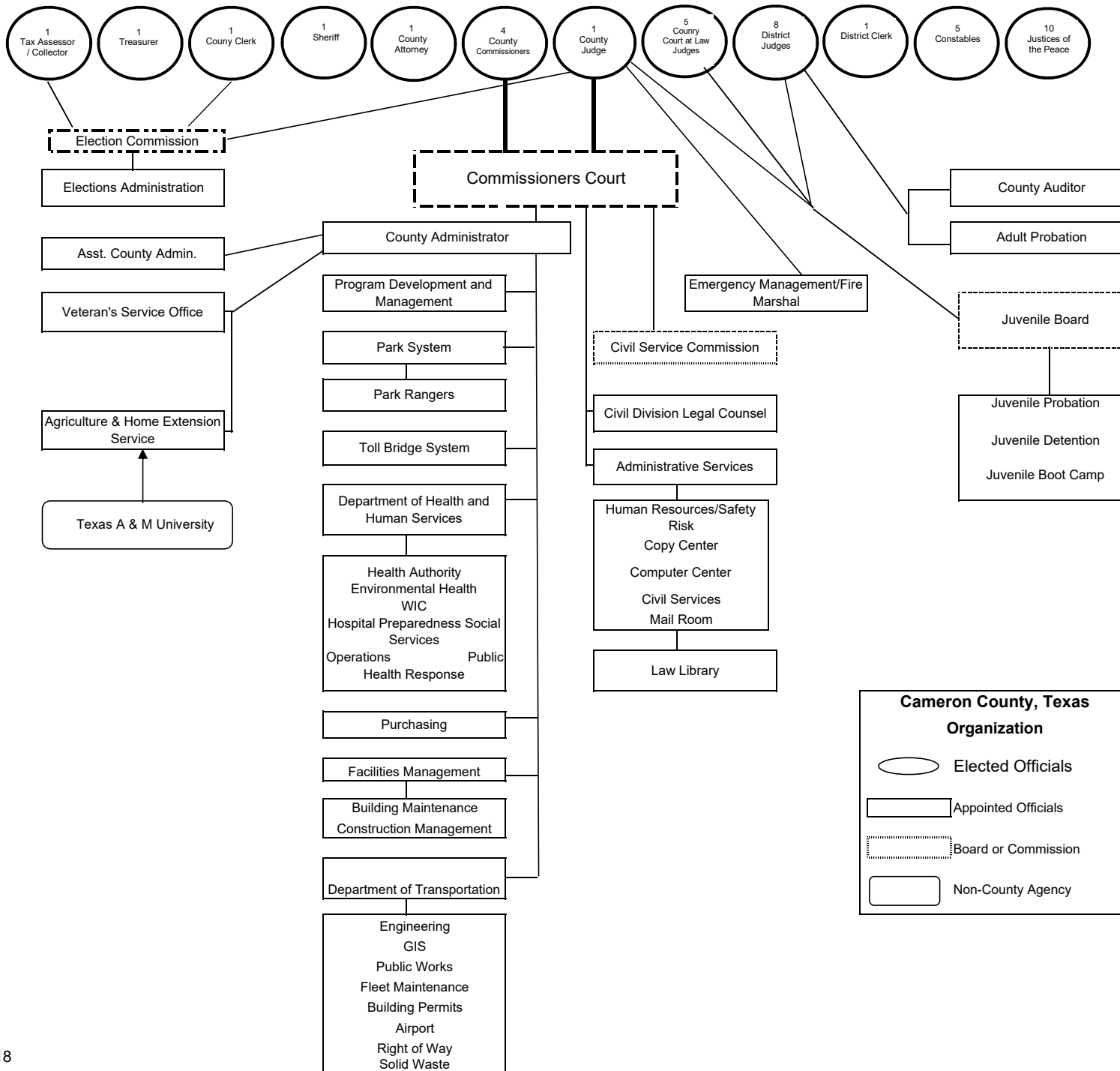
September 30, 2020

Christopher P. Morill

Executive Director/CEO

CAMERON COUNTY, TEXAS

Organizational Chart



CAMERON COUNTY, TEXAS

ELECTED OFFICIALS

SEPTEMBER 30, 2021

| | |
|-----------------------------|------------------------------------|
| 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 |
| Gabriela Garcia | Judge, 138th Judicial District |
| Benjamin Euresti, Jr. | Judge, 107th Judicial District |
| Juan A. Magallanes | Judge, 357th Judicial District |
| Janet L. Leal | Judge, 103rd Judicial District |
| Adolfo E. Cordova, Jr. | Judge, 197th Judicial District |
| Ricardo M. Adobbati | 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 "Bo" 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 |
| Juanita "Janie" Jaimez | Justice of the Peace, Precinct 5-3 |
| Norman W. Esquivel, Jr. | 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 V. Saenz | District Attorney |
| Sylvia Garza-Perez | County Clerk |
| Antonio Yzaguirre, Jr. | Tax Assessor-Collector |
| David Betancourt | County Treasurer |
| Laura Perez-Reyes | District Clerk |
| Eric Garza | 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, 2021, 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, 2021, 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 23 through 36 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 115 through 123 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 30, 2022 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 30, 2022

CAMERON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
For the Fiscal Year Ended September 31, 2021

This discussion and analysis of the Cameron County, Texas ("County") financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2021. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

The County's governmental activities total assets and deferred outflows exceeded total liabilities and deferred inflows at the close of the FY2021 and FY2020 by \$133,551,402 and \$135,925,796, respectfully. Of this amount, \$31,375,131 is restricted for specific purposes; the largest restriction is 45%, or \$14,040,877, is for special revenue/grant programs. As required by GASB 34, net position also reflects \$115,639,993 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$13,463,722).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$95,690,460 of which \$19,703,070, or 21% 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 the Special Road and Bridge fund balances are restricted for road improvements throughout the County.

The County's budgetary fund balance target is 24.66%. The general fund unassigned fund balance of \$19,841,829 equals 21% of total general fund expenditures. In FY 2021, the General Fund's net change in fund balance totaled (\$1,254,210). The County's self-funded Health Insurance Fund required an operating transfer of \$3,328,971 due to increasing health costs. The transfer needed was funded by the General Fund, Special Road & Bridge Fund and Enterprise funds. In FY 2019, the County's employee contribution to the Health Insurance Fund was increased to \$650 per annum per employee in efforts to keep pace with health expenditures. The County continues to work with health consultants to explore medical coverage options.

OVERVIEW OF THE 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. The report also contains required supplementary information and other 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 a 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, payables and receivables.

The statement of net position presents information on all the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources with the difference reported as *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, law enforcement and public safety, highways and streets, health and welfare.

Fund financial statements - A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for 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 48 individual governmental funds (excluding fiduciary funds), 36 special revenue funds, 9 capital project funds, 2 debt service funds, and the General 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, Road & Bridge, 2019 Certificates of Obligation, American Rescue Plan Act, and Emergency Rental Assistance funds which are classified as major funds for the fiscal year ended September 31, 2021. Data from the other non-major governmental funds are combined into a single, aggregated presentation titled "Non-major Governmental Funds." Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the other supplementary information section.

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 Special Road and Bridge Fund to demonstrate compliance with budget.

Proprietary funds - *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 Net Position and Statement of Changes in Fiduciary Net Position. 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 required disclosures and 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, the report also presents certain *required supplementary information* concerning the County's major governmental funds, non-major governmental funds, special revenue funds, debt service funds, agency funds, and component units. Budgetary schedules, which include the original budget, final budget and actual figures, have been provided to demonstrate compliance.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's governmental activities total assets and deferred outflow of resources of \$434,980,069, the largest components are: 1) cash and investments of \$165,427,278 or 38%; 2) tax receivables of \$7,353,690 or 2% (net of allowance), 3) trade receivables of \$9,239,441 or 2%, and 4) capital assets net of accumulated depreciation of \$216,030,228 or 50%. Deferred outflows of resources are \$298,314 deferred charges on refunding in addition to \$23,450,119 for pensions, and \$3,915,485 for OPEB. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the \$284,043,189 total liabilities \$98,576,278 are current liabilities; however, the current liabilities for compensated absences of \$2,530,673 are not anticipated to result in the draw-down of emergency reserves. The Net OPEB liability of \$30,353,441 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 \$22,544,783 is not expected to cause a fund balance reduction. Deferred inflows of resources of \$12,967,843 are recognized due to pension reporting requirements, as is \$4,417,635 for OPEB.

The County's governmental activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$133,551,402 at the close of the most recent fiscal year.

The County's net position for fiscal year ended September 30, 2021 and 2020 are summarized as follows:

| | Governmental Activities | | |
|-----------------------------------------------------|-------------------------|----------------|------------------------|
| | FY 2021 | FY 2020 | Increase (Decrease) |
| Current and other assets | \$ 191,285,923 | \$ 137,519,147 | \$ 53,766,776 |
| Capital Assets (net of accumulated depreciation) | 216,030,228 | 214,596,660 | 1,433,568 |
| Total Assets | 407,316,151 | 352,115,807 | 55,200,344 |
| Total Deferred outflows of resources | 27,663,918 | 10,076,426 | 17,587,492 |
| Current and other liabilities | 98,576,278 | 47,779,879 | 50,796,399 |
| Long-term liabilities | 185,466,911 | 163,650,265 | 21,816,646 |
| Total Liabilities | 284,043,189 | 211,430,144 | 72,613,045 |
| Total Deferred inflows of resources | 17,385,478 | 4,437,047 | 12,948,431 |
| Net position: | | | |
| Net investment in capital assets | 115,639,993 | 116,101,698 | (461,705) |
| Restricted | 31,375,131 | 31,083,384 | 291,747 |
| Unrestricted | (13,463,722) | (11,259,286) | (2,204,436) |
| Total Net Position | \$ 133,551,402 | \$ 135,925,796 | \$ (2,374,394) |

About 23% or \$31,375,131 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 external funding obligations. The most significant portion, \$115,639,993 or 87%, 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 net position by (\$2,374,394). The key components of difference between fund statement increases/(decreases) and the statement of activities increase(decreases) are:

- A (\$6,492,853) net difference due to long-term debt repayments consuming current financial resources while debt issuances providing current financial resources.
- A \$4,188 difference in net position from the internal service fund that is reported with the governmental activities in the government-wide statements.
- A \$1,404,036 increase in net position due to capital outlay exceeding depreciation.
- A \$235,972 increase in net position due to annual OPEB expense of \$(1,982,520) and recognition of pension income of \$2,218,492, which do not require use of current financial resources.
- A \$29,532 net effect of various miscellaneous transactions involving capital assets, which increased governmental activities net position.
- A (\$656,885) difference in tax revenues on the statement of activities that do not provide current financial resources.

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

| Business-Type Activities | | | |
|--------------------------------------------------|---------------|---------------|------------------------|
| | FY 2021 | FY 2020 | Increase (Decrease) |
| Current and other assets | \$ 28,981,386 | \$ 25,740,021 | \$ 3,241,365 |
| Capital Assets (net of accumulated depreciation) | 62,800,083 | 64,916,407 | (2,116,324) |
| Total Assets | 91,781,469 | 90,656,428 | 1,125,041 |
| Total Deferred outflow of resources | 3,234,541 | 1,567,566 | 1,666,975 |
| Current and other liabilities | 5,988,889 | 5,318,431 | 670,458 |
| Long-term liabilities | 36,499,225 | 38,256,035 | (1,756,810) |
| Total Liabilities | 42,488,114 | 43,574,466 | (1,086,352) |
| Total Deferred inflow of resources | 1,744,333 | 1,553,671 | 190,662 |
| Net position: | | | |
| Net investment in capital assets | 30,529,738 | 29,969,603 | 560,135 |
| Restricted | 10,234,975 | 11,136,221 | (901,246) |
| Unrestricted | 10,018,850 | 5,990,033 | 4,028,817 |
| Total Net Position | \$ 50,783,563 | \$ 47,095,857 | \$ 3,687,706 |

Changes in Net Position - Governmental Activities

| | FY 2021 | FY 2020 | Increase (Decrease) |
|---------------------------------------------|----------------|----------------|------------------------|
| Revenues: | | | |
| Net Program revenues: | | | |
| Charges for services | \$ 42,973,519 | \$ 41,499,103 | \$ 1,474,416 |
| Operating grants and contributions | 32,612,752 | 25,328,329 | 7,284,423 |
| Capital grants and contributions | 446,946 | 767,859 | (320,913) |
| General revenues: | | | |
| Property taxes | 87,153,014 | 83,453,819 | 3,699,195 |
| Miscellaneous | 7,980,982 | 7,189,334 | 791,649 |
| Gain on sale of capital assets | 50,684 | 350,295 | (299,612) |
| Unrestricted investments earnings | 290,182 | 1,242,915 | (952,733) |
| Total revenues | 171,508,079 | 159,831,654 | 11,676,425 |
| Expenses: | | | |
| General government | 55,800,961 | 52,213,204 | 3,587,757 |
| Law Enforcement and Public Safety | 76,106,450 | 80,488,845 | (4,382,395) |
| Highways and streets | 18,971,612 | 21,628,059 | (2,656,447) |
| Health | 11,202,548 | 9,267,438 | 1,935,110 |
| Welfare | 14,145,263 | 4,961,147 | 9,184,116 |
| Interest on long-term debt | 5,059,125 | 5,058,891 | 234 |
| Total expenses | 181,285,959 | 173,617,584 | 7,668,375 |
| Incr(decr) in net position before transfers | (9,777,880) | (13,785,930) | 4,008,050 |
| Transfers | 7,403,486 | 6,380,908 | 1,022,578 |
| Increase (decrease) in net position | (2,374,394) | (7,405,022) | 5,030,628 |
| Net position – beginning | 135,925,796 | 143,330,818 | (7,405,022) |
| Net position – ending | \$ 133,551,402 | \$ 135,925,796 | \$ (2,374,394) |

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

- Program revenues of \$76,033,217 equaled 42% of government expenses of \$181,285,959. General revenues, \$95,474,862, did not provide the required support and coverage for expenses of \$181,285,959.
- 42% of the expenses are for Law Enforcement and Public Safety (\$76,106,450) while this category provided about 31% (\$23,283,953) of total program revenues. Total expenses increased by \$7,668,375 over the prior year and revenues increased by \$11,676,425 due to increases in operating grants funding, program revenues and property tax valuations. Cameron County's taxable values increased by 5.96% with new construction representing \$301,928,637 in new property values. Law Enforcement and Public Safety expenditures decreased by \$(4,382,395), and Highways and streets decreased by \$(2,656,447). General Governmental and Welfare expenses increased by \$12,771,873 due to increased funding received relative to COVID-19. Other governmental categories experienced minimal expenditure decreases.
- Capital Grant revenue and contributions comprise about 1% of program revenues.

Changes in Net Position - Business-Type Activities

| | FY 2021 | FY 2020 | Increase (Decrease) |
|---------------------------------------------|---------------|---------------|------------------------|
| Revenues: | | | |
| Net Program revenues: | | | |
| Charges for services | \$ 28,828,742 | \$ 24,202,495 | \$ 4,626,247 |
| Capital grants and contributions | 1,426,569 | 1,111,917 | 314,652 |
| Gain on sale of asset | 97,017 | - | 97,017 |
| General revenues: | | | |
| Unrestricted investments earnings | 51,089 | 295,844 | (244,755) |
| Miscellaneous | - | 34,913 | (34,913) |
| Total revenues | 30,403,417 | 25,645,169 | 4,758,248 |
| Expenses: | | | |
| Bridge System | 9,424,973 | 9,757,049 | (332,076) |
| Parks System | 8,907,362 | 8,607,848 | 299,514 |
| Jail Commissary | 606,713 | 493,631 | 113,082 |
| Airport System | 373,177 | 339,517 | 33,660 |
| Total expenses | 19,312,225 | 19,198,045 | 114,180 |
| Incr(decr) in net position before transfers | 11,091,192 | 6,447,124 | 4,644,068 |
| Transfers In | - | - | - |
| Transfers Out | (7,403,486) | (6,380,908) | (1,022,578) |
| Increase (decrease) in net position | 3,687,706 | 66,216 | 3,621,490 |
| Net position – beginning | 47,095,857 | 47,029,641 | 66,216 |
| Net position – ending | \$ 50,783,563 | \$ 47,095,857 | \$ 3,687,706 |

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

- The Bridge System revenues of \$15,862,518 accounted for 52% of the \$30,403,417 Business-type activities revenues.
- The Bridge System expenses of \$9,424,973 accounted for 49% of the \$19,312,225 Business-type activities expenses.
- 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.

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 \$95,690,460, an increase of \$3,101,616 in comparison with prior year. This increase was partly due to financing sources provided by FY 2021 bond issuance. Approximately \$19,703,070 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$2,140,099 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) \$42,932,639 for capital projects 2) \$25,228,552 for special revenue/grant programs, and 3) \$4,214,143 for reserve for debt service.

The General Fund is the chief operating fund of the County. The FY 2021 unassigned fund balance of the General Fund was \$19,841,829. 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% of \$94,583,687 general fund expenditures, while \$23,128,368 total general fund balance represents 24% of total general fund expenditures. Budgetary targets for reserves are 24.7% (\$23,362,171) of general fund expenditures which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2021, Cameron County General Fund's fund balance decreased by (\$1,254,210). Due to the COVID-19 pandemic, Cameron County received CARES ACT, Emergency Rental Assistance, and American Rescue Plan Act federal funding. Many administrative, emergency management, health and welfare operations were repurposed for COVID19 mitigation. Budgeted customary operational expenses were reduced due to this repurposed safety measures.

Key factors for the FY2021 General Fund balance change are as follows:

Current ad valorem property tax for FY 2021 had a collection of 97.11% and tax collection exceeded projected revenues.

Charges for services experienced a revenue budget deficit of \$(1,767,212) due to COVID-19 operational adjustments required.

General Fund transferred to the County's Health Insurance Internal Service Fund \$2,694,802, an increase of 68% compared to \$1,600,699, the needed transfer in FY20. These transfers are to provide sufficient funds for the medical cost of the County's Health Insurance Plan which 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.

Special Road and Bridge fund balance of \$11,368,593 reflects an increase of \$1,370,712. Special Road and Bridge tax revenues exceeded prior year by 7% or \$591,577, and building permits and automobile registration fees increased by 11% or \$436,640.

The 2019 Certificates of Obligation fund balance decreased by \$(9,446,132) due to \$9,509,572 project expenditures incurred during FY 2021.

Non-major Governmental Funds fund balance increased by \$12,414,075 due mostly to increases in debt service funds from the 2021 debt issuance.

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The following table presents the amount of Governmental Fund revenues from various sources compared to prior year amounts:

Governmental Funds – Revenues Classified by Source

| | FY 2021 | FY 2020 | Increase (Decrease) | Percent of Change |
|--------------------------|----------------|----------------|------------------------|-------------------------|
| Taxes | \$ 87,809,899 | \$ 82,931,975 | \$ 4,877,924 | 5.88% |
| Licenses and permits | 4,955,934 | 4,453,049 | 502,885 | 11.29% |
| Intergovernmental | 41,034,852 | 32,984,239 | 8,050,613 | 24.41% |
| Charges for services | 6,916,273 | 7,414,842 | (498,569) | -6.72% |
| Fines and Forfeitures | 7,713,319 | 6,619,964 | 1,093,355 | 16.52% |
| Miscellaneous | 9,310,818 | 8,579,056 | 731,762 | 8.53% |
| Total | \$ 157,741,095 | \$ 142,983,125 | \$ 14,757,970 | 10.32% |

- Taxes – the increase of \$4,877,924 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues – the increase of \$8,050,613 is due to grant-funded projects being completed and new funding received.
- Fines and Forfeitures – increased by \$1,093,355 due to return more normal operations compared to FY 2020 COVID-19 safety measures.

The following table presents Governmental Fund expenditures by function compared to prior year amounts:

Governmental Funds - Expenditures by Function

| | FY 2021 | FY 2020 | Increase (Decrease) | Percent of Change |
|-----------------------------------|----------------|----------------|------------------------|-------------------------|
| General government | \$ 29,889,516 | \$ 31,049,337 | \$ (1,159,821) | -3.74% |
| Law enforcement and public safety | 75,156,217 | 75,929,079 | (772,862) | -1.02% |
| Highways and streets | 13,771,728 | 13,231,567 | 540,161 | 4.08% |
| Health | 9,090,452 | 8,920,101 | 170,351 | 1.91% |
| Public welfare | 16,242,407 | 4,901,171 | 11,341,236 | 231.40% |
| Capital outlays | 16,408,120 | 16,718,154 | (310,034) | -1.85% |
| Bond Issuance Cost: | | | | |
| Debt service-principal retirement | 11,289,758 | 9,824,794 | 1,464,964 | 14.91% |
| Debt service-interest/fiscal fees | 5,028,282 | 5,061,353 | (33,071) | -0.65% |
| Total | \$ 176,876,480 | \$ 165,635,556 | \$ 11,240,924 | 6.79% |

Overall, total Governmental Fund expenditures of \$176,876,480 increased 6.79% as the County returned to normal operations after the FY 2020 COVID-19 safety measures. Public welfare expenditures increased by \$11,341,236 due to COVID-19 funding.

COMPONENT UNITS

Cameron County Regional Mobility Authority (CCRMA)

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 in FY 2022, traffic using SH550 will have a route free of at-grade intersections from U.S.77/83 to SH48 at the Port of Brownsville.

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 influence operations of the CCRMA through the appointment of a majority of the directors and through 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 Health Care Funding District (CCHCD)

Cameron County under Senate Bill 1623 (SB1623) established "CAMERON COUNTY HEALTH CARE FUNDING DISTRICT" (CCHCFD) on 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. During FY 2021, medical providers were assessed a 6% tax mandatory payment based on 2018 net patient revenue. Funds to be forwarded to state for the FY 2021 were \$40,118,711 generated by the self-assessed tax on the medical providers.

Cameron County Spaceport Development Corporation (CCSDC)

The Cameron County Spaceport Development Corporation (CCSDC) was formed in 2013 by the Cameron County Commissioners Court 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 FY 2018, this component unit received \$2.63 million as the first installment of a total \$13 million allocation from the State Spaceport Trust Fund account. In FY 2021, the second installment of \$10.37 million was received. Both instalments 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. Cameron County Regional Mobility Authority may be contacted as listed in the notes to the financial statements. 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 operating revenues of the different proprietary funds as compared to the previous year:

| <u>Program Revenues by Enterprise:</u> | FY 2021 | FY 2020 | Increase (Decrease) | Percent of Change |
|----------------------------------------|---------------|---------------|------------------------|----------------------|
| Bridge System | \$ 15,862,518 | \$ 15,513,622 | \$ 348,896 | 2.25% |
| Park System | 12,249,867 | 7,990,557 | 4,259,310 | 50.30% |
| Airport System | 80,804 | 62,620 | 18,184 | 29.04% |
| Jail Commissary | 635,553 | 670,609 | (30,056) | -5.23% |
| Total | \$ 28,828,742 | \$ 24,237,408 | \$ 4,591,334 | 18.94% |

The Bridge System is the biggest generator of revenues. Toll revenues of \$15,596,231 increased by \$269,960 from FY 2020, however FY 2021 decreased by \$4,671,571 from FY 2019 due to ongoing COVID-19 pandemic effects, social distancing, federally mandated international crossings and pandemic mitigation requirements. FY 2021, ended with 3,661,392 vehicles and pedestrians crossings into Mexico through the County's International Bridges. Total FY 2021 crossings reflect a decrease in comparison to 5,782,367 crossings in FY 2019 and prior year levels which are attributed to the effects of travel limitations imposed by federal authorities due to the COVID-19 pandemic.

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TOLL RATES

The following schedule illustrates the toll rates for the fiscal year ended September 30, 2021 and in effect as of October 1, 2021:

| Classification | As of October 1, 2021 | | FY 2021 (Oct 2020 - Sep 2021) | |
|----------------------|-----------------------|-----------------|-------------------------------|-----------------|
| | AVI | Non-AVI Rate | AVI | Non-AVI Rate |
| Pedestrian/Bike | \$1.00 | | \$1.00 | |
| Motorcycle | 3.75 | | 3.75 | |
| Auto | 3.75 | | 3.75 | |
| Bus | 10.00 | | 10.00 | |
| Commercial Vehicles: | | | | |
| Two Axle | 9.50 | 11.00 | 9.50 | 11.00 |
| Three Axle | 13.50 | 15.00 | 13.50 | 15.00 |
| Four Axle | 15.50 | 17.25 | 15.50 | 17.25 |
| Five Axle | 19.25 | 22.00 | 19.25 | 22.00 |
| Six Axle | 23.25 | 25.00 | 23.25 | 25.00 |

The following table presents Enterprise Fund expenses as compared to the previous year:

| Expense by Enterprise: | FY 2021 | FY 2020 | Increase (Decrease) | Percent of Change |
|------------------------|---------------|---------------|------------------------|----------------------|
| Bridge System | \$ 9,424,973 | \$ 9,757,049 | \$ (332,076) | -3.40% |
| Park System | 8,907,362 | 8,607,848 | 299,514 | 3.48% |
| Airport System | 373,177 | 339,517 | 33,660 | 9.91% |
| Jail Commissary | 606,713 | 493,631 | 113,082 | 22.91% |
| Total | \$ 19,312,225 | \$ 19,198,045 | \$ 114,180 | 0.59% |

The Bridge System continues to monitor costs fiscally responsible in all areas and monthly bridge traffic. The Park System's increase in expenses is due to a minimal increases in general operations. The non-major enterprise funds expense 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 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 FY 2021 budget was adopted on September 2020 with the total expenditures and reserves amounting to \$174,612,789, an increase of 4% over the FY2020 budget. Commissioners Court approved a tax rate of \$0.436893 per \$100 assessed taxable valuation for the Oct 2020 tax year, same as the prior tax year. At this rate, current property tax revenues were budgeted to increase by 5.7%, generating an additional \$4,833,827 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.

Actual FY 2021 General Fund expenditures were \$2M 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 FY 2021 General Fund revenues were less than projected general fund revenues by \$1.2M. An operating transfer to the County’s self-funded Health Insurance Fund of \$3,328,971 was needed due to increasing health care costs. 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

The County’s bonds are rated “Aa3” by Moody’s Investor Service, “AA” by Fitch, and “AA-” by Standard and Poor’s rating agencies. 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.

At September 30, 2021, the County has limited tax general obligation bonds outstanding in the amount of \$154,890,000. 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 \$5,753,009,949 (25% of real property assessed valuation) and \$1,298,473,518 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$5,753,009,949 and \$1,298,473,518.

The following represents the activity of the long-term debt for FY2021:

| | September 30, 2020 Balance | Additions | Reductions | September 30, 2021 Balance |
|-------------------------------------------------|-------------------------------|----------------------|------------------------|-------------------------------|
| Governmental Activities: | | | | |
| Bonds and Tax Notes, net of unamortized premium | \$ 133,588,757 | \$ 14,160,000 | \$ (7,818,080) | \$ 139,930,677 |
| Capital leases | 3,305,042 | - | (2,163,470) | 1,141,572 |
| SECO Note payable | - | 2,228,141 | - | 2,228,141 |
| Compensated absences | 2,888,295 | 2,722,337 | (3,079,959) | 2,530,673 |
| Total | <u>\$ 139,782,094</u> | <u>\$ 19,110,478</u> | <u>\$ (13,061,509)</u> | <u>\$ 145,831,063</u> |
| Business-Type Activities: | | | | |
| Bonds and Tax Notes, net of unamortized premium | \$ 36,172,503 | \$ - | \$ (2,525,776) | \$ 33,646,727 |
| Capital leases | 613,506 | - | (368,621) | 244,885 |
| Compensated absences | 89,645 | 343,039 | (318,621) | 114,063 |
| | <u>\$ 36,875,654</u> | <u>\$ 343,039</u> | <u>\$ (3,213,018)</u> | <u>\$ 34,005,675</u> |

Certificates of Obligation is debt financed capital contribution secured by Cameron County and is included in Governmental Activities and Business Type Activities outstanding obligation bonds.

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. At September 30, 2021 net capital assets of the governmental activities totaled \$216,030,228. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled \$15,004,084 and recognized in the Government-wide financial statements.

| Capital Assets | | | |
|-----------------------------------|-----------------------|-----------------------|--|
| | September 30, 2021 | September 30, 2020 | |
| | Balance | Balance | |
| Governmental Activities: | | | |
| Depreciable Capital Assets | | | |
| Buildings | \$ 150,362,904 | \$ 142,263,038 | |
| Improvements other than buildings | 6,329,210 | 6,195,282 | |
| Infrastructure | 313,743,191 | 313,045,174 | |
| Other structures | 12,015,317 | 12,015,317 | |
| Equipment | 56,054,618 | 53,744,643 | |
| Accumulated depreciation | (351,978,092) | (337,907,329) | |
| Total depreciable capital assets | 186,527,148 | 189,356,125 | |
| Land | 10,956,632 | 10,956,632 | |
| Construction in Progress | 18,546,448 | 14,283,903 | |
| Total Capital Assets, net | <u>\$ 216,030,228</u> | <u>\$ 214,596,660</u> | |
| Business-Type Activities: | | | |
| Depreciable Capital Assets | | | |
| Buildings | \$ 16,183,458 | \$ 16,183,458 | |
| Improvements other than buildings | 63,155,543 | 63,155,543 | |
| Other structures | 25,360,036 | 25,325,036 | |
| Equipment | 11,075,737 | 10,702,919 | |
| Accumulated depreciation | (67,053,597) | (63,532,581) | |
| Total depreciable capital assets | 48,721,177 | 51,834,375 | |
| Land | 11,402,854 | 11,402,854 | |
| Construction in Progress | 2,676,052 | 1,679,178 | |
| Total Capital Assets, net | <u>\$ 62,800,083</u> | <u>\$ 64,916,407</u> | |

Additional information on the capital assets note disclosure in the related notes to the financial statements this report.

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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. 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 2021-2022 budget on September 2021. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2021 and estimated revenues to be received in the fiscal year 2022. The final FY 2022 budget set expenditures and reserves at \$181,066,858, an increase of 4% over the FY2021 budget.

For 2021-2022, the property tax rate is \$0.436893 per \$100 assessed taxable valuation, same rate as the prior year. Tax revenues are budgeted to grow by 5.7% generating an additional \$4,833,827 at the 100% property tax collection rate. The Commissioners' Court has targeted fund balance reserves to represent 24.66% of appropriations.

For FY 2021, the County's self-funded health insurance fund health care costs exceeded available resources by \$3.3M- funds were transferred from the General, Special Road and Bridge and Enterprise Funds to meet this deficiency. Steps have been taken to address the rising cost of insurance for FY 2022 by increasing employee contribution rates and offering two distinct plans. 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 FY2022.

REQUEST FOR INFORMATION

This financial report is designed to provide Cameron County citizens, taxpayers and investors with a general overview of the County's finances. If you have questions about this report, 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, 2021

| | PRIMARY GOVERNMENT | | | COMPONENT UNITS | | |
|--------------------------------------------------------|----------------------------|-----------------------------|-----------------------|----------------------|----------------------|------------------|
| | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTAL | CCRMA | CCHCFD | NON-MAJOR |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 165,427,278 | \$ 19,341,948 | \$ 184,769,226 | \$ 1,607,855 | \$ 10,649,757 | \$ 16,069 |
| Restricted Cash: | | | | | | |
| Bond debt reserve | - | 5,440,840 | 5,440,840 | 7,983,534 | - | - |
| Bond debt service | - | 1,571,518 | 1,571,518 | 2,035,000 | - | - |
| Operating reserve | - | 2,485,000 | 2,485,000 | - | - | - |
| Construction fund | - | 4,577,055 | 4,577,055 | 5,675,384 | - | - |
| Donations | - | 54,937 | 54,937 | - | - | - |
| Receivables: | | | | | | |
| Accounts or trade | 9,239,441 | 950,710 | 10,190,151 | 2,466,422 | 8,333,400 | - |
| Taxes-net of allowances | 7,353,690 | - | 7,353,690 | - | - | - |
| Due from other governments | 1,325,265 | - | 1,325,265 | - | - | - |
| Due from other agencies | - | - | - | 3,503,073 | - | - |
| Internal balances | 5,674,802 | (5,674,802) | - | - | - | - |
| Prepays | 2,102,345 | 233,888 | 2,336,233 | 94,960 | - | - |
| Inventory | 161,504 | 292 | 161,796 | - | - | - |
| Other assets | 1,598 | - | 1,598 | - | - | - |
| Net pension asset | - | - | - | 122,663 | - | - |
| Depreciable Capital Assets: | | | | | | |
| Buildings | 150,362,904 | 16,183,458 | 166,546,362 | 202,803 | - | - |
| Improvements other than buildings | 6,329,210 | 63,155,543 | 69,484,753 | 20,791 | - | - |
| Equipment | 56,054,618 | 11,075,737 | 67,130,355 | 9,432,846 | - | - |
| Infrastructure | 313,743,191 | - | 313,743,191 | 107,835,477 | - | - |
| Other structures | 12,015,317 | 25,360,036 | 37,375,353 | - | - | - |
| Accumulated depreciation | (351,978,092) | (67,053,597) | (419,031,689) | (21,761,197) | - | - |
| Net Depreciable Capital Assets | 186,527,148 | 48,721,177 | 235,248,325 | 95,730,720 | - | - |
| Construction in progress | 18,546,448 | 2,676,052 | 21,222,500 | 24,504,190 | - | - |
| Land | 10,956,632 | 11,402,854 | 22,359,486 | 154,268 | - | - |
| Total Capital Assets, net | 216,030,228 | 62,800,083 | 278,830,311 | 120,389,178 | - | - |
| TOTAL ASSETS | 407,316,151 | 91,781,469 | 499,097,620 | 143,878,069 | 18,983,157 | 16,069 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Deferred charges on refunding | 298,314 | 505,992 | 804,306 | 97,585 | - | - |
| Deferred outflows of resources - Pension | 23,450,119 | 2,319,243 | 25,769,362 | 192,320 | - | - |
| Deferred outflows of resources - OPEB | 3,915,485 | 409,306 | 4,324,791 | - | - | - |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 27,663,918 | 3,234,541 | 30,898,459 | 289,905 | - | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 434,980,069 | \$ 95,016,010 | \$ 529,996,079 | \$144,167,974 | \$ 18,983,157 | \$ 16,069 |

CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

| | PRIMARY GOVERNMENT | | | COMPONENT UNITS | | |
|--------------------------------------------------------------------------|----------------------------|-----------------------------|-----------------------|----------------------|----------------------|------------------|
| | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTAL | CCRMA | CCHCFD | NON-MAJOR |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 23,791,140 | \$ 830,977 | \$ 24,622,117 | \$ 1,383,069 | \$ 5,543,792 | \$ - |
| Wages and fringe payable | 3,369,665 | 51,101 | 3,420,766 | - | - | - |
| Accrued compensated absences | 2,530,673 | 114,063 | 2,644,736 | - | - | - |
| Due to other governments | 6,524,404 | 364,394 | 6,888,798 | - | 20,000 | - |
| Due to other agencies | - | - | - | 16,184,188 | - | - |
| Deposits | - | 1,391,868 | 1,391,868 | - | - | - |
| Unearned revenue | 50,913,004 | - | 50,913,004 | 162,831 | - | - |
| Escrows | 95,188 | - | 95,188 | - | - | - |
| Reserve | - | 80,187 | 80,187 | - | - | - |
| Non-current liabilities due within one year: | | | | | | |
| Capital lease payable | 975,328 | 244,885 | 1,220,213 | - | - | - |
| SECO note payable | 259,462 | - | 259,462 | - | - | - |
| Tax note payable | 976,110 | 78,890 | 1,055,000 | - | - | - |
| Bonds payable | 8,520,803 | 2,709,197 | 11,230,000 | 2,035,000 | - | - |
| Accrued interest payable | 620,501 | 123,327 | 743,828 | 320,301 | - | - |
| Non-current liabilities due in more than one year: | | | | | | |
| Leasehold deposits | - | 18,750 | 18,750 | - | - | - |
| Capital lease payable | 166,244 | - | 166,244 | - | - | - |
| SECO note payable | 1,968,679 | - | 1,968,679 | - | - | - |
| Tax note payable | 3,663,301 | 262,468 | 3,925,769 | - | - | - |
| Bonds payable | 126,770,463 | 30,596,172 | 157,366,635 | 75,432,246 | - | - |
| Net pension liability | 22,544,783 | 2,229,704 | 24,774,487 | - | - | - |
| Net OPEB liability | 30,353,441 | 3,392,131 | 33,745,572 | - | - | - |
| TOTAL LIABILITIES | 284,043,189 | 42,488,114 | 326,531,303 | 95,517,635 | 5,563,792 | - |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Deferred inflows of resources - Pension | 12,967,843 | 1,282,534 | 14,250,377 | 168,027 | - | - |
| Deferred inflows of resources - OPEB | 4,417,635 | 461,799 | 4,879,434 | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 17,385,478 | 1,744,333 | 19,129,811 | 168,027 | - | - |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 301,428,667 | 44,232,447 | 345,661,114 | 95,685,662 | 5,563,792 | - |
| NET POSITION | | | | | | |
| Net investment in capital assets | 115,639,993 | 30,529,738 | 146,169,731 | 26,777,488 | - | - |
| Restricted for: | | | | | | |
| Highways and streets | 12,135,348 | - | 12,135,348 | 18,001,712 | - | - |
| Debt service | 5,147,470 | 7,012,360 | 12,159,830 | - | - | - |
| Capital projects | 51,436 | - | 51,436 | - | - | - |
| Beach maintenance | - | 3,167,678 | 3,167,678 | - | - | - |
| Health | - | - | - | - | 13,419,365 | - |
| Restricted grants/donations | 14,040,877 | 54,937 | 14,095,814 | - | - | - |
| Economic development and assistance | - | - | - | - | - | 16,069 |
| Unrestricted | (13,463,722) | 10,018,850 | (3,444,872) | 3,703,112 | - | - |
| TOTAL NET POSITION | 133,551,402 | 50,783,563 | 184,334,965 | 48,482,312 | 13,419,365 | 16,069 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION | \$ 434,980,069 | \$ 95,016,010 | \$ 529,996,079 | \$144,167,974 | \$ 18,983,157 | \$ 16,069 |

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS
GOVERNMENT WIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

| FUNCTION / PROGRAMS | PROGRAM REVENUES | | | | NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION | | | | | |
|---------------------------------------------|--------------------|----------------------|------------------------------------|----------------------------------|-----------------------------------------------------|--------------------------|---------------------|------------------|------------------|-------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | PRIMARY GOVERNMENT | | | COMPONENT UNITS | | |
| | | | | | Governmental Activities | Business-Type Activities | Total | CCRMA | CCHCFD | NON-MAJOR |
| Primary Government: | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General government | \$ 55,800,961 | \$ 27,205,945 | \$ 1,521,926 | \$ - | \$ (27,073,090) | \$ - | \$ (27,073,090) | | | |
| Law enforcement and public safety | 76,106,450 | 10,593,499 | 12,690,454 | - | (52,822,497) | - | (52,822,497) | | | |
| Highways and streets | 18,971,612 | 4,816,963 | - | 47,109 | (14,107,540) | - | (14,107,540) | | | |
| Health | 11,202,548 | 357,112 | 9,116,149 | - | (1,729,287) | - | (1,729,287) | | | |
| Welfare | 14,145,263 | - | 9,284,223 | 399,837 | (4,461,203) | - | (4,461,203) | | | |
| Interest and issuance costs | 5,059,125 | - | - | - | (5,059,125) | - | (5,059,125) | | | |
| Total governmental activities | 181,285,959 | 42,973,519 | 32,612,752 | 446,946 | (105,252,742) | - | (105,252,742) | | | |
| Business-Type activities: | | | | | | | | | | |
| Bridge system | 9,424,973 | 15,862,518 | - | - | - | 6,437,545 | 6,437,545 | | | |
| Parks system | 8,907,362 | 12,249,867 | - | 1,426,569 | - | 4,769,074 | 4,769,074 | | | |
| Airport system | 373,177 | 80,804 | - | - | - | (292,373) | (292,373) | | | |
| Jail commissary | 606,713 | 635,553 | - | - | - | 28,840 | 28,840 | | | |
| Total business-type activities | 19,312,225 | 28,828,742 | - | 1,426,569 | - | 10,943,086 | 10,943,086 | | | |
| Total Primary Government | 200,598,184 | 71,802,261 | 32,612,752 | 1,873,515 | (105,252,742) | 10,943,086 | (94,309,656) | | | |
| Component Units: | | | | | | | | | | |
| Cameron County Regional Mobility Authority | 11,184,429 | 10,336,023 | - | 3,465,235 | | | | 2,616,829 | - | - |
| Cameron County Health Care Funding District | 40,139,341 | 46,005,217 | - | - | | | | - | 5,865,876 | - |
| Cameron County Spaceport Development Corp. | 10,366,698 | - | 10,366,671 | - | | | | - | - | (27) |
| Total Component Units | 61,690,468 | 56,341,240 | 10,366,671 | 3,465,235 | | | | 2,616,829 | 5,865,876 | (27) |
| GENERAL REVENUES: | | | | | | | | | | |
| Property taxes, levied for general purposes | | | | | 73,593,333 | - | 73,593,333 | - | - | - |
| Property taxes, levied for debt service | | | | | 13,559,681 | - | 13,559,681 | - | - | - |
| Unrestricted investment earnings | | | | | 290,182 | 51,089 | 341,271 | 70,241 | 6,950 | 317 |
| Miscellaneous | | | | | 7,980,982 | - | 7,980,982 | - | - | - |
| Gain on sale of capital assets | | | | | 50,684 | 97,017 | 147,701 | - | - | - |
| Transfers in (out) | | | | | 7,403,486 | (7,403,486) | - | - | - | - |
| Total general revenues and transfers | | | | | 102,878,348 | (7,255,380) | 95,622,968 | 70,241 | 6,950 | 317 |
| Change in net position | | | | | (2,374,394) | 3,687,706 | 1,313,312 | 2,687,070 | 5,872,826 | 290 |
| Net position - beginning | | | | | 135,925,796 | 47,095,857 | 183,021,653 | 45,795,242 | 7,546,539 | 15,779 |
| Net position - ending | | | | | \$ 133,551,402 | \$ 50,783,563 | \$ 184,334,965 | \$ 48,482,312 | \$ 13,419,365 | \$ 16,069 |

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

| | GENERAL FUND | SPECIAL ROAD & BRIDGE FUND | 2019 CERTIFICATES OF OBLIGATION | AMERICAN RESCUE PLAN ACT | EMERGENCY RENTAL ASSISTANCE | NON-MAJOR FUNDS | TOTAL |
|-----------------------------------------------------------------------------------|----------------------|----------------------------------|------------------------------------------|-----------------------------------|-----------------------------------|----------------------|-----------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 29,528,713 | \$ 12,246,645 | \$ 26,334,682 | \$ 34,687,628 | \$ 11,265,688 | \$ 47,896,628 | \$ 161,959,984 |
| Receivables: | | | | | | | |
| Accounts receivable | 1,496,333 | 646,958 | - | - | - | 7,071,296 | 9,214,587 |
| Taxes receivable - net of allowances | 5,689,781 | 757,366 | - | - | - | 906,543 | 7,353,690 |
| Due from other governments | 24,188 | 293,265 | - | - | - | 1,007,812 | 1,325,265 |
| Due from other funds | 16,605,673 | 8,984 | 496,121 | 2,205 | - | 4,492,456 | 21,605,439 |
| Prepays | 1,675,554 | 108,677 | 325 | 78,847 | - | 115,192 | 1,978,595 |
| Inventory | 139,028 | 22,476 | - | - | - | - | 161,504 |
| Other assets | 377 | 1,221 | - | - | - | - | 1,598 |
| TOTAL ASSETS | 55,159,647 | 14,085,592 | 26,831,128 | 34,768,680 | 11,265,688 | 61,489,927 | 203,600,662 |
| LIABILITIES | | | | | | | |
| Accounts payable | 17,033,387 | 1,501,952 | 970,411 | 8,096 | 353,914 | 2,577,344 | 22,445,104 |
| Wages and fringe payable | 3,116,633 | 131,583 | 439 | - | - | 117,136 | 3,365,791 |
| Accrued compensated absences | 2,450,970 | 77,203 | 131 | - | - | 2,369 | 2,530,673 |
| Due to other governments | 1,631,744 | - | - | - | - | 3,335,862 | 4,967,606 |
| Due to other funds | 2,341,475 | 331,731 | - | 109,695 | - | 14,006,109 | 16,789,010 |
| Unearned revenue | 41,222 | - | - | 34,647,536 | 10,897,956 | 5,326,290 | 50,913,004 |
| Eserows | 95,188 | - | - | - | - | - | 95,188 |
| TOTAL LIABILITIES | 26,710,619 | 2,042,469 | 970,981 | 34,765,327 | 11,251,870 | 25,365,110 | 101,106,376 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable revenue | 5,320,660 | 674,530 | - | - | - | 808,636 | 6,803,826 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 5,320,660 | 674,530 | - | - | - | 808,636 | 6,803,826 |
| FUND BALANCES | | | | | | | |
| Nonspendable: | | | | | | | |
| Inventory | 139,028 | 22,476 | - | - | - | - | 161,504 |
| Prepays | 1,675,554 | 108,677 | 325 | 78,847 | - | 115,192 | 1,978,595 |
| Restricted: | | | | | | | |
| Special revenue/grant programs | - | 11,237,440 | - | - | 13,818 | 13,977,294 | 25,228,552 |
| Capital projects | - | - | 25,859,822 | - | - | 17,072,817 | 42,932,639 |
| Debt service | - | - | - | - | - | 4,214,143 | 4,214,143 |
| Committed: | | | | | | | |
| Pending litigation | 500,000 | - | - | - | - | - | 500,000 |
| Indigent defense | 500,000 | - | - | - | - | - | 500,000 |
| Equipment | 471,957 | - | - | - | - | - | 471,957 |
| Unassigned | 19,841,829 | - | - | (75,494) | - | (63,265) | 19,703,070 |
| TOTAL FUND BALANCES | 23,128,368 | 11,368,593 | 25,860,147 | 3,353 | 13,818 | 35,316,181 | 95,690,460 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 55,159,647 | \$ 14,085,592 | \$ 26,831,128 | \$ 34,768,680 | \$ 11,265,688 | \$ 61,489,927 | \$ 203,600,662 |

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2021

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Total fund balances for governmental funds | \$ 95,690,460 |
| Total net position reported for governmental activities in the statement of net position is different because: | |
| Net capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. | 216,030,228 |
| Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the governmental funds. | 6,803,826 |
| 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. | 1,528,236 |
| Liabilities, including bonds and accrued interest payable, are not due and payable in the current period and therefore are not reported in the governmental funds. | (196,481,474) |
| Debt, net of deferred charges | (143,583,250) |
| Net OPEB liability | (30,353,441) |
| Net pension liability | <u>(22,544,783)</u> |
| Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the governmental funds. | (12,967,843) |
| Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the governmental funds. | (4,417,635) |
| Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the governmental funds. | 23,450,119 |
| Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the governmental funds. | <u>3,915,485</u> |
| Net position of governmental activities | <u><u>\$ 133,551,402</u></u> |

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, 2021

| | GENERAL FUND | SPECIAL ROAD & BRIDGE FUND | 2019 CERTIFICATES OF OBLIGATION | AMERICAN RESCUE PLAN ACT | EMERGENCY RENTAL ASSISTANCE | NON-MAJOR FUNDS | TOTAL |
|----------------------------------------------------------------------|---------------|----------------------------------|---------------------------------------|--------------------------------|-----------------------------------|--------------------|---------------|
| REVENUES | | | | | | | |
| 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 |
| TOTAL REVENUES | 91,133,892 | 14,495,213 | 63,440 | 6,453,044 | 1,902,199 | 43,693,307 | 157,741,095 |
| EXPENDITURES | | | | | | | |
| Current: | | | | | | | |
| 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 |
| Debt Service: | | | | | | | |
| Principal retirement | - | 1,174,200 | - | - | - | 10,115,558 | 11,289,758 |
| Interest and fiscal charges | - | 98,350 | - | - | - | 4,929,932 | 5,028,282 |
| TOTAL EXPENDITURES | 94,583,687 | 13,040,102 | 9,509,572 | 6,449,691 | 1,888,381 | 51,405,047 | 176,876,480 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (3,449,795) | 1,455,111 | (9,446,132) | 3,353 | 13,818 | (7,711,740) | (19,135,385) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| 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) |
| TOTAL OTHER FINANCING SOURCES (USES) | 2,195,585 | (84,399) | - | - | - | 20,125,815 | 22,237,001 |
| NET CHANGE IN FUND BALANCES | (1,254,210) | 1,370,712 | (9,446,132) | 3,353 | 13,818 | 12,414,075 | 3,101,616 |
| 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 |

See accompanying notes to the financial statements.

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, 2021

| | | |
|----------------------------------------------------------|----|-----------|
| Net change in fund balances for total governmental funds | \$ | 3,101,616 |
|----------------------------------------------------------|----|-----------|

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

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|
| 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 \$16,408,120 capital outlays exceeded \$15,004,084 depreciation in the current period. | | 1,404,036 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds. | | (656,885) |
|-------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------|--|--------|
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position. | | 29,532 |
|----------------------------------------------------------------------------------------------------------------------------------------|--|--------|

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------|
| The issuance of long-term debt (e.g., bonds, capital 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 the governmental activities 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. | | (6,492,853) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------|

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------|
| 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. | | 235,972 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------|

| | | |
|-------------------------|--------------------|--|
| OPEB Expense(Income) | 1,982,520 | |
| Pension Expense(Income) | <u>(2,218,492)</u> | |

Internal service fund is used by management to charge the costs of health benefits and workers compensation insurance.

| | | |
|---------------------------------------------------------------------------------------------------------------------|--|--------------|
| The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities. | | <u>4,188</u> |
|---------------------------------------------------------------------------------------------------------------------|--|--------------|

| | | |
|----------------------------------------------------|----|---------------------------|
| Change in net position of governmental activities. | \$ | <u><u>(2,374,394)</u></u> |
|----------------------------------------------------|----|---------------------------|

See accompanying notes to financial statements.

**CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021**

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | | | GOVERNMENTAL ACTIVITIES |
|------------------------------------------------------------|----------------------------------------------------|------------------------|-------------------------------------------|----------------------------------------|------------------------------------|
| | Bridge System | Park System | Non-major Enterprise Funds | Total Proprietary Funds | Internal Service Funds |
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and cash equivalents | \$ 10,211,461 | \$ 8,024,069 | \$ 1,106,418 | \$ 19,341,948 | \$ 3,467,294 |
| Restricted Cash: | | | | | |
| Bond debt reserve | 2,963,577 | 2,477,263 | - | 5,440,840 | - |
| Bond debt service | 1,571,518 | - | - | 1,571,518 | - |
| Operating reserve | 250,000 | 2,235,000 | - | 2,485,000 | - |
| Construction fund | - | 4,577,055 | - | 4,577,055 | - |
| Donations | - | 54,937 | - | 54,937 | - |
| Total Restricted Cash | 4,785,095 | 9,344,255 | - | 14,129,350 | - |
| Receivables | 195,469 | 573,138 | 182,103 | 950,710 | 24,854 |
| Due from other funds | 136,696 | 52,408 | - | 189,104 | 858,683 |
| Prepays | 121,243 | 104,666 | 7,979 | 233,888 | 84,424 |
| Inventory | - | 292 | - | 292 | - |
| Total Current Assets | 15,449,964 | 18,098,828 | 1,296,500 | 34,845,292 | 4,435,255 |
| Depreciable Capital Assets: | | | | | |
| Buildings | 3,986,961 | 10,869,402 | 1,327,095 | 16,183,458 | - |
| Improvements other than buildings | 38,944,752 | 12,455,359 | 11,755,432 | 63,155,543 | - |
| Equipment | 3,526,143 | 1,430,059 | 1,162,199 | 6,118,401 | - |
| Furniture and fixtures | 50,990 | 1,020,173 | - | 1,071,163 | - |
| Autos and machinery | 656,882 | 3,229,291 | - | 3,886,173 | - |
| Other structures | - | 25,360,036 | - | 25,360,036 | - |
| Accumulated depreciation | (31,669,345) | (24,142,965) | (11,241,287) | (67,053,597) | - |
| Net Depreciable Capital Assets | 15,496,383 | 30,221,355 | 3,003,439 | 48,721,177 | - |
| Construction in progress | 116,061 | 2,559,991 | - | 2,676,052 | - |
| Land | 9,312,722 | 1,782,132 | 308,000 | 11,402,854 | - |
| Total Capital Assets, net | 24,925,166 | 34,563,478 | 3,311,439 | 62,800,083 | - |
| TOTAL ASSETS | 40,375,130 | 52,662,306 | 4,607,939 | 97,645,375 | 4,435,255 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Deferred charges on refunding | 336,338 | 169,654 | - | 505,992 | - |
| Deferred outflows of resources - Pension | 1,288,468 | 1,030,775 | - | 2,319,243 | - |
| Deferred outflows of resources - OPEB | 253,497 | 155,809 | - | 409,306 | - |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 1,878,303 | 1,356,238 | - | 3,234,541 | - |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$ 42,253,433 | \$54,018,544 | \$ 4,607,939 | \$ 100,879,916 | \$ 4,435,255 |

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | | | GOVERNMENTAL ACTIVITIES |
|--------------------------------------------------------------------------|----------------------------------------------------|---------------------|-----------------------------------|--------------------------------|--------------------------------|
| | Bridge System | Park System | Non-major Enterprise Funds | Total Proprietary Funds | Internal Service Funds |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts payable | \$ 326,041 | \$ 409,754 | \$ 95,182 | \$ 830,977 | \$ 1,346,036 |
| Wages and fringe payable | 49,855 | 1,246 | - | 51,101 | 3,874 |
| Accrued compensated absences | 59,864 | 52,260 | 1,939 | 114,063 | - |
| Due to other funds | 5,149,704 | 714,181 | 21 | 5,863,906 | 311 |
| Due to other governments | 364,394 | - | - | 364,394 | 1,556,798 |
| Deposits | 327,506 | 1,064,362 | - | 1,391,868 | - |
| Reserve | 75,688 | 4,499 | - | 80,187 | - |
| Non-current liabilities due within one year: | | | | | |
| Capital lease payable | 98,996 | 145,889 | - | 244,885 | - |
| Tax note payable | 23,846 | 55,044 | - | 78,890 | - |
| Certificates of obligation | 1,093,337 | 1,615,860 | - | 2,709,197 | - |
| Accrued interest payable | - | 123,327 | - | 123,327 | - |
| Total Current Liabilities | <u>7,569,231</u> | <u>4,186,422</u> | <u>97,142</u> | <u>11,852,795</u> | <u>2,907,019</u> |
| Non-current liabilities due in more than one year: | | | | | |
| Leasehold deposits | 18,750 | - | - | 18,750 | - |
| Tax note payable | 79,335 | 183,133 | - | 262,468 | - |
| Certificates of obligation | 6,394,802 | 21,659,220 | - | 28,054,022 | - |
| Unamortized premium costs | 10,157 | 2,531,993 | - | 2,542,150 | - |
| Net pension liability | 1,238,724 | 990,980 | - | 2,229,704 | - |
| Net OPEB liability | 1,868,421 | 1,523,710 | - | 3,392,131 | - |
| Total Non-Current Liabilities | <u>9,610,189</u> | <u>26,889,036</u> | <u>-</u> | <u>36,499,225</u> | <u>-</u> |
| TOTAL LIABILITIES | <u>17,179,420</u> | <u>31,075,458</u> | <u>97,142</u> | <u>48,352,020</u> | <u>2,907,019</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Deferred inflows of resources - Pensions | 712,519 | 570,015 | - | 1,282,534 | - |
| Deferred inflows of resources - OPEB | 286,008 | 175,791 | - | 461,799 | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>998,527</u> | <u>745,806</u> | <u>-</u> | <u>1,744,333</u> | <u>-</u> |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | <u>18,177,947</u> | <u>31,821,264</u> | <u>97,142</u> | <u>50,096,353</u> | <u>2,907,019</u> |
| NET POSITION | | | | | |
| Net investment in capital assets | 17,561,032 | 9,657,267 | 3,311,439 | 30,529,738 | - |
| Restricted: | | | | | |
| Bond debt service | 1,571,519 | 2,477,264 | - | 4,048,783 | - |
| Bond debt reserve | 2,963,577 | - | - | 2,963,577 | - |
| Restricted for beach maintenance | - | 3,167,678 | - | 3,167,678 | - |
| Restricted donations | - | 54,937 | - | 54,937 | - |
| Unrestricted | 1,979,358 | 6,840,134 | 1,199,358 | 10,018,850 | 1,528,236 |
| TOTAL NET POSITION | <u>24,075,486</u> | <u>22,197,280</u> | <u>4,510,797</u> | <u>50,783,563</u> | <u>1,528,236</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION | <u>\$ 42,253,433</u> | <u>\$54,018,544</u> | <u>\$ 4,607,939</u> | <u>\$ 100,879,916</u> | <u>\$ 4,435,255</u> |

See accompanying notes to the financial statements.

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

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | | | GOVERNMENTAL ACTIVITIES |
|-----------------------------------------------------------------|----------------------------------------------------|----------------------|-----------------------------------|--------------------------------|--------------------------------|
| | Bridge System | Park System | Non-major Enterprise Funds | Total Proprietary Funds | Internal Service Funds |
| OPERATING REVENUES | | | | | |
| 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 |
| TOTAL OPERATING REVENUES | 15,862,518 | 12,249,867 | 716,357 | 28,828,742 | 14,710,827 |
| OPERATING EXPENSES | | | | | |
| 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 |
| TOTAL OPERATING EXPENSES | 5,971,441 | 8,062,754 | 979,890 | 15,014,085 | 18,041,296 |
| OPERATING INCOME (LOSS) | 9,891,077 | 4,187,113 | (263,533) | 13,814,657 | (3,330,469) |
| NON-OPERATING REVENUES (EXPENSES) | | | | | |
| 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) | - |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | (3,424,080) | (728,553) | 2,599 | (4,150,034) | 5,686 |
| Income (Loss) before capital contributions and transfers | 6,466,997 | 3,458,560 | (260,934) | 9,664,623 | (3,324,783) |
| 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) | - |
| CHANGE IN NET POSITION | (463,506) | 4,362,146 | (210,934) | 3,687,706 | 4,188 |
| Net position - beginning | 24,538,992 | 17,835,134 | 4,721,731 | 47,095,857 | 1,524,048 |
| Net position - ending | <u>\$ 24,075,486</u> | <u>\$ 22,197,280</u> | <u>\$ 4,510,797</u> | <u>\$ 50,783,563</u> | <u>\$ 1,528,236</u> |

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS | | | | GOVERNMENTAL ACTIVITIES |
|---------------------------------------------------------------------------------------------------|--------------------------------------------------|----------------------|-----------------------------------|--------------------------------|--------------------------------|
| | BRIDGE SYSTEM | PARK SYSTEM | Non-major Enterprise Funds | Total Proprietary Funds | Internal Service Funds |
| Cash Flows From Operating Activities: | | | | | |
| Cash received from customers | \$ 15,651,735 | \$ 12,301,448 | \$ 520,221 | \$ 28,473,404 | \$ 14,711,349 |
| Cash received from other operating activities | 78,101 | - | 49,247 | 127,348 | 13,214 |
| Cash payments for goods and services | (68,267) | (2,198,268) | (466,475) | (2,733,010) | (17,401,744) |
| Cash payments to employees | (3,360,977) | (3,758,224) | (183,927) | (7,303,128) | (231,106) |
| Cash provided (Used) by operating activities | 12,300,592 | 6,344,956 | (80,934) | 18,564,614 | (2,908,287) |
| Cash Flows From Non-Capital Financing Activities: | | | | | |
| Transfers in | - | 35,002 | 50,000 | 85,002 | 3,328,971 |
| Transfers (out) | (5,091,743) | (557,984) | - | (7,488,488) | - |
| Cash provided (Used) for non-capital financing activities | (5,091,743) | (522,982) | 50,000 | (7,403,486) | 3,328,971 |
| Cash Flows From Capital and Related Financing Activities: | | | | | |
| Payments for capital acquisitions | (24,920) | (1,259,773) | (120,000) | (1,404,693) | - |
| Financing Proceeds | | 97,017 | | 97,017 | - |
| Capital grants and contributions | - | 1,426,569 | - | 1,426,569 | - |
| Intergovernmental agreement | (3,011,502) | - | - | (3,011,502) | - |
| Bond issuance cost | | (199,105) | | (199,105) | - |
| Lease payments | - | (226,646) | | (226,646) | - |
| Interest paid | (297,459) | (843,858) | - | (1,141,317) | - |
| Principal payments | (967,556) | (1,495,458) | - | (2,463,014) | - |
| Fiscal agent fees | - | (750) | - | (750) | - |
| Cash provided/(Used) for capital and related financing activities | (4,301,437) | (2,502,004) | (120,000) | (6,923,441) | - |
| Cash Flows From Investing Activities: | | | | | |
| Receipts of interest | 21,496 | 19,038 | 2,599 | 43,133 | 5,686 |
| Cash provided by investing activities | 21,496 | 19,038 | 2,599 | 43,133 | 5,686 |
| Increase (decrease) in cash and cash equivalents | 2,928,908 | 3,339,008 | (148,335) | 6,119,581 | 426,370 |
| Cash and cash equivalents, beginning of year | 12,067,648 | 14,029,316 | 1,254,753 | 27,351,717 | 3,040,924 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | \$ 14,996,556 | \$ 17,368,324 | \$ 1,106,418 | \$ 33,471,298 | \$ 3,467,294 |
| Displayed as: | | | | | |
| Cash and cash equivalents | 10,211,461 | 8,024,069 | 1,106,418 | 19,341,948 | 3,467,294 |
| Restricted assets | 4,785,095 | 9,344,255 | - | 14,129,350 | - |
| | \$ 14,996,556 | \$ 17,368,324 | \$ 1,106,418 | \$ 33,471,298 | \$ 3,467,294 |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | |
| Operating income (Loss) | \$ 9,891,077 | \$ 4,187,113 | \$ (263,533) | \$ 13,814,657 | \$ (3,330,469) |
| Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities: | | | | | |
| Depreciation | 1,431,108 | 1,830,547 | 259,359 | 3,521,014 | - |
| Decrease (increase) in post employment benefits expense | 134,712 | 59,460 | - | 194,172 | - |
| Pension expense | (121,894) | (97,516) | - | (219,410) | - |
| Decrease (increase) in accounts receivable | (185,469) | (572,887) | (146,889) | (905,245) | 13,735 |
| Decrease (increase) in prepaids and other assets | (17,712) | (7,576) | 302 | (24,986) | (53,925) |
| Decrease (increase) in inventory | - | 664 | - | 664 | - |
| Decrease (increase) in due from other funds | (132,472) | 397,503 | - | 265,031 | 510,022 |
| Increase (Decrease) in accounts payable | 187,884 | (296,441) | 69,236 | (39,321) | (11,878) |
| Increase (Decrease) in wages and fringe payable | 6,870 | (42,266) | (1,348) | (36,744) | 835 |
| Increase (Decrease) in compensated absences payable | (5,732) | 28,212 | 1,939 | 24,419 | - |
| Increase (Decrease) in reserve payable | - | 1,172 | - | 1,172 | - |
| Increase (Decrease) in accrued interest payable | - | (14,549) | - | (14,549) | - |
| Increase (Decrease) in deposit payable | 56,357 | 226,961 | - | 283,318 | - |
| Increase (Decrease) in leasehold deposits payable | (3,567) | - | - | (3,567) | - |
| Increase (Decrease) in due to other funds | 1,059,430 | 644,559 | - | 1,703,989 | - |
| Increase (Decrease) in due to other governments | - | - | - | - | (36,607) |
| CASH PROVIDED (USED) BY OPERATING ACTIVITIES | \$ 12,300,592 | \$ 6,344,956 | \$ (80,934) | \$ 18,564,614 | \$ (2,908,287) |

See accompanying notes to financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2021

| | PRIVATE PURPOSE TRUST FUNDS | CUSTODIAL FUNDS |
|--------------------------------------------------------------|-----------------------------------|----------------------|
| ASSETS | | |
| Cash | \$ 10,690,915 | \$ 12,971,245 |
| Investments | 10,449,670 | - |
| TOTAL ASSETS | <u>21,140,585</u> | <u>12,971,245</u> |
| LIABILITIES | | |
| Due to other governments | - | 2,124,558 |
| TOTAL LIABILITIES | <u>-</u> | <u>2,124,558</u> |
| FIDUCIARY NET POSITION - Restated | | |
| Restricted for individuals, organizations, other governments | <u>\$ 21,140,585</u> | <u>\$ 10,846,687</u> |

See accompanying notes to the financial statements.

CAMERON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | PRIVATE PURPOSE TRUST FUNDS | CUSTODIAL FUNDS |
|------------------------------------------------------|-----------------------------------|----------------------|
| ADDITIONS | | |
| Contributions: | | |
| Registry | \$ 7,120,565 | \$ - |
| Fees and deposits | - | 163,383,152 |
| TOTAL CONTRIBUTIONS | <u>7,120,565</u> | <u>163,383,152</u> |
| Investment earnings: | | |
| Investment income | <u>145,569</u> | <u>16,239</u> |
| TOTAL INVESTMENT EARNINGS | <u>145,569</u> | <u>16,239</u> |
| TOTAL ADDITIONS | <u>7,266,134</u> | <u>163,399,391</u> |
| DEDUCTIONS | | |
| Judgments | 6,137,295 | - |
| Administrative expenses | 46,480 | - |
| Disbursements and refunds | - | 157,738,648 |
| TOTAL DEDUCTIONS | <u>6,183,775</u> | <u>157,738,648</u> |
| CHANGE IN NET POSITION | 1,082,359 | 5,660,743 |
| Net position, September 30, 2020, as restated | 20,058,226 | 5,185,944 |
| Net position, September 30 ,2021 | <u>\$ 21,140,585</u> | <u>\$ 10,846,687</u> |

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Cameron County (the “County”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

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 (1) 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 Accounting (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.

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. 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. CCRMA was formed through the efforts of Cameron County, Texas. Although 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. 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, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

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 Spaceport Development Corporation (CCSDC) was created by the Cameron County Commissioners Court on 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. 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 influence operations significantly by the appointment of board members.

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 September 30, 2021.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

| Condensed Statement of Net Position: | Cameron County Regional Mobility Authority | Cameron County Health Care Funding | Cameron County Spaceport Development Corporation | Total Component Units |
|----------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------|
| ASSETS | | | | |
| Current assets | \$ 23,488,891 | \$ 18,983,157 | \$ 16,069 | \$ 42,488,117 |
| Capital assets | 120,389,178 | - | - | 120,389,178 |
| Total assets | 143,878,069 | 18,983,157 | 16,069 | 162,877,295 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred charges on refunding | 97,585 | - | - | 97,585 |
| Deferred outflows related to pension | 192,320 | - | - | 192,320 |
| Total deferred outflows of resources | 289,905 | | | 289,905 |
| Total assets and deferred outflows of resources | 144,167,974 | 18,983,157 | 16,069 | 163,167,200 |
| LIABILITIES | | | | |
| Current liabilities | 20,085,389 | 5,543,792 | - | 25,629,181 |
| Due to other governments | - | 20,000 | - | 20,000 |
| Noncurrent liabilities | 75,432,246 | - | - | 75,432,246 |
| Total liabilities | 95,517,635 | 5,563,792 | - | 101,081,427 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred inflow related to pension | 168,027 | - | - | 168,027 |
| Total deferred inflows of resources | 168,027 | - | - | 168,027 |
| Total liabilities and deferred inflows of resources | 95,685,662 | 5,563,792 | - | 101,249,454 |
| NET POSITION | | | | |
| Net investment in capital assets | 26,777,488 | - | - | 26,777,488 |
| Restricted | 18,001,712 | 13,419,365 | 16,069 | 31,437,146 |
| Unrestricted | 3,703,112 | - | - | 3,703,112 |
| Total net position | 48,482,312 | 13,419,365 | 16,069 | 61,917,746 |
| Total liabilities and deferred inflows of resources and net position | \$ 144,167,974 | \$ 18,983,157 | \$ 16,069 | \$ 163,167,200 |

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

| Condensed Statement of Revenues, Expenditures, and Changes in Net Position: | Cameron County Regional Mobility Authority | Cameron County Health Care Funding | Cameron County Spaceport Development Corp. | Total Component Units |
|-----------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------|--------------------------------------------------------|-----------------------------|
| REVENUES | | | | |
| User fees and other | \$ 7,846,611 | \$ 46,005,217 | \$ - | \$ 53,851,828 |
| Transportation reinvestment zone | 2,208,261 | - | | 2,208,261 |
| Intergovernmental | 281,151 | - | 10,366,671 | 10,647,822 |
| Investment earnings | 70,241 | 6,950 | 317 | 77,508 |
| Total Revenues | 10,406,264 | 46,012,167 | 10,366,988 | 66,785,419 |
| EXPENSES | | | | |
| Charges for services | 8,944,448 | 40,139,341 | 10,366,698 | 59,450,487 |
| Excess/(deficit) of revenues over expenses | 1,461,816 | 5,872,826 | 290 | 7,334,932 |
| Interest (expense) | (2,239,981) | - | - | (2,239,981) |
| Capital grants and contributions | 3,465,235 | - | - | 3,465,235 |
| Change in net position | 2,687,070 | 5,872,876 | 290 | 8,560,186 |
| Total net position – beginning | 45,795,242 | 7,456,539 | 15,779 | 53,357,560 |
| Total net position - ending | \$ 48,482,312 | \$ 13,419,365 | \$ 16,069 | \$ 61,917,746 |

B. Government-wide and Fund financial statements

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 for services, 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) 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, Special Road & Bridge Fund, 2019 Certificates of Obligation Fund, American Rescue Plan Act Fund, and the Emergency Rental Assistance Fund 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 on the Supplementary Information section.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, and intergovernmental revenue. 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 Government-wide 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 levied on October 1, 2020, and which became past due on January 31, 2021, 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.

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 earnings of idle funds. Primary expenditures are for general administration, law enforcement and public safety, health, welfare, and capital acquisition.

The Special 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 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The American Rescue Plan Act Fund is used to account for revenues and expenditures pertaining to the \$41,097,226 first installment of a total \$82,194,452 grant awarded from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), as part of the American Rescue Plan Act under the U.S. Department of Treasury. These funds are to support state, local, and Tribal governments in their response and recovery from the COVID-19 public health emergency.

The Emergency Rental Assistance Fund is used to account for revenues and expenditures pertaining to the \$12,786,338 federal grant awarded for Emergency Rental Assistance 1 Program, as part of the Consolidated Appropriations Act, 2021, under the U.S. Department of Treasury. These funds are to provide assistance to eligible households that are unable to pay rent or utilities.

Other governmental fund types include special revenue funds, capital projects funds and debt service funds which are considered non-major 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 and Parks Systems. The Bridge System is used to account for three 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 custodial capacity for parties outside the government and cannot be used to support the government's own purposes. 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. Custodial funds do not involve a formal trust agreement. These funds serve custodial purposes for the Tax Office and Law Enforcement Judicial Offices. The County had some custodial funds that were determined to no longer qualify as fiduciary funds (Payroll, District Clerk Fee Account, County Clerk Fee Account, and Justice of the Peace Collections Account) due to the GASB 84 implementation. The restated net position of Custodial Funds is as follows:

| | <u>Custodial Funds</u> |
|----------------------------------------------------------|----------------------------|
| Net Position, September 30, 2020, as previously reported | \$ - |
| Changes in accounting principles | <u>5,185,944</u> |
| Net Position, September 30, 2020, as restated | <u><u>\$ 5,185,944</u></u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Internal Service Fund financial statements include the administration of workers' compensation insurance, and 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, Deferred Outflows/Inflows, Liabilities and Net Position

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

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. Receivables are shown net of allowance for uncollectible.

Property taxes are based on taxable value at January 1 prior to September 30, levied on 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.

Lending or borrowing between funds is reflected as "due to or from." Interfund activity reflected in "due to or from" is eliminated on the Government-wide statements.

3. Inventories and Prepaid items

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."

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows/Inflows, Liabilities and Net Position (continued)

4. 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. Capital assets constructed or acquired by purchase are stated at historical cost. Donated capital assets are stated at their acquisition value on the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the 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 |

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period 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). 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. For the fiscal year ended September 30, 2021, deferred outflow of resources due to refunding debt was recognized under Government-wide statements of \$804,306 for the primary government.

The County reports changes in Net OPEB Liability as OPEB expense or reported as deferred outflows/inflows of resources depending on the nature of the change. The aggregated OPEB expense for all plans totaled \$1,982,520 for the fiscal year ended September 30, 2021.

The County reports deferred outflows/inflows of resources related to its pension. For the fiscal year ended September 30, 2021 pension income totaled \$2,218,492 and deferred outflows/inflows were as follows:

- Pension contributions after the measurement date – these contributions are deferred and recognized the following fiscal year.
- Difference in projected and actual earnings on pension costs – Investment (gains)/losses are recognized in pension expense over a period of five years.
- Difference in expected and actual pension experience – economic/demographic (gains)/losses and assumption changes or inputs are recognized over the rounded average remaining service life for all active, inactive, and retired members.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows/Inflows, Liabilities and Net Position (continued)

6. Compensated Absences

A liability for unused vacation, holiday 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 3.08 hours of vacation per biweekly pay period from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.15 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 3.08 hours per pay biweekly 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.

7. 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.

8. Long-term Obligations

In the Government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities and/or business-type activities statement of net position. 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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows/Inflows, Liabilities and Net Position (continued)

9. 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* 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:

Nonspendable – 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.

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.

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows/Inflows, Liabilities and Net Position (continued)

9. Fund Balance and Flow Assumptions (continued)

| | General Fund | Special Road & Bridge | 2019 Certificates of Obligation | American Rescue Plan Act | Emergency Rental Assistance | Non-Major Governmental Funds | Total Governmental Funds |
|--------------------------------------|-----------------|--------------------------|------------------------------------------|--------------------------------|-----------------------------------|------------------------------------|--------------------------------|
| <i>Non-spendable:</i> | | | | | | | |
| Inventory | \$ 139,028 | \$ 22,476 | \$ - | \$ - | \$ - | \$ - | \$ 161,504 |
| Prepays | 1,675,554 | 108,677 | 325 | 78,847 | - | 115,192 | 1,978,595 |
| <i>Restricted:</i> | | | | | | | |
| Special Revenue/Grant Programs | - | 11,237,440 | - | - | 13,818 | 13,977,294 | 25,228,552 |
| Capital Projects | - | - | 25,859,822 | - | - | 17,072,817 | 42,932,639 |
| Reserve for Debt Service | - | - | - | - | - | 4,214,143 | 4,214,143 |
| <i>Committed:</i> | - | - | - | - | - | - | - |
| Pending Litigation | 500,000 | - | - | - | - | - | 500,000 |
| Indigent Defense | 500,000 | - | - | - | - | - | 500,000 |
| Equipment | 471,957 | - | - | - | - | - | 471,957 |
| <i>Unassigned:</i> | 19,841,829 | - | - | (75,494) | - | (63,265) | 19,703,070 |
| Total Fund Balances | \$ 23,128,368 | \$ 11,368,593 | \$ 25,860,147 | \$ 3,353 | \$ 13,818 | \$ 35,316,181 | \$ 95,690,460 |

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.

E. Subsequent Events

Management has evaluated subsequent events through March 30, 2022, which is the date the financial statements were available to be issued.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recently Issued and Implement Accounting Pronouncements

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* – In May 2020, GASB issued Statement No. 95 to provide temporary relief to governments and other stakeholders, in light of the COVID-19 pandemic, by postponing the effective dates of certain provisions in the following Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of certain provisions contained in the following pronouncements were postponed by one year:

Statement No. 83, Certain Asset Retirement Obligations
Statement No. 84, Fiduciary Activities
Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
Statement No. 90, Majority Equity Interests
Statement No. 91, Conduit Debt Obligations
Statement No. 92, Omnibus 2020
Statement No. 93, Replacement of Interbank Offered Rates
Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
Implementation Guide No. 2018-1, Implementation Guidance Update—2018
Implementation Guide No. 2019-1, Implementation Guidance Update—2019
Implementation Guide No. 2019-2, Fiduciary Activities.

The effective dates of the following pronouncements were postponed by 18 months:

Statement No. 87, Leases
Implementation Guide No. 2019-3, Leases.

The County implemented Statements No(s). 83, 88 and 90 in prior years. GASB 95 was implemented during fiscal year ended September 30, 2020 and is presented for reference purposes on the postponed pronouncements.

GASB Statement No. 84, *Fiduciary Activities* - The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County implemented GASB 84 for the fiscal year ended September 30, 2021.

GASB Statement No. 87, *Leases* - The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is 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, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021. The County will implement GASB 87 in fiscal year 2022 and the impact has not yet been determined.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recently Issued and Implemented Accounting Pronouncements (continued)

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* - The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The County implemented GASB 89 for the fiscal year ended September 30, 2021.

GASB Statement No. 91, *Conduit Debt Obligations* - The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The County will implement GASB 91 in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 92, *Omnibus 2020* - The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021. The County will implement GASB 92 in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 93, *Replacement of Interbank Offered Rates* - Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021, and all reporting periods thereafter. The County will implement GASB 93 in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* - The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The County will implement GASB 94 in fiscal year 2023 and the impact has not yet been determined.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recently Issued and Implemented Accounting Pronouncements (continued)

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The County will implement GASB 96 in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* - primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The County will implement GASB 97 in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 98, *The Annual Comprehensive Financial Report* - establishes the term annual comprehensive financial report and its acronym ACFR. The new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement is effective for fiscal years ending after December 15, 2021. Earlier application is encouraged. The County implemented GASB 98 for the fiscal year ended September 30, 2021.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

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 governmental funds.” The details of this difference are:

| | |
|--------------------------------------------------------|------------------|
| Bonds payable | \$ (124,126,781) |
| Tax note payable | (4,223,642) |
| Accrued interest payable | (620,501) |
| Capital leases payable | (1,141,572) |
| Deferred charges on refundings | 298,314 |
| Unamortized premium – bonds | (11,164,485) |
| Unamortized premium – tax note | (415,769) |
| SECO note payable | (2,228,141) |
| Deferred charge related to prepaid bond insurance cost | <u>39,328</u> |

| | |
|------------------------------------------------------------------------------------------|-------------------------|
| Net adjustment to reduce fund balance - total Government Funds to arrive at net position | |
| -Governmental activities | <u>\$ (143,583,249)</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 for County owned assets only; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense.” Some capital outlays are for roads not owned by the County. The details of this difference are:

| | |
|----------------------|---------------------|
| Capital outlay | \$ 16,408,120 |
| Depreciation expense | <u>(15,004,084)</u> |

| | |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Net adjustment to increase net changes in fund balance - total Governmental funds to arrive at net position –Governmental activities | <u>\$ 1,404,036</u> |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------|

The issuance of long-term debt (e.g., bonds, tax notes, capital 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 governmental activities 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:

| | |
|---------------------------------------------------------------------|------------------|
| Issuance of 2021 CO(s) | \$ 14,160,000 |
| Issuance of SECO note payable | 2,228,141 |
| Principal Retirement | (11,289,758) |
| Premium on bonds issued | 2,241,529 |
| Amortization of bond insurance, deferred refunding and premium cost | <u>(847,059)</u> |

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Net adjustment to decrease net changes in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities | <u>\$ (6,492,853)</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

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.)

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 details of this difference are:

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Pension expense (income) | \$ (2,218,492) |
| OPEB expense (income) | <u>1,982,520</u> |
| Net adjustment to increase net change in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities | <u>\$ 235,972</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, 2021, the County’s interest-bearing demand deposits totaled \$195,435,052 and were insured by the County’s depository institution at \$250,000 through FDIC and collateralized for amounts above the FDIC limits by pledged securities in the County’s name. Collateral amounts include coverage for demand deposits held in the County’s depository for the Cameron County Health Care Funding District of \$10,649,757 and Cameron County Spaceport Development Corporation of \$16,069, 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.

GASB72, *Fair Value Measurement and Application* 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* 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 1995, 74th Legislature, Chapter 402, Section 1, effective September 1, 1995). 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’s 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

3. DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (continued)

Custodial Credit Risk – In accordance with the County’s investment policy, the County requires monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer monitors 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 seeks 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 Investment 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.

Concentration of Credit Risk – In accordance with the Investment Policy, the County manages 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. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

3. DEPOSITS AND INVESTMENTS (CONTINUED)

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.

As of September 30, 2021, the carrying amount of CCRMA's cash, cash equivalents, and restricted cash was \$17,301,773 of this total, \$15,693,918 was restricted and held in various bond trustee accounts in the BNY Mellon and interest checking accounts in accordance with bond indenture agreements. The remainder \$1,607,855 was held in business interest checking accounts. There is no limit on the amount CCRMA may deposit in any one institution. However, the Federal Deposit Insurance Corporation only insures up to \$250,000 per institution. CCRMA is fully collateralized with pledged securities for amounts in excess of the FDIC limit for the year ended September 30, 2021.

Investments

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of three months 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 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, 1995). 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.

4. RECEIVABLES

Receivables consisted of the following at September 30, 2021:

| | Governmental Activities | Business-Type Activities | Total Primary Government |
|-----------------------------------------|------------------------------------|-------------------------------------|-----------------------------------------|
| Accounts or trade | \$ 9,239,441 | \$ 950,710 | \$ 10,190,151 |
| Tax Receivables | 7,584,570 | - | 7,584,570 |
| Due from governments | 1,325,265 | - | 1,325,265 |
| Total gross receivables | 19,214,393 | 950,710 | 20,165,103 |
| Less: allowance for uncollectible taxes | (230,880) | - | (230,880) |
| Net Receivables | \$ 18,983,513 | \$ 950,710 | \$ 19,934,223 |

As September 30, 2021, property tax receivables were reported in the Government-wide statement of net position, net of \$230,880 allowance for uncollectible taxes.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

5. PROPERTY TAXES

For the fiscal year ended September 30, 2021, the County adopted the 2020 tax rate of \$0.436893 per \$100 of taxable value as follows:

| | |
|-----------------------------|--------------------------------------|
| | Maintenance and Operation |
| General Fund | \$ 0.337143 |
| Special Road & Bridge Funds | 0.046465 |
| Total | <u>\$ 0.383608</u> |
| | Interest and Sinking |
| Limited Tax Bonds | \$ 0.047057 |
| Capital Equipment Financing | 0.006228 |
| Total | <u>\$ 0.053285</u> |
| TOTAL TAX RATE | <u><u>\$ 0.436893</u></u> |

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 collects its taxes through the Cameron County Tax Assessor-Collector's Office.

The County also collects property taxes for the City of Brownsville, 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. On September 21, 2021, the Cameron County Tax Assessor's Office began collections for the City of Harlingen and Harlingen Consolidated Independent School District.

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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

5. PROPERTY TAXES (CONTINUED)

The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.04% of the total delinquent taxes receivable at September 30, 2021. 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 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 requests are considered on a case-by-case basis and are based on job creation impact, revenues generation to County and importance to the community.

The County is participating in five (5) tax abatement agreements with wind farm energy project companies spanning through 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 were liquefied natural gas (LNG) export facilities that are under development at the Port of Brownsville. In March 2021, one of the LNG(s), Annova LNG announced that it will not proceed its plans to develop an LNG facility at the Port of Brownsville.

The 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 also participates in a space exploration technology abatement. Participating entities received tax abatements of \$676,809 less the \$590,000 payment in lieu of taxes.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

| Governmental Activities: | Beginning Balance 9/30/2020 | Additions | Deletions | Ending Balance 9/30/2021 |
|---------------------------------------------|--------------------------------------------|---------------------|-----------------------|-----------------------------------------|
| Non-Depreciable Capital Assets: | | | | |
| Land | \$ 10,956,632 | \$ - | \$ - | \$ 10,956,632 |
| Construction in progress | 14,283,903 | 12,755,415 | (8,492,870) | 18,546,448 |
| Total Non-Depreciable Capital Assets | <u>25,240,535</u> | <u>12,755,415</u> | <u>(8,492,870)</u> | <u>29,503,080</u> |
| Depreciable Capital Assets: | | | | |
| Buildings | 142,263,038 | 8,099,866 | - | 150,362,904 |
| Improvements other than buildings | 6,195,282 | 133,928 | - | 6,329,210 |
| Other structures | 12,015,317 | - | - | 12,015,317 |
| Equipment | 53,744,643 | 3,243,296 | (933,321) | 56,054,618 |
| Infrastructure | 313,045,174 | 698,017 | - | 313,743,191 |
| Total Depreciable Capital Assets | <u>527,263,454</u> | <u>12,175,107</u> | <u>(933,321)</u> | <u>538,505,240</u> |
| Less Accumulated Depreciation | <u>(337,907,329)</u> | <u>(15,004,084)</u> | <u>933,321</u> | <u>(351,978,092)</u> |
| Total Depreciable Capital Assets, net | <u>189,356,125</u> | <u>(2,828,977)</u> | <u>-</u> | <u>186,527,148</u> |
| Governmental Activities-Capital Assets, net | <u>\$ 214,596,660</u> | <u>\$ 9,926,438</u> | <u>\$ (8,492,870)</u> | <u>\$ 216,030,228</u> |

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

6. CAPITAL ASSETS (CONTINUED):

| Business-type Activities: | Beginning Balance FY 2020 | Additions | Deletions | Ending Balance FY 2021 |
|----------------------------------------------|------------------------------------------|-----------------------|------------------|---------------------------------------|
| Non-Depreciable Capital Assets: | | | | |
| Land | \$ 11,402,854 | \$ - | \$ - | \$ 11,402,854 |
| Construction in progress | 1,679,178 | 996,874 | - | 2,676,052 |
| Total Non-Depreciable Capital Assets | 13,082,032 | 996,874 | - | 14,078,906 |
| Depreciable Capital Assets: | | | | |
| Buildings | 16,183,458 | - | - | 16,183,458 |
| Improvements other than buildings | 63,155,543 | - | - | 63,155,543 |
| Other structures | 25,325,033 | 35,003 | - | 25,360,036 |
| Equipment | 10,702,920 | 372,817 | - | 11,075,737 |
| Total Depreciable Capital Assets | 115,366,954 | 407,820 | - | 115,774,774 |
| Less Accumulated Depreciation | (63,532,583) | (3,521,014) | | (67,053,597) |
| Total Depreciable Capital Assets, net | 51,834,371 | (3,113,194) | - | 48,721,177 |
| Business-Type Activities-Capital Assets, net | <u>\$ 64,916,403</u> | <u>\$ (2,116,320)</u> | <u>\$ -</u> | <u>\$ 62,800,083</u> |

For the fiscal year ended September 30, 2021, depreciation expense was charged to the functions of the primary government as follows:

| | |
|-------------------------------------------------------|---------------------|
| Governmental activities: | |
| General government | \$ 2,405,875 |
| Law enforcement and public safety | 3,880,026 |
| Highways and streets | 8,443,820 |
| Health | 263,374 |
| Welfare | 10,989 |
| Total depreciation expense - governmental activities | <u>\$15,004,084</u> |
| Business-type activities: | |
| Bridge system | \$ 1,431,108 |
| Parks system | 1,830,547 |
| Airport system & Jail commissary | 259,359 |
| Total depreciation expense - business-type activities | <u>\$ 3,521,014</u> |

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

7. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES

Interfund receivables/payables consisted of the following as of September 30, 2021:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|-------------------------------|------------------------------------------------------------|----------------------|
| General Fund | Special Road and Bridge Fund | \$ 27,796 |
| | Non-major Governmental Funds | 12,103,812 |
| | Internal Service Funds | 311 |
| | Enterprise Funds | 4,473,756 |
| Special Road and Bridge Fund | General Fund | 5,404 |
| | Non-major Governmental Funds | 3,580 |
| 2019 CO(s) Fund | Non-major Governmental Funds | 496,121 |
| American Rescue Plan Act Fund | General Fund | 750 |
| | Non-major Governmental Funds | 1,455 |
| Non-major Governmental Funds | General Fund | 554,201 |
| | American Rescue Plan Act Fund | 109,695 |
| | Non-major Governmental Funds | 2,768,642 |
| | Enterprise Funds | 1,059,917 |
| | Total Governmental Funds - Due from other funds | 21,605,440 |
| Internal Service Funds | General Fund | 224,514 |
| | Special Road and Bridge Fund | 303,935 |
| | Enterprise Funds | 330,234 |
| | Total Internal Service Funds – Due from other funds | 858,683 |
| Enterprise Funds | Non-major Governmental Funds | 189,104 |
| | Total Due from other funds | 22,653,227 |
| | Internal Service Funds (Due to other funds) | (311) |
| | Enterprise Funds (Due to other funds) | (5,863,906) |
| | Total Governmental Activities – Due to other funds | \$ 16,789,010 |

Interfund transfers for the fiscal year ended September 30, 2021 are as follows:

| Transfers Out: | General Fund | Special Road & Bridge Fund | Other Govt. Funds | Internal Service Funds | Enterprise Funds | Total |
|------------------------------|---------------------|---------------------------------------|--------------------------|-------------------------------|-------------------------|--------------|
| General Fund | \$ - | \$ 100,950 | \$ 766,120 | \$ 2,694,802 | \$ 50,000 | \$ 3,611,782 |
| Special Road and Bridge | - | - | 1,006 | 303,935 | - | 304,941 |
| Non-major Governmental Funds | 7,754 | - | 1,283,077 | - | - | 1,290,831 |
| Enterprise Funds | 5,772,862 | 95,749 | 1,254,641 | 330,234 | 35,002 | 7,488,488 |
| Total | \$5,780,616 | \$ 196,699 | \$ 3,304,844 | \$ 3,328,971 | \$ 85,002 | \$12,696,132 |

- a. The purpose of interfunds 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, 2021

8. COMPENSATED ABSENCES

Compensated absences are made up of time earned by employees for vacation, unused holiday 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 as of September 30, 2021.

| | Governmental Activities | Business-Type Activities | Total Primary Government |
|--------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| Beginning balance at October 1, 2020 | \$ 2,888,295 | \$ 89,645 | \$ 2,977,940 |
| Increases | 2,722,337 | 343,039 | 3,065,376 |
| Decreases | (3,079,959) | (318,621) | (3,398,580) |
| Ending balance at September 30, 2021 | <u>\$ 2,530,673</u> | <u>\$ 114,063</u> | <u>\$ 2,644,736</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.

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 as of September 30, 2021 are as follow:

| | |
|---------------------------------|--------------|
| Major Governmental Funds: | |
| General | \$ 1,805,335 |
| Special Road and Bridge | \$ 606,509 |
| 2019 Certificates of Obligation | \$ 8,305,099 |
| American Rescue Plan Act | \$ 743,832 |
| Emergency Rental Assistance | \$ 183,873 |
| Internal Service Funds | \$ 5,839 |
| Non-major Governmental Funds | \$ 8,548,340 |
| Enterprise Funds | \$ 638,799 |

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

10. 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. At September 30, 2021 maturities, including interest at an average rate of 2.79%, are as follows:

| Fiscal Year Ending September 30, | General Fund | Special Road and Bridge Fund | Enterprise Funds | Total |
|-------------------------------------------------------|-------------------------|---------------------------------------------|-----------------------------|-------------------|
| 2022 | \$ 533,215 | \$ 471,086 | \$ 251,260 | \$ 1,255,561 |
| 2023 | 170,190 | - | - | 170,190 |
| Total future lease payments | 703,405 | 471,086 | 251,260 | 1,425,751 |
| Less: interest | (21,076) | (11,843) | (6,375) | (39,294) |
| Net present value of future minimum lease payments | 682,329 | 459,243 | 244,885 | 1,386,457 |
| Less current portion of lease principal payments | (516,085) | (459,243) | (244,885) | (1,220,213) |
| Long-term lease payments | <u>\$ 166,244</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 166,244</u> |

The annual general non-bonded debt principal payments for the fiscal year ended September 30, 2021 are as follows:

| Changes in Capital Leases Debt | Governmental Activities | Business- Type Activities | Total Primary Government |
|----------------------------------------------|------------------------------------|------------------------------------------|-----------------------------------------|
| Capital leases payable at October 1, 2020 | \$ 3,305,042 | \$ 613,506 | \$ 3,918,548 |
| Debt retired | (2,163,470) | (368,621) | (2,532,091) |
| Capital leases payable at September 30, 2021 | <u>\$ 1,141,572</u> | <u>\$ 244,885</u> | <u>\$ 1,386,457</u> |

No additional capital lease debt was issued for the fiscal year ended September 30, 2021.

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, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

10. CAPITAL LEASES AND INSTALLMENT PURCHASES (CONTINUED)

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 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. The agreement was paid in full as of September 30, 2021.

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. The agreement was paid in full as of September 30, 2021.

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. The agreement was paid in full as of September 30, 2021.

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. The agreement was paid in full as of September 30, 2021.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

10. CAPITAL LEASES AND INSTALLMENT PURCHASES (CONTINUED)

Special Road & Bridge Fund Leases:

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 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. The agreement was paid in full as of September 30, 2021.

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. The agreement was paid in full as of September 30, 2021.

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. The agreement was paid in full as of September 30, 2021.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

10. CAPITAL LEASES AND INSTALLMENT PURCHASES (CONTINUED)

Enterprise Fund Leases:

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. The agreement was paid in full as of September 30, 2021.

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. The agreement was paid in full as of September 30, 2021.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

11. NOTE PAYABLE – STATE ENERGY CONSERVATION OFFICE (SECO) LOAN

On October 15, 2019, Cameron County entered into an agreement with the Texas Comptroller of Public Accounts, through its State Energy Conservation Office (SECO) to provide financing for: 1) Lighting retrofit and controls, 2) HVAC/Controls for the Mary Lucio building, 3) HVAC/Controls for the Darrell Hester building, 4) HVAC and Controls for the San Benito building, 5) HVAC and Controls for the Browne Clinic, and a Utility Assessment Report. The amount financed totaled \$2,228,141 to be paid in quarterly payments of \$75,521.79 from November 2021 through August 2029 at rate of 2% per annum. The total outstanding principal and interest payable as of September 30, 2021 are as follows:

| <u>Year Ending September 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------------------------------|---------------------|-------------------|---------------------|
| 2022 | \$ 259,462 | \$ 42,625 | \$ 302,087 |
| 2023 | 264,691 | 37,397 | 302,088 |
| 2024 | 270,024 | 32,063 | 302,087 |
| 2025 | 275,465 | 26,622 | 302,087 |
| 2026 | 281,016 | 21,071 | 302,087 |
| 2027-2029 | <u>877,483</u> | <u>28,779</u> | <u>906,262</u> |
| Subtotal | 2,228,141 | 188,557 | 2,416,698 |
| Less current maturities | <u>(259,462)</u> | <u>(42,625)</u> | <u>(302,087)</u> |
| Long-term | <u>\$ 1,968,679</u> | <u>\$ 145,932</u> | <u>\$ 2,144,611</u> |

12. LONG-TERM DEBT

The following represents the activity of the long-term debt for FY2021:

| | September 30, 2020 Balance | Additions | Reductions | September 30, 2021 Balance |
|----------------------------------------------------|-------------------------------|----------------------|------------------------|-------------------------------|
| Governmental Activities: | | | | |
| Bonds and tax notes, net of unamortized premium | \$ 133,588,757 | \$ 14,160,000 | \$ (7,818,080) | \$ 139,930,677 |
| Capital leases | 3,305,042 | - | (2,163,470) | 1,141,572 |
| SECO note payable | - | 2,228,141 | - | 2,228,141 |
| Compensated absences | <u>2,888,295</u> | <u>2,722,337</u> | <u>(3,079,959)</u> | <u>2,530,673</u> |
| Total | <u>\$ 139,782,094</u> | <u>\$ 19,110,478</u> | <u>\$ (13,061,509)</u> | <u>\$ 145,831,063</u> |
| Business-Type Activities: | | | | |
| Bonds and tax notes, net of unamortized premium | \$ 36,172,503 | \$ - | \$ (2,525,776) | \$ 33,646,727 |
| Capital leases | 613,506 | - | (368,621) | 244,885 |
| Compensated absences | <u>89,645</u> | <u>343,039</u> | <u>(318,621)</u> | <u>114,063</u> |
| Total | <u>\$ 36,875,654</u> | <u>\$ 343,039</u> | <u>\$ (3,213,018)</u> | <u>\$ 34,005,675</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT

A. Tax Notes

Cameron County issued \$5,570,000 Cameron County, Texas Tax Notes, Series 2020 dated February 1, 2020 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the purchase of equipment, technology upgrades for County departments, vehicles, HVAC and cooling system improvements to County buildings, costs of issuing the Notes and payment of contractual obligations for professional services rendered in connection therewith. Payments are due semiannually on February 15th and August 15th, maturing on February 15, 2025 with interest rates of 5.00%. Proceeds received were \$6,096,346 with premium costs of \$646,858 and issuance costs of \$120,512. Cameron County International Toll Bridge System received proceeds of \$137,793 from this issuance and Cameron County Park System received proceeds of \$318,075 from this issuance.

Tax notes are issued pursuant to the general laws of the State of Texas, Chapters 1371 and 1431, Texas Government Code and are direct obligations of the County, payable from the levy and collection of an ad valorem tax, within the limits prescribed by law, on all taxable property in the County.

Tax notes payable as of September 30, 2021 are as follows:

| Year Ending September 30, | Governmental Activities | | Business-Type Activities | | Total Primary Government | |
|---------------------------------|-------------------------|------------|--------------------------|-----------|--------------------------|------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2022 | \$ 976,110 | \$ 186,779 | \$ 78,890 | \$ 15,096 | \$ 1,055,000 | \$ 201,875 |
| 2023 | 1,026,997 | 136,702 | 83,003 | 11,048 | 1,110,000 | 147,750 |
| 2024 | 1,082,511 | 83,964 | 87,489 | 6,786 | 1,170,000 | 90,750 |
| 2025 | 1,138,024 | 28,451 | 91,976 | 2,299 | 1,230,000 | 30,750 |
| | 4,223,642 | 435,896 | 341,358 | 35,229 | 4,565,000 | 471,125 |
| Unamortized Premium | 415,769 | - | - | - | 415,769 | - |
| Net Total | \$ 4,639,411 | \$ 435,896 | \$ 341,358 | \$ 35,229 | \$ 4,980,769 | \$ 471,125 |

Enterprise Fund Tax Notes:

Tax notes issued by Cameron County which will be paid by the International **Toll Bridge System** including interest payments are as follows:

| Year Ending September 30, | Principal | Interest | Total |
|---------------------------------|------------|-----------|------------|
| 2022 | \$ 23,846 | \$ 4,563 | \$ 28,409 |
| 2023 | 25,089 | 3,340 | 28,429 |
| 2024 | 26,445 | 2,051 | 28,496 |
| 2025 | 27,801 | 695 | 28,496 |
| Total | \$ 103,181 | \$ 10,649 | \$ 113,830 |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT (CONTINUED)

A. Tax Notes (continued)

Tax notes issued by Cameron County which will be paid by the **Cameron County Parks System** including interest payments are as follows:

| Year Ending September 30, | Principal | Interest | Total |
|------------------------------------------|------------------|-----------------|--------------|
| 2022 | \$ 55,044 | \$ 10,533 | \$ 65,577 |
| 2023 | 57,914 | 7,708 | 65,622 |
| 2024 | 61,044 | 4,735 | 65,779 |
| 2025 | 64,175 | 1,604 | 65,779 |
| Total | \$ 238,177 | \$ 24,580 | \$ 262,757 |

B. General Obligation and Certificate of Obligation Bonds

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds issued for both governmental and business type activities. 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 and Limited Refundings 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.

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT (CONTINUED)

B. General and Certificates of Obligation Bonds (continued)

The debt service requirements for the government's bonds outstanding as of September 30, 2021 are as follows:

| Year Ending September 30, | Governmental Activities Bonds | | Business-Type Activities Bonds | | Total Primary Government Bonds | |
|------------------------------|----------------------------------|----------------------|-----------------------------------|---------------------|-----------------------------------|----------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2022 | \$ 8,520,803 | \$ 4,736,759 | \$ 2,709,198 | \$1,212,822 | \$ 11,230,001 | \$ 5,949,581 |
| 2023 | 7,479,211 | 4,450,508 | 2,435,788 | 1,119,302 | 9,915,999 | 5,569,810 |
| 2024 | 7,454,735 | 4,171,064 | 2,535,265 | 1,015,238 | 9,990,000 | 5,186,302 |
| 2025 | 7,764,340 | 3,865,909 | 2,645,660 | 906,138 | 10,410,000 | 4,772,047 |
| 2026 | 7,173,437 | 3,561,037 | 2,701,563 | 793,134 | 9,875,000 | 4,354,171 |
| 2027-2031 | 35,349,255 | 13,400,400 | 10,320,745 | 2,625,218 | 45,670,000 | 16,025,618 |
| 2032-2036 | 30,555,000 | 6,466,131 | 7,415,000 | 833,775 | 37,970,000 | 7,299,906 |
| 2037-2041 | 16,720,000 | 1,923,525 | - | - | 16,720,000 | 1,923,525 |
| 2042-2046 | 2,525,000 | 537,500 | - | - | 2,525,000 | 537,500 |
| 2047 | 585,000 | 29,250 | - | - | 585,000 | 29,250 |
| | 124,126,781 | 43,142,083 | 30,763,219 | 8,505,627 | 154,890,000 | 51,647,710 |
| Unamortized Premium | 11,164,485 | - | 2,542,150 | - | 13,706,635 | - |
| Net Total | <u>\$ 135,291,266</u> | <u>\$ 43,142,083</u> | <u>\$ 33,305,369</u> | <u>\$ 8,505,627</u> | <u>\$ 168,596,635</u> | <u>\$ 51,647,710</u> |

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (continued)

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2021:

| | Outstanding Balance September 30, 2021 | Less Current Maturities (to be paid in FY 2021-2022) | Long-Term Maturities September 30, 2022 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------|
| <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. | \$ 3,785,000 | \$ 1,045,000 | \$ 2,740,000 |
| <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. | 12,070,000 | 735,000 | 11,335,000 |
| <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. | 12,820,000 | 1,700,000 | 11,120,000 |
| <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. | 13,690,000 | 670,000 | 13,020,000 |
| <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% to 5.0%, for debt service savings and to pay issuance cost. | 17,970,000 | 870,000 | 17,100,000 |
| <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% to 4.0%, for debt service savings and to pay issuance costs. | 10,960,000 | 465,000 | 10,495,000 |
| <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% to 4.0%, for debt service savings and to pay issuance costs. | 4,900,000 | 625,000 | 4,275,000 |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (continued)

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2021:

| | Outstanding Balance September 30, 2021 | Less Current Maturities (to be paid in FY 2021-2022) | Long-Term Maturities September 30, 2022 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------|
| <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% to 4.0%, for debt service savings and to pay issuance costs. | 9,120,000 | 205,000 | 8,915,000 |
| <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. | 38,235,000 | 1,400,000 | 36,835,000 |
| <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% to 2.893%, for debt service savings and to pay issuance costs. | 17,180,000 | 3,075,000 | 14,105,000 |
| <u>\$14,160,000 Certificates of Obligation, Series 2021</u> due in annual principal installments of \$440,000 to \$975,000 through Feb. 2031, plus interest at rates ranging from 3.00% to 5.00%, for debt service savings and to pay issuance costs. | 14,160,000 | 440,000 | 13,720,000 |
| Total Debt | 154,890,000 | 11,230,000 | 143,660,000 |
| Unamortized premium | 13,706,635 | | |
| Net Total Debt | <u>\$168,596,635</u> | <u>\$ 11,230,000</u> | <u>\$143,660,000</u> |

Cameron County issued \$14,160,000 Certificates of Obligation, Series 2021 dated August 11, 2021 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation public property, specifically being improvements to County parks including improvements at 1) Laguna Heights Park, 2) Laureles Park, and 3) Isla Blanca Park, and related parks department administration facility; improvements to County Tax offices including the 4) County Southmost Tax Office and the 5) San Benito Tax Office; the 6) County Airport entrance and hangar improvements, and 7) County Roads; and to pay issuance costs of Certificates. This issuance had a premium of \$2,241,529 and an underwriter's discount of \$79,465. The annual interest rates range from 3% to 5%. Interest accrues semiannually and the bonds mature in fiscal year 2041.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (continued)

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 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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (continued)

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 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 \$17,865,000. The remaining balance of \$1,165,000 of Series 2011 was paid off in FY2021 and the debt was extinguished.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT (CONTINUED)

B. General Obligation and Certificate of Obligation Bonds (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 as follows:

| YEAR ENDING | | | | |
|----------------------|---------------------|---------------------|---------------------|--|
| SEPTEMBER 30, | PRINCIPAL | INTEREST | TOTAL | |
| 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 | 131,142 | 1,070,721 | |
| 2026 | 949,585 | 97,420 | 1,047,005 | |
| 2027-2031 | 2,737,894 | 143,183 | 2,881,077 | |
| TOTAL | \$ 7,488,139 | \$ 1,001,892 | \$ 8,490,031 | |

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 as follows:

| YEAR ENDING | | | | |
|----------------------|----------------------|---------------------|----------------------|--|
| SEPTEMBER 30, | PRINCIPAL | INTEREST | TOTAL | |
| 2022 | \$ 1,615,860 | \$ 970,247 | \$ 2,586,107 | |
| 2023 | 1,569,294 | 970,281 | 2,476,575 | |
| 2024 | 1,634,015 | 839,686 | 2,473,701 | |
| 2025 | 1,706,082 | 768,996 | 2,475,078 | |
| 2026 | 1,751,979 | 695,714 | 2,447,693 | |
| 2027-2031 | 14,997,850 | 3,315,810 | 18,313,660 | |
| TOTAL | \$ 23,275,080 | \$ 7,497,734 | \$ 30,772,814 | |

C. Advanced Refunding and Defesed 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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT (CONTINUED)

C. Advanced Refunding and Defesed Debt (continued)

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 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

12. LONG-TERM DEBT (CONTINUED)

C. Advanced Refunding and Defused Debt (continued)

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. The remaining balance of \$1,600,000 of Refunding Series 2011 was fully paid in FY 2021 and the debt was extinguished.

13. 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 \$372,887 and equipment rental paid was \$459,308 for the year ended September 30, 2021. 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 Time Warner Cable Enterprises LLC 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. The term was automatically renewed after April 8, 2020. As of September 30, 2021 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.

14. 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, 2021

14. RISK MANAGEMENT (CONTINUED)

A. Workers' Compensation Insurance

The County is self-insured for Workers Compensation Insurance administered by the Deep East Texas Self Insurance Fund. Deep East'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. The annual premium for workers' compensation is determined by position class codes, times an experience modification factor of 1.30, and set a 3-year contracted annual fixed price of \$550,957, not subject to a yearly audit. The County is also a member of the TAC risk pool for automobile and general liability.

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) |
| 2020 | \$ 550,957 | \$ 279,369 | \$ 271,588 |

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 \$300,000 per occurrence -Coverage for County-owned vehicles -Personal injury protection for specified vehicles | \$100,000 per occurrence | \$5,000 per person -Coverage for non-owned and hired vehicles -Limited Mexico coverage -The deductible is \$1,000 per occurrence. |

The annual premium is \$202,342 for automobile liability and \$80,880 for automobile physical damage for the period July 1, 2021 through July 1, 2022. Insurance premium provides coverage for 728 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 \$300,000 per occurrence | \$100,000 per occurrence | \$500,000 per occurrence | \$500,000 per person \$500,000 per offense aggregate |

The deductible is \$5,000 per occurrence. The annual premium is \$62,559 for the period July 1, 2021 through July 1, 2022. No settlements exceeded insurance coverage during the past three years.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

14. 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 0.14% when compared to FY2020 levels and premium contributions decreased by 9.86%. 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 FY 2021 a transfer of \$3,328,971 was needed from General Fund, Special Road & Bridge and Enterprise Funds to meet medical obligations. This was an increase from FY 2020 when a transfer of \$1,868,860 was needed to meet medical obligations. County contributions to the self-funded Health Insurance Fund was increased in FY 2021 to \$7,800 per employee in efforts to reach a better funding level based on medical trends.

During fiscal year 2021, a total of \$15,497,139 was paid in benefits and \$1,697,351 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$1,016,576 as of September 30, 2021. Changes in the balances of claims liabilities during the past three years follow:

| | Fiscal Year 2021-2020 | Fiscal Year 2020-2019 | Fiscal Year 2019-2018 |
|-------------------------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Unpaid claims, beginning of fiscal year | \$ 1,217,666 | \$ 903,284 | \$ 301,843 |
| Incurred claims (including incurred but not reported) | 15,296,049 | 15,790,516 | 14,381,007 |
| Payments of claims | (15,497,139) | (15,476,134) | (13,779,566) |
| Unpaid claims, end of fiscal year | <u>\$ 1,016,576</u> | <u>\$ 1,217,666</u> | <u>\$ 903,284</u> |

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

14. 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 Bridge 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. Insurance coverage period is from July 1, 2021 – July 1, 2022.

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.

15. 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 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

A. Litigation (continued)

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.

B. Interlocal Agreements

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 fiscal year ended September 30, 2021 produced a \$629,810 surplus as defined by the interlocal agreement between the entities and the County. The County's share of the interlocal agreement proceeds is \$314,905. Each participating entity is entitled to a combined total of \$314,905 for their share of the year's operations as defined under the interlocal agreement.

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 at Los Tomates for the fiscal year ended September 30, 2021 produced a \$5,610,900 surplus as defined by the interlocal agreement between the entities and the County. In accordance with the interlocal agreement between Cameron County and the City of Brownsville, each entity was allocated \$2,805,450.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Interlocal Agreements (continued)

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County for the past ten (10) years:

| Year Ended September 30, | Cameron County | City of Brownsville | Total Surplus (Deficiency) |
|-------------------------------------|---------------------------|--------------------------------|---------------------------------------|
| 2021 | \$ 2,805,450 | \$ 2,805,450 | \$ 5,610,900 |
| 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 |

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. The receivable balance as of FY 2021 is \$167,500. No payments were received during fiscal year 2021. 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: East Loop SH32, 2nd Access to South Padre Island area, SH550 and I-69/US77.

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. In FY 2016 Series 2012 was included in a Refunded Issuance for \$14,340,000 of this Obligation. Series 2012 Revenue and Tax Bonds were refunded on February 15, 2020 with issuance Series 2020 Revenue and Tax Refunding \$26,925,000. As of September 30, 2021, \$665,000 remains outstanding.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Interlocal Agreements (continued)

Cameron County Regional Mobility Authority (CCRMA) (continued)

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 2021, \$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. As of September 30, 2021, \$4.2 million remain outstanding.

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. As of September 30, 2021, \$15.8 million remain outstanding.

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. As of September 30, 2021, \$4.4 million remain outstanding.

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. As of September 30, 2021, \$26.1 million remain outstanding.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

15. COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. Interlocal Agreements (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.

On 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.

As of September 30, 2021 funds of \$3,992,982 are reserved for entities that have not submitted financial reports or billings.

16. 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 800 counties and districts pension plans. TCDRS issues an aggregate annual comprehensive financial report 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Plan Description (Continued)

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 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 10.56% for the months of the calendar year in 2020 and 10.49% for the months of the calendar year in 2021. As of December 31, 2020, 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.

The contribution rate payable by the employee members for the calendar years 2020 and 2021 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, 2021, the actual employer contributions were \$8,289,101, 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, 2021

16. RETIREMENT PLAN (CONTINUED)

A. 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 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, 2020, 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 12/31/2020, are not reflected in this report.

| Net Pension Liability/(Asset) | December 31, 2019 | December 31, 2020 |
|----------------------------------------------------------|--------------------------|--------------------------|
| Total pension liability | \$ 340,482,803 | \$ 384,336,925 |
| Fiduciary net position | 328,535,038 | 359,562,439 |
| Net pension liability/(asset) | 11,947,765 | 24,774,486 |
| Fiduciary net position as a % of total pension liability | 96.49% | 93.55% |
| Pensionable covered payroll ⁽¹⁾ | \$ 71,611,950 | \$ 74,784,046 |
| Net pension liability as a % of covered payroll | 16.68% | 33.13% |

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, 2020 are as follows:

| | |
|------------------------------------------------------|-------|
| Discount Rate* | 7.60% |
| Long term rate of return, net of investment expense* | 7.60% |

**This rate reflects the long-term rate of return funding valuation assumption of 7.50%, 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, 2020 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 5.00% real rate of return, 2.50% inflation and a 7.50% long-term investment return. The 7.50% long-term rate of return is net of investment expenses. It is expected that returns will equal the nominal annual rate of 7.50% 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 3.00% and a merit, promotion and longevity component that on average approximates 1.60% per year for a career employee. Employer specific economic assumption reflects 0.00% growth in membership and payroll growth of 3.00%.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Key Actuarial Assumptions

| | <u>Beginning Date</u> | <u>Ending Date</u> |
|------------------------|------------------------------|---------------------------|
| Valuation Date | December 31, 2019 | December 31, 2020 |
| Measurement Date | December 31, 2019 | December 31, 2020 |
| Employer's fiscal year | October 1, 2020 | September 30, 2021 |

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 | 0.00% |
| Payroll Growth for funding calculations | 3.00% |

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, 2020 |
| Actuarial Cost Method | Entry age normal |
| Amortization Method | Level percentage of payroll closed |
| Remaining Amortization Period | 20.0 yrs. (based on contribution rate calculated as of 12/31/20) |
| Asset Valuation Method: | 5-year smoothed market |
| Inflation | 2.50% |
| Salary Increases | Varies by age and service, 4.6% average over career, including inflation |
| Investment Rate of Return | 7.5% net of administrative and investment, including inflation |
| Retirement Age | Members who are eligible for service retirements are assumed to commence receiving benefit payments based on age. |
| Mortality | 130% of RP-2014 Healthy Annuitant Mortality Table (HAMT) for Males 110% of RP-2014 Healthy Annuitant Mortality Table (HAMT) for Females Projection of 110% of MP-2014 Ultimate scale applied for both |
| Changes in Assumptions | 2015: New inflation, mortality and other assumptions 2017: New mortality assumptions reflected 2019: New inflation, mortality and other assumptions were 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 2020: No changes in plan provisions reflected |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Membership Data

| | <u>December 31, 2019</u> | <u>December 31, 2020</u> |
|-----------------------------------------------------------------------|--------------------------|--------------------------|
| Number of inactive members entitled to but not yet receiving benefits | 1,401 | 1,493 |
| Number of active employees | 1,844 | 1,813 |
| Average monthly salary* | \$ 3,154 | \$ 3,299 |
| Average age | 42.09 | 42.12 |
| Average length of service in years* | 10.04 | 10.04 |
| Number of benefit recipients | 720 | 754 |
| Average monthly benefit | \$ 1,465 | \$ 1,507 |

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

Mortality rates for depositing members were based on a 90% of the RP-2014 Active employee Mortality table for males and females with a projection of 110% of the MO-2014 Ultimate scale after 2014. 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 January 2021 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, 2021

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (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 | 11.50% | 4.25% |
| Global Equities | MSCI World (net) Index | 2.50% | 4.55% |
| Int'l Equities – Developed Markets | MSCI World Ex USA (net) Index | 5.00% | 4.25% |
| Int'l Equities – Emerging Markets | MSCI Emerging Markets (net) Index | 6.00% | 4.75% |
| Investment-Grade Bonds | Bloomberg Barclays U.S. Aggregate Bond Index | 3.00% | (0.85)% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 9.00% | 2.11% |
| Direct Lending | S&P/LTSA Leveraged Loan Index | 16.00% | 6.70% |
| Distressed Debt | Cambridge Associates Distressed Securities Index (3) | 4.00% | 5.70% |
| REIT Equities | 67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index | 2.00% | 3.45% |
| Master Limited Partnerships (MLPs) | Alerian MLP Index | 2.00% | 5.10% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index (4) | 6.00% | 4.90% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index (5) | 25.00% | 7.25% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index | 6.00% | 1.85% |
| Cash Equivalents | 90-Day U.S. Treasury | 2.00% | (0.70)% |

(1) Target asset allocation adopted at the March 2021 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the issued inflation rate of 2.0% per Cliffwater's 2021 capital market assumptions.

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

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

(5) Includes vintage years 2006-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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Asset Allocation (continued)

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 net of investment expenses, but gross of administrative expenses for GASB68 purposes. The discount rate of 7.60% reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of expenses, increased by 0.10% to be gross of administrative expenses.

Changes in Net pension Liability

| | Total Pension Liability (a) | Increase(Decrease) Fiduciary Net Position (b) | Net Pension Liability/(Asset) (a) - (b) |
|----------------------------------------------------|--------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------|
| Balance as of December 31, 2019 | \$ 340,482,803 | \$ 328,535,038 | \$ 11,947,765 |
| Changes for the year: | | | |
| Service Cost | 9,188,763 | - | 9,188,763 |
| Interest on total pension liability ⁽¹⁾ | 27,698,650 | - | 27,698,650 |
| Effect of plan changes ⁽²⁾ | - | - | - |
| Effect of economic/demographic gains/ losses | (1,249,456) | - | (1,249,456) |
| Effect of assumptions changes or inputs | 23,948,296 | - | 23,948,296 |
| Refund of contributions | (1,500,227) | (1,500,227) | - |
| Benefit payments | (14,231,904) | (14,231,904) | - |
| Administrative expenses | - | (263,098) | 263,098 |
| Member contributions | - | 5,234,883 | (5,234,883) |
| Net investment income | - | 33,934,562 | (33,934,562) |
| Employer contributions | - | 7,897,304 | (7,897,304) |
| Other ⁽³⁾ | - | (44,118) | 44,118 |
| Balance as of December 31, 2020 | <u>\$ 384,336,925</u> | <u>\$ 359,562,440</u> | <u>\$ 24,774,485</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, 2021

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Sensitivity Analysis

The following presents the net pension liability of the county, calculated using the discount rate of 7.60%, 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 (6.60%) or 1 percentage point higher (8.60%) than the current rate.

| | 1 % Decrease | Current Discount Rate | 1% Increase |
|-------------------------------|-------------------------|----------------------------------|------------------------|
| | 6.60% | 7.60% | 8.60% |
| Total pension liability | \$ 441,525,323 | \$ 384,336,925 | \$ 337,161,368 |
| Fiduciary net position | 359,562,439 | 359,562,439 | 359,562,439 |
| Net pension liability (asset) | <u>\$ 81,962,884</u> | <u>\$ 24,774,486</u> | <u>\$ (22,401,071)</u> |

| Pension Expense/ (Income) | January 1, 2020 to December 31, 2020 |
|-------------------------------------------------------|-------------------------------------------------|
| Service Cost | \$ 9,188,763 |
| Interest on total pension liability ⁽¹⁾ | 27,698,650 |
| Effect of plan changes | - |
| Administrative expenses | 263,098 |
| Member contributions | (5,234,883) |
| Expected inv. return net of investment expenses | (26,495,890) |
| Recognition of deferred inflows/outflows or resources | |
| Recognition of economic/demographic gains/losses | (1,620,614) |
| Recognition of assumption changes or inputs | 5,465,326 |
| Recognition of investment gains or losses | (3,457,859) |
| Other ⁽²⁾ | 44,118 |
| Pension expense/(income) | <u>\$ 5,850,709</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.

For the measurement period ending December 31, 2020, the County recognized \$5,850,709.

As of December 31, 2020, 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 | \$ 2,292,959 | \$ - |
| Changes of assumptions | - | 19,633,765 |
| Net difference between projected and actual earnings | 11,957,418 | - |
| Contributions made subsequent to measurement date ⁽³⁾ | - | 6,135,597 |
| | <u>\$ 14,250,377</u> | <u>\$ 25,769,362</u> |

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

16. RETIREMENT PLAN (CONTINUED)

A. Texas County and District Retirement System (continued)

Deferred Inflows/Outflows (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, | |
|-------------------------|-------------|
| 2021 | \$ 210,077 |
| 2022 | 3,924,493 |
| 2023 | (1,803,215) |
| 2024 | 3,052,033 |

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.

17. OTHER POST-EMPLOYMENT BENEFITS

Post-Retirement Medical Benefits:

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 Annual Comprehensive 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.

A. 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

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 | 44 |
| Spouses of Retirees | <u>13</u> |
| Total | 1,621 |

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, 2021, the date as of which the OPEB Liability is determined. The reporting period is fiscal year ending September 30, 2021. There have been no significant changes between the valuation date and the fiscal year end.

| | |
|-----------------------|--------------------|
| Valuation Date | October 1, 2019 |
| Measurement Date | September 30, 2021 |
| Actuarial Cost Method | Entry Age Normal |

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.

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

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, 2020: 2.21% |
| | September 30, 2021: 2.26% |

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, 2020 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.

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 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.

Changes in Net OPEB Liability

| | Increase/(Decrease) Total OPEB Liability |
|-----------------------------------------|---------------------------------------------------------|
| Balance as of September 30, 2020 | \$ 26,740,249 |
| Changes for the year: | |
| Service Cost | 2,247,840 |
| Interest in total OPEB Liability | 633,181 |
| Effect of assumptions changes or inputs | 713,239 |
| Expected benefit payments | (678,441) |
| Balance as of September 30, 2021 | <u>\$ 29,656,068</u> |

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

| | <u>September 30, 2020</u> | <u>September 30, 2021</u> |
|-------------------------------------------------------|---------------------------|---------------------------|
| Medical OPEB Liability: | | |
| Cameron County OPEB Liability | \$ 24,147,554 | \$ 26,787,415 |
| Covered Payroll | \$ 54,595,784 | \$ 54,595,784 |
| Cameron County liability as a % of covered payroll | 44.23% | 49.06% |
| Cameron County OPEB Liability as a % of Total payroll | 90.30% | 90.33% |

Sensitivity Analysis:

The following presents the total OPEB liability of the County, calculated using the discount rate of 2.26%, 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 (1.26%) or 1 percentage point higher (3.26%) than the current rate.

| | 1% Decrease | Current Discount Rate | 1% Increase |
|----------------------|------------------------|----------------------------------|------------------------|
| | 1.26% | 2.26% | 3.26% |
| Total OPEB Liability | \$ 32,411,652 | \$ 29,656,068 | \$ 27,076,190 |

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.

| | 1% Decrease | Current Trend Rate | 1% Increase |
|----------------------|------------------------|-------------------------------|------------------------|
| Total OPEB Liability | \$ 25,225,996 | \$ 29,656,068 | \$ 35,081,623 |

For fiscal year end September 30, 2021, the County's annual OPEB cost (expense) was \$2,576,024 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.

| | <u>October 1, 2019 to September 30, 2020</u> | <u>October 1, 2020 to September 30, 2021</u> |
|-------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| OPEB Expense: | | |
| Service Cost | \$ 1,579,672 | \$ 2,247,840 |
| Interest on total OPEB Liability | 1,163,188 | 633,181 |
| Effect of plan changes | | |
| Recognition of Deferred Inflows/Outflows of Resources | (681,827) | (681,827) |
| Recognition of assumptions changes or inputs | 273,462 | 376,830 |
| OPEB Expense | <u>\$ 2,334,495</u> | <u>\$ 2,576,024</u> |

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

Deferred Inflows/Outflows of Resources:

As of September 30, 2021, the deferred inflows and outflows of resources are as follows:

| | Deferred Inflows of Resources | Deferred Outflows of Resources |
|----------------------------------------------------|------------------------------------------|-------------------------------------------|
| Differences between expected and actual experience | \$ (4,022,780) | \$ - |
| Changes of Assumptions | (621,711) | 3,188,583 |
| Total | <u>\$ (4,644,491)</u> | <u>\$ 3,188,583</u> |

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 September 30: | |
| 2022 | (\$ 304,997) |
| 2023 | (304,997) |
| 2024 | (304,997) |
| 2025 | (272,276) |
| 2026 | (141,389) |
| Thereafter* | <u>(127,252)</u> |
| Total | <u>(\$1,455,908)</u> |

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

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

A. The Plan: Health Insurance Benefit (continued)

Other Key Actuarial Assumptions:

| | |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation timing | The valuation is performed at October 1, 2019 with measurements at September 30, 2020 and September 30, 2021. |
| Actuarial Cost Method | Entry Age Normal |
| Discount Rate | September 30, 2021: 2.26% 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 Increase | Merit Salary increases for entry ages 30-39; increases range from 1.05% to 5.00% for years of service. |
| Per Capital Medical Cost | 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 | 2019 - 6.30% , 2020 - 5.70%, 2021 - 5.10%, 2022- 5.00% 2023 - 2074 Medical Inflation Rate decrease from 4.90% - 4.20% |
| Coverage Assumptions | 50% of active employees are assumed to elect coverage at retirement. |
| Marriage Assumption | 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 Rate | 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. |

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. 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, 2019</u> | <u>December 31, 2020</u> |
|----------------------|--------------------------|--------------------------|
| Total OPEB Liability | \$ 3,493,253 | \$ 4,089,504 |

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⁾ | 2.74% | 2.12% |
| Long-term expected rate of return, net of investment expenses | Does not apply | Does not apply |
| Municipal bond rate | 2.74% | 2.12% |

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

Key Actuarial Assumptions:

All actuarial assumptions that determined the total OPEB liability as of December 31, 2020 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, 2019 | December 31, 2020 |
| Measurement date | December 31, 2019 | December 31, 2020 |
| Employer's fiscal year | October 1, 2020 | September 30, 2021 |

All actuarial assumptions that determined the total OPEB liability as of December 31, 2020 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.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (continued)

Changes in Net OPEB Liability- GTL:

| | Increase(Decrease) |
|--------------------------------------------------------|---------------------------|
| | Total OPEB |
| | Liability |
| Balance as of December 31, 2019 | \$ 3,493,253 |
| Changes for the year: | |
| Service Cost | 123,381 |
| Interest on total OPEB Liability ⁽¹⁾ | 97,976 |
| Effect of economic/demographic experience | (32,071) |
| Effect of assumptions changes or inputs ⁽²⁾ | 489,227 |
| Benefit payments | (82,262) |
| Balance as of December 31, 2020 | <u>\$ 4,089,504</u> |

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

⁽²⁾ Reflects discount rate change and assumptions.

No plan changes valued.

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 2.12% is used in this actuarial based on 20 Year Bond GO Index published as of the measurement date of December 31, 2020. The following tables show the Total OPEB GTL Liability of the employer, calculated using the discount rate of 2.12%, 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 (1.12%) or 1 percentage point higher (3.12%) 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.

| 1% | Current | 1% |
|-----------------|----------------------|-----------------|
| Decrease | Discount Rate | Increase |
| 1.12% | 2.12% | 3.12% |

| | | | | | | |
|----------------------|----|-----------|----|-----------|----|-----------|
| Total OPEB Liability | \$ | 5,090,764 | \$ | 4,089,504 | \$ | 3,340,119 |
|----------------------|----|-----------|----|-----------|----|-----------|

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (cont'd)

OPEB Expense/Income:

| | January 1, 2020 to December 31, 2020 |
|-------------------------------------------------------|-------------------------------------------------|
| OPEB Expense | |
| Service Cost | \$ 123,381 |
| Interest on total OPEB Liability ⁽¹⁾ | 97,976 |
| Effect of plan changes | |
| Recognition of deferred inflows/outflows of resources | (5,525) |
| Recognition of assumptions changes or inputs | 153,227 |
| OPEB Expense (income) | <u>\$ 369,059</u> |

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

Deferred Inflows/Outflows of Resources:

As of December 31, 2020, the deferred inflows and outflows of resources are as follow:

| | Deferred Inflows of Resources | Deferred Outflows of Resources |
|----------------------------------------------------|------------------------------------------|-------------------------------------------|
| Differences between expected and actual experience | \$ 46,203 | \$ 18,132 |
| Changes of assumptions | 188,738 | 1,053,708 |
| Contributions subsequent to measurement date | - | 64,368 |
| Total | <u>\$ 234,941</u> | <u>\$ 1,136,208</u> |

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:

| | |
|---------------------------|------------|
| 2021 | \$ 147,702 |
| 2022 | 147,702 |
| 2023 | 147,702 |
| 2024 | 147,702 |
| 2025 | 180,783 |
| Thereafter ⁽¹⁾ | 65,308 |

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

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (cont'd)

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 2020.

| <u>Coverage Type</u> | <u>2020 GTL Rate</u> | <u>Amount</u> | <u>Financial Reporting</u> |
|---------------------------|--------------------------|---------------|--------------------------------|
| Active Member GTL Benefit | 0.14% | \$ 104,698 | No change from prior year |
| Retiree GTL Benefit | 0.11% | \$ 82,262 | GASB 75 |

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CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

B. OPEB - Multiple Employer Defined Benefit Group Term Plan Group Term Life Fund (cont'd)

Key Actuarial Assumptions:

| | |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 | 2.12% |
| | 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2020 |
| Cost of Living Adjustment | Does not apply |
| Disability | Members who become disabled are eligible to commence benefit payments regardless of age. 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 | <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> <p>Disabled Retirees: 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.</p> |

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available annual comprehensive financial report 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 9/30/20 and 9/30/21 were \$182,440 and \$197,296, respectively, which equaled the contractually required contributions each year.

CAMERON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2021

18. SUBSEQUENT EVENTS

On January 18, 2022, Cameron County passed and adopted a Resolution for a Sports and Community Venue Project pursuant to LGC Ch. 334. As a result, the County Judge or his designee was authorized and directed to send a copy of the Resolution to the Comptroller for a determination regarding the potential of significant negative fiscal impact on state revenue. Cameron County subsequently received written notice from the Comptroller that implementation of this resolution will not have a significant negative fiscal impact on state revenue. On February 15, 2022, Cameron County passed an order that a special election be held on May 7, 2022, for the purpose of submitting the proposed Sports and Community Venue Project to the qualified voters of the County.

On February 1, 2022, Cameron County approved an Order authorizing the issuance of Cameron County, Texas Tax Notes, Series 2022 and Texas Limited Tax Refunding Bonds, Series 2022, and to enter into a Bond Purchase Agreement, an Escrow Agreement and a Paying Agent/Registrar Agreement; as well as delegating certain County administrative staff and officials the authority to approve all final terms of the bonds. The expected closing date is early May 2022.

On February 15, 2022, Cameron County submitted payment of \$1,629,153 to the U.S. Department of the Treasury as part of an Emergency Rental Assistance 1 program funds recapture. Funds were de-obligated.

On March 30, 2022, Cameron County approved an Order authorizing the issuance of Cameron County, Texas Certificates of Obligation, Series 2022, and to enter into a Bond Purchase Agreement, an Escrow Agreement and a Paying Agent/Registrar Agreement; as well as delegating certain County administrative staff and officials the authority to approve all final terms of the bonds. The expected closing date is early May 2022.

19. RELATED PARTY TRANSACTIONS

In the normal course of business, for the year ended September 30, 2021, Cameron County contracted services with GDJ Engineering, LLC for consulting and engineering services in the amount of \$1,006,712 for which an immediate family member of a member of the board of commissioners has an interest in. Amounts due to the company totaled \$93,976 at September 30, 2021.

REQUIRED SUPPLEMENTARY INFORMATION

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

| | Year Ended December 31, 2020 | 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 |
|----------------------------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Total Pension Liability | | | | | | |
| Service Cost | \$ 9,188,763 | \$ 8,987,643 | \$ 9,210,329 | \$ 9,256,757 | \$ 9,682,199 | \$ 8,945,595 |
| Interest on total pension liability | 27,698,650 | 26,118,490 | 24,685,597 | 23,097,315 | 21,379,074 | 20,168,532 |
| Effect of plan changes | - | - | - | - | - | (2,198,760) |
| Effect of assumptions changes or inputs | 23,948,296 | - | - | 1,425,387 | - | 2,628,616 |
| Effect of economic/demographic (gains) or losses | (1,249,456) | (424,120) | (1,248,665) | (538,823) | (2,159,099) | (3,519,071) |
| Benefit payments/refunds of employee contributions | (15,732,131) | (15,031,480) | (14,448,929) | (12,755,623) | (11,664,095) | (10,813,133) |
| Net change in total pension liability | 43,854,122 | 19,650,533 | 18,198,332 | 20,485,013 | 17,238,079 | 15,211,779 |
| Total pension liability, beginning | 340,482,803 | 320,832,269 | 302,633,937 | 282,148,923 | 264,910,844 | 249,699,065 |
| Total pension liability, ending (a) | <u>384,336,925</u> | <u>340,482,802</u> | <u>320,832,269</u> | <u>302,633,936</u> | <u>282,148,923</u> | <u>264,910,844</u> |
| Fiduciary Net Position | | | | | | |
| Employer contributions | 7,897,304 | 7,039,533 | 6,879,084 | 6,469,614 | 5,967,836 | 6,151,006 |
| Member contributions | 5,234,883 | 5,019,245 | 4,918,583 | 4,848,704 | 4,636,465 | 4,644,789 |
| Investment income net of investment expenses | 33,934,562 | 46,807,659 | (5,496,294) | 37,566,744 | 17,849,507 | (2,732,915) |
| Benefit payments/refunds contributions | (15,732,131) | (15,031,480) | (14,448,929) | (12,755,623) | (11,664,095) | (10,813,133) |
| Administrative expenses | (263,098) | (250,356) | (228,923) | (195,145) | (193,999) | (174,717) |
| Other | (44,118) | (61,458) | (49,250) | (23,281) | (238,047) | (260,777) |
| Net change in fiduciary net position | 31,027,402 | 43,523,143 | (8,425,729) | 35,911,013 | 16,357,667 | (3,185,747) |
| Fiduciary net position, beginning | 328,535,038 | 285,011,894 | 293,437,623 | 257,526,610 | 241,168,943 | 244,354,689 |
| Fiduciary net position, ending (b) | <u>359,562,440</u> | <u>328,535,037</u> | <u>285,011,894</u> | <u>293,437,623</u> | <u>257,526,610</u> | <u>241,168,942</u> |
| Net pension liability (a) - (b) | <u>\$ 24,774,485</u> | <u>\$ 11,947,765</u> | <u>\$ 35,820,375</u> | <u>\$ 9,196,313</u> | <u>\$ 24,622,313</u> | <u>\$ 23,741,901</u> |
| Fiduciary net position as a % of total pension liability | 93.55% | 96.49% | 88.84% | 96.96% | 91.27% | 91.04% |
| Pensionable covered payroll | \$ 74,784,046 | \$ 71,611,950 | \$ 70,265,471 | \$ 69,267,205 | \$ 66,235,218 | \$ 66,354,129 |
| Net pension liability as % of covered payroll | 33.13% | 16.68% | 50.98% | 13.28% | 37.17% | 35.78% |

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

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

| Year Ended September 30, | Actuarially Determined Contribution | Actual Employer Contribution | Contribution Deficiency (Excess) | Pensionable Covered Payroll | Actual Contribution as a % of Covered Payroll |
|--------------------------|-------------------------------------|------------------------------|----------------------------------|-----------------------------|-----------------------------------------------|
| 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% |
| 2021 | 8,289,101 | 8,289,101 | - | 78,881,914 | 10.5% |

Notes to Schedule

Valuation Date: Actuarially 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 | 20.0 years (based on contribution rate calculated in 12/31/2020 valuation) |
| Asset Valuation Method | 5-year smoothed market |
| Inflation | 2.50% |
| Salary Increases | Varies by age and service. 4.6% average over career including inflation |
| Investment Rate of Return | 7.50%, 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 projected with 110% of the MP-2014 Ultimate scale |
| 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. 2019: New inflation, mortality and other 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: Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: 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
Medical Claims

| | Year Ended September 30, 2021 | Year Ended September 30, 2020 | Year Ended September 30, 2019 | Year Ended September 30, 2018 |
|------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Total OPEB Liability - Medical Claims | | | | |
| Service Cost | \$ 2,247,840 | \$ 1,579,672 | \$ 1,834,569 | \$ 1,834,569 |
| Interest on total OPEB liability | 633,181 | 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 | 713,239 | 3,452,852 | - | (1,276,143) |
| Benefit payments | (678,441) | (627,242) | (689,548) | (689,548) |
| Net Change in Total OPEB Liability | <u>2,915,819</u> | <u>182,036</u> | <u>2,062,390</u> | <u>786,247</u> |
| Total OPEB Liability - Beginning | 26,740,249 | 26,558,213 | 24,495,823 | 23,709,576 |
| Total OPEB Liability - Ending | <u>\$ 29,656,068</u> | <u>\$ 26,740,249</u> | <u>\$ 26,558,213</u> | <u>\$ 24,495,823</u> |
| Covered payroll | \$ 59,297,755 | \$ 59,297,755 | \$ 62,295,873 | \$ 62,295,873 |
| Total OPEB Liability as a % of covered payroll | 50.01% | 45.09% | 42.63% | 39.32% |

Note: Schedule only shows 4 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, 2021 and 2020 OPEB activity for medical claims are estimated amounts.

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

| Year Ended September 30, | Expected Benefit Payments | Actual Benefit Payments | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of Covered Payroll |
|--------------------------|---------------------------|-------------------------|----------------------------------|-----------------|-----------------------------------------------|
| 2018 | \$ 689,548 | \$ 689,548 | \$ - | \$ 62,295,873 | 1.1% |
| 2019 | 689,548 | 689,548 | - | 62,295,873 | 1.1% |
| 2020 | 627,242 | 627,242 | - | 59,297,755 | 1.1% |
| 2021 | 678,441 | 678,441 | - | 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:

The valuation is performed at October 1, 2019 with measurements at September 30, 2020 and September 30, 2021.

Methods and Assumptions Used to Determine Contribution Rates:

| | |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method | Entry Age Normal |
| Discount Rate | Sep 30, 2020: 2.21% Sep 30, 2021*: 2.26% 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, 2021 and 2020 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
Group Term Life Insurance (GTL)

| | Year Ended December 31, 2020 | 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 | \$ 123,381 | \$ 79,388 | \$ 98,633 | \$ 89,980 |
| Interest on total OPEB liability | 97,976 | 107,170 | 97,383 | 97,858 |
| Effect of plan changes | - | - | - | - |
| Effect of assumption changes or inputs | 489,227 | 786,048 | (330,290) | 145,821 |
| Effect of economic/demographic gains or losses | (32,071) | 22,295 | 3,860 | (37,430) |
| Benefit payments | (82,262) | (71,612) | (63,239) | (62,340) |
| Net Change in Total OPEB Liability | 596,251 | 923,289 | (193,653) | 233,889 |
| Total OPEB Liability - Beginning | 3,493,253 | 2,569,964 | 2,763,617 | 2,529,728 |
| Total OPEB Liability - Ending | <u><u>\$ 4,089,504</u></u> | <u><u>\$ 3,493,253</u></u> | <u><u>\$ 2,569,964</u></u> | <u><u>\$ 2,763,617</u></u> |
| Pensionable covered payroll | \$ 74,784,046 | \$ 71,611,950 | \$ 70,265,471 | \$ 69,267,205 |
| Net OPEB Liability as a % of covered payroll | 5.47% | 4.88% | 3.66% | 3.99% |

Note: Schedule only shows 4 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
Required Supplementary Information
Texas County & District Retirement System
Schedule of Employer Contributions
Group Term Life Insurance (GTL)

| Year Ended September 30, | Actuarially Determined Contribution | Actual Employer Contribution | Contribution Deficiency (Excess) | Pensionable Covered Payroll | Actual Contribution as a % of Covered Payroll |
|--------------------------|-------------------------------------|------------------------------|----------------------------------|-----------------------------|-----------------------------------------------|
| 2012 | \$ 146,296 | \$ 146,296 | - | \$ 58,518,447 | 0.25% |
| 2013 | 148,437 | 148,437 | - | 59,374,770 | 0.25% |
| 2014 | 155,207 | 155,207 | - | 62,082,735 | 0.25% |
| 2015 | 160,958 | 160,958 | - | 64,383,157 | 0.25% |
| 2016 | 164,553 | 164,553 | - | 65,821,281 | 0.25% |
| 2017 | 171,838 | 171,838 | - | 68,735,232 | 0.25% |
| 2018 | 175,494 | 175,494 | - | 70,197,489 | 0.25% |
| 2019 | 174,705 | 174,705 | - | 69,882,082 | 0.25% |
| 2020 | 181,165 | 181,165 | - | 72,466,038 | 0.25% |
| 2021 | 197,205 | 197,205 | - | 78,881,914 | 0.25% |

Notes to the Schedule of Contributions

Valuation Timing:

Actuarially 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 |
| 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) | 2.12% |
| | 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2020. |
| Cost-of-Living Adjustment | Does not apply |
| Disability | Members who become disabled are eligible to commence benefit payments regardless of age. 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 | 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. 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. Disabled Retirees: 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014 |
| Retirement | * Deferred members are assumed to retire (100% probability) at the later of: a) age 60 b) earliest retirement eligibility. ** For all eligible members ages 75 and later, retirement is assumed to occur immediately. |
| Other Termination of Employment | 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. No termination after eligibility for retirement is assumed. The termination rate is 0% for the two years immediately prior to retirement eligibility. |

CAMERON COUNTY, TEXAS
Notes to Required Supplementary Information

September 30, 2021

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.

CAMERON COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund
For the Fiscal Year Ended September 30, 2021

| | Budgeted Amounts | | | Variance With Final Budget Positive (Negative) |
|----------------------------------------------|-------------------|----------------------|----------------------|------------------------------------------------------|
| | Original | Final | Actual | |
| Revenues | | | | |
| Taxes | \$ 64,222,190 | \$ 65,668,190 | \$ 64,801,806 | \$ (866,384) |
| Licenses and permits | 573,055 | 573,055 | 665,573 | 92,518 |
| Intergovernmental | 5,485,421 | 5,583,689 | 5,856,118 | 272,429 |
| Charges for services | 7,083,731 | 8,159,628 | 6,392,416 | (1,767,212) |
| Fines and forfeitures | 5,839,543 | 6,336,909 | 7,675,264 | 1,338,355 |
| Miscellaneous | 5,943,953 | 6,108,527 | 5,742,715 | (365,812) |
| TOTAL REVENUES | 89,147,893 | 92,429,998 | 91,133,892 | (1,296,106) |
| Expenditures | | | | |
| General government | 23,316,702 | 25,723,022 | 25,115,389 | 607,633 |
| Law enforcement and public safety | 64,138,268 | 63,568,663 | 62,380,472 | 1,188,191 |
| Health | 3,065,118 | 2,883,808 | 2,756,445 | 127,363 |
| Welfare | 4,935,316 | 4,426,296 | 4,331,381 | 94,915 |
| TOTAL EXPENDITURES | 95,455,404 | 96,601,789 | 94,583,687 | 2,018,102 |
| Excess of Revenues Over (Under) Expenditures | (6,307,511) | (4,171,791) | (3,449,795) | 721,996 |
| Other Financing Sources (Uses) | | | | |
| Sale of capital assets | 45,000 | 45,000 | 26,841 | (18,159) |
| Tax Note Proceeds | - | 888,348 | - | (888,348) |
| Transfers in | 6,887,516 | 6,887,516 | 5,780,616 | (1,106,900) |
| Transfers (out) | (625,005) | (3,652,285) | (3,611,872) | 40,413 |
| TOTAL OTHER FINANCING SOURCES (USES) | 6,307,511 | 4,168,579 | 2,195,585 | (1,972,994) |
| Net change in fund balance | - | (3,212) | (1,254,210) | (1,250,998) |
| Fund Balance - beginning | - | 24,382,578 | 24,382,578 | - |
| FUND BALANCE - ending | \$ - | \$ 24,379,366 | \$ 23,128,368 | \$ (1,250,998) |

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, 2021

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive (Negative) |
|----------------------------------------------|-----------------------|---------------------|----------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 9,304,746 | \$ 9,304,746 | \$ 9,448,412 | \$ 143,666 |
| Licenses and permits | 3,524,306 | 3,524,306 | 4,290,361 | 766,055 |
| Intergovernmental | 512,105 | 512,105 | 526,602 | 14,497 |
| Other | 395,910 | 395,910 | 229,838 | (166,072) |
| TOTAL REVENUES | 13,737,067 | 13,737,067 | 14,495,213 | 758,146 |
| Expenditures | | | | |
| Highways and Streets | | | | |
| GIS | - | - | (2,265) | 2,265 |
| District Attorney | 52,296 | 52,296 | 50,364 | 1,932 |
| Precinct #1 Commissioner Staff | 104,426 | 104,889 | 101,631 | 3,258 |
| Pct. 1 Warehouse - M&O | 17,409 | 19,217 | 15,476 | 3,741 |
| Precinct #2 Commissioner Staff | 107,102 | 107,825 | 104,411 | 3,414 |
| Pct. 2 Warehouse - M&O | 24,148 | 27,616 | 22,456 | 5,160 |
| Precinct #3 Commissioner Staff | 110,924 | 114,460 | 113,922 | 538 |
| Pct. 3 Warehouse - M&O | 16,854 | 16,995 | 9,408 | 7,587 |
| Precinct #4 Commissioner Staff | 167,771 | 168,042 | 154,659 | 13,383 |
| Pct. 4 Warehouse - M&O | 19,767 | 23,393 | 19,436 | 3,957 |
| Consolidated Road Districts M & O | 10,744,847 | 9,306,819 | 8,751,401 | 555,418 |
| Colonia Paving Project | - | 142 | 139 | 3 |
| Engineering & right-of-way | 1,615,878 | 1,689,947 | 1,577,328 | 112,619 |
| Planning and Inspection | 901,394 | 867,507 | 849,186 | 18,321 |
| TOTAL HIGHWAYS AND STREETS | 13,882,816 | 12,499,148 | 11,767,552 | 731,596 |
| Debt Service | | | | |
| Principal retirement | 1,212,717 | 1,212,717 | 1,174,200 | 38,517 |
| Interest | 99,437 | 99,437 | 98,350 | 1,087 |
| TOTAL DEBT SERVICE | 1,312,154 | 1,312,154 | 1,272,550 | 39,604 |
| TOTAL EXPENDITURES | 15,194,970 | 13,811,302 | 13,040,102 | 771,200 |
| Excess of Revenues Over (Under) Expenditures | (1,457,903) | (74,235) | 1,455,111 | 1,529,346 |
| Other Financing Sources (Uses) | | | | |
| Sale of Surplus | - | - | 1,143 | 1,143 |
| Sale of Capital assets | 50,000 | 50,000 | 22,700 | (27,300) |
| Transfers In | 95,749 | 196,699 | 196,699 | - |
| Transfers (out) | (412,661) | (412,661) | (304,941) | 107,720 |
| TOTAL OTHER FINANCING SOURCES (USES) | (266,912) | (165,962) | (84,399) | 81,563 |
| Net change in fund balances | (1,724,815) | (240,197) | 1,370,712 | 1,610,909 |
| Fund Balance - beginning | - | 9,997,881 | 9,997,881 | - |
| FUND BALANCE - ending | \$ (1,724,815) | \$ 9,757,684 | \$ 11,368,593 | \$ 1,610,909 |

SUPPLEMENTARY INFORMATION

CAMERON COUNTY, TEXAS
 COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

SPECIAL REVENUE FUNDS:

| | 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 & cash equivalents | \$ 2,894 | \$ 6,383 | \$ 66,485 | \$ 217,883 | \$ 389,543 | \$ 6 |
| Accounts receivable | - | - | - | - | 304,281 | - |
| Taxes receivable - net of allowances | - | - | - | - | - | - |
| Due from other governments | 9,498 | - | - | - | - | - |
| Due from other funds | - | - | - | 15,272 | - | - |
| Prepaid Items | 31 | - | - | 650 | 1,315 | - |
| TOTAL ASSETS | <u>12,423</u> | <u>6,383</u> | <u>66,485</u> | <u>233,805</u> | <u>695,139</u> | <u>6</u> |
| LIABILITIES | | | | | | |
| Accounts payable | - | 854 | - | 2,065 | 1,246 | - |
| Wages and fringe payable | - | - | - | - | 2,792 | - |
| Accrued compensated absences | - | - | - | 4 | 2,365 | - |
| Due to other governments | - | - | - | - | - | - |
| Due to other funds | 12,423 | 13 | - | - | 575,002 | 6 |
| TOTAL LIABILITIES | <u>12,423</u> | <u>867</u> | <u>-</u> | <u>2,069</u> | <u>581,405</u> | <u>6</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES PLUS DEFERRED INFLOWS OF RESOURCES | <u>12,423</u> | <u>867</u> | <u>-</u> | <u>2,069</u> | <u>581,405</u> | <u>6</u> |
| FUND BALANCE | | | | | | |
| Nonspendable | 31 | - | - | 650 | 1,315 | - |
| Restricted | - | 5,516 | 66,485 | 231,086 | 112,419 | - |
| Committed | - | - | - | - | - | - |
| Unassigned | (31) | - | - | - | - | - |
| TOTAL FUND BALANCE | <u>-</u> | <u>5,516</u> | <u>66,485</u> | <u>231,736</u> | <u>113,734</u> | <u>-</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | <u>\$ 12,423</u> | <u>\$ 6,383</u> | <u>\$ 66,485</u> | <u>\$ 233,805</u> | <u>\$ 695,139</u> | <u>\$ 6</u> |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

SPECIAL REVENUE FUNDS:

| | HELP AMERICA VOTE ACT FUND | FEDERAL BLOCK GRANT FUND | CHAPTER 19 - ELECTIONS FUND | FEDERAL LAW ENFORCEMENT FUND | O.N.D.C.P FUND |
|--------------------------------------------------------------------------|-------------------------------|-----------------------------|--------------------------------|------------------------------------|-------------------|
| ASSETS | | | | | |
| Cash & cash equivalents | \$ 58,418 | \$ 245,410 | \$ 14,754 | \$ 33,692 | \$ 297,553 |
| Accounts receivable | - | 158,038 | - | 547,645 | 250,656 |
| Taxes receivable - net of allowances | - | - | - | - | - |
| Due from other governments | - | 22,852 | - | 184,911 | 205,476 |
| Due from other funds | 2,360 | 12,225 | - | 47,751 | 4,436 |
| Prepaid Items | - | 1,624 | - | 5,925 | 2,888 |
| TOTAL ASSETS | 60,778 | 440,149 | 14,754 | 819,924 | 761,009 |
| LIABILITIES | | | | | |
| Accounts payable | - | 11,698 | - | 189,959 | 156,387 |
| Wages and fringe payable | - | - | - | - | - |
| Accrued compensated absences | - | - | - | - | - |
| Due to other governments | 55,169 | - | - | - | 1,187 |
| Due to other funds | 5,609 | 397,637 | 14,754 | 629,965 | 599,963 |
| TOTAL LIABILITIES | 60,778 | 409,335 | 14,754 | 819,924 | 757,537 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | - | - | - |
| TOTAL LIABILITIES PLUS DEFERRED INFLOWS OF RESOURCES | 60,778 | 409,335 | 14,754 | 819,924 | 757,537 |
| FUND BALANCE | | | | | |
| Nonspendable | - | 1,624 | - | 5,925 | 2,888 |
| Restricted | - | 29,190 | - | - | 584 |
| Committed | - | - | - | - | - |
| Unassigned | - | - | - | (5,925) | - |
| TOTAL FUND BALANCE | - | 30,814 | - | - | 3,472 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | \$ 60,778 | \$ 440,149 | \$ 14,754 | \$ 819,924 | \$ 761,009 |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

SPECIAL REVENUE FUNDS:

| | 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 & cash equivalents | \$ 1,970 | \$ 226,976 | \$ 621 | \$ 179,813 | \$ 21,480 | \$ 1,882,781 |
| Accounts receivable | 684,833 | 2,165,096 | 51,970 | 126,233 | 34,473 | 157,185 |
| Taxes receivable - net of allowances | - | - | - | - | - | - |
| Due from other governments | 65,940 | - | 42,380 | 41,598 | 46,566 | 34,084 |
| Due from other funds | 7,451 | 221,921 | 37,437 | 195,613 | - | 65 |
| Prepaid Items | 3,959 | 4,545 | 3,226 | 4,413 | 2,193 | 1,438 |
| TOTAL ASSETS | 764,153 | 2,618,538 | 135,634 | 547,670 | 104,712 | 2,075,553 |
| LIABILITIES | | | | | | |
| Accounts payable | 9,411 | 75,921 | 8,874 | 3,101 | 260 | 410,510 |
| Wages and fringe payable | - | - | - | - | - | 481 |
| Accrued compensated absences | - | - | - | - | - | - |
| Due to other governments | 17,009 | - | 125,938 | - | - | 26,562 |
| Due to other funds | 738,426 | 2,542,617 | 12,427 | 540,876 | 104,487 | 17,406 |
| TOTAL LIABILITIES | 764,846 | 2,618,538 | 147,239 | 543,977 | 104,747 | 454,959 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | - | - | - | - |
| TOTAL LIABILITIES PLUS DEFERRED INFLOWS OF RESOURCES | 764,846 | 2,618,538 | 147,239 | 543,977 | 104,747 | 454,959 |
| FUND BALANCE | | | | | | |
| Nonspendable | 3,959 | 4,545 | 3,226 | 4,413 | 2,193 | 1,438 |
| Restricted | - | - | - | - | - | 1,619,156 |
| Committed | - | - | - | - | - | - |
| Unassigned | (4,652) | (4,545) | (14,831) | (720) | (2,228) | - |
| TOTAL FUND BALANCE | (693) | - | (11,605) | 3,693 | (35) | 1,620,594 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | \$ 764,153 | \$ 2,618,538 | \$ 135,634 | \$ 547,670 | \$ 104,712 | \$ 2,075,553 |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

SPECIAL REVENUE FUNDS:

| | VALLE ESCODIDO SEWER PROJECT | COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND | WIC FUND | SELF HELP CENTER FUND | EMERGENCY RENTAL ASSISTANCE II | HOME DISASTER ASSISTANCE GRANT FUND |
|------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------------|---------------------|--------------------------|--------------------------------------|-------------------------------------------|
| ASSETS | | | | | | |
| Cash & cash equivalents | \$ 241,685 | \$ 3,120,983 | \$ 14,505 | \$ 173,400 | \$ 5,329,158 | \$ 8,855 |
| Accounts receivable | - | 2,077 | 1,221,950 | 133,813 | - | 410,656 |
| Taxes receivable - net of allowances | - | - | - | - | - | - |
| Due from other governments | 22,362 | - | 13,147 | - | - | - |
| Due from other funds | 1,195 | 2,544 | 290,772 | 11,310 | - | - |
| Prepaid Items | - | 2,335 | 24,428 | 325 | - | - |
| TOTAL ASSETS | <u>265,242</u> | <u>3,127,939</u> | <u>1,564,802</u> | <u>318,848</u> | <u>5,329,158</u> | <u>419,511</u> |
| LIABILITIES | | | | | | |
| Accounts payable | 225,187 | 6,302 | 26,856 | 188,995 | - | 160,769 |
| Wages and fringe payable | - | 665 | 61,952 | - | - | - |
| Accrued compensated absences | - | - | - | - | - | - |
| Due to other governments | - | - | - | - | - | 4,500 |
| Unearned revenue | - | - | - | - | 5,326,290 | - |
| Due to other funds | - | - | 1,476,904 | 129,853 | - | 254,242 |
| TOTAL LIABILITIES | <u>225,187</u> | <u>6,967</u> | <u>1,565,712</u> | <u>318,848</u> | <u>5,326,290</u> | <u>419,511</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES PLUS DEFERRED INFLOWS OF RESOURCES | <u>225,187</u> | <u>6,967</u> | <u>1,565,712</u> | <u>318,848</u> | <u>5,326,290</u> | <u>419,511</u> |
| FUND BALANCE | | | | | | |
| Nonspendable | - | 2,335 | 24,428 | 325 | - | - |
| Restricted | 40,055 | 3,118,637 | - | - | 2,868 | - |
| Committed | - | - | - | - | - | - |
| Unassigned | - | - | (25,338) | (325) | - | - |
| TOTAL FUND BALANCE | <u>40,055</u> | <u>3,120,972</u> | <u>(910)</u> | <u>-</u> | <u>2,868</u> | <u>-</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | <u>\$ 265,242</u> | <u>\$ 3,127,939</u> | <u>\$ 1,564,802</u> | <u>\$ 318,848</u> | <u>\$ 5,329,158</u> | <u>\$ 419,511</u> |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

SPECIAL REVENUE FUNDS:

| | 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 & cash equivalents | \$ 7,341 | \$ 208,972 | \$ 2,003,588 | \$ 184 | \$ 2,275,113 |
| Accounts receivable | 8,081 | 44,012 | 262,966 | 26,916 | - |
| Taxes receivable - net of allowances | - | - | - | - | - |
| Due from other governments | 2,053 | - | 25,597 | - | - |
| Due from other funds | 134,083 | 245,747 | 62,354 | 48,070 | - |
| Prepaid Items | 2,377 | 1,432 | 14,324 | (1,181) | - |
| TOTAL ASSETS | 153,935 | 500,163 | 2,368,829 | 73,989 | 2,275,113 |
| LIABILITIES | | | | | |
| Accounts payable | 7,208 | 125,377 | 142,620 | 2,234 | 16,465 |
| Wages and fringe payable | 4,447 | - | 38,610 | 363 | - |
| Accrued compensated absences | - | - | - | - | - |
| Due to other governments | - | 115,551 | 59,593 | - | 1,896,378 |
| Due to other funds | 108,960 | 262,473 | 173,513 | 72,475 | - |
| TOTAL LIABILITIES | 120,615 | 503,401 | 414,336 | 75,072 | 1,912,843 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | - | - | - |
| TOTAL LIABILITIES PLUS DEFERRED INFLOWS OF RESOURCES | 120,615 | 503,401 | 414,336 | 75,072 | 1,912,843 |
| FUND BALANCE | | | | | |
| Nonspendable | 2,377 | 1,432 | 14,324 | (1,181) | - |
| Restricted | 30,943 | - | 1,940,169 | 98 | 362,270 |
| Committed | - | - | - | - | - |
| Unassigned | - | (4,670) | - | - | - |
| TOTAL FUND BALANCE | 33,320 | (3,238) | 1,954,493 | (1,083) | 362,270 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | \$ 153,935 | \$ 500,163 | \$ 2,368,829 | \$ 73,989 | \$ 2,275,113 |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

SPECIAL REVENUE FUNDS:

| | DA HOT CHECK FUND | PRE-TRIAL DIVERSION FUND | VENUE PROJECT FUND | COLONIA STREET LIGHT FUND | DRUG FORFEITURE TRUST FUND | TOTAL NON-MAJOR SPECIAL REVENUE FUNDS |
|------------------------------------------------------------------------------|----------------------|-----------------------------|-----------------------|------------------------------|-------------------------------|------------------------------------------------|
| ASSETS | | | | | | |
| Cash & cash equivalents | \$ 48,144 | \$ 699,350 | \$ 2,966,827 | \$ 435,027 | \$ 2,489,652 | \$ 23,669,446 |
| Accounts receivable | 113 | - | 467,923 | - | 1,637 | 7,060,554 |
| Taxes receivable - net of allowances | - | - | - | - | - | - |
| Due from other governments | - | - | - | 499 | 290,849 | 1,007,812 |
| Due from other funds | 4,319 | 53,137 | 134,515 | - | 1,399,404 | 2,931,981 |
| Prepaid Items | - | 1,370 | 26,197 | 578 | 10,800 | 115,192 |
| TOTAL ASSETS | <u>52,576</u> | <u>753,857</u> | <u>3,595,462</u> | <u>436,104</u> | <u>4,192,342</u> | <u>34,784,985</u> |
| LIABILITIES | | | | | | |
| Accounts payable | - | - | 223,194 | 48,174 | 400,351 | 2,444,018 |
| Wages and fringe payable | - | 7,228 | - | - | 598 | 117,136 |
| Accrued compensated absences | - | - | - | - | - | 2,369 |
| Due to other governments | - | - | - | 1,232 | 1,032,743 | 3,335,862 |
| Unearned revenue | - | - | - | - | - | 5,326,290 |
| Due to other funds | - | - | 635,562 | - | 224,496 | 9,530,089 |
| TOTAL LIABILITIES | <u>-</u> | <u>7,228</u> | <u>858,756</u> | <u>49,406</u> | <u>1,658,188</u> | <u>20,755,764</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES PLUS DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>7,228</u> | <u>858,756</u> | <u>49,406</u> | <u>1,658,188</u> | <u>20,755,764</u> |
| FUND BALANCE | | | | | | |
| Nonspendable | - | 1,371 | 26,197 | 578 | 10,800 | 115,192 |
| Restricted | 52,576 | 745,258 | 2,710,509 | 386,120 | 2,523,354 | 13,977,294 |
| Committed | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | (63,265) |
| TOTAL FUND BALANCE | <u>52,576</u> | <u>746,629</u> | <u>2,736,706</u> | <u>386,698</u> | <u>2,534,154</u> | <u>14,029,221</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | <u>\$ 52,576</u> | <u>\$ 753,857</u> | <u>\$ 3,595,462</u> | <u>\$ 436,104</u> | <u>\$ 4,192,342</u> | <u>\$ 34,784,985</u> |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

CAPITAL PROJECTS FUNDS:

| | 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 | 2021 CERTIFICATES OF OBLIGATION | SECO LOAN | TOTAL NON-MAJOR CAPITAL PROJECTS |
|--------------------------------------------------------------------------|--------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|--------------------------------------------------------------------|------------------------------------------|---------------------|----------------------------------------|
| ASSETS | | | | | | | | | |
| Cash & cash equivalents | \$ 51,436 | \$ 14,923 | \$ 24,536 | \$ 284,171 | \$ 66,953 | \$ 601,733 | \$ 16,162,391 | \$ 2,038,234 | \$ 19,244,377 |
| Accounts receivable | - | - | - | - | - | - | - | - | - |
| Taxes receivable - net of allowances | - | - | - | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - | - | - | - |
| Prepaid Items | - | - | - | - | - | - | - | - | - |
| TOTAL ASSETS | <u>51,436</u> | <u>14,923</u> | <u>24,536</u> | <u>284,171</u> | <u>66,953</u> | <u>601,733</u> | <u>16,162,391</u> | <u>2,038,234</u> | <u>19,244,377</u> |
| LIABILITIES | | | | | | | | | |
| Accounts payable | - | - | 18,170 | 5,500 | 1,100 | 77,506 | 31,050 | - | 133,326 |
| Wages and fringe payable | - | - | - | - | - | - | - | - | - |
| Accrued compensated absences | - | - | - | - | - | - | - | - | - |
| Due to other governments | - | - | - | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | 2,038,234 | 2,038,234 |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>18,170</u> | <u>5,500</u> | <u>1,100</u> | <u>77,506</u> | <u>31,050</u> | <u>2,038,234</u> | <u>2,171,560</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| Unavailable revenue | - | - | - | - | - | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL LIABILITIES PLUS DEFERRED INFLOWS OF RESOURCES | <u>-</u> | <u>-</u> | <u>18,170</u> | <u>5,500</u> | <u>1,100</u> | <u>77,506</u> | <u>31,050</u> | <u>2,038,234</u> | <u>2,171,560</u> |
| FUND BALANCE | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - |
| Restricted | 51,436 | 14,923 | 6,366 | 278,671 | 65,853 | 524,227 | 16,131,341 | - | 17,072,817 |
| Committed | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - | - |
| TOTAL FUND BALANCE | <u>51,436</u> | <u>14,923</u> | <u>6,366</u> | <u>278,671</u> | <u>65,853</u> | <u>524,227</u> | <u>16,131,341</u> | <u>-</u> | <u>17,072,817</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | <u>\$ 51,436</u> | <u>\$ 14,923</u> | <u>\$ 24,536</u> | <u>\$ 284,171</u> | <u>\$ 66,953</u> | <u>\$ 601,733</u> | <u>\$ 16,162,391</u> | <u>\$ 2,038,234</u> | <u>\$ 19,244,377</u> |

CAMERON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

DEBT SERVICE FUNDS:

| | UNLIMITED TAX BONDS | LIMITED TAX BONDS | TOTAL NON-MAJOR DEBT SERVICE FUNDS | TOTAL NON-MAJOR GOVERNMENTAL FUNDS |
|------------------------------------------------------------------------------|------------------------|----------------------|---------------------------------------------|------------------------------------------|
| ASSETS | | | | |
| Cash & cash equivalents | \$ 126,156 | \$ 4,856,649 | \$ 4,982,805 | \$ 47,896,628 |
| Accounts receivable | 16 | 10,726 | 10,742 | 7,071,296 |
| Taxes receivable - net of allowances | 17,068 | 889,475 | 906,543 | 906,543 |
| Due from other governments | - | - | - | 1,007,812 |
| Due from other funds | - | 1,560,475 | 1,560,475 | 4,492,456 |
| Prepaid Items | - | - | - | 115,192 |
| TOTAL ASSETS | <u>143,240</u> | <u>7,317,325</u> | <u>7,460,565</u> | <u>61,489,927</u> |
| LIABILITIES | | | | |
| Accounts payable | - | - | - | 2,577,344 |
| Wages and fringe payable | - | - | - | 117,136 |
| Accrued compensated absences | - | - | - | 2,369 |
| Due to other governments | - | - | - | 3,335,862 |
| Unearned revenue | - | - | - | 5,326,290 |
| Due to other funds | - | 2,437,786 | 2,437,786 | 14,006,109 |
| TOTAL LIABILITIES | <u>-</u> | <u>2,437,786</u> | <u>2,437,786</u> | <u>25,365,110</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue | 16,881 | 791,755 | 808,636 | 808,636 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>16,881</u> | <u>791,755</u> | <u>808,636</u> | <u>808,636</u> |
| TOTAL LIABILITIES PLUS DEFERRED INFLOWS OF RESOURCES | <u>16,881</u> | <u>3,229,541</u> | <u>3,246,422</u> | <u>26,173,746</u> |
| FUND BALANCE | | | | |
| Nonspendable | - | - | - | 115,192 |
| Restricted | 126,359 | 4,087,784 | 4,214,143 | 35,264,255 |
| Committed | - | - | - | - |
| Unassigned | - | - | - | (63,265) |
| TOTAL FUND BALANCE | <u>126,359</u> | <u>4,087,784</u> | <u>4,214,143</u> | <u>35,316,182</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | <u>\$ 143,240</u> | <u>\$ 7,317,325</u> | <u>\$ 7,460,565</u> | <u>\$ 61,489,927</u> |

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

SPECIAL REVENUE FUNDS:

| | 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 | 43,273 | - | 47,109 | - | 250,784 | 1,660,831 |
| Charges for services | - | - | - | 167,528 | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Other | - | - | 246 | 473 | 1,755,052 | - |
| TOTAL REVENUES | <u>43,273</u> | <u>-</u> | <u>47,355</u> | <u>168,001</u> | <u>2,005,836</u> | <u>1,660,831</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | 1,924,694 | 1,660,831 |
| Law enforcement and public safety | 56,968 | - | - | 184,926 | - | - |
| Highway and streets | - | - | 125,023 | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Bond issuance cost | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>56,968</u> | <u>-</u> | <u>125,023</u> | <u>184,926</u> | <u>1,924,694</u> | <u>1,660,831</u> |
| Excess (deficiency) of Revenues Over (Under) Expenditures | <u>(13,695)</u> | <u>-</u> | <u>(77,668)</u> | <u>(16,925)</u> | <u>81,142</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Sale of capital assets | - | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - | - |
| Bond issuance | - | - | - | - | - | - |
| Financing proceeds | - | - | - | - | - | - |
| Transfers in | 13,695 | - | - | - | - | - |
| Transfers (out) | - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>13,695</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | <u>-</u> | <u>-</u> | <u>(77,668)</u> | <u>(16,925)</u> | <u>81,142</u> | <u>-</u> |
| Fund Balances - October 1, 2020 | <u>-</u> | <u>5,516</u> | <u>144,153</u> | <u>248,661</u> | <u>32,592</u> | <u>-</u> |
| FUND BALANCES - SEPTEMBER 30, 2021 | <u>\$ -</u> | <u>\$ 5,516</u> | <u>\$ 66,485</u> | <u>\$ 231,736</u> | <u>\$ 113,734</u> | <u>\$ -</u> |

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

SPECIAL REVENUE FUNDS:

| | HELP AMERICA VOTE ACT FUND | FEDERAL BLOCK GRANT FUND | CHAPTER 19 - ELECTIONS FUND | FEDERAL LAW ENFORCEMENT FUND | O.N.D.C.P. FUND |
|-----------------------------------------------------------|-------------------------------|-----------------------------|--------------------------------|------------------------------------|------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 116,362 | 583,765 | 30,806 | 2,022,698 | 3,031,543 |
| Charges for services | - | - | - | - | - |
| Fines and forfeitures | - | 7,392 | - | - | - |
| Other | - | - | - | - | - |
| TOTAL REVENUES | <u>116,362</u> | <u>591,157</u> | <u>30,806</u> | <u>2,022,698</u> | <u>3,031,543</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 135,467 | - | 25,693 | - | - |
| Law enforcement and public safety | - | 552,454 | - | 1,551,862 | 3,031,543 |
| Highway and streets | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Capital outlay | - | 40,852 | - | 562,626 | - |
| Bond issuance cost | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>135,467</u> | <u>593,306</u> | <u>25,693</u> | <u>2,114,488</u> | <u>3,031,543</u> |
| Excess (deficiency) of Revenues Over (Under) Expenditures | <u>(19,105)</u> | <u>(2,149)</u> | <u>5,113</u> | <u>(91,790)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of capital assets | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - |
| Bond issuance | - | - | - | - | - |
| Financing proceeds | - | - | - | - | - |
| Transfers in | 19,105 | 9,316 | - | 91,790 | - |
| Transfers (out) | - | - | (5,113) | (7,754) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>19,105</u> | <u>9,316</u> | <u>(5,113)</u> | <u>84,036</u> | <u>-</u> |
| Net change in fund balances | <u>-</u> | <u>7,167</u> | <u>-</u> | <u>(7,754)</u> | <u>-</u> |
| Fund Balances - October 1, 2020 | <u>-</u> | <u>23,647</u> | <u>-</u> | <u>7,754</u> | <u>3,472</u> |
| FUND BALANCES - SEPTEMBER 30, 2021 | <u>\$ -</u> | <u>\$ 30,814</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,472</u> |

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

SPECIAL REVENUE FUNDS:

| | BORDER HEALTH ISSUES FUND | CORONAVIRUS RELIEF FUND | TDH IMMUNIZATION ACTION PLAN FUND | VICTIMS OF CRIME FUND | TUBERCULOSIS PROGRAM FUND | HEALTH BLOCK GRANT FUND |
|-----------------------------------------------------------|------------------------------|----------------------------|--------------------------------------------|--------------------------|------------------------------|----------------------------|
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 1,383,337 | 2,715,019 | 326,541 | 509,961 | 395,315 | 609,057 |
| Charges for services | - | - | - | - | - | 23,589 |
| Fines and forfeitures | - | - | - | - | - | - |
| Other | - | - | - | 234 | - | - |
| TOTAL REVENUES | 1,383,337 | 2,715,019 | 326,541 | 510,195 | 395,315 | 632,646 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | - | 606,886 | - | - | - | - |
| Law enforcement and public safety | - | - | - | 662,681 | - | - |
| Highway and streets | - | - | - | - | - | - |
| Health | 1,384,030 | - | 473,792 | - | 398,801 | 388,079 |
| Welfare | - | 2,108,133 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Bond issuance cost | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 1,384,030 | 2,715,019 | 473,792 | 662,681 | 398,801 | 388,079 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | (693) | - | (147,251) | (152,486) | (3,486) | 244,567 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Sale of capital assets | - | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - | - |
| Bond issuance | - | - | - | - | - | - |
| Financing proceeds | - | - | - | - | - | - |
| Transfers in | - | - | 25,473 | 151,403 | 3,451 | - |
| Transfers (out) | - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | 25,473 | 151,403 | 3,451 | - |
| Net change in fund balances | (693) | - | (121,778) | (1,083) | (35) | 244,567 |
| Fund Balances - October 1, 2020 | - | - | 110,173 | 4,776 | - | 1,376,027 |
| FUND BALANCES - SEPTEMBER 30, 2021 | \$ (693) | \$ - | \$ (11,605) | \$ 3,693 | \$ (35) | \$ 1,620,594 |

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

SPECIAL REVENUE FUNDS:

| | VALLE ESCONDIDO SEWER PROJECT | COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND | WIC FUND | SELF HELP CENTERS FUND | EMERGENCY RENTAL ASSISTANCE II | HOME DISASTER ASSISTANCE GRANT FUND |
|-----------------------------------------------------------|----------------------------------|-----------------------------------------------------|------------------|---------------------------|--------------------------------------|-------------------------------------------|
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 102,950 | 41,869 | 3,734,123 | 843,201 | - | 399,837 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Other | - | 5,786 | - | - | 2,868 | - |
| TOTAL REVENUES | <u>102,950</u> | <u>47,655</u> | <u>3,734,123</u> | <u>843,201</u> | <u>2,868</u> | <u>399,837</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | - | - | - |
| Law enforcement and public safety | - | 95,062 | - | - | - | - |
| Highway and streets | - | - | - | - | - | - |
| Health | - | - | 3,713,876 | - | - | - |
| Welfare | 88,504 | - | - | 843,201 | - | 533,116 |
| Capital outlay | - | - | 21,157 | - | - | - |
| Bond issuance cost | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>88,504</u> | <u>95,062</u> | <u>3,735,033</u> | <u>843,201</u> | <u>-</u> | <u>533,116</u> |
| Excess (deficiency) of Revenues Over (Under) Expenditures | <u>14,446</u> | <u>(47,407)</u> | <u>(910)</u> | <u>-</u> | <u>2,868</u> | <u>(133,279)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Sale of capital assets | - | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - | - |
| Bond issuance | - | - | - | - | - | - |
| Financing proceeds | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | 133,279 |
| Transfers (out) | - | (119) | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>(119)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>133,279</u> |
| Net change in fund balances | <u>14,446</u> | <u>(47,526)</u> | <u>(910)</u> | <u>-</u> | <u>2,868</u> | <u>-</u> |
| Fund Balances - October 1, 2020 | <u>25,609</u> | <u>3,168,498</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES - SEPTEMBER 30, 2021 | <u>\$ 40,055</u> | <u>\$ 3,120,972</u> | <u>\$ (910)</u> | <u>\$ -</u> | <u>\$ 2,868</u> | <u>\$ -</u> |

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

SPECIAL REVENUE FUNDS:

| | 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 | 133,070 | 967,905 | 3,690,787 | 124,817 | - |
| Charges for services | - | - | 11,127 | - | - |
| Fines and forfeitures | 28,998 | - | 1,665 | - | - |
| Other | 35,703 | - | 10,640 | - | 98,811 |
| TOTAL REVENUES | <u>197,771</u> | <u>967,905</u> | <u>3,714,219</u> | <u>124,817</u> | <u>98,811</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | - | - | - | 26,465 |
| Law enforcement and public safety | 660,687 | 1,013,705 | 3,492,940 | 141,604 | - |
| Highway and streets | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Capital outlay | - | - | 118,087 | - | - |
| Bond issuance cost | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>660,687</u> | <u>1,013,705</u> | <u>3,611,027</u> | <u>141,604</u> | <u>26,465</u> |
| Excess (deficiency) of Revenues Over (Under) Expenditures | <u>(462,916)</u> | <u>(45,800)</u> | <u>103,192</u> | <u>(16,787)</u> | <u>72,346</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of capital assets | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - |
| Bond issuance | - | - | - | - | - |
| Financing proceeds | - | - | - | - | - |
| Transfers in | 431,562 | 42,562 | 119 | 15,704 | - |
| Transfers (out) | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>431,562</u> | <u>42,562</u> | <u>119</u> | <u>15,704</u> | <u>-</u> |
| Net change in fund balances | <u>(31,354)</u> | <u>(3,238)</u> | <u>103,311</u> | <u>(1,083)</u> | <u>72,346</u> |
| Fund Balances - October 1, 2020 | <u>64,674</u> | <u>-</u> | <u>1,851,182</u> | <u>-</u> | <u>289,924</u> |
| FUND BALANCES - SEPTEMBER 30, 2021 | <u>\$ 33,320</u> | <u>\$ (3,238)</u> | <u>\$ 1,954,493</u> | <u>\$ (1,083)</u> | <u>\$ 362,270</u> |

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

SPECIAL REVENUE FUNDS:

| | DA HOT CHECK FUND | PRE-TRIAL DIVERSION FUND | VENUE PROJECT | COLONIA STREET LIGHT FUND | DRUG FORFEITURE TRUST FUND | TOTAL NON-MAJOR SPECIAL REVENUE FUNDS |
|-----------------------------------------------------------|----------------------|-----------------------------|---------------------|------------------------------|-------------------------------|------------------------------------------------|
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ 2,702,016 | \$ - | \$ - | \$ 2,702,016 |
| Intergovernmental | - | - | 1,250,000 | - | 1,299,100 | 26,314,060 |
| Charges for services | 113 | 321,500 | - | - | - | 523,857 |
| Fines and forfeitures | - | - | - | - | - | 38,055 |
| Other | 103 | 1,504 | 165,566 | 347,473 | 816,164 | 3,240,623 |
| TOTAL REVENUES | <u>216</u> | <u>323,004</u> | <u>4,117,582</u> | <u>347,473</u> | <u>2,115,264</u> | <u>32,818,611</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | - | - | 444,881 | 345,863 | - | 5,170,780 |
| Law enforcement and public safety | 595 | 335,415 | - | - | 1,593,527 | 13,373,969 |
| Highway and streets | - | - | - | - | - | 125,023 |
| Health | - | - | - | - | - | 6,358,578 |
| Welfare | - | - | - | - | - | 3,572,954 |
| Capital outlay | - | - | 2,432,587 | - | 216,051 | 3,391,360 |
| Bond issuance cost | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | 750 | - | - | 750 |
| TOTAL EXPENDITURES | <u>595</u> | <u>335,415</u> | <u>2,878,218</u> | <u>345,863</u> | <u>1,809,578</u> | <u>31,993,414</u> |
| Excess (deficiency) of Revenues Over (Under) Expenditures | <u>(379)</u> | <u>(12,411)</u> | <u>1,239,364</u> | <u>1,610</u> | <u>305,686</u> | <u>825,197</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Sale of capital assets | - | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - | - |
| Bond issuance | - | - | - | - | - | - |
| Financing proceeds | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | 937,459 |
| Transfers (out) | - | - | (1,112,747) | - | (165,099) | (1,290,832) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>(1,112,747)</u> | <u>-</u> | <u>(165,099)</u> | <u>(353,373)</u> |
| Net change in fund balances | <u>(379)</u> | <u>(12,411)</u> | <u>126,617</u> | <u>1,610</u> | <u>140,587</u> | <u>471,824</u> |
| Fund Balances - October 1, 2020 | <u>52,955</u> | <u>759,040</u> | <u>2,610,089</u> | <u>385,088</u> | <u>2,393,567</u> | <u>13,557,397</u> |
| FUND BALANCES - SEPTEMBER 30, 2021 | <u>\$ 52,576</u> | <u>\$ 746,629</u> | <u>\$ 2,736,706</u> | <u>\$ 386,698</u> | <u>\$ 2,534,154</u> | <u>\$ 14,029,221</u> |

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

CAPITAL PROJECTS FUNDS:

| | 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 | 2021 CERTIFICATES OF OBLIGATION | SECO LOAN | TOTAL NON-MAJOR CAPITAL PROJECTS |
|-----------------------------------------------------------|--------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|--------------------------------------------------------------------|------------------------------------------|--------------------|-------------------------------------------|
| REVENUES | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - | - | - | - |
| Other | 107 | 136 | 492 | 639 | 320 | 2,852 | 3,387 | - | 7,933 |
| TOTAL REVENUES | <u>107</u> | <u>136</u> | <u>492</u> | <u>639</u> | <u>320</u> | <u>2,852</u> | <u>3,387</u> | <u>-</u> | <u>7,933</u> |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| General government | - | - | - | - | 14,994 | - | 31,050 | 765,276 | 811,320 |
| Law enforcement and public safety | - | - | - | - | - | - | - | - | - |
| Highway and streets | - | - | 294,394 | 14,771 | 3,222 | - | - | - | 312,387 |
| Health | - | - | - | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | 173,326 | 113,068 | 85,352 | 385,377 | 1,541,066 | - | 944,997 | 3,243,186 |
| Bond issuance cost | | | | | | | | | |
| Principal retirement | - | - | - | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - | 242,525 | - | 242,525 |
| TOTAL EXPENDITURES | <u>-</u> | <u>173,326</u> | <u>407,462</u> | <u>100,123</u> | <u>403,593</u> | <u>1,541,066</u> | <u>273,575</u> | <u>1,710,273</u> | <u>4,609,418</u> |
| Excess (deficiency) of Revenues Over (Under) Expenditures | <u>107</u> | <u>(173,190)</u> | <u>(406,970)</u> | <u>(99,484)</u> | <u>(403,273)</u> | <u>(1,538,214)</u> | <u>(270,188)</u> | <u>(1,710,273)</u> | <u>(4,601,485)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - | - | 2,241,529 | - | 2,241,529 |
| Bond issuance | - | - | - | - | - | - | 14,160,000 | - | 14,160,000 |
| Financing proceeds | - | - | - | - | - | - | - | 1,710,273 | 1,710,273 |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers (out) | - | - | - | - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>16,401,529</u> | <u>1,710,273</u> | <u>18,111,802</u> |
| Net change in fund balances | <u>107</u> | <u>(173,190)</u> | <u>(406,970)</u> | <u>(99,484)</u> | <u>(403,273)</u> | <u>(1,538,214)</u> | <u>16,131,341</u> | <u>-</u> | <u>13,510,317</u> |
| Fund Balances - October 1, 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>-</u> | <u>3,562,500</u> |
| FUND BALANCES - SEPTEMBER 30, 2021 | <u>\$ 51,436</u> | <u>\$ 14,923</u> | <u>\$ 6,366</u> | <u>\$ 278,671</u> | <u>\$ 65,853</u> | <u>\$ 524,227</u> | <u>\$ 16,131,341</u> | <u>\$ -</u> | <u>\$ 17,072,817</u> |

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

DEBT SERVICE FUNDS:

| | UNLIMITED TAX BONDS | LIMITED TAX BONDS | TOTAL NON-MAJOR DEBT SERVICE FUNDS | TOTAL NON-MAJOR GOVERNMENTAL FUNDS |
|-----------------------------------------------------------|------------------------|----------------------|------------------------------------------|------------------------------------------|
| REVENUES | | | | |
| Taxes | \$ 3,439 | \$ 10,854,226 | \$ 10,857,665 | \$ 13,559,681 |
| Intergovernmental | - | - | - | 26,314,060 |
| Charges for services | - | - | - | 523,857 |
| Fines and forfeitures | - | - | - | 38,055 |
| Other | 154 | 8,944 | 9,098 | 3,257,654 |
| TOTAL REVENUES | 3,593 | 10,863,170 | 10,866,763 | 43,693,307 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | - | - | - | 5,982,100 |
| Law enforcement and public safety | - | - | - | 13,373,969 |
| Highway and streets | - | - | - | 437,410 |
| Health | - | - | - | 6,358,578 |
| Welfare | - | - | - | 3,572,954 |
| Capital outlay | - | - | - | 6,634,546 |
| Bond issuance cost | | | | |
| Principal retirement | - | 10,115,558 | 10,115,558 | 10,115,558 |
| Interest and fiscal charges | - | 4,686,657 | 4,686,657 | 4,929,932 |
| TOTAL EXPENDITURES | - | 14,802,215 | 14,802,215 | 51,405,047 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | 3,593 | (3,939,045) | (3,935,452) | (7,711,740) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | - | - | - | - |
| Premium on bonds issued | - | - | - | 2,241,529 |
| Bond issuance | - | - | - | 14,160,000 |
| Financing proceeds | - | - | - | 1,710,273 |
| Transfers in | - | 2,367,386 | 2,367,386 | 3,304,845 |
| Transfers (out) | - | - | - | (1,290,832) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 2,367,386 | 2,367,386 | 20,125,815 |
| Net change in fund balances | 3,593 | (1,571,659) | (1,568,066) | 12,414,075 |
| Fund Balances - October 1, 2020 | 122,766 | 5,659,443 | 5,782,209 | 22,902,106 |
| FUND BALANCES - SEPTEMBER 30, 2021 | \$ 126,359 | \$ 4,087,784 | \$ 4,214,143 | \$ 35,316,181 |

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.

SPECIAL 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.

AMERICAN RESCUE PLAN ACT

This fund is used to account for revenues and expenditures pertaining to the American Rescue Plan Act, which was passed on March 11, 2021 with the intent of accelerating the U.S.'s recovery from the COVID-19 pandemic.

EMERGENCY RENTAL ASSISTANCE

This fund is used to account for revenues and expenditures pertaining to the Emergency Rental Assistance Program, which was enacted on December 27, 2020 in order to assist eligible households through existing or newly created rental assistance programs.

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|-----------------------------------------|---------------------|---------------------|---------------------|------------------------------------------------------|
| Revenues | | | | |
| Taxes | | | | |
| Current Advalorem Taxes | \$ 66,829,434 | \$ 67,662,434 | \$ 67,703,315 | \$ 40,881 |
| Delinquent Advalorem Taxes | 2,056,179 | 2,669,179 | 2,051,442 | (617,737) |
| TIRZ | (3,629,734) | (3,629,734) | (3,629,734) | - |
| Discounts | (1,430,190) | (1,430,190) | (1,437,910) | (7,720) |
| Commissions | (687,791) | (687,791) | (690,719) | (2,928) |
| Errors and Adjustments | (344,428) | (344,428) | (728,489) | (384,061) |
| Penalties and Interest | 1,323,720 | 1,323,720 | 1,430,886 | 107,166 |
| Misc Pmts - in lieu of taxes | 105,000 | 105,000 | 103,015 | (1,985) |
| TOTAL TAXES | 64,222,190 | 65,668,190 | 64,801,806 | (866,384) |
| Licenses and Permits | | | | |
| Beer Licenses (net) | 31,290 | 31,290 | 16,715 | (14,575) |
| Liquor Licenses (net) | 73,356 | 73,356 | 95,979 | 22,623 |
| Liquor Licenses (net) | - | - | 75 | 75 |
| Gaming licenses | 13,256 | 13,256 | 10,233 | (3,023) |
| Certificates of Title | 447,953 | 447,953 | 534,171 | 86,218 |
| Tax Certificates | 7,200 | 7,200 | 8,400 | 1,200 |
| TOTAL LICENSES AND PERMITS | 573,055 | 573,055 | 665,573 | 92,518 |
| Intergovernmental Revenues | | | | |
| Indirect Cost | 5,000 | 5,000 | 41,489 | 36,489 |
| Bio terrorism-indirect cost | 49,210 | 49,210 | 13,969 | (35,241) |
| Indir.CostReimb.-WICGrants Aid | 295,000 | 295,000 | 289,979 | (5,021) |
| Contributions from other Entit | - | - | - | - |
| Emergency Services District | 15,000 | 15,000 | 15,000 | - |
| Emergency Services District | 68,000 | 81,745 | 81,745 | - |
| Emergency Services District | 240,000 | 259,023 | 257,710 | (1,313) |
| Emergency Services District | 30,000 | 30,000 | 30,000 | - |
| Fee Revenue Admin Fee | 24,032 | 24,032 | 20,000 | (4,032) |
| Federal Wildlife Allocation | 35,659 | 35,659 | 44,003 | 8,344 |
| State Mixed Drink Tax | 829,220 | 829,220 | 1,137,574 | 308,354 |
| State Bingo Tax | 85,248 | 85,248 | 209,283 | 124,035 |
| Emergency Services District | - | - | - | - |
| Sales Tax Commissions-Tax Auto | 2,382,167 | 2,382,167 | 2,543,626 | 161,459 |
| Emergency Services District | - | - | - | - |
| Fee Revenue Admin Fee | - | - | - | - |
| State Revenue | - | - | 4,729 | 4,729 |
| Indirect Cost | 12,158 | 12,158 | 12,161 | 3 |
| 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 | 52,029 | 120,029 | 120,029 | - |
| Reimbursement Indigent defense | 135,774 | 135,774 | 146,635 | 10,861 |
| DA Food Stamp Prosecutions | 1,200 | 1,200 | - | (1,200) |
| State Aid-County Attorney | 54,172 | 54,172 | 39,945 | (14,227) |
| Indirect Cost | - | - | 2,061 | 2,061 |
| Federal-SCAAP | 206,389 | 206,389 | - | (206,389) |
| Prisoner Transport | 30,972 | 30,972 | 32,545 | 1,573 |
| Contributions from other Entit | 35,000 | 35,000 | 44,000 | 9,000 |
| State Tobacco Reimbursement | 182,968 | 182,968 | 145,218 | (37,750) |
| State Revenue | 261,720 | 261,720 | 204,417 | (57,303) |
| State Revenue | 2,500 | - | - | - |
| State Revenue | 32,003 | 32,003 | - | (32,003) |
| TOTAL INTERGOVERNMENTAL REVENUES | \$ 5,485,421 | \$ 5,583,689 | \$ 5,856,118 | \$ 272,429 |

(continued)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--------------------------------|--------------------|-----------------|------------|------------------------------------------------------|
| Charges for Services | | | | |
| County Clerk-Records Mgmt | \$ 436,356 | \$ 436,356 | \$ 394,104 | \$ (42,252) |
| County Clerk-Records Mgmt | 386,994 | 927,994 | 592,601 | (335,393) |
| Emergency Mgmt Citations | - | - | - | - |
| Inspections | - | - | 2,318 | 2,318 |
| Inspections | 51,908 | 51,908 | 67,565 | 15,657 |
| Child Safety Admin Fee | 34,404 | 34,404 | 53,333 | 18,929 |
| Labor Charges | 70,863 | 70,863 | 73,293 | 2,430 |
| Labor Charges | 33,948 | 33,948 | 35,568 | 1,620 |
| Service Fees | 9,412 | 9,412 | 4,358 | (5,054) |
| County Clerk-Judicial Rec Mgt | 20,474 | 20,474 | 8,036 | (12,438) |
| Judges Signature Probate Fee | 464 | 464 | 362 | (102) |
| Judges Signature Probate Fee | 615 | - | - | - |
| Supp Ct Init Guardianship Fee | - | - | 30 | 30 |
| Judges Signature Probate Fee | 443 | 443 | 332 | (111) |
| Judges Signature Probate Fee | 464 | 464 | 362 | (102) |
| Judges Signature Probate Fee | 615 | 615 | - | (615) |
| Steno Fees and Interpreter Fee | 70,730 | 70,730 | 72,390 | 1,660 |
| Jury Fees | 287,618 | 287,618 | 73,969 | (213,649) |
| Service Fees | 16,661 | 16,661 | 14,571 | (2,090) |
| Dist Clerk-Judicial Recd Mgmt | 48,833 | 48,833 | 33,893 | (14,940) |
| Dist. Clerk-Passport Revenue | 93,738 | 94,250 | 17,662 | (76,588) |
| Research fees - District Clrk | 21,079 | 21,079 | 18,744 | (2,335) |
| Passport Picture fee-Dist Clrk | 27,918 | 27,918 | 3,190 | (24,728) |
| Retrieval fees - Dist. Clerk | 90 | 90 | - | (90) |
| District Clerk | 513,949 | 513,949 | 468,752 | (45,197) |
| Justices of the Peace | 5,394 | 5,394 | 7,463 | 2,069 |
| Justices of the Peace | 34,283 | 34,283 | 19,912 | (14,371) |
| Justices of the Peace | 46,599 | 46,599 | 47,179 | 580 |
| Justices of the Peace | 27,020 | 27,020 | 23,225 | (3,795) |
| Justices of the Peace | 5,236 | 5,236 | 5,870 | 634 |
| Justices of the Peace | 12,279 | 12,279 | 14,648 | 2,369 |
| Justices of the Peace | 29,400 | 29,400 | 34,342 | 4,942 |
| Justices of the Peace | 3,083 | 3,083 | 936 | (2,147) |
| Justices of the Peace | 15,840 | 15,840 | 16,439 | 599 |
| Justices of the Peace | 22,905 | 22,905 | 28,083 | 5,178 |
| County Attorney | 46,576 | 46,576 | 37,808 | (8,768) |
| Justices of the Peace | 110 | 110 | 157 | 47 |
| Beer, Wine, Liquor Commissions | 10,458 | 10,458 | 8,396 | (2,062) |
| Tax Assessor/Collector-Auto | 919,836 | 919,836 | 804,718 | (115,118) |
| Jail-State, Other | 41,371 | 576,371 | 700,321 | 123,950 |
| Jail-Federal | 3,037,989 | 3,037,989 | 1,964,380 | (1,073,609) |
| Service Fees | 6,955 | 6,955 | 7,017 | 62 |
| Constable Precinct #1 | 786 | 786 | 1,390 | 604 |
| Service Fees | 159,525 | 159,525 | 156,397 | (3,128) |
| Constable Precinct #2 | 8,248 | 8,248 | 10,158 | 1,910 |
| Service Fees | 500 | 500 | - | (500) |
| Service Fees | 69,925 | 69,925 | 77,797 | 7,872 |
| Constable Precinct #3 | 2,514 | 2,514 | 1,512 | (1,002) |
| Service Fees | 23,138 | 23,138 | 17,517 | (5,621) |
| Vital Statistics Preserv Fee | 1,643 | 1,643 | 585 | (1,058) |
| Constable Precinct #1 | - | - | - | - |
| Constable Precinct #4 | 11,433 | 11,433 | 8,662 | (2,771) |
| Service Fees | \$ 60,726 | \$ 60,726 | \$ 57,210 | \$ (3,516) |

(continued)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|-----------------------------------------|--------------------|------------------|------------------|------------------------------------------------------|
| Charges for Services (Continued) | | | | |
| Constable Precinct #5 | \$ 10,002 | \$ 10,002 | \$ 11,918 | \$ 1,916 |
| Sheriff Fees | - | - | 4,804 | 4,804 |
| Sheriff Fees | 206,816 | 206,816 | 241,288 | 34,472 |
| Sheriff Arrest Fees | 8,052 | 8,052 | 6,027 | (2,025) |
| District Clerk | - | - | 51 | 51 |
| Registration Fees-Flu Vaccine | 13,199 | 13,199 | 4,700 | (8,499) |
| Subdivision Plat Inspection Fee | 3,938 | 3,938 | 5,000 | 1,062 |
| Inspections | 70,528 | 70,528 | 67,493 | (3,035) |
| Septic Tank Fees | 39,848 | 39,848 | 63,580 | 23,732 |
| TOTAL CHARGES FOR SERVICES | 7,083,731 | 8,159,628 | 6,392,416 | (1,767,212) |
| Fines and Forfeitures | | | | |
| Fee Revenue | 849,232 | 1,346,712 | 1,348,496 | 1,784 |
| Fee Revenue | 174,774 | 174,774 | 374,135 | 199,361 |
| Court Cost | 114 | - | 335 | 335 |
| Fines | 160,458 | 160,458 | 103,087 | (57,371) |
| Fee Revenue | 13,437 | 13,437 | 18,719 | 5,282 |
| Court Cost | 13,153 | 13,153 | 20,785 | 7,632 |
| Fines | - | - | 12 | 12 |
| Fee Revenue | 167,966 | 167,966 | 115,334 | (52,632) |
| Fee Revenue | 40,634 | 40,634 | 303,201 | 262,567 |
| JPTech Fee | - | - | 3,800 | 3,800 |
| District Clerk | 304,624 | 604,624 | 285,022 | (319,602) |
| Fines | 20,721 | 20,721 | 16,747 | (3,974) |
| JPTech Fee | 116,345 | 116,345 | 76,723 | (39,622) |
| Fee Revenue | 293,393 | 293,393 | 356,652 | 63,259 |
| Court Cost | 13,768 | 13,768 | 13,863 | 95 |
| Fines | 6,297 | 6,297 | 5,857 | (440) |
| Fee Revenue | 366,458 | 366,458 | 315,768 | (50,690) |
| Court Cost | 12,336 | 12,336 | 12,095 | (241) |
| Fines | 9,008 | 9,008 | 5,908 | (3,100) |
| Fee Revenue | 367,544 | 367,544 | 232,435 | (135,109) |
| Court Cost | 8,714 | 8,714 | 11,271 | 2,557 |
| Fines | 8,419 | 8,419 | 6,151 | (2,268) |
| Fee Revenue | 196,926 | 196,926 | 195,041 | (1,885) |
| Court Cost | 7,518 | 7,518 | 9,575 | 2,057 |
| Fines | 7,208 | 7,208 | 6,938 | (270) |
| Fee Revenue | 196,358 | 196,358 | 205,004 | 8,646 |
| Court Cost | 9,831 | 9,831 | 13,571 | 3,740 |
| JPTech Fee | - | - | 367 | 367 |
| Fines | 5,768 | 5,768 | 5,215 | (553) |
| Fee Revenue | 226,271 | 226,271 | 230,197 | 3,926 |
| Court Cost | 26,479 | 26,479 | 40,500 | 14,021 |
| Fines | 7,057 | 7,057 | 6,848 | (209) |
| Fee Revenue | 562,748 | 562,748 | 748,370 | 185,622 |
| Court Cost | 18,904 | 18,904 | 19,460 | 556 |
| JPTech Fee | 1,362 | 1,362 | - | (1,362) |
| Fines | 18,188 | 18,188 | 23,564 | 5,376 |
| Fee Revenue | 575,648 | 575,648 | 425,194 | (150,454) |
| Court Cost | 8,854 | 8,854 | 12,558 | 3,704 |
| Fines | 14,559 | 14,559 | 7,674 | (6,885) |
| Fee Revenue | 193,857 | 193,857 | 228,267 | 34,410 |
| Court Cost | 20,918 | 20,918 | 27,421 | 6,503 |
| Fines | 6,610 | 6,610 | 6,884 | 274 |
| Fee Revenue | 523,506 | 523,506 | 462,491 | (61,015) |
| Court Cost | \$ 171 | \$ 171 | \$ 94 | \$ (77) |

(continued)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|------------------------------------------|--------------------|------------------|------------------|------------------------------------------------------|
| Fines and Forfeitures (Continued) | | | | |
| JPTech Fee | \$ - | \$ - | \$ 1,382 | \$ 1,382 |
| Fines | 19,161 | 19,161 | 17,658 | (1,503) |
| Civil CH Const - Revenue | - | - | 1,137,150 | 1,137,150 |
| Fee Revenue | 1,622 | 1,622 | 3,701 | 2,079 |
| JPTech Fee | - | - | 1,442 | 1,442 |
| Fee Revenue | 831 | 831 | 1,074 | 243 |
| JPTech Fee | - | - | - | - |
| Fee Revenue | 1,427 | 1,427 | 1,127 | (300) |
| JPTech Fee | - | - | - | - |
| Fee Revenue | 135,663 | 135,663 | 142,323 | 6,660 |
| JPTech Fee | - | - | - | - |
| Fee Revenue | 104,543 | 104,543 | 67,561 | (36,982) |
| JPTech Fee | - | - | - | - |
| Fines | 160 | 160 | 217 | 57 |
| TOTAL FINES AND FORFEITURES | 5,839,543 | 6,636,909 | 7,675,264 | 1,038,355 |
| Miscellaneous | | | | |
| Copy Reimbursements | 79,916 | 79,916 | 87,695 | 7,779 |
| Interest Income | 7,394 | 7,394 | 423 | (6,971) |
| Miscellaneous | 122 | 122 | 120 | (2) |
| Insurance Proceeds | - | - | 794 | 794 |
| Miscellaneous | 156,197 | 156,197 | 162,447 | 6,250 |
| Settlements | 4,663 | 4,663 | 102,064 | 97,401 |
| Miscellaneous Revenue | 3,954 | 3,954 | 19,860 | 15,906 |
| Insurance Proceeds | - | 6,400 | 33,299 | 26,899 |
| County's Waste Collection fee | 286,015 | 286,015 | 320,948 | 34,933 |
| Interest Income | 646,944 | 646,944 | 91,263 | (555,681) |
| Vending Machine Commissions | 8,229 | 8,229 | 5,473 | (2,756) |
| Vending Machine Commissions | - | 5,011 | - | (5,011) |
| Miscellaneous | 4,944 | 4,944 | 4,977 | 33 |
| Snack Bar Commissions | 3,600 | 3,600 | 303 | (3,297) |
| Program Revenues | - | - | 139 | 139 |
| Bail Bond Fees | 13,985 | 13,985 | 17,059 | 3,074 |
| Copy Reimbursements | 38,258 | 38,258 | 32,089 | (6,169) |
| Transaction Fee | 4,774 | 4,774 | 2,033 | (2,741) |
| Interest Income | 69,564 | 69,564 | 15,057 | (54,507) |
| Records Preservation Revenue | - | - | - | - |
| Miscellaneous | - | - | 1,200 | 1,200 |
| Long/Short | - | - | 266 | 266 |
| Miscellaneous | - | 21 | - | (21) |
| Miscellaneous Revenue | - | - | - | - |
| Miscellaneous | - | - | 5 | 5 |
| Miscellaneous | - | - | 525 | 525 |
| Interest Income | 43,751 | 43,751 | 9,817 | (33,934) |
| Copy Reimbursement-Dist Clerk | 129,331 | 129,331 | 116,547 | (12,784) |
| Transaction Fee | 9,972 | 9,972 | 5,770 | (4,202) |
| Interest Income | 14 | - | 4 | 4 |
| Miscellaneous | 1,713 | 1,713 | 80 | (1,633) |
| Interest Income | 68,312 | 68,312 | 15,649 | (52,663) |
| Miscellaneous | 16,196 | 16,196 | 10,882 | (5,314) |
| Interest Income | 553 | 553 | 154 | (399) |
| Interest Income | 667 | 667 | 131 | (536) |
| Long/Short | 5,100 | 5,100 | 4,294 | (806) |
| Interest Income | 667 | 667 | 111 | (556) |
| Interest Income | 397 | 397 | 93 | (304) |
| Interest Income | \$ 356 | \$ 356 | \$ 90 | \$ (266) |

(continued)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
REVENUES COMPARED WITH BUDGET
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---------------------------------------------------|----------------------|-----------------------|----------------------|------------------------------------------------------|
| Miscellaneous (continued) | | | | |
| Long/Short | \$ - | \$ - | \$ 29 | \$ 29 |
| Interest Income | 439 | 439 | 114 | (325) |
| Long/Short | - | - | (20) | (20) |
| Interest Income | 1,115 | 1,115 | 326 | (789) |
| Long/Short | - | - | (3) | (3) |
| Interest Income | 565 | 565 | 149 | (416) |
| Long/Short | - | - | (71) | (71) |
| Interest Income | 358 | 358 | 105 | (253) |
| Long/Short | - | - | 87 | 87 |
| Long/Short | - | - | - | - |
| Long/Short | - | - | (2) | (2) |
| Copy Receipts | 36 | 36 | - | (36) |
| Audit Fees | 29,184 | 29,184 | 24,897 | (4,287) |
| Vehicle Inventory Tax Surplus | 30,775 | 30,775 | 44,442 | 13,667 |
| Tax Commissions-AdValorem | 2,767,259 | 2,767,259 | 2,791,354 | 24,095 |
| Interest Income | 976 | 976 | 205 | (771) |
| Miscellaneous | 2,713 | 2,713 | 4,632 | 1,919 |
| TWX Reimbursement | 6,051 | 6,051 | 3,278 | (2,773) |
| Miscellaneous | 11,143 | 11,143 | 9,488 | (1,655) |
| Long/Short | - | - | 17 | 17 |
| Vehicle Inventory Tax Surplus | 150,375 | 150,375 | 10,000 | (140,375) |
| Land Rental | - | - | 3,300 | 3,300 |
| Land Rental | 5,700 | 5,700 | 5,225 | (475) |
| Land Rental | - | - | 22,320 | 22,320 |
| Miscellaneous Revenue | - | - | - | - |
| Insurance Proceeds | - | - | 19,196 | 19,196 |
| Pay Phones Commissions | 687,387 | 687,387 | 1,056,320 | 368,933 |
| Reimbursement Inmate damages | 311 | 311 | - | (311) |
| Land Rental | 41,000 | 41,000 | 41,000 | - |
| Miscellaneous | 4,635 | 4,635 | 3,194 | (1,441) |
| Insurance Proceeds | - | - | - | - |
| Program Revenues | 394,187 | 443,372 | 352,173 | (91,199) |
| Program Revenues | 156,755 | 258,927 | 165,746 | (93,181) |
| Program Revenues | - | - | 75 | 75 |
| Insurance Proceeds | - | - | - | - |
| Miscellaneous | 19,450 | 19,450 | 29,865 | 10,415 |
| Miscellaneous | - | - | - | - |
| Restitution Rental | 24,000 | 24,000 | 24,000 | - |
| Interest Income | 250 | 250 | 97 | (153) |
| Miscellaneous | - | - | - | - |
| Miscellaneous | - | - | 574 | 574 |
| Reimbursement of Elections | - | - | 1,964 | 1,964 |
| Tax Office Miscellaneous | - | - | 48,053 | 48,053 |
| Transfer from Education Res | - | - | 18,317 | 18,317 |
| Copy Reimbursement-Hlth Dept | - | - | 310 | 310 |
| Court Assessments | - | - | 61 | 61 |
| Donations | 500 | 5,500 | - | (5,500) |
| Health Ins Premiums | - | - | 70 | 70 |
| Juvenile Crime Delinquency | - | - | 167 | 167 |
| Reimburse - Equipment usage | 3,201 | - | - | - |
| TOTAL MISCELLANEOUS | <u>5,943,953</u> | <u>6,108,527</u> | <u>5,742,715</u> | <u>(365,812)</u> |
| Other Financing Sources | | | | |
| Sale of Surplus | 45,000 | 45,000 | 25,895 | (19,105) |
| Sale of Surplus | - | - | 946 | 946 |
| Transfer in | 6,887,516 | 6,887,516 | 5,780,616 | (1,106,900) |
| Tax Note Proceeds | - | 888,348 | - | (888,348) |
| TOTAL FINANCING SOURCES | <u>6,932,516</u> | <u>7,820,864</u> | <u>5,807,457</u> | <u>(2,013,407)</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>\$ 96,080,409</u> | <u>\$ 100,550,862</u> | <u>\$ 96,941,349</u> | <u>\$ (3,609,513)</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|----------------------------------|---------------------|---------------------|---------------------|------------------------------------------------------|
| GENERAL GOVERNMENT | | | | |
| COUNTY JUDGE | \$355,711 | \$319,151 | \$306,200 | \$12,951 |
| COVID-19 | - | - | - | - |
| HUMAN RESOURCES | 104,391 | 99,191 | 94,581 | 4,610 |
| CIVIL SERVICE COMMISSION | 104,469 | 101,509 | 98,598 | 2,911 |
| COUNTY CLERK | 989,158 | 969,958 | 955,634 | 14,324 |
| RECORDS MANAGEMENT | 437,677 | 422,343 | 394,690 | 27,653 |
| OLD RECORDS RETRIEVAL | 386,994 | 604,310 | 592,601 | 11,709 |
| VETERAN'S SERVICE OFFICE | 279,666 | 275,796 | 268,407 | 7,389 |
| EMERGENCY MANAGEMENT | 492,260 | 502,450 | 473,311 | 29,139 |
| ESD CONTRACT | 68,000 | 81,705 | 80,918 | 787 |
| FIRE MARSHAL DIVISION | 311,962 | 341,355 | 333,387 | 7,968 |
| MAIL ROOM | 13,400 | 17,060 | 16,959 | 101 |
| DATA PROCESSING | 2,186,790 | 2,192,316 | 2,166,614 | 25,702 |
| GENERAL ADMINISTRATION | 3,743,335 | 4,533,255 | 4,407,108 | 126,147 |
| SECO PROJECTS | - | - | - | - |
| TROPICAL STORM HANNA | - | - | - | - |
| CIVIL DIVISION | 659,948 | 823,041 | 805,611 | 17,430 |
| COMMISSIONER PCT. #1 | 74,453 | 73,883 | 72,078 | 1,805 |
| COMMISSIONER PCT. #2 | 75,450 | 75,500 | 73,816 | 1,684 |
| COMMISSIONER PCT. #3 | 79,062 | 80,342 | 79,709 | 633 |
| COMMISSIONER PCT. #4 | 74,682 | 75,572 | 75,342 | 230 |
| REPRODUCTION | 184,150 | 176,280 | 172,689 | 3,591 |
| CENSUS | - | 1,390 | 1,388 | 2 |
| ECONOMIC DEV AND COMM AFFAIRS | 515,244 | 579,544 | 577,686 | 1,858 |
| VEHICLE MAINTENANCE | 373,683 | 365,523 | 361,666 | 3,857 |
| M&O - VEHICLE MAINTENANCE | 32,186 | 36,736 | 32,823 | 3,913 |
| G. I. S. MAPPING | - | - | - | - |
| VOTER REGISTRATION & ELECTIONS | 1,498,560 | 1,387,910 | 1,336,576 | 51,334 |
| COUNTY AUDITOR | 1,744,926 | 1,754,386 | 1,754,794 | (408) |
| COUNTY PURCHASING | 455,646 | 473,226 | 471,408 | 1,818 |
| MOTOR VEHICLE INSPECTION | - | - | - | - |
| COUNTY TREASURER | 276,807 | 277,825 | 273,859 | 3,966 |
| TAX ASSESSOR/COLLECTOR | 4,049,072 | 3,941,551 | 3,897,245 | 44,306 |
| VEHICLE INVENTORY TAX | 150,375 | 79,375 | 26,663 | 52,712 |
| M&O VETERANS' OFFICE | 6,984 | 15,874 | 14,710 | 1,164 |
| M&O ELECTIONS OFFICE | 23,021 | 27,211 | 26,774 | 437 |
| M&O LEVEE ST. ANNEX | 274,959 | 290,329 | 281,500 | 8,829 |
| M&O ANIMAL SHELTER | 37,134 | 62,234 | 56,856 | 5,378 |
| M&O CAMERON PARK LAW ENFORCEMENT | 3,025 | 4,015 | 3,550 | 465 |
| M&O LOS FRESNOS | 47,334 | 47,524 | 44,313 | 3,211 |
| M&O RIO HONDO ANNEX | 11,209 | 13,719 | 13,468 | 251 |
| M&O PORT ISABEL ANNEX | 42,233 | 44,923 | 42,584 | 2,339 |
| M&O DANCY BUILDING | 342,191 | 367,491 | 347,460 | 20,031 |
| M&O SANTA ROSA TECHNOLOGY CTR | 35,672 | 42,192 | 40,701 | 1,491 |
| M&O SAN BENITO DRIVE UP | 30,734 | 45,704 | 33,758 | 11,946 |
| M&O HARLINGEN BUILDING | 98,076 | 104,856 | 100,889 | 3,967 |
| M&O COURTHOUSE BUILDING | 930,430 | 2,147,340 | 2,110,012 | 37,328 |
| MAINTENANCE DEPARTMENT | 1,024,612 | 1,142,616 | 1,126,784 | 15,832 |
| M&O 1157 E. MONROE | - | 2,890 | 2,868 | 22 |
| M&O SAN BENITO ANNEX | 308,534 | 319,364 | 311,220 | 8,144 |
| M&O RECORDS WAREHOUSE | 50,867 | 55,057 | 48,648 | 6,409 |
| M&O LA FERIA ANNEX | 39,880 | 42,810 | 41,540 | 1,270 |
| M&O ARROYO CITY FIRE STATION | 7,296 | 7,696 | 6,493 | 1,203 |
| HISTORICAL COMMITTEE | 500 | 500 | - | 500 |
| FARM & HOME DEMONSTRATION | 272,925 | 263,985 | 253,380 | 10,605 |
| M&O TICK ERRADICATION | 11,029 | 12,209 | 5,520 | 6,689 |
| TOTAL GENERAL GOVERNMENT | \$23,316,702 | \$25,723,022 | \$25,115,389 | \$607,633 |

(continued)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|--------------------------------------------------|---------------------|--------------------|---------------------|------------------------------------------------------|
| LAW ENFORCEMENT & PUBLIC SAFETY | | | | |
| BAIL BOND ADMINISTRATION | \$66,006 | \$65,946 | \$63,417 | \$2,529 |
| COUNTY CLERK - JUDICIAL | 1,025,403 | 940,073 | 912,176 | 27,897 |
| COUNTY COURT AT LAW I | 660,544 | 660,254 | 649,750 | 10,504 |
| COUNTY COURT AT LAW IV | 723,508 | 712,689 | 695,828 | 16,861 |
| COUNTY COURT AT LAW II | 667,768 | 618,628 | 596,666 | 21,962 |
| COUNTY COURT AT LAW III | 594,940 | 559,449 | 534,804 | 24,645 |
| COUNTY COURT AT LAW V | 538,829 | 538,279 | 532,975 | 5,304 |
| DISTRICT COURTS | 3,553,448 | 3,112,194 | 3,041,301 | 70,893 |
| INDIGENT DEFENSE | 2,352,395 | 1,494,065 | 1,472,342 | 21,723 |
| CRIMINAL HEARINGS OFFICER | 254,545 | 262,514 | 261,757 | 757 |
| COURTHOUSE SECURITY | 15,000 | 22,030 | 21,482 | 548 |
| PRE TRIAL RELEASE | - | 4,330 | 4,293 | 37 |
| 484TH DISTRICT COURT | 511,315 | 500,645 | 489,616 | 11,029 |
| M&O MAGISTRATE COURT | 7,453 | 6,888 | 5,760 | 1,128 |
| DISTRICT CLERK | 2,218,808 | 2,160,868 | 2,117,191 | 43,677 |
| JUSTICE OF PEACE ADMIN. | 119,535 | 83,625 | 76,724 | 6,901 |
| JUSTICE OF THE PEACE #1 | 261,345 | 262,075 | 258,811 | 3,264 |
| JUSTICE OF THE PEACE #2-1 | 270,018 | 260,506 | 255,682 | 4,824 |
| JUSTICE OF THE PEACE #2-2 | 277,379 | 269,429 | 263,360 | 6,069 |
| JUSTICE OF THE PEACE 2-3 | - | 200 | 195 | 5 |
| JUSTICE OF THE PEACE #3-1 | 223,835 | 219,015 | 214,793 | 4,222 |
| JUSTICE OF THE PEACE #3-2 | 214,427 | 214,917 | 211,364 | 3,553 |
| JUSTICE OF THE PEACE #4 | 223,093 | 218,883 | 214,954 | 3,929 |
| JUSTICE OF THE PEACE #5-1 | 344,039 | 356,055 | 356,211 | (156) |
| JUSTICE OF THE PEACE #5-3 | 281,422 | 278,042 | 274,710 | 3,332 |
| JUSTICE OF THE PEACE #5-2 | 276,648 | 280,408 | 274,906 | 5,502 |
| JUSTICE OF THE PEACE 2-3 | 274,177 | 269,887 | 266,299 | 3,588 |
| DISTRICT ATTORNEY | 5,048,628 | 4,893,088 | 4,844,730 | 48,358 |
| JAIL, DETENTION CENTER 1 & 2 | 17,277,950 | 18,007,998 | 17,846,109 | 161,889 |
| M&O JAIL | 1,924,807 | 1,897,577 | 1,853,227 | 44,350 |
| JAIL INFIRMARY | 3,696,414 | 3,513,554 | 3,422,706 | 90,848 |
| M&O DARRELL HESTER BUILDING | 204,222 | 248,402 | 218,522 | 29,880 |
| M&O ORANGE ST. | 31,232 | 26,052 | 22,471 | 3,581 |
| CONSTABLE PCT#1 | 402,264 | 405,314 | 400,552 | 4,762 |
| CONSTABLE PCT#2 | 606,407 | 668,130 | 657,500 | 10,630 |
| PCT 2 SECURITY | 837,476 | 804,036 | 785,333 | 18,703 |
| CONSTABLE PCT#3 | 747,732 | 915,362 | 863,861 | 51,501 |
| CONSTABLE PCT 3, 1/13 | - | - | - | - |
| CONSTABLE PCT#4 | 632,282 | 684,852 | 680,120 | 4,732 |
| MENTAL HEALTH TRANSPORT | 394,187 | 438,982 | 415,469 | 23,513 |
| CONSTABLE PCT#5 | 809,200 | 902,754 | 887,110 | 15,644 |
| PCT 5 MENTAL HEALTH TRANSPORT | 156,755 | 257,237 | 253,595 | 3,642 |
| SHERIFF'S OFFICE | 7,680,480 | 8,215,403 | 8,165,902 | 49,501 |
| M&O SHERIFF'S OFFICE | 377,426 | 369,956 | 355,209 | 14,747 |
| SHERIFF'S AUTO THEFT | 447,340 | 411,456 | 391,826 | 19,630 |
| JUVENILE BOOTCAMP | 1,543,895 | 1,344,285 | 1,248,780 | 95,505 |
| JUVENILE PROBATION | 2,390,881 | 2,368,051 | 2,290,196 | 77,855 |
| JUVENILE DETENTION | 2,889,613 | 2,737,613 | 2,631,468 | 106,145 |
| ADULT PROBATION | 83,197 | 86,667 | 78,419 | 8,248 |
| TOTAL LAW ENFORCEMENT & PUBLIC SAFETY | 64,138,268 | 63,568,663 | 62,380,472 | 1,188,191 |
| HEALTH | | | | |
| M&O BROWNSVILLE HEALTH CENTER | 93,907 | 107,327 | 83,635 | 23,692 |
| M&O FATHER O'BRIEN HLTH CLINIC | 44,197 | 45,177 | 39,301 | 5,876 |
| M&O HARLINGEN HEALTH BUILDING | 30,130 | 30,880 | 28,297 | 2,583 |
| HEALTH DEPARTMENT | 1,966,186 | 1,755,584 | 1,680,755 | 74,829 |
| COMMUNITY SERVICES | - | - | - | - |
| ENVIRONMENTAL HEALTH | 930,698 | 944,840 | 924,457 | 20,383 |
| TOTAL HEALTH | \$ 3,065,118 | \$2,883,808 | \$ 2,756,445 | \$ 127,363 |

(continued)

CAMERON COUNTY, TEXAS
SCHEDULE OF GENERAL FUND
EXPENDITURES COMPARED WITH BUDGET
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|----------------------------------------------------|--------------------|----------------------|----------------------|------------------------------------------------------|
| WELFARE | | | | |
| INDIGENT SERVICES/AUTOPSIES | \$ 886,903 | \$885,403 | \$ 839,531 | \$ 45,872 |
| CHILD WELFARE | 769,513 | 731,313 | 709,280 | 22,033 |
| CHILD PROTECTIVE LEGAL ADMIN | 142,929 | 137,209 | 135,239 | 1,970 |
| INDIGENT HEALTH CLAIMS | 3,135,971 | 2,672,371 | 2,647,331 | 25,040 |
| TOTAL WELFARE | <u>4,935,316</u> | <u>4,426,296</u> | <u>4,331,381</u> | <u>94,915</u> |
| TOTAL GENERAL FUND EXPENDITURES | <u>95,455,404</u> | <u>96,601,789</u> | <u>94,583,687</u> | <u>2,018,102</u> |
| Other Financing Uses | | | | |
| Transfers out | (625,005) | (3,652,285) | (3,611,872) | 40,413 |
| TOTAL OTHER FINANCING USES | <u>(625,005)</u> | <u>(3,652,285)</u> | <u>(3,611,872)</u> | <u>40,413</u> |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | <u>94,830,399</u> | <u>92,949,504</u> | <u>90,971,815</u> | <u>2,058,515</u> |
| Net change in fund balances | - | (3,212) | (1,254,210) | (1,250,998) |
| Fund Balance - beginning | - | 24,382,578 | 24,382,578 | - |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 24,379,366</u> | <u>\$ 23,128,368</u> | <u>\$ (1,250,998)</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive (Negative) |
|---------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues | | | | |
| Tax Revenues | | | | |
| Current advalorem taxes | \$ 9,206,153 | \$ 9,206,153 | \$ 9,330,864 | \$ 124,711 |
| Delinquent advalorem taxes | 256,521 | 256,521 | 316,420 | 59,899 |
| Less: | | | | |
| Discounts | (197,129) | (197,129) | (198,173) | (1,044) |
| Commissions | (94,465) | (94,465) | (95,196) | (731) |
| Insolvents and adjustments | (47,313) | (47,313) | (100,532) | (53,219) |
| Penalties and interest | 180,979 | 180,979 | 195,029 | 14,050 |
| TOTAL TAX REVENUES | <u>9,304,746</u> | <u>9,304,746</u> | <u>9,448,412</u> | <u>143,666</u> |
| Licenses and Permits | | | | |
| Building permits and books | 447,318 | 447,318 | 734,609 | 287,291 |
| Automobile registration fees | 3,076,988 | 3,076,988 | 3,555,752 | 478,764 |
| TOTAL LICENSES AND PERMITS | <u>3,524,306</u> | <u>3,524,306</u> | <u>4,290,361</u> | <u>766,055</u> |
| Intergovernmental Revenues | | | | |
| Auto license revenue | 342,000 | 342,000 | 360,000 | 18,000 |
| Overweight fees | 131,395 | 131,395 | 140,627 | 9,232 |
| Contributions from Other Entities | 20,000 | 20,000 | - | (20,000) |
| Review fees | 18,710 | 18,710 | 25,975 | 7,265 |
| TOTAL INTERGOVERNMENTAL REVENUES | <u>512,105</u> | <u>512,105</u> | <u>526,602</u> | <u>14,497</u> |
| Other Revenues | | | | |
| Recording and Filing Fees | 3,316 | 3,316 | 2,326 | (990) |
| Commercial Veh. Violations | 131,198 | 131,198 | 28,735 | (102,463) |
| Bond Forfeitures | 95,610 | 95,610 | 143,354 | 47,744 |
| Interest Income | 165,786 | 165,786 | 25,950 | (139,836) |
| Miscellaneous | - | - | 29,241 | 29,241 |
| Program Revenues | - | - | 60 | 60 |
| Sale of Maps | - | - | 172 | 172 |
| TOTAL OTHER REVENUES | <u>395,910</u> | <u>395,910</u> | <u>229,838</u> | <u>(166,072)</u> |
| Other Financing Sources | | | | |
| Gain on Sale of Land | - | - | - | - |
| Sale of Surplus | - | - | 1,143 | 1,143 |
| Gain on Sale of capital assets | 50,000 | 50,000 | 22,700 | (27,300) |
| Tax Note Proceeds | - | - | - | - |
| Transfers in | 95,749 | 196,699 | 196,699 | - |
| TOTAL OTHER FINANCING SOURCES | <u>145,749</u> | <u>246,699</u> | <u>220,542</u> | <u>(26,157)</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>\$ 13,882,816</u> | <u>\$ 13,983,766</u> | <u>\$ 14,715,755</u> | <u>\$ 731,989</u> (continued) |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Budgeted Amounts | | Actual | Variance With Final Budget Positive (Negative) |
|----------------------------------------------------|-----------------------|---------------------|----------------------|------------------------------------------------------|
| | Original | Final | | |
| Expenditures | | | | |
| Highways and Streets | | | | |
| GIS | \$ - | \$ - | \$ (2,265) | \$ 2,265 |
| District Attorney | 52,296 | 52,296 | 50,364 | 1,932 |
| Precinct #1 Commissioner Staff | 104,426 | 104,889 | 101,631 | 3,258 |
| Pct. 1 Warehouse - M & O | 17,409 | 19,217 | 15,476 | 3,741 |
| Precinct #2 Commissioner Staff | 107,102 | 107,825 | 104,411 | 3,414 |
| Pct. 2 Warehouse - M & O | 24,148 | 27,616 | 22,456 | 5,160 |
| Precinct #3 Commissioner Staff | 110,924 | 114,460 | 113,922 | 538 |
| Pct. 3 Warehouse - M & O | 16,854 | 16,995 | 9,408 | 7,587 |
| Precinct #4 Commissioner Staff | 167,771 | 168,042 | 154,659 | 13,383 |
| Pct. 4 Warehouse - M & O | 19,767 | 23,393 | 19,436 | 3,957 |
| Consolidated Road Districts M & O | 10,744,847 | 9,306,819 | 8,751,401 | 555,418 |
| Colonia Paving Project | - | 142 | 139 | 3 |
| Engineering & Right-of-Way | 1,615,878 | 1,689,947 | 1,577,328 | 112,619 |
| Planning and Inspection | 901,394 | 867,507 | 849,186 | 18,321 |
| Tropical Storm | - | - | - | - |
| TOTAL HIGHWAYS AND STREETS | 13,882,816 | 12,499,148 | 11,767,552 | 731,596 |
| Debt Service | | | | |
| Principal retirement | 1,212,717 | 1,212,717 | 1,174,200 | 38,517 |
| Interest | 99,437 | 99,437 | 98,350 | 1,087 |
| TOTAL DEBT SERVICE | 1,312,154 | 1,312,154 | 1,272,550 | 39,604 |
| Other Financing Uses | | | | |
| Transfers out | 412,661 | 412,661 | 304,941 | 107,720 |
| TOTAL OTHER FINANCING USES | 412,661 | 412,661 | 304,941 | 107,720 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | 15,607,631 | 14,223,963 | 13,345,043 | 878,920 |
| Net change in fund balances | (1,724,815) | (240,197) | 1,370,712 | 1,610,909 |
| Fund Balance - beginning | - | 9,997,881 | 9,997,881 | - |
| FUND BALANCE - ending | \$ (1,724,815) | \$ 9,757,684 | \$ 11,368,593 | \$ 1,610,909 |

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, 2021

| | PRIOR YEARS | CURRENT YEAR | CUMMULATIVE THROUGH 9/30/2021 | BUDGET FOR THE PROJECT | Variance With Final Budget Positive (Negative) |
|----------------------------------------------|----------------------|-----------------------|----------------------------------------------|---------------------------------------|---------------------------------------------------------------|
| REVENUES | | | | | |
| Interest Income | \$ 251,317 | \$ 63,440 | \$ 314,757 | \$ 236,458 | \$ (78,299) |
| TOTAL REVENUES | <u>251,317</u> | <u>63,440</u> | <u>314,757</u> | <u>236,458</u> | <u>(78,299)</u> |
| EXPENDITURES | | | | | |
| South Texas Ecotourism | 1,608,204 | 2,392,126 | 4,000,330 | 4,000,000 | (330) |
| Tax Office | 14,929 | - | 14,929 | 14,929 | - |
| Leeve St. Annex | - | 8,607 | 8,607 | 590,747 | 582,140 |
| Rio Hondo Annex | - | - | - | 160,083 | 160,083 |
| Port Isabel Annex | - | 2,100 | 2,100 | 220,000 | 217,900 |
| Lucio Clinic | - | 401,623 | 401,623 | 568,013 | 166,390 |
| Father O'Brien Clinic | - | 153,571 | 153,571 | 330,000 | 176,429 |
| Dancy Building | 42,761 | 34,442 | 77,203 | 90,000 | 12,797 |
| Jail | 421,341 | 673,325 | 1,094,666 | 1,467,070 | 372,404 |
| Harlingen Annex | - | - | - | 288,753 | 288,753 |
| Courthouse | 9,841 | 74,682 | 84,523 | 300,957 | 216,434 |
| San Benito Annex | - | 42,733 | 42,733 | 100,000 | 57,267 |
| Darrell Hester | 1,461,134 | 1,019,534 | 2,480,668 | 2,913,970 | 433,302 |
| La Feria Annex | - | - | - | 132,000 | 132,000 |
| Sheriff's Office | 29,914 | 1,050 | 30,964 | 371,250 | 340,286 |
| Adult Probation | 1,177,657 | 987,441 | 2,165,098 | 2,566,998 | 401,900 |
| Veteran's Bridge Construction | 1,231,509 | 1,126,059 | 2,357,568 | 3,620,695 | 1,263,127 |
| Free Trade Bridge Construction | 698,017 | 295,311 | 993,328 | 1,266,227 | 272,899 |
| Gateway Bridge Construction | 277,503 | 149,587 | 427,090 | 2,888,078 | 2,460,988 |
| Construction R&B Project | 2,713,880 | 1,779,547 | 4,493,427 | 17,006,691 | 12,513,264 |
| Engineering | 50,980 | 60,679 | 111,659 | 121,688 | 10,029 |
| Amphitheater | 12,240 | 300,981 | 313,221 | 3,700,000 | 3,386,779 |
| Parks | 677,719 | 6,174 | 683,893 | 3,000,000 | 2,316,107 |
| TOTAL EXPENDITURES | <u>10,427,629</u> | <u>9,509,572</u> | <u>19,937,201</u> | <u>45,718,149</u> | <u>25,780,948</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(10,176,312)</u> | <u>(9,446,132)</u> | <u>(19,622,444)</u> | <u>(45,481,691)</u> | <u>(25,859,247)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Bond Issuance | 40,085,000 | - | 40,085,000 | 40,085,000 | - |
| Bond Premium | 5,888,376 | - | 5,888,376 | 5,888,376 | - |
| Bond Issue Cost | (490,785) | - | (490,785) | (498,376) | (7,591) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>45,482,591</u> | <u>-</u> | <u>45,482,591</u> | <u>45,475,000</u> | <u>(7,591)</u> |
| Net Change in Fund Balance | <u>\$ 35,306,279</u> | <u>\$ (9,446,132)</u> | <u>\$ 25,860,147</u> | <u>\$ (6,691)</u> | <u>\$ (25,866,838)</u> |
| Fund Balance October 1, 2020 | | 35,306,279 | | | |
| FUND BALANCE SEPTEMBER 30, 2021 | | <u>\$ 25,860,147</u> | | | |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
AMERICAN RESCUE PLAN ACT FUND (ARPA)
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | Budgeted Amounts | | | Variance With Final Budget Positive (Negative) |
|----------------------------------------------|-------------------------|---------------|-----------------|---------------------------------------------------------------|
| | Original | Final | Actual | |
| REVENUES | | | | |
| INTERGOVERNMENTAL | \$ - | \$ 41,097,226 | \$ 6,449,690 | \$ (34,647,536) |
| INTEREST INCOME | - | - | 3,354 | 3,354 |
| TOTAL REVENUES | - | 41,097,226 | 6,453,044 | (34,644,182) |
| EXPENDITURES | | | | |
| ARPA | - | 12,180,927 | 6,145,127 | (6,145,127) |
| ADMINISTRATION | - | 28,036,010 | 18,634 | (18,634) |
| COUNTY AUDITOR | - | 39,488 | 30,158 | (30,158) |
| HEALTH | - | 730,801 | 255,772 | (255,772) |
| BROWNE ROAD PARK | - | 110,000 | - | - |
| TOTAL EXPENDITURES | - | 41,097,226 | 6,449,691 | (6,449,691) |
| Excess of Revenues Over (Under) Expenditures | - | - | 3,353 | 3,353 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer In | - | - | - | - |
| Transfer Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| Net Change in Fund Balance | - | - | 3,353 | 3,353 |
| Fund Balance October 1, 2020 | - | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ - | \$ 3,353 | \$ 3,353 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
EMERGENCY RENTAL ASSISTANCE FUND (ERA)
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | Budgeted Amounts | | | Variance With Final Budget Positive (Negative) |
|----------------------------------------------|-------------------------|--------------------|-------------------------|---------------------------------------------------------------|
| | Original | Final | Actual | |
| REVENUES | | | | |
| INTERGOVERNMENTAL REVENUES | \$ 12,786,338 | \$ 12,786,338 | \$ 1,888,382 | \$ (10,897,956) |
| INTEREST INCOME | - | - | 13,817 | 13,817 |
| TOTAL REVENUES | <u>12,786,338</u> | <u>12,786,338</u> | <u>1,902,199</u> | <u>(10,884,139)</u> |
| EXPENDITURES | | | | |
| INDIRECT COST | - | 127,863 | 165,756 | (37,893) |
| PROGRAM SERVICES | 12,786,338 | 12,658,475 | 1,722,625 | 10,935,850 |
| TOTAL EXPENDITURES | <u>12,786,338</u> | <u>12,786,338</u> | <u>1,888,381</u> | <u>10,935,850</u> |
| Excess of Revenues Over (Under) Expenditures | <u>-</u> | <u>-</u> | <u>13,818</u> | <u>13,818</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer In | - | - | - | - |
| Transfer Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | - | - | 13,818 | 13,818 |
| Fund Balance October 1, 2020 | - | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 13,818</u></u> | <u><u>\$ 13,818</u></u> |

CAMERON COUNTY, TEXAS

NON-MAJOR 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

| | |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| W.I.C 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 |
| Center for Tech & Civil Life Fund | Emergency Rental Assistance II Fund |
| Help America Vote Act Fund | Home Disaster Assistance Grant Fund |
| Federal Block Grant Fund | Encumbered Pre-Trial Release Fund |
| Chapter 19-Elections Fund | Juvenile Justice Alternative Education Fund |
| Federal Law Enforcement Fund | Juvenile Probation Commission Fund |
| National Incident Reporting System Fund | Juvenile Services Fund |
| O.N.D.C.P. Fund | Tax Assessor-Collector VIT |
| Border Health Issues Fund | D. A. Hot Check Fee |
| Coronavirus Relief Fund | Pre-Trial Diversion Fund |
| TDH Immunization Action Plan Fund | Venue Project Fund |
| | Colonia Street Light Fund |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
W.I.C.
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|------------------|--------------------|
| REVENUES | | | |
| WIC | \$ 3,735,093 | \$ 3,132,816 | \$ (602,277) |
| WIC | 3,542,400 | - | (3,542,400) |
| SNAP ED/BREASTFEEDING | 15,000 | 14,994 | (6) |
| SNAP ED/BREASTFEEDING | 22,700 | - | (22,700) |
| PEER DAD | 56,500 | 47,056 | (9,444) |
| PEER DAD | 56,500 | 2,744 | (53,756) |
| PEER COUNSELOR | 484,523 | 436,240 | (48,283) |
| PEER COUNSELOR | 484,523 | - | (484,523) |
| COOKING MATTERS | - | 587 | 587 |
| LACTATION | 21,514 | 18,005 | (3,509) |
| LACTATION | 13,800 | - | (13,800) |
| REGISTER DIETITIAN | 40,000 | 21,156 | (18,844) |
| REGISTER DIETITIAN | 40,000 | - | (40,000) |
| EXTRA FUNDING SUMM FOOD PROG | 28,071 | 27,560 | (511) |
| EXTRA FUNDING/TXIN | 54,400 | 32,965 | (21,435) |
| EXTRA FUNDING/TXIN | 26,400 | - | (26,400) |
| EXTRA FUNDING IPE | 52,500 | - | (52,500) |
| TOTAL REVENUES | 8,673,924 | 3,734,123 | (4,939,801) |
| EXPENDITURES | | | |
| WIC | 3,735,093 | 3,132,816 | 602,277 |
| WIC | 3,542,400 | 1,497 | 3,540,903 |
| SNAP ED/BREASTFEEDING | 15,000 | 14,994 | 6 |
| SNAP ED/BREASTFEEDING | 22,700 | - | 22,700 |
| PEER DAD | 56,500 | 47,056 | 9,444 |
| PEER DAD | 56,500 | 2,744 | 53,756 |
| PEER COUNSELOR | 484,523 | 436,240 | 48,283 |
| PEER COUNSELOR | 484,523 | - | 484,523 |
| LACTATION | 21,514 | 18,005 | 3,509 |
| LACTATION | 13,800 | - | 13,800 |
| REGISTER DIETITIAN | 40,000 | 21,156 | 18,844 |
| REGISTER DIETITIAN | 40,000 | - | 40,000 |
| EXTRA FUNDING SUMM FOOD PROG | 28,071 | 27,560 | 511 |
| EXTRA FUNDING/TXIN | 54,400 | 32,965 | 21,435 |
| EXTRA FUNDING/TXIN | 26,400 | - | 26,400 |
| EXTRA FUNDING IPE | 52,500 | - | 52,500 |
| TOTAL EXPENDITURES | 8,673,924 | 3,735,033 | 4,938,891 |
| Excess of Revenues Over (Under) Expenditures | - | (910) | (910) |
| OTHER FINANCING SOURCES (USES) | | | |
| Sale of capital assets | - | - | - |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | - | (910) | (910) |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ (910) | \$ (910) |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
HEALTH BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------------|---------------------|--------------------|
| REVENUES | | | |
| EVERY BODY TEXAS - PART B | \$ 15,000 | \$ - | \$ (15,000) |
| SHS CASE | 18,503 | 91,806 | 73,303 |
| SHS CASE | 133,503 | 5,817 | (127,686) |
| HHSC FAMILY PLANNING PROGRAM | 304,775 | - | (304,775) |
| FAM PLANNING PROGRAM | 308,079 | 158,197 | (149,882) |
| FAM PLANNING PROGRAM | 310,354 | 10,859 | (299,495) |
| MAC | 100,000 | 151,367 | 51,367 |
| WHFPT-LARC PART A | 19,615 | 19,615 | - |
| WHFPT LARC PART A | 11,562 | - | (11,562) |
| TITLE-X-WHFPT | 154,178 | 76,794 | (77,384) |
| OVER-PERFORMANCE WHFPT TITLE X | 8,603 | 642 | (7,961) |
| TITLE-X-WHFPT | 146,362 | 76,768 | (69,594) |
| CHIPS/PRE-NATAL | 100,000 | 22,354 | (77,646) |
| CHIPS/PRE-NATAL | 50,000 | 891 | (49,109) |
| PI MEDICAID | 52,000 | 16,942 | (35,058) |
| PI MEDICAID | 45,000 | 594 | (44,406) |
| TOTAL REVENUES | 1,777,534 | 632,646 | (1,144,888) |
| EXPENDITURES | | | |
| EVERY BODY TEXAS - PART B | 15,000 | - | 15,000 |
| SHS CASE | 108,503 | 91,806 | 16,697 |
| SHS CASE | 133,503 | 5,817 | 127,686 |
| HHSC FAMILY PLANNING PROGRAM | 304,775 | - | 304,775 |
| FAM PLANNING PROGRAM | 308,079 | 129,321 | 178,758 |
| FAM PLANNING PROGRAM | 310,354 | 3,832 | 306,522 |
| MAC | 100,000 | 34,195 | 65,805 |
| WHFPT-LARC PART A | 19,615 | 12,734 | 6,881 |
| WHFPT LARC Part A | 11,562 | - | 11,562 |
| TITLE-X-WHFPT | 154,178 | 40,032 | 114,146 |
| Over-performance WHFPT Title X | 8,603 | - | 8,603 |
| TITLE-X-WHFPT | 146,362 | 27,736 | 118,626 |
| CHIPS/PRE-NATAL | 100,000 | 38,271 | 61,729 |
| CHIPS/PRE-NATAL | 50,000 | 1,508 | 48,492 |
| PI MEDICAID | 52,000 | 2,800 | 49,200 |
| PI MEDICAID | 45,000 | 27 | 44,973 |
| HEALTH GRANTS | 102,219 | - | 102,219 |
| TOTAL EXPENDITURES | 1,969,753 | 388,079 | 1,581,674 |
| Excess of Revenues Over (Under) Expenditures | (192,219) | 244,567 | 436,786 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | (192,219) | 244,567 | 436,786 |
| Fund Balance October 1, 2020 | 1,376,027 | 1,376,027 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 1,183,808 | \$ 1,620,594 | \$ 436,786 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
DRUG FORFEITURE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|-------------------|---------------------|---------------------|
| REVENUES | | | |
| DRUG FORFEITURE TASK FORCE | \$ - | \$ 393,641 | \$ 393,641 |
| DA FORFEITURE ACCOUNT | - | 425,836 | 425,836 |
| DA FORFEITURES FD DOJ | - | 312,382 | 312,382 |
| DA FORFEITURE FD DOJ | - | 42,379 | 42,379 |
| DA FORFEITURE FD DOT | - | 291,997 | 291,997 |
| CONSTABLE PCT#1 | - | - | - |
| CONSTABLE PCT#2 | - | 3,485 | 3,485 |
| CONSTABLE PCT 3 | 275 | 1,682 | 1,407 |
| CONSTABLE PCT. 3 FD DOT | 3,265 | 6,831 | 3,566 |
| DRUG FORFEITURE FUND | 1,000 | 5,785 | 4,785 |
| CONSTABLE PCT.5 ST | - | - | - |
| CONSTABLE PCT 5 FD DOJ | - | 5 | 5 |
| DRUG FORFEITURE TASK FORCE | 46,100 | 135,689 | 89,589 |
| SHERIFF FORFEITURES DOT | 15,700 | 495,550 | 479,850 |
| SHERIFF DOJ FORFEITURES | 10,731 | 1 | (10,730) |
| PARK RANGERS - FORFEITURE | - | 1 | 1 |
| TOTAL REVENUES | 77,071 | 2,115,264 | 2,038,193 |
| EXPENDITURES | | | |
| DRUG FORFEITURE TASK FORCE | 895,653 | 380,846 | 514,807 |
| DA FORFEITURE ACCOUNT | - | 380,395 | (380,395) |
| DA FORFEITURES FD DOJ | 245,415 | 160,979 | 84,436 |
| DA FORFEITURE FD DOJ | - | 312,382 | (312,382) |
| CONSTABLE PCT#2 | 8,100 | 7,998 | 102 |
| CONSTABLE PCT 3 | 550 | 550 | - |
| CONSTABLE PCT. 3 FD DOT | 5,282 | 5,281 | 1 |
| DRUG FORFEITURE FUND | 3,600 | 1,387 | 2,213 |
| DRUG FORFEITURE TASK FORCE | 507,063 | 445,386 | 61,677 |
| SHERIFF FORFEITURES DOT | 103,679 | 103,644 | 35 |
| SHERIFF DOJ FORFEITURES | 10,731 | 10,730 | 1 |
| TOTAL EXPENDITURES | 1,780,073 | 1,809,578 | (29,505) |
| Excess of Revenues Over (Under) Expenditures | (1,703,002) | 305,686 | 2,008,688 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | (185,749) | (165,099) | 20,650 |
| TOTAL OTHER FINANCING SOURCES (USES) | (185,749) | (165,099) | 20,650 |
| Net Change in Fund Balance | (1,888,751) | 140,587 | 2,029,338 |
| Fund Balance October 1, 2020 | 2,043,351 | 2,393,567 | 350,216 |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 154,600 | \$ 2,534,154 | \$ 2,379,554 |

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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------|---------------|-----------------|
| REVENUES | | | |
| D.A. - HIDTA | \$ - | \$ 11,467 | \$ 11,467 |
| FEDERAL TASK FORCE GRANT | - | 4,061 | 4,061 |
| OCDETF | - | 10,006 | 10,006 |
| FEDERAL TASK FORCE GRANT | - | 17,739 | 17,739 |
| TOTAL REVENUES | - | 43,273 | 43,273 |
| EXPENDITURES | | | |
| D.A. - HIDTA | - | 15,107 | (15,107) |
| FEDERAL TASK FORCE GRANT | - | 4,803 | (4,803) |
| OCDETF | - | 13,543 | (13,543) |
| FEDERAL TASK FORCE GRANT | - | 22,210 | (22,210) |
| CONSTABLE PRECINCT #4 | - | 765 | (765) |
| SHERIFF | - | 540 | (540) |
| TOTAL EXPENDITURES | - | 56,968 | (56,968) |
| Excess of Revenues Over (Under) Expenditures | - | (13,695) | (13,695) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | 13,695 | 13,695 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 13,695 | 13,695 |
| Net Change in Fund Balance | - | - | - |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ - | \$ - |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA PAVING PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------|-----------------|-----------------|
| REVENUES | | | |
| US 77/83 S. Corridor | \$ - | \$ - | \$ - |
| TOTAL REVENUES | - | - | - |
| EXPENDITURES | | | |
| ROAD PROJECTS AFA | | | |
| US 77/83 S. Corridor | - | - | - |
| TOTAL EXPENDITURES | - | - | - |
| 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, 2020 | - | 5,516 | |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ 5,516 | \$ 5,516 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LATERAL ROAD
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|-------------------|------------------|-----------------|
| REVENUES | | | |
| LATERAL ROAD FUND | \$ - | \$ 47,109 | \$ 47,109 |
| LATERAL ROAD FUND | 2,300 | 246 | (2,054) |
| BROWN TRACT ROAD | 67,500 | - | (67,500) |
| KANSAS CITY ROAD | 67,500 | - | (67,500) |
| OLD ALICE ROAD | 123,525 | - | (123,525) |
| TOTAL REVENUES | 260,825 | 47,355 | 45,055 |
| EXPENDITURES | | | |
| BROWN TRACT ROAD | 75,000 | - | 75,000 |
| KANSAS CITY ROAD | 75,000 | - | 75,000 |
| OLD ALICE ROAD | 137,250 | 125,023 | 12,227 |
| TOTAL EXPENDITURES | 287,250 | 125,023 | 12,227 |
| Excess of Revenues Over (Under) Expenditures | (26,425) | (77,668) | 32,828 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 28,725 | - | (28,725) |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 28,725 | - | (28,725) |
| Net Change in Fund Balance | 2,300 | (77,668) | 4,103 |
| Fund Balance October 1, 2020 | 144,153 | 144,153 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 146,453 | \$ 66,485 | \$ 4,103 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LAW LIBRARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|--------------------------|--------------------------|--------------------------|
| REVENUES | | | |
| LAW LIBRARY | \$ 195,000 | \$ 168,001 | \$ (26,999) |
| TOTAL REVENUES | <u>195,000</u> | <u>168,001</u> | <u>(26,999)</u> |
| EXPENDITURES | | | |
| LAW LIBRARY | 204,787 | 184,926 | 19,861 |
| TOTAL EXPENDITURES | <u>204,787</u> | <u>184,926</u> | <u>19,861</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(9,787)</u> | <u>(16,925)</u> | <u>(7,138)</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 | (9,787) | (16,925) | (7,138) |
| Fund Balance October 1, 2020 | 248,661 | 248,661 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u><u>\$ 238,873</u></u> | <u><u>\$ 231,736</u></u> | <u><u>\$ (7,138)</u></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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|-----------------------------------|---------------------|---------------------|-----------------|
| REVENUES | | | |
| ELECTIONS - GENERAL | \$ 21,630 | \$ 21,630 | \$ - |
| ELECTIONS - GENERAL | 277,627 | 277,629 | (2) |
| CITY OF BROWNSVILLE | 153,724 | 153,724 | - |
| SANTA MARIA ISD | 13,172 | 13,172 | - |
| LA FERIA ISD | 9,157 | 9,157 | - |
| USC SCHWARZENEGGER INSTITUTE | 250,775 | 250,777 | (2) |
| PI SB NAVIGATION DISTRICT | 68,716 | 68,716 | - |
| CITY OF LOS FRESNOS | 9,839 | 9,839 | - |
| LOS FRESNOS CISD | 68,528 | 68,528 | - |
| CITY OF RIO HONDO | 8,123 | 8,123 | - |
| TX SOUTHMOST COLLEGE | 161,584 | 161,584 | - |
| CITY OF BROWNSVILLE | 199,307 | 199,307 | - |
| BROWNSVILLE NAVIGATION | 152,108 | 152,108 | - |
| CITY OF LA FERIA | 11,622 | 11,622 | - |
| CITY OF LOS INDIOS | 3,372 | 3,372 | - |
| BROWNSVILLE ISD | 134,223 | 134,223 | - |
| CITY OF PRIMERA | 11,947 | 11,947 | - |
| TOWN OF LAGUNA VISTA | 5,966 | 5,966 | - |
| RIO HONDO ISD | 17,843 | 17,843 | - |
| CITY OF PORT ISABEL | 11,046 | 11,046 | - |
| CITY OF SAN BENITO | 21,527 | 21,527 | - |
| SAN BENITO CISD | 42,882 | 42,882 | - |
| POINT ISABEL SCHOOL DISTRICT | 49,573 | 49,573 | - |
| CITY OF COMBES | 8,387 | 8,387 | - |
| LAGUNA MADRE WATER DISTRICT | 53,713 | 53,713 | - |
| SANTA ROSA ISD | 6,181 | 6,181 | - |
| RIO HONDO RUNOFF | 24,531 | 24,531 | - |
| SAN BENITO RUNOFF | 36,196 | 36,196 | - |
| BROWNSVILLE ISD-RECOUNT | 67,685 | 67,685 | - |
| SAN BENITO CISD - MAY ELECTION | 33,546 | 33,546 | - |
| CITY OF SAN BENITO -MAY ELECTION | 19,765 | 19,765 | - |
| TOWN OF COMBS - MAY ELECTION | 15,641 | 15,641 | - |
| CITY OF PRIMERA - MAY ELECTION | 14,878 | 14,878 | - |
| CITY OF LOS INDIOS - MAY ELECTION | 8,432 | 8,432 | - |
| SANTA MARIA-BOND ELECTION | 12,586 | 12,586 | - |
| TOTAL REVENUES | \$ 2,005,832 | \$ 2,005,836 | \$ (4) |

(continued)

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
OTHER GOVERNMENTAL ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|-------------------|-------------------|-----------------|
| EXPENDITURES | | | |
| ELECTIONS - GENERAL | \$ 218,122 | \$ 218,122 | \$ - |
| ELECTIONS - CITY OF BROWNSVILLE | 153,725 | 153,725 | - |
| ELECTIONS - SANTA MARIA ISD | 13,173 | 13,173 | - |
| ELECTIONS - LA FERIA ISD | 9,158 | 9,158 | - |
| USC SCHWARZENEGGER INSTITUTE | 250,775 | 250,774 | 1 |
| ELECTIONS - PI/SB NAVIGATION DISTRICT | 68,716 | 68,716 | - |
| ELECTIONS - CITY OF LOS FRESNOS | 9,839 | 9,839 | - |
| ELECTIONS - LOS FRESNOS CISD | 68,526 | 68,526 | - |
| ELECTIONS - CITY OF RIO HONDO | 8,124 | 8,124 | - |
| ELECTIONS - TEXAS SOUTHMOST COLLEGE | 161,586 | 161,586 | - |
| ELECTIONS - CITY OF BROWNSVILLE | 199,304 | 199,304 | - |
| ELECTIONS - BROWNSVILLE NAVIGATION | 152,107 | 152,107 | - |
| ELECTIONS - CITY OF LA FERIA | 11,622 | 11,622 | - |
| ELECTIONS - CITY OF LOS INDIOS | 3,373 | 3,373 | - |
| ELECTIONS - BROWNSVILLE ISD | 134,222 | 134,222 | - |
| ELECTIONS - CITY OF PRIMERA | 11,947 | 11,947 | - |
| ELECTIONS - TOWN OF LAGUNA VISTA | 5,966 | 5,966 | - |
| ELECTIONS - RIO HONDO ISD | 17,844 | 17,844 | - |
| ELECTIONS - CITY OF PORT ISABEL | 11,046 | 11,046 | - |
| ELECTIONS - CITY OF SAN BENITO | 21,527 | 21,527 | - |
| ELECTIONS - SAN BENITO CISD | 42,882 | 42,882 | - |
| ELECTIONS - POINT ISABEL SCHOOL DISTRICT | 49,573 | 49,573 | - |
| ELECTIONS - CITY OF COMBES | 8,386 | 8,386 | - |
| ELECTIONS - LAGUNA MADRE WATER DISTRICT | 53,712 | 53,712 | - |
| ELECTIONS - SANTA ROSA ISD | 6,181 | 6,181 | - |
| ELECTIONS - RIO HONDO RUNOFF | 24,533 | 24,533 | - |
| ELECTIONS - SAN BENITO RUNOFF | 36,197 | 36,197 | - |
| ELECTIONS - BROWNSVILLE ISD RECOUNT | 67,685 | 67,685 | - |
| ELECTIONS - SAN BENITO CISD MAY ELECTION | 33,544 | 33,544 | - |
| ELECTIONS - CITY OF SAN BENITO MAY ELECTION | 19,765 | 19,765 | - |
| ELECTIONS - TOWN OF COMBES MAY ELECTION | 15,641 | 15,641 | - |
| ELECTIONS - CITY OF PRIMERA MAY ELECTION | 14,877 | 14,877 | - |
| ELECTIONS - CITY OF LOS INDIOS MAY ELECTION | 8,432 | 8,432 | - |
| ELECTIONS - SANTA MARIA BOND ELECTION | 12,585 | 12,585 | - |
| TOTAL EXPENDITURES | 1,924,695 | 1,924,694 | 1 |
| Excess of Revenues Over (Under) Expenditures | 81,137 | 81,142 | 5 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | 81,137 | 81,142 | (8) |
| Fund Balance October 1, 2020 | 32,592 | 32,592 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 113,729 | \$ 113,734 | \$ (8) |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CENTER FOR TECH AND CIVIL LIFE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|--------------------|--------------------|--------------------|
| REVENUES | | | |
| OTHER GOVERNMENTAL ELECTIONS - CTCL GRANT | \$ 1,660,830 | \$ 1,660,831 | \$ 1 |
| TOTAL REVENUES | <u>1,660,830</u> | <u>1,660,831</u> | <u>1</u> |
| EXPENDITURES | | | |
| OTHER GOVERNMENTAL ELECTIONS - CTCL GRANT | 1,660,830 | 1,660,831 | (1) |
| TOTAL EXPENDITURES | <u>1,660,830</u> | <u>1,660,831</u> | <u>(1)</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, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|----------------|----------------|-----------------|
| REVENUES | | | |
| OTHER GOVERNMENTAL ELECTIONS - HAVA GRANT | \$ 49,680 | \$ 49,680 | \$ - |
| OTHER GOVERNMENTAL ELECTIONS - SEC SUB GRANT | 66,682 | 66,682 | - |
| TOTAL REVENUES | 116,362 | 116,362 | - |
| EXPENDITURES | | | |
| OTHER GOVERNMENTAL ELECTIONS - HAVA GRANT | 59,906 | 59,906 | |
| OTHER GOVERNMENTAL ELECTIONS - SEC SUB GRANT | 75,561 | 75,561 | - |
| TOTAL EXPENDITURES | 135,467 | 135,467 | - |
| Excess of Revenues Over (Under) Expenditures | (19,105) | (19,105) | - |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 19,105 | 19,105 | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 19,105 | 19,105 | - |
| Net Change in Fund Balance | - | - | - |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ - | \$ - |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FEDERAL BLOCK GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|------------------|--------------------|
| REVENUES | | | |
| VETERAN CTY SVC 22 | \$ 200,000 | \$ 22,945 | \$ (177,055) |
| ASSISTIVE OUTPATIENT TREATMENT | 69,557 | 21,485 | (48,072) |
| VETERANS COURT | - | 225 | 225 |
| VETERANS COURT FY 2021 | 115,864 | 90,904 | (24,960) |
| VETERANS COURT FY 2021 | | 7,167 | 7,167 |
| DA DJ JUSTICE ASSISTANCE | 24,749 | 19,002 | (5,747) |
| BORDER PROSECUTION UNIT | 873,448 | 403,493 | (469,955) |
| ASSISTIVE OUTPATIENT TRTMNT | 153,926 | - | (153,926) |
| BORDER PROSECUTION UNIT | 414,224 | 18,646 | (395,578) |
| DA FORENSIC EVIDENCE | 185,000 | 7,291 | (177,709) |
| TOTAL REVENUES | 2,036,768 | 591,158 | (1,445,610) |
| EXPENDITURES | | | |
| VETERAN CTY SVC 22 | 200,000 | 22,945 | 177,055 |
| ASSISTIVE OUTPATIENT TREATMENT | 69,557 | 21,485 | 48,072 |
| VETERANS COURT | 9,542 | 9,541 | 1 |
| VETERANS COURT FY 2021 | 115,864 | 90,904 | 24,960 |
| DA DJ JUSTICE ASSISTANCE | 24,749 | 19,002 | 5,747 |
| BORDER PROSECUTION UNIT | 873,448 | 403,493 | 469,955 |
| ASSISTIVE OUTPATIENT TRTMNT | 153,926 | - | 153,926 |
| BORDER PROSECUTION UNIT | 414,224 | 18,646 | 395,578 |
| DA FORENSIC EVIDENCE | 185,000 | 7,291 | 177,709 |
| TOTAL EXPENDITURES | 2,046,310 | 593,307 | 1,453,003 |
| Excess of Revenues Over (Under) Expenditures | (7,800) | (2,149) | 7,393 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 52,765 | 9,316 | 43,449 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 52,765 | 9,316 | 43,449 |
| Net Change in Fund Balance | 44,965 | 7,167 | (37,798) |
| Fund Balance October 1, 2020 | - | 23,647 | 23,647 |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 44,965 | \$ 30,814 | \$ (14,151) |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CHAPTER 19 - ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|----------------|----------------|-----------------|
| REVENUES | | | |
| CHAPTER 19 FUNDS | \$ 30,806 | \$ 30,806 | \$ - |
| TOTAL REVENUES | <u>30,806</u> | <u>30,806</u> | <u>-</u> |
| EXPENDITURES | | | |
| CHAPTER 19 FUNDS | 25,693 | 25,693 | - |
| TOTAL EXPENDITURES | <u>25,693</u> | <u>25,693</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | <u>5,113</u> | <u>5,113</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | (5,113) | (5,113) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(5,113)</u> | <u>(5,113)</u> | <u>-</u> |
| Net Change in Fund Balance | - | - | - |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|------------------|--------------------|
| REVENUES | | | |
| LAW ENFORCEMENT BLOCK GRANT | \$ 13,683 | \$ - | \$ (13,683) |
| JAG 2018 | 15,466 | 1,520 | (13,946) |
| JAG 2019 | 14,253 | 6,062 | (8,191) |
| JAG 2020 | 11,938 | 4,605 | (7,333) |
| COPS HIRING PROGRAM (CHP) | 689,440 | 21,941 | (667,499) |
| COPS SVPP | 480,400 | 174,703 | (305,697) |
| COPS 2020-2023 | 302,508 | 205,264 | (97,244) |
| BJA BODY CAMERA AWARD | 75,000 | - | (75,000) |
| OPERATION STONE GARDEN 2017 | 802,287 | - | (802,287) |
| OPERATION STONE GARDEN 2018 | 1,086,229 | - | (1,086,229) |
| OPERATION STONE GARDEN 2019 | 1,299,434 | 860,425 | (439,009) |
| LBSP FY 2021 | 60,000 | 52,303 | (7,697) |
| LBSP CCCPCT 4 FY 2021 | 10,000 | 9,100 | (900) |
| OPERATION STONE GARDEN '20 | 1,260,541 | 557,816 | (702,725) |
| LOCAL BORDER SECURITY PROGRAM | 55,000 | - | (55,000) |
| LBSP PCT 4 | 18,090 | - | (18,090) |
| OPERATION STONE GARDEN 2019 DA | 118,230 | 79,720 | (38,510) |
| OPERATION STONE GARDEN 2020 DA | 200,646 | 49,239 | (151,407) |
| TOTAL REVENUES | 6,513,145 | 2,022,698 | (4,490,447) |
| EXPENDITURES | | | |
| LAW ENFORCEMENT BLOCK GRANT | 13,683 | - | 13,683 |
| JAG 2018 | 15,466 | 1,520 | 13,946 |
| JAG 2019 | 14,253 | 6,062 | 8,191 |
| JAG 2020 | 11,938 | 4,605 | 7,333 |
| COPS HIRING PROGRAM (CHP) | 689,440 | 29,255 | 660,185 |
| COPS SVPP | 480,400 | 259,179 | 221,221 |
| COPS 2020-2023 | 302,508 | 205,264 | 97,244 |
| BJA BODY CAMERA AWARD | 150,000 | - | 150,000 |
| OPERATION STONE GARDEN 2017 | 802,287 | - | 802,287 |
| OPERATION STONE GARDEN 2018 | 1,086,229 | - | 1,086,229 |
| OPERATION STONE GARDEN 2019 | 1,299,434 | 860,425 | 439,009 |
| LBSP FY 2021 | 60,000 | 52,303 | 7,697 |
| LBSP CCCPCT 4 FY 2021 | 10,000 | 9,100 | 900 |
| OPERATION STONE GARDEN '20 | 1,260,541 | 557,816 | 702,725 |
| LOCAL BORDER SECURITY PROGRAM | 55,000 | - | 55,000 |
| LBSP PCT 4 | 18,090 | - | 18,090 |
| OPERATION STONE GARDEN 2019 DA | 118,230 | 79,720 | 38,510 |
| OPERATION STONE GARDEN 2020 DA | 200,646 | 49,239 | 151,407 |
| TOTAL EXPENDITURES | 6,588,145 | 2,114,488 | 4,473,657 |
| Excess of Revenues Over (Under) Expenditures | (75,000) | (91,790) | 16,790 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 75,000 | 91,790 | 16,790 |
| Transfer Out | - | (7,754) | (7,754) |
| TOTAL OTHER FINANCING SOURCES (USES) | 75,000 | 84,036 | 9,036 |
| Net Change in Fund Balance | - | (7,754) | 7,754 |
| Fund Balance October 1, 2020 | - | 7,754 | (7,754) |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ - | \$ - |

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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|---------------|--------------------|
| REVENUES | | | |
| FEDERAL LAW ENFORCEMENT-NIBRS | \$ 1,012,135 | \$ - | \$ (1,012,135) |
| TRUANCY PREVENTION | 47,076 | - | (47,076) |
| TOTAL REVENUES | 1,059,211 | - | (1,059,211) |
| EXPENDITURES | | | |
| FEDERAL LAW ENFORCEMENT-NIBRS | 1,012,135 | - | 1,012,135 |
| TOTAL TRUANCY PREVENTION | 47,076 | - | 47,076 |
| TOTAL EXPENDITURES | 1,059,211 | - | 1,059,211 |
| 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, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ - | \$ - |

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, 2021

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--------------------------------|----------------------|---------------------|-----------------------|
| REVENUES | | | |
| NATIONAL EMERGING THREATS | \$ 74,769 | \$ 2,555 | \$ (72,214) |
| AUSTIN AREA HIDTA TASK FORCE | 92,787 | - | (92,787) |
| AUSTIN AREA HIDTA TASK FORCE | 131,198 | 56,057 | (75,141) |
| AUSTIN AREA HIDTA TASK FORCE | 97,793 | 41,893 | (55,900) |
| BRO HIDTA TASK FORCE | 234,592 | 45,769 | (188,823) |
| BROWNSVILLE HIDTA TASK FORCE | 243,281 | 135,432 | (107,849) |
| BROWNSVILLE HIDTA TASK FORCE | 270,005 | 3,084 | (266,921) |
| STX TRAINING INITIATIVE | 202,524 | 31,717 | (170,807) |
| DIRECTORS ADMIN SUPPORT ELEMEN | 762,181 | 45,868 | (716,313) |
| DIRECTORS ADMIN SUPPORT ELEMEN | 1,232,492 | 31,751 | (1,200,741) |
| DIRECTORS ADMIN SUPPORT ELEMEN | 182,071 | 90,231 | (91,840) |
| DIRECTORS ADMIN SUPPORT ELEMEN | 975,345 | 481,250 | (494,095) |
| DOMESTIC HIGHWAY ENFORCEMENT | 20,400 | 16,706 | (3,694) |
| EE STX HIDTA SUPPORT SVCS | 100,000 | 28,810 | (71,190) |
| ET STX HIDTA SUPPORT SVCS | 370,536 | 86,172 | (284,364) |
| NATIONAL MARIJUANA INITIATIVE | 51,000 | 23,353 | (27,647) |
| STX PREVENTION INITIATIVE | 137,000 | 4,671 | (132,329) |
| LAREDO DEA HIDTA TF | 28,700 | - | (28,700) |
| LAREDO INTEL SUPP CTR | 133,183 | 84,254 | (48,929) |
| LAREDO INTELL SUPP CTR (LISC) | 112,680 | 23,961 | (88,719) |
| LAREDO INTELLIGENCE SUPPORT CT | 109,526 | 1,427 | (108,099) |
| MCALLEN DEA HIDTA TASK FORCE | 44,826 | 22,572 | (22,254) |
| MCALLEN DEA HIDTA TASK FORCE | 50,881 | 22,890 | (27,991) |
| ORS STX HIDTA SUPPORT SVCS | 41,250 | 41,250 | - |
| PREVENTION & DEMAND RED INIT | 101,917 | 30,198 | (71,719) |
| PREVENTION AND DEMAND RED INIT | 119,737 | 48,849 | (70,888) |
| RGV HIDTA TASK FORCE | 183,433 | 118,280 | (65,153) |
| RIO GRANDE VALLEY FIN HIDTA TF | 206,500 | 21,037 | (185,463) |
| SAN ANTONIO DEA Task Force | 66,177 | 23,613 | (42,564) |
| SAN ANTONIO DEA Task Force | 153,329 | 36,144 | (117,185) |
| SAN ANTONIO DEA Task Force | 97,806 | 16,358 | (81,448) |
| RGV HIDTA TASK FORCE | 178,374 | 58,852 | (119,522) |
| UNIT | 494,242 | 172,054 | (322,188) |
| UNIT | 489,905 | 273,620 | (216,285) |
| SI STX SUPP SVCS INITIATIVE | 263,300 | 28,409 | (234,891) |
| STX HIDTA INTELLIGENCE CTR | 121,869 | 50,979 | (70,890) |
| SO TX HIDTA SUPP SVCS(STX-SSI) | 547,288 | 53,544 | (493,744) |
| SOUTH TEXAS HIDTA INTEL CENTER | 151,493 | 75,358 | (76,135) |
| SOUTH TX HIDTA INFO CTR | 104,624 | 39,705 | (64,919) |
| SOUTH TX HIDTA INTELL CTR | 155,283 | 23,387 | (131,896) |
| SOUTH TX HIDTA SUPP SVCS INITI | 472,679 | 48,141 | (424,538) |
| SOUTH TX HIDTA SUPPORT SVCS | 904,940 | 289,586 | (615,354) |
| SP PREVENTION & DEMAND REDUCTI | 206,871 | - | (206,871) |
| STX FINANCIAL CRIMES INITIATIV | 47,000 | 12,527 | (34,473) |
| STX HIDTA IT INIT | 45,170 | 1,076 | (44,094) |
| UNIFIED NARC INTELL TASK FORCE | 483,262 | 19,425 | (463,837) |
| WHITE SANDS HIDTA TASK FORCE | 248,528 | 61,157 | (187,371) |
| WHITE SANDS HIDTA TASK FORCE | 238,773 | 156,930 | (81,843) |
| WHITE SANDS HIDTA TASK FORCE | 200,207 | 50,641 | (149,566) |
| TOTAL REVENUES | <u>\$ 11,981,727</u> | <u>\$ 3,031,543</u> | <u>\$ (8,950,184)</u> |

(continued)

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, 2021

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|----------------------------------------------|------------------------|------------------------|----------------------|
| EXPENDITURES | | | |
| NATIONAL EMERGING THREATS | \$ 74,769 | \$ 2,555 | \$ 72,214 |
| AUSTIN AREA HIDTA TASK FORCE | 321,778 | 97,950 | 223,828 |
| BRO HIDTA TASK FORCE | 300,769 | 69,382 | 231,387 |
| BROWNSVILLE HIDTA TASK FORCE | 243,281 | 135,432 | 107,849 |
| BROWNSVILLE HIDTA TASK FORCE | 270,005 | 3,084 | 266,921 |
| UNIT | 489,905 | 273,620 | 216,285 |
| DIRECTORS ADMIN SUPPORT ELEMEN | 3,152,089 | 649,100 | 2,502,989 |
| DOMESTIC HIGHWAY ENFORCEMENT | 20,400 | 16,706 | 3,694 |
| EE STX HIDTA SUPPORT SVCS | 100,000 | 28,810 | 71,190 |
| ET STX HIDTA SUPPORT SVCS | 370,536 | 86,172 | 284,364 |
| NATIONAL MARIJUANA INITIATIVE | 51,000 | 23,353 | 27,647 |
| STX PREVENTION INITIATIVE | 137,000 | 4,671 | 132,329 |
| LAREDO DEA HIDTA TF | 28,700 | - | 28,700 |
| LAREDO INTEL SUPP CTR | 133,183 | 84,254 | 48,929 |
| LAREDO INTELL SUPP CTR (LISC) | 112,680 | 23,961 | 88,719 |
| LAREDO INTELLIGENCE SUPPORT CT | 109,526 | 1,427 | 108,099 |
| MCALLEN DEA HIDTA TASK FORCE | 44,826 | 22,572 | 22,254 |
| ORS STX HIDTA SUPPORT SVCS | 41,250 | 41,250 | - |
| PREVENTION & DEMAND RED INIT | 101,917 | 30,198 | 71,719 |
| PREVENTION AND DEMAND RED INIT | 119,737 | 48,849 | 70,888 |
| RGV FINANCIAL HIDTA TASK FORCE | 202,524 | 31,717 | 170,807 |
| RGV HIDTA TASK FORCE | 183,433 | 118,280 | 65,153 |
| RIO GRANDE VALLEY FIN HIDTA TF | 206,500 | 21,037 | 185,463 |
| SAN ANTONIO DEA TF | 251,135 | 52,502 | 198,633 |
| SAN ANTONIO HIDTA TASK FORCE | 178,374 | 58,852 | 119,522 |
| UNIT | 494,242 | 172,054 | 322,188 |
| SI STX SUPP SVCS INITIATIVE | 263,300 | 28,409 | 234,891 |
| STX HIDTA INTELLIGENCE CTR | 121,869 | 50,979 | 70,890 |
| SO TX HIDTA SUPP SVCS(STX-SSI) | 547,288 | 53,544 | 493,744 |
| SOUTH TEXAS HIDTA INTEL CENTER | 151,493 | 75,358 | 76,135 |
| SOUTH TX HIDTA INTEL CTR | 104,624 | 39,705 | 64,919 |
| SOUTH TX HIDTA INTELL CTR | 155,283 | 23,387 | 131,896 |
| SOUTH TX HIDTA SUPP SVCS INITI | 472,679 | 48,141 | 424,538 |
| SOUTH TX HIDTA SUPPORT SVCS | 904,940 | 289,586 | 615,354 |
| SP PREVENTION & DEMAND REDUCTI | 206,871 | - | 206,871 |
| STX FINANCIAL CRIMES INITIATIV | 47,000 | 12,527 | 34,473 |
| STX HIDTA IT INIT | 45,170 | 1,076 | 44,094 |
| UNIFIED NARC INTELL TASK FORCE | 483,262 | 19,425 | 463,837 |
| UNIFIED NARCOTICS INTELLIGENCE | 50,881 | 22,890 | 27,991 |
| WHITE SANDS HIDTA TASK FORCE | 248,528 | 61,157 | 187,371 |
| WHITE SANDS HIDTA TASK FORCE | 438,980 | 207,572 | 231,408 |
| TOTAL EXPENDITURES | <u>11,981,727</u> | <u>3,031,544</u> | <u>8,950,183</u> |
| Excess of Revenues Over (Under) Expenditures | - | (1) | (1) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | - | (1) | (1) |
| Fund Balance October 1, 2020 | 3,472 | 3,472 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u><u>\$ 3,472</u></u> | <u><u>\$ 3,471</u></u> | <u><u>\$ (1)</u></u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
BORDER HEALTH ISSUES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|------------------|--------------------|
| REVENUES | | | |
| FOOD BORNE DISEASES | \$ 130,595 | \$ 23,983 | \$ (106,612) |
| COLD CHAIN VACCINE STORAGE | 112,433 | - | (112,433) |
| IMMUNIZATION AND PREPAREDNESS | 116,846 | 27,040 | (89,806) |
| TRADITIONAL NOVEL VECTOR | 427,303 | 127,629 | (299,674) |
| COVID-19 RESPONSE | 426,131 | 203,972 | (222,159) |
| COVID-19 RESPONSE PART II | 437,306 | 176,289 | (261,017) |
| COVID-19 IMMUNIZATON GRANT | 753,055 | 86,411 | (666,644) |
| PH Workforce Grant | 1,560,000 | 474,586 | (1,085,414) |
| MRC PREPAREDNESS | 7,500 | - | (7,500) |
| CMS ZIKA HEALTH CARE SERVICES | 398,277 | 112,422 | (285,855) |
| IDCU/SUR | 137,687 | 82,424 | (55,263) |
| IDCU/SUR | 275,374 | 982 | (274,392) |
| IDCU/COVID-19 | 199,273 | 67,599 | (131,674) |
| TOTAL REVENUES | 4,981,780 | 1,383,337 | (3,598,443) |
| EXPENDITURES | | | |
| FOOD BORNE DISEASES | 130,595 | 23,983 | 106,612 |
| COLD CHAIN VACCINE STORAGE | 112,433 | - | 112,433 |
| IMMUNIZATION AND PREPAREDNESS | 116,846 | 27,040 | 89,806 |
| TRADITIONAL NOVEL VECTOR | 427,303 | 127,629 | 299,674 |
| COVID-19 RESPONSE | 426,131 | 203,972 | 222,159 |
| COVID-19 RESPONSE PART II | 437,306 | 176,289 | 261,017 |
| COVID-19 IMMUNIZATON GRANT | 753,055 | 87,104 | 665,951 |
| PH Workforce Grant | 1,560,000 | 474,586 | 1,085,414 |
| MRC PREPAREDNESS | 7,500 | - | 7,500 |
| CMS ZIKA HEALTH CARE SERVICES | 398,277 | 112,422 | 285,855 |
| IDCU/SUR | 137,687 | 82,424 | 55,263 |
| IDCU/SUR | 275,374 | 982 | 274,392 |
| IDCU/COVID-19 | 199,273 | 67,599 | 131,674 |
| TOTAL EXPENDITURES | 4,981,780 | 1,384,030 | 3,597,750 |
| Excess of Revenues Over (Under) Expenditures | - | (693) | (693) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | - | (693) | (693) |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ (693) | \$ (693) |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CORONAVIRUS RELIEF FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|------------------|--------------------|
| REVENUES | | | |
| BJA FY20 CORONAVIRUS ESFP | \$ 45,923 | \$ - | \$ (45,923) |
| COVID-19 | 5,369,804 | 146,266 | (5,223,538) |
| CORONAVIRUS ESF PROG | 634,423 | 406,184 | (228,239) |
| FEMA-TEXAS COVID-19 PANDEMIC | - | 2,162,569 | 2,162,569 |
| TOTAL REVENUES | 6,050,150 | 2,715,019 | (3,335,131) |
| EXPENDITURES | | | |
| BJA FY20 CORONAVIRUS ESFP | 45,923 | - | 45,923 |
| WELFARE | 5,369,804 | 146,266 | 5,223,538 |
| CORONAVIRUS ESF PROG | 634,423 | 406,184 | 228,239 |
| FEMA-TEXAS COVID-19 PANDEMIC | - | 2,162,569 | (2,162,569) |
| TOTAL EXPENDITURES | 6,050,150 | 2,715,019 | 3,335,131 |
| 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, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ - | \$ - |

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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|-------------------|--------------------|--------------------|
| REVENUES | | | |
| K9 RESCUE | \$ 5,185 | \$ - | \$ (5,185) |
| IMMUNIZATION / LOCALS | 347,500 | 133,127 | (214,373) |
| IMMUNIZATION / LOCALS | 347,500 | 4,200 | (343,300) |
| EMERG LEADERS IN PUBLIC HEALTH | 124,938 | (103,769) | (228,707) |
| IMM LOCALS - COVID-19 | 132,939 | - | (132,939) |
| PHEP | 357,997 | 149,314 | (208,683) |
| PHEP CPS/HAZARDS | 393,795 | 55,329 | (338,466) |
| RLSS/LPHS | 78,428 | 55,526 | (22,902) |
| RLSS/LPHS | 78,428 | 2,762 | (75,666) |
| PRO INC-IMM | 76,191 | 29,806 | (46,385) |
| PRO INC-IMM | 51,610 | 246 | (51,364) |
| TOTAL REVENUES | 1,994,511 | 326,541 | (1,667,970) |
| EXPENDITURES | | | |
| HEALTH IMM LOCAL FB | 120,000 | - | 120,000 |
| K9 RESCUE | 5,185 | 5,185 | - |
| IMMUNIZATION/LOCALS | 347,500 | 127,031 | 220,469 |
| IMMUNIZATION/LOCALS | 347,500 | 7,238 | 340,262 |
| EMERG LEADERS IN PUBLIC HEALTH | 124,938 | 3,612 | 121,326 |
| IMM LOCALS - COVID-19 | 132,939 | - | 132,939 |
| PHEP | 393,797 | 168,671 | 225,126 |
| PHEP CPS/HAZARDS | 393,795 | 61,446 | 332,349 |
| RLSS/LPHS | 78,428 | 55,497 | 22,931 |
| RLSS/LPHS | 78,428 | 2,762 | 75,666 |
| PRO INC-IMM | 76,191 | 40,676 | 35,515 |
| PRO INC-IMM | 51,610 | 1,674 | 49,936 |
| TOTAL EXPENDITURES | 2,150,311 | 473,792 | 1,676,519 |
| Excess of Revenues Over (Under) Expenditures | (155,800) | (147,251) | 8,549 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 35,800 | 25,473 | (10,327) |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 35,800 | 25,473 | (10,327) |
| Net Change in Fund Balance | (120,000) | (121,778) | (1,778) |
| Fund Balance October 1, 2020 | 110,173 | 110,173 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ (9,827) | \$ (11,605) | \$ (1,778) |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
CRIME VICTIMS ASSISTANCE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|--------------------|-----------------|------------------|
| REVENUES | | | |
| CRIME VICTIM ASSISTANCE | \$ 2,382 | \$ 234 | \$ (2,148) |
| VAWA | 139,220 | 125,167 | (14,053) |
| VOCA | 449,656 | 376,049 | (73,607) |
| VAWA | 139,219 | 8,745 | (130,474) |
| TOTAL REVENUES | 730,477 | 510,195 | (220,282) |
| EXPENDITURES | | | |
| CRIME VICTIM ASSISTANCE | 3,250 | 1,317 | 1,933 |
| VAWA | 198,885 | 178,810 | 20,075 |
| VOCA | 562,072 | 470,061 | 92,011 |
| VAWA | 199,000 | 12,493 | 186,507 |
| TOTAL EXPENDITURES | 963,207 | 662,681 | 300,526 |
| Excess of Revenues Over (Under) Expenditures | (232,730) | (152,486) | 80,244 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 220,214 | 151,403 | (68,811) |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 220,214 | 151,403 | (68,811) |
| Net Change in Fund Balance | (12,516) | (1,083) | 11,433 |
| Fund Balance October 1, 2020 | 868 | 4,776 | 3,908 |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ (11,648) | \$ 3,693 | \$ 15,341 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TUBERCULOSIS PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|----------------|------------------|
| REVENUES | | | |
| TB STATE | \$ 349,692 | \$ 234,518 | \$ (115,174) |
| TB STATE | 323,999 | 10,422 | (313,577) |
| TB FEDERAL | 193,938 | 62,007 | (131,931) |
| TB FEDERAL | 193,938 | 88,368 | (105,570) |
| TOTAL REVENUES | 1,061,567 | 395,315 | (666,252) |
| EXPENDITURES | | | |
| TB STATE | 349,692 | 234,517 | 115,175 |
| TB STATE | 323,999 | 10,422 | 313,577 |
| TB FEDERAL | 193,938 | 65,494 | 128,444 |
| TB FEDERAL | 193,938 | 88,368 | 105,570 |
| TOTAL EXPENDITURES | 1,061,567 | 398,801 | 662,766 |
| Excess of Revenues Over (Under) Expenditures | - | (3,486) | (3,486) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | 3,451 | 3,451 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 3,451 | 3,451 |
| Net Change in Fund Balance | - | (35) | (35) |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ (35) | \$ (35) |

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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|------------------|--------------------|
| REVENUES | | | |
| CEDAP - SEWER LINES IMP. | \$ 1,000,000 | \$ 13,472 | \$ (986,528) |
| OLMITO SEWER AND WATER IMPROV | 275,000 | 974 | (274,026) |
| OLMITO SEWER AND WATER IMPROV | 199,642 | - | (199,642) |
| CORONADO SEWER IMPROVEMENTS | 500,000 | - | (500,000) |
| CORONADO SEWER IMPROVEMENTS | 297,054 | - | (297,054) |
| CENTRAL ESTATES W&S IMPROVMNT | 275,000 | 88,504 | (186,496) |
| TOTAL REVENUES | 2,546,696 | 102,950 | (2,443,746) |
| EXPENDITURES | | | |
| CEDAP - SEWER LINES IMP. | 1,000,000 | - | 1,000,000 |
| OLMITO SEWER AND WATER IMPROV | 474,642 | - | 474,642 |
| CORONADO SEWER IMPROVEMENTS | 797,054 | - | 797,054 |
| CENTRAL ESTATES W&S IMPROVMNT | 275,000 | 88,504 | 186,496 |
| TOTAL EXPENDITURES | 2,546,696 | 88,504 | 2,458,192 |
| Excess of Revenues Over (Under) Expenditures | - | 14,446 | (14,446) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | - | 14,446 | (14,446) |
| Fund Balance October 1, 2020 | - | 25,609 | (25,609) |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ 40,055 | \$ (40,055) |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS ASSISTANCE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------------|---------------------|---------------------|
| REVENUES | | | |
| COMMUNITY CORRECTIONS | \$ - | \$ 119 | \$ 119 |
| TITLE IV-E ENHANCMENT | - | 1,793 | 1,793 |
| TITLE IV-E ENHANCEMENT | - | 92 | 92 |
| BORDER PROJECT GRANT B | 24,954 | 22,858 | (2,096) |
| BORDER PROJECT GRANT B | 24,954 | 2,077 | (22,877) |
| TITLE IV-E REIMBURSEMENT | - | 16,935 | 16,935 |
| TITLE IV-E REIMBURSEMENT | - | 1,316 | 1,316 |
| TITLE IV-E REIMBURSEMENT | - | 65 | 65 |
| HARLINGEN OUTREACH CENTER | - | - | - |
| HARLINGEN OUTREACH CENTER | - | 2,400 | 2,400 |
| TOTAL REVENUES | 49,908 | 47,655 | (2,253) |
| EXPENDITURES | | | |
| TITLE IV-E ENHANCMENT | 315,958 | 54,175 | 261,783 |
| TITLE IV-E ENHANCEMENT | 306,604 | 915 | 305,689 |
| BORDER PROJECT GRANT B | 24,954 | 22,858 | 2,096 |
| BORDER PROJECT GRANT B | 24,954 | 2,076 | 22,878 |
| TITLE IV-E REIMBURSEMENT | 477,586 | - | 477,586 |
| TITLE IV-E REIMBURSEMENT | 289,317 | - | 289,317 |
| HARLINGEN OUTREACH CENTER | 116,194 | 14,695 | 101,499 |
| HARLINGEN OUTREACH CENTER | 103,497 | 343 | 103,154 |
| TOTAL EXPENDITURES | 1,659,064 | 95,062 | 1,564,002 |
| Excess of Revenues Over (Under) Expenditures | (1,609,156) | (47,407) | 1,561,749 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | (119) | (119) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | (119) | (119) |
| Net Change in Fund Balance | (1,609,156) | (47,526) | 1,561,630 |
| Fund Balance October 1, 2020 | 3,168,498 | 3,168,498 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 1,559,342 | \$ 3,120,972 | \$ 1,561,630 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SELF HELP CENTER
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|----------------|------------------|
| REVENUES | | | |
| EMERGENCY SERVICES HELP FOR CO | \$ 269,732 | \$ 185,556 | \$ (84,176) |
| COLONIA SELF HELP CENTER PROJ | 1,500,000 | 657,645 | (842,355) |
| TOTAL REVENUES | 1,769,732 | 843,201 | (926,531) |
| EXPENDITURES | | | |
| EMERGENCY SERVICES HELP FOR CO | 269,732 | 185,556 | 84,176 |
| COLONIA SELF HELP CENTER PROJ | 1,500,000 | 657,645 | 842,355 |
| TOTAL EXPENDITURES | 1,769,732 | 843,201 | 926,531 |
| 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, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ - | \$ - |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
EMERGENCY RENTAL ASSISTANCE II
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------|-----------------|-----------------|
| REVENUES | | | |
| INTEREST INCOME | \$ - | \$ 2,868 | \$ 2,868 |
| TOTAL REVENUES | <u>-</u> | <u>2,868</u> | <u>2,868</u> |
| EXPENDITURES | | | |
| EMERGENCY RENTAL ASSISTANCE II | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues Over (Under) Expenditures | - | 2,868 | 2,868 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | - | 2,868 | 2,868 |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u>\$ -</u> | <u>\$ 2,868</u> | <u>\$ 2,868</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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|----------------|--------------------|
| REVENUES | | | |
| MARIPOSA DRAINAGE PROJ PHASE I | \$ 1,602,000 | \$ 396,818 | \$ (1,430,985) |
| PASO REAL PHASE II | 1,094,905 | 3,019 | (1,028,226) |
| TOTAL REVENUES | 2,696,905 | 399,837 | (2,459,211) |
| EXPENDITURES | | | |
| MARIPOSA DRAINAGE PROJ PHASE I | 2,136,000 | 529,091 | 1,606,909 |
| PASO REAL PHASE II | 1,459,873 | 4,025 | 1,455,848 |
| TOTAL EXPENDITURES | 3,595,873 | 533,116 | 3,062,757 |
| Excess of Revenues Over (Under) Expenditures | (898,968) | (133,279) | (765,689) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 534,000 | 132,273 | (401,727) |
| Transfer Out | 364,968 | 1,006 | 363,962 |
| TOTAL OTHER FINANCING SOURCES (USES) | 898,968 | 133,279 | 765,689 |
| Net Change in Fund Balance | - | - | - |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ - | \$ - |

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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|------------------|------------------|
| REVENUES | | | |
| DIVERT COURT | \$ 14,790 | \$ 12,512 | \$ (2,278) |
| DRUG COURT | 164,198 | 151,995 | (12,203) |
| DRUG COURT | - | 10,074 | 10,074 |
| PRETRIAL RELEASE | 125,000 | 23,190 | (101,810) |
| TOTAL REVENUES | 303,988 | 197,771 | (106,217) |
| EXPENDITURES | | | |
| DIVERT COURT | 64,560 | 28,867 | 35,693 |
| DRUG COURT | 164,198 | 151,995 | 12,203 |
| DRUG COURT | - | 10,074 | (10,074) |
| PRETRIAL RELEASE | 482,111 | 469,751 | 12,360 |
| TOTAL EXPENDITURE | 710,869 | 660,687 | 50,182 |
| Excess of Revenues Over (Under) Expenditures | (406,881) | (462,916) | (56,035) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 357,111 | 431,562 | 74,451 |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 357,111 | 431,562 | 74,451 |
| Net Change in Fund Balance | (49,770) | (31,354) | 18,416 |
| Fund Balance October 1, 2020 | 64,674 | 64,674 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 14,904 | \$ 33,320 | \$ 18,416 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE JUSTICE ALTERNATIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|--------------------|-------------------|--------------------|
| REVENUES | | | |
| JJAEP STATE FUNDED | \$ 910,000 | \$ 718,008 | \$ (191,992) |
| JJAEP STATE FUNDED | 910,000 | 44,012 | (865,988) |
| JJAEP MANDATED FUNDS | 85,013 | 36 | (84,977) |
| JJAEP MANDATED FUNDS | 84,311 | - | (84,311) |
| BISD PROBATION OFFICERS | 120,000 | 106,177 | (13,823) |
| BISD Probation Officers | 120,000 | (417) | (120,417) |
| SBISD PROBATION OFFICERS | 40,000 | 37,764 | (2,236) |
| SBCISD Probation Officers | 40,000 | 2,508 | (37,492) |
| HCISD PROBATION OFFICERS | 60,000 | 55,518 | (4,482) |
| HCISD Probation Officers | 60,000 | 3,599 | (56,401) |
| JJAEP DISCRETIONARY | 220,923 | 700 | (220,223) |
| JJAEP DISCRETIONARY | 250,000 | - | (250,000) |
| GRANT W-IOWA TESTING | 24,097 | - | (24,097) |
| TOTAL REVENUES | 2,924,344 | 967,905 | (1,956,439) |
| EXPENDITURES | | | |
| JJAEP STATE FUNDED | 910,000 | 718,006 | 191,994 |
| JJAEP STATE FUNDED | 910,000 | 44,012 | 865,988 |
| JJAEP MANDATED FUNDS | 85,013 | 36 | 84,977 |
| JJAEP MANDATED FUNDS | 84,311 | - | 84,311 |
| BISD PROBATION OFFICERS | 120,000 | 100,756 | 19,244 |
| BISD Probation Officers | 120,000 | 5,422 | 114,578 |
| SBISD PROBATION OFFICERS | 40,000 | 37,764 | 2,236 |
| SBCISD Probation Officers | 40,000 | 2,508 | 37,492 |
| HCISD PROBATION OFFICERS | 60,000 | 55,518 | 4,482 |
| HCISD Probation Officers | 60,000 | 3,599 | 56,401 |
| JJAEP DISCRETIONARY | 270,000 | 43,262 | 226,738 |
| JJAEP DISCRETIONARY | 299,077 | 2,822 | 296,255 |
| JJAEP IOWA Assessments | 24,097 | - | 24,097 |
| GRANT W-IOWA TESTING | 24,097 | - | 24,097 |
| TOTAL EXPENDITURES | 3,046,595 | 1,013,705 | 2,032,890 |
| Excess of Revenues Over (Under) Expenditures | (122,251) | (45,800) | 76,451 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 49,077 | 42,562 | (6,515) |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 49,077 | 42,562 | (6,515) |
| Net Change in Fund Balance | (73,174) | (3,238) | 69,936 |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ (73,174) | \$ (3,238) | \$ 69,936 |

CAMERON COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE

BUDGET AND ACTUAL

JUVENILE PROBATION COMMISSION

FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------------|---------------------|---------------------|
| REVENUES | | | |
| JUVENILE PROBATION COMMISSION | \$ - | \$ 23,253 | \$ 23,253 |
| GRANT R REIMBURSEMENT | 400,000 | 231,717 | (168,283) |
| GRANT R ALLOCATION | 22,118 | - | (22,118) |
| GRANT R REIMBURSEMENT | 400,000 | 3,152 | (396,848) |
| GRANT R ALLOCATION | 20,000 | - | (20,000) |
| GRANT R-DSA | 612,557 | 507,602 | (104,955) |
| GRANT R-DSA | 495,179 | 26,622 | (468,557) |
| DETENTION CENTER REVENUE | - | 41,000 | 41,000 |
| DETENTION CENTER REVENUE | - | 9,700 | 9,700 |
| BOOT CAMP REVENUE | - | 32,335 | 32,335 |
| BOOT CAMP REVENUE | - | 13,195 | 13,195 |
| STATE AID GRANT A | 2,640,869 | 2,478,232 | (162,637) |
| STATE AID GRANT A | 2,663,343 | 180,396 | (2,482,947) |
| FEE REVENUE | - | 64 | 64 |
| FEE REVENUE | 127,476 | - | (127,476) |
| A.C.T. SPECIALTY COURT | - | 115 | 115 |
| SPECIAL NEEDS GRANT M | 107,163 | 97,792 | (9,371) |
| SPECIAL NEEDS GRANT M | 107,163 | 4,577 | (102,586) |
| VP-VOCATIONAL (PILOT) | 127,486 | 2,985 | (124,501) |
| RN-RISK AND NEEDS ASSESSMENT | 21,752 | 21,752 | - |
| LIFE/BRAVE REVENUE | - | 39,730 | 39,730 |
| LIFE/BRAVE REVENUE | - | - | - |
| TOTAL REVENUES | 7,745,106 | 3,714,219 | (4,030,887) |
| EXPENDITURES | | | |
| REGIONALIZATION GRANT R | 422,118 | 231,717 | 190,401 |
| REGIONALIZATION GRANT R | 420,000 | 3,152 | 416,848 |
| GRANT R-DSA | 612,557 | 507,602 | 104,955 |
| GRANT R-DSA | 495,179 | 26,622 | 468,557 |
| DETENTION CENTER REVENUE | 333,637 | 5,237 | 328,400 |
| DETENTION CENTER REVENUE | 363,466 | 1,638 | 361,828 |
| BOOT CAMP REVENUE | 679,369 | 42,812 | 636,557 |
| BOOTCAMP REVENUE | 637,753 | 2,523 | 635,230 |
| STATE AID GRANT A | 2,640,869 | 2,478,232 | 162,637 |
| STATE AID GRANT A | 2,663,343 | 180,396 | 2,482,947 |
| FEE REVENUE | 101,896 | 3,948 | 97,948 |
| FEE REVENUE | 127,476 | 42 | 127,434 |
| SPECIAL NEEDS M | 107,163 | 97,792 | 9,371 |
| SPECIAL NEEDS M | 107,163 | 4,577 | 102,586 |
| VP-VOCATIONAL (PILOT) | 127,486 | 2,985 | 124,501 |
| RN-RISK AND NEEDS ASSESSMENT | 21,752 | 21,752 | - |
| LIFE/BRAVE REVENUE | 74,423 | - | 74,423 |
| LIFE/BRAVE REVENUE | 110,855 | - | 110,855 |
| TOTAL EXPENDITURES | 10,046,505 | 3,611,027 | 6,435,478 |
| Excess of Revenues Over (Under) Expenditures | (2,301,399) | 103,192 | 2,404,591 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | 119 | 119 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 119 | 119 |
| Net Change in Fund Balance | (2,301,399) | 103,311 | 2,404,710 |
| Fund Balance October 1, 2020 | 1,851,182 | 1,851,182 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ (450,217) | \$ 1,954,493 | \$ 2,404,710 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUVENILE SERVICES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|----------------|-------------------|-------------------|
| REVENUES | | | |
| COMMUNITY BASED TRMNT SVCS | \$ 48,822 | \$ 45,000 | \$ (3,822) |
| COMMUNITY BASED TRMNT SVCS | - | 2,921 | 2,921 |
| JUVENILE JUSTICE ALTERNATIVES | 26,486 | 22,618 | (3,868) |
| JUVENILE JUSTICE ALTERNATIVES | - | 1,371 | 1,371 |
| VOCA | 64,550 | 52,907 | (11,643) |
| TOTAL REVENUES | 139,858 | 124,817 | (15,041) |
| EXPENDITURES | | | |
| COMMUNITY BASED TRMNT SVCS | 48,822 | 45,000 | 3,822 |
| COMMUNITY BASED TRMNT SVCS | - | 2,921 | (2,921) |
| JUVENILE JUSTICE ALTERNATIVES | 26,486 | 22,618 | 3,868 |
| JUVENILE JUSTICE ALTERNATIVES | - | 1,371 | (1,371) |
| VOCA | 80,696 | 68,610 | 12,086 |
| VICTIMS ASST FOR FAMILIES | - | 1,084 | (1,084) |
| TOTAL EXPENDITURES | 156,004 | 141,604 | 14,400 |
| Excess of Revenues Over (Under) Expenditures | (16,146) | (16,787) | (641) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 16,146 | 15,704 | (442) |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 16,146 | 15,704 | (442) |
| Net Change in Fund Balance | - | (1,083) | (1,083) |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ (1,083) | \$ (1,083) |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TAX ASSESSOR COLLECTOR V.I.T.
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|-------------------|-------------------|-----------------|
| REVENUES | | | |
| TAX ASSESSOR COLLECTOR V I T | \$ 98,811 | \$ 98,811 | \$ - |
| TOTAL REVENUES | 98,811 | 98,811 | - |
| EXPENDITURES | | | |
| TAX ASSESSOR COLLECTOR V I T | 26,465 | 26,465 | - |
| TOTAL EXPENDITURES | 26,465 | 26,465 | - |
| Excess of Revenues Over (Under) Expenditures | 72,346 | 72,346 | |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | 72,346 | 72,346 | - |
| Fund Balance October 1, 2020 | 289,924 | 289,924 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 362,270 | \$ 362,270 | \$ - |

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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|--------------------------|-------------------------|-------------------------|
| REVENUES | | | |
| FEES | \$ - | \$ 216 | \$ 216 |
| TOTAL REVENUES | <u>-</u> | <u>216</u> | <u>216</u> |
| EXPENDITURES | | | |
| DISTRICT ATTORNEY | 55,000 | 595 | 37,845 |
| TOTAL EXPENDITURES | <u>55,000</u> | <u>595</u> | <u>37,845</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(55,000)</u> | <u>(379)</u> | <u>38,061</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 | (55,000) | (379) | 38,061 |
| Fund Balance October 1, 2020 | 52,955 | 52,955 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u><u>\$ (2,045)</u></u> | <u><u>\$ 52,576</u></u> | <u><u>\$ 38,061</u></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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|--------------------------|--------------------------|--------------------|
| REVENUES | | | |
| PRE-TRIAL DIVERSION | \$ 1,504 | \$ 1,504 | \$ - |
| PRE-TRIAL DIVERSION | 321,500 | 321,500 | - |
| TOTAL REVENUES | <u>323,004</u> | <u>323,004</u> | <u>-</u> |
| EXPENDITURES | | | |
| PRE-TRIAL DIVERSION | 335,418 | 335,415 | 3 |
| TOTAL EXPENDITURES | <u>335,418</u> | <u>335,415</u> | <u>3</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(12,414)</u> | <u>(12,411)</u> | <u>3</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 | (12,414) | (12,411) | 3 |
| Fund Balance October 1, 2020 | 759,040 | 759,040 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u><u>\$ 746,626</u></u> | <u><u>\$ 746,629</u></u> | <u><u>\$ 3</u></u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
VENUE PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------------|---------------------|---------------------|
| REVENUES | | | |
| VENUE TAX FUND | \$ 2,168,984 | \$ 4,992 | \$ (2,163,992) |
| ECOTOURISM CENTER PHASE I | 750,000 | 750,000 | - |
| ECOTOURISM CENTER PHASE II | 500,000 | 500,000 | - |
| SOUTH TEXAS ECOTOURISM CENTER | - | 2,702,016 | 2,702,016 |
| AMPHITHEATER BUILDING | 93,609 | 160,574 | 66,965 |
| AMPHITHEATER BUILDING | | | |
| AMPHITHEATER BUILDING | | | |
| TOTAL REVENUES | 3,512,593 | 4,117,582 | 604,989 |
| EXPENDITURES | | | |
| VENUE TAX FUND | 551,797 | 38,156 | 513,641 |
| ECOTOURISM CENTER PHASE I | 750,000 | 448,462 | 301,538 |
| Contractual Expense | 500,000 | 298,974 | 201,026 |
| TOTAL SOUTH TEXAS ECOTOURISM CENTER | 3,011,504 | 1,698,080 | 1,313,425 |
| TOTAL AMPHITHEATER BUILDING | 447,009 | 394,546 | 52,463 |
| TOTAL EXPENDITURES | 5,260,310 | 2,878,218 | 2,382,093 |
| Excess of Revenues Over (Under) Expenditures | (1,747,717) | 1,239,364 | 2,987,082 |
| OTHER FINANCING SOURES (USES) | | | |
| Transfer In | | | |
| Transfer Out | (1,112,747) | (1,112,747) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | (1,112,747) | (1,112,747) | - |
| Net Change in Fund Balance | (2,860,464) | 126,617 | 2,987,082 |
| Fund Balance October 1, 2020 | 2,610,089 | 2,610,089 | - |
| FUND BALANCE SETEMBER 30, 2021 | \$ (250,375) | \$ 2,736,706 | \$ 2,987,082 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
COLONIA STREET LIGHT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|-------------------|-------------------|------------------|
| REVENUES | | | |
| SOLID WASTE COLLECTION | \$ 1,540 | \$ 1,027 | \$ (513) |
| SCOFFLAW | 18,000 | - | (18,000) |
| SOLID WASTE/STREET LIGHT | 396,979 | 346,446 | (50,533) |
| TOTAL REVENUES | 416,519 | 347,473 | (69,046) |
| EXPENDITURES | | | |
| SCOFFLAW | 99,610 | 53,775 | 45,835 |
| SOLID WASTE/STREET LIGHT | 56,647 | 41,502 | 15,145 |
| CAMERON PARK STREET LIGHT | 24,162 | 6,997 | 17,165 |
| LAGUNA HEIGHTS STREET LIGHT | 19,536 | 19,536 | - |
| MEADOW BROOKE SUBDIVISION | 4,602 | 2,946 | 1,656 |
| RANCHO GRANDE SUBDIVISION | 54,941 | 54,941 | - |
| SALDIVAR SUBDIVISION | 1,636 | 1,289 | 347 |
| BENT TREE SUBDIVISION | 12,655 | 9,427 | 3,228 |
| SAN CARLOS SUBDIVISION | 1,970 | 1,676 | 294 |
| LA PALOMA SUBDIVISION | 2,921 | 2,210 | 711 |
| EL RANCHITO SUBDIVISION | 12,041 | 9,556 | 2,485 |
| LAS PALMAS SUBDIVISION | 5,187 | 3,315 | 1,872 |
| PASO REAL SUBDIVISION | 14,621 | 9,207 | 5,414 |
| OLMITO SUBDIVISIONS | 17,572 | 13,570 | 4,002 |
| VALLE DE CIPRES SUBDIVISION | 9,430 | 6,629 | 2,801 |
| SAN PEDRO SUBDIVISION | 7,842 | 6,290 | 1,552 |
| LUZ DEL CIELO SUBDIVISION | 6,502 | - | 6,502 |
| OLMITO PHASE II SUBDIVISIONS | 9,368 | 7,693 | 1,675 |
| EL CARIBE ESTATES SUBDIVISION | 1,856 | 881 | 975 |
| RANCHO GRANDE SOUTH SUBDV | 10,663 | - | 10,663 |
| DAKOTA ESTATES SUBDIVISION | 7,834 | 3,397 | 4,437 |
| IGLESA VIEJA SUBDIVISION | 7,044 | 5,871 | 1,173 |
| LA GLORIA CANAL SUBDIVISION | 11,455 | 9,578 | 1,877 |
| JUAN ABREGO AND FRANCISCA ROAD | 1,567 | 1,105 | 462 |
| LANTANA ROAD SUBDIVISION | 2,387 | 1,684 | 703 |
| SUMMER HILL SUBDIVISION | 4,668 | 3,334 | 1,334 |
| SANTA MARIA NORTH SUBDIVISION | 6,165 | 4,505 | 1,660 |
| LUZ DEL CIELO I&II SUBDIVISION | 8,578 | 8,577 | 1 |
| IGLESA ANTIGUA SUBDIVISION | 4,291 | 3,529 | 762 |
| NICHO ESPARZA SUBDIVISION | 3,807 | - | 3,807 |
| ENTANADA LOOP SUBDIVISION | 6,396 | 5,091 | 1,305 |
| LONGORIA/EL ROSAL SUBDIVISION | 10,961 | 8,095 | 2,866 |
| STA MARIA/J.E. SOLIS SUBDIVISI | 10,323 | 7,432 | 2,891 |
| PUERTA DEL CIELO SUBDIVISION | 5,890 | 4,980 | 910 |
| RESACA SANTA SUBDIVISION | 14,296 | 11,837 | 2,459 |
| ESQUINA SUBDIVISION | 3,606 | 3,329 | 277 |
| WEST LAKESIDE | 10,887 | 7,970 | 2,917 |
| PASO REAL SUBD SECTION IV | 2,405 | 1,841 | 564 |
| VALLE HERMOSO SUBDIVISION | 3,793 | 2,268 | 1,525 |
| TOTAL EXPENDITURES | 500,115 | 345,863 | 154,252 |
| Excess of Revenues Over (Under) Expenditures | (83,596) | 1,610 | 85,206 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | (83,596) | 1,610 | 85,206 |
| Fund Balance October 1, 2020 | 385,088 | 385,088 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 301,492 | \$ 386,698 | \$ 85,206 |

CAMERON COUNTY, TEXAS NON-MAJOR GOVERNMENTAL FUNDS 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.

2021 Certificates of Obligation – This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2021.

SECO Loan - This fund is used to account for the cost of improvements in county buildings for energy conservation. Funding for these projects were 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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|------------------|-----------------|
| REVENUES | | | |
| PROJECT ROADMAP | \$ - | \$ 107 | \$ 107 |
| TOTAL REVENUES | - | 107 | 107 |
| EXPENDITURES | | | |
| PROJECT ROADMAP | - | - | - |
| TOTAL EXPENDITURES | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | 107 | 107 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer in | - | - | - |
| Transfer out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | - | 107 | 107 |
| Fund Balance October 1, 2020 | 51,329 | 51,329 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 51,329 | \$ 51,436 | \$ 107 |

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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|-------------------|------------------|---------------------|
| REVENUES | | | |
| CAPITAL PROJECTS | \$ 172,920 | \$ 136 | \$ (172,784) |
| CAPITAL PROJECTS | 1,089 | - | (1,089) |
| DANCY BUILDING | 47,052 | - | (47,052) |
| TOTAL REVENUES | 221,061 | 136 | (220,925) |
| EXPENDITURES | | | |
| 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 | 282,645 | 158,730 | 123,915 |
| DANCY BUILDING RENOVATIONS | 191,156 | - | 191,156 |
| JAIL | 2,204,741 | - | 2,204,741 |
| M&O COURTHOUSE | 95,786 | 14,596 | 81,190 |
| JUVENILE DETENTION CTR ADD'N | 14,803 | - | 14,803 |
| ROAD PROJECTS | 59,081 | - | 59,081 |
| HISTORICAL COMMITTEE | 8,770 | - | 8,770 |
| BROWNE RD PARK | 31,160 | - | 31,160 |
| ROAD PROJECTS | 9,328,237 | - | 9,328,237 |
| TOTAL EXPENDITURES | 16,844,531 | 173,326 | 16,671,205 |
| Excess of Revenues Over (Under) Expenditures | (16,623,470) | (173,190) | 16,450,280 |
| OTHER FINANCING SOURCES (USES) | | | |
| Bond Proceeds | 17,178,100 | - | (17,178,100) |
| Bond Premium | 387,744 | - | (387,744) |
| Bond Discount | (112,356) | - | 112,356 |
| Bank Fees | (11) | - | 11 |
| Fiscal Agent Fees | (253,489) | - | 253,489 |
| Transfer Out | (576,518) | - | 576,518 |
| TOTAL OTHER FINANCING SOURCES (USES) | 16,623,470 | - | (16,623,470) |
| Net Change in Fund Balance | - | (173,190) | (173,190) |
| Fund Balance October 1, 2020 | 188,113 | 188,113 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 188,113 | \$ 14,923 | \$ (173,190) |

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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------------|------------------|---------------------|
| REVENUES | | | |
| 2014 COs | \$ 91,119 | \$ 492 | \$ (90,627) |
| TOTAL REVENUES | <u>91,119</u> | <u>492</u> | <u>(90,627)</u> |
| EXPENDITURES | | | |
| JUDICIAL IMPROVEMENTS | 1,594,777 | - | 1,594,777 |
| 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 |
| SAN BENITO ANNEX | 1,112,150 | - | 1,112,150 |
| PCT 1 ROAD PROJECTS | 749,979 | 340,153 | 409,826 |
| PCT 2 ROAD PROJECTS | 749,941 | 1,178 | 748,763 |
| PCT 3 ROAD PROJECTS | 1,499,963 | 34,642 | 1,465,321 |
| PCT 4 ROAD PROJECTS | 1,999,796 | 31,489 | 1,968,307 |
| ANIMAL SHELTER | 1,494,977 | - | 1,494,977 |
| M&O COURTHOUSE | 1,114,978 | - | 1,114,978 |
| SHERIFF'S OFFICE | 1,260,398 | - | 1,260,398 |
| TOTAL EXPENDITURES | <u>16,598,415</u> | <u>407,462</u> | <u>16,190,953</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(16,507,296)</u> | <u>(406,970)</u> | <u>16,100,326</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Bond Proceeds | 16,500,000 | - | (16,500,000) |
| Bond Premium | 351,169 | - | (351,169) |
| Bond Discount | (96,220) | - | 96,220 |
| Fiscal Agent Fees | (184,275) | - | 184,275 |
| Transfer Out | (63,378) | - | 63,378 |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>16,507,296</u> | <u>-</u> | <u>(16,507,296)</u> |
| Net Change in Fund Balance | - | (406,970) | (406,970) |
| Fund Balance October 1, 2020 | 413,336 | 413,336 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u>\$ 413,336</u> | <u>\$ 6,366</u> | <u>\$ (406,970)</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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|-------------------|-------------------|---------------------|
| REVENUES | | | |
| 2016 COs | \$ 107,159 | \$ 639 | \$ (106,520) |
| DANCY BUILDING | 450,000 | - | (450,000) |
| TOTAL REVENUES | 557,159 | 639 | (556,520) |
| EXPENDITURES | | | |
| VEHICLE MAINTENANCE | 1,288,280 | - | 1,288,280 |
| M&O LEVEE ST. ANNEX | 9,260,502 | - | 9,260,502 |
| M&O RIO HONDO ANNEX | - | - | - |
| M&O BROWNSVILLE HEALTH CLINIC | - | - | - |
| DANCY BUILDING | 2,502,255 | 14,950 | 2,487,305 |
| JAIL/DETENTION CENTER | 263,797 | - | 263,797 |
| ADULT PROBATION RELOCATION | 1,094,410 | - | 1,094,410 |
| STREELIGHT PROGRAM | 501,744 | - | 501,744 |
| JUVELINE DETENTION | 392,920 | 51,250 | 341,670 |
| CONSOLIDATED PRECINTS | 3,579,494 | 34,772 | 3,544,722 |
| ENGINEERING DEPARTMENT | 92,438 | (849) | 93,287 |
| TOTAL EXPENDITURES | 18,975,840 | 100,123 | 18,875,717 |
| Excess of Revenues Over (Under) Expenditures | (18,418,681) | (99,484) | 18,319,197 |
| OTHER FINANCING SOURCES (USES) | | | |
| Bond Proceeds | 16,260,000 | - | (16,260,000) |
| Bond Premium | 2,403,963 | - | (2,403,963) |
| Bond Discount | (98,211) | - | 98,211 |
| Fiscal Agent Fees | (140,380) | - | 140,380 |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 18,425,372 | - | (18,425,372) |
| Net Change in Fund Balance | 6,691 | (99,484) | (106,175) |
| Fund Balance October 1, 2020 | 378,155 | 378,155 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 384,846 | \$ 278,671 | \$ (106,175) |

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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------------|------------------|---------------------|
| REVENUES | | | |
| 2017 COs | \$ 73,130 | \$ 320 | \$ (72,810) |
| TOTAL REVENUES | <u>73,130</u> | <u>320</u> | <u>(72,810)</u> |
| EXPENDITURES | | | |
| GENERAL ADMINISTRATION | 1,000,250 | 298,001 | 702,249 |
| HARLINGEN ANNEX REMODEL | 23,544 | - | 23,544 |
| COURTHOUSE PARKING LOT | 19,092 | - | 19,092 |
| PUBLIC WORKS | 4,584,849 | 3,222 | 4,581,627 |
| BROWNE ROAD BUILDING | 30,494 | 14,995 | 15,499 |
| ANDY BOWIE PARK | 4,814,901 | - | 4,814,901 |
| JUVENILE PROBATION | 1,600,000 | 87,375 | 1,512,625 |
| TOTAL EXPENDITURES | <u>12,073,130</u> | <u>403,593</u> | <u>11,669,537</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(12,000,000)</u> | <u>(403,273)</u> | <u>11,596,727</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Bond Proceeds | 11,415,000 | - | (11,415,000) |
| Bond Premium | 793,035 | - | (793,035) |
| Bond Discount | (72,451) | - | 72,451 |
| Fiscal Agent Fees | (135,584) | - | 135,584 |
| TOTAL OTHER FINANCING SOURCES(USES) | <u>12,000,000</u> | <u>-</u> | <u>(12,000,000)</u> |
| Net Change in Fund Balance | - | (403,273) | (403,273) |
| Fund Balance October 1, 2020 | 469,126 | 469,126 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u>\$ 469,126</u> | <u>\$ 65,853</u> | <u>\$ (403,273)</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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|---------------------|--------------------|-----------------------|
| REVENUES | | | |
| Venue Tax 2017 COs | \$ 2,455 | \$ 2,852 | \$ 397 |
| TOTAL REVENUES | <u>2,455</u> | <u>2,852</u> | <u>397</u> |
| EXPENDITURES | | | |
| ECOTOURISM CENTER | 3,597,465 | 1,541,066 | 2,056,399 |
| AMPITHEATER BUILDING | 6,621,224 | - | 6,621,224 |
| TOTAL EXPENDITURES | <u>10,218,689</u> | <u>1,541,066</u> | <u>8,677,623</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(10,216,234)</u> | <u>(1,538,214)</u> | <u>8,678,020</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Bond Proceeds | 10,000,000 | - | (10,000,000) |
| Bond Premium | 910,680 | - | (910,680) |
| Bond Discount | (63,513) | - | 63,513 |
| Fiscal Agent Fees | - | - | - |
| Transfer out | (614,550) | - | 614,550 |
| TOTAL OTHER FINANCING SOURCES(USES) | <u>10,232,617</u> | <u>-</u> | <u>(10,232,617)</u> |
| Net Change in Fund Balance | 16,383 | (1,538,214) | (1,554,597) |
| Fund Balance October 1, 2020 | 2,062,441 | 2,062,441 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u>\$ 2,078,824</u> | <u>\$ 524,227</u> | <u>\$ (1,554,597)</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
2021 CERTIFICATES OF OBLIGATION
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|---------------------------------------------|---------------------|----------------------|----------------------|
| REVENUES | | | |
| MISCELLANEOUS | \$ - | \$ 3,387 | \$ 3,387 |
| TOTAL REVENUES | <u>-</u> | <u>3,387</u> | <u>3,387</u> |
| EXPENDITURES | | | |
| Cos SERIES 2021 | 251,530 | 242,525 | 9,005 |
| ECOTOURISM CENTER | 500,000 | - | 500,000 |
| TAX OFFICE | 5,850,000 | 31,050 | 5,818,950 |
| AIRPORT | 1,000,000 | - | 1,000,000 |
| ENGINEERING | 2,550,000 | - | 2,550,000 |
| COMMUNITY PARKS | 2,500,000 | - | 2,500,000 |
| BRPWME RD PARK | 600,000 | - | 600,000 |
| AMPITHEATURE | 1,350,000 | - | 1,350,000 |
| PARKS ADMIN | 1,800,000 | - | 1,800,000 |
| TOTAL EXPENDITURES | <u>16,401,530</u> | <u>273,575</u> | <u>16,127,955</u> |
| Excess of Revenues Over(Under) Expenditures | <u>(16,401,530)</u> | <u>(270,188)</u> | <u>16,131,342</u> |
| OTHER FINANCING SOURCES(USES) | | | |
| Bond Proceeds | 14,160,000 | 14,160,000 | - |
| Bond Premium | 2,241,530 | 2,241,529 | (1) |
| TOTAL OTHER FINANCING SOURCES(USES) | <u>16,401,530</u> | <u>16,401,529</u> | <u>(1)</u> |
| Net Change in Fund Balance | - | 16,131,341 | 16,131,341 |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u>\$ -</u> | <u>\$ 16,131,341</u> | <u>\$ 16,131,341</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
SECO LOAN
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|------------------|------------------|------------------|
| REVENUES | | | |
| MISCELLANEOUS | \$ - | \$ - | \$ - |
| TOTAL REVENUES | - | - | - |
| EXPENDITURES | | | |
| SECO PROJECTS | 929,953 | 765,276 | 164,677 |
| MARY LUCIO CLINIC | 326,475 | 326,474 | 1 |
| SAN BENITO ANNEX | 289,499 | 289,498 | 1 |
| DARRELL B. HESTER BUILDING | 210,752 | 127,208 | 83,544 |
| ADULT PROBATION | 79,617 | 79,617 | - |
| BROWNE ROAD BUILDING | 125,057 | 122,200 | 2,857 |
| TOTAL EXPENDITURES | 1,961,353 | 1,710,273 | 251,080 |
| Excess of Revenues Over (Under) Expenditures | (1,961,353) | (1,710,273) | 251,080 |
| OTHER FINANCING SOURCES(USES) | | | |
| SECO LOAN FINANCING | \$ 1,961,353 | \$ 1,710,273 | \$ (251,080) |
| TOTAL OTHER FINANCING SOURCES (USES) | 1,961,353 | 1,710,273 | (251,080) |
| Net Change in Fund Balance | - | - | - |
| Fund Balance October 1, 2020 | - | - | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ - | \$ - | \$ - |

CAMERON COUNTY, TEXAS
NON-MAJOR 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, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|-------------------|-------------------|-----------------|
| REVENUES | | | |
| TAX REVENUE | \$ - | \$ 3,439 | \$ 3,439 |
| MISCELLANEOUS | - | 154 | 154 |
| TOTAL REVENUES: | - | 3,593 | 3,593 |
| EXPENDITURES | | | |
| I & S UNLIMITED TAX BONDS EXPENDITURES | - | - | - |
| TOTAL EXPENDITURES: | - | - | - |
| Excess of Revenues Over (Under) Expenditures | - | 3,593 | 3,593 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | - | - | - |
| Transfer Out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balance | - | 3,593 | 3,593 |
| Fund Balance October 1, 2020 | 122,766 | 122,766 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | \$ 122,766 | \$ 126,359 | \$ 3,593 |

CAMERON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LIMITED TAX BONDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | BUDGET | ACTUAL | VARIANCE |
|----------------------------------------------|----------------------------|----------------------------|--------------------------|
| REVENUES | | | |
| TAX REVENUE | \$ 10,643,823 | \$ 10,854,226 | \$ 210,403 |
| MISCELLANEOUS | - | 8,944 | 8,944 |
| TOTAL REVENUES: | <u>10,643,823</u> | <u>10,863,170</u> | <u>219,347</u> |
| EXPENDITURES | | | |
| CO'S/ REFUNDING 2011 | 1,640,750 | 1,640,000 | 750 |
| CO'S SERIES 2011 | 866,801 | 866,050 | 751 |
| 2012 REFUNDING CO'S | 1,157,900 | 1,157,150 | 750 |
| 2014 Certificates of Obligatio | 1,199,969 | 1,199,717 | 252 |
| 2015 Refunding CO's | 799,749 | 799,748 | 1 |
| 2016 CO's | 1,246,850 | 1,246,850 | - |
| 2017 CO's - VENUE TAX PROJECT | 611,700 | 611,700 | - |
| 2017 CO's | 884,900 | 884,900 | - |
| LIMITED TAX REFUNDING 17 CO's | 800,150 | 800,150 | - |
| 2019 CO's | 2,959,850 | 2,959,850 | - |
| 2019 Refunding CO's | 498,340 | 498,339 | 1 |
| TAX NOTE SERIES 2020 | 858,543 | 858,541 | 2 |
| LEASED EQUIPMENT | 1,279,221 | 1,279,220 | 1 |
| TOTAL EXPENDITURES: | <u>14,804,723</u> | <u>14,802,215</u> | <u>2,508</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(4,160,900)</u> | <u>(3,939,045)</u> | <u>221,855</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer In | 2,367,388 | 2,367,386 | (2) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>2,367,388</u> | <u>2,367,386</u> | <u>(2)</u> |
| Net Change in Fund Balance | (1,793,512) | (1,571,659) | 221,853 |
| Fund Balance October 1, 2020 | 5,659,443 | 5,659,443 | - |
| FUND BALANCE SEPTEMBER 30, 2021 | <u><u>\$ 3,865,931</u></u> | <u><u>\$ 4,087,784</u></u> | <u><u>\$ 221,853</u></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, 2021

| | AIRPORT SYSTEM | JAIL COMMISSARY | TOTAL |
|-----------------------------------|----------------------------|----------------------------|----------------------------|
| ASSETS | | | |
| Current Assets: | | | |
| Cash & cash equivalents | \$ 9,458 | \$ 1,096,960 | \$ 1,106,418 |
| Accounts Receivable | 9,057 | 173,046 | 182,103 |
| Prepaid | 7,542 | 437 | 7,979 |
| Total Current Assets | <u>26,057</u> | <u>1,270,443</u> | <u>1,296,500</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 | 537,621 | 1,162,199 |
| Accumulated depreciation | <u>(10,900,510)</u> | <u>(340,777)</u> | <u>(11,241,287)</u> |
| Net depreciable assets | 2,071,519 | 931,920 | 3,003,439 |
| Land | 308,000 | - | 308,000 |
| Total Capital Assets, net | <u>2,379,519</u> | <u>931,920</u> | <u>3,311,439</u> |
| TOTAL ASSETS | <u><u>2,405,576</u></u> | <u><u>2,202,363</u></u> | <u><u>4,607,939</u></u> |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts payable | 4,021 | 91,161 | 95,182 |
| Accrued compensated absences | 1,939 | - | 1,939 |
| Due to other funds | - | 21 | 21 |
| Total Current Liabilities | <u>5,960</u> | <u>91,182</u> | <u>97,142</u> |
| TOTAL LIABILITIES | <u>5,960</u> | <u>91,182</u> | <u>97,142</u> |
| NET POSITION | | | |
| Net investment in capital assets | 2,379,519 | 931,920 | 3,311,439 |
| Unrestricted | <u>20,099</u> | <u>1,179,259</u> | <u>1,199,358</u> |
| TOTAL NET POSITION | <u><u>\$ 2,399,618</u></u> | <u><u>\$ 2,111,179</u></u> | <u><u>\$ 4,510,797</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, 2021

| | AIRPORT SYSTEM | JAIL COMMISSARY | TOTAL |
|------------------------------------------------|---------------------|---------------------|---------------------|
| OPERATING REVENUES | | | |
| Charges for Services | \$ 31,557 | \$ 635,553 | \$ 667,110 |
| Rental income | 49,247 | - | 49,247 |
| TOTAL OPERATING REVENUES | 80,804 | 635,553 | 716,357 |
| OPERATING EXPENSES | | | |
| Salary, wages and fringe benefits | 44,181 | 140,337 | 184,518 |
| Supplies | 3,986 | 31,843 | 35,829 |
| Repairs and maintenance | 57,709 | 1,658 | 59,367 |
| Medical Claims | - | 42,896 | 42,896 |
| Travel & training | 1,600 | - | 1,600 |
| Insurance | 9,366 | | 9,366 |
| Utilities | 20,199 | - | 20,199 |
| Depreciation | 230,582 | 28,777 | 259,359 |
| Miscellaneous | 5,554 | 142,975 | 148,529 |
| Administrative fees | - | 9,821 | 9,821 |
| Contractual services | - | 208,406 | 208,406 |
| TOTAL OPERATING EXPENSES | 373,177 | 606,713 | 979,890 |
| OPERATING INCOME (LOSS) | (292,373) | 28,840 | (263,533) |
| NON-OPERATING REVENUES (EXPENSES) | | | |
| Interest income | 35 | 2,564 | 2,599 |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | 35 | 2,564 | 2,599 |
| Income (Loss) before transfers | (292,338) | 31,404 | (260,934) |
| Transfers in(out) | 50,000 | - | 50,000 |
| CHANGE IN NET POSITION | (242,338) | 31,404 | (210,934) |
| Total Net Position - Beginning of year | 2,641,956 | 2,079,775 | 4,721,731 |
| Total Net Position - End of year | \$ 2,399,618 | \$ 2,111,179 | \$ 4,510,797 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | AIRPORT SYSTEM | JAIL COMMISSARY | TOTAL |
|----------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|
| Cash Flows From Operating Activities: | | | |
| Cash received from customers | \$ - | \$ 482,046 | \$ 482,046 |
| Cash received from other operating activities | 87,422 | - | 87,422 |
| Cash payments for goods and services | (101,054) | (365,421) | (466,475) |
| Cash payments to employees | (43,590) | (140,337) | (183,927) |
| Cash Provided (Used) by Operating Activities | <u>(57,222)</u> | <u>(23,712)</u> | <u>(80,934)</u> |
| Cash Flows From Non-Capital Financing Activities: | | | |
| Transfers In | 50,000 | - | 50,000 |
| Cash Provided by Non-Capital Financing Activities | <u>50,000</u> | <u>-</u> | <u>50,000</u> |
| Cash Flows From Capital and Related Financing Activities: | | | |
| Payments for capital acquisitions | - | (120,000) | (120,000) |
| Cash (Used) for Capital and Related Financing Activities | <u>-</u> | <u>(120,000)</u> | <u>(120,000)</u> |
| Cash Flows From Investing Activities: | | | |
| Receipts of interest | 35 | 2,564 | 2,599 |
| Cash Provided by Investing Activities | <u>35</u> | <u>2,564</u> | <u>2,599</u> |
| Net increase (decrease) in cash and cash equivalents | (7,187) | (141,148) | (148,335) |
| Cash and cash equivalents, October 1, 2020 | 16,646 | 1,238,107 | 1,254,753 |
| CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2021 | <u><u>9,459</u></u> | <u><u>1,096,959</u></u> | <u><u>1,106,419</u></u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | |
| Operating income (loss) | (292,373) | 28,840 | (263,533) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | |
| Depreciation | 230,582 | 28,777 | 259,359 |
| Decrease (Increase) in accounts receivable | 6,618 | (153,507) | (146,889) |
| Decrease (Increase) in prepaids and other assets | (254) | 556 | 302 |
| Increase (Decrease) in wages and fringe payable | 591 | - | 591 |
| Increase (Decrease) in accounts payable | (2,386) | 71,622 | 69,236 |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | <u><u>\$ (57,222)</u></u> | <u><u>\$ (23,712)</u></u> | <u><u>\$ (80,934)</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.

CUSTODIAL 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. |

CUSTODIAL 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, 2021

| | COUNTY CLERK'S TRUST ACCOUNT FUND | DISTRICT CLERK'S TRUST ACCOUNT FUND | TOTAL PRIVATE PURPOSE TRUST FUNDS |
|-----------------------------------|--------------------------------------------|----------------------------------------------|--------------------------------------------|
| ASSETS | | | |
| Cash | \$ 4,353,836 | \$ 6,337,079 | \$ 10,690,915 |
| Investments | 5,111,206 | 5,338,464 | 10,449,670 |
| TOTAL ASSETS | <u>9,465,042</u> | <u>11,675,543</u> | <u>21,140,585</u> |
| FIDUCIARY NET POSITION | | | |
| Net Position Held in Trust | 9,465,042 | 11,675,543 | 21,140,585 |
| TOTAL NET POSITION | <u>\$ 9,465,042</u> | <u>\$ 11,675,543</u> | <u>\$ 21,140,585</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

| | COUNTY CLERK'S TRUST ACCOUNT FUND | DISTRICT CLERK'S TRUST ACCOUNT FUND | TOTAL PRIVATE PURPOSE TRUST FUNDS |
|-------------------------------------------|--------------------------------------------|----------------------------------------------|--------------------------------------------|
| ADDITIONS | | | |
| Registry | \$ 2,293,406 | \$ 4,827,159 | \$ 7,120,565 |
| Investment Income | 53,549 | 92,020 | 145,569 |
| TOTAL ADDITIONS | <u>2,346,955</u> | <u>4,919,179</u> | <u>7,266,134</u> |
| DEDUCTIONS | | | |
| Judgments | 1,807,126 | 4,330,169 | 6,137,295 |
| Administrative Expenses | 15,792 | 30,688 | 46,480 |
| TOTAL DEDUCTIONS | <u>1,822,918</u> | <u>4,360,857</u> | <u>6,183,775</u> |
| CHANGE IN NET POSITION | 524,037 | 558,322 | 1,082,359 |
| Fiduciary net position - beginning | <u>8,941,005</u> | <u>11,117,221</u> | <u>20,058,226</u> |
| Fiduciary net position - ending | <u>\$ 9,465,042</u> | <u>\$ 11,675,543</u> | <u>\$ 21,140,585</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

| ASSETS | SHERIFF'S FEE ACCOUNT FUND | SHERIFF'S INMATE RELEASE ACCOUNT FUND | COUNTY HEALTH CLINICS' ACCOUNT FUND | TAX ASSESSOR- COLLECTOR'S TABC FUND | TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION FUND |
|-------------------------------|-------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|----------------------------------------------------------------------------|
| Cash | \$ 9,820 | \$ 444,419 | \$ 72,790 | \$ 9,648 | \$ 4,077,059 |
| TOTAL ASSETS | 9,820 | 444,419 | 72,790 | 9,648 | 4,077,059 |
| | | | | | |
| LIABILITIES | | | | | |
| Due to other governments | - | - | - | - | - |
| TOTAL LIABILITIES | - | - | - | - | - |
| | | | | | |
| FIDUCIARY NET POSITION | | | | | |
| Net Position custodial funds | \$ 9,820 | \$ 444,419 | \$ 72,790 | \$ 9,648 | \$ 4,077,059 |

| ASSETS | TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND | TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND | DISTRICT ATTORNEY'S RESTITUTION FUND | STATE MOTOR VEHICLE SALES TAX FUND | OCCUPATION TAX FUND |
|-------------------------------|------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------------------|
| Cash | \$ 85,741 | \$ 2,124,558 | \$ 213,515 | \$ 5,933,476 | \$ 135 |
| TOTAL ASSETS | 85,741 | 2,124,558 | 213,515 | 5,933,476 | 135 |
| | | | | | |
| LIABILITIES | | | | | |
| Due to other governments | - | 2,124,558 | - | - | - |
| TOTAL LIABILITIES | - | 2,124,558 | - | - | - |
| | | | | | |
| FIDUCIARY NET POSITION | | | | | |
| Net Position custodial funds | \$ 85,741 | \$ - | \$ 213,515 | \$ 5,933,476 | \$ 135 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

| ASSETS | COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND | TOTAL CUSTODIAL FUNDS |
|-------------------------------|-------------------------------------------------------|-----------------------------|
| Cash | \$ 84 | \$ 12,971,245 |
| TOTAL ASSETS | 84 | 12,971,245 |
| | | |
| LIABILITIES | | |
| Due to other governments | - | 2,124,558 |
| TOTAL LIABILITIES | - | 2,124,558 |
| | | |
| FIDUCIARY NET POSITION | | |
| Net Position custodial funds | \$ 84 | \$ 10,846,687 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

SHERIFF'S FEE ACCOUNT FUND

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|------------------|------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 4,841 | \$ 30,233 | \$ 25,254 | \$ 9,820 |
| TOTAL ASSETS | <u>\$ 4,841</u> | <u>\$ 30,233</u> | <u>\$ 25,254</u> | <u>\$ 9,820</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ 4,841</u> | <u>\$ 30,233</u> | <u>\$ 25,254</u> | <u>\$ 9,820</u> |

SHERIFF'S INMATE RELEASE ACCOUNT FUND

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|---------------------|---------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 223,397 | \$ 1,320,611 | \$ 1,099,589 | \$ 444,419 |
| TOTAL ASSETS | <u>\$ 223,397</u> | <u>\$ 1,320,611</u> | <u>\$ 1,099,589</u> | <u>\$ 444,419</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ 223,397</u> | <u>\$ 1,320,611</u> | <u>\$ 1,099,589</u> | <u>\$ 444,419</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

CAMERON COUNTY HEALTH CLINICS' FUNDS

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|-------------------|-------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 48,906 | \$ 245,131 | \$ 221,247 | \$ 72,790 |
| TOTAL ASSETS | <u>\$ 48,906</u> | <u>\$ 245,131</u> | <u>\$ 221,247</u> | <u>\$ 72,790</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | \$ 48,906 | \$ 245,131 | \$ 221,247 | \$ 72,790 |

TAX ASSESSOR-COLLECTOR'S TABC FUND

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|-------------------|-------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 9,787 | \$ 121,131 | \$ 121,270 | \$ 9,648 |
| TOTAL ASSETS | <u>\$ 9,787</u> | <u>\$ 121,131</u> | <u>\$ 121,270</u> | <u>\$ 9,648</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | \$ 9,787 | \$ 121,131 | \$ 121,270 | \$ 9,648 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION TRUST FUND

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|----------------------|----------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 2,606,368 | \$ 98,277,358 | \$ 96,806,667 | \$ 4,077,059 |
| TOTAL ASSETS | <u>\$ 2,606,368</u> | <u>\$ 98,277,358</u> | <u>\$ 96,806,667</u> | <u>\$ 4,077,059</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ 2,606,368</u> | <u>\$ 98,277,358</u> | <u>\$ 96,806,667</u> | <u>\$ 4,077,059</u> |

TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|---------------|---------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 85,741 | \$ 179 | \$ 179 | \$ 85,741 |
| TOTAL ASSETS | <u>\$ 85,741</u> | <u>\$ 179</u> | <u>\$ 179</u> | <u>\$ 85,741</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ 85,741</u> | <u>\$ 179</u> | <u>\$ 179</u> | <u>\$ 85,741</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCITY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 2,066,738 | \$ 380,536,107 | \$ 380,478,287 | \$ 2,124,558 |
| TOTAL ASSETS | <u>\$ 2,066,738</u> | <u>\$ 380,536,107</u> | <u>\$ 380,478,287</u> | <u>\$ 2,124,558</u> |
| LIABILITIES | | | | |
| Due to other governments | 2,066,738 | 380,536,107 | 380,478,287 | 2,124,558 |
| TOTAL LIABILITIES | <u>2,066,738</u> | <u>380,536,107</u> | <u>380,478,287</u> | <u>2,124,558</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

DISTRICT ATTORNEY'S RESTITUTION FUND

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|-----------------|-----------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 213,382 | \$ 3,668 | \$ 3,535 | \$ 213,515 |
| TOTAL ASSETS | <u>\$ 213,382</u> | <u>\$ 3,668</u> | <u>\$ 3,535</u> | <u>\$ 213,515</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ 213,382</u> | <u>\$ 3,668</u> | <u>\$ 3,535</u> | <u>\$ 213,515</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

STATE MOTOR VEHICLE SALES TAX

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|----------------------|----------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 1,993,353 | \$ 63,385,073 | \$ 59,444,950 | \$ 5,933,476 |
| TOTAL ASSETS | <u>\$ 1,993,353</u> | <u>\$ 63,385,073</u> | <u>\$ 59,444,950</u> | <u>\$ 5,933,476</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ 1,993,353</u> | <u>\$ 63,385,073</u> | <u>\$ 59,444,950</u> | <u>\$ 5,933,476</u> |

OCCUPATION TAX

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|------------------|------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 98 | \$ 14,206 | \$ 14,169 | \$ 135 |
| TOTAL ASSETS | <u>\$ 98</u> | <u>\$ 14,206</u> | <u>\$ 14,169</u> | <u>\$ 135</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ 98</u> | <u>\$ 14,206</u> | <u>\$ 14,169</u> | <u>\$ 135</u> |

CAMERON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|-----------------|-----------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 71 | \$ 1,801 | \$ 1,788 | \$ 84 |
| TOTAL ASSETS | <u>\$ 71</u> | <u>\$ 1,801</u> | <u>\$ 1,788</u> | <u>\$ 84</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | - | - |
| TOTAL LIABILITIES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ 71</u> | <u>\$ 1,801</u> | <u>\$ 1,788</u> | <u>\$ 84</u> |

ALL CUSTODIAL FUNDS

| | BALANCE 10/01/2020 | ADDITIONS | DEDUCTIONS | BALANCE 9/30/2021 |
|--------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| ASSETS | | | | |
| Cash | \$ 7,252,682 | \$ 543,935,498 | \$ 538,216,935 | \$ 12,971,245 |
| TOTAL ASSETS | <u>\$ 7,252,682</u> | <u>\$ 543,935,498</u> | <u>\$ 538,216,935</u> | <u>\$ 12,971,245</u> |
| LIABILITIES | | | | |
| Due to other governments | 2,066,738 | 380,536,107 | 380,478,287 | 2,124,558 |
| TOTAL LIABILITIES | <u>2,066,738</u> | <u>380,536,107</u> | <u>380,478,287</u> | <u>2,124,558</u> |
| FIDUCIARY NET POSITION - Restated | | | | |
| Restricted for individuals, organizations, other governments | <u>\$ 5,185,944</u> | <u>\$ 163,399,391</u> | <u>\$ 157,738,648</u> | <u>\$ 10,846,687</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, 2021

| | |
|-----------------------------------|-----------------------|
| GENERAL CAPITAL ASSETS | |
| Buildings | \$ 150,362,904 |
| Improvements Other than Buildings | 6,329,210 |
| Other structures | 12,015,317 |
| Equipment | 56,054,618 |
| Land | 10,956,632 |
| Infrastructure | 313,743,191 |
| Construction In Progress | 18,546,448 |
| TOTAL GENERAL CAPITAL ASSETS | <u>\$ 568,008,320</u> |

| | |
|-------------------------------------------------|-----------------------|
| INVESTMENTS IN GENERAL CAPITAL ASSETS BY SOURCE | |
| General fund | \$ 25,310,148 |
| Special Revenue funds | 165,370,834 |
| Capital Project Funds | 377,327,338 |
| TOTAL INVESTMENTS IN GENERAL CAPITAL ASSETS | <u>\$ 568,008,320</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS
BY FUNCTION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| FUNCTION AND ACTIVITY | GENERAL CAPITAL ASSETS 10/1/2020 | ADDITIONS | DEDUCTIONS | ADJUSTMENTS | GENERAL CAPITAL ASSETS 9/30/2021 |
|----------------------------------------------------------------------------------|-------------------------------------------|----------------------|---------------------|-------------|-------------------------------------------|
| Balance of Real Property not Readily Identifiable as to Function at 10/1/2018 | \$ 16,055,686 | \$ - | \$ - | \$ - | \$ 16,055,686 |
| General Government | 57,928,230 | 1,102,403 | 467,306 | - | 58,563,327 |
| Law Enforcement and Public Safety | 107,454,051 | 9,330,217 | 4,067,039 | - | 112,717,229 |
| Health | 4,022,682 | 1,957,582 | 887,013 | - | 5,093,251 |
| Welfare | 2,405,659 | - | 39,153 | - | 2,366,506 |
| Culture and Recreation | 19,666,990 | 7,205,257 | 235,267 | - | 26,636,980 |
| Road and Bridge | 344,970,691 | 5,335,063 | 3,730,413 | - | 346,575,341 |
| TOTAL GENERAL CAPITAL ASSETS | <u>\$ 552,503,989</u> | <u>\$ 24,930,522</u> | <u>\$ 9,426,191</u> | <u>\$ -</u> | <u>\$ 568,008,320</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
AS OF SEPTEMBER 30, 2021

| FUNCTION AND ACTIVITY | LAND | INFRASTR. | BUILDINGS | IMPROVEMENTS OTHER THAN BUILDINGS | OTHER STRUCTURES | CONSTRUCTION IN PROGRESS | EQUIPMENT | TOTAL |
|-------------------------------------|----------------------|-----------------------|-----------------------|-----------------------------------------|----------------------|--------------------------------|----------------------|-----------------------|
| Balance of Real Property 10/01/2020 | \$ 10,956,632 | \$ 313,045,174 | \$ 142,263,038 | \$ 6,195,282 | \$ 12,015,317 | \$ 14,283,903 | \$ 53,744,643 | \$ 552,503,989 |
| General Government | - | - | 707,579 | 20,860 | - | - | (93,341) | 635,098 |
| Law Enforcement and Public Safety | - | - | 3,648,811 | - | - | (847,241) | 2,461,606 | 5,263,176 |
| Health | - | - | 872,026 | - | - | 153,570 | 44,972 | 1,070,568 |
| Welfare | - | - | - | - | - | - | (39,153) | (39,153) |
| Culture and Recreation | - | - | 122,200 | 113,068 | - | 6,616,636 | 118,087 | 6,969,991 |
| Road and Bridge | - | 698,017 | 2,749,250 | - | - | (1,660,420) | (182,196) | 1,604,651 |
| TOTAL CAPITAL ASSETS | <u>\$ 10,956,632</u> | <u>\$ 313,743,191</u> | <u>\$ 150,362,904</u> | <u>\$ 6,329,210</u> | <u>\$ 12,015,317</u> | <u>\$ 18,546,448</u> | <u>\$ 56,054,618</u> | <u>\$ 568,008,320</u> |

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 (Spaceport) was created to facilitate the development of the space exploration plans and to expand the economic growth in Cameron County. The Spaceport 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 Spaceport. The 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
STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position Component Units | | | |
|---------------------------------------------|-------------------|-------------------------|------------------------------------------|----------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------|-------------------------------------------------|----------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Cameron-County Regional Mobility Authority | Cameron County Health Care Funding District | Cameron County Spaceport Dev. Corporation | Total |
| Component units: | | | | | | | | |
| General government | \$ 11,184,429 | \$ 10,336,023 | \$ - | \$ 3,465,235 | \$ 2,616,829 | \$ - | \$ - | \$ 2,616,829 |
| Health | 40,139,341 | 46,005,217 | - | - | - | 5,865,876 | - | 5,865,876 |
| Economic Development and Assistance | 10,366,698 | - | 10,366,671 | | - | - | (27) | (27) |
| Total component units | <u>61,690,468</u> | <u>56,341,240</u> | <u>10,366,671</u> | <u>3,465,235</u> | <u>2,616,829</u> | <u>5,865,876</u> | <u>(27)</u> | <u>8,482,678</u> |
| General revenues: | | | | | | | | |
| Property taxes, levied for general purposes | | | | | - | - | - | - |
| Unrestricted investment earnings | | | | | 70,241 | 6,950 | 317 | 77,508 |
| Due to providers | | | | | - | - | - | - |
| Miscellaneous | | | | | - | - | - | - |
| Total general revenue and transfers | | | | | <u>70,241</u> | <u>6,950</u> | <u>317</u> | <u>77,508</u> |
| Changes in net position | | | | | 2,687,070 | 5,872,826 | 290 | 8,560,186 |
| Net Position - beginning | | | | | <u>45,795,242</u> | <u>7,546,539</u> | <u>15,779</u> | <u>53,357,560</u> |
| Net Position - ending | | | | | <u>\$ 48,482,312</u> | <u>\$ 13,419,365</u> | <u>\$ 16,069</u> | <u>\$ 61,917,746</u> |

CAMERON COUNTY, TEXAS
STATEMENT OF NET POSITION
COMPONENT UNITS
SEPTEMBER 30, 2021

| | Cameron County Regional Mobility Authority | Cameron County Health Care Funding District | Non-Major Component Unit Cameron County Spaceport Dev. Corporation | TOTAL COMPONENT UNITS |
|--------------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------|
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash and cash equivalents | \$ 1,607,855 | \$ 10,649,757 | \$ 16,069 | \$ 12,273,681 |
| Restricted-Cash bond proceeds | 4,003,296 | - | - | 4,003,296 |
| Restricted-Cash debt service | 2,035,000 | - | - | 2,035,000 |
| Accounts Receivable-Net | 2,466,422 | 8,333,400 | - | 10,799,822 |
| Due From Other Agencies | 3,503,073 | - | - | 3,503,073 |
| Prepaid and Other Assets | 94,960 | - | - | 94,960 |
| Non-current Assets: | | | | |
| Restricted-Cash TRZ project funds | 1,672,088 | - | - | 1,672,088 |
| Restricted-Cash trustee debt reverse funds (BNYM) | 4,620,265 | - | - | 4,620,265 |
| Restricted-Cash trustee debt reverse funds (TRB) | 3,363,269 | - | - | 3,363,269 |
| Depreciable Capital Assets, net | 95,730,720 | - | - | 95,730,720 |
| Capital Work in process | 24,504,190 | - | - | 24,504,190 |
| Land | 154,268 | - | - | 154,268 |
| Net Pension Asset | 122,663 | - | - | 122,663 |
| Total Assets | 143,878,069 | 18,983,157 | 16,069 | 162,877,295 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Deferred charge on refunding | 97,585 | - | - | 97,585 |
| Deferred resources outflows for pensions | 192,320 | - | - | 192,320 |
| Total Deferred Outflows of Resources | 289,905 | - | - | 289,905 |
| Total Assets plus Deferred Outflows of Resources | 144,167,974 | 18,983,157 | 16,069 | 163,167,200 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts payable | 1,233,069 | 5,543,792 | - | 6,776,861 |
| Accrued expenses | 150,000 | - | - | 150,000 |
| Due to other governments | - | 20,000 | - | 20,000 |
| Current Maturities of Bonds Payable | 2,035,000 | - | - | 2,035,000 |
| Interest Payable | 320,301 | - | - | 320,301 |
| Non-current Liabilities: | | | | |
| Unearned revenue | 162,831 | - | - | 162,831 |
| Due to Other Agencies | 16,184,188 | - | - | 16,184,188 |
| Long-term debt, net of current maturities | 75,432,246 | - | - | 75,432,246 |
| Total Liabilities | 95,517,635 | 5,563,792 | - | 101,081,427 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred inflow related to pension | 168,027 | - | - | 168,027 |
| Total Deferred Inflows of Resources | 168,027 | - | - | 168,027 |
| Total Liabilities plus Deferred Inflows of Resources | 95,685,662 | 5,563,792 | - | 101,249,454 |
| NET POSITION | | | | |
| Net investment in capital assets | 26,777,488 | - | - | 26,777,488 |
| Restricted | 18,001,712 | 13,419,365 | 16,069 | 31,437,146 |
| Unrestricted | 3,703,112 | - | - | 3,703,112 |
| Total Net Position | 48,482,312 | 13,419,365 | 16,069 | 61,917,746 |
| Total Liabilities, Deferred inflows of resources and Net Position | \$ 144,167,974 | \$ 18,983,157 | \$ 16,069 | \$ 163,167,200 |

CAMERON COUNTY, TEXAS
COMBINING STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN NET POSITION
COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

| | Cameron County Regional Mobility Authority | Cameron County Health Care Funding District | Non-Major Component Unit Cameron County Spaceport Dev. Corporation | TOTAL Component Units |
|---------------------------------------------------|--------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------|
| REVENUES | | | | |
| Transportation reinvestment zone | \$ 2,208,261 | \$ - | \$ - | \$ 2,208,261 |
| Intergovernmental | 281,151 | - | 10,366,671 | 10,647,822 |
| User Fees and Other | 7,846,611 | 46,005,217 | - | 53,851,828 |
| | <u>10,336,023</u> | <u>46,005,217</u> | <u>10,366,671</u> | <u>66,707,911</u> |
| EXPENDITURES | | | | |
| Administrative | 218,975 | 20,000 | - | 238,975 |
| Utilities | 73,102 | - | - | 73,102 |
| Charges for services | - | 40,119,341 | 10,366,698 | 50,486,039 |
| Salaries and Contractual Services | 1,473,927 | - | - | 1,473,927 |
| Toll operating expenses | 1,223,885 | - | - | 1,223,885 |
| Other | 15,282 | - | - | 15,282 |
| Professional Services | 669,701 | - | - | 669,701 |
| | <u>3,674,872</u> | <u>40,139,341</u> | <u>10,366,698</u> | <u>54,180,911</u> |
| Income (loss) from operations before depreciation | 6,661,151 | 5,865,876 | (27) | 12,527,000 |
| Depreciation | 3,275,226 | - | - | 3,275,226 |
| Operating Income (loss) | 3,385,925 | 5,865,876 | (27) | 9,251,774 |
| Non-Operating Income (Expense) | | | | |
| Interest income | 70,241 | 6,950 | 317 | 77,508 |
| Debt Interest expense | (2,239,981) | - | - | (2,239,981) |
| Bond issuance costs | (153,503) | - | - | (153,503) |
| Redevelopment project expenses | (1,840,847) | - | - | (1,840,847) |
| Total Non-Operating Income (Expense) | (4,164,090) | 6,950 | 317 | (4,156,823) |
| Capital contributions | 3,465,235 | - | - | 3,465,235 |
| Change in net position | 2,687,070 | 5,872,826 | 290 | 8,560,186 |
| Total net position - beginning | 45,795,242 | 7,546,539 | 15,779 | 53,357,560 |
| Total net position - ending | <u>\$ 48,482,312</u> | <u>\$ 13,419,365</u> | <u>\$ 16,069</u> | <u>\$ 61,917,746</u> |

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.

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 OF PRIMARY GOVERNMENT
LAST TEN FISCAL YEARS

| | Fiscal Year | | | | | | | | | |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
| Governmental Activities | | | | | | | | | | |
| Net investment in capital assets | \$ 115,639,993 | \$ 116,101,698 | \$ 122,894,688 | \$ 145,996,064 | \$ 153,098,158 | \$ 160,249,902 | \$ 155,949,627 | \$ 164,634,237 | \$ 175,789,949 | \$ 184,766,821 |
| Restricted | 31,375,131 | 31,083,384 | 31,286,799 | 23,615,212 | 22,084,780 | 21,417,422 | 20,529,228 | 23,023,002 | 23,341,683 | 23,656,726 |
| Unrestricted | (13,463,722) | (11,259,286) | (10,850,669) | (12,595,250) | (8,977,839) | (7,582,323) | (1,084,670) | 1,532,836 | (600,653) | (3,453,068) |
| Total governmental activities net position | <u>\$ 133,551,402</u> | <u>\$ 135,925,796</u> | <u>\$ 143,330,818</u> | <u>\$ 157,016,026</u> | <u>\$ 166,205,099</u> | <u>\$ 174,085,001</u> | <u>\$ 175,394,185</u> | <u>\$ 189,190,075</u> | <u>\$ 198,530,979</u> | <u>\$ 204,970,479</u> |
| Business-type activities | | | | | | | | | | |
| Net investment in capital assets | \$ 30,529,738 | \$ 29,969,603 | \$ 30,629,814 | \$ 26,650,236 | \$ 24,561,386 | \$ 24,026,722 | \$ 22,608,558 | \$ 21,488,674 | \$ 21,327,261 | \$ 21,753,249 |
| Restricted | 10,234,975 | 11,136,221 | 10,376,349 | 10,966,395 | 11,316,419 | 11,351,146 | 9,740,517 | 10,480,143 | 13,375,898 | 17,514,602 |
| Unrestricted | 10,018,850 | 5,990,033 | 6,023,478 | 8,094,446 | 6,900,014 | 5,868,390 | 6,019,264 | 5,315,750 | (1,533,747) | (8,341,329) |
| Total business-type activities net position | <u>\$ 50,783,563</u> | <u>\$ 47,095,857</u> | <u>\$ 47,029,641</u> | <u>\$ 45,711,077</u> | <u>\$ 42,777,819</u> | <u>\$ 41,246,258</u> | <u>\$ 38,368,339</u> | <u>\$ 37,284,567</u> | <u>\$ 33,169,412</u> | <u>\$ 30,926,522</u> |
| Primary government | | | | | | | | | | |
| Net investment in capital assets | \$ 146,169,731 | \$ 146,071,301 | \$ 153,524,502 | \$ 172,646,300 | \$ 177,659,544 | \$ 184,276,624 | \$ 178,558,185 | \$ 186,122,911 | \$ 197,117,210 | \$ 206,520,070 |
| Restricted | 41,610,106 | 42,219,605 | 41,663,148 | 34,581,607 | 33,401,199 | 32,768,568 | 30,269,745 | 33,503,145 | 36,717,581 | 41,171,328 |
| Unrestricted | (3,444,872) | (5,269,253) | (4,827,191) | (4,500,804) | (2,077,825) | (1,713,933) | 4,934,594 | 6,848,586 | (2,134,400) | (11,794,397) |
| Total primary government net position | <u>\$ 184,334,965</u> | <u>\$ 183,021,653</u> | <u>\$ 190,360,459</u> | <u>\$ 202,727,103</u> | <u>\$ 208,982,918</u> | <u>\$ 215,331,259</u> | <u>\$ 213,762,524</u> | <u>\$ 226,474,642</u> | <u>\$ 231,700,391</u> | <u>\$ 235,897,001</u> |

CAMERON COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

| | Fiscal Year | | | | | | | | | |
|-------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
| Revenues | | | | | | | | | | |
| Government Activities - Revenues | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| General government | \$ 27,205,945 | \$ 24,743,238 | \$ 23,012,165 | \$ 22,219,985 | \$ 23,439,386 | \$ 21,223,062 | \$ 20,385,301 | \$ 17,328,049 | \$ 15,649,060 | \$ 13,754,317 |
| Law enforcement | 10,593,499 | 11,852,814 | 13,153,860 | 11,409,620 | 12,325,920 | 13,984,100 | 13,587,738 | 14,325,850 | 11,370,503 | 11,344,711 |
| Highways and streets | 4,816,963 | 4,331,775 | 4,709,889 | 4,348,269 | 4,228,634 | 4,544,799 | 3,833,312 | 4,357,688 | 4,382,905 | 3,662,493 |
| Health | 357,112 | 571,276 | 594,699 | 685,159 | 724,511 | 1,303,585 | 490,002 | 321,319 | 440,616 | 394,003 |
| Welfare | - | - | - | - | - | - | - | - | - | 88,831 |
| Operating Grants and Contributions | 32,612,752 | 25,328,329 | 20,581,257 | 19,662,958 | 18,135,701 | 20,147,116 | 19,561,337 | 18,902,617 | 18,649,736 | 26,198,191 |
| Capital Grants and Contributions | 446,946 | 767,859 | 783,222 | 1,348,210 | 6,458,340 | 4,814,492 | 5,410,682 | 1,583,160 | 5,895,886 | 9,459,809 |
| Total Government Activities - Revenues | <u>76,033,217</u> | <u>67,595,291</u> | <u>62,835,092</u> | <u>59,674,201</u> | <u>65,312,492</u> | <u>66,017,154</u> | <u>63,268,372</u> | <u>56,818,683</u> | <u>56,388,706</u> | <u>64,902,355</u> |
| Business-type activities- Revenues | | | | | | | | | | |
| Charges for Services | 28,828,742 | 24,202,495 | 30,489,756 | 29,969,543 | 30,124,166 | 28,254,538 | 24,943,693 | 24,751,808 | 23,283,654 | 23,496,510 |
| Operating Grants and Contributions | - | - | - | - | - | - | - | - | - | - |
| Capital Grants and Contributions | 1,426,569 | 1,111,917 | 658,511 | 1,226,736 | 829,108 | 1,438,041 | 1,023,793 | 2,687,734 | 1,230,447 | 250,158 |
| Total Business-type activities- Revenues | <u>30,255,311</u> | <u>25,314,412</u> | <u>31,148,267</u> | <u>31,196,279</u> | <u>30,953,274</u> | <u>29,692,579</u> | <u>25,967,486</u> | <u>27,439,542</u> | <u>24,514,101</u> | <u>23,746,668</u> |
| Total Primary Government Revenues | <u>\$ 106,288,528</u> | <u>\$ 92,909,703</u> | <u>\$ 93,983,359</u> | <u>\$ 90,870,480</u> | <u>\$ 96,265,766</u> | <u>\$ 95,709,733</u> | <u>\$ 89,235,858</u> | <u>\$ 84,258,225</u> | <u>\$ 80,902,807</u> | <u>\$ 88,649,023</u> |
| Expenses | | | | | | | | | | |
| Government Activities - Expenses | | | | | | | | | | |
| General Government | \$ 55,800,961 | \$ 52,213,204 | \$ 48,507,387 | \$ 48,926,972 | \$ 42,335,165 | \$ 39,622,529 | \$ 37,768,918 | \$ 33,995,122 | \$ 29,319,630 | \$ 28,465,544 |
| Law Enforcement and public safety | 76,106,450 | 80,488,845 | 81,019,800 | 78,396,622 | 77,870,548 | 75,151,900 | 74,313,531 | 71,978,255 | 67,268,329 | 68,731,281 |
| Highways and streets | 18,971,612 | 21,628,059 | 19,797,735 | 19,471,888 | 21,907,316 | 23,318,830 | 19,825,416 | 19,865,457 | 20,155,120 | 19,948,347 |
| Health | 11,202,548 | 9,267,438 | 9,851,444 | 10,166,521 | 10,419,455 | 10,325,428 | 10,468,682 | 10,486,785 | 10,473,536 | 9,788,583 |
| Welfare | 14,145,263 | 4,961,147 | 6,436,600 | 6,803,125 | 11,102,153 | 7,475,526 | 9,466,140 | 5,237,190 | 7,406,760 | 9,949,777 |
| Interest on Long-term Debt | 5,059,125 | 5,058,891 | 4,379,355 | 4,106,418 | 3,010,691 | 2,675,072 | 5,672,376 | 2,519,879 | 2,795,005 | 2,778,548 |
| Total Government Activities - Expenses | <u>181,285,959</u> | <u>173,617,584</u> | <u>169,992,321</u> | <u>167,871,546</u> | <u>166,645,328</u> | <u>158,569,285</u> | <u>157,515,063</u> | <u>144,082,688</u> | <u>137,418,380</u> | <u>139,662,080</u> |
| Business-type activities - Expenses | | | | | | | | | | |
| Operational Expenses | 19,312,225 | 19,198,045 | 20,797,354 | 19,773,022 | 21,167,053 | 18,133,091 | 17,335,338 | 15,301,697 | 15,447,548 | 14,488,797 |
| Total Business-type activities - Expenses | <u>19,312,225</u> | <u>19,198,045</u> | <u>20,797,354</u> | <u>19,773,022</u> | <u>21,167,053</u> | <u>18,133,091</u> | <u>17,335,338</u> | <u>15,301,697</u> | <u>15,447,548</u> | <u>14,488,797</u> |
| Net (expense)/revenue | | | | | | | | | | |
| Governmental activities | (105,252,742) | (106,022,293) | (107,157,229) | (108,197,345) | (101,332,836) | (92,552,131) | (94,246,691) | (87,264,005) | (81,029,674) | (74,759,725) |
| Business-type activities | 10,943,086 | 6,116,367 | 10,350,913 | 11,423,257 | 9,786,221 | 11,559,488 | 8,632,148 | 12,137,845 | 9,066,553 | 9,257,871 |
| Total primary government net expense | <u>\$ (94,309,656)</u> | <u>\$ (99,905,926)</u> | <u>\$ (96,806,316)</u> | <u>\$ (96,774,088)</u> | <u>\$ (91,546,615)</u> | <u>\$ (80,992,643)</u> | <u>\$ (85,614,543)</u> | <u>\$ (75,126,160)</u> | <u>\$ (71,963,121)</u> | <u>\$ (65,501,854)</u> |
| General Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Taxes Levied for General Purposes | \$ 73,593,333 | \$ 70,724,129 | \$ 64,317,250 | \$ 62,608,263 | \$ 60,785,504 | \$ 58,408,232 | \$56,827,976 | \$55,974,060 | \$54,932,470 | \$53,192,831 |
| Taxes Levied for Debt Service | 13,559,681 | 12,729,690 | 12,521,261 | 11,666,648 | 10,258,384 | 7,652,489 | 8,234,082 | 6,513,410 | 6,292,014 | 6,310,998 |
| Unrestricted Investment Income | 290,182 | 1,242,915 | 1,834,779 | 1,363,032 | 532,670 | 187,135 | 225,416 | 244,967 | 263,441 | 256,774 |
| Miscellaneous | 7,980,982 | 7,189,334 | 8,266,322 | 7,621,430 | 7,052,604 | 16,705,073 | 8,089,403 | 7,979,983 | 7,335,998 | 9,801,140 |
| Gain on sale of capital assets | 50,684 | 350,295 | (3,209,442) | 3,463 | 55,074 | 184,157 | 130,215 | 334,760 | 259,510 | 408,289 |
| Transfers | 7,403,486 | 6,380,908 | 9,741,851 | 9,774,617 | 9,109,773 | 8,797,679 | 7,788,931 | 8,099,690 | 6,628,543 | 6,809,647 |
| Total governmental activities | <u>102,878,348</u> | <u>98,617,271</u> | <u>93,472,021</u> | <u>93,037,453</u> | <u>87,794,009</u> | <u>91,934,765</u> | <u>81,296,023</u> | <u>79,146,870</u> | <u>75,711,976</u> | <u>76,779,679</u> |
| Business-type activities | | | | | | | | | | |
| Transfers | (7,403,486) | (6,380,908) | (9,741,851) | (9,774,617) | (9,109,773) | (8,797,679) | (7,788,931) | (8,099,690) | (6,628,543) | (6,809,647) |
| Miscellaneous | - | 34,913 | 25,372 | 22,785 | 44,443 | 49,087 | 13,443 | 8,651 | 12,899 | 17,757 |
| Gain on sale of capital assets | 97,017 | - | 14,518 | - | - | - | 9,702 | - | 19,850 | 14,548 |
| Unrestricted Investment Income | 51,089 | 295,844 | 669,612 | 625,909 | 318,590 | 67,023 | 58,492 | 68,349 | 81,844 | 104,261 |
| Total Business-type activities | <u>(7,255,380)</u> | <u>(6,050,151)</u> | <u>(9,032,349)</u> | <u>(9,125,923)</u> | <u>(8,746,740)</u> | <u>(8,681,569)</u> | <u>(7,707,294)</u> | <u>(8,022,690)</u> | <u>(6,513,950)</u> | <u>(6,673,081)</u> |
| Total Primary government | <u>\$ 95,622,968</u> | <u>\$ 92,567,120</u> | <u>\$ 84,439,672</u> | <u>\$ 83,911,530</u> | <u>\$ 79,047,269</u> | <u>\$ 83,253,196</u> | <u>\$73,588,729</u> | <u>\$71,124,180</u> | <u>\$69,198,026</u> | <u>\$70,106,598</u> |
| Change in Net Position | | | | | | | | | | |
| Governmental activities | \$ (2,374,394) | \$ (7,405,022) | \$ (13,685,208) | \$ (15,159,892) | \$ (13,538,827) | \$ (617,366) | \$ (12,950,668) | \$ (8,117,135) | \$ (5,317,698) | \$ 2,019,954 |
| Business-type activities | 3,687,706 | 66,216 | 1,318,564 | 2,297,334 | 1,039,481 | 2,877,919 | 924,854 | 4,115,155 | 2,552,603 | 2,584,790 |
| Total Change in Net Position | <u>\$ 1,313,312</u> | <u>\$ (7,338,806)</u> | <u>\$ (12,366,644)</u> | <u>\$ (12,862,558)</u> | <u>\$ (12,499,346)</u> | <u>\$ 2,260,553</u> | <u>\$ (12,025,814)</u> | <u>\$ (4,001,980)</u> | <u>\$ (2,765,095)</u> | <u>\$ 4,604,744</u> |

CAMERON COUNTY, TEXAS
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

| | Fiscal Year | | | | | | | | | |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
| General Fund | | | | | | | | | | |
| Reserved | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unreserved | - | - | - | - | - | - | - | - | - | - |
| Nonspendable | 1,814,582 | 1,762,565 | 858,710 | 740,583 | 555,783 | 746,015 | 558,425 | 589,590 | 138,098 | 98,557 |
| Committed | 1,471,957 | 1,000,000 | 1,000,000 | 1,000,000 | 1,069,742 | 2,967,700 | 1,810,252 | 1,810,252 | 1,810,252 | 1,000,000 |
| Assigned | - | - | - | - | - | - | - | - | - | - |
| Unassigned | 19,841,829 | 21,620,013 | 19,927,102 | 20,671,803 | 22,357,478 | 22,806,356 | 22,183,694 | 18,402,804 | 14,080,281 | 10,563,771 |
| Total General Fund | \$ 23,128,368 | \$ 24,382,578 | \$ 21,785,812 | \$ 22,412,386 | \$ 23,983,003 | \$ 26,520,071 | \$ 24,552,371 | \$ 20,802,646 | \$ 16,028,631 | \$ 11,662,328 |
| All Other Governmental Funds | | | | | | | | | | |
| Restricted: | | | | | | | | | | |
| Special revenue funds | \$ 25,554,069 | \$ 23,830,142 | \$ 23,725,403 | \$ 23,621,268 | \$ 21,913,147 | \$ 21,252,968 | \$ 20,359,924 | \$ 21,769,079 | \$ 21,596,744 | \$ 20,774,340 |
| Capital project funds | 42,932,639 | 38,868,779 | 52,383,741 | 12,144,057 | 11,347,306 | 24,516,079 | 17,135,464 | 21,451,651 | 8,793,726 | 11,840,702 |
| Debt service funds | 4,214,143 | 5,507,345 | 5,932,511 | 5,773,087 | 5,934,510 | 5,889,323 | 5,437,387 | 5,873,663 | 5,495,664 | 5,018,298 |
| Unrestricted, reported in: | | | | | | | | | | |
| Special revenue funds | (75,494) | - | - | - | - | - | - | - | - | - |
| Unassigned | (63,265) | - | - | - | - | - | - | - | - | - |
| Total All Other Governmental Funds | \$ 72,562,092 | \$ 68,206,266 | \$ 82,041,655 | \$ 41,538,412 | \$ 39,194,963 | \$ 51,658,370 | \$ 42,932,775 | \$ 49,094,393 | \$ 35,886,134 | \$ 37,633,340 |

CAMERON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

| | Fiscal Year | | | | | | | | | |
|----------------------------------------------------------------------------------|-----------------------|------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
| REVENUES | | | | | | | | | | |
| Taxes | \$ 87,809,899 | \$ 82,931,975 | \$ 76,518,961 | \$ 74,166,220 | \$ 70,957,001 | \$ 66,171,333 | \$ 65,380,479 | \$ 62,800,449 | \$ 61,262,338 | \$ 59,489,913 |
| Licenses and permits | 4,955,934 | 4,453,049 | 4,371,780 | 4,275,085 | 4,070,617 | 4,219,252 | 3,835,740 | 3,936,571 | 3,972,088 | 3,363,734 |
| Intergovernmental | 41,034,852 | 32,984,239 | 28,424,122 | 27,156,525 | 31,306,515 | 32,466,587 | 30,877,035 | 25,676,806 | 29,471,814 | 40,655,100 |
| Charges for services | 6,916,273 | 7,414,842 | 8,320,051 | 7,376,080 | 8,148,044 | 10,713,243 | 11,105,186 | 11,579,394 | 8,252,791 | 7,003,783 |
| Fines and forfeitures | 7,713,319 | 6,619,964 | 7,540,325 | 6,686,969 | 6,876,509 | 5,419,667 | 5,188,369 | 4,998,314 | 5,594,573 | 5,599,785 |
| Miscellaneous | 9,310,818 | 8,579,056 | 9,983,197 | 8,914,531 | 7,510,496 | 8,045,399 | 6,809,742 | 7,998,002 | 7,592,747 | 10,031,809 |
| TOTAL REVENUES | \$ 157,741,095 | \$ 142,983,125 | \$ 135,158,436 | \$ 128,575,410 | \$ 128,869,182 | \$ 127,035,481 | \$ 123,196,551 | \$ 116,989,536 | \$ 116,146,351 | \$ 126,144,124 |
| EXPENDITURES | | | | | | | | | | |
| General Government | \$ 29,889,516 | \$ 31,049,337 | \$ 23,594,500 | \$ 29,354,785 | \$ 19,783,026 | \$ 19,095,888 | \$ 18,545,218 | \$ 18,481,901 | \$ 16,825,164 | \$ 15,873,415 |
| Law Enforcement and Public Safety | 75,156,217 | 75,929,079 | 76,367,194 | 73,891,876 | 73,395,905 | 70,825,532 | 68,818,371 | 66,520,254 | 62,433,931 | 63,067,114 |
| Highways and Streets | 13,771,728 | 13,231,567 | 11,769,827 | 11,597,968 | 13,847,579 | 15,570,710 | 11,694,086 | 10,233,748 | 12,632,577 | 11,496,092 |
| Health and Welfare | 25,332,859 | 13,821,272 | 15,817,569 | 16,502,436 | 21,022,988 | 17,346,524 | 19,149,219 | 15,164,798 | 17,184,954 | 18,892,262 |
| Capital outlay | 16,408,120 | 16,718,154 | 10,287,050 | 25,564,207 | 15,504,803 | 12,122,764 | 6,776,797 | 6,490,194 | 3,936,153 | 12,829,384 |
| Bond issuance costs | - | - | 490,785 | 389,548 | - | 140,379 | - | 184,275 | - | 187,484 |
| Debt Service - Principal | 11,289,758 | 9,824,794 | 8,641,163 | 7,938,215 | 7,487,720 | 6,148,524 | 6,112,196 | 5,092,022 | 4,937,174 | 4,180,620 |
| Debt Service - Interest | 5,028,282 | 5,061,353 | 3,728,589 | 3,673,456 | 2,978,355 | 2,531,494 | 5,734,521 | 2,441,423 | 2,422,311 | 2,640,705 |
| TOTAL EXPENDITURES | \$ 176,876,480 | \$ 165,635,556 | \$ 150,696,677 | \$ 168,912,491 | \$ 154,020,376 | \$ 143,781,815 | \$ 136,830,408 | \$ 124,608,615 | \$ 120,372,264 | \$ 129,167,076 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | |
| Bond issuance | \$ 14,160,000 | \$ - | \$ 40,085,000 | \$ 26,925,000 | \$ - | \$ 16,260,000 | \$ - | \$ 16,500,000 | \$ - | \$ - |
| Bond refunding | - | 13,123,622 | - | - | - | - | 14,931,280 | - | - | 9,610,000 |
| Bond premium | 2,241,529 | - | 5,888,376 | 2,268,998 | - | 2,403,962 | 3,259,814 | 351,169 | - | 437,592 |
| Bond discount | - | - | - | (169,430) | - | (98,210) | (142,552) | (96,220) | - | (54,034) |
| Paid to refunded bond escrow agent | - | (12,927,381) | - | - | - | - | (15,624,036) | - | - | (9,865,573) |
| Tax note | - | 5,153,491 | - | - | - | - | - | - | - | - |
| Tax note premium | - | 608,443 | - | - | - | - | - | - | - | - |
| Gain on sale of capital assets | 50,684 | 456,327 | 42,342 | 79,878 | 228,265 | 340,455 | 223,180 | 334,760 | 259,510 | 408,289 |
| Financing proceeds | - | - | - | - | - | - | - | - | - | - |
| Capital lease financing | - | 487,257 | 2,377,457 | 3,555,106 | 1,505,195 | 2,040,272 | 1,919,758 | 1,614,705 | - | 5,436,716 |
| SECO note payable financing | 1,710,273 | - | - | - | - | - | - | - | - | - |
| Transfer in | 9,282,160 | 8,284,035 | 14,816,040 | 11,267,823 | 9,899,277 | 10,758,020 | 8,412,688 | 9,042,821 | 7,521,411 | 7,326,368 |
| Transfer (out) | (5,207,645) | (3,771,986) | (7,794,308) | (2,817,459) | (1,482,018) | (4,246,831) | (1,759,437) | (2,109,261) | (892,868) | (516,721) |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 22,237,001 | \$ 11,413,808 | \$ 55,414,907 | \$ 41,109,916 | \$ 10,150,719 | \$ 27,457,668 | \$ 11,220,695 | \$ 25,637,974 | \$ 6,888,053 | \$ 12,782,637 |
| OTHER CHANGES IN FUND BALANCES | | | | | | | | | | |
| Prior period adjustments | - | - | - | - | - | (18,038) | 1,268 | (36,621) | (43,043) | (18,107,527) |
| TOTAL CHANGES IN FUND BALANCES | | | | | | | | | | |
| Net change in fund balances | \$ 3,101,616 | \$ (11,238,623) | \$ 39,876,666 | \$ 772,835 | \$ (15,000,475) | \$ 10,693,296 | \$ (2,411,894) | \$ 17,982,274 | \$ 2,619,097 | \$ (8,347,842) |
| RATIO OF TOTAL DEBT SERVICE EXPENDITURES TO TOTAL NONCAPITAL EXPENDITURES | | | | | | | | | | |
| | 10.17% | 10.00% | 8.81% | 8.10% | 7.56% | 6.59% | 9.11% | 6.38% | 6.32% | 5.86% |

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 |
|----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|
| | APPRAISED MARKET VALUE | TAXABLE ASSESSED VALUE | APPRAISED MARKET VALUE | TAXABLE ASSESSED VALUE | APPRAISED MARKET VALUE | TAXABLE ASSESSED VALUE | |
| 2021 | 21,163,752,788 | 16,768,160,416 | 3,323,250,896 | 3,323,250,896 | 24,487,003,684 | 20,091,411,312 | 0.436893 |
| 2020 | 19,832,873,963 | 16,492,113,767 | 3,333,906,880 | 3,333,906,880 | 23,166,780,843 | 19,826,020,647 | 0.436893 |
| 2019 | 18,892,165,563 | 15,669,958,846 | 3,023,583,938 | 3,023,583,938 | 21,915,749,501 | 18,693,542,784 | 0.416893 |
| 2018 | 18,153,314,071 | 15,670,233,321 | 2,641,315,140 | 2,641,315,140 | 20,794,629,211 | 18,311,548,461 | 0.410803 |
| 2017 | 17,670,096,446 | 14,970,739,535 | 2,705,533,997 | 2,705,533,997 | 20,375,630,443 | 17,676,273,532 | 0.407743 |
| 2016 | 16,991,558,525 | 14,731,438,291 | 2,302,058,126 | 2,302,058,126 | 19,293,616,651 | 17,033,496,417 | 0.399291 |
| 2015 | 16,824,252,299 | 14,612,183,738 | 2,219,357,684 | 2,219,357,684 | 19,043,609,983 | 16,831,541,422 | 0.399291 |
| 2014 | 16,577,812,516 | 15,754,664,859 | 2,267,778,926 | 2,267,778,926 | 18,845,591,442 | 18,022,443,785 | 0.384291 |
| 2013 | 16,354,597,398 | 15,518,269,272 | 1,959,962,884 | 1,959,962,884 | 18,314,560,282 | 17,478,232,156 | 0.384291 |
| 2012 | 16,031,168,963 | 15,111,099,174 | 1,964,963,669 | 1,964,963,669 | 17,996,132,632 | 17,076,062,843 | 0.384291 |

CAMERON COUNTY, TEXAS
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

| FISCAL YEAR | POPULATION ¹ | TAXABLE ASSESSED VALUE | GROSS BONDED DEBT | LESS DEBT SERVICE FUND | NET BONDED DEBT | NET BONDED DEBT TO ASSESSED VALUE | NET BONDED DEBT PER CAPITA |
|----------------|-------------------------|---------------------------|-------------------------|------------------------------|-----------------------|-----------------------------------------------|-------------------------------------|
| 2021 | 421,017 | 20,091,411,312 | 154,890,000 | 4,214,143 | 150,675,857 | 0.75% | 357.89% |
| 2020 | 423,163 | 19,826,020,647 | 151,170,000 | 5,782,209 | 145,387,791 | 0.73% | 343.57% |
| 2019 | 423,908 | 18,693,542,784 | 159,080,000 | 6,742,543 | 152,337,457 | 0.81% | 359.36% |
| 2018 | 423,725 | 18,311,548,461 | 126,670,000 | 6,302,722 | 120,367,278 | 0.66% | 284.07% |
| 2017 | 422,135 | 17,676,273,532 | 106,770,000 | 6,306,834 | 100,463,166 | 0.57% | 237.99% |
| 2016 | 422,156 | 17,033,496,417 | 113,235,000 | 6,479,285 | 106,755,715 | 0.63% | 252.88% |
| 2015 | 420,392 | 16,831,541,422 | 81,320,000 | 5,983,567 | 75,336,433 | 0.45% | 179.21% |
| 2014 | 417,296 | 18,022,443,785 | 87,460,001 | 5,856,883 | 81,603,118 | 0.45% | 195.55% |
| 2013 | 415,557 | 17,478,232,156 | 73,615,657 | 5,593,129 | 68,022,528 | 0.39% | 163.69% |
| 2012 | 406,220 | 17,076,062,843 | 79,780,000 | 5,018,298 | 74,761,702 | 0.44% | 184.04% |

¹Source: U. S. Census - Population estimates, Census 2010, and Census 2020

CAMERON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

TABLE 06

| 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 | | AMOUNT COLLECTED | PERCENTAGE OF LEVY |
| 2021 | \$ 85,865,018 | \$ 83,381,706 | 97.11% | \$ - | \$ 83,381,706 | 97.11% |
| 2020 | \$ 84,722,213 | \$ 81,889,780 | 96.66% | \$ 1,619,634 | \$ 83,509,414 | 98.57% |
| 2019 | \$ 76,465,202 | \$ 73,916,448 | 96.67% | \$ 1,861,070 | \$ 75,777,518 | 99.10% |
| 2018 | \$ 73,952,498 | \$ 71,599,371 | 96.82% | \$ 1,872,504 | \$ 73,471,875 | 99.35% |
| 2017 | \$ 70,898,567 | \$ 68,513,788 | 96.64% | \$ 2,003,286 | \$ 70,517,074 | 99.46% |
| 2016 | \$ 66,935,094 | \$ 64,602,762 | 96.52% | \$ 2,001,096 | \$ 66,603,858 | 99.51% |
| 2015 | \$ 66,138,187 | \$ 63,887,037 | 96.60% | \$ 1,962,983 | \$ 65,850,020 | 99.56% |
| 2014 | \$ 63,298,545 | \$ 60,839,071 | 96.11% | \$ 2,178,110 | \$ 63,017,181 | 99.56% |
| 2013 | \$ 61,480,831 | \$ 58,814,875 | 95.66% | \$ 2,408,506 | \$ 61,223,381 | 99.58% |
| 2012 | \$ 59,761,902 | \$ 56,969,308 | 95.33% | \$ 2,567,468 | \$ 59,536,776 | 99.62% |

CAMERON COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

| | 2021 | | | 2020 | | | 2019 | | | 2018 | | | 2017 | | |
|---------------------------------------------------|-----------|-----------------|-----------|-----------|-----------------|-----------|-----------|-----------------|-----------|-----------|-----------------|-----------|-----------|-----------------|-----------|
| | M&O | Debt Service | Total | M&O | Debt Service | Total | M&O | Debt Service | Total | M&O | Debt Service | Total | M&O | Debt Service | 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 |
| 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 |
| 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 |
| 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 |
| CITY OF HARLINGEN | 0.525762 | 0.094087 | 0.619849 | 0.518100 | 0.111900 | 0.630000 | 0.466827 | 0.128000 | 0.588827 | 0.456327 | 0.132500 | 0.588827 | 0.460327 | 0.128500 | 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 | 0.066000 | 0.315640 | 0.239110 | 0.066530 | 0.305640 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| SAN BENITO I.S.D | 1.025400 | 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 |
| 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 | 0.410000 | 1.580000 |
| SANTA ROSA I.S.D | 1.063900 | 0.280290 | 1.344190 | 1.068350 | 0.276970 | 1.345320 | 1.170000 | 0.276965 | 1.446965 | 1.170000 | 0.276965 | 1.446965 | 1.170000 | 0.276965 | 1.446965 |
| SOUTH TEXAS I.S.D | 0.049200 | 0.000000 | 0.049200 | 0.049200 | 0.000000 | 0.049200 | 0.049200 | 0.000000 | 0.049200 | 0.049200 | 0.000000 | 0.049200 | 0.049200 | 0.000000 | 0.049200 |
| TEXAS SOUTHMOST COLLEGE DISTRICT | 0.121206 | 0.041201 | 0.162407 | 0.118289 | 0.044118 | 0.162407 | 0.115248 | 0.047159 | 0.162407 | 0.119310 | 0.043097 | 0.162407 | 0.112892 | 0.045332 | 0.158224 |
| PORT OF HARLINGEN BROWNSVILLE NAVIGATION DISTRICT | 0.027657 | 0.000000 | 0.027657 | 0.030000 | 0.000000 | 0.030000 | 0.000000 | 0.000000 | 0.000000 | 0.030000 | 0.000000 | 0.030000 | 0.000000 | 0.000000 | 0.000000 |
| | 0.024914 | 0.004864 | 0.029778 | 0.024788 | 0.011132 | 0.035920 | 0.035920 | 0.000000 | 0.035920 | 0.024885 | 0.011035 | 0.035920 | 0.006524 | 0.029396 | 0.035920 |
| LAGUNA MADRE WATER DISTRICT | 0.000000 | 0.039918 | 0.039918 | 0.000000 | 0.038821 | 0.038821 | 0.000000 | 0.040101 | 0.040101 | 0.000000 | 0.043860 | 0.043860 | 0.000000 | 0.045020 | 0.045020 |
| DRAINAGE DISTRICT #1 | 0.033000 | 0.000000 | 0.033000 | 0.033000 | 0.000000 | 0.033000 | 0.033000 | 0.000000 | 0.033000 | 0.032000 | 0.000000 | 0.032000 | 0.030450 | 0.000000 | 0.030450 |
| DRAINAGE DISTRICT #3 | 0.147218 | 0.000000 | 0.147218 | 0.147218 | 0.000000 | 0.147218 | 0.147218 | 0.000000 | 0.147218 | 0.147218 | 0.000000 | 0.147218 | 0.147218 | 0.000000 | 0.147218 |
| DRAINAGE DISTRICT #4 | 0.086122 | 0.000000 | 0.086122 | 0.038430 | 0.000000 | 0.038430 | 0.041320 | 0.000000 | 0.041320 | 0.041320 | 0.000000 | 0.041320 | 0.041320 | 0.000000 | 0.041320 |
| DRAINAGE DISTRICT #5 | 0.137364 | 0.000000 | 0.137364 | 0.137364 | 0.000000 | 0.137364 | 0.137364 | 0.000000 | 0.137364 | 0.137364 | 0.000000 | 0.137364 | 0.137364 | 0.000000 | 0.137364 |
| PASEO DE LA RESACA MUD #1 | 0.210000 | 0.185000 | 0.395000 | 0.110000 | 0.285000 | 0.395000 | 0.110000 | 0.285000 | 0.395000 | 0.115000 | 0.285000 | 0.400000 | 0.110000 | 0.310000 | 0.420000 |
| PASEO DE LA RESACA MUD #2 | 0.135000 | 0.205000 | 0.340000 | 0.160000 | 0.180000 | 0.340000 | 0.160000 | 0.180000 | 0.340000 | 0.150000 | 0.250000 | 0.400000 | 0.140000 | 0.280000 | 0.420000 |
| PASEO DE LA RESACA MUD #3 | 0.120000 | 0.270000 | 0.390000 | 0.070000 | 0.320000 | 0.390000 | 0.070000 | 0.320000 | 0.390000 | 0.075000 | 0.325000 | 0.400000 | 0.050000 | 0.370000 | 0.420000 |
| VALLEY MUD #2 | 0.100000 | 0.250000 | 0.350000 | 0.100000 | 0.250000 | 0.350000 | 0.100000 | 0.250000 | 0.350000 | 0.250000 | 0.100000 | 0.350000 | 0.100000 | 0.250000 | 0.350000 |
| EMERGENCY SERVICE DISTRICT #1 | 0.091550 | 0.000000 | 0.091550 | 0.091854 | 0.000000 | 0.091854 | 0.089392 | 0.000000 | 0.089392 | 0.093629 | 0.000000 | 0.093629 | 0.096746 | 0.000000 | 0.096746 |
| Total Direct and Overlapping Rates | 20.627003 | 5.112502 | 25.739505 | 20.410701 | 5.425390 | 25.836091 | 21.304750 | 4.956189 | 26.260939 | 21.423847 | 4.840493 | 26.264340 | 20.977164 | 4.992845 | 25.970009 |

Source: Cameron Appraisal District

Note: Overlapping rates are those of local and county governments that apply to property owners within Cameron County

CAMERON COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

| | 2016 | | | 2015 | | | 2014 | | | 2013 | | | 2012 | | |
|---------------------------------------------------|-----------|--------------|-----------|-----------|--------------|-----------|-----------|--------------|-----------|-----------|--------------|-----------|-----------|--------------|-----------|
| | M&O | Debt Service | Total | M&O | Debt Service | Total | M&O | Debt Service | Total | M&O | Debt Service | Total | M&O | Debt Service | Total |
| CAMERON COUNTY | 0.348885 | 0.050406 | 0.399291 | 0.344583 | 0.039708 | 0.384291 | 0.345075 | 0.039216 | 0.384291 | 0.343790 | 0.040501 | 0.384291 | 0.326802 | 0.037489 | 0.364291 |
| CITY OF BROWNSVILLE | 0.459744 | 0.240869 | 0.700613 | 0.466677 | 0.233936 | 0.700613 | 0.466677 | 0.233936 | 0.700613 | 0.449285 | 0.251328 | 0.700613 | 0.387301 | 0.270255 | 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 |
| CITY OF COMBES | 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 | 0.000000 | 0.562103 |
| CITY OF HARLINGEN | 0.450901 | 0.137926 | 0.588827 | 0.449723 | 0.139104 | 0.588827 | 0.449723 | 0.139104 | 0.588827 | 0.451862 | 0.000000 | 0.451862 | 0.434634 | 0.154193 | 0.588827 |
| TOWN OF INDIAN LAKE | 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 | 0.000000 | 0.916100 |
| CITY OF LA FERIA | 0.246155 | 0.467432 | 0.713587 | 0.283204 | 0.426113 | 0.709317 | 0.283204 | 0.426113 | 0.709317 | 0.333900 | 0.366100 | 0.700000 | 0.342500 | 0.357500 | 0.700000 |
| CITY OF LOS INDIOS | 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 | 0.000000 | 0.000000 |
| CITY OF LOS FRESNOS | 0.617688 | 0.097312 | 0.715000 | 0.591360 | 0.123640 | 0.715000 | 0.591360 | 0.123640 | 0.715000 | 0.586563 | 0.128437 | 0.715000 | 0.618673 | 0.096327 | 0.715000 |
| TOWN OF LAGUNA VISTA | 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 | 0.000000 | 0.293200 |
| CITY OF PORT ISABEL | 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 |
| CITY OF PRIMERA | 0.551769 | 0.137838 | 0.689607 | 0.535719 | 0.158905 | 0.694624 | 0.535719 | 0.158905 | 0.694624 | 0.539375 | 0.163612 | 0.702987 | 0.577602 | 0.079733 | 0.657335 |
| CITY OF PALM VALLEY | 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 | 0.000000 | 0.422541 |
| CITY OF RIO HONDO | 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 | 0.000000 | 0.860600 |
| TOWN OF RANCHO VIEJO | 0.399374 | 0.020532 | 0.419906 | 0.374275 | 0.017659 | 0.391934 | 0.374275 | 0.017659 | 0.391934 | 0.365463 | 0.026471 | 0.391934 | 0.338195 | 0.028542 | 0.366737 |
| CITY OF SAN BENITO | 0.656844 | 0.071281 | 0.728125 | 0.656844 | 0.071281 | 0.728125 | 0.656844 | 0.071281 | 0.728125 | 0.677775 | 0.050350 | 0.728125 | 0.587981 | 0.100144 | 0.688125 |
| CITY OF SANTA ROSA | 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 | 0.000000 | 0.530000 |
| CITY OF SOUTH PADRE ISLAND | 0.235468 | 0.027286 | 0.262754 | 0.227828 | 0.026556 | 0.254384 | 0.227828 | 0.026556 | 0.254384 | 0.223631 | 0.029070 | 0.252701 | 0.220310 | 0.025300 | 0.245610 |
| BROWNSVILLE I.S.D | 1.040000 | 0.105666 | 1.145666 | 1.040000 | 0.102155 | 1.142155 | 1.040000 | 0.102155 | 1.142155 | 1.019100 | 0.073200 | 1.092300 | 1.019100 | 0.073200 | 1.092300 |
| HARLINGEN C.I.S.D | 1.040000 | 0.178000 | 1.218000 | 1.040000 | 0.178000 | 1.218000 | 1.040000 | 0.178000 | 1.218000 | 1.040000 | 0.178000 | 1.218000 | 1.040000 | 0.179000 | 1.219000 |
| LA FERIA I.S.D | 1.170000 | 0.129100 | 1.299100 | 1.170000 | 0.129100 | 1.299100 | 1.170000 | 0.129100 | 1.299100 | 1.040000 | 0.260000 | 1.300000 | 1.040000 | 0.296000 | 1.336000 |
| LOS FRESNOS C.I.S.D | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.170000 | 0.020000 | 1.190000 | 1.040000 | 0.160000 | 1.200000 |
| LYFORD C.I.S.D. | 1.170000 | 0.110000 | 1.280000 | 1.170000 | 0.050000 | 1.220000 | 1.170000 | 0.050000 | 1.220000 | 1.170000 | 0.160000 | 1.330000 | 1.170000 | 0.160000 | 1.330000 |
| POINT ISABEL I.S.D | 0.980643 | 0.100991 | 1.081634 | 0.980820 | 0.100814 | 1.081634 | 0.980820 | 0.100814 | 1.081634 | 0.981190 | 0.100450 | 1.081640 | 0.967254 | 0.114380 | 1.081634 |
| RIO HONDO I.S.D | 1.170000 | 0.199100 | 1.369100 | 1.170000 | 0.139100 | 1.309100 | 1.170000 | 0.139100 | 1.309100 | 1.170000 | 0.139100 | 1.309100 | 1.170000 | 0.119100 | 1.289100 |
| SAN BENITO I.S.D | 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 |
| SANTA MARIA I.S.D | 1.170000 | 0.110000 | 1.280000 | 1.040000 | 0.240000 | 1.280000 | 1.040000 | 0.240000 | 1.280000 | 1.040000 | 0.240000 | 1.280000 | 1.040000 | 0.240000 | 1.280000 |
| SANTA ROSA I.S.D | 1.170000 | 0.202200 | 1.372200 | 1.170000 | 0.202200 | 1.372200 | 1.170000 | 0.202200 | 1.372200 | 1.170000 | 0.202200 | 1.372200 | 1.040000 | 0.332200 | 1.372200 |
| SOUTH TEXAS I.S.D | 0.049200 | 0.000000 | 0.049200 | 0.049200 | 0.000000 | 0.049200 | 0.049200 | 0.000000 | 0.049200 | 0.000000 | 0.049200 | 0.049200 | 0.049200 | 0.000000 | 0.049200 |
| TEXAS SOUTHMOST COLLEGE DISTRICT | 0.100972 | 0.063122 | 0.164094 | 0.101596 | 0.061339 | 0.162935 | 0.101596 | 0.061339 | 0.162935 | 0.101075 | 0.061860 | 0.162935 | 0.103871 | 0.058552 | 0.162423 |
| PORT OF HARLINGEN BROWNSVILLE NAVIGATION DISTRICT | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| | 0.007900 | 0.034100 | 0.042000 | 0.008100 | 0.034900 | 0.043000 | 0.008100 | 0.034900 | 0.043000 | 0.008100 | 0.037100 | 0.045200 | 0.008628 | 0.039200 | 0.047828 |
| LAGUNA MADRE WATER DISTRICT | 0.000000 | 0.039260 | 0.039260 | 0.000000 | 0.080820 | 0.080820 | 0.000000 | 0.080820 | 0.080820 | 0.000000 | 0.080820 | 0.080820 | 0.000000 | 0.080820 | 0.080820 |
| DRAINAGE DISTRICT #1 | 0.029500 | 0.000000 | 0.029500 | 0.029700 | 0.000000 | 0.029700 | 0.029700 | 0.000000 | 0.029700 | 0.030600 | 0.000000 | 0.030600 | 0.031400 | 0.000000 | 0.031400 |
| DRAINAGE DISTRICT #3 | 0.147218 | 0.000000 | 0.147218 | 0.147218 | 0.000000 | 0.147218 | 0.147218 | 0.000000 | 0.147218 | 0.147218 | 0.000000 | 0.147218 | 0.147218 | 0.000000 | 0.147218 |
| DRAINAGE DISTRICT #4 | 0.041320 | 0.000000 | 0.041320 | 0.041320 | 0.000000 | 0.041320 | 0.041320 | 0.000000 | 0.041320 | 0.041320 | 0.000000 | 0.041320 | 0.041320 | 0.000000 | 0.041320 |
| DRAINAGE DISTRICT #5 | 0.137364 | 0.000000 | 0.137364 | 0.137364 | 0.000000 | 0.137364 | 0.137364 | 0.000000 | 0.137364 | 0.137364 | 0.000000 | 0.137364 | 0.137364 | 0.000000 | 0.137364 |
| PASEO DE LA RESACA MUD #1 | 0.080000 | 0.340000 | 0.420000 | 0.340000 | 0.080000 | 0.420000 | 0.340000 | 0.080000 | 0.420000 | 0.090000 | 0.330000 | 0.420000 | 0.130000 | 0.270000 | 0.400000 |
| PASEO DE LA RESACA MUD #2 | 0.100000 | 0.320000 | 0.420000 | 0.320000 | 0.100000 | 0.420000 | 0.320000 | 0.100000 | 0.420000 | 0.100000 | 0.320000 | 0.420000 | 0.150000 | 0.250000 | 0.400000 |
| PASEO DE LA RESACA MUD #3 | 0.020000 | 0.400000 | 0.420000 | 0.400000 | 0.020000 | 0.420000 | 0.400000 | 0.020000 | 0.420000 | 0.020000 | 0.400000 | 0.420000 | 0.080000 | 0.320000 | 0.400000 |
| VALLEY MUD #2 | 0.100000 | 0.250000 | 0.350000 | 0.270000 | 0.100000 | 0.370000 | 0.270000 | 0.100000 | 0.370000 | 0.100000 | 0.270000 | 0.370000 | 0.100000 | 0.270000 | 0.370000 |
| EMERGENCY SERVICE DISTRICT #1 | 0.100000 | 0.000000 | 0.100000 | 0.100000 | 0.000000 | 0.100000 | 0.100000 | 0.000000 | 0.100000 | 0.100000 | 0.000000 | 0.100000 | 0.100000 | 0.000000 | 0.100000 |
| Total Direct and Overlapping Rates | 21.043153 | 4.221162 | 25.264315 | 21.888034 | 3.246923 | 25.134957 | 21.888526 | 3.246431 | 25.134957 | 20.224711 | 4.158599 | 24.383310 | 20.070224 | 4.246855 | 24.317079 |

Source: Cameron Appraisal District

Note: Overlapping rates are those of local and county governments that apply to property owners within Cameron County

CAMERON COUNTY, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
SEPTEMBER 30, 2021

| | NET BONDED DEBT | PERCENTAGE APPLICABLE TO COUNTY | COUNTY'S SHARE OF NET DEBT | PER CAPITA DEBT |
|----------------------------|-----------------------|---------------------------------------|----------------------------------|-----------------------|
| Cameron County | \$ 142,730,170 | 100% | \$ 142,730,170 | \$ 339.01 |
| Total: | <u>\$ 142,730,170</u> | | <u>\$ 142,730,170</u> | <u>\$ 339.01</u> |
| Overlapping Debt: | | | | |
| Cities or townships: | | | | |
| Brownsville | \$ 171,080,000 | 100% | \$ 171,080,000 | \$ 406.35 |
| Harlingen | 33,735,000 | 100% | 33,735,000 | 80.13 |
| All others | 85,386,570 | 100% | 85,386,570 | 202.81 |
| Total cities or townships: | <u>\$ 290,201,570</u> | | <u>\$ 290,201,570</u> | <u>\$ 689.29</u> |
| School districts: | | | | |
| Brownsville | \$ 97,415,000 | 100% | \$ 97,415,000 | \$ 231.38 |
| Harlingen | 97,785,000 | 100% | 97,785,000 | 232.26 |
| Texas Southmost College | 31,045,000 | 100% | 31,045,000 | 73.74 |
| Lyford CISD | 3,480,000 | 3% | 89,088 | 0.21 |
| All others | 248,317,100 | 100% | 248,317,100 | 589.80 |
| Total school districts: | <u>\$ 478,042,100</u> | | <u>\$ 474,651,188</u> | <u>\$ 1,127.39</u> |
| Special districts: | | | | |
| Water Districts | \$ 11,705,000 | 100% | \$ 11,705,000 | \$ 27.80 |
| Municipal Utility District | 17,396,000 | 100% | 17,396,000 | 41.32 |
| Drainage Districts | 6,000,000 | 100% | 6,000,000 | 14 |
| Navigation Districts | 825,000 | 100% | 825,000 | 1.96 |
| Total special districts: | <u>\$ 35,926,000</u> | | <u>\$ 35,926,000</u> | <u>\$ 85.33</u> |

Source: The Municipal Advisory Council of Texas

Notes: 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 421,017.

TABLE 09

CAMERON COUNTY, TEXAS
TEN PRINCIPAL TAXPAYERS
FISCAL YEARS 2021 AND 2012

| TAXPAYER | TYPE OF ACTIVITY | FISCAL YEAR 2021 | | | FISCAL YEAR 2012 | | |
|-------------------------------------|-------------------------------|--------------------------------|------|-------------------------------------------------------|--------------------------------|------|-------------------------------------------------------|
| | | TOTAL ASSESSED VALUATION | RANK | PERCENT OF CAMERON COUNTY ASSESSED VALUATION | TOTAL ASSESSED VALUATION | RANK | PERCENT OF CAMERON COUNTY ASSESSED VALUATION |
| AEP Texas Central Co. | Electrical Utility | \$ 314,660,773 | 1 | 1.62% | \$ 105,251,223 | 1 | 0.64% |
| Valley Crossing Pipeline LLC | Transportation Services | 166,070,530 | 2 | 0.86% | - | | - |
| Union Pacific RR | Rail Road | 78,568,681 | 3 | 0.41% | 34,433,140 | 8 | 0.21% |
| VHS Harlingen Hospital Company | Healthcare | 67,312,543 | 4 | 0.35% | 82,442,845 | 2 | 0.50% |
| East Raymond Wind Farm LLC | Wind Farm | 60,857,000 | 5 | 0.31% | - | | - |
| CBL SM Brownsville, LLC | Retail Mall | 52,780,842 | 6 | 0.27% | 40,670,345 | 3 | 0.25% |
| Sharyland Utilities LP | Electric Transmission Utility | 43,328,290 | 7 | 0.22% | - | | - |
| Transmontaigne Operating Company LP | Energy | 37,271,098 | 8 | 0.19% | - | | - |
| H E Butt Grocery Co. | Retail | 35,736,565 | 9 | 0.18% | - | | - |
| Keppel Amfels | Manufacturing | 35,566,099 | 10 | 0.18% | - | | - |
| Wal-Mart Stores, Inc. | Retail | - | | - | 39,631,529 | 4 | 0.24% |
| United Launch Alliance LLC | Industrial Products | - | | - | 38,271,757 | 5 | 0.23% |
| Southwestern Bell Telephone | Telephone Company | - | | - | 38,237,900 | 6 | 0.23% |
| Sapphire VP LP | Real Estate | - | | - | 37,335,237 | 7 | 0.23% |
| Trico Products Corp | Manufacturing | - | | - | 31,918,780 | 9 | 0.19% |
| VHS Brownsville Hospital Company | Healthcare | - | | - | 30,265,723 | 10 | 0.18% |
| TOTAL ASSESSED VALUATION | | \$ 892,152,421 | | 4.60% | \$ 478,458,479 | | 2.90% |

Source: Cameron County Appraisal District

Note: 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.

TABLE 10

CAMERON COUNTY, TEXAS
TEN PRINCIPAL EMPLOYERS
FISCAL YEARS 2021 AND 2012

| EMPLOYER | TYPE OF ACTIVITY | FISCAL YEAR 2021 | | | FISCAL YEAR 2012 | | |
|---------------------------------------|------------------|---------------------|------|---------------------------------------------------------|---------------------|------|---------------------------------------------------------|
| | | NO. OF EMPLOYEES | RANK | PERCENT OF CAMERON COUNTY EMPLOYMENT ¹ | NO. OF EMPLOYEES | RANK | PERCENT OF CAMERON COUNTY EMPLOYMENT ² |
| Brownsville ISD | Education | 6,264 | 1 | 4.33% | 7,708 | 1 | 5.95% |
| Harlingen CISD | Education | 2,795 | 2 | 1.93% | 2,848 | 2 | 2.20% |
| HEB Grocery | Retail | 2,396 | 3 | 1.66% | | | 0.00% |
| Wal-Mart Stores, Inc. | Retail | 2,350 | 4 | 1.63% | 1,392 | 8 | 1.07% |
| Valley Baptist Medical Center | Medical | 2,079 | 5 | 1.44% | 2,668 | 3 | 2.06% |
| Cameron County | Government | 1,749 | 6 | 1.21% | 2,040 | 5 | 1.57% |
| University of Texas Rio Grande Valley | Education | 1,671 | 7 | 1.16% | | | 0.00% |
| San Benito CISD | Education | 1,660 | 8 | 1.15% | 1,400 | 7 | 1.08% |
| City of Brownsville | Government | 1,145 | 9 | 0.79% | 1,200 | 10 | 0.93% |
| Keppel Amfels | Manufacturing | 1,102 | 10 | 0.76% | 1,650 | 6 | 1.27% |
| University of Texas - Brownsville | Education | - | | - | 2,343 | 4 | 1.81% |
| Advanced Call Center Tech. | Service Center | - | | - | 1,250 | 9 | 0.96% |
| TOTAL NO. OF EMPLOYEES | | 23,211 | | 16.05% | 24,499 | | 18.91% |

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.

¹U.S. Department of Labor Statistics - 2021 Preliminary Total Employment - 144,592

²U.S. Department of Labor Statistics - 2012 Total Employment - 129,576

CAMERON COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2021

TABLE 11

| | | |
|----------------------------------------------------------------------------------------------------------|------------------|--------------------------|
| Total Taxable Assessed Value | | <u>\$ 20,091,411,312</u> |
| Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas) | | 5,022,852,828 |
| Amount of debt applicable to debt limit: | | |
| Total Debt | \$ 160,880,751 | |
| Less: Unlimited Tax Bonds | - | |
| Less: Self-Supporting Debt | 30,763,218 | |
| Less: Enterprise fund Debt Service assets | 7,012,360 | |
| Less: Debt Service Funds' assets | <u>5,147,470</u> | <u>117,957,703</u> |
| LEGAL DEBT MARGIN | | <u>\$ 4,904,895,125</u> |

CAMERON COUNTY, TEXAS
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES
LAST TEN FISCAL YEARS

| <u>FISCAL YEAR</u> | <u>TOTAL DEBT SERVICE</u> | <u>TOTAL GENERAL EXPENDITURES¹</u> | <u>RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES</u> |
|------------------------|-------------------------------|-------------------------------------------------------|------------------------------------------------------------------------|
| 2021 | 16,318,040 | 176,876,480 | 9.23% |
| 2020 | 14,886,147 | 165,635,556 | 8.99% |
| 2019 | 12,369,752 | 150,696,677 | 8.21% |
| 2018 | 11,611,671 | 168,912,461 | 6.87% |
| 2017 | 10,466,075 | 154,020,376 | 6.80% |
| 2016 | 8,680,018 | 143,781,815 | 6.04% |
| 2015 | 9,422,211 | 124,983,691 | 7.54% |
| 2014 | 7,533,445 | 117,075,170 | 6.43% |
| 2013 | 7,359,485 | 120,372,264 | 6.11% |
| 2012 | 7,008,809 | 129,167,076 | 5.43% |

¹Includes General, Special Revenue and Debt Service Funds

TABLE 12

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 | | | |
| 2021 | 4,223,642 | - | 124,126,782 | 341,358 | - | 30,763,218 | 1,425,751 | 160,880,751 | 0.021% | 382.12 |
| 2020 | 5,153,491 | - | 118,163,221 | 416,509 | - | 33,006,779 | 3,920,877 | 160,660,877 | 0.019% | 379.67 |
| 2019 | - | - | 124,569,473 | - | - | 34,510,527 | 6,853,258 | 165,933,258 | 0.017% | 391.44 |
| 2018 | - | - | 90,285,585 | - | 615,000 | 36,384,415 | 6,974,580 | 134,259,580 | 0.020% | 316.86 |
| 2017 | - | 120,000 | 68,810,895 | - | 1,675,000 | 37,839,105 | 5,646,745 | 114,091,745 | 0.024% | 270.27 |
| 2016 | - | 235,000 | 73,721,814 | - | 2,690,000 | 39,278,186 | 6,524,553 | 122,449,553 | 0.022% | 290.06 |
| 2015 | - | 3,150,000 | 61,726,796 | - | 4,595,000 | 19,283,205 | 5,636,030 | 94,391,031 | 0.027% | 224.53 |
| 2014 | - | 3,150,000 | 63,912,294 | - | 4,595,000 | 20,397,707 | 5,648,667 | 97,703,668 | 0.025% | 234.14 |
| 2013 | - | 3,320,000 | 50,585,206 | - | 5,485,000 | 19,710,451 | 5,783,073 | 84,883,730 | 0.027% | 204.26 |
| 2012 | - | 3,485,000 | 53,397,506 | - | 6,340,000 | 22,897,494 | 7,930,074 | 94,050,074 | 0.025% | 231.52 |

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 |
|----------------|-----------------------------------|--------------------------------------------------------|-------------|---------------------------------------------------------|---------------|
| 2021 | 154,890,000 | 4,214,143 | 150,675,857 | 0.64% | 356.07 |
| 2020 | 151,170,000 | 5,782,209 | 145,387,791 | 0.75% | 343.57 |
| 2019 | 159,080,000 | 6,742,543 | 152,337,457 | 0.83% | 359.36 |
| 2018 | 126,670,000 | 6,302,722 | 120,367,278 | 0.67% | 284.07 |
| 2017 | 106,770,000 | 6,306,834 | 100,463,166 | 0.58% | 237.99 |
| 2016 | 113,235,000 | 6,479,285 | 106,755,715 | 0.64% | 252.88 |
| 2015 | 81,320,000 | 5,983,567 | 75,336,433 | 0.45% | 179.21 |
| 2014 | 87,460,001 | 5,856,883 | 81,603,118 | 0.50% | 195.55 |
| 2013 | 73,615,657 | 5,593,129 | 68,022,528 | 0.43% | 163.69 |
| 2012 | 79,780,000 | 5,018,298 | 74,761,702 | 0.48% | 184.04 |

(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

TABLE 13

CAMERON COUNTY, TEXAS
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 | |
| | | | | | | | |
| 2021 | 12,365,922 | 6,270,263 | 6,095,659 | 1,443,022 | 1,034,241 | 2,477,263 | 2.46 |
| 2020 | 8,123,789 | 6,317,058 | 1,806,731 | 1,340,461 | 934,081 | 2,274,542 | 0.79 |
| 2019 | 9,085,174 | 5,847,568 | 3,237,606 | 1,209,552 | 1,162,980 | 2,372,532 | 1.36 |
| 2018 | 9,171,559 | 5,891,968 | 3,279,591 | 668,865 | 1,194,233 | 1,863,098 | 1.76 |
| 2017 | 9,393,708 | 6,129,055 | 3,264,653 | 633,640 | 1,124,592 | 1,758,232 | 1.86 |
| 2016 | 8,829,880 | 6,325,825 | 2,504,055 | 495,837 | 337,085 | 832,922 | 3.01 |
| 2015 | 7,528,434 | 5,808,276 | 1,720,158 | 510,721 | 208,959 | 719,680 | 2.39 |
| 2014 | 7,414,947 | 5,170,064 | 2,244,883 | 437,549 | 351,925 | 789,474 | 2.84 |
| 2013 | 6,833,273 | 4,827,527 | 2,005,746 | 362,076 | 368,172 | 730,248 | 2.75 |
| 2012 | 6,806,053 | 4,134,116 | 2,671,937 | 335,000 | 390,222 | 725,222 | 3.68 |

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 | |
| | | | | | | | |
| 2021 | 15,891,970 | 7,647,870 | 8,244,100 | 800,539 | 280,556 | 1,081,095 | 7.63 |
| 2020 | 15,669,906 | 7,525,970 | 8,143,936 | 696,000 | 397,303 | 1,093,303 | 7.45 |
| 2019 | 20,456,968 | 4,940,902 | 15,516,066 | 1,279,336 | 419,830 | 1,699,166 | 9.13 |
| 2018 | 19,894,031 | 4,530,541 | 15,363,490 | 1,845,824 | 489,489 | 2,335,313 | 6.58 |
| 2017 | 19,576,693 | 4,423,188 | 15,153,505 | 1,820,441 | 569,261 | 2,389,702 | 6.34 |
| 2016 | 18,381,954 | 4,190,452 | 14,191,502 | 1,604,382 | 643,040 | 2,247,422 | 6.31 |
| 2015 | 16,389,519 | 3,930,168 | 12,459,351 | 1,573,782 | 600,022 | 2,173,804 | 5.73 |
| 2014 | 16,062,979 | 3,554,233 | 12,508,746 | 1,645,392 | 833,155 | 2,478,547 | 5.05 |
| 2013 | 15,234,660 | 3,771,545 | 11,463,115 | 1,825,624 | 1,062,473 | 2,888,097 | 3.97 |
| 2012 | 15,689,701 | 3,533,203 | 12,156,498 | 2,177,750 | 1,388,880 | 3,566,630 | 3.41 |

(1) Direct operating expenses' figure does not include depreciation.

CAMERON COUNTY, TEXAS
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

| FISCAL YEAR | POPULATION ¹ | PER CAPITA INCOME ¹ | MEDIAN AGE ¹ | SCHOOL ENROLLMENT ² | UNEMPLOYMENT RATE ³ | PERSONAL INCOME ⁴ |
|----------------|-------------------------|-----------------------------------|----------------------------|-----------------------------------|-----------------------------------|---------------------------------|
| 2021 | 421,017 | 17,430 | 32.4 | 91,534 | 7.3% | 33,690 |
| 2020 | 423,163 | 18,431 | 31.9 | 95,305 | 10.9% | 29,928 |
| 2019 | 423,908 | 16,587 | 31.4 | 97,701 | 6.2% | 28,756 |
| 2018 | 423,725 | 15,457 | 31.3 | 99,090 | 6.9% | 27,055 |
| 2017 | 422,135 | 15,457 | 31.3 | 100,731 | 6.4% | 27,055 |
| 2016 | 422,156 | 15,105 | 31.2 | 101,992 | 6.9% | 26,826 |
| 2015 | 420,392 | 14,898 | 31 | 103,585 | 6.9% | 25,211 |
| 2014 | 417,296 | 14,405 | 30.6 | 103,585 | 8.5% | 24,802 |
| 2013 | 415,557 | 14,405 | 30.6 | 103,585 | 10.5% | 23,236 |
| 2012 | 406,220 | 14,183 | 30.6 | 101,477 | 10.2% | 23,236 |

¹U. S. Census - Population estimates, Census 2020, Census 2010

²Region One Education Service Center

³U.S. Department of Labor - Bureau of Labor Statistics

⁴U.S. Department of Commerce - Bureau of Economic Analysis

CAMERON COUNTY, TEXAS
CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUE
LAST TEN FISCAL YEARS

| <u>FISCAL YEAR</u> | <u>VALUE OF CONSTRUCTION¹</u> | <u>BANK DEPOSITS IN THOUSANDS²</u> | <u>TAXABLE PROPERTY VALUE¹</u> |
|------------------------|----------------------------------------------|---------------------------------------------------|---------------------------------------------------|
| 2021 | \$ 423,596,587 | \$ 61,711,840 | \$ 20,091,411,312 |
| 2020 | 1,218,128,092 | 50,437,332 | 19,826,020,647 |
| 2019 | 349,976,624 | 42,335,350 | 18,693,542,784 |
| 2018 | 273,333,063 | 42,186,620 | 18,311,548,461 |
| 2017 | 276,219,894 | 41,582,890 | 17,676,273,532 |
| 2016 | 278,990,784 | 44,296,490 | 17,033,496,417 |
| 2015 | 287,115,979 | 42,820,100 | 16,831,541,422 |
| 2014 | 274,053,597 | 41,500,720 | 18,022,443,785 |
| 2013 | 262,557,326 | 41,134,310 | 17,478,232,156 |
| 2012 | 290,066,497 | 42,940,000 | 17,076,062,843 |

¹Cameron Appraisal District

²Federal Deposit Insurance Corporation

CAMERON COUNTY, TEXAS
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

| Category | FY 20-21 | 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 |
|-----------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| COUNTY GOVERNMENT | 1,676 | 1,862 | 1,843 | 1,828 | 1,702 | 1,694 | 1,678 | 1,673 | 1,649 | 1,635 |
| General Government | 243 | 253 | 250 | 244 | 217 | 215 | 210 | 210 | 209 | 207 |
| General Administration | 77 | 82 | 81 | 81 | 71 | 72 | 71 | 71 | 70 | 70 |
| Financial Administration | 32 | 29 | 29 | 27 | 26 | 26 | 25 | 25 | 25 | 23 |
| Tax Administration | 67 | 78 | 77 | 75 | 69 | 67 | 67 | 67 | 67 | 67 |
| Facilities Management | 53 | 51 | 50 | 50 | 43 | 42 | 39 | 39 | 39 | 39 |
| Election Administration | 14 | 13 | 13 | 11 | 8 | 8 | 8 | 8 | 8 | 8 |
| Justice System | 488 | 491 | 489 | 486 | 435 | 431 | 427 | 425 | 422 | 418 |
| Criminal Justice | 319 | 314 | 312 | 309 | 274 | 270 | 267 | 267 | 264 | 260 |
| Civil Justice | - | 1 | 1 | 1 | 4 | 4 | 4 | 4 | 4 | 4 |
| Juvenile Services | 169 | 176 | 176 | 176 | 157 | 157 | 156 | 154 | 154 | 154 |
| Public Safety | 228 | 250 | 247 | 245 | 209 | 208 | 206 | 203 | 200 | 204 |
| Law Enforcement | 217 | 237 | 235 | 234 | 197 | 196 | 194 | 191 | 188 | 194 |
| Emergency Management | 11 | 13 | 12 | 11 | 12 | 12 | 12 | 12 | 12 | 10 |
| Corrections & Rehabilitation | 269 | 373 | 372 | 371 | 365 | 365 | 365 | 365 | 348 | 348 |
| Housing & Booking | 269 | 373 | 372 | 371 | 365 | 365 | 365 | 365 | 348 | 348 |
| Health & Human Services | 162 | 180 | 180 | 179 | 182 | 181 | 181 | 181 | 181 | 181 |
| Health Care | 162 | 180 | 180 | 179 | 182 | 181 | 181 | 181 | 181 | 181 |
| Community & Economic Development | 97 | 95 | 86 | 86 | 78 | 79 | 76 | 76 | 76 | 64 |
| Economic Development | 2 | - | - | - | - | - | - | - | - | - |
| Housing & Urban Development | 7 | 7 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 5 |
| Parks & Recreation | 78 | 78 | 71 | 71 | 66 | 67 | 64 | 64 | 64 | 52 |
| Libraries | - | 2 | 2 | 2 | - | - | - | - | - | - |
| Culture & Education | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Venue Facility | 3 | 1 | - | - | - | - | - | - | - | - |
| Infrastructure & Environmental Services | 189 | 220 | 219 | 217 | 216 | 215 | 213 | 213 | 213 | 213 |
| Roads, Bridges & Toll Facilities | 158 | 195 | 194 | 193 | 193 | 192 | 190 | 190 | 190 | 190 |
| Development & Regulation | 31 | 25 | 25 | 24 | 23 | 23 | 23 | 23 | 23 | 23 |

**The County Clerk's Department has a component of Judicial function and general government function relating to its record keeping and vital statistics duties.*

Source: Cameron County Payroll Department

Table 17

CAMERON COUNTY, TEXAS
OPERATING INDICATORS
LAST TEN FISCAL YEARS

| COUNTY GOVERNMENT Function | FY 20-21 | 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 |
|-----------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>Financial Administration</u> | | | | | | | | | | |
| County Auditor | | | | | | | | | | |
| # Payroll Checks Written | 2,982 | 2,491 | 2,699 | 3,181 | 2,556 | 3,320 | 2,648 | 3,098 | 2,793 | 2,823 |
| # of Direct Deposits | 49,885 | 50,327 | 50,312 | 50,803 | 50,616 | 50,093 | 49,331 | 48,981 | 48,336 | 28,827 |
| # of A/P Checks Written | 18,094 | 16,990 | 17,923 | 17,560 | 17,738 | 17,284 | 17,715 | 16,054 | 16,987 | 17,996 |
| County Treasurer | | | | | | | | | | |
| # of Receipts Issued | 6,264 | 5,957 | 6,369 | 6,729 | 7,031 | 7,131 | 6,800 | 6,367 | 21,242 | 23,244 |
| <u>Tax Administration</u> | | | | | | | | | | |
| Tax Assessor Collector | | | | | | | | | | |
| # of Vehicles Registered | 345,128 | 323,317 | 323,110 | 317,364 | 306,178 | 301,047 | 299,148 | 298,151 | 283,548 | 280,689 |
| # of Tax Accounts | 215,055 | 214,056 | 212,692 | 210,067 | 208,562 | 207,484 | 210,015 | 208,993 | 207,002 | 204,773 |
| <u>Elections Administration</u> | | | | | | | | | | |
| Elections Department | | | | | | | | | | |
| # of new voters registered | 12,494 | 14,151 | 12,541 | 13,774 | 10,708 | 15,687 | 6,770 | 10,085 | 7,257 | 7,257 |
| <u>Criminal Justice</u> | | | | | | | | | | |
| County Court at Law (All Courts) | | | | | | | | | | |
| Civil Cases Filed | 1,092 | 1,234 | 2,091 | 1,597 | 1,377 | 1,253 | 1,313 | 1,399 | 1,662 | 1,663 |
| Misdemeanor Cases Filed | 5,055 | 3,243 | 4,536 | 4,807 | 4,931 | 6,162 | 7,175 | 6,947 | 9,375 | 9,375 |
| District Courts (All Courts) | | | | | | | | | | |
| Civil Cases Filed | 3,218 | 3,636 | 11,020 | 10,716 | 10,221 | 10,460 | 9,922 | 10,245 | 11,631 | 9,657 |
| Criminal Cases Filed | 3,538 | 3,405 | 3,187 | 3,448 | 3,659 | 3,557 | 3,794 | 4,486 | 4,378 | 3,364 |
| Justice of the Peace (All Precincts) | | | | | | | | | | |
| Civil Cases Filed | 8,128 | 9,461 | 10,847 | 8,290 | 6,957 | 5,310 | 5,005 | 3,565 | 7,610 | 4,889 |
| Civil Cases Disposed | 6,716 | 7,450 | 9,867 | 6,929 | 4,921 | 4,553 | 3,926 | 3,980 | 7,376 | 5,331 |
| Criminal Cases Filed | 42,115 | 49,437 | 68,050 | 66,909 | 53,451 | 36,514 | 31,321 | 39,587 | 79,963 | 49,450 |
| Criminal Cases Disposed | 39,294 | 36,820 | 75,364 | 71,668 | 42,528 | 41,630 | 29,725 | 31,865 | 60,888 | 39,525 |
| <u>District Clerk</u> | | | | | | | | | | |
| # of Passport Applications | 645 | 847 | 4,117 | 3,106 | 2,570 | 1,546 | 1,254 | 1,807 | 1,574 | 1,574 |
| <u>County Clerk</u> | | | | | | | | | | |
| Marriage Licenses | 2,987 | 3,061 | 2,699 | 4,961 | 5,524 | 3,139 | 2,947 | 2,780 | 2,786 | 2,786 |
| Birth Certificates | 1,675 | 972 | 1,617 | 1,318 | 1,506 | 1,604 | 1,462 | 1,477 | 1,729 | 1,729 |
| Real Property Filings | 56,212 | 46,503 | 41,428 | 14,736 | - | - | - | - | - | - |
| <u>Corrections & Rehabilitation</u> | | | | | | | | | | |
| Jail capacity | 1,746 | 1,746 | 1,746 | 1,554 | 1,746 | 1,746 | 1,746 | 1,746 | 1,746 | 1,746 |
| <u>Health & Human Services</u> | | | | | | | | | | |
| # of Immunizations applied | 9,217 | 8,514 | 18,624 | 16,631 | 16,849 | 17,751 | 15,069 | 17,848 | 23,374 | 26,320 |
| <u>GIS</u> | | | | | | | | | | |
| New address applications | 856 | 846 | 941 | 1,081 | 906 | 725 | 706 | 922 | 778 | 1,053 |
| <u>Planning and Inspection</u> | | | | | | | | | | |
| # of Building Permit Issued | 2,089 | 2,066 | 1,837 | 2,178 | 1,770 | 1,506 | 1,414 | 1,379 | 1,853 | 1,485 |
| # of Inspections | 11,920 | 11,903 | 13,989 | 9,125 | 8,134 | 7,371 | 6,282 | 7,331 | 6,436 | 6,267 |

Source: Cameron County Departments

CAMERON COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

| COUNTY GOVERNMENT | | | | | | | | | | |
|-----------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Function | FY 2021 | FY 2020 | FY 2019 | FY 2018 | FY 2017 | FY 2016 | FY 2015 | FY 2014 | FY 2013 | FY 2012 |
| General Government | | | | | | | | | | |
| Buildings | 14 | 12 | 12 | 12 | 11 | 10 | 10 | 10 | 7 | 7 |
| Vehicles | 52 | 57 | 52 | 47 | 47 | 50 | 48 | 44 | 44 | 44 |
| Justice System | | | | | | | | | | |
| Buildings | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| Vehicles | 62 | 64 | 63 | 62 | 58 | 56 | 44 | 39 | 39 | 39 |
| Juvenile Services | | | | | | | | | | |
| Buildings | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 1 | 1 |
| Public Safety | | | | | | | | | | |
| Buildings | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Vehicles | 289 | 272 | 253 | 246 | 234 | 224 | 218 | 204 | 204 | 204 |
| Corrections & Rehabilitation | | | | | | | | | | |
| Buildings | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 7 | 7 | 7 |
| Vehicles | 29 | 29 | 29 | 28 | 29 | 27 | 41 | 46 | 46 | 46 |
| Health & Human Services | | | | | | | | | | |
| Buildings | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Vehicles | 39 | 41 | 38 | 33 | 30 | 28 | 26 | 22 | 22 | 22 |
| Parks & Recreation | | | | | | | | | | |
| Buildings | 51 | 51 | 51 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Vehicles | 52 | 52 | 51 | 51 | 51 | 51 | 27 | 29 | 29 | 29 |
| Culture and Education | | | | | | | | | | |
| Buildings | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Vehicles | 3 | 3 | 3 | 3 | 3 | 3 | 3 | - | - | - |
| Infrastructure & Environmental Services | | | | | | | | | | |
| Buildings | 10 | 9 | 11 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Vehicles | 117 | 127 | 126 | 118 | 121 | 121 | 134 | 125 | 125 | 125 |
| Number of Bridges | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Miles of County Maintained Roads | 711 | 755 | 755 | 755 | 754 | 793 | 793 | 793 | 793 | 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, 2021, 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 30, 2022.

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 30, 2022

**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, 2021. 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, 2021.

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 30, 2022

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

| 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 | HHS00080130001 | 3,132,818 | - | 3,132,818 | - |
| Peer Counselor | 10.557 | HHS00080130001 | 436,240 | - | 436,240 | - |
| Registered Dietitian | 10.557 | HHS00080130001 | 21,156 | - | 21,156 | - |
| Lactation | 10.557 | HHS00080130001 | 18,005 | - | 18,005 | - |
| Snap Program | 10.557 | HHS00080130001 | 14,994 | - | 14,994 | - |
| Extra Funding/Summer Food Program | 10.557 | HHS00080130001 | 27,560 | - | 27,560 | - |
| Extra Funding TXIN Internet | 10.557 | HHS00080130001 | 19,957 | - | 19,957 | - |
| Extra Funding COVID | 10.557 | HHS00080130001 | 13,008 | - | 13,008 | - |
| Total U.S. Department of Agriculture | | | 3,683,738 | - | 3,683,738 | - |
| <u>U.S. Department of Housing & Urban Development</u> | | | | | | |
| <u>Texas Department of Agriculture</u> | | | | | | |
| CENTRAL ESTATES W&S IMPROVMNT | 14.228 | 7219069 | 88,504 | - | 88,504 | - |
| Total CDCB-Entitlement Grants Cluster | | | 88,504 | - | 88,504 | - |
| <u>U.S. Department of Housing & Urban Development</u> | | | | | | |
| <u>Pass Through Texas General Land Office</u> | | | | | | |
| Community Development Block Grant Program AND Non-Entitlement Grants in Hawaii | 14.228 | 7219113 | 185,556 | - | 185,556 | - |
| Community Development Block Grant Program AND Non-Entitlement Grants in Hawaii | 14.228 | 7217003 | 657,645 | - | 657,645 | - |
| Total CDCB | | | 843,201 | - | 843,201 | - |
| Total U.S. Department of Housing & Urban Development | | | 931,705 | - | 931,705 | - |
| <u>U.S. Department of Justice</u> | | | | | | |
| <u>Passed Through Drug Enforcement Agency</u> | | | | | | |
| FBI/CCDA FY21 | | | 4,061 | 742 | 4,803 | - |
| OCDETF/CCDA FY21 | | | 10,006 | 3,537 | 13,543 | - |
| DEA/CCDA FYE FY21 | 16.U05 | | 17,739 | 4,471 | 22,210 | - |
| DEA/CCDA FYE FY21 | 16.U05 | | 11,467 | 3,640 | 15,107 | - |
| | | | 43,273 | 12,390 | 55,663 | - |
| <u>U.S. Department of Justice</u> | | | | | | |
| <u>Office of Victims of Crime</u> | | | | | | |
| Victims of Crime Act FY21 | 16.575 | 1674116 | 470,061 | - | 470,061 | - |
| | | | 470,061 | - | 470,061 | - |
| <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 | 178,810 | - | 178,810 | - |
| Violence Against Women Formula Grant -Recovery Act Funding '22 | 16.588 | 1844912 | 12,493 | - | 12,493 | - |
| | | | 191,303 | - | 191,303 | - |
| <u>U.S. Department of Justice</u> | | | | | | |
| <u>Bureau of Justice Assistance</u> | | | | | | |
| COPS Hiring Program | 16.710 | 2017UMWX0162 | 29,255 | - | 29,255 | - |
| COPS SVPP | 16.710 | 2018SVWX0050 | 174,703 | 84,476 | 259,179 | - |
| COPS 2020-2023 | 16.710 | | 205,264 | - | 205,264 | - |
| JAG 2018 | 16.738 | 2018-DJ-BX-0417 | 1,520 | - | 1,520 | - |
| JAG 2019 | 16.738 | 2019-H39196-TX-DJ | 6,062 | - | 6,062 | - |
| JAG 2020 | 16.738 | | 4,605 | - | 4,605 | - |
| Coronavirus Emergency Supplemental Funding Program | 16.034 | 4144101 | 406,184 | - | 406,184 | - |
| | | | 827,592 | 84,476 | 912,068 | - |
| <u>U.S. Department of Justice</u> | | | | | | |
| <u>Bureau of Justice Assistance</u> | | | | | | |
| Equitable Sharing Program-CCDA | 16.922 | TX031015A | 312,382 | - | 312,382 | - |
| Equitable Sharing Program- Sheriff | 16.922 | TX0310000 | 10,730 | - | 10,730 | - |
| | | | 323,112 | - | 323,112 | - |
| Total U.S. Department of Justice | | | 1,855,341 | 96,866 | 1,952,207 | - |

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

| 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 Treasury</u> | | | | | | |
| <u>Equitable Sharing Program</u> | | | | | | |
| Equitable Sharing Program - Constable Pct 3 | 21.016 | TX0311600 | 5,281 | - | 5,281 | - |
| Equitable Sharing Program - Sheriff | 21.016 | TX0310000 | 103,644 | - | 103,644 | - |
| | | | <u>108,926</u> | <u>-</u> | <u>108,926</u> | <u>-</u> |
| <u>U.S. Department of Treasury</u> | | | | | | |
| <u>Emergency Rental Assistance</u> | | | | | | |
| Emergency Rental Assistance Program I | 21.023 | | 1,888,382 | - | 1,888,382 | - |
| | | | <u>1,888,382</u> | <u>-</u> | <u>1,888,382</u> | <u>-</u> |
| <u>U.S. Department of Treasury</u> | | | | | | |
| <u>American Rescue Plan Act (ARPA)</u> | | | | | | |
| Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) | 21.027 | | 6,449,690 | - | 6,449,690 | - |
| | | | <u>6,449,690</u> | <u>-</u> | <u>6,449,690</u> | <u>-</u> |
| Total U.S. Department of Treasury | | | <u>8,446,997</u> | <u>-</u> | <u>8,446,997</u> | <u>-</u> |
| <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 | 178,652 | - | 178,652 | - |
| COVID 19 Allocation Base | 93.354 | HHS000768200001 | 203,972 | - | 203,972 | - |
| COVID 19-Allocation A.1 | 93.354 | HHS000768200001 | 176,289 | - | 176,289 | - |
| Public Health Emergency Preparedness | 93.069 | 537-18-0164-0001 | 168,671 | - | 168,671 | - |
| Public Health Emergency Preparedness | 93.069 | 537-18-0164-0001 | 55,330 | 6,116 | 61,446 | - |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | HHS000686100005 | 62,007 | 37,079 | 99,086 | - |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | HHS000686100005 | 88,368 | 18,213 | 106,581 | - |
| Medicaid Administration(MAC) | 93.778 | 529-11-0041-00006 | 151,367 | - | 151,367 | - |
| SHS/CASE 2021 | 93.994 | HHS0000315700003 | 91,806 | - | 91,806 | - |
| SHS/CASE 2022 | 93.994 | HHS0000315700003 | 5,817 | - | 5,817 | - |
| ZIKA HEALTH CARE SERVICES | 93.994 | HHS000059400001 | 112,422 | - | 112,422 | - |
| COVID-19 Immunizations Program | 93.268 | HHS001019500007 | 87,104 | - | 87,104 | - |
| COVID-19 PH Workforce Expansion | 93.354 | HHS001075900001 | 474,587 | - | 474,587 | - |
| Immunization Cooperative Agreements | 93.268 | HHS000103300001 | 127,031 | 40,676 | 167,707 | - |
| Immunization Cooperative Agreements | 93.268 | HHS000103300001 | 7,238 | 1,674 | 8,912 | - |
| RLSS/LPHS | 93.991 | HHS000485600038 | 55,526 | - | 55,526 | - |
| RLSS/LPHS | 93.991 | HHS001020100001 | 2,762 | - | 2,762 | - |
| PEER DAD GRANT PROGRAM | 93.994 | HHS000530300001 | 47,056 | - | 47,056 | - |
| PEER DAD GRANT PROGRAM | 93.994 | HHS000530300001 | 2,744 | - | 2,744 | - |
| | | | <u>2,098,748</u> | <u>103,757</u> | <u>2,202,505</u> | <u>-</u> |
| <u>U.S. Department of Health and Human Services</u> | | | | | | |
| <u>Office of Population Affairs</u> | | | | | | |
| Family Planning-Services | 93.217 | FPHPA6401-01 | 40,032 | - | 40,032 | - |
| Family Planning-Services | 93.217 | FPHPA6401-01 | 27,736 | - | 27,736 | - |
| 2020-2021 QIA FUND PART A | 93.260 | | 12,734 | - | 12,734 | - |
| | | | <u>80,502</u> | <u>-</u> | <u>80,502</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 | 24737718 | 135,238 | - | 135,238 | - |
| Legal Services - Title IV-E FY21 | 93.658 | 23940433 | 135,238 | - | 135,238 | - |
| | | | <u>270,476</u> | <u>-</u> | <u>270,476</u> | <u>-</u> |
| Total U.S. Department of Health and Human Services | | | <u>2,449,725</u> | <u>103,757</u> | <u>2,553,483</u> | <u>-</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

| 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>Office of the Executive Office of the President</u> | | | | | | |
| <u>Passed Through SWBT HIDTA</u> | | | | | | |
| High Intensity Drug Trafficking Area Program (HIDTA) | 95.001 | G21AC0013A | 42,614 | - | 42,614 | - |
| High Intensity Drug Trafficking Area Program (HIDTA) | 95.001 | G21SS0003A | 624,266 | - | 624,266 | - |
| High Intensity Drug Trafficking Area Program (HIDTA) | 95.001 | G20SS0003A | 1,557,146 | - | 1,557,146 | - |
| High Intensity Drug Trafficking Area Program (HIDTA) | 95.001 | G19SS0003A | 775,766 | - | 775,766 | - |
| High Intensity Drug Trafficking Area Program (HIDTA) | 95.001 | G18SS0003A | 31,751 | - | 31,751 | - |
| Total Passes Through SWBT HIDTA | | | 3,031,543 | - | 3,031,543 | - |
| <u>U.S. Department of Homeland Security</u> | | | | | | |
| <u>Federal Emergency Management Agency (FEMA)</u> | | | | | | |
| HAZARD MITIGATION GRANT (HMPG) | 97.039 | | 3,019 | 1,006 | 4,025 | - |
| HAZARD MITIGATION GRANT (HMPG) Winter Storm Goliath | 97.039 | DR4255-014 | 396,818 | 132,273 | 529,091 | - |
| | | | 399,837 | 133,279 | 533,116 | - |
| <u>U.S. Department of Homeland Security</u> | | | | | | |
| <u>Federal Emergency Management Agency (FEMA)</u> | | | | | | |
| Homeland Security Grant Program 2019 | 97.067 | 3185605 | 860,426 | - | 860,426 | - |
| Homeland Security Grant Program 2019 | 97.067 | 3185605 | 557,817 | - | 557,817 | - |
| Homeland Security Grant Program 2019 DA | 97.067 | 4159801 | 79,720 | - | 79,720 | - |
| Texas COVID-19 Pandemic Public Assistance | 97.036 | DR4485-TX | 2,162,569 | - | 2,162,569 | - |
| | | | 3,660,532 | - | 3,660,532 | - |
| Total U.S. Department of Homeland Security | | | 4,060,369 | 133,279 | 4,193,648 | - |
| <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 | 49,680 | 10,226 | 59,906 | - |
| Coronavirus Relief Fund (CRF) CARES Act | 21.019 | 2020-CF-21019 | 146,266 | - | 146,266 | - |
| 2020 Help America Vote Act (HAVA) Elections Security Sub-Grant to Texas Counties | 90.404 | TX18101001-01-031 | 66,682 | 8,878 | 75,560 | - |
| Total Passed Through Texas Secretary of State | | | 262,628 | 19,104 | 281,732 | - |
| <u>U.S. Dept. of Commerce</u> | | | | | | |
| <u>Pass through Texas General Land Office</u> | | | | | | |
| Educational Pavilion at Beach Acces No. 3 | 11.419 | 20-037-000-B745 | 100,000 | 60,867 | 160,867 | - |
| Adolph Thomae Park Educational Pavilion | 11.419 | 21-060-012-C672 | 6,800 | - | 6,800 | - |
| Total U.S. Dept. of Commerce | | | 106,800 | 60,867 | 167,667 | - |
| <u>U.S. Fish and Wildlife Service</u> | | | | | | |
| <u>Pass through Texas Parks and Wildlife</u> | | | | | | |
| Adolph Thomae Park Boat Ramp Imprv. | 15.605 | F290-B-1 | 499,683 | 253,552 | 753,235 | - |
| Total U.S. Fish and Wildlife Service | | | 499,683 | 253,552 | 753,235 | - |
| Total | | | 25,328,529 | 667,425 | 25,995,954 | - |

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2021

| State Grantor / Passed Through Grantor Program Title | Federal CFDA Number | 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 | N/A | TJJD-B-21-031 | 24,954 | 22,858 | - | 22,858 | - |
| Border Project | N/A | TJJD-B-22-031 | 24,954 | 2,077 | - | 2,077 | - |
| Juvenile Probation-State Aid | N/A | TJJD-A-21-031 | 2,640,869 | 2,478,233 | - | 2,478,233 | - |
| Juvenile Probation-State Aid | N/A | TJJD-A-22-031 | 2,663,343 | 180,396 | - | 180,396 | - |
| JJAEP | N/A | TJJP-P-2020-032 | 910,000 | 718,008 | - | 718,008 | - |
| JJAEP | N/A | TJJP-P-2020-032 | 910,000 | 44,012 | - | 44,012 | - |
| JJAEP-Mandated | N/A | | | 36 | - | 36 | - |
| Grant R - Reimbursement | N/A | TJJD-R-2021-031 | | 231,717 | - | 231,717 | - |
| Grant R - Reimbursement | N/A | TJJD-R-2022-031 | | 3,152 | - | 3,152 | - |
| Grant R - DSA | N/A | TJJD-RDSA-2021-031 | 612,557 | 507,602 | - | 507,602 | - |
| Grant R - DSA | N/A | TJJD-RDSA-2022-032 | 495,179 | 26,622 | - | 26,622 | - |
| Special Needs Diversionary Program | N/A | TJJD-M-21-031 | 107,163 | 97,792 | - | 97,792 | - |
| Special Needs Diversionary Program | N/A | TJJD-M-22-031 | 107,163 | 4,577 | - | 4,577 | - |
| VP - Vocational (Pilot) | N/A | TJJD-VP-22-031 | 127,486 | 2,985 | - | 2,985 | - |
| RN - Risk and Needs Assessment | N/A | TJJD-RN-22-031 | 21,752 | 21,752 | - | 21,752 | - |
| Total Texas Juvenile Justice Department | | | | 4,341,818 | - | 4,341,818 | - |
| <u>Texas Department of State Health Services</u> | | | | | | | |
| IDCU/SUR | | HHS000436300008 | 137,687 | 82,424 | - | 82,424 | - |
| IDCU/SUR | | HHS000436300008 | 275,374 | 982 | - | 982 | - |
| IDCU/COVID-19 | | HHS000812700007 | 199,273 | 67,599 | - | 67,599 | - |
| TB/PC | | HHS000491800001 | 349,692 | 234,517 | - | 234,517 | - |
| Assistive Outpatient Treatment | | 2017-C01026 | 69,557 | 21,485 | - | 21,485 | - |
| Total Texas Department of State Health Services | | | | 407,007 | - | 407,007 | - |

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2021

| State Grantor / Passed Through Grantor Program Title | Federal CFDA Number | 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 Health and Human Services Commission</u> | | | | | | | |
| FAMILY PLANNING PROGRAM | | 529-16-0102-00047 | 308,079 | 158,197 | - | 158,197 | - |
| FAMILY PLANNING PROGRAM | | HHS000734600023 | 310,354 | 10,859 | - | 10,859 | - |
| Total Texas Health and Human Services Commission | | | | <u>169,056</u> | <u>-</u> | <u>169,056</u> | <u>-</u> |
| <u>SF-State Criminal Justice Planning (421) Fund</u> | | | | | | | |
| Veterans Court FY 2021 | | | | 90,904 | - | 90,904 | - |
| Veteran CTY SVC 22 | | | | 22,945 | - | 22,945 | - |
| DA Forensic Evidence | | 3951401 | 185,000 | 7,291 | - | 7,291 | - |
| Cameron County Divert Court '21 | N/A | 2021-SF-ST-0015 | 141,601 | 124,990 | - | 124,990 | - |
| Cameron County Divert Court '22 | | 2022-SF-ST-0015 | 120,263 | 10,074 | - | 10,074 | - |
| Juvenile Justice Alternatives '21 | | 2021-SF-ST-0015 | 26,486 | 22,618 | - | 22,618 | - |
| Juvenile Justice Alternatives '22 | | 2022-SF-ST-0015 | 42,825 | 1,371 | - | 1,371 | - |
| Victims Assistance for Families of Sexual Abuse | | 2021-SF-ST-0015 | 64,550 | 52,906 | 15,704 | 68,610 | - |
| Community Based Treatment Services | | 2021-SF-ST-0015 | 48,822 | 45,000 | - | 45,000 | - |
| Community Based Treatment Services | | 2022-SF-ST-0015 | 48,763 | 2,921 | - | 2,921 | - |
| Total SF-State Criminal Justice Planning (421) Fund | | | | <u>381,020</u> | <u>15,704</u> | <u>396,724</u> | <u>-</u> |
| <u>Homeland Security Grants Division</u> | | | | | | | |
| <u>Passed Through Office of the Governor</u> | | | | | | | |
| Border Prosecution Unit | N/A | 2537609 | 414,225 | 403,493 | - | 403,493 | - |
| Border Prosecution Unit | N/A | | | 18,646 | - | 18,646 | - |
| Total Passed Through Office of the Governor | | | | <u>422,139</u> | <u>-</u> | <u>422,139</u> | <u>-</u> |

CAMERON COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2021

| State Grantor / Passed Through Grantor Program Title | Federal CFDA Number | 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 Office of the Attorney General</u> | | | | | | | |
| <u>Chapter 59 Asset Forfeitures</u> | | | | | | | |
| Cameron County District Attorney | | | | 380,395 | - | 380,395 | - |
| Cameron County Constable Pct 2 | | | | 7,998 | - | 7,998 | - |
| Cameron County Constable Pct 3 | | | | 550 | - | 550 | - |
| Cameron County Constable Pct 4 | | | | 1,387 | - | 1,387 | - |
| Cameron County Sheriff Office | | | | 445,388 | - | 445,388 | - |
| Total Texas Office of the Attorney General | | | | <u>835,718</u> | <u>-</u> | <u>835,718</u> | <u>-</u> |
| <u>Texas Department of Transportation</u> | | | | | | | |
| Routine Airport Maintennace Program | | M2121PTIS | 50,000 | 9,057 | 9,057 | 18,114 | - |
| Total Texas Department of Transportation | | | | <u>9,057</u> | <u>9,057</u> | <u>18,114</u> | <u>-</u> |
| <u>Texas Parks & Wildlife Department</u> | | | | | | | |
| South Texas Eco - Tourism Center Outdoor | | 51-000074 | 500,000 | 298,974 | - | 298,974 | - |
| South Texas Eco - Tourism Center Indoor | | 51-000074 | 750,000 | 448,462 | - | 448,462 | - |
| Total Texas Parks & Wildlife Department | | | | <u>747,436</u> | <u>-</u> | <u>747,436</u> | <u>-</u> |
| Total | | | | <u>7,313,251</u> | <u>24,761</u> | <u>7,338,012</u> | <u>-</u> |

CAMERON COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS
For the Year Ended September 30, 2021

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, 2021, 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, 2021, 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, 2021, 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, 2021

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 – | |
| 14.228 | Community Development Block Grants |
| 21.023 | Emergency Rental Assistance Program |
| 21.027 | Coronavirus State and Local Fiscal Recovery Funds |
| 93.354 | Public Health Emergency Response |
| 93.994 | Maternal and Child Health Services Block Grant to the States |
| 97.036 | Disaster Grants – Public Assistance (Presidentially Declared Disasters) |
| 97.067 | Homeland Security Grant Program |

Federal dollar threshold used to distinguish between Type A and Type B programs

\$752,585

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, 2021

I. SUMMARY OF INDEPENDENT AUDITOR’S RESULTS – CONTINUED

| <u>State –</u> | <u>Name of State Program</u> |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TJJD-A TJJD-B | Juvenile Probation State Aid Border Project |
| TJJD-P TJJD-R TJJD-M TJJD-S Texas Parks and Wildlife Texas Department of State Health Services | Juvenile Justice Alternative Ed Program Reimbursement/Allocation Special Need/MHMB Prevention and Intervention Demo South Texas Eco – Tourism Center Tuberculosis Prevention and Control |
| 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.