

# CAMERON COUNTY, TX ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended  
September 30, 2022

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Lorena Hernandez, CPA  
Cameron County Auditor

# **CAMERON COUNTY, TEXAS**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**FOR THE FISCAL YEAR ENDED**

**SEPTEMBER 30, 2022**

**LORENA HERNANDEZ, CPA**

**COUNTY AUDITOR**

**CAMERON COUNTY, TEXAS**  
Annual Comprehensive Financial Report  
For the Fiscal Year Ended September 30, 2022

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## **INTRODUCTORY SECTION**

**COUNTY AUDITOR  
CAMERON COUNTY, TEXAS  
P.O. Box 3846  
Brownsville, Texas 78523  
(956) 544-0822**

Lorena Hernandez, CPA  
**COUNTY AUDITOR**

May 16, 2023

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, 2022. 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 present a Management's Discussion and Analysis (MD&A) that provides a narrative introduction, overview, and analysis to accompany the basic financial statements. 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 accepted 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**

The combined financial statements of Cameron County, Texas as a financial reporting entity report all activities, organizations, and functions of Cameron County, as the primary government and for its legally separate component units for which (1) the County is 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, 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 1,200 square miles of land and 300 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 425,208 inhabitants as of 2022 Census Bureau Estimates.<sup>1</sup> It is the thirteenth largest county in the State. The City of Brownsville, the county seat, is the largest city in Cameron County with population of 187,831 as of 2022 Census Bureau Estimates. The County has an average temperature of 74°F. Humidity averages at 80%. The climate is subtropical, 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 forty 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 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. The County owns and operates three (3) international bridges which serve as 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 for the 2021 tax year grew 7.99% in comparison to the prior year and new construction in the County has provided \$489,634,454 in new property values. Residential construction represents 49.8% of new properties and commercial construction represents 17% of all new construction. New construction would generate \$1,764,176 at 100% collection rate. 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.

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. 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 labor<sup>2</sup>. 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.

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<sup>1</sup> <https://www.census.gov/quickfacts/fact/dashboard>

<sup>2</sup> 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 2022</u>	<u>FY 2021</u>	<u>Percent Change</u>
Population <sup>3</sup> ( <i>Jul 2022 vs. Apr 2020</i> )	425,208	421,017	0.99%
Civilian Labor Force ( <i>Mar 2023 vs Oct 2020</i> )	182,453	169,455	7.67%
Total Employment ( <i>Mar 2023 vs Oct 2020</i> )	171,671	157,514	8.99%
Total Unemployment ( <i>Mar 2023 vs Oct. 2020</i> )	10,782	11,941	-9.71%
Percent Unemployment <sup>4</sup> ( <i>Mar 2023 vs Oct 2020</i> )	5.9%	7%	-15.714%
Non-Farm Employment ( <i>Mar 2023 vs Oct 2020</i> )	159,100	143,300	11.03%
Manufacturing Employment ( <i>Mar 2023 vs Oct 2020</i> )	7,300	5,900	23.73%
Taxable Property Valuation <sup>5</sup> in millions	\$ 21,650	\$ 19,408	11.55%
Port of Brownsville Cargo tonnage ( <i>metric tons</i> ) <sup>6</sup>			
Waterborne	9.9M	8.7M	12.8%
Cameron County International Tool Bride System Crossings			
Autos & Other	3,201,276	2,306,281	39%
Commercial Trucks	382,679	410,254	-7%
Pedestrians	<u>1,221,624</u>	<u>944,857</u>	<u>29%</u>
Total	4,805,579	3,661,392	31%
Airline Boarding ( <i>2021</i> )			
Harlingen	355,190	172,878	105.46%
Brownsville	<u>167,957</u>	<u>93,145</u>	<u>80.32%</u>
Total	523,147	266,023	96.65%
Per Capita Income ( <i>2021</i> )			
	<u>Cameron County</u> <sup>7</sup>	<u>Texas</u>	<u>U.S.</u>
	\$19,371	\$34,255	\$37,638

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 for many visitors to the County. The Rio Grande Valley (RGV) is recognized as one of the top birding destinations in the United States. South Padre Island Birding & Nature Center, a non-profit organization, 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. Almost 80% of all of Texas' seagrass beds are supported by the shallow waters of this region. 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 wintering redhead ducks. This area is home to the federally endangered Kemp's Ridley sea turtles, jaguarundi and ocelots. 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 visit have now become permanent, year-round residents.

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, 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 are held at South Padre Island. These events bring anglers from across the nation and nurture an atmosphere of friendly fishing and family fun.

<sup>3</sup> U.S. Census

<sup>4</sup> Texas Labor Market Information

<sup>5</sup> Cameron County Appraisal District

<sup>6</sup> Brownsville Navigation District

<sup>7</sup> <https://www.census.gov/quickfacts/fact/dashboard>

Friends of the RGV Reef, a non-profit organization, build a marine ecosystem, the RGV Reef, a 1,650 acre artificial 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.

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.

Laguna Atascosa National Wildlife Refuge, located in Cameron and Willacy Counties, Texas, encompasses over 97,000 acres of brush lands, coastal prairies, freshwater and brackish pothole wetlands, estuarine wetlands, lomas (clay ridges), wind tidal flats, and barrier island beaches and dunes. Laguna Atascosa Refuge is a premiere birdwatching destination with over 400 recorded bird species. Nine federally listed endangered or threatened species are within the Laguna Atascosa, including four species of sea turtles and the largest U.S. population of endangered ocelot cats.

Senate Bill 24 (SB24), 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. SB24 also authorizes this new university to tap into the multibillion-dollar “Permanent University Fund (PUF)” for construction costs and to equip 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. The University of Texas Rio Grande Valley accepted its first class of students in August 2015.

Space Exploration Technologies (SpaceX), a private space exploration company, is located east of Brownsville, near Boca Chica Beach, north of the Mexican border, and south of Port Isabel and South Padre Island. SpaceX is developing and manufacturing one of the world’s first commercial spaceports designed for orbital missions, taking place at Starbase, a rocket launch facility in Cameron County. This facility is optimized for Starship, which can transport satellites, payloads, crew, and cargo to a variety of orbits and Earth, Lunar, or Martian landing sites. Along with the ongoing Starship development and testing, the construction of a Starfactory is well underway at Starbase with the goal of producing and launching multiple Starships every week. Every launch is expected to draw visitors to this region. Starbase directly employs more than 1,800 employees, and economic activity generated by SpaceX supports thousands of more jobs in Cameron County and the larger Rio Grande Valley. SpaceX also plays an active part in the local community. Starbase employees are involved with local events and regularly volunteer to help with beach cleanups, as well as community and educational outreach activities.

UTRGV is home to STARGATE, the first of its kind space exploration research center. STARGATE is a collaboration of SpaceX and the Center for Advanced Radio Astronomy at UTRGV. The STARGATE facility located adjacent to SpaceX, it is currently leased to SpaceX for development of the Starship orbital launch system. Faculty and students of UTRGV have the opportunity to be exposed to real space launches and research offering endless possibilities. The Center for Advanced Radio Astronomy (CARA) has already established UTRGV as an important research center in astrophysics, but STARGATE will give worldwide recognition to the new UT University as a leading research institution.

Valley International Airport, located in Harlingen, Texas, continues to position itself strongly in the Rio Grande Valley’s market in passenger and commercial flights. Presently Southwest, Delta, American, United and Sun County Airlines offer passenger services in and out of Harlingen.

The Brownsville South Padre Island International Airport Brownsville, located in the southernmost part of Texas, provides passengers with access to international and domestic air carriers. Its facility includes a 91,000 square foot state of the art airport terminal. 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 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 Rio Grande Valley Metropolitan Planning Organization (RGV MPO) now represents one (1) population larger than 1M 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. 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. Projects 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) awarded Cameron and Hidalgo counties with \$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 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. The plan also includes funding for the expansion of FM 732 to a four-lane road from I69E to Military Highway (USHwy281). 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. Included is \$7.2M to extend FM509 to the Outer Parkway in Harlingen.

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 Department and will be funded through the Gulf of Mexico Energy Security Act (GOMESA) funds.

Next Decade Corporation plans to build a 984-acre liquefied natural gas export terminal at the Port of Brownsville, and 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 U.S. Army corps of Engineers and U.S. Congress authorized the deepening of the port’s channel from 42’ to 52’ in order to accommodate larger vessels. The estimated cost is approximately \$300M and will set the port as one of the deepest on the Gulf coast. These projects are estimated to bring in roughly 5,000 permanent jobs and will be one of the largest planned infrastructure projects in Texas. A project of this size is also expected to expand the tax base and the property valuations in Cameron County.

## **MAJOR INITIATIVES & SIGNIFICANT EVENTS**

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. 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. 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, conferences, festivals and other outdoor events and can accommodate up 4,200 guests.

The second venue project approved as Proposition 2 project was the construction of a South Texas Ecotourism Nature Center (STEC) on the Bahia Grande. South Texas Eco-Tourism Center was 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. 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. 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. The ribbon cutting and grand opening of the South Texas Ecotourism Center was held on February 22, 2022.

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. The pandemic forced all leaders to evaluate operations, resources and make decisions to allow 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 FY23 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 2022-2023 budget adoption process.

Cameron County received Emergency Rental Assistance (ERA) Grant funds from the U.S. Department of the Treasury of \$11,157,185 for ERA Phase I and an additional \$10,092,776 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 its 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 expired 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, land acquisition, or construction phase as follows:

On March 25, 2022, Cameron County announced the development of a new nature park in the community of Olmito, Texas. In 2019 a local family donated 39.16 acres to Cameron County for the development of a nature park. The Texas Parks and Wildlife Commission approved and awarded Cameron County with a \$750,000 Non-Urban Outdoor Local Park Grant, a Recreational Trail Grant of \$200K, and a State Boating Access program-planning Grant for \$52,500. The Olmito Nature Park will be located across the Lake Olmito Resaca, with 3,240 feet of waterfront landscape. Phase I of this project will include nature trails, fishing piers, birdwatch overlooks, educational pavilion, playgrounds, picnic shelters, native landscaping, and other amenities. Future amenities will include a kayak launching area, concession areas, and an R.V site. The dedication ceremony was held on October 24, 2022, final completion dates are yet to be announced.

On January 31, 2023, Cameron County announced approved funding of \$750,000 from Parks & Wildlife Department for improvements to Bejarano McFarland Memorial Park. The Bejarano-McFarland Memorial Park is located in the community of the Laguna Heights fronting the Laguna Madre Bay area. The proposed park improvements include Universal Design splash pad, playground equipment, new picnic pavilion, covered basketball court, upgrades to existing nature trails and upgrades to the existing birdwatch overlook and water access for wade fishing and kayaking, as well as amber lighting installation along trails.

Cameron County constructed a new Parks and Recreation Administration building. This new 8,720 sf. two level building features a lobby, reception area, staff offices, supply room, and a breakroom on the first floor, with a training room, conference room, and future office space on the second floor. This project was made possible through local funding totaling the cost of \$4.5 million. The building was completed in March 2023 and is now open for business.



Cameron County issued \$18,725,000 Certificates of Obligation, Series 2022 dated May 5, 2022 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, equipping, construction, and renovation of public property, and designated infrastructure and for other public purposes specifically being improvements to County parks and recreational facilities; County roads (including utility relocation, related drainage improvements and rights-of-way acquisition); County buildings and facilities (including parking lot renovations) including the County Veterans Services Building, County Jails and Juvenile and Adult Detention and Probation Facilities; County Judicial buildings; County administrative services annexes; the County Animal Control Facility; the County Building Maintenance Facility; County Sheriff's Office Facilities; the County Emergency Management Building; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and paying the costs of issuance related to the Certificates. This issuance had a premium of \$1,584,278 and an underwriters' discount of \$105,813. The annual interest rates range from 4.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2042.

Cameron County issued \$6,280,000 Cameron County, Texas Tax Notes, Series 2022 dated May 5, 2022 for the purpose of purchasing equipment and paying costs of issuance. Payments are due semiannually on February 15th and August 15th, maturing on February 15, 2025 with interest rates of 5.00%. This issuance had a premium of \$693,342 and underwriters' discount of \$33,757. Cameron County International Toll Bridge System received proceeds of \$769,037 from this issuance and Cameron County Park System received proceeds of \$99,500 from this issuance. Interest accrues semiannually and the bonds mature in fiscal year 2029.

Cameron County issued \$6,050,000 International Toll Bridge System Revenue Bonds, Taxable Series 2022 dated June 9, 2022 to pay for the purpose of making improvements to the Veterans International Toll Bridge, funding a reserve fund, and payment of the costs of issuance. The Bonds are secured by and payable from a pledge of and lien on the net revenues of the County's Toll Bridge System. The annual interest rate is 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2042.

#### **CCRMA – COMPONENT UNIT OF CAMERON COUNTY**

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 2022:

The SH 550, I-169 connects SH 48 and the Port of Brownsville to I-69E in Brownsville, TX, and consists of five segments. Four segments have been completed. The first segment over FM 1847 was completed in 2011, the second segment connecting the Port of Brownsville was completed in 2013, and the third connecting to I-69E was completed in July 2015 and the fourth connecting I-69E to Paredes Line was completed August 2018. The only segment left to complete is known as the GAP II segment. SH550 is also known as Interstate 169 and segments 1,3 and 4 have already been signed as I-169. The CCRMA has begun revising the design plans in and preparing construction plans for a letting in 2023. Project is funded through local and Category 7 (CAT 7) funds at the RGVMPO. CAT 7 funds are transportation needs within the boundaries of designated metropolitan planning areas of metropolitan planning organizations located in a transportation management area. This will provide an Interstate corridor, I-169 to the Port of Brownsville.

East Loop project is a joint effort among Cameron County, City of Brownsville, TxDOT and the Port of Brownsville. East Loop Corridor provides a direct corridor to the Port of Brownsville from the Veterans International Bridge. The East Loop Corridor will eliminate a total of 23 conflicts existing between the Veterans bridge and the Port of Brownsville including school zones. Creating the East Loop Corridor for trucks from Mexico/Veterans International Bridge at Los Tomates to the Port of Brownsville will reduce congestion on I69E/SH 48 as well as reduce the time of travel on all roadways within the Corridor. This

project was included in the 2022 Unified Transportation Program (“UTP”). The environmental phase is at 85% complete and PS&E is 90% complete. There is approximately \$130 million available in funding.

FM509 project is a new road location project located in the Harlingen area that would extend the existing FM 509 between FM 508 and FM 1599. Funding of \$7.2M is in place thru the UTP2022 project funding. The CCRMA will begin the environmental and preliminary engineering phase of this project in FY2023.

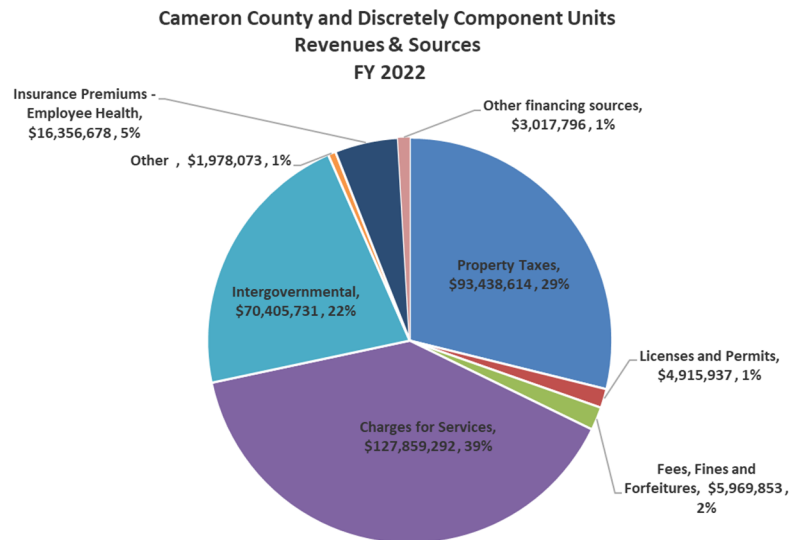
## **FINANCIAL INFORMATION**

### **Accounting System, Internal Controls, and Budgetary Control**

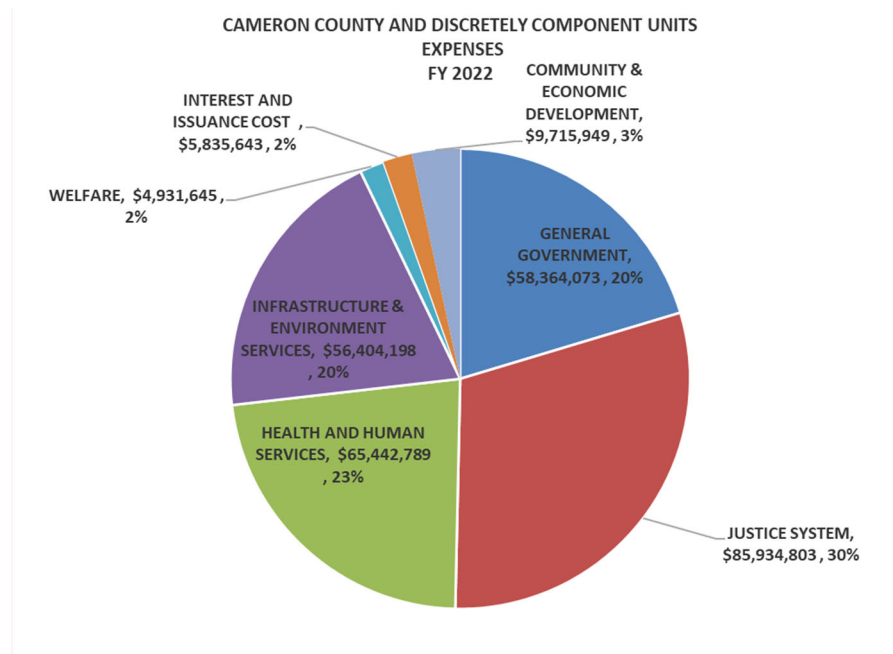
Management of the County is responsible for establishing and maintaining an internal controls designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. Internal controls are 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 and Budget Officer are responsible for ensuring expenditures are made in compliance with the budgeted appropriations. The level of budgetary control is at the department line item level within the Organization 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, totaled \$306,518,651. 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 \$286,629,100 in providing for operations. Transfers between the governmental activities and business-type activities totaled \$9,344,129. The County recognized a gain on sale of assets of \$905,333. Governmental funds’ debt service retirement and interest payments totaled \$16,825,782 and capital outlay expenditures were \$23,170,648. The combined County’s governmental activities and business-type funds’ net position total \$204,303,153, an 11% increase over the previous year-end.



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 grant 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 the county's proximity to Mexico and to the Gulf of Mexico, it receives a large share of charges for service relating to the south-bound crossings through the County's International Toll Bridges and tourists visiting the County's parks located on South Padre Island.



The County Park System and the International Toll Bridge System are operated as business activities. The Park System is reported in the Community & Economic category and the Bridge System is included in the Infrastructure & Environment category.

## 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 2022 General Fund working capital is 93 days. The table below reflects the fund balances for the County's primary activities:

Fund:	Reserve Days of Operation <sup>(1)</sup>					
	FYE 22	FYE 21	FYE 20	FYE 22	FYE 21	FYE 20
General Fund	\$ 24,610,098	\$23,128,368	\$24,382,578	93	89	96
Road & Bridge Fund	\$ 12,895,476	\$11,368,593	\$ 9,997,881	333	318	250
Int'l Toll Bridge System <sup>(2)</sup>	\$ 7,045,464	\$ 1,979,358	\$2,639,333	460	121	144
County Park System <sup>(2)</sup>	\$ 10,065,359	\$ 6,840,134	\$2,079,768	422	310	99

Notes:

1. 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.
2. Unrestricted net position used in calculation for Bridge & Parks Systems' reserve 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, 2022, the County's interest-bearing demand deposits totaled \$236,918,916 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 \$2,619,806 and Cameron County Spaceport Development Corporation of \$16,142 reported as 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 TAC. The annual premium for workers' compensation is determined by position class codes, times an experience modification factor. 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 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, 2022 was conducted on the financial records of the County and Cameron County Regional Mobility Authority (CCRMA). The county meets the \$750,000 federal expenditure threshold and as such is required to complete a Single Audit. The audits of the County and CCRMA were conducted by Burton McCumber & Longoria, LLP. Opinions rendered for Cameron County 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 fiscal year ended September 30, 2021. 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. We believe that our FY 2022 annual comprehensive financial report continues to meet 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

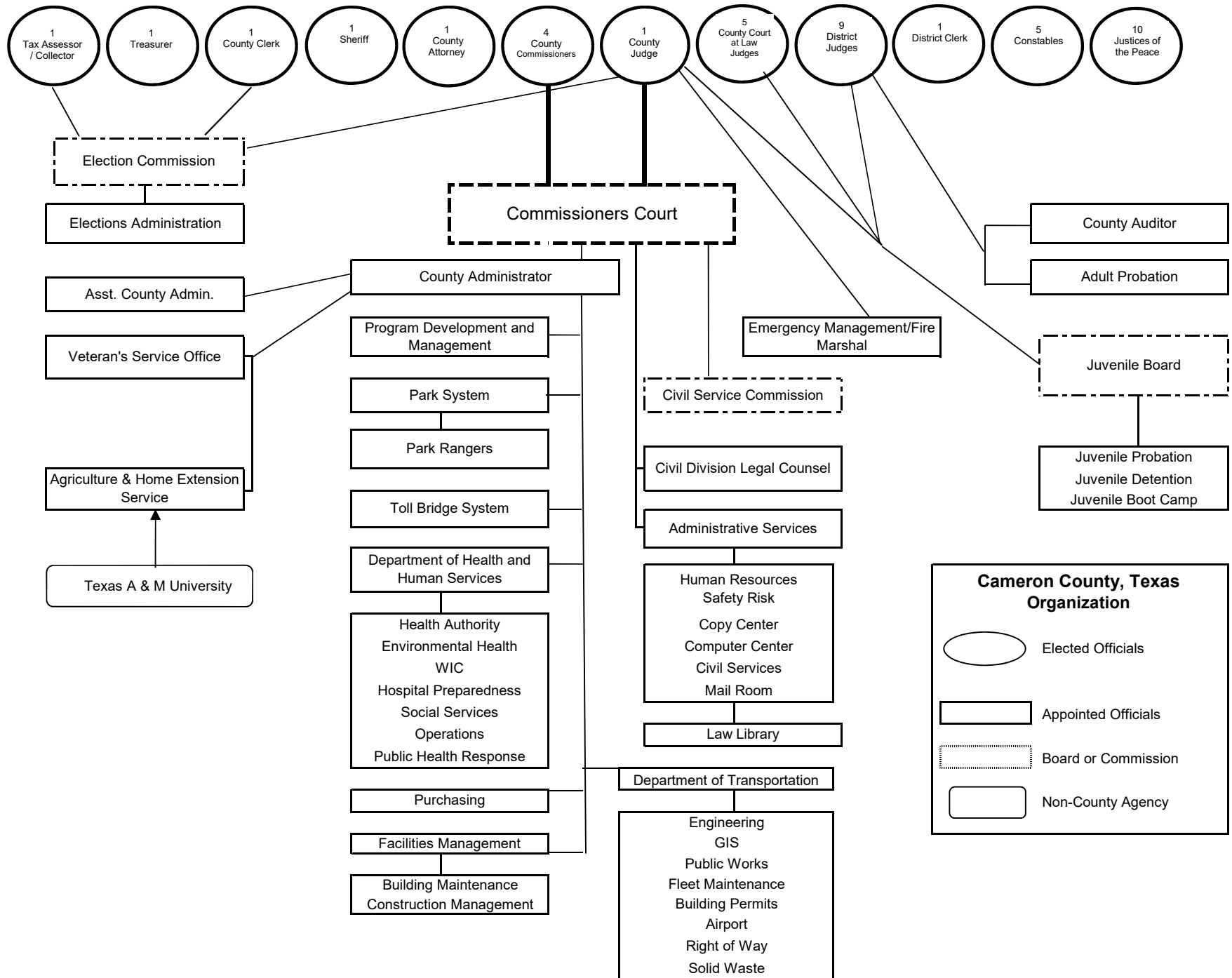
September 30, 2021

*Christopher P. Morill*

Executive Director/CEO

## CAMERON COUNTY, TEXAS

### Organizational Chart



**CAMERON COUNTY, TEXAS  
ELECTED OFFICIALS  
SEPTEMBER 30, 2022**

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
Janet L. Leal	Judge, 103rd Judicial District
Benjamin Euresti, Jr.	Judge, 107th Judicial District
Gabriela Garcia	Judge, 138th Judicial District
Adolfo E. Cordova, Jr.	Judge, 197th Judicial District
Juan A. Magallanes	Judge, 357th Judicial District
Ricardo M. Adobbati	Judge, 404th Judicial District
David Sanchez	Judge, 444th Judicial District
Gloria Rincones	Judge, 445th Judicial District
Adela Kowalski-Garza	Judge, 484th 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 AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, 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.

#### *Basis for Opinions*

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Change in Accounting Principle*

As discussed in Note 1-F to the financial statements, in fiscal year 2022, the County adopted new accounting guidance, GASB Statement No. 87 (GASB 87), Leases, which establishes a single model for lease accounting based on the foundational principle that leases are financing of the rights to use an underlying asset. The County as a lessee, and as required by GASB 87, has recognized right-to-use liabilities and intangible right-to-use lease assets. Additionally, as a lessor, the County has recognized lease receivables and related deferred inflow of resources for amounts due in subsequent periods related to the leasing activity. Our opinions are not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 18 through 30 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 to actual, on pages 112 through 120 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual non-major fund financial statements and schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the State of Texas Single Audit Circular are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the individual non-major fund budget and actual schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 16, 2023, 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 is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 County's internal control over financial reporting and compliance.

*Burton, McCumber, & Longoria LLP*

Brownsville, Texas  
May 16, 2023



**CAMERON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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, 2022. 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 FY 2022 and FY 2021 by \$148,049,281 and \$133,551,402, respectively. Of this amount, \$30,808,400 is restricted for specific purposes; the largest restriction is 51%, or \$15,609,863, is for special revenue/grant programs. As required by GASB 34, net position also reflects \$119,638,717 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$2,397,836).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$108,916,025 of which \$22,054,696, or 20% represents unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; 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 general fund unassigned fund balance of \$22,062,719 equals 23% of total \$96,631,258 general fund expenditures. In FY 2022, the General Fund's net change in fund balance totaled \$1,481,730. The County's self-funded Health Insurance Fund required an operating transfer of \$3,774,227 due to increasing health costs. The transfer needed was funded by the General Fund, Special Road & Bridge Fund, American Rescue Plan Act Fund and Enterprise funds. In FY 2022, the County's employee contribution to the Health Insurance Fund was increased to \$650 per month 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 transfers, payables and receivables.

The statement of net position presents information on all the County's assets, deferred outflows of resources, liabilities and 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 self-balancing 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 funds balance sheet and the governmental funds 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 funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Special Road & Bridge, 2022 Certificates of Obligation, and American Rescue Plan Act funds which are classified as major funds for the fiscal year ended September 30, 2022. 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 Special Road and Bridge 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 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 \$492,561,698, the largest components are: 1) cash and cash equivalents of \$188,001,072 or 38%; 2) tax receivables (net of allowance) of \$7,187,550 or 1% and 3) capital assets, net of accumulated depreciation, of \$222,507,128 or 45%. Deferred outflows of resources are comprised of \$248,650 deferred charges on refunding in addition to \$20,311,415 for pensions and \$4,034,549 for OPEB. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the \$290,314,518 total liabilities, \$111,368,097 are current liabilities; however, the current liabilities for compensated absences of \$1,360,450 are not anticipated to result in the drawdown of emergency reserves. The Net OPEB liability of \$28,369,029 is not anticipated to cause a net position reduction and is presently being funded on a pay as you go basis. Deferred inflows of resources of \$46,611,759 are recognized due to pension reporting requirements, as is \$7,586,140 for OPEB.

The County's governmental activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$148,049,281 at the close of the most recent fiscal year.

The County's net position for fiscal years ended September 30, 2022 and 2021 are summarized as follows:

### Cameron County's Condensed Statement of Net Position - Governmental Activities

	FY 2022	FY 2021	Increase (Decrease)
Current assets	\$ 219,416,624	\$ 191,285,923	\$ 28,130,701
Non-current assets	248,550,460	216,030,228	32,520,232
Total Assets	467,967,084	407,316,151	60,650,933
Deferred outflows of resources	24,594,614	27,663,918	(3,069,304)
Total Assets and Deferred outflows of resources	492,561,698	434,980,069	57,581,629
Current liabilities	111,368,097	98,576,278	12,791,819
Non-current liabilities	178,946,421	185,466,911	(6,520,490)
Total Liabilities	290,314,518	284,043,189	6,271,329
Deferred inflows of resources	54,197,899	17,385,478	36,812,421
Total Liabilities and Deferred inflows of resources	344,512,417	301,428,667	43,083,750
Net position:			
Net investment in capital assets	119,638,717	115,639,993	3,998,724
Restricted	30,808,400	31,375,131	(566,731)
Unrestricted	(2,397,836)	(13,463,722)	11,065,886
Total Net Position	\$ 148,049,281	\$ 133,551,402	\$ 14,497,879

About 21% or \$30,808,400 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, \$119,638,717 or 81%, of the County's net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities increased the County's net position by \$14,544,222. The key components of differences between fund statement increases (decreases) and the statement of activities increases (decreases) are:

- A (\$14,706,535) net difference due to long-term debt repayments consuming current financial resources while debt issuances providing current financial resources.
- A \$5,124 difference in net position from the internal service fund that is reported with the governmental activities in the government-wide statements.
- A \$6,651,844 increase in net position due to capital outlay exceeding depreciation.
- A \$9,695,234 increase in net position due to annual OPEB expense of \$1,065,029 and recognition of pension (income) of \$(10,760,263), which do not require use of current financial resources.
- A (\$174,949) net effect of various miscellaneous transactions involving capital assets, which increased governmental activities net position.
- A (\$89,746) difference in tax revenues on the statement of activities that do not provide current financial resources.
- A \$(62,317) difference from net right-to-use lease assets capital outlay expenditures, which were capitalized.

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.

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**Cameron County's Changes in Net Position – Governmental Activities**

	FY 2022	FY 2021	Increase (Decrease)
<u>Revenues:</u>			
Program revenues:			
Charges for services	\$ 47,503,269	\$ 50,736,080	\$ (3,232,811)
Operating grants and contributions	58,151,562	32,574,811	25,576,751
Capital grants and contributions	1,242,924	446,946	795,978
General revenues:			
Property taxes	90,359,649	87,153,014	3,206,635
Other	466,831	530,150	(63,679)
Gain on sale of capital assets	865,033	149,862	715,171
Unrestricted investment earnings	1,490,198	290,182	1,200,016
Total revenues	200,079,466	171,881,405	28,198,061
<u>Expenses:</u>			
General government	58,364,073	61,027,067	(2,662,994)
Law enforcement and public safety	84,714,475	76,828,327	7,886,148
Highways and streets	28,321,275	20,751,160	7,570,115
Health	12,712,262	12,186,416	525,846
Welfare	4,931,645	5,807,191	(875,546)
Interest and issuance costs	5,835,643	5,059,124	776,519
Total expenses	194,879,373	181,659,285	13,220,088
Increase (decrease) in net position			
before transfers	5,200,093	(9,777,880)	14,977,973
Transfers in	9,344,129	7,403,486	1,940,643
Increase (decrease) in net position	14,544,222	(2,374,394)	16,918,616
Net position – beginning	133,551,402	135,925,796	(2,374,394)
Prior period adjustment	(46,343)	-	(46,343)
Net position – ending	\$ 148,049,281	\$ 133,551,402	\$ 14,497,879

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

- Program revenues of \$106,897,755 equaled 55% of government expenses of \$194,879,373.
- 43% of the expenses are for Law Enforcement and Public Safety (\$84,714,475) while this category provided about 22% (\$23,982,198) of total program revenues. Total expenses increased by \$13,220,088 over the prior year and total revenues increased by \$28,198,061 due to increases in operating grants funding, program revenues and property tax valuations.
- Operating and capital grant revenue and contributions comprise approximately 56% of program revenues.
- The \$(46,343) prior period adjustment resulted from the County's implementation of GASB Statement No. 87 - Leases for the fiscal year ended September 30, 2022.

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**Cameron County's Condensed Statement of Net Position - Business-Type Activities**

	FY 2022	FY 2021	Increase (Decrease)
Current assets	\$ 36,677,645	\$ 28,981,386	\$ 7,696,259
Non-current assets	72,947,519	62,800,083	10,147,436
Total Assets	109,625,164	91,781,469	17,843,695
Deferred outflow of resources	3,234,785	3,234,541	244
Total Assets and Deferred outflows of resources	112,859,949	95,016,010	17,843,939
Current liabilities	6,991,697	5,988,889	1,002,808
Non-current liabilities	38,132,203	36,499,225	1,632,978
Total Liabilities	45,123,900	42,488,114	2,635,786
Deferred inflow of resources	11,482,177	1,744,333	9,737,844
Total Liabilities and Deferred inflows of resources	56,606,077	44,232,447	12,373,630
Net position:			
Net investment in capital assets	31,471,644	30,529,738	941,906
Restricted	6,518,179	10,234,975	(3,716,796)
Unrestricted	18,264,049	10,018,850	8,245,199
Total Net Position	\$ 56,253,872	\$ 50,783,563	\$ 5,470,309

About 12% or \$6,518,179 of the business-type activities' net position represents *restricted net position*, which are resources that are subject to external restrictions on how they may be used. Restrictions include beach maintenance, debt service, and capital projects. The most significant portion, \$31,471,644 or 56%, of net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

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**Cameron County's Changes in Net Position - Business-Type Activities**

	FY 2022	FY 2021	Increase (Decrease)
<u>Revenues:</u>			
Program revenues:			
Charges for services	\$ 33,222,990	\$ 28,828,742	\$ 4,394,248
Capital grants and contributions	1,421,512	1,426,569	(5,057)
Gain on sale of capital assets	40,300	97,017	(56,717)
General revenues:			
Unrestricted investment earnings	448,942	51,089	397,853
Other	444,597	-	444,597
Total revenues	35,578,341	30,403,417	5,174,924
<u>Expenses:</u>			
Bridge System	10,016,507	9,424,973	591,534
Parks System	9,715,949	8,907,362	808,587
Jail Commissary	1,220,328	606,713	613,615
Airport System	374,224	373,177	1,047
Total expenses	21,327,008	19,312,225	2,014,783
Increase (decrease) in net position before transfers	14,251,333	11,091,192	3,160,141
Transfers (out)	(9,344,129)	(7,403,486)	(1,940,643)
Increase (decrease) in net position	4,907,204	3,687,706	1,219,498
Net position – beginning	50,783,563	47,095,857	3,687,706
Prior period adjustment	563,105	-	563,105
Net position – ending	\$ 56,253,872	\$ 50,783,563	\$ 5,470,309

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

- The Bridge System operating revenues of \$19,502,853 accounted for 58% of the \$33,494,243 business-type activities operating revenues.
- The Bridge System operating expenses of \$5,584,918 accounted for 35% of the \$15,879,838 business-type activities operating expenses.
- The \$563,105 prior period adjustment resulted from the County's implementation of GASB Statement No. 87 - Leases for the fiscal year ended September 30, 2022.

**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 inflows, 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 \$108,916,025, an increase of \$13,225,567 in comparison with prior year. This increase was partly due to financing sources provided by FY 2022 bond and tax note issuances. Approximately \$22,054,696 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,221,158 is reserved for inventory and prepaid expenditures. Committed fund balance of \$1,471,955 is reserved for pending litigation, indigent defense, and equipment 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) \$53,495,036 for capital projects, 2) \$28,376,414 for special revenue/grant programs, and 3) \$2,296,766 reserve for debt service.

The General Fund is the chief operating fund of the County. The FY 2022 unassigned fund balance of the General Fund was \$22,062,719. 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 23% of \$96,631,258 general fund expenditures, while \$24,610,098 total general fund balance represents 25% of total general fund expenditures. Budgetary targets for reserves are 24.7% (\$23,867,921) of general fund expenditures, which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2022, Cameron County General Fund's fund balance increased by \$1,481,730.

Special Road and Bridge fund balance of \$12,895,476 reflects an increase of \$1,526,883. Special Road and Bridge tax revenues exceeded the prior year by 4% or \$405,584.

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 2022	FY 2021	Increase (Decrease)	Percent of Change
Taxes	\$ 90,449,394	\$ 87,809,899	\$ 2,639,495	3.0%
Licenses and permits	4,915,937	4,955,934	(39,997)	-0.8%
Intergovernmental	59,394,498	33,021,757	26,372,741	79.9%
Charges for services	20,007,760	23,371,918	( 3,364,158)	-14.4%
Fines and forfeitures	5,969,853	7,713,319	(1,743,466)	-22.6%
Other	381,854	484,592	(102,738)	-21.2%
Total	\$ 181,119,296	\$ 157,357,419	\$ 23,761,877	15.1%

- Taxes – the increase of \$2,639,495 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental – the increase of \$26,372,741 was primarily from utilizing funding from the American Rescue Plan Act and Emergency Rental Assistance grant programs.

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

<b>Governmental Funds – Expenditures by Function</b>					
	FY 2022	FY 2021	Increase (Decrease)	Percent of Change	
General government	\$ 45,617,893	\$ 38,615,185	\$ 7,002,708	18.1%	
Law enforcement and public safety	81,411,559	75,155,666	6,255,342	8.3%	
Highways and streets	18,139,150	12,589,110	5,550,040	44.1%	
Health	12,557,710	11,994,157	563,553	4.7%	
Welfare	4,864,760	5,796,202	(931,442)	-16.1%	
Capital outlay	23,170,648	16,408,120	6,762,528	41.2%	
Debt service:					
Principal retirement	11,082,812	11,289,758	(206,946)	-1.8%	
Interest and fiscal charges	5,742,970	5,028,282	714,688	14.2%	
Total	\$ 202,587,502	\$ 176,876,480	\$ 25,711,022	14.5%	

Overall, total governmental funds expenditures of \$202,587,502 increased 14.5% as the County continued to return to normal operations after the FY 2020 COVID-19 safety measures.

## 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 2004. 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.

### *Cameron County Health Care Funding District (CCHCFD)*

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 2022, medical providers were assessed a 6% tax mandatory payment based on 2020 net patient revenue. Funds to be forwarded to state for the FY 2022 were \$42,058,191, 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 installments 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>Operating Revenues by</u>			Increase	Percent of
<u>Enterprise:</u>	FY 2022	FY 2021	(Decrease)	Change
Bridge System	\$ 19,502,853	\$ 15,862,518	\$ 3,640,335	22.9%
Park System	12,862,979	12,249,867	613,112	5.0%
Airport System	68,345	80,804	(12,459)	-15.4%
Jail Commissary	1,060,066	635,553	424,513	66.8%
Total	\$ 33,494,243	\$ 28,828,742	\$ 4,665,501	16.2%

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

<u>Operating Expenses by</u>			Increase	Percent of
<u>Enterprise:</u>	FY 2022	FY 2021	(Decrease)	Change
Bridge System	\$ 5,584,918	\$ 5,971,441	\$ (386,523)	-6.5%
Park System	8,706,820	8,062,754	644,066	8.0%
Non-major enterprise	1,588,100	979,890	608,210	62.1%
Total	\$ 15,879,838	\$ 15,014,085	\$ 865,753	5.8%

The Bridge System is the biggest generator of revenues. Toll revenues of \$18,905,562 increased by \$3,309,331 from FY 2021 and ended with 4,805,579 vehicles and pedestrians crossings into Mexico through the County's International Bridges. Total FY 2022 crossings reflect an increase in comparison to 3,661,392 crossings in FY 2021.

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## TOLL RATES

The following schedule illustrates the toll rates for the fiscal year ended September 30, 2022 and in effect as of October 1, 2022:

Classification	As of October 1, 2022		FY 2022 (Oct 2021 - Sep 2022)	
	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

## GENERAL FUND BUDGETARY HIGHLIGHTS

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 2023 budget was adopted with the total expenditures and reserves amounting to \$189,987,835, an increase of 5% over the FY 2022 budget. Commissioners' Court approved a tax rate of \$0.436893 per \$100 assessed taxable valuation for the October 2022 tax year, same as the prior tax year. At this rate, current property tax revenues were budgeted to increase by 6.78%, generating an additional \$6,317,712 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 2022 General Fund expenditures were \$4.7M 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 2022 General Fund revenues were less than projected general fund revenues by \$3.1M.

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## 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.

At September 30, 2022, the County has limited tax general obligation bonds outstanding in the amount of \$168,435,000.

The following represents the activity of the long-term debt for FY 2022:

	September 30, 2021 Balance	Additions	Reductions	September 30, 2022 Balance
<b>Governmental Activities:</b>				
Bonds and Tax Notes, net of unamortized premium	\$ 139,930,677	\$ 26,398,446	\$ (10,555,180)	\$ 155,773,942
Lease liabilities	1,153,890	301,079	(351,109)	1,103,860
Notes payable	3,369,713	-	(1,234,790)	2,134,923
Compensated absences	2,530,673	3,674,492	(3,715,270)	2,489,895
<b>Total</b>	<b>\$ 146,984,953</b>	<b>\$ 30,374,017</b>	<b>\$ (15,856,349)</b>	<b>\$ 161,502,621</b>
<b>Business-Type Activities:</b>				
Bonds and Tax Notes, net of unamortized premium	\$ 33,646,728	\$ 6,846,265	\$ (2,873,522)	\$ 37,619,471
Lease liabilities	28,892	-	(9,471)	19,421
Notes payable	244,885	235,700	(244,885)	235,700
Compensated absences	114,063	653,971	(579,717)	188,317
<b>Total</b>	<b>\$ 34,034,568</b>	<b>\$ 7,735,936</b>	<b>\$ (3,707,595)</b>	<b>\$ 38,062,909</b>

Additional information on the long-term debt can be found in the related notes to the financial statements of this report.

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**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, 2022 net capital assets of the governmental activities totaled \$222,507,128. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled \$16,217,725 and recognized in the government-wide financial statements.

<b>Cameron County's Capital Assets</b>			
	September 30, 2022	September 30, 2021	
	Balance	Balance	
<b>Governmental Activities:</b>			
Depreciable Capital Assets			
Buildings	\$ 166,771,980	\$ 150,362,904	
Improvements other than buildings	6,329,210	6,329,210	
Infrastructure	315,521,505	313,743,191	
Other structures	12,229,237	12,015,317	
Equipment	63,996,343	56,054,618	
Accumulated depreciation	(366,849,433)	(351,978,092)	
Net depreciable capital assets	197,998,842	186,527,148	
Land	13,528,388	10,956,632	
Construction in progress	10,979,898	18,546,448	
Total Capital Assets, net	\$ 222,507,128	\$ 216,030,228	
<b>Business-Type Activities:</b>			
Depreciable Capital Assets			
Buildings	\$ 16,183,458	\$ 16,183,458	
Improvements other than buildings	64,179,965	63,155,543	
Other structures	27,336,940	25,360,036	
Equipment	11,706,135	11,075,737	
Accumulated depreciation	(70,882,952)	(67,053,597)	
Net depreciable capital assets	48,523,546	48,721,177	
Land	11,402,854	11,402,854	
Construction in progress	5,282,081	2,676,052	
Total Capital Assets, net	\$ 65,208,481	\$ 62,800,083	

Additional information on the capital assets can be found in the related notes to the financial statements of this report.

## **ECONOMIC FACTORS AND PROPERTY TAX RATES**

For 2022-2023, 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 6.78% generating an additional \$6,317,712 at the 100% property tax collection rate.

## **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, 2022**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON- MAJOR
<b>ASSETS</b>						
Current Assets:						
Cash and cash equivalents	\$ 188,001,072	\$ 36,562,416	\$ 224,563,488	\$ 2,202,420	\$ 2,619,806	\$ 16,142
Restricted Cash:						
Bond debt reserve	-	444,600	444,600	8,137,044	-	-
Bond debt service	-	2,630,139	2,630,139	2,305,000	-	-
Operating reserve	-	500,000	500,000	-	-	-
Construction fund	-	6,760,773	6,760,773	11,224,387	-	-
Repairs and replacements reserve	-	2,000,000	2,000,000	-	-	-
Donations	-	19,916	19,916	-	-	-
Receivables:						
Accounts	1,730,585	312,965	2,043,550	2,324,724	7,507,178	-
Leases	-	632,742	632,742	-	-	-
Taxes- net of allowances	7,187,550	-	7,187,550	-	-	-
Due from other governments	7,078,673	561,771	7,640,444	-	178,369	-
Due from other agencies	17,455	-	17,455	7,650,035	-	-
Internal balances	14,032,274	(14,032,274)	-	-	-	-
Prepays	1,105,547	284,000	1,389,547	113,236	-	-
Inventory	262,526	597	263,123	-	-	-
Other assets	942	-	942	-	-	-
Total Current Assets	219,416,624	36,677,645	256,094,269	33,956,846	10,305,353	16,142
Non-Current Assets:						
Lease receivables, non-current	-	5,250,550	5,250,550	-	-	-
Right-to-use lease assets, net of amortization	1,045,230	16,148	1,061,378	-	-	-
Net pension asset	24,998,102	2,472,340	27,470,442	333,644	-	-
Depreciable Capital Assets:						
Buildings	166,771,980	16,183,458	182,955,438	743,204	-	-
Improvements other than buildings	6,329,210	64,179,965	70,509,175	26,793	-	-
Equipment	63,996,343	11,706,135	75,702,478	9,892,401	-	-
Infrastructure	315,521,505	-	315,521,505	107,932,277	-	-
Other structures	12,229,237	27,336,940	39,566,177	-	-	-
Accumulated depreciation	(366,849,433)	(70,882,952)	(437,732,385)	(25,085,730)	-	-
Net Depreciable Capital Assets	197,998,842	48,523,546	246,522,388	93,508,945	-	-
Construction in progress	13,528,388	5,282,081	18,810,469	24,753,414	-	-
Land	10,979,898	11,402,854	22,382,752	154,268	-	-
Total Capital Assets, net	222,507,128	65,208,481	287,715,609	118,416,627	-	-
Total Non-Current Assets	248,550,460	72,947,519	321,497,979	118,750,271	-	-
<b>TOTAL ASSETS</b>	<b>467,967,084</b>	<b>109,625,164</b>	<b>577,592,248</b>	<b>152,707,117</b>	<b>10,305,353</b>	<b>16,142</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred charges on refundings	248,650	470,275	718,925	43,022	-	-
Deferred outflows of resources - Pension	20,311,415	2,008,822	22,320,237	209,354	-	-
Deferred outflows of resources - OPEB	4,034,549	755,688	4,790,237	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>24,594,614</b>	<b>3,234,785</b>	<b>27,829,399</b>	<b>252,376</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 492,561,698</b>	<b>\$ 112,859,949</b>	<b>\$ 605,421,647</b>	<b>\$ 152,959,493</b>	<b>\$ 10,305,353</b>	<b>\$ 16,142</b>

(continued)

See accompanying notes to the financial statements.

**CAMERON COUNTY TX  
GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON- MAJOR
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	\$ 9,897,358	\$ 1,588,209	\$ 11,485,567	\$ 3,296,079	\$ -	\$ -
Wages and fringe payable	1,646,329	135,719	1,782,048	-	-	-
Due to other governments	12,602,864	769,146	13,372,010	-	20,000	-
Due to other agencies	858,561	-	858,561	16,134,188	-	-
Deferred revenue	63,328,444	1,323,082	64,651,526	5,691,109	-	-
Reserve	10,990,488	77,477	11,067,965	-	-	-
Deposits	405,652	-	405,652	-	-	-
Non-current liabilities due within one year:						
Compensated absences payable	1,360,450	143,121	1,503,571	-	-	-
Accrued interest payable	713,173	200,677	913,850	313,060	-	-
Lease liabilities	324,679	7,108	331,787	-	-	-
Notes payable	430,935	56,321	487,256	-	-	-
Tax notes	1,109,952	95,049	1,205,001	-	-	-
Bonds	7,699,212	2,595,788	10,295,000	2,305,000	-	-
Total Current Liabilities	111,368,097	6,991,697	118,359,794	27,739,436	20,000	-
Non-current liabilities due in more than one year:						
Compensated absences payable	1,129,445	45,196	1,174,641	-	-	-
Leasehold deposits	-	18,750	18,750	-	-	-
Lease liabilities	779,181	12,313	791,494	-	-	-
Notes payable	1,703,988	179,379	1,883,367	-	-	-
Tax notes	8,510,017	963,684	9,473,701	-	-	-
Bonds	138,454,761	33,964,950	172,419,711	72,834,163	-	-
Net OPEB liability	28,369,029	2,947,931	31,316,960	-	-	-
Total Non-Current Liabilities	178,946,421	38,132,203	217,078,624	72,834,163	-	-
<b>TOTAL LIABILITIES</b>	<b>290,314,518</b>	<b>45,123,900</b>	<b>335,438,418</b>	<b>100,573,599</b>	<b>20,000</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows of resources - Leases	-	5,283,525	5,283,525	-	-	-
Deferred inflows of resources - Pension	46,611,759	4,609,955	51,221,714	331,518	-	-
Deferred inflows of resources - OPEB	7,586,140	1,588,697	9,174,837	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>54,197,899</b>	<b>11,482,177</b>	<b>65,680,076</b>	<b>331,518</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>344,512,417</b>	<b>56,606,077</b>	<b>401,118,494</b>	<b>100,905,117</b>	<b>20,000</b>	<b>-</b>
<b>NET POSITION</b>						
Net investment in capital assets	119,638,717	31,471,644	151,110,361	30,171,201	-	-
Restricted for:						
Highways and streets	12,901,021	-	12,901,021	6,297,645	-	-
Debt service	2,297,516	2,630,139	4,927,655	10,442,044	-	-
Debt reserve	-	444,600	444,600	-	-	-
Beach maintenance	-	3,423,524	3,423,524	-	-	-
Health	-	-	-	-	10,285,353	-
Restricted grants/donations	15,609,863	19,916	15,629,779	-	-	-
Economic development and assistance	-	-	-	-	-	16,142
Unrestricted	(2,397,836)	18,264,049	15,866,213	5,143,486	-	-
<b>TOTAL NET POSITION</b>	<b>148,049,281</b>	<b>56,253,872</b>	<b>204,303,153</b>	<b>52,054,376</b>	<b>10,285,353</b>	<b>16,142</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>	<b>\$ 492,561,698</b>	<b>\$ 112,859,949</b>	<b>\$ 605,421,647</b>	<b>\$ 152,959,493</b>	<b>\$ 10,305,353</b>	<b>\$ 16,142</b>

See accompanying notes to the financial statements.



**CAMERON COUNTY, TEXAS  
GOVERNMENT WIDE  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position					
	Charges for	Operating	Capital		Primary Government			Component Units		
Expenses	Services	Grants and Contributions	Grants and Contributions		Governmental Activities	Business-type Activities	Total	CCRMA	CCHCFD	NON-MAJOR
<b>FUNCTION/PROGRAMS</b>										
<b>Primary Government:</b>										
Governmental activities:										
General government	\$ 58,364,073	\$ 32,424,978	\$ 22,996,946	\$ -	\$ (2,942,149)	\$ -	\$ (2,942,149)	\$ -	\$ -	\$ -
Law enforcement and public safety	84,714,475	9,684,846	14,297,352	-	(60,732,277)	-	(60,732,277)	-	-	-
Highways and streets	28,321,275	4,926,112	-	697,270	(22,697,893)	-	(22,697,893)	-	-	-
Health	12,712,262	467,333	8,187,340	-	(4,057,589)	-	(4,057,589)	-	-	-
Welfare	4,931,645	-	12,669,924	545,654	8,283,933	-	8,283,933	-	-	-
Interest and issuance costs	5,835,643	-	-	-	(5,835,643)	-	(5,835,643)	-	-	-
Total governmental activities	194,879,373	47,503,269	58,151,562	1,242,924	(87,981,618)	-	(87,981,618)	-	-	-
Business-Type activities:										
Bridge system	10,016,507	19,276,729	-	-	-	9,260,222	9,260,222	-	-	-
Parks system	9,715,949	12,837,742	-	1,421,512	-	4,543,305	4,543,305	-	-	-
Airport system	374,224	48,453	-	-	-	(325,771)	(325,771)	-	-	-
Jail commissary	1,220,328	1,060,066	-	-	-	(160,262)	(160,262)	-	-	-
Total business-type activities	21,327,008	33,222,990	-	1,421,512	-	13,317,494	13,317,494	-	-	-
Total Primary Government	216,206,381	80,726,259	58,151,562	2,664,436	(87,981,618)	13,317,494	(74,664,124)	-	-	-
<b>Component Units:</b>										
Cameron County Regional Mobility Authority	17,692,192	11,519,468	-	9,589,733				3,417,009	-	-
Cameron County Health Care Funding District	52,730,527	49,578,320	-	-				-	(3,152,207)	-
Total Component Units	\$ 70,422,719	\$ 61,097,788	\$ -	\$ 9,589,733				\$ 3,417,009	\$ (3,152,207)	\$ -

**GENERAL REVENUES:**

Property taxes, levied for general purposes	\$ 77,332,618	\$ -	\$ 77,332,618	\$ -	\$ -	\$ -
Property taxes, levied for debt service	13,027,031	-	13,027,031	-	-	-
Unrestricted investment earnings	1,490,198	448,942	1,939,140	155,055	18,195	73
Other	466,831	444,597	911,428	-	-	-
Gain on sale of capital assets	865,033	40,300	905,333	-	-	-
Transfers in (out)	9,344,129	(9,344,129)	-	-	-	-
Total general revenues and transfers	102,525,840	(8,410,290)	94,115,550	155,055	18,195	73
Change in net position	14,544,222	4,907,204	19,451,426	3,572,064	(3,134,012)	73
Net position - beginning	133,551,402	50,783,563	184,334,965	48,482,312	13,419,365	16,069
Prior period adjustment	(46,343)	563,105	516,762	-	-	-
Net position - ending	\$ 148,049,281	\$ 56,253,872	\$ 204,303,153	\$ 52,054,376	\$ 10,285,353	\$ 16,142

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2022**

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	2022 CERTIFICATES OF OBLIGATION	AMERICAN RESCUE PLAN ACT	NON-MAJOR FUNDS	TOTAL
<b>ASSETS</b>						
Cash and cash equivalents	\$ 11,009,169	\$ 14,553,503	\$ 19,480,776	\$ 57,120,596	\$ 82,026,581	\$ 184,190,625
Receivables:						
Accounts	634,016	352,858	-	-	701,576	1,688,450
Taxes - net of allowances	5,585,446	742,133	-	-	859,971	7,187,550
Due from other governments	1,061	117,500	-	-	6,960,112	7,078,673
Due from other agencies	-	-	-	-	17,455	17,455
Due from other funds	40,155,822	261,667	15	78	8,513,321	48,930,903
Prepays	835,592	55,598	-	-	67,442	958,632
Inventory	239,832	22,694	-	-	-	262,526
Other assets	375	567	-	-	-	942
<b>TOTAL ASSETS</b>	<b>58,461,313</b>	<b>16,106,520</b>	<b>19,480,791</b>	<b>57,120,674</b>	<b>99,146,458</b>	<b>250,315,756</b>
<b>LIABILITIES</b>						
Accounts payable	3,064,125	511,363	548,110	734,521	3,581,021	8,439,140
Wages and fringe payable	1,363,152	150,188	-	8,509	119,603	1,641,452
Compensated absences payable	2,381,528	92,396	-	-	15,971	2,489,895
Due to other governments	8,236,821	-	-	-	2,150,804	10,387,625
Due to other agencies	858,561	-	-	-	-	858,561
Due to other funds	1,195,943	648,528	-	2,971,498	31,353,258	36,169,227
Deferred revenue	1,199,645	-	-	52,985,898	9,118,069	63,303,612
Reserve	10,182,650	807,838	-	-	-	10,990,488
Deposits	814	394,338	-	-	10,500	405,652
<b>TOTAL LIABILITIES</b>	<b>28,483,239</b>	<b>2,604,651</b>	<b>548,110</b>	<b>56,700,426</b>	<b>46,349,226</b>	<b>134,685,652</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	5,367,976	606,393	-	-	739,710	6,714,079
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,367,976</b>	<b>606,393</b>	<b>-</b>	<b>-</b>	<b>739,710</b>	<b>6,714,079</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Inventory	239,832	22,694	-	-	-	262,526
Prepays	835,592	55,598	-	-	67,442	958,632
Restricted:						
Special revenue/grant programs	-	12,817,184	-	420,248	15,138,982	28,376,414
Capital projects	-	-	18,932,681	-	34,562,355	53,495,036
Debt service	-	-	-	-	2,296,766	2,296,766
Committed:						
Pending litigation	500,000	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	471,955
Unassigned	22,062,719	-	-	-	(8,023)	22,054,696
<b>TOTAL FUND BALANCES</b>	<b>24,610,098</b>	<b>12,895,476</b>	<b>18,932,681</b>	<b>420,248</b>	<b>52,057,522</b>	<b>108,916,025</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 58,461,313</b>	<b>\$ 16,106,520</b>	<b>\$ 19,480,791</b>	<b>\$ 57,120,674</b>	<b>\$ 99,146,458</b>	<b>\$ 250,315,756</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2022**

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

<b>Fund Balances - Total Governmental Funds</b>	\$ 108,916,025
Net Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	222,507,128
Net Right-to-use lease asset used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	1,045,230
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.	6,714,079
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.	1,533,360
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.	
Long-term debt	(159,443,679)
Net OPEB liability	(28,369,029)
	<u>(187,812,708)</u>
Net pension asset used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	24,998,102
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the governmental funds.	(46,611,759)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the governmental funds.	(7,586,140)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the governmental funds.	20,311,415
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the governmental funds.	4,034,549
<b>Net position of governmental activities</b>	<u><u>\$ 148,049,281</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, 2022**

	<b>GENERAL FUND</b>	<b>SPECIAL ROAD &amp; BRIDGE FUND</b>	<b>2022 CERTIFICATES OF OBLIGATION</b>	<b>AMERICAN RESCUE PLAN ACT</b>	<b>NON- MAJOR FUNDS</b>	<b>TOTAL</b>
<b>REVENUES</b>						
Taxes	\$ 67,499,442	\$ 9,853,996	\$ -	\$ -	\$ 13,095,956	\$ 90,449,394
Licenses and permits	624,970	4,290,967	-	-	-	4,915,937
Intergovernmental	335,918	650,358	-	22,758,864	35,649,358	59,394,498
Charges for services	16,062,842	635,145	-	-	3,309,773	20,007,760
Fines and forfeitures	5,919,830	-	-	-	50,023	5,969,853
Other	311,232	-	-	-	70,622	381,854
<b>TOTAL REVENUES</b>	<b>90,754,234</b>	<b>15,430,466</b>	<b>-</b>	<b>22,758,864</b>	<b>52,175,732</b>	<b>181,119,296</b>
<b>EXPENDITURES</b>						
Current:						
General government	25,586,244	-	52,636	5,107,778	14,871,235	45,617,893
Law enforcement and public safety	63,749,435	-	-	1,676,517	15,985,607	81,411,559
Highways and streets	-	11,898,814	53,831	6,001,573	184,932	18,139,150
Health	3,028,267	-	-	687,713	8,841,730	12,557,710
Welfare	3,348,678	-	-	-	1,516,082	4,864,760
Capital outlay	576,309	1,362,993	1,126,610	4,689,203	15,415,533	23,170,648
Debt service:						
Principal retirement	298,477	716,196	-	-	10,068,139	11,082,812
Interest and fiscal charges	43,848	144,678	289,722	-	5,264,722	5,742,970
<b>TOTAL EXPENDITURES</b>	<b>96,631,258</b>	<b>14,122,681</b>	<b>1,522,799</b>	<b>18,162,784</b>	<b>72,147,980</b>	<b>202,587,502</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(5,877,024)</b>	<b>1,307,785</b>	<b>(1,522,799)</b>	<b>4,596,080</b>	<b>(19,972,248)</b>	<b>(21,468,206)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Gain on sale of capital assets	326,332	105,300	-	-	519,425	951,057
Bond issuance	-	-	18,725,000	-	-	18,725,000
Premium on bonds issued	-	-	1,584,278	-	-	1,584,278
Tax note proceeds	-	2,575,533	-	-	2,908,202	5,483,735
Premium on tax note issued	-	284,353	-	-	321,080	605,433
Leases	80,573	-	-	-	220,506	301,079
Interest income	331,388	91,865	146,202	416,895	486,938	1,473,288
Transfers in	10,039,062	243,283	-	-	8,405,260	18,687,605
Transfers (out)	(3,418,601)	(3,081,236)	-	(4,596,080)	(2,021,785)	(13,117,702)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,358,754</b>	<b>219,098</b>	<b>20,455,480</b>	<b>(4,179,185)</b>	<b>10,839,626</b>	<b>34,693,773</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,481,730</b>	<b>1,526,883</b>	<b>18,932,681</b>	<b>416,895</b>	<b>(9,132,622)</b>	<b>13,225,567</b>
Fund Balances - October 1, 2021	23,128,368	11,368,593	-	3,353	61,190,144	95,690,458
<b>Fund Balances - September 30, 2022</b>	<b>\$ 24,610,098</b>	<b>\$ 12,895,476</b>	<b>\$ 18,932,681</b>	<b>\$ 420,248</b>	<b>\$ 52,057,522</b>	<b>\$ 108,916,025</b>

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, 2022**

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

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$ 13,225,567
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		6,651,844
Right to use lease assets capital outlay expenditures which were capitalized.	301,079	
Amortization expense for intangible assets.	<u>(363,396)</u>	(62,317)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		(89,746)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.		(174,949)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		(14,706,535)
OPEB Expense	1,065,029	
Pension Expense(Income)	<u>(10,760,263)</u>	9,695,234
Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.		5,124
<b>Net change in net position - governmental activities</b>		<u><u>\$ 14,544,222</u></u>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2022**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Bridge System	Park System	Non-major Enterprise Funds	Total Proprietary Funds	Internal Service Funds
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents	\$ 24,241,630	\$ 11,372,875	\$ 947,911	\$ 36,562,416	\$ 3,810,447
Restricted Cash:					
Bond debt reserve	444,600	-	-	444,600	-
Bond debt service	-	2,630,139	-	2,630,139	-
Operating reserve	500,000	-	-	500,000	-
Construction fund	3,001,274	3,759,499	-	6,760,773	-
Repairs & replacements reserve	-	2,000,000	-	2,000,000	-
Donations	-	19,916	-	19,916	-
Total Restricted Cash	3,945,874	8,409,554	-	12,355,428	-
Accounts receivable	172,643	9,871	130,451	312,965	42,135
Leases receivable	213,872	418,870	-	632,742	-
Due from other governments	-	561,771	-	561,771	-
Due from other funds	182,024	290,959	222,251	695,234	1,518,706
Prepays	109,345	143,727	30,928	284,000	113,346
Inventory	-	597	-	597	-
Total Current Assets	28,865,388	21,208,224	1,331,541	51,405,153	5,484,634
Non-Current Assets:					
Lease receivable, non-current	1,544,717	3,705,833	-	5,250,550	-
Right-to-use lease assets, net of amortization	-	16,148	-	16,148	-
Net pension asset	1,373,522	1,098,818	-	2,472,340	-
Depreciable Capital Assets:					
Buildings	3,986,961	10,869,402	1,327,095	16,183,458	-
Improvements other than buildings	38,944,752	13,479,781	11,755,432	64,179,965	-
Equipment	3,567,374	1,430,059	1,455,199	6,452,632	-
Furniture and fixtures	50,990	1,020,173	-	1,071,163	-
Autos and machinery	656,882	3,525,458	-	4,182,340	-
Other structures	-	27,336,940	-	27,336,940	-
Accumulated depreciation	(33,063,673)	(26,248,296)	(11,570,983)	(70,882,952)	-
Net Depreciable Capital Assets	14,143,286	31,413,517	2,966,743	48,523,546	-
Construction in progress	2,650,956	2,631,125	-	5,282,081	-
Land	9,312,722	1,782,132	308,000	11,402,854	-
Total Capital Assets, net	26,106,964	35,826,774	3,274,743	65,208,481	-
Total Non-Current Assets	29,025,203	40,647,573	3,274,743	72,947,519	-
<b>TOTAL ASSETS</b>	<b>57,890,591</b>	<b>61,855,797</b>	<b>4,606,284</b>	<b>124,352,672</b>	<b>5,484,634</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charges on refunding	300,621	169,654	-	470,275	-
Deferred outflows of resources - Pension	1,116,012	892,810	-	2,008,822	-
Deferred outflows of resources - OPEB	461,002	294,686	-	755,688	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,877,635</b>	<b>1,357,150</b>	<b>-</b>	<b>3,234,785</b>	<b>-</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 59,768,226</b>	<b>\$ 63,212,947</b>	<b>\$ 4,606,284</b>	<b>\$ 127,587,457</b>	<b>\$ 5,484,634</b>

(continued)

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2022**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Bridge System	Park System	Non-major Enterprise Funds	Total Proprietary Funds	Internal Service Funds
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts payable	\$ 961,710	\$ 526,598	\$ 99,901	\$ 1,588,209	\$ 1,458,218
Wages and fringe payable	58,532	74,125	3,062	135,719	4,877
Due to other governments	765,353	3,793	-	769,146	2,215,239
Due to other funds	13,639,506	1,021,934	66,068	14,727,508	248,108
Deferred revenue	335,895	987,187	-	1,323,082	24,832
Reserve	75,688	1,789	-	77,477	-
Non-current liabilities due within one year:					
Compensated absences payable	80,610	60,359	2,152	143,121	-
Accrued interest payable	71,131	123,094	6,452	200,677	-
Lease liabilities	-	7,108	-	7,108	-
Note payable	-	-	56,321	56,321	-
Tax notes	26,469	68,580	-	95,049	-
Bonds	1,026,494	1,569,294	-	2,595,788	-
Total Current Liabilities	17,041,388	4,443,861	233,956	21,719,205	3,951,274
Non-current liabilities due in more than one year:					
Compensated absences payable	25,455	19,061	680	45,196	-
Lease liabilities	-	12,313	-	12,313	-
Leasehold deposits	18,750	-	-	18,750	-
Note payable	-	-	179,379	179,379	-
Tax notes	144,086	819,598	-	963,684	-
Bonds	11,418,307	20,089,926	-	31,508,233	-
Unamortized premium	17,072	2,439,645	-	2,456,717	-
Net OPEB liability	1,598,291	1,349,640	-	2,947,931	-
Total Non-Current Liabilities	13,221,961	24,730,183	180,059	38,132,203	-
<b>TOTAL LIABILITIES</b>	<b>30,263,349</b>	<b>29,174,044</b>	<b>414,015</b>	<b>59,851,408</b>	<b>3,951,274</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows of resources - Leases	1,710,091	3,573,434	-	5,283,525	-
Deferred inflows of resources - Pensions	2,561,086	2,048,869	-	4,609,955	-
Deferred inflows of resources - OPEB	967,205	621,492	-	1,588,697	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,238,382</b>	<b>6,243,795</b>	<b>-</b>	<b>11,482,177</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	16,776,431	11,656,170	3,039,043	31,471,644	-
Restricted for:					
Bond debt service	-	2,630,139	-	2,630,139	-
Bond debt reserve	444,600	-	-	444,600	-
Beach maintenance	-	3,423,524	-	3,423,524	-
Donations	-	19,916	-	19,916	-
Unrestricted	7,045,464	10,065,359	1,153,226	18,264,049	1,533,360
<b>TOTAL NET POSITION</b>	<b>24,266,495</b>	<b>27,795,108</b>	<b>4,192,269</b>	<b>56,253,872</b>	<b>1,533,360</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 59,768,226</b>	<b>\$ 63,212,947</b>	<b>\$ 4,606,284</b>	<b>\$ 127,587,457</b>	<b>\$ 5,484,634</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Bridge System	Park System	Non-major Enterprise Funds	Total Proprietary Funds	Internal Service Funds
<b>OPERATING REVENUES</b>					
Charges for services	\$ 18,905,562	\$ 5,000,548	\$ 1,060,066	\$ 24,966,176	\$ 16,609,719
Commissions	-	1,231,955	3,668	1,235,623	-
Rental income	371,167	5,976,518	48,453	6,396,138	-
Trash bag program	-	178,118	-	178,118	-
Other	226,124	475,840	16,224	718,188	25,589
<b>TOTAL OPERATING REVENUES</b>	<b>19,502,853</b>	<b>12,862,979</b>	<b>1,128,411</b>	<b>33,494,243</b>	<b>16,635,308</b>
<b>OPERATING EXPENSES</b>					
Salaries and wages	2,309,134	3,108,242	114,206	5,531,582	239,421
Uniforms	21,349	31,160	-	52,509	-
Fringe benefits & payroll taxes	1,077,692	1,214,567	45,956	2,338,215	-
Pension expense(income)	(591,223)	(472,979)	-	(1,064,202)	-
OPEB expense	203,562	132,754	-	336,316	-
Supplies	97,295	426,796	342,492	866,583	1,422
Repairs and maintenance	89,809	274,839	22,502	387,150	-
Professional services	113,552	-	-	113,552	47,250
Insurance	124,847	130,147	17,504	272,498	76
Travel and training	-	17,688	4,560	22,248	-
Advertising	6,774	6,070	-	12,844	-
Medical claims	-	-	33,473	33,473	18,166,331
Utilities	172,117	1,385,216	20,031	1,577,364	-
Depreciation and amortization	1,394,329	2,114,553	329,697	3,838,579	-
Other	70,707	69,890	60,072	200,669	9,602
Equipment and land rental	-	21,343	-	21,343	-
Auditing	19,941	7,166	-	27,107	-
Administration fees	-	-	2,368	2,368	-
Contractual services	475,033	239,368	595,239	1,309,640	1,957,219
<b>TOTAL OPERATING EXPENSES</b>	<b>5,584,918</b>	<b>8,706,820</b>	<b>1,588,100</b>	<b>15,879,838</b>	<b>20,421,321</b>
<b>OPERATING INCOME (LOSS)</b>	<b>13,917,935</b>	<b>4,156,159</b>	<b>(459,689)</b>	<b>17,614,405</b>	<b>(3,786,013)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Gain on sale of capital assets	-	40,300	-	40,300	-
Interest income	200,131	243,973	4,839	448,943	16,910
Amortization of bond discount	(35,717)	-	-	(35,717)	-
Amortization of bond premium	3,153	170,190	-	173,343	-
Interest and fiscal charges	(422,207)	(1,009,129)	(6,452)	(1,437,788)	-
Aid from (to) other governments	(3,973,665)	-	-	(3,973,665)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(4,228,305)</b>	<b>(554,666)</b>	<b>(1,613)</b>	<b>(4,784,584)</b>	<b>16,910</b>
<b>Income (Loss) before capital contributions and transfers</b>	<b>9,689,630</b>	<b>3,601,493</b>	<b>(461,302)</b>	<b>12,829,821</b>	<b>(3,769,103)</b>
Capital grants and contributions	-	1,421,512	-	1,421,512	-
Transfers in	116,633	2,222,853	142,774	2,482,260	3,774,227
Transfers (out)	(9,645,182)	(2,181,207)	-	(11,826,389)	-
<b>CHANGE IN NET POSITION</b>	<b>161,081</b>	<b>5,064,651</b>	<b>(318,528)</b>	<b>4,907,204</b>	<b>5,124</b>
Net position - beginning	24,075,486	22,197,280	4,510,797	50,783,563	1,528,236
Prior period adjustment	29,928	533,177	-	563,105	-
<b>Net position - ending</b>	<b>\$ 24,266,495</b>	<b>\$ 27,795,108</b>	<b>\$ 4,192,269</b>	<b>\$ 56,253,872</b>	<b>\$ 1,533,360</b>

See accompanying notes to the financial statements.



**CAMERON COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental Activities Internal Service Funds</u>
	<u>Bridge System</u>	<u>Park System</u>	<u>Non-Major Enterprise Funds</u>	<u>Total Proprietary Funds</u>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received from customers	\$ 18,913,950	\$ 12,763,681	\$ 1,163,841	\$ 32,841,472	\$ 16,593,295
Cash received from other operating activities	620,117	26,196	16,224	662,537	-
Cash payments for goods and services	(543,855)	(2,528,411)	(1,116,475)	(4,188,741)	(19,390,636)
Cash payments to employees	(3,331,948)	(4,222,770)	(156,207)	(7,710,925)	(238,418)
Cash provided (used) by operating activities	<u>15,658,264</u>	<u>6,038,696</u>	<u>(92,617)</u>	<u>21,604,343</u>	<u>(3,035,759)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>					
Transfers in	116,633	2,222,853	142,774	2,482,260	3,774,227
Transfers (out)	(9,645,182)	(2,181,207)	-	(11,826,389)	-
Interfund loan repayments	8,444,474	69,202	(156,205)	8,357,471	(412,225)
Cash provided (used) for non-capital financing activities	<u>(1,084,075)</u>	<u>110,848</u>	<u>(13,431)</u>	<u>(986,658)</u>	<u>3,362,002</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Payments for capital acquisitions	(2,576,125)	(3,384,775)	(292,998)	(6,253,898)	-
Gain on sale of capital assets	-	40,300	-	40,300	-
Capital grants and contributions	-	1,416,224	-	1,416,224	-
Intergovernmental agreements	(3,572,706)	-	-	(3,572,706)	-
Debt premium and discount	10,068	77,842	-	87,910	-
Interest and fiscal agent fees	(351,076)	(1,009,362)	-	(1,360,438)	-
Principal payments	(1,234,753)	(1,824,685)	-	(3,059,438)	-
Debt issuance	6,141,220	705,044	235,700	7,081,964	-
Cash provided by (used) for capital and related financing activities	<u>(1,583,372)</u>	<u>(3,979,412)</u>	<u>(57,298)</u>	<u>(5,620,082)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Receipts of interest	200,131	243,973	4,839	448,943	16,910
Cash provided by investing activities	<u>200,131</u>	<u>243,973</u>	<u>4,839</u>	<u>448,943</u>	<u>16,910</u>
Increase (decrease) in cash and cash equivalents	13,190,948	2,414,105	(158,507)	15,446,546	343,153
Cash and cash equivalents - beginning of year	<u>14,996,556</u>	<u>17,368,324</u>	<u>1,106,418</u>	<u>33,471,298</u>	<u>3,467,294</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>28,187,504</u>	<u>19,782,429</u>	<u>947,911</u>	<u>48,917,844</u>	<u>3,810,447</u>
Displayed as:					
Cash and cash equivalents	24,241,630	11,372,875	947,911	36,562,416	3,810,447
Restricted cash	<u>3,945,874</u>	<u>8,409,554</u>	<u>-</u>	<u>12,355,428</u>	<u>-</u>
	<u>\$ 28,187,504</u>	<u>\$ 19,782,429</u>	<u>\$ 947,911</u>	<u>\$ 48,917,844</u>	<u>\$ 3,810,447</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>					
Operating Income (Loss)	\$ 13,917,935	\$ 4,156,159	\$ (459,689)	\$ 17,614,405	\$ (3,786,013)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided by (Used for) Operating Activities:					
Depreciation	1,394,329	2,114,553	329,697	3,838,579	-
Post-employment benefits	203,562	132,754	-	336,316	-
Pension expense	(591,223)	(472,979)	-	(1,064,202)	-
Decrease (increase) in accounts receivable	22,827	6,784	51,652	81,263	(17,282)
Decrease (increase) in prepaids and other assets	11,898	(39,061)	(22,950)	(50,113)	(28,922)
Decrease (increase) in inventory	-	(305)	-	(305)	-
Increase (decrease) in accounts payable	635,669	116,844	4,718	757,231	112,182
Increase (decrease) in wages and fringe payable	8,677	72,879	3,062	84,618	1,003
Increase (decrease) in compensated absences payable	46,201	27,160	893	74,254	-
Increase (decrease) in reserve payable	-	(2,710)	-	(2,710)	-
Increase (decrease) in customer deposits	8,389	(77,175)	-	(68,786)	(24,731)
Increase (decrease) in due to other governments	-	3,793	-	3,793	708,004
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ 15,658,264</u>	<u>\$ 6,038,696</u>	<u>\$ (92,617)</u>	<u>\$ 21,604,343</u>	<u>\$ (3,035,759)</u>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**SEPTEMBER 30, 2022**

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ASSETS</b>		
Cash	\$ 14,155,684	\$ 8,452,709
Investments	10,057,211	-
<b>TOTAL ASSETS</b>	<u>24,212,895</u>	<u>8,452,709</u>
<b>LIABILITIES</b>		
Due to other governments	-	2,705,056
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>2,705,056</u>
<b>FIDUCIARY NET POSITION - Restated</b>		
Restricted for individuals, organizations, other governments	<u>\$ 24,212,895</u>	<u>\$ 5,747,653</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, 2022**

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ADDITIONS</b>		
Contributions:		
Registry	\$ 8,806,327	\$ -
Fees and deposits	-	173,583,395
TOTAL CONTRIBUTIONS	<u>8,806,327</u>	<u>173,583,395</u>
Investment earnings:		
Investment income	<u>167,212</u>	<u>40,125</u>
TOTAL INVESTMENT EARNINGS	<u>167,212</u>	<u>40,125</u>
<b>TOTAL ADDITIONS</b>	<u>8,973,539</u>	<u>173,623,520</u>
<b>DEDUCTIONS</b>		
Judgments	5,842,629	-
Administrative expenses	58,600	-
Disbursements and refunds	<u>-</u>	<u>178,712,734</u>
<b>TOTAL DEDUCTIONS</b>	<u>5,901,229</u>	<u>178,712,734</u>
<b>CHANGE IN NET POSITION</b>	3,072,310	(5,089,214)
<b>Net position, September 30, 2021, as restated</b>	<u>21,140,585</u>	<u>10,836,867</u>
<b>Net position, September 30 ,2022</b>	<u><u>\$ 24,212,895</u></u>	<u><u>\$ 5,747,653</u></u>

See accompanying notes to the financial statements.

## **NOTES TO THE FINANCIAL STATEMENTS**

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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 County is 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. 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 Cameron County's 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**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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 the County 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 in 2013, a separate domestic tax exempt nonprofit corporation, as authorized by Chapter 507 of the Texas Local Government Code. This corporation was created in support and to benefit the promotion and development of a spaceport project in Cameron County. This corporation is managed by seven board members who serve as appointed by Cameron County Commissioners. 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 for each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is September 30, 2022.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

**A. Reporting Entity (continued)**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total Component Units</b>
<b>CONDENSED STATEMENT OF NET POSITION:</b>				
<b>ASSETS</b>				
Current assets	\$ 33,956,846	\$ 10,305,353	\$ 16,142	\$ 44,278,341
Noncurrent assets	118,750,271	-	-	118,750,271
Total assets	<u>152,707,117</u>	<u>10,305,353</u>	<u>16,142</u>	<u>163,028,612</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges on refundings	43,022	-	-	43,022
Deferred outflows of resources - Pension	209,354	-	-	209,354
Total deferred outflows of resources	<u>252,376</u>	<u>-</u>	<u>-</u>	<u>252,376</u>
Total assets and deferred outflows of resources	<u>152,959,493</u>	<u>10,305,353</u>	<u>16,142</u>	<u>163,280,988</u>
<b>LIABILITIES</b>				
Current liabilities	27,739,436	20,000	-	27,759,436
Noncurrent liabilities	72,834,163	-	-	72,834,163
Total liabilities	<u>100,573,599</u>	<u>20,000</u>	<u>-</u>	<u>100,593,599</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources - Pension	331,518	-	-	331,518
Total deferred inflows of resources	<u>331,518</u>	<u>-</u>	<u>-</u>	<u>331,518</u>
Total liabilities and deferred inflows of resources	<u>100,905,117</u>	<u>20,000</u>	<u>-</u>	<u>100,925,117</u>
<b>NET POSITION</b>				
Net investment in capital assets	30,171,201	-	-	30,171,201
Restricted	16,739,689	10,285,353	16,142	27,041,184
Unrestricted	5,143,486	-	-	5,143,486
Total net position	<u>52,054,376</u>	<u>10,285,353</u>	<u>16,142</u>	<u>62,355,871</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 152,959,493</u>	<u>\$ 10,305,353</u>	<u>\$ 16,142</u>	<u>\$ 163,280,988</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

**A. Reporting Entity (continued)**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total Component Units</b>
<b>CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION:</b>				
<b>REVENUES</b>				
User fees and other	\$ 8,072,421	\$ 49,578,320	\$ -	\$ 57,650,741
Transportation reinvestment zone	3,078,965	-	-	3,078,965
Intergovernmental	368,082	-	-	368,082
Interest income	155,055	18,195	73	173,323
Total revenues	<u>11,674,523</u>	<u>49,596,515</u>	<u>73</u>	<u>61,271,111</u>
<b>EXPENSES</b>				
Charges for services	17,692,192	52,730,527	-	70,422,719
Total expenses	17,692,192	52,730,527	-	70,422,719
Excess (deficit) of revenues over expenses	<u>(6,017,669)</u>	<u>(3,134,012)</u>	<u>73</u>	<u>(9,151,608)</u>
Capital grants and contributions	9,589,733	-	-	9,589,733
Change in net position	3,572,064	(3,134,012)	73	438,125
Net position - beginning	48,482,312	13,419,365	16,069	61,917,746
Net position - ending	<u>\$ 52,054,376</u>	<u>\$ 10,285,353</u>	<u>\$ 16,142</u>	<u>\$ 62,355,871</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

**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 from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase, use or directly benefit from goods or services 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, 2022 Certificates of Obligation Fund, and the American Rescue Plan Act 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 governmental funds' 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.

**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 or services 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. The County implemented GASB Statement No. 87, Leases (GASB 87) for the fiscal year ended September 30, 2022. In accordance with the requirements of this statement, restated Government-wide net position is as follows:

Net position, September 30, 2021, as previously reported	\$ 184,334,965
Implementation of new accounting standard	<u>516,762</u>
Net position, September 30, 2021, as restated	<u><u>\$ 184,851,727</u></u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

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

**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 and due on October 1, 2021, and which became past due on January 31, 2022, 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, 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 the County roads. Revenues are supported by the property tax rate as adopted by Commissioner's Court during the budget process in addition to fees from licenses and permits and intergovernmental revenue.

**The 2022 Certificates of Obligation Capital Project Fund** is used to account for bond proceeds from the April 2022 \$18,725,000 debt issuance that will be used to account for the planning, acquisition, construction, equipping, repair and or renovation of property throughout Cameron County.

**The American Rescue Plan Act Fund** is used to account for revenues and expenditures pertaining to the \$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.

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.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

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

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. County maintains a fiduciary financial responsibility, and are used for resources that do not belong to the County. The private purpose trust funds are trust funds restricted for external recipients and may never be used to support governmental programs as they provide specific benefits to specific beneficiaries and are custodial in nature. Custodial funds do not involve a formal trust agreement. These funds serve custodial purposes for the District and County Clerks Accounts, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports. The County had a custodial fund that was determined to no longer qualify as a fiduciary fund (Sheriff Fee Account) for fiscal year ended September 30, 2022. Restated custodial fund net position is as follows:

Net Position, September 30 ,2021, as previously reported	\$ 10,846,687
Change in accounting principles	(9,820)
Net Position, September 30 ,2021, as restated	<u>\$ 10,836,867</u>

**Internal Service fund financial statements** include the administration of workers' compensation insurance and the health and life benefits programs provided to active and retired employees and their dependents. Premiums are paid into these funds 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

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

**2. Receivables**

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 uncollectable

Due 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.

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 and prepaids 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 and prepaid items are used. In the Special Revenue Funds, inventory and prepaid items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

**4. Leases**

Leases are defined as contractual agreements that conveys control of the right-to-use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. The lease term is defined as the period during which a lessee has a noncancelable right-to-use an underlying asset, plus any applicable periods covered by any renewal options that are reasonably certain to be exercised, or options to terminate that are not reasonably certain to be exercised. Contracts that transfer ownership of the underlying asset are recognized as financed purchases in the financial statements. Leases that have a maximum term of less than 12 months are considered short-term leases. Short-term lease payments are recognized in the period of payment.

As a lessor, the County recognizes a lease receivable and a corresponding deferred inflow of resources is measured at the present value of lease payments expected to be received during the lease term discounted at either the explicit interest rate or County's estimated rate of return on investment. Under the lease agreements, the County may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

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

**4. Leases (continued)**

As a lessee, the County recognizes a lease liability and a right-to-use lease asset. At the commencement of a lease, the lease liability is recorded at the net present value of the future fixed lease payments, discounted at either the explicit interest rate in the agreement or the County's risk free rate at lease inception. The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use lease assets are amortized on a straight-line basis over the life of the related lease.

**5. Capital Assets – Primary Government**

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more and useful life greater than a reporting period. Infrastructure assets include County-owned roads and bridges. 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:

<b>Asset Type</b>	<b>Years</b>
Building	40
Furniture and fixtures	5
General equipment	5
Trucks	6
Cars	6
Computer hardware	5
Infrastructure	30

**6. Deferred Outflows/Inflows of Resources**

*Deferred outflows of resources* represent a consumption of net assets that applies to future periods. *Deferred inflows of resources* represent an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time.

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

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

**6. Deferred Outflows/Inflows of Resources (continued)**

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, 2022, deferred outflow of resources due to refunding debt was recognized under government-wide statements of \$ 718,925 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 \$ 2,484,037 for the fiscal year ended September 30, 2022 (refer to Note 17A and Note 17B).

The County reports deferred outflows/inflows of resources related to its pension. For the fiscal year ended September 30, 2022 pension expense/(income) totaled \$(2,693,833) (refer to Note 16A) 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.

**7. 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 as 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 6.16 hours per pay period in excess of 15 years of continuous employment. The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County’s permanent, full-time employees accrue sick leave at the rate of 3.08 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

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

**7. Compensated Absences (continued)**

County employees whose regular day off falls on a holiday or who are required to work on a holiday will be provided an alternate day off. Unused holiday leave accumulated after October 1, 2022 must be taken by end of each fiscal year (September 30) and shall not carryforward. Unused holiday leave accumulated prior to October 1, 2022 must be used prior to the deadline of October 1, 2027. Unused holiday leave accumulated prior to October 1, 2022 and not used by the deadline will be cancelled after October 1, 2027. Unused holiday leave is cancelled upon separation from employment without compensation to employee.

**8. 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.

**9. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities 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.

**10. 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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

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

**10. Fund Balance and Flow Assumptions (continued)**

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

***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. General fund has inventory and prepaid items are classified as nonspendable.

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

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

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

***Unassigned*** – these funds are available for any purpose. Positive unassigned fund balance amounts are reported only in the general fund. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

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

**10. Fund Balance and Flow Assumptions (continued)**

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.

	GENERAL FUND	SPECIAL ROAD & BRIDGE FUND	2022 CERTIFICATES OF OBLIGATION	AMERICAN RESCUE PLAN ACT	NON-MAJOR FUNDS	TOTAL GOVERNMENTAL FUNDS
<i>Nonspendable:</i>						
Inventory	\$ 239,832	\$ 22,694	\$ -	\$ -	\$ -	\$ 262,526
Prepays	835,592	55,598	-	-	67,442	958,632
<i>Restricted:</i>						
Special revenue/grant programs	-	12,817,184	-	420,248	15,138,982	28,376,414
Capital projects	-	-	18,932,681	-	34,562,355	53,495,036
Debt service	-	-	-	-	2,296,766	2,296,766
<i>Committed:</i>						
Pending litigation	500,000	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	471,955
<i>Unassigned</i>	22,062,719	-	-	-	(8,023)	22,054,696
Total Fund Balances	<u>\$ 24,610,098</u>	<u>\$ 12,895,476</u>	<u>\$ 18,932,681</u>	<u>\$ 420,248</u>	<u>\$ 52,057,522</u>	<u>\$ 108,916,025</u>

**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 May 16, 2023, which is the date the financial statements were available to be issued.

**F. Recently Issued and Implemented 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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

**F. Recently Issued and Implemented Accounting Pronouncements (continued)**

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, 89, 90, 95 and 98 in prior years.

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 implemented GASB 87 for the fiscal year ended September 30, 2022.

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 implemented GASB 91 for the fiscal year ended September 30, 2022.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

**F. Recently Issued and Implemented Accounting Pronouncements (continued)**

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 implemented GASB 92 for the fiscal year ended September 30, 2022.

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 implemented GASB 93 for the fiscal year ended September 30, 2022.

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.

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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

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

**F. Recently Issued and Implemented Accounting Pronouncements (continued)**

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 implemented GASB 97 for the fiscal year ended September 30, 2022.

**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 reconciliation of 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 these difference are as follows:

Bonds payable	\$ (134,330,977)
Tax notes payable	(8,731,267)
Accrued interest payable	(713,173)
Notes payable	(2,134,923)
Lease liabilities	(1,103,860)
Deferred charges on refundings	248,650
Unamortized premium - bonds	(11,822,996)
Unamortized premium - tax notes	(888,702)
Deferred charge related to insurance cost	<u>33,569</u>
Net adjustment to reduce fund balance - total Government Funds to arrive at net position - Governmental activities	<u><u>\$ (159,443,679)</u></u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**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 reconciliation of the statement of revenues, expenditures and changes in fund balances of Governmental Funds 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 and right-to-use lease assets; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation and amortization expense.” The details of these differences are as follows:

Capital outlay	\$ 23,170,648
Depreciation expense	(16,217,725)
Amortization expense	<u>(363,396)</u>
Net adjustment to increase net changes in fund balance - total Governmental funds to arrive at net position of Governmental activities	<u><u>\$ 6,589,527</u></u>

**C. Bond & long term debt**

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

Issuance of 2022 CO(s)	\$ 18,725,000
Issuance of 2022 Tax Notes	5,483,735
Lease liabilities issued	301,079
Principal retirement	(11,082,812)
Premium on bonds issued	1,584,278
Premium on tax note issued	605,433
Amortization of bond insurance, deferred refunding and premium	(1,002,850)
Accrued interest	<u>92,672</u>
Net adjustment to decrease net changes in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	<u><u>\$(14,706,535)</u></u>

**D. Pension & OPEB**

Another element of the reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The detail of these differences are as follows:

Pension expense/(income)	\$(10,760,263)
OPEB expense	<u>1,065,029</u>
Net adjustment to increase net change in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	<u><u>\$ 9,695,234</u></u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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, 2022, the County's interest-bearing demand deposits totaled \$236,918,916 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 \$2,619,806 and Cameron County Spaceport Development Corporation of \$16,142, 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.

GASB 72, *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.

GASB 79, *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 1996, 74th Legislature, Chapter 402, Section 1). 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.

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

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (continued)**

*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 fair value of not less than the principal amount of the certificates.

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

**C. Cash and Investments of Discretely Presented Component Units**

**Cash and cash equivalents**

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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**3. DEPOSITS AND INVESTMENTS (CONTINUED)**

**C. Cash and Investments of Discretely Presented Component Units (continued)**

As of September 30, 2022, the carrying amount of CCRMA's cash, cash equivalents, and restricted cash was \$23,868,851 of this total, \$21,666,431 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 \$2,202,420 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, 2022.

**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, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

**4. RECEIVABLES**

Receivables consisted of the following at September 30, 2022:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total Primary Government</b>
Accounts receivable	\$ 1,730,585	\$ 312,965	\$ 2,043,550
Taxes receivable	7,410,185	-	7,410,185
Leases receivable	-	5,883,292	5,883,292
Total gross receivables	9,140,770	6,196,257	15,337,027
Less: Allowance for uncollectible accounts	(222,635)	-	(222,635)
Total net receivables	<u>\$ 8,918,135</u>	<u>\$ 6,196,257</u>	<u>\$ 15,114,392</u>

At September 30, 2022, property tax receivables were reported in the Government-wide statement of net position, net of \$222,635 allowance for uncollectible taxes.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**4. RECEIVABLES (CONTINUED)**

**A. Lease Receivable**

Cameron County has entered into agreements to lease certain assets as a lessor. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

Land agreement effective August 1, 2015 requires 240 monthly payments of \$1,500. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$13,897 of lease revenue and \$5,451 of interest revenue under the lease.

Land agreement effective January 1, 2013 requires 238 monthly payments. For the period of 1/1/2013 - 12/31/2017, monthly payments were fixed at \$18,750. For the period of 1/1/2018 - 12/31/2022, monthly payments were fixed at \$19,688. For the period of 1/1/2023 - 12/31/2027, monthly payments are fixed at \$20,672. For the period of 1/1/2028 - 10/31/2032, monthly payments are fixed at \$21,705. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$186,348 of lease revenue and \$62,847 of interest revenue under the lease.

Land agreement effective December 5, 2014 requires 132 monthly payments of \$10,000. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$103,720 of lease revenue and \$11,418 of interest revenue under the lease.

Waterpark land agreement effective August 8, 2013 requires 240 monthly payments of \$8,333.30. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$77,203 of lease revenue and \$26,416 of interest revenue under the lease.

Waterpark parking space agreement effective August 8, 2013 requires 240 monthly payments of \$3,500. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$32,425 of lease revenue and \$11,095 of interest revenue under the lease.

Land agreement effective July 1, 2020 requires 120 monthly payments of \$20,000. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$210,124 of lease revenue and \$48,086 of interest revenue under the lease.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**4. RECEIVABLES (CONTINUED)**

**A. Lease Receivable (continued)**

Land agreement effective June 19, 2022 requires 60 monthly payments of \$1,560. There are no variable payment components of the lease. The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.7%, which is the estimated rate of return on investments. For fiscal year ended September 30, 2022, the County recognized \$5,831 of lease revenue and \$769 of interest revenue under the lease.

The net present value of the future minimum lease payments to be received as of September 30, 2022 are as follows:

<b><u>Fiscal Year Ending September 30,</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2023	\$ 632,742	\$ 151,087	\$ 783,829
2024	653,060	133,723	786,783
2025	670,912	115,870	786,782
2026	588,234	98,548	686,782
2027	577,576	82,967	660,543
Thereafter	2,760,768	189,495	2,950,263
TOTAL	<u>\$ 5,883,292</u>	<u>\$ 771,690</u>	<u>\$ 6,654,982</u>

**5. PROPERTY TAXES**

For the fiscal year ended September 30, 2022, the County adopted the 2021 tax rate of \$0.436893, per \$100 of taxable value, as follows:

	<b><u>Maintenance and Operation</u></b>
General Fund	\$ 0.342455
Special Road & Bridge Funds	0.046465
Total	<u>\$ 0.388920</u>
	<b><u>Interest and Sinking</u></b>
Limited Tax Bonds	\$ 0.045659
Capital Equipment Financing	0.002314
Total	<u>\$ 0.047973</u>
TOTAL TAX RATE	<u>\$ 0.436893</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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**5. PROPERTY TAXES (CONTINUED)**

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, City of Harlingen and Harlingen Consolidated Independent School District. During FY22 Cameron County Tax Assessor's Office began collections for the Cameron County Drainage District No. 6, which was the district's initial taxing year.

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

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

The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.01% of the total delinquent taxes receivable at September 30, 2022. 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 the County to enter into tax abatement agreements with businesses for economic development purposes subject to applicable codes, including Chapter 312 of the Texas Tax Code. County encourages business, commercial, manufacturing and industrial concerns to locate, remain and expand in the County and offers property tax abatements to qualifying entities. The base value of real property and personal property is not eligible for abatement, only the increase in value is considered for abatement. The duration of the abatement is based on the expected economic impact of performance and proposed by the business but will not exceed ten (10) years. The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Abatement request are considered on a case by case basis and are based on job creation impact, revenues generation to County and importance to the community.

The County is participating in tax abatement agreements with wind farm energy project companies. All of the wind farm abatement agreements contain a provision for payment in lieu of taxes of \$575,000 for the 10 years of the tax abatement. Other abatements approved in October 2017 are LNG and Annova which are liquefied natural gas (LNG) export facilities that are under development at the Port of Brownsville. On March 2021, Annova LNG announced that it will not proceed its plans to develop an LNG facility at the Port of Brownsville. The LNG abatement required the creation of 175 jobs with 35% hiring from within a 100 mile area. The LNG agreement provides for 100% abatement for ten (10) years and includes provisions for payment in lieu of taxes and participation in community benefits agreements. Cameron County also participates in a space exploration technology abatement.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**6. RIGHT-TO-USE LEASE ASSET**

The County has recorded right-to-use lease assets for leased equipment and buildings. The right-to-use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right-to-use lease asset activity for the fiscal year ended September 30, 2022 are as follows:

**Governmental Activities:**

	<b>Beginning Balance 9/30/2021</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2022</b>
<b>Right-to-use lease assets:</b>				
Leased buildings	\$ -	\$ 220,506	\$ -	\$ 220,506
Leased equipment	-	1,188,120	-	1,188,120
Total right-to-use lease assets	-	1,408,626	-	1,408,626
Leased buildings	-	(55,126)	-	(55,126)
Leased equipment	-	(308,270)	-	(308,270)
Total accumulated amortization	-	(363,396)	-	(363,396)
Right-to-use lease assets, net	<u>\$ -</u>	<u>\$ 1,045,230</u>	<u>\$ -</u>	<u>\$ 1,045,230</u>

**Business-Type Activities:**

	<b>Beginning Balance 9/30/2021</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2022</b>
<b>Right-to-use lease assets:</b>				
Leased easement	\$ -	\$ 3,921	\$ -	\$ 3,921
Leased equipment	-	21,450	-	21,450
Total right-to-use lease assets	-	25,371	-	25,371
Leased easement	-	(214)	-	(214)
Leased equipment	-	(9,009)	-	(9,009)
Total accumulated amortization	-	(9,223)	-	(9,223)
Right-to-use lease assets, net	<u>\$ -</u>	<u>\$ 16,148</u>	<u>\$ -</u>	<u>\$ 16,148</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**7. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2022 are as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance 9/30/2021</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2022</b>
Non-Depreciable capital assets:				
Land	\$ 10,956,632	\$ 101,350	\$ (78,084)	\$ 10,979,898
Construction in progress	18,546,448	13,115,525	(18,133,585)	13,528,388
Total non-depreciable capital assets	<u>29,503,080</u>	<u>13,216,875</u>	<u>(18,211,669)</u>	<u>24,508,286</u>
Depreciable capital assets::				
Buildings	150,362,904	16,409,076	-	166,771,980
Improvements other than buildings	6,329,210	-	-	6,329,210
Other structures	12,015,317	213,920	-	12,229,237
Equipment	56,054,618	9,296,049	(1,354,324)	63,996,343
Infrastructure	313,743,191	1,778,314	-	315,521,505
Total depreciable capital assets	<u>538,505,240</u>	<u>27,697,359</u>	<u>(1,354,324)</u>	<u>564,848,275</u>
Less Accumulated Depreciation:				
Buildings	(55,881,186)	(3,881,464)	-	(59,762,650)
Improvements other than buildings	(5,952,242)	(59,725)	-	(6,011,967)
Equipment	(48,744,055)	(4,283,133)	1,346,384	(51,680,804)
Infrastructure	(241,400,609)	(7,993,403)	-	(249,394,012)
Total accumulated depreciation	<u>(351,978,092)</u>	<u>(16,217,725)</u>	<u>1,346,384</u>	<u>(366,849,433)</u>
Net depreciable capital assets	<u>186,527,148</u>	<u>11,479,634</u>	<u>(7,940)</u>	<u>197,998,842</u>
Total Governmental activities-capital assets, net	<u>\$ 216,030,228</u>	<u>\$ 24,696,509</u>	<u>\$ (18,219,609)</u>	<u>\$ 222,507,128</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**7. CAPITAL ASSETS (CONTINUED)**

<b>Business-Type activities:</b>	<b>Beginning Balance 9/30/2021</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2022</b>
Non-Depreciable capital assets:				
Land	\$ 11,402,854	\$ -	\$ -	\$ 11,402,854
Construction in progress	2,676,052	2,606,029	-	5,282,081
Total non-depreciable capital assets	<u>14,078,906</u>	<u>2,606,029</u>	<u>-</u>	<u>16,684,935</u>
Depreciable capital assets:				
Buildings	16,183,458	-	-	16,183,458
Improvements other than buildings	63,155,543	1,024,422	-	64,179,965
Other structures	25,360,036	1,976,904	-	27,336,940
Equipment	11,075,737	630,398	-	11,706,134
Total depreciable capital assets	<u>115,774,774</u>	<u>3,631,724</u>	<u>-</u>	<u>119,406,498</u>
Less Accumulated Depreciation				
Buildings	(12,643,054)	(362,790)	-	(13,005,844)
Improvements other than building	(38,898,099)	(1,844,276)	-	(40,742,375)
Equipment	(9,128,151)	(530,629)	-	(9,658,780)
Other structures	(6,384,293)	(1,091,660)	-	(7,475,953)
Total accumulated depreciation	<u>(67,053,597)</u>	<u>(3,829,355)</u>	<u>-</u>	<u>(70,882,952)</u>
Net depreciable capital assets	<u>48,721,177</u>	<u>(197,631)</u>	<u>-</u>	<u>48,523,546</u>
Total Business-Type activities capital assets, net	<u>\$ 62,800,083</u>	<u>\$ 2,408,398</u>	<u>\$ -</u>	<u>\$ 65,208,481</u>

For the fiscal year ended September 30, 2022, depreciation expense was charged to the functions of primary government as follows:

Governmental activities:	
General government	\$ 1,749,496
Law enforcement and public safety	3,289,254
Highways and streets	10,066,904
Culture and recreation	901,207
Health	143,979
Welfare	66,885
Total depreciation expense - governmental activities	<u>\$ 16,217,725</u>
Business-Type activities:	
Bridge system	\$ 1,394,329
Parks system	2,105,330
Airport & Jail commissary	329,696
Total depreciation expense - business-type activities	<u>\$ 3,829,355</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**8. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES**

**A. Interfund Balances**

Interfund balances for the primary government consist of the following as of September 30, 2022:

<b>Receivable Fund</b>	<b>Payable Fund</b>	<b>Amount</b>
General Fund	Special Road and Bridge Fund	\$ 314,870
	American Rescue Plan Act Fund	1,112,217
	Non-major Governmental Funds	25,971,143
	Internal Service Funds	247,260
	Enterprise Funds	12,510,332
Special Road and Bridge Fund	General Fund	97,319
	American Rescue Plan Act Fund	56,826
	Non-major Governmental Funds	6,297
	Enterprise Funds	101,225
2022 COs	General Fund	15
American Rescue Plan Act Fund	Non-major Governmental Funds	78
Non-major Governmental Funds	General Fund	881,082
	Special Road & Bridge Fund	40,350
	American Rescue Plan Act Fund	790,021
	Internal Service Funds	232
	Non-major Governmental Funds	4,983,906
	Enterprise Funds	1,817,730
	<b>Total Governmental Funds - Due from other funds</b>	<b>48,930,903</b>
Internal Service Fund	General Fund	8,793
	Special Road and Bridge Fund	271,936
	Non-major Government Funds	956,374
	Enterprise Funds	281,603
	<b>Total Internal Service Funds - Due from other funds</b>	<b>1,518,706</b>
Enterprise Funds	Due from other funds	695,234
	<b>Total Due from other funds</b>	<b>51,144,843</b>
Internal Service Funds	Due to other funds	(248,108)
Enterprise Funds	Due to other funds	(14,727,508)
	<b>Total Governmental Activities - Due to other funds</b>	<b>\$ 36,169,227</b>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**8. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (CONTINUED)**

**B. Interfund Transfers**

Interfund transfers for the fiscal year ended September 30, 2022, are as follows:

<b>Transfers Out:</b>	<b>General Funds</b>	<b>Special Road &amp; Bridge Fund</b>	<b>Other Govt. Funds</b>	<b>Internal Service Funds</b>	<b>Enterprise Funds</b>	<b>Total</b>
General Fund	\$ -	\$ -	\$ 1,015,463	\$ 2,261,533	\$ 141,606	\$ 3,418,602
Special Road & Bridge Fund	-	-	2,809,300	271,936	-	3,081,236
American Rescue Plan Act	1,409,352	146,636	641,043	959,155	1,439,894	4,596,080
Non-major Governmental Funds	229,002	-	1,488,902	-	303,881	2,021,785
Enterprise Funds	8,400,708	96,647	2,450,552	281,603	596,879	11,826,389
Total	<u>\$10,039,062</u>	<u>\$ 243,283</u>	<u>\$ 8,405,260</u>	<u>\$ 3,774,227</u>	<u>\$ 2,482,260</u>	<u>\$ 24,944,092</u>

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

**9. COMPENSATED ABSENCES**

Compensated absences are made up of time earned by employees for vacation, unused holiday and compensatory time. 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 fiscal year. County policy only allows compensatory time to be accrued up to 240 hours. At the end of a pay period, a non-exempt employee shall be paid cash for all hours worked beyond the 240 compensatory hours as allowed by law. The following shows the change in compensated absences and the balance due, as of September 30, 2022.

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total Primary Government</b>
Beginning balance at October 1, 2021	\$ 2,530,673	\$ 114,063	\$ 2,644,736
Increases	3,674,492	653,971	4,328,463
Decreases	(3,715,270)	(579,717)	(4,294,987)
Ending balance at September 30, 2022	<u>2,489,895</u>	<u>188,317</u>	<u>2,678,212</u>
Due within one year	<u>\$ 1,360,450</u>	<u>\$ 143,121</u>	<u>\$ 1,503,571</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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**10. ENCUMBRANCES**

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

Encumbrances related to contract performance as of September 30, 2022 are as follows:

Major Governmental Funds:	
General	\$ 2,786,515
Special Road and Bridge	856,081
2022 Certificates of Obligation	1,854,780
American Rescue Plan Act	3,186,415
Non-major Governmental Funds	20,992,189
Internal Service Funds	6,192
Enterprise Funds	1,934,191
Total	<u>\$ 31,616,363</u>

**11. NOTES PAYABLES**

**A. Notes Payables - Bank of America**

Cameron County entered into several Bank of America notes payables for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$3,946 at September 30, 2022. Maturities, including interest are as follows:

<b>Changes in Notes Payable - Bank of America</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total Primary Government</b>
Notes payable at October 1, 2021	\$ 1,141,572	\$ 244,885	\$ 1,386,457
Debt retired	(975,328)	(244,885)	(1,220,213)
Notes payable at September 30, 2022	166,244	-	166,244
FY 2023 Interest Due	<u>\$ 3,946</u>	<u>\$ -</u>	<u>\$ 3,946</u>

**General Fund**

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 note payable 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 note 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 note payable 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 note 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 note payable 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 note totaled \$17,819. The agreement was paid in full as of September 30, 2022.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. NOTES PAYABLES (CONTINUED)**

**A. Notes Payables - Bank of America (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 note payable 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 note totaled \$13,295. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$12,539. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$13,959. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$5,005. The agreement was paid in full as of September 30, 2022.

**Special Road & Bridge Fund**

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 note payable 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 note totaled \$22,488. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$15,581. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$13,959. The agreement was paid in full as of September 30, 2022.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**11. NOTES PAYABLES (CONTINUED)**

**A. Notes Payables - Bank of America (continued)**

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$358,100 in financing for road and bridge heavy equipment Freightliner and two (2) backhoe loaders through the County's master note payable 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 note totaled \$17,834. The agreement was paid in full as of September 30, 2022.

**Enterprise Fund**

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 note payable 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 note totaled \$13,777. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$9,389. The agreement was paid in full as of September 30, 2022.

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 note payable 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 note totaled \$14,437. The agreement was paid in full as of September 30, 2022.

**B. Notes Payable - Motorola Solution Credit Company LLC - Jail Commissary Enterprise Fund**

On December 31, 2021, Cameron County entered into an agreement with Motorola Solutions Credit Company LLC through WatchGuard Video to provide financing for the purchase of 1) One-hundred and fifty V300 body worn cameras with magnetic chest mounts, 2) Ten pre-configured V300 transfer station II with power supply and cables, 3) One-hundred and fifty V300 base assemble USB desktop docks, 4) One-hundred and fifty in car video system annual device license & support fee, 5) One investigative data platform, 6) One vigilant LPR basic service package, 7) One full support services for WG advanced LPR, and 8) Four mobile LPR 2 camera reaper HD Systems. The amount financed totaled \$235,700 to be paid in yearly payments of \$64,063 from December 1, 2023 through December 1, 2026 at a nominal annual rate of 3.530%. The total outstanding principal and interest payable as of September 30, 2022 are as follows:

<u>Fiscal Year Ending</u> <u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$56,321	\$7,742	\$64,063
2024	57,731	6,332	64,063
2025	59,769	4,294	64,063
2026	61,879	2,184	64,063
Subtotal	235,700	20,552	256,252
Less current maturities	(56,321)	(7,742)	(64,063)
Long-term	\$179,379	\$12,810	\$192,189

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**11. NOTES PAYABLES (CONTINUED)**

**C. Notes Payable - State Energy Conservation Office (SECO)**

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 from November 2021 through August 2029 at rate of 2% per annum. The total outstanding principal and interest payable as of September 30, 2022 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	286,679	15,409	302,088
2028-2030	590,804	13,370	604,174
Subtotal	1,968,679	145,932	2,114,611
Less current maturities	(264,691)	(37,397)	(302,088)
Long-term	<u>\$ 1,703,988</u>	<u>\$ 108,535</u>	<u>\$ 1,812,523</u>

**12. LEASE LIABILITIES**

**A. Governmental Activities**

Cameron County has entered into agreements to lease certain assets. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The copiers/postage equipment agreement executed January 1, 2018, requires 60 monthly payments of \$6,986. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$18,938 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2019, requires 60 monthly payments of \$2,742. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$37,167 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2020, requires 60 monthly payments of \$3,658. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$89,249 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**12. LEASE LIABILITIES (CONTINUED)**

**A. Governmental Activities (continued)**

The copiers/postage equipment agreement executed January 1, 2021, requires 60 monthly payments of \$9,804. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$345,510 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2022 requires 60 monthly payments of \$1,486. There are no variable payment components. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of these leases, the County has recorded a right-to-use lease asset with a net book value of \$68,487 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The leased office equipment agreement executed on December 9, 2019 requires 120 monthly payments. Annual rate of monthly payments varies from \$4,000 for the period of 12/9/2019 - 12/8/2020 with an annual increase of 3% beginning on the 2nd year and every year thereafter. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$320,498 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The building space agreement executed January 1, 2022 requires 36 monthly payments. For the period of 1/1/2022 - 12/31/2022, monthly payments are fixed at \$6,431. For the period of 1/1/2023 - 12/31/2023, monthly payments are fixed at \$6,496. For the period of 1/1/2024 - 12/31/2024, monthly payments are fixed at \$6,561. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$165,380 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2022, were as follows:

<b><u>Fiscal year ending September 30,</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2023	\$ 324,679	\$ 38,507	\$ 363,186
2024	293,805	26,090	319,895
2025	206,072	15,436	221,508
2026	95,142	9,139	104,281
2027	56,842	6,364	63,206
Thereafter	127,320	5,953	133,273
Subtotal	1,103,860	101,489	1,205,349
Less current maturities	(324,679)	(38,507)	(363,186)
Long-term	<u>\$ 779,181</u>	<u>\$ 62,982</u>	<u>\$ 842,163</u>

**B. Business-Type Activities**

Cameron County has entered into agreements to lease certain assets. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. LEASE LIABILITIES (CONTINUED)**

**B. Business-Type Activities (continued)**

The copiers/postage equipment agreement executed January 1, 2018 requires 60 monthly payments of \$302. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$818 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The lease copiers/postage equipment agreement executed January 1, 2019 requires 60 monthly payments of \$118. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$1,600 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The copiers/postage equipment agreement executed January 1, 2020 requires 60 monthly payments of \$411. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded right-to-use lease asset with a net book value of \$10,023 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The easement lease agreement executed February 1, 1990 requires 600 monthly payments of \$42. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.06%, which is the risk free rate. As a result of the lease, the County has recorded a right-to-use lease asset with a net book value of \$3,707 at September 30, 2022. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2022, were as follows:

<b>Fiscal year ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 7,108	\$ 643	\$ 7,751
2024	5,389	395	5,784
2025	1,498	235	1,733
2026	285	215	500
2027	296	203	499
Thereafter	4,845	1,322	6,167
Subtotal	19,421	3,013	22,434
Less current maturities	(7,108)	(6,43)	(7,251)
Long-term	<u>\$12,313</u>	<u>\$2,370</u>	<u>\$14,683</u>

**13. LONG-TERM DEBT**

The following represents the activity of the long-term debt for FY 2022:

	<b>September 30, 2021</b>	<b>Additions</b>	<b>Reductions</b>	<b>September 30, 2022</b>
<b>Governmental Activities:</b>				
Bonds and tax notes, net of unamortized premium	\$ 139,930,677	\$ 26,398,446	\$ (10,555,180)	\$155,773,942
Lease liabilities	1,153,890	301,079	(351,109)	1,103,860
Notes payable	3,369,713	-	(1,234,790)	2,134,923
Compensated absences payable	2,530,673	3,674,492	(3,715,270)	2,489,895
Total	<u>\$ 146,984,953</u>	<u>\$ 30,374,017</u>	<u>\$ (15,856,349)</u>	<u>\$161,502,621</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**13. LONG-TERM DEBT (CONTINUED)**

	<u>September 30, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>September 30, 2022</u>
<b>Business-Type Activities:</b>				
Bonds and Tax Notes, net of unamortized premium	\$ 33,646,728	\$ 6,846,265	\$ (2,873,522)	\$ 37,619,472
Lease liabilities	28,892	-	(9,471)	19,421
Notes payable	244,885	235,700	(244,885)	235,700
Compensated absences payable	114,063	653,971	(579,717)	188,317
Total	<u>\$ 34,034,568</u>	<u>\$ 7,735,936</u>	<u>\$ (3,707,595)</u>	<u>\$ 38,062,909</u>

**A. Tax Notes**

Cameron County issued \$6,280,000 Cameron County, Texas Tax Notes, Series 2022 dated May 5, 2022 for the purpose of purchasing equipment and paying costs of issuance. Payments are due semiannually on February 15th and August 15th, maturing on February 15, 2025 with interest rates of 5.00%. Proceeds received were \$6,939,585 with a premium of \$693,342 and issuance costs of \$33,757. Cameron County International Toll Bridge System received proceeds of \$99,500 from this issuance and Cameron County Park System received proceeds of \$769,037 from this issuance.

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 a premium 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, 2022 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,109,952	\$ 408,815	\$ 95,049	\$ 50,560	\$ 1,205,001	\$ 459,375
2024	1,278,982	349,091	116,018	45,284	1,395,000	394,375
2025	1,583,359	277,533	156,640	38,467	1,739,999	316,000
2026	1,104,606	210,334	160,394	30,541	1,265,000	240,875
2027	1,156,998	153,793	168,002	22,332	1,325,000	176,125
2028 - 2029	2,497,370	126,397	362,630	18,353	2,860,000	144,750
	8,731,267	1,525,963	1,058,733	205,537	9,790,000	1,731,500
Unamortized Premium	888,702	-	-	-	888,702	-
Net Total	<u>\$ 9,619,969</u>	<u>\$ 1,525,963</u>	<u>\$ 1,058,733</u>	<u>\$ 205,537</u>	<u>\$ 10,678,702</u>	<u>\$ 1,731,500</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**13. LONG-TERM DEBT (CONTINUED)**

**A. Tax Notes (continued)**

**Business-Type Activities:**

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

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 26,469	\$ 7,866	\$ 34,335
2024	29,713	6,462	36,175
2025	35,209	4,838	40,047
2026	18,375	3,499	21,874
2027	19,246	2,558	21,804
2028-2029	41,543	2,103	43,646
Total	<u>\$ 170,555</u>	<u>\$ 27,326</u>	<u>\$ 197,881</u>

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

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 68,580	\$ 42,694	\$ 111,274
2024	86,306	38,822	125,128
2025	121,432	33,629	155,061
2026	142,019	27,043	169,062
2027	148,755	19,773	168,528
2028-2029	321,086	16,251	337,337
Total	<u>\$ 888,178</u>	<u>\$ 178,212</u>	<u>\$ 1,066,390</u>

**B. General and Certificates of Obligation Bonds**

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds and Limited Refunding 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**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**13. 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, 2022 are as follows:

Fiscal Year Ending September 30,	Governmental Activities Bonds		Business-Type Activities Bonds		Total Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 7,699,212	\$ 5,250,057	\$ 2,595,788	\$ 1,378,195	\$ 10,295,000	\$ 6,628,252
2024	7,684,734	4,959,364	2,745,266	1,225,838	10,430,000	6,185,202
2025	8,004,340	4,642,458	2,865,660	1,108,938	10,870,000	5,751,396
2026	7,893,437	4,313,587	2,931,563	987,734	10,825,000	5,301,321
2027	8,233,097	3,979,180	3,056,903	870,213	11,290,000	4,849,393
2028-2032	38,356,158	14,906,332	10,198,842	3,037,030	48,555,000	17,943,362
2033-2037	34,725,000	7,219,594	7,705,000	1,047,850	42,430,000	8,267,444
2038-2042	19,080,000	2,105,075	2,005,000	188,500	21,085,000	2,293,575
2043-2047	2,655,000	411,250	-	-	2,655,000	411,250
	134,330,978	47,786,897	34,104,022	9,844,298	168,435,000	57,631,195
Unamortized Premium	11,822,995	-	2,456,716	-	14,279,711	-
Net Total	<u>\$ 146,153,973</u>	<u>\$ 47,786,897</u>	<u>\$36,560,738</u>	<u>\$ 9,844,298</u>	<u>\$ 182,714,711</u>	<u>\$ 57,631,195</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**13. LONG-TERM DEBT (CONTINUED)**

**B. General and Certificates of Obligation Bonds (continued)**

Debt payable were comprised of the following individual issues at September 30, 2022:

	<b>Outstanding Balance September 30, 2022</b>	<b>Less Current Maturities (to be paid in FY 2023)</b>	<b>Long-Term Maturities September 30, 2022</b>
<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 issuance costs.	\$ 2,740,000	\$ 1,080,000	\$ 1,660,000
<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.	11,335,000	760,000	10,575,000
<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.	11,120,000	1,785,000	9,335,000
<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.	13,020,000	695,000	12,325,000
<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.	17,100,000	905,000	16,195,000
<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.	10,495,000	480,000	10,015,000
<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.	4,275,000	645,000	3,630,000
<u>\$10,000,000 Venue Tax Revenue Bonds, Series 2017</u> due in annual principal installments of \$195,000 to \$360,000 through August 2047, plus interest at rates ranging from 2.0% to 4.0%, for debt service savings and to pay issuance costs.	8,915,000	215,000	8,700,000

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**13. LONG-TERM DEBT (CONTINUED)**

**B. General and Certificates of Obligation Bonds (continued)**

	<b>Outstanding Balance September 30, 2022</b>	<b>Less Current Maturities (to be paid in FY 2023)</b>	<b>Long-Term Maturities September 30, 2022</b>
<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.	36,835,000	1,455,000	35,380,000
<u>\$17,865,000 Limited Tax Refunding Bonds, Series 2019</u> due in annual principal installments of \$235,000 to \$3,075,000 through February 2031, plus interest at rates ranging from 1.831% to 2.893%, for debt service savings and to pay issuance costs.	14,105,000	1,425,000	12,680,000
<u>\$16,150,000 Certificates of Obligation, Series 2021</u> due in annual principal installments of \$440,000 to \$975,000 through February 2031, plus interest at rates ranging from 3.00% to 5.00%, for debt service savings and to pay issuance costs.	13,720,000	470,000	13,250,000
<u>\$18,725,000 Certificates of Obligation, Series 2022</u> due in annual principal installments of \$220,000 to \$1,445,000 through September 2042, plus interest at rates ranging from 4.00% to 5.00%, for debt service savings and to pay issuance costs.	18,725,000	220,000	18,505,000
<u>\$6,050,000 ITB Revenue Bonds, Series 2022</u> due in annual principal installments of \$160,000 to \$435,000 through February 2042, plus interest at rate of 4.00% for debt service savings and to pay issuance costs.	6,050,000	160,000	5,890,000
Total Debt	168,435,000	10,295,000	158,140,000
Unamortized Premium	14,279,711	-	-
<b>Total</b>	<b>\$ 182,714,711</b>	<b>\$ 10,295,000</b>	<b>\$ 158,140,000</b>

Cameron County issued \$6,050,000 International Toll Bridge System Revenue Bonds, Taxable Series 2022 dated June 9, 2022 to pay for the purpose of making improvements to the Veterans International Toll Bridge, funding a reserve fund, and payment of the costs of issuance. The Bonds are secured by and payable from a pledge of and lien on the Net Revenues of the County's Toll Bridge System. The annual interest rate is 4.0%. Interest accrues semiannually and the bonds mature in fiscal year 2042.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. LONG-TERM DEBT (CONTINUED)**

**B. General and Certificates of Obligation Bonds (continued)**

Cameron County issued \$18,725,000 Certificates of Obligation, Series 2022 dated May 5, 2022 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, equipping, construction, and renovation of public property, and designated infrastructure and for other public purposes specifically being improvements to County parks and recreational facilities; County roads (including utility relocation, related drainage improvements and rights-of-way acquisition); County buildings and facilities (including parking lot renovations) including the County Veterans Services Building, County Jails and Juvenile and Adult Detention and Probation Facilities; County Judicial buildings; County administrative services annexes; the County Animal Control Facility; the County Building Maintenance Facility; County Sheriff's Office Facilities; the County Emergency Management Building; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and paying the costs of issuance related to the Certificates. This issuance had a premium of \$1,584,277.75 and an underwriter's discount of \$105,813.195. The annual interest rates range from 4.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2042.

Cameron County issued \$16,150,000 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 \$79,4655. The annual interest rates range from 3.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2041.

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 \$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 \$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, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. LONG-TERM DEBT (CONTINUED)**

**B. General and Certificates of Obligation Bonds (continued)**

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

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

Cameron County issued \$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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. LONG-TERM DEBT (CONTINUED)**

**B. General and Certificates of Obligation Bonds (continued)**

**Enterprise Fund Debt Obligation:**

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

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 1,026,494	\$ 470,914	\$ 1,497,408
2024	1,111,250	386,153	1,497,403
2025	1,159,578	339,941	1,499,519
2026	1,179,584	292,020	1,471,604
2027	1,225,534	249,477	1,475,011
2028-2032	3,102,361	870,309	3,972,670
2033-2037	1,635,000	519,500	2,154,500
2038-2042	2,005,000	188,500	2,193,500
Total	<u>\$ 12,444,801</u>	<u>\$ 3,316,814</u>	<u>\$ 15,761,615</u>

Certificates of Obligation 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:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Amount</b>
2023	\$ 1,569,294	\$ 907,281	\$ 2,476,575
2024	1,634,015	839,686	2,473,701
2025	1,706,082	768,996	2,475,078
2026	1,751,979	695,714	2,447,693
2027	1,831,369	620,736	2,452,105
2028-2032	7,096,481	2,166,721	9,263,202
2033-2037	6,070,000	528,350	6,598,350
Total	<u>\$ 21,659,220</u>	<u>\$ 6,527,484</u>	<u>\$ 28,186,704</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. LONG-TERM DEBT (CONTINUED)**

**C. Advanced Refunding and Defeased Debt**

Cameron County issued \$17,865,000 Limited Tax Refunding bonds, Taxable Series 2019 dated October 1, 2019 for the purpose of refunding currently outstanding obligations of the County, to achieve debt service savings and to pay costs related to the issuance of the Bonds. This Refunding consisted of Series 2011 \$23,570,000 Certificates of Obligation and Series 2011 \$5,560,000 Refunding. The balance 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. The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2019 were 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. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Escrow Fund is irrevocably pledged to the payment of the principal of and interest on the Refunded Obligations. The Refunded Obligations are deemed as no longer being outstanding except for the purpose of being paid from the funds held in the Escrow Fund with the Escrow Agent.

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134. The net proceeds of \$20,332,410 were verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited were 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 were confirmed by the financial advisor and such amounts held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. 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.

**CAMERON COUNTY, TEXAS**  
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**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.

**A. Workers Compensation Insurance**

The County is self-insured for Workers Compensation Insurance administered by TAC. TAC 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.

**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:

**Automobile Liability Coverage**

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

The annual premium is \$197,648 for automobile liability and \$72,287 for automobile physical damage for the period July 1, 2022 through July 1, 2023. No settlements exceeded insurance coverage during the past three years.

**Comprehensive General Liability Coverage**

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

The deductible is \$5,000 per occurrence. The annual premium is \$55,289 for the period July 1, 2022 through July 1, 2023. No settlements exceeded insurance coverage during the past three years.

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.



**CAMERON COUNTY, TEXAS**  
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**14. RISK MANAGEMENT (CONTINUED)**

**C. 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 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).

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 2022 a transfer of \$3,774,227 was needed from General Fund, Road & Bridge and Enterprise Funds to meet medical obligations. This was an increase from FY 2021 when a transfer of \$3,328,971 was needed to meet medical obligations.

During fiscal year 2022, a total of \$17,959,859 was paid in benefits and \$1,608,244 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$1,071,223 as of September 30, 2022. Changes in the balances of claims liabilities during the past three years follow:

	<b>2022-2021</b>	<b>2021-2020</b>	<b>2020-2019</b>
	<b>Fiscal Year</b>	<b>Fiscal Year</b>	<b>Fiscal Year</b>
Unpaid claims, beginning of fiscal year	\$ 1,016,576	\$ 1,217,666	\$ 903,284
Incurred claims (including incurred but not reported)	18,014,506	15,296,049	15,790,516
Payment of claims	(17,959,859)	(15,497,139)	(15,476,134)
Unpaid claims, end of fiscal year	<u>\$ 1,071,223</u>	<u>\$ 1,016,576</u>	<u>\$ 1,217,666</u>

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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**14. RISK MANAGEMENT (CONTINUED)**

**D. 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 coverage's 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.

**E. Enterprise Activity Coverage**

The Bridge and Park Systems maintain 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 Bridge and Park Systems also maintain insurance coverage for property damage and for use and occupancy coverage protecting from loss of revenues.

**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. 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.

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**CAMERON COUNTY, TEXAS**  
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**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**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, 2022 produced a surplus of \$1,222,904, as defined by the interlocal agreement between the entities and the County. The County's share of the interlocal agreement proceeds is \$611,452. Each participating entity is entitled to a combined total of \$611,452 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, 2022 produced a \$6,724,426 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 \$3,362,213.

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

<b>Fiscal Year Ended September 30,</b>	<b>Cameron County</b>	<b>City of Brownsville</b>	<b>Total Surplus (Deficiency)</b>
2022	\$ 3,362,213	\$ 3,362,213	\$ 6,724,426
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

**CAMERON COUNTY, TEXAS**  
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**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements (continued)**

**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. During fiscal year 2022, the CCRMA issued a payment of \$50,000 to be applied to the outstanding loan balance. The receivable balance remaining as of FY 2022 is \$117,500. 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, 2022, \$26 million remain outstanding.

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 2014 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 30, 2022, \$4.0 million remain outstanding.

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**CAMERON COUNTY, TEXAS**  
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**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements (continued)**

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, 2022, \$4.1 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, 2022, \$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, 2022, \$4.5 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 debt service savings and to pay costs of issuance of the Bonds. As of September 30, 2022, \$26.1 million remain outstanding.

On August 31, 2021, the CCRMA issued Vehicle Registration Revenue Bonds, Series 2021 in the amount of \$3.925 million. The CCRMA is obligated to repay the principal and interest amounts on the bonds as detailed in the official statement of the bonds. The Bond Series 2021 has maturities of February 2022 to 2041 and carry interest rates of 3% payable February 15 and August 15 of each year. Bond proceeds will be used for the purpose of paying project costs, funding the debt service and paying cost of issuance of the bonds. As of September 30, 2022, \$3.9 million remain outstanding.

**CAMERON COUNTY, TEXAS  
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**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 TIRZ #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, 2022 funds of \$7,281,228 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 ACFR is available on the TCDRS website at [www.TCDRS.org](http://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  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (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.

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 2021 and 10.49% for the months of the calendar year in 2022. As of December 31, 2021, the Summary Valuation for the County's TCDRS plan recognized an investment gain. Previous years' deferred actuarial investment losses are first used to reduce that year's actuarial investment gain. A portion of the remaining gain was recognized in this year's valuation, with the remainder deferred until future valuations. Investment markets have experienced an investment loss in 2022 due to the Coronavirus outbreak making it likely that our plan will experience a substantial investment loss which will cause an increase in the required contribution rates. Due to the valuation smoothing of investment gains and losses over five years, we can expect rates to increase over the next several years as the investment loss is recognized.

The contribution rate payable by the employee members for the calendar years 2021 and 2022 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, 2022, the actual employer contributions were \$9,130,638, 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 services
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**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

**Net Pension Liability/(Asset)**

Governmental Accounting Standards Board issued Statement No. 68 which are reporting standards for public pension plans and participating employers which address specifics of the reporting public pension plan obligations for employers. Employers are required to recognize a liability as Net Pension Liability (NPL) or an asset as Net Pension Asset (NPA) on the balance sheets, with changes 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, 2021, 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 December 31, 2021, are not reflected in this report.

<b>Net Pension Liability /(Asset)</b>	<b>December 31, 2020</b>	<b>December 31, 2021</b>
Total pension liability	\$ 384,336,925	\$ 405,861,494
Fiduciary net position	359,562,439	433,331,935
Net pension liability / (asset)	24,774,486	(27,470,440)
Fiduciary net position as a % of total pension liability	93.55 %	106.77 %
 Pensionable covered payroll <sup>(1)</sup>	 74,784,046	 78,316,405
Net pension liability/(asset) as a % of covered payroll	33.13 %	(35.08)%

<sup>(1)</sup>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, 2021 are as follows:

Discount Rate*	7.60 %
Long term rate of return, net of investment expense*	7.50 %

*\*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, 2021 were based on the results of an actuarial valuation analysis for the period January 1, 2017 – December 31, 2020, 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 an 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%.



**CAMERON COUNTY, TEXAS**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

	<u><b>Beginning Date</b></u>	<u><b>Ending Date</b></u>
Valuation Date	December 31, 2020	December 31, 2021
Measurement Date	December 31, 2020	December 31, 2021
Employer's fiscal year	October 1, 2021	September 30, 2022

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 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 follows:

Valuation Timing	December 31, 2021
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll closed
Remaining Amortization Period	18.9 yrs. (based on contribution rate calculated as of 12/31/2021)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service, 4.7% average over career, including inflation
Investment Rate of Return	7.50% 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. The average age at service retirement for recent retiree is 61.
Mortality	135% of Pub-2010 General Retirees Table for males and 120% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.
Change in Assumptions	2015: New inflation, mortality and other assumptions 2017: New mortality assumptions reflected 2019: New inflation, mortality and other assumptions were reflected
Change 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 2021: No changes in plan provisions reflected

**CAMERON COUNTY, TEXAS**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

**Membership Data**

	<u>December 31, 2020</u>	<u>December 31, 2021</u>
Number of inactive members entitled to but not yet receiving benefits	1,493	1,669
Number of active employees	1,813	1,762
Average monthly salary*	\$3,299	\$3,532
Average age	42.12	42.84
Average length of service in years*	10.04	10.18
Number of benefit recipients	754	796
Average monthly benefit	\$1,507	\$1,524

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

Mortality rates for depositing members were based on a 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males, and 135% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010. Service retirees, beneficiaries, non-depositing members and disabled retirees were based on 135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.

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 2022 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 2021.

**CAMERON COUNTY, TEXAS**  
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**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:

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation (1)</b>	<b>Geometric Real Rate of Return (Expected minus Inflation) (2)</b>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50 %	3.80 %
Global Equities	MSCI World (net) Index	2.50 %	4.10 %
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00 %	3.80 %
Int'l Equities - Emerging Markets	MSCI EM Markets (net) Index	6.00 %	4.30 %
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00 %	(0.85)%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00 %	1.77 %
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00 %	6.25 %
Distressed Debt	Cambridge Assoc Distressed Securities Index (4)	4.00 %	4.50 %
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00 %	3.10 %
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00 %	3.85 %
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00 %	5.10 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00 %	6.80 %
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00 %	1.55 %
Cash Equivalents	90-Day U.S. Treasury	2.00 %	(1.05)%

- 1) Target asset allocation adopted at the March 2022 TCDRS Board meeting.
- 2) Geometric real rates of return equal the expected return minus the issued inflation rate of 2.6% per Cliffwater's 2022 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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

**Asset Allocation**

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/(Asset)**

	<b>Net Pension Liability/(Asset)</b>
Balance as of December 31, 2020	\$ 24,774,485
Changes for the year:	
Service Cost	10,431,480
Interest on total pension liability <sup>(1)</sup>	29,325,831
Effect of economic/demographic gains/losses	(980,181)
Effect of assumptions changes or inputs	883,941
Administrative expenses	234,437
Member contributions	(5,482,149)
Net investment income	(78,468,150)
Employer contributions	(8,215,495)
Other <sup>(2)</sup>	25,359
Balance as of December 31, 2021	<u>\$ (27,470,442)</u>

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

<sup>(2)</sup> Relates to allocation of system-wide items.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

The following presents the net pension liability/(asset) of the county, calculated using the discount rate of 7.60%, as well as what County's net pension liability/(asset) 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.

	<b>Current Discount Rate</b>	
<b>1% Decrease</b>		<b>1% Increase</b>
<b>6.60%</b>	<b>7.60%</b>	<b>8.60%</b>

Total pension liability	\$467,180,713	\$405,861,493	\$355,283,641
Fiduciary net position	<u>433,331,935</u>	<u>433,331,935</u>	<u>433,331,935</u>
Net pension liability / (asset)	<u>\$ 33,848,778</u>	<u>\$ (27,470,442)</u>	<u>\$ (78,048,294)</u>

<b>Pension Expense / (Income)</b>	<b>January 1, 2021 to December 31, 2021</b>
Service cost	\$ 10,431,480
Interest on total pension liability <sup>(1)</sup>	29,325,831
Administrative expenses	234,431
Member contributions	(5,482,148)
Expected investment return net of investment expenses	(27,151,466)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic (gains)/losses	(1,279,146)
Recognition of assumption changes or inputs	5,248,209
Recognition of investment (gains) or losses	(14,046,383)
Other	25,359
Pension Expense / (Income)	<u>\$ (2,693,833)</u>

<sup>(1)</sup> Reflects to the change in the liability due to the time value of money.

For the measurement period ending December 31, 2021, the County recognized \$(2,693,833).

As of December 31, 2021, the deferred inflows and outflows of resources are as follow:

<b>Deferred Inflows/Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 1,993,995	\$ -
Changes of assumptions	-	15,269,497
Net difference between projected and actual earnings	49,227,719	-
Contributions made subsequent to measurement date <sup>(2)</sup>	-	7,050,740
Total	<u>\$ 51,221,714</u>	<u>\$ 22,320,237</u>

<sup>(2)</sup> Employee contributions through fiscal year end subsequent to measurement date.

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:

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. RETIREMENT PLAN (CONTINUED)**

**A. Texas County and District Retirement System (continued)**

Year Ended December 31:	
2022	\$ (6,362,904)
2023	(12,090,612)
2024	(7,235,364)
2025	<u>(10,263,336)</u>
Total	<u><u>\$ (35,952,216)</u></u>

*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 Benefits**

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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**A. The Plan: Health Insurance Benefits (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 &amp; Spouse</u>	<u>Retiree &amp; 1 Child</u>	<u>Retiree &amp; Children</u>	<u>Family including spouse</u>
Medical/TX	\$ 275.86	\$ 633.58	\$ 551.08	\$ 585.45	\$ 722.95

Membership in the plan at October 1, 2021 the date of the latest actuarial valuation, consists of the following:

Active Members	1,531
Retirees and beneficiaries receiving benefits	52
Spouses of Retirees	<u>17</u>
Total	<u><u>1,600</u></u>

The valuation date of GASB75 for Cameron County is October 2021 the date as of which the actuarial valuation was performed. Measurement date is September 30, 2022, the date as of which the OPEB Liability is determined. The reporting period is fiscal year ending September 30, 2022. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	March 1, 1900
Measurement Date	September 30, 2022
Actuarial Cost Method	Entry Age Normal

*Results for FYE21 were based on results for FYE20. No assumption updates were made for FYE21 and FYE20*

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

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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**A. The Plan: Health Insurance Benefits (continued)**

Discount Rate	September 30, 2021	2.26 %
	September 30, 2022	4.02 %

*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: 2.50 % per annum

*Price inflation from December 31, 2021 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 - Medical**

	<b>Increase/(Decrease)</b> <b>Total OPEB Liability</b>
Balance as of September 30, 2021	\$ 29,656,068
Changes for the year:	
Service Cost	2,269,194
Interest on total OPEB liability	710,310
Effect of economic/demographic gains/losses	1,290,916
Effect of assumptions changes or inputs	(5,950,516)
Expected benefit payments	(996,820)
Balance as of September 30, 2022	<u>\$ 26,979,152</u>

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**CAMERON COUNTY, TEXAS**  
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**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**A. The Plan: Health Insurance Benefits (continued)**

<b>Medical OPEB Liability</b>	<b>September 30, 2021</b>	<b>September 30, 2022</b>
Cameron County OPEB Liability	\$ 26,787,415	\$ 24,578,199
Covered Payroll	54,595,784	54,892,379
Cameron County liability as a % of covered payroll	49.06 %	44.78 %
Cameron County liability as a % of Total Payroll	90.33 %	91.10 %

**Sensitivity Analysis**

The following presents the total OPEB liability of the county, calculated using the discount rate of 4.02% 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 (3.02%) or 1 percentage point higher (5.02%) than the current rate.

<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
<b>3.02%</b>	<b>4.02%</b>	<b>5.02%</b>

Total OPEB Liability	\$ 29,384,906	\$ 26,979,152	\$ 24,753,997
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The following presents the total OPEB liability of the county, calculated using the current healthcare cost trend rate as well as what County's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

<b>1% Decrease</b>	<b>Current Trend Rate</b>	<b>1% Increase</b>
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Total OPEB Liability	\$ 23,662,542	\$ 26,979,152	\$ 30,936,843
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For fiscal year end September 30, 2022, the County's annual OPEB cost (expense) was \$2,084,684 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.

<b>OPEB Expense</b>	<b>October 1, 2020 to September 30, 2021</b>	<b>October 1, 2021 to September 30, 2022</b>
Service Cost	\$ 2,247,840	\$ 2,269,194
Interest on total OPEB liability	633,181	710,310
Effect of plan changes	-	-
Recognition of deferred inflows/outflows of resources	(681,827)	(518,420)
Recognition of assumption changes or inputs	376,830	(376,400)
OPEB Expense	<u>\$ 2,576,024</u>	<u>\$ 2,084,684</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**A. The Plan: Health Insurance Benefits (continued)**

**Deferred Inflows/Outflows of Resources**

As of September 30, 2022, the deferred inflows and outflows of resources are as follows:

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 3,340,953	\$ 1,127,509
Changes of assumptions	5,655,389	2,648,145
Total	<u>\$ 8,996,342</u>	<u>\$ 3,775,654</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:

Fiscal Year Ending September 30:

2023	\$ (894,820)
2024	(894,820)
2025	(862,099)
2026	(731,212)
2027	(717,075)
Thereafter*	<u>(1,120,662)</u>
Total	<u>\$ (5,220,688)</u>

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

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

**A. The Plan: Health Insurance Benefits (continued)**

**Other Key Actuarial Assumptions:**

Valuation timing	The valuation is performed at December 31, 2021 with measurements at September 30, 2022 and September 30, 2022
Actuarial Cost Method	Entry Age Normal
Discount Rate	September 30, 2022: 4.02%
Inflation	2.5% per year (price inflation from the December 31, 2019)
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 \$17,445 - \$19,333 Retiree Male Age Range 45-64 cost range \$11,613 - \$20,912 Spouse Female Age Range 45-64 cost range \$12,209 - \$17,781 Spouse Male Age Range 45-64 cost range \$9,738 - \$18,567
Medical Inflation	2021 – 5.50%, 2022 - 5.20%, 2023 - 5.00%, 2024- 2025 - 4.80 2026 - 2071 Medical Inflation Rate decrease from 4.70% - 3.90%
Coverage Assumption	50% of active employees are assumed to elect coverage at retirement.
Marriage Assumption	Female spouses are assumed to be three years younger than male spouses. 50% of active participants, making it to retirement are assumed to be married and elect spouse coverage.
Decrement Timing	Decrements are assumed to occur at the middle of the year.
Mortality	Pub-2010 Mortality (headcount weighted) for Employees, Healthy Annuitants, and Contingent Annuitants projected forward (fully generational) with MP-2021.
Retirement Rates	Retirement Rates ranges for 15-24 years of service from 6.3% for younger retirees to 20.7% for older retirees (70-74).
Termination Rate	Entry age 30 -39 Male/Female 21.60% with less than 1 year service, to Male/Female 3.52% for 15 years of service. Termination rates from the December 31, 2021 actuarial report for TCDRS.
Disability	Range from 0.025% at age 35 to 0.000% 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, 2021 actuarial report for TCDRS.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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, 2020</u>	<u>December 31, 2021</u>
Total OPEB Liability	\$ 4,089,504	\$ 4,337,807

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 <sup>(1)</sup>	2.12 %	2.06 %
Long-term expected rate of return, net of investment expenses	Does not apply	Does not apply
Municipal bond rate	2.12 %	2.06 %

<sup>(1)</sup> 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, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB75.

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation date	December 31, 2020	December 31, 2021
Measurement date	December 31, 2020	December 31, 2021
Employer's fiscal year	October 1, 2021	September 30, 2022

All actuarial assumptions that determined the total OPEB liability as of December 31, 2021 were based on the results of an actuarial experience study for the period January 1, 2017 - December 31, 2020, except where required to be difference by GASB75.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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**

	<b>Increase (Decrease)</b>
	<b>Total OPEB Liability</b>
Balance as of December 31, 2020	\$ 4,089,504
Changes for the year:	
Service Cost	146,202
Interest on total OPEB liability <sup>(1)</sup>	88,889
Effect of economic/demographic gains/losses	18,265
Effect of assumptions changes or inputs	81,095
Expected benefit payments	(86,148)
Balance as of December 31, 2021	<u>\$ 4,337,807</u>

<sup>(1)</sup>Reflects change in liability due to time value of money

**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 2.06% is used in this actuarial based on 20 Year Bond GO Index published as of the measurement date of December 31, 2021. The following tables show the Total OPEB GTL Liability of the employer, calculated using the discount rate of 2.06%, 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 (1.06%) or 1 percentage point higher (3.06%) 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.

<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
<b>1.06%</b>	<b>2.06%</b>	<b>3.06%</b>

**Total OPEB Liability**

\$ 5,388,969    \$ 4,337,807    \$ 3,543,682

**OPEB Expense/Income:**

	<b>January 1, 2021 to December 31, 2021</b>
Service Cost	\$ 146,202
Interest on total OPEB liability <sup>(1)</sup>	88,889
Effect of plan changes	
Recognition of deferred inflows/outflows of resources	(2,481)
Recognition of assumption changes or inputs	166,743
OPEB Expense	<u>\$ 399,353</u>

<sup>(1)</sup>Reflects change in liability due to time value of money

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

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

**Deferred Inflows/Outflows of Resources**

As of December 31, 2021, the deferred inflows and outflows of resources are as follows:

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 36,942	\$ 29,617
Changes of assumptions	141,554	920,876
Contributions subsequent to measurement date	-	64,091
Total	<u>\$ 178,496</u>	<u>\$ 1,014,584</u>

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

Calendar Year Ending December 31:	
2022	\$ 164,262
2023	164,262
2024	164,262
2025	197,343
2026	<u>81,868</u>
Total	<u>\$ 771,997</u>

**Employer OPEB Contributions to the Plan - Remove when combined**

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 2021.

<b><u>Coverage Type</u></b>	<b><u>Amount</u></b>
Active Member GTL Benefit	\$ 109,643
Retiree GTL Benefit	\$ 86,148

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

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

**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 (Discount Rate)	2.06%
	20 Year Bond GO Index published by bondbuyer.com as of December 31, 2021
Cost of Living Adjustment	Does not apply
Disability	Probability of Disability is applicable for members who are vested but not eligible for service retirement. Prior to vesting, work related disability provisions are applicable.
Mortality	Depositing Members: 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males, and 120% for females. Both projected with 100% of the MP-2021 scale after 2010.
	Service Retirees, beneficiaries and non-depositing members: 135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% for females. Both projected with 100% of the MP-021 Ultimate scale after 2010.
	Disabled Retirees: 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males, and 125% for females. Both projected with 100% of the MP-2021 Ultimate scale after 2010.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for the GTLF. This report is available at [www.tcdrs.org](http://www.tcdrs.org). TCDRS' ACFR 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.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**17. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

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

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 9/30/21 and 9/30/22 were \$197,296, and \$188,922 respectively, which equaled the contractually required contributions each year.

**18. RELATED PARTY TRANSACTIONS**

In the normal course of business, Cameron County contracted services with LDG Enterprises, LLC d/b/a GDJ Engineering, LLC for consulting and engineering services in the amount of \$684,301 for the year ended September 30, 2022, for which an immediate family member of a member of the Commissioners' Court has an interest in. Amounts due to the company totaled \$111,373 at September 30, 2022.

**19. SUBSEQUENT EVENTS**

On November 2022, the U.S. Department of the Treasury de-obligated \$1,225,590 of Cameron County's \$13,315,725 initial Emergency Rental Assistance II program as part of the Treasury's quarter 2 assessment excess funds determination. The Quarter 1 assessment excess funds determination on August 2022 totaled \$1,997,359, resulting in Cameron County's final allocation of ERA II of \$10,092,776. The ERA II's period of performance ends on September 30, 2025.



## **REQUIRED SUPPLEMENTARY INFORMATION**

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

	Year Ended December 31, 2021	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
<b>Total Pension Liability</b>							
Service Cost	\$ 10,431,480	\$ 9,188,763	\$ 8,987,643	\$ 9,210,329	\$ 9,256,757	\$ 9,682,199	\$ 8,945,595
Interest on total pension liability	29,325,831	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	883,941	23,948,296	-	-	1,425,387	-	2,628,616
Effect of economic/demographic (gains) or losses	(980,181)	(1,249,456)	(424,120)	(1,248,665)	(538,823)	(2,159,099)	(3,519,071)
Benefit payments/refunds of employee contributions	(18,136,503)	(15,732,131)	(15,031,480)	(14,448,929)	(12,755,623)	(11,664,095)	(10,813,133)
Net change in total pension liability	21,524,568	43,854,122	19,650,533	18,198,332	20,485,013	17,238,079	15,211,779
 Total pension liability, beginning	 384,336,925	 340,482,803	 320,832,269	 302,633,937	 282,148,923	 264,910,844	 249,699,065
Total pension liability, ending (a)	405,861,493	384,336,925	340,482,802	320,832,269	302,633,936	282,148,923	264,910,844
<b>Fiduciary Net Position</b>							
Employer contributions	8,215,495	7,897,304	7,039,533	6,879,084	6,469,614	5,967,836	6,151,006
Member contributions	5,482,148	5,234,883	5,019,245	4,918,583	4,848,704	4,636,465	4,644,789
Investment income net of investment expenses	78,468,150	33,934,562	46,807,659	(5,496,294)	37,566,744	17,849,507	(2,732,915)
Benefit payments/refunds contributions	(18,136,501)	(15,732,131)	(15,031,480)	(14,448,929)	(12,755,623)	(11,664,095)	(10,813,133)
Administrative expenses	(234,437)	(263,098)	(250,356)	(228,923)	(195,145)	(193,999)	(174,717)
Other	(25,359)	(44,118)	(61,458)	(49,250)	(23,281)	(238,047)	(260,777)
Net change in fiduciary net position	73,769,496	31,027,402	43,523,143	(8,425,729)	35,911,013	16,357,667	(3,185,747)
Fiduciary net position, beginning	359,562,439	328,535,038	285,011,894	293,437,623	257,526,610	241,168,943	244,354,689
Fiduciary net position, ending (b)	433,331,935	359,562,440	328,535,037	285,011,894	293,437,623	257,526,610	241,168,942
<b>Net pension liability (asset) (a) - (b)</b>	<b>\$ (27,470,442)</b>	<b>\$ 24,774,485</b>	<b>\$ 11,947,765</b>	<b>\$ 35,820,375</b>	<b>\$ 9,196,313</b>	<b>\$ 24,622,313</b>	<b>\$ 23,741,901</b>
 Fiduciary net position as a % of total pension liability (asset)	 106.77%	 93.55%	 96.49%	 88.84%	 96.96%	 91.27%	 91.04%
 Pensionable covered-employee payroll	 \$ 78,316,405	 \$ 74,784,046	 \$ 71,611,950	 \$ 70,265,471	 \$ 69,267,205	 \$ 66,235,218	 \$ 66,354,129
 Net pension liability (asset) as % of covered-employee payroll	 -35.08%	 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

<b>Year Ended September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
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%
2022	9,130,638	9,130,638	-	77,857,000	11.7%

**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:**

<b>Actuarial Cost Method</b>	Entry Age
<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Remaining Amortization Period</b>	18.9 years (based on contribution rate calculated in 12/31/2021 valuation)
<b>Asset Valuation Method</b>	5-year smoothed fair value
<b>Inflation</b>	2.50%
<b>Salary Increases</b>	Varies by age and service. 4.7% average over career including inflation
<b>Investment Rate of Return</b>	7.50%, net of administrative and investment expenses, including inflation
<b>Retirement Age</b>	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.
<b>Mortality</b>	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
<b>Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions</b>	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected 2019: New inflation, mortality and other assumptions were reflected
<b>Changes in Plan Provisions Reflected in the Schedule of Employer Contributions</b>	2015: No changes in plan provisions were reflected in the Schedule 2017: New annuity Purchase Rates were reflected for benefits earned after 2017 2018: No changes in plan provisions were reflected in the Schedule 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule.

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

	Year Ended September 30, 2022	Year Ended September 30, 2021	Year Ended September 30, 2020	Year Ended September 30, 2019	Year Ended September 30, 2018
<b>Total OPEB Liability - Medical Claims</b>					
Service Cost	\$ 2,269,194	\$ 2,247,840	\$ 1,579,672	\$ 1,834,569	\$ 1,834,569
Interest on total OPEB liability	710,310	633,181	1,163,188	917,369	917,369
Effect of plan changes	-	-	-	-	-
Effect of economic/demographic gains or (losses)	1,290,916	-	(5,386,434)	-	-
Effect of assumption changes or inputs	(5,950,516)	713,239	3,452,852	-	(1,276,143)
Benefit payments	(996,820)	(678,441)	(627,242)	(689,548)	(689,548)
<b>Net Change in Total OPEB Liability</b>	<b>(2,676,916)</b>	<b>2,915,819</b>	<b>182,036</b>	<b>2,062,390</b>	<b>786,247</b>
Total OPEB liability - beginning	29,656,068	26,740,249	26,558,213	24,495,823	23,709,576
Total OPEB liability - ending	<u>\$ 26,979,152</u>	<u>\$ 29,656,068</u>	<u>\$ 26,740,249</u>	<u>\$ 26,558,213</u>	<u>\$ 24,495,823</u>
 Covered-employee payroll	 \$ 59,077,323	 \$ 59,297,755	 \$ 59,297,755	 \$ 62,295,873	 \$ 62,295,873
Total OPEB Liability as a % of covered-employee payroll	45.67%	50.01%	45.09%	42.63%	39.32%

Note: Schedule only shows 5 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.

**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%
2022	996,820	996,820	-	59,077,323	1.7%

**Notes to the Schedule**

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, 2021 with measurements at September 30, 2022

**Methods and Assumptions Used to Determine Contribution Rates:**

<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Discount Rate</b>	Sep 30, 2021: 2.26% per annum      Sep 30, 2022: 4.02% per annum The discount rate is based on the Bond Buyer's 20-year General Obligation Index immediately prior to or coincident with the measurement date.
<b>Inflation</b>	From 2.75% to 2.40%. It is based on Milliman's capital market expectations.
<b>Salary Increases</b>	Merit Salary increases for entry ages 30-39; increases range from 3.93% to 7.89% for 21 - 0 years of service.
<b>Per Capita Medical Benefit Costs</b>	Retiree Female Age Range 45-64 cost range \$17,445 - \$19,333 Retiree Male Age Range 45-64 cost range \$11,613 - \$20,912 Spouse Female Age Range 45-64 cost range \$12,209 - \$17,781 Spouse Male Age Range 45-64 cost range \$9,738 - \$18,567
<b>Medical Inflation (Trend Assumption)</b>	2021 - 5.50% 2022 - 5.20% 2023 - 5.00% 2024-2025 - 4.80% 2026 - 4.70% 2027 - 4.60% 2028 - 4.50% Trend was calculated assuming an implied inflation rate of 2.40% per year.
<b>Coverage Assumption</b>	50% of active employees are assumed to elect coverage at retirement
<b>Marriage Assumptions</b>	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
<b>Decrement Timing</b>	Decrements are assumed to occur at the middle of the year
<b>Mortality</b>	Pub-2010 General Employee/Healthy Retiree Mortality Table; (headcount weighted) for M/F projected forward (fully generational) with MP-2020.
<b>Retirement Rates</b>	Retirement Rates with 30+ service ranges from 8.8% for younger retirees (40-49) to 25.3% older retirees (70-74). Age 75+ : 100%
<b>Termination Rates</b>	Rates range from 21.60% Male / 21.60% Female with less than 1 year of service to 3.52% Male / 3.52% Females with 15 years of service.
<b>Disability</b>	Termination rates from the Dec 31, 2021 actuarial report for TCDRS Range from 0.025% at age 35 to 0% at age 60.
<b>Changes in actuarial assumptions</b>	Discount rate from 2.26% to 4.02%. Inflation from 2.75% to 2.40%. Mortality updated to reflect the new MP-2021 recommended by Society of Actuaries. Retirement, disability, termination and salary increase rates were updated to reflect the 2021 pension valuation for the TCDRS.

Actuarial data is available every 2 years.

**CAMERON COUNTY, TEXAS**  
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, 2021	Year Ended December 31, 2020	Year Ended December 31, 2019	Year Ended December 31, 2018	Year Ended December 31, 2017
<b>Total OPEB Liability - Group Term Life Insurance (GTL)</b>					
Service Cost	\$ 146,202	\$ 123,381	\$ 79,388	\$ 98,633	\$ 89,980
Interest on total OPEB liability	88,889	97,976	107,170	97,383	97,858
Effect of plan changes	-	-	-	-	-
Effect of assumption changes or inputs	81,095	489,227	786,048	(330,290)	145,821
Effect of economic/demographic gains or (losses)	18,265	(32,071)	22,295	3,860	(37,430)
Benefit payments	(86,148)	(82,262)	(71,612)	(63,239)	(62,340)
<b>Net Change in Total OPEB Liability</b>	<b>248,303</b>	<b>596,251</b>	<b>923,289</b>	<b>(193,653)</b>	<b>233,889</b>
Total OPEB liability - beginning	4,089,504	3,493,253	2,569,964	2,763,617	2,529,728
Total OPEB liability - ending	<u>\$ 4,337,807</u>	<u>\$ 4,089,504</u>	<u>\$ 3,493,253</u>	<u>\$ 2,569,964</u>	<u>\$ 2,763,617</u>
Pensionable covered-employee payroll	\$ 78,316,405	\$ 74,784,046	\$ 71,611,950	\$ 70,265,471	\$ 69,267,205
Net OPEB Liability as a % of covered-employee payroll	5.54%	5.47%	4.88%	3.66%	3.99%

Note: Schedule only shows 5 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
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%
2022	188,922	188,922	-	77,857,000	0.24%

**Notes to the Schedule**

**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:**

<b>Actuarial Cost Method</b>	Entry Age Level Percent of Salary
<b>Amortization Method</b>	
<b>Recognition of Economic/Demographic gains or losses</b>	Straight-Line amortization over Expected Working Life
<b>Recognition of assumption changes or inputs</b>	Straight-Line amortization over Expected Working Life
<b>Asset Valuation Method</b>	Does not apply
<b>Inflation</b>	Does not apply
<b>Salary Increases</b>	Does not apply
<b>Investment Rate of Return (Discount Rate)</b>	2.06%
	20 Year Bond GO Index published by bondbuyer.com as of December 31, 2021.
<b>Cost-of-Living Adjustment</b>	Does not apply
<b>Disability</b>	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. No disability retirements are assumed to occur after a member becomes eligible for service retirement.
<b>Mortality</b>	Depositing Members, 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.  Service Retirees, 135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.  Disabled Retirees: 160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
<b>Retirement</b>	Deferred members are assumed to retire (100% probability) at the later of: a) age 75 b) earliest retirement eligibility.
<b>Other Termination of Employment</b>	For all eligible members ages 75 and later, retirement is assumed to occur immediately. 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**

The original expenditure category budgets for the General Fund and Special Road and Bridge Fund are adopted by the Commissioners' Court and filed with the Cameron County Clerk prior to the end of September 30<sup>th</sup>. 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 Cameron County Budget Officer.



**CAMERON COUNTY, TEXAS**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
**GENERAL FUND**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Taxes	\$ 68,350,149	\$ 68,350,149	\$ 67,499,442	\$ (850,707)
Licenses and permits	609,167	609,167	624,970	15,803
Intergovernmental	5,890,920	5,993,668	335,918	(5,657,750)
Charges for services	6,611,186	6,629,186	16,062,842	9,433,656
Fines and forfeitures	6,021,787	6,271,591	5,919,830	(351,761)
Other	5,979,441	6,065,710	311,232	(5,754,478)
<b>TOTAL REVENUES</b>	<b>93,462,650</b>	<b>93,919,471</b>	<b>90,754,234</b>	<b>(3,165,237)</b>
<b>EXPENDITURES</b>				
General government	25,345,572	27,743,371	25,586,244	2,157,127
Law enforcement and public safety	66,009,312	66,322,682	63,749,435	2,573,247
Health	3,196,023	3,137,236	3,028,267	108,969
Welfare	4,935,850	3,627,332	3,348,678	278,654
<b>CAPITAL OUTLAY</b>	<b>532,707</b>	<b>532,707</b>	<b>576,309</b>	<b>(43,602)</b>
Debt Service:				
Principal retirement	-	-	298,477	(298,477)
Interest and fiscal charges	-	-	43,848	(43,848)
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>342,325</b>	<b>(342,325)</b>
<b>TOTAL EXPENDITURES</b>	<b>100,019,464</b>	<b>101,363,328</b>	<b>96,631,258</b>	<b>4,732,070</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(6,556,814)</b>	<b>(7,443,857)</b>	<b>(5,877,024)</b>	<b>(1,566,833)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Gain on sale of capital assets	45,000	45,000	326,332	281,332
Leases	-	-	80,573	80,573
Interest income	153,816	153,816	331,388	177,572
Transfers in	7,005,287	7,005,287	10,039,062	3,033,775
Transfers (out)	(647,258)	(694,529)	(3,418,601)	(2,724,072)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,556,845</b>	<b>6,509,574</b>	<b>7,358,754</b>	<b>849,180</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>31</b>	<b>(934,283)</b>	<b>1,481,730</b>	<b>(2,416,013)</b>
Fund Balance - October 1, 2021	-	23,128,368	23,128,368	-
<b>FUND BALANCE - September 30, 2022</b>	<b>\$ 31</b>	<b>\$ 22,194,085</b>	<b>\$ 24,610,098</b>	<b>\$ (2,416,013)</b>

**CAMERON COUNTY, TEXAS**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
**SPECIAL ROAD AND BRIDGE FUND**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 9,904,710	\$ 9,904,710	\$ 9,853,996	\$ (50,714)
Licenses and permits	4,253,332	4,253,332	4,290,967	37,635
Intergovernmental	537,566	1,027,566	650,358	(377,208)
Charges for services	201,438	201,438	635,145	433,707
<b>TOTAL REVENUES</b>	<b>14,897,046</b>	<b>15,387,046</b>	<b>15,430,466</b>	<b>43,420</b>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
District Attorney	\$ 55,436	\$ 55,436	\$ 52,981	\$ 2,455
Precinct #1 Commissioner Staff	118,247	118,247	113,416	4,831
Pct. 1 Warehouse - M & O	20,174	21,151	10,781	10,370
Precinct #2 Commissioner Staff	122,631	122,630	111,745	10,885
Pct. 2 Warehouse - M & O	27,456	33,744	27,165	6,579
Precinct #3 Commissioner Staff	128,182	128,182	116,485	11,697
Pct. 3 Warehouse - M & O	18,100	20,857	17,587	3,270
Precinct #4 Commissioner Staff	184,773	184,774	180,277	4,497
Pct. 4 Warehouse - M & O	23,475	23,475	19,248	4,227
Consolidated Road Districts M & O	10,124,378	9,937,954	8,534,551	1,403,403
Colonia Paving Project	-	-	-	-
Engineering & Right-of-Way	2,008,083	1,979,082	1,733,872	245,210
Planning and Inspection	1,014,962	1,014,962	980,706	34,256
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>13,845,897</b>	<b>13,640,494</b>	<b>11,898,814</b>	<b>1,741,680</b>
<b>CAPITAL OUTLAY</b>	<b>1,362,993</b>	<b>1,362,993</b>	<b>1,362,993</b>	<b>-</b>
<b>Debt Service:</b>				
Principal retirement	-	716,196	716,196	-
Interest and fiscal charges	-	144,678	144,678	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>860,874</b>	<b>860,874</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>15,208,890</b>	<b>15,864,361</b>	<b>14,122,681</b>	<b>1,741,680</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(311,844)</b>	<b>(477,315)</b>	<b>1,307,785</b>	<b>(1,785,100)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Gain on sale of capital assets	50,000	50,000	105,300	55,300
Tax note proceeds	-	-	2,575,533	2,575,533
Premium on tax note issued	-	-	284,353	284,353
Interest income	29,319	29,319	91,865	62,546
Transfers in	232,525	232,525	243,283	10,758
Transfers (out)	-	-	(3,081,236)	(3,081,236)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>311,844</b>	<b>311,844</b>	<b>219,098</b>	<b>(92,746)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(165,471)</b>	<b>1,526,883</b>	<b>(1,692,354)</b>
Fund Balance - October 1, 2021	-	11,368,593	11,368,593	-
<b>FUND BALANCE - September 30, 2022</b>	<b>\$ -</b>	<b>\$ 11,203,122</b>	<b>\$ 12,895,476</b>	<b>\$ (1,692,354)</b>

## **SUPPLEMENTARY INFORMATION**

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022**

**SPECIAL REVENUE**

	Federal Task Force Grant Fund	Colonia Paving Project Fund	Lateral Road	Law Library	Other Governmental Elections Fund	Help America Vote Act	Federal Block Grant Fund	Chapter 19 - Elections Fund	Federal Law Enforcement Fund
<b>ASSETS</b>									
Cash and cash equivalents	\$ 546	\$ 6,399	\$ 113,885	\$ 104,876	\$ 425,809	\$ 443	\$ 212,461	\$ 19,653	\$ 124,481
Accounts receivable	-	-	-	-	-	-	-	-	-
Due from other governments	15,806	-	-	-	496,979	-	103,850	2,050	796,553
Due from other agencies	-	-	-	-	-	-	-	-	-
Due from other funds	12,280	-	-	85,522	-	-	107,308	-	3,995
Prepays	-	-	-	-	16,604	-	-	-	-
<b>TOTAL ASSETS</b>	<u>28,632</u>	<u>6,399</u>	<u>113,885</u>	<u>190,398</u>	<u>939,392</u>	<u>443</u>	<u>423,619</u>	<u>21,703</u>	<u>925,029</u>
<b>LIABILITIES</b>									
Accounts payable	-	-	-	5,458	10,565	-	2,292	2,050	1,222
Wages and fringe payable	371	-	-	2,158	3,598	-	-	-	-
Compensated absences payable	-	-	-	1,067	3,779	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	28,261	854	-	-	751,097	443	396,992	19,653	923,807
Deferred revenue	-	-	-	-	114,774	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>28,632</u>	<u>854</u>	<u>-</u>	<u>8,683</u>	<u>883,813</u>	<u>443</u>	<u>399,284</u>	<u>21,703</u>	<u>925,029</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>28,632</u>	<u>854</u>	<u>-</u>	<u>8,683</u>	<u>883,813</u>	<u>443</u>	<u>399,284</u>	<u>21,703</u>	<u>925,029</u>
<b>FUND BALANCE</b>									
Nonspendable	-	-	-	-	16,604	-	-	-	-
Restricted	-	5,545	113,885	181,715	38,975	-	24,335	-	-
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>-</u>	<u>5,545</u>	<u>113,885</u>	<u>181,715</u>	<u>55,579</u>	<u>-</u>	<u>24,335</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 28,632</u>	<u>\$ 6,399</u>	<u>\$ 113,885</u>	<u>\$ 190,398</u>	<u>\$ 939,392</u>	<u>\$ 443</u>	<u>\$ 423,619</u>	<u>\$ 21,703</u>	<u>\$ 925,029</u>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022**

**SPECIAL REVENUE**

	O.N.D.C.P. Fund	Border Health Issues Fund	Coronavirus Relief	TDH Immunization Action Plan Fund	Victims Of Crime Fund	Tuberculosis Program Fund	Health Block Grant Fund	Valle Escondido Sewer Project	Community Corrections Assistance Plan Fund
<b>ASSETS</b>									
Cash and cash equivalents	\$ 155,268	\$ 254,564	\$ 898,813	\$ 59,558	\$ 80,898	\$ 60,482	\$ 2,595,170	\$ 314,720	\$ 3,110,160
Accounts receivable	-	-	-	-	-	-	-	-	4,606
Due from other governments	1,069,059	721,652	455,847	170,728	131,742	95,625	68,800	226,371	2,111
Due from other agencies	-	-	-	-	-	-	-	-	-
Due from other funds	36,905	193,618	816,241	108,343	317,079	73,151	40,942	-	47,346
Prepays	-	-	-	623	-	-	-	-	1,320
<b>TOTAL ASSETS</b>	<u>1,261,232</u>	<u>1,169,834</u>	<u>2,170,901</u>	<u>339,252</u>	<u>529,719</u>	<u>229,258</u>	<u>2,704,912</u>	<u>541,091</u>	<u>3,165,543</u>
<b>LIABILITIES</b>									
Accounts payable	377,697	23,566	6,416	12,102	889	13,097	15,690	49,563	10,508
Wages and fringe payable	14,773	-	15	-	9,650	-	-	-	2,233
Compensated absences payable	-	-	-	-	-	-	-	-	-
Due to other governments	13,807	1,204	-	-	-	-	-	38,596	38,647
Due to other funds	850,296	952,965	2,161,816	222,633	513,886	216,197	911,861	70,411	4,967
Deferred revenue	1,187	181,111	-	16,221	-	-	33,694	382,521	-
Deposits	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>1,257,760</u>	<u>1,158,846</u>	<u>2,168,247</u>	<u>250,956</u>	<u>524,425</u>	<u>229,294</u>	<u>961,245</u>	<u>541,091</u>	<u>56,355</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>1,257,760</u>	<u>1,158,846</u>	<u>2,168,247</u>	<u>250,956</u>	<u>524,425</u>	<u>229,294</u>	<u>961,245</u>	<u>541,091</u>	<u>56,355</u>
<b>FUND BALANCE</b>									
Nonspendable	-	-	-	623	-	-	-	-	1,320
Restricted	3,472	10,988	2,654	87,673	5,294	-	1,743,667	-	3,107,868
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(36)	-	-	-
<b>TOTAL FUND BALANCE</b>	<u>3,472</u>	<u>10,988</u>	<u>2,654</u>	<u>88,296</u>	<u>5,294</u>	<u>(36)</u>	<u>1,743,667</u>	<u>-</u>	<u>3,109,188</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 1,261,232</u>	<u>\$ 1,169,834</u>	<u>\$ 2,170,901</u>	<u>\$ 339,252</u>	<u>\$ 529,719</u>	<u>\$ 229,258</u>	<u>\$ 2,704,912</u>	<u>\$ 541,091</u>	<u>\$ 3,165,543</u>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022**

**SPECIAL REVENUE**

	W.I.C. Fund	Self Help Center Fund	Emergency Rental Assistance I	Emergency Rental Assistance II	Home Disaster Assistance Grant Fund	Encumbered Pre-Trial Release Fund	Juvenile Justice Alternative Ed. Fund	Texas Juvenile Probation Commission Fund	Juvenile Services
<b>ASSETS</b>									
Cash and cash equivalents	\$ 590,831	\$ 11,571	\$ 381,313	\$ 6,579,149	\$ 538,204	\$ 1,313	\$ 223,382	\$ 2,278,420	\$ 15,231
Accounts receivable	-	-	-	2,950	-	-	-	-	-
Due from other governments	945,002	48,686	-	-	419,514	76,820	508,018	360,541	75,639
Due from other agencies	-	-	17,455	-	-	-	-	-	-
Due from other funds	614,634	14,015	5,366	395,859	-	147,190	188,872	79,193	488
Prepays	8,896	-	-	-	-	-	-	794	-
<b>TOTAL ASSETS</b>	<b>2,159,363</b>	<b>74,272</b>	<b>404,134</b>	<b>6,977,958</b>	<b>957,718</b>	<b>225,323</b>	<b>920,272</b>	<b>2,718,948</b>	<b>91,358</b>
<b>LIABILITIES</b>									
Accounts payable	125,880	29,811	8,275	227,840	112,584	23,181	496,763	145,059	2,218
Wages and fringe payable	-	-	-	4,634	-	-	-	52,509	1,297
Compensated absences payable	-	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	126,027	-
Due to other funds	2,032,566	44,461	395,859	-	840,634	179,933	265,004	453,839	87,843
Deferred revenue	-	-	-	6,681,847	4,500	-	80,394	-	-
Deposits	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>2,158,446</b>	<b>74,272</b>	<b>404,134</b>	<b>6,914,321</b>	<b>957,718</b>	<b>203,114</b>	<b>842,161</b>	<b>777,434</b>	<b>91,358</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>2,158,446</b>	<b>74,272</b>	<b>404,134</b>	<b>6,914,321</b>	<b>957,718</b>	<b>203,114</b>	<b>842,161</b>	<b>777,434</b>	<b>91,358</b>
<b>FUND BALANCE</b>									
Nonspendable	8,896	-	-	-	-	-	-	794	-
Restricted	-	-	-	63,637	-	22,209	78,111	1,940,720	-
Committed	-	-	-	-	-	-	-	-	-
Unassigned	(7,979)	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>917</b>	<b>-</b>	<b>-</b>	<b>63,637</b>	<b>-</b>	<b>22,209</b>	<b>78,111</b>	<b>1,941,514</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 2,159,363</b>	<b>\$ 74,272</b>	<b>\$ 404,134</b>	<b>\$ 6,977,958</b>	<b>\$ 957,718</b>	<b>\$ 225,323</b>	<b>\$ 920,272</b>	<b>\$ 2,718,948</b>	<b>\$ 91,358</b>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022**

**SPECIAL REVENUE**

										Total Non- major Special Revenue Funds
	Tax Assessor V.I.T.	D.A. Hot Check Fund	JP CONSOLIDATED FUND	Online Auction	Pre-trial Diversion Fund	Venue Project Fund	Colonia Street Light	Drug Forfeiture Trust Fund		
<b>ASSETS</b>										
Cash and cash equivalents	\$ 2,349,405	\$ 48,475	\$ 1,554,957	\$ 464,953	\$ 754,083	\$ 4,637,595	\$ 495,784	\$ 2,935,831	\$	32,398,683
Accounts receivable	-	-	-	-	-	103,871	-	590,149		701,576
Due from other governments	-	-	-	-	-	168,650	69	-		6,960,112
Due from other agencies	-	-	-	-	-	-	-	-		17,455
Due from other funds	-	4,319	-	-	2,512	21,999	-	1,479,716		4,796,893
Prepays	-	-	-	-	-	30,041	-	8,414		66,692
<b>TOTAL ASSETS</b>	<u>2,349,405</u>	<u>52,794</u>	<u>1,554,957</u>	<u>464,953</u>	<u>756,595</u>	<u>4,962,156</u>	<u>495,853</u>	<u>5,014,110</u>		<u>44,941,411</u>
<b>LIABILITIES</b>										
Accounts payable	7,881	400	-	12,150	-	49,456	61,659	537,680		2,371,952
Wages and fringe payable	-	-	-	-	8,172	9,312	166	9,450		118,338
Compensated absences payable	-	-	-	-	-	10,081	-	-		14,927
Due to other governments	1,932,523	-	-	-	-	-	-	-		2,150,804
Due to other funds	-	-	1,545,975	6,200	-	1,730,352	-	359,514		15,968,319
Deferred revenue	-	-	8,982	446,603	-	-	1,232	1,155,846		9,108,912
Deposits	-	-	-	-	-	10,500	-	-		10,500
<b>TOTAL LIABILITIES</b>	<u>1,940,404</u>	<u>400</u>	<u>1,554,957</u>	<u>464,953</u>	<u>8,172</u>	<u>1,809,701</u>	<u>63,057</u>	<u>2,062,490</u>		<u>29,743,752</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-		-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>1,940,404</u>	<u>400</u>	<u>1,554,957</u>	<u>464,953</u>	<u>8,172</u>	<u>1,809,701</u>	<u>63,057</u>	<u>2,062,490</u>		<u>29,743,752</u>
<b>FUND BALANCE</b>										
Nonspendable	-	-	-	-	-	30,041	-	8,414		66,692
Restricted	409,001	52,394	-	-	748,423	3,122,414	432,796	2,943,206		15,138,982
Committed	-	-	-	-	-	-	-	-		-
Unassigned	-	-	-	-	-	-	-	-		(8,015)
<b>TOTAL FUND BALANCE</b>	<u>409,001</u>	<u>52,394</u>	<u>-</u>	<u>-</u>	<u>748,423</u>	<u>3,152,455</u>	<u>432,796</u>	<u>2,951,620</u>		<u>15,197,659</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 2,349,405</u>	<u>\$ 52,794</u>	<u>\$ 1,554,957</u>	<u>\$ 464,953</u>	<u>\$ 756,595</u>	<u>\$ 4,962,156</u>	<u>\$ 495,853</u>	<u>\$ 5,014,110</u>	<u>\$</u>	<u>44,941,411</u>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022**

**CAPITAL PROJECTS**

	<b>Project Roadmap</b>	<b>2011 Certificates of Obligation</b>	<b>2014 Certificates of Obligation</b>	<b>2016 Certificates of Obligation</b>	<b>2017 Certificates of Obligation</b>	<b>2017 Certificates of Obligation - Venue Tax Project</b>	<b>2019 Certificates of Obligation</b>	<b>2021 Certificates of Obligation</b>
<b>ASSETS</b>								
Cash and cash equivalents	\$ 51,668	\$ 244	\$ 204	\$ 143,995	\$ 66,158	\$ 65,144	\$ 17,693,016	\$ 12,574,759
Due from other funds	-	-	-	-	-	-	5,996	750
<b>TOTAL ASSETS</b>	<u>51,668</u>	<u>244</u>	<u>204</u>	<u>143,995</u>	<u>66,158</u>	<u>65,144</u>	<u>17,699,012</u>	<u>12,575,509</u>
<b>LIABILITIES</b>								
Accounts payable	-	-	-	-	-	-	528,400	408,219
Wages and fringe payable	-	-	-	-	-	-	1,265	-
Compensated absences payable	-	-	-	-	-	-	1,044	-
Due to other funds	<u>51,668</u>	<u>244</u>	<u>212</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,324</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>51,668</u>	<u>244</u>	<u>212</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>550,033</u>	<u>408,219</u>
<b>DEFERRED INFLOW OF RESOURCES</b>								
Unavailable revenue - property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>51,668</u>	<u>244</u>	<u>212</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>550,033</u>	<u>408,219</u>
<b>FUND BALANCE</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	143,995	66,158	65,144	17,148,979	12,167,290
Unassigned	<u>-</u>	<u>-</u>	<u>(8)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>(8)</u>	<u>143,995</u>	<u>66,158</u>	<u>65,144</u>	<u>17,148,979</u>	<u>12,167,290</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>	<u>\$ 51,668</u>	<u>\$ 244</u>	<u>\$ 204</u>	<u>\$ 143,995</u>	<u>\$ 66,158</u>	<u>\$ 65,144</u>	<u>\$ 17,699,012</u>	<u>\$ 12,575,509</u>



**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022**

<b><u>CAPITAL PROJECTS</u></b>		
	<b><u>2022 Tax Notes</u></b>	<b><u>Total Non- major Capital Project Funds</u></b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 6,162,944	\$ 36,758,132
Due from other funds	-	6,746
<b>TOTAL ASSETS</b>	<b><u>6,162,944</u></b>	<b><u>36,764,878</u></b>
<b>LIABILITIES</b>		
Accounts payable	272,450	1,209,069
Wages and fringe payable	-	1,265
Compensated absences payable	-	1,044
Due to other funds	<u>919,705</u>	<u>991,153</u>
<b>TOTAL LIABILITIES</b>	<b><u>1,192,155</u></b>	<b><u>2,202,531</u></b>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Unavailable revenue - property taxes	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b><u>1,192,155</u></b>	<b><u>2,202,531</u></b>
<b>FUND BALANCE</b>		
Nonspendable	-	-
Restricted	-	-
Committed	4,970,789	34,562,355
Unassigned	<u>-</u>	<u>(8)</u>
<b>TOTAL FUND BALANCE</b>	<b><u>4,970,789</u></b>	<b><u>34,562,347</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>	<b><u>\$ 6,162,944</u></b>	<b><u>\$ 36,764,878</u></b>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022**

**DEBT SERVICE**

	Unlimited Tax Bonds	Limited Tax Bonds	Total Non-major Debt Service Funds	Total Non-major Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 130,255	\$ 12,739,511	\$ 12,869,766	\$ 82,026,581
Accounts receivable	-	-	-	701,576
Taxes - net of allowances	14,791	845,180	859,971	859,971
Due from other governments	-	-	-	6,960,112
Due from other agencies	-	-	-	17,455
Due from other funds	-	3,709,682	3,709,682	8,513,321
Prepays	-	750	750	67,442
<b>TOTAL ASSETS</b>	<b>145,046</b>	<b>17,295,123</b>	<b>17,440,169</b>	<b>99,146,458</b>
<b>LIABILITIES</b>				
Accounts payable	-	-	-	3,581,021
Wages and fringe payable	-	-	-	119,603
Compensated absences payable	-	-	-	15,971
Due to other governments	-	-	-	2,150,804
Due to other funds	-	14,393,786	14,393,786	31,353,258
Deferred revenue	14	9,143	9,157	9,118,069
Deposits	-	-	-	10,500
<b>TOTAL LIABILITIES</b>	<b>14</b>	<b>14,402,929</b>	<b>14,402,943</b>	<b>46,349,226</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	14,505	725,205	739,710	739,710
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>14,505</b>	<b>725,205</b>	<b>739,710</b>	<b>739,710</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>14,519</b>	<b>15,128,134</b>	<b>15,142,653</b>	<b>47,088,936</b>
<b>FUND BALANCE</b>				
Nonspendable	-	750	750	67,442
Debt service	130,527	2,166,239	2,296,766	2,296,766
Restricted	-	-	-	49,701,337
Unassigned	-	-	-	(8,023)
<b>TOTAL FUND BALANCE</b>	<b>130,527</b>	<b>2,166,989</b>	<b>2,297,516</b>	<b>52,057,522</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>	<b>\$ 145,046</b>	<b>\$ 17,295,123</b>	<b>\$ 17,440,169</b>	<b>\$ 99,146,458</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**SPECIAL REVENUE**

	Federal Task Force Grant	Colonia Paving Projects	Lateral Road	Law Library	Other Governmental Elections	Help America Vote Act	Federal Block Grant	Chapter 19 Elections	Federal Law Enforcement	O.N.D.C.P.
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	65,503	-	46,914	-	-	53,318	404,000	33,600	2,110,623	3,935,893
Charges for services	-	-	-	171,352	1,240,239	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	8,809	-	-	-
Other	-	-	-	-	(6)	-	1,740	-	-	-
<b>TOTAL REVENUES</b>	<b>65,503</b>	<b>-</b>	<b>46,914</b>	<b>171,352</b>	<b>1,240,233</b>	<b>53,318</b>	<b>414,549</b>	<b>33,600</b>	<b>2,110,623</b>	<b>3,935,893</b>
<b>EXPENDITURES</b>										
General government	-	-	-	-	1,298,388	60,860	-	33,600	-	-
Law enforcement and public safety	86,211	-	-	223,941	-	-	520,574	-	1,886,282	3,878,011
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	252,908	220,506
Principal retirement	-	-	-	-	-	-	-	-	-	52,632
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	5,250
<b>TOTAL EXPENDITURES</b>	<b>86,211</b>	<b>-</b>	<b>-</b>	<b>223,941</b>	<b>1,298,388</b>	<b>60,860</b>	<b>520,574</b>	<b>33,600</b>	<b>2,139,190</b>	<b>4,156,399</b>
Excess of Revenues over (Under) Expenditures	(20,708)	-	46,914	(52,589)	(58,155)	(7,542)	(106,025)	-	(28,567)	(220,506)
<b>OTHER FINANCING SOURCES (USES)</b>										
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-	-	220,506
Interest income	-	29	486	662	-	420	-	-	-	-
Transfers in	20,708	-	-	1,906	-	7,122	99,546	-	113,043	-
Transfers (out)	-	-	-	-	-	-	-	-	(84,476)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>20,708</b>	<b>29</b>	<b>486</b>	<b>2,568</b>	<b>-</b>	<b>7,542</b>	<b>99,546</b>	<b>-</b>	<b>28,567</b>	<b>220,506</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>29</b>	<b>47,400</b>	<b>(50,021)</b>	<b>(58,155)</b>	<b>-</b>	<b>(6,479)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning</b>	<b>-</b>	<b>5,516</b>	<b>66,485</b>	<b>231,736</b>	<b>113,734</b>	<b>-</b>	<b>30,814</b>	<b>-</b>	<b>-</b>	<b>3,472</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 5,545</b>	<b>\$ 113,885</b>	<b>\$ 181,715</b>	<b>\$ 55,579</b>	<b>\$ -</b>	<b>\$ 24,335</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,472</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**SPECIAL REVENUE**

	Border Health Issues	Coronavirus Relief	TBH - Immunization Action Plan	Crimes Victims Assistance	Tuberculosis Program	Health Block Grant	Valle Escondido Sewer Project	Community Corrections Assist. Plan	W.I.C.	Self Help Centers
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,624,350	720,184	743,850	504,506	446,485	593,915	689,534	132,299	4,058,557	72,426
Charges for services	10,988	-	70,521	-	-	74,209	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	1,887	-	-	-	1,800	1,155	-
<b>TOTAL REVENUES</b>	<u>1,635,338</u>	<u>720,184</u>	<u>814,371</u>	<u>506,393</u>	<u>446,485</u>	<u>668,124</u>	<u>689,534</u>	<u>134,099</u>	<u>4,059,712</u>	<u>72,426</u>
<b>EXPENDITURES</b>										
General government	-	-	-	-	-	-	-	-	-	-
Law enforcement and public safety	-	-	-	651,199	-	-	-	167,503	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health	1,625,958	1,383,312	757,480	-	447,813	545,050	-	-	4,057,885	-
Welfare	-	-	-	-	-	-	716,117	-	-	72,426
Capital outlay	-	191,847	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,625,958</u>	<u>1,575,159</u>	<u>757,480</u>	<u>651,199</u>	<u>447,813</u>	<u>545,050</u>	<u>716,117</u>	<u>167,503</u>	<u>4,057,885</u>	<u>72,426</u>
Excess of Revenues over (Under) Expenditures	<u>9,380</u>	<u>(854,975)</u>	<u>56,891</u>	<u>(144,806)</u>	<u>(1,328)</u>	<u>123,074</u>	<u>(26,583)</u>	<u>(33,404)</u>	<u>1,827</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-	-	-
Interest income	-	2,655	-	-	-	-	-	24,675	-	-
Transfers in	2,300	934,360	43,012	146,407	1,328	-	-	-	-	-
Transfers (out)	-	(79,386)	-	-	-	-	(13,472)	(3,055)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,300</u>	<u>857,629</u>	<u>43,012</u>	<u>146,407</u>	<u>1,328</u>	<u>-</u>	<u>(13,472)</u>	<u>21,620</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	<u>11,680</u>	<u>2,654</u>	<u>99,903</u>	<u>1,601</u>	<u>-</u>	<u>123,074</u>	<u>(40,055)</u>	<u>(11,784)</u>	<u>1,827</u>	<u>-</u>
<b>Fund balance - beginning</b>	<u>(692)</u>	<u>-</u>	<u>(11,607)</u>	<u>3,693</u>	<u>(36)</u>	<u>1,620,593</u>	<u>40,055</u>	<u>3,120,972</u>	<u>(910)</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 10,988</u>	<u>\$ 2,654</u>	<u>\$ 88,296</u>	<u>\$ 5,294</u>	<u>\$ (36)</u>	<u>\$ 1,743,667</u>	<u>\$ -</u>	<u>\$ 3,109,188</u>	<u>\$ 917</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, 2022**

**SPECIAL REVENUE**

	<b>Emergency Rental Assistance I</b>	<b>Emergency Rental Assistance II</b>	<b>Home Disaster Assistance</b>	<b>Encumbered Pre-Trial Release</b>	<b>Juv Justice Alternative Ed</b>	<b>Juvenile Probation Comm.</b>	<b>Juvenile Services</b>	<b>Tax Assessor- Collector VIT</b>	<b>D.A. Hot Check Fee</b>	<b>Pre-Trial Diversion</b>
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,268,803	2,639,161	545,654	156,441	1,438,844	3,768,297	186,520	-	-	-
Charges for services	-	-	-	22,030	19,813	21,185	-	52,655	-	421,501
Fines and forfeitures	-	-	-	40,544	-	670	-	-	-	-
Other	-	-	-	-	-	33,343	-	-	-	-
<b>TOTAL REVENUES</b>	<b>9,268,803</b>	<b>2,639,161</b>	<b>545,654</b>	<b>219,015</b>	<b>1,458,657</b>	<b>3,823,495</b>	<b>186,520</b>	<b>52,655</b>	<b>-</b>	<b>421,501</b>
<b>EXPENDITURES</b>										
General government	9,268,803	2,639,161	-	-	-	-	-	14,381	-	-
Law enforcement and public safety	-	-	-	230,126	1,421,971	3,812,612	201,434	-	400	423,096
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	727,539	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	39,500	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,268,803</b>	<b>2,639,161</b>	<b>727,539</b>	<b>230,126</b>	<b>1,421,971</b>	<b>3,852,112</b>	<b>201,434</b>	<b>14,381</b>	<b>400</b>	<b>423,096</b>
Excess of Revenues over (Under) Expenditures	-	-	(181,885)	(11,111)	36,686	(28,617)	(14,914)	38,274	(400)	(1,595)
<b>OTHER FINANCING SOURCES (USES)</b>										
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-	-	-
Interest income	21,443	25,508	-	-	-	12,583	-	8,456	218	3,389
Transfers in	-	35,261	181,885	-	44,663	3,055	15,998	-	-	-
Transfers (out)	(35,261)	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(13,818)</b>	<b>60,769</b>	<b>181,885</b>	<b>-</b>	<b>44,663</b>	<b>15,638</b>	<b>15,998</b>	<b>8,456</b>	<b>218</b>	<b>3,389</b>
<b>Net change in fund balance</b>	<b>(13,818)</b>	<b>60,769</b>	<b>-</b>	<b>(11,111)</b>	<b>81,349</b>	<b>(12,979)</b>	<b>1,084</b>	<b>46,730</b>	<b>(182)</b>	<b>1,794</b>
<b>Fund balance - beginning</b>	<b>13,818</b>	<b>2,868</b>	<b>-</b>	<b>33,320</b>	<b>(3,238)</b>	<b>1,954,493</b>	<b>(1,084)</b>	<b>362,271</b>	<b>52,576</b>	<b>746,629</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 63,637</b>	<b>\$ -</b>	<b>\$ 22,209</b>	<b>\$ 78,111</b>	<b>\$ 1,941,514</b>	<b>\$ -</b>	<b>\$ 409,001</b>	<b>\$ 52,394</b>	<b>\$ 748,423</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>SPECIAL REVENUE</b>				
	<b>Venue Project</b>	<b>Colonia Street Light</b>	<b>Drug Forfeitures</b>	<b>Total Non-major Special Revenue Funds</b>
<b>REVENUES</b>				
Taxes	\$ 2,928,910	\$ -	\$ -	\$ 2,928,910
Intergovernmental	-	-	1,409,681	35,649,358
Charges for services	103,612	326,923	774,746	3,309,774
Fines and forfeitures	-	-	-	50,023
Other	5,102	-	25,601	70,622
<b>TOTAL REVENUES</b>	<b>3,037,624</b>	<b>326,923</b>	<b>2,210,028</b>	<b>42,008,687</b>
<b>EXPENDITURES</b>				
General government	855,914	283,133	-	14,454,240
Law enforcement and public safety	-	-	2,147,500	15,650,860
Highways and streets	-	-	-	-
Health	-	-	-	8,817,498
Welfare	-	-	-	1,516,082
Capital outlay	560,150	-	7,764	1,272,675
Principal retirement	-	-	-	52,632
Interest and fiscal charges	-	-	-	5,250
<b>TOTAL EXPENDITURES</b>	<b>1,416,064</b>	<b>283,133</b>	<b>2,155,264</b>	<b>41,769,237</b>
Excess of Revenues over (Under) Expenditures	<b>1,621,560</b>	<b>43,790</b>	<b>54,764</b>	<b>239,450</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Gain on sale of capital assets	-	-	519,425	519,425
Leases	-	-	-	220,506
Interest income	17,996	2,308	40,202	161,030
Transfers in	5,116	-	-	1,655,710
Transfers (out)	(1,228,923)	-	(196,925)	(1,641,498)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,205,811)</b>	<b>2,308</b>	<b>362,702</b>	<b>915,173</b>
<b>Net change in fund balance</b>	<b>415,749</b>	<b>46,098</b>	<b>417,466</b>	<b>1,154,623</b>
<b>Fund balance - beginning</b>	<b>2,736,706</b>	<b>386,698</b>	<b>2,534,154</b>	<b>14,043,036</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 3,152,455</b>	<b>\$ 432,796</b>	<b>\$ 2,951,620</b>	<b>\$ 15,197,659</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**CAPITAL PROJECTS**

	Project Roadmap	2011 Certificates of Obligation	2014 Certificates of Obligation	2016 Certificates of Obligation	2017 Certificates of Obligation	2017 Certificates of Obligation - Venue Tax Project	2019 Certificates of Obligation	2021 Certificates of Obligation	2022 Tax Notes	Total Non- major Capital Project Funds
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURES</b>										
General government	-	2,076	7,162	-	-	-	102,301	184,502	120,954	416,995
Law enforcement and public safety	-	-	-	-	-	-	-	-	334,747	334,747
Highways and streets	-	-	-	1,548	-	-	183,384	-	-	184,932
Health	-	14,510	-	-	-	-	9,722	-	-	24,232
Welfare	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	133,890	-	459,750	8,544,164	3,864,593	1,140,461	14,142,858
Interest and fiscal charges	-	-	-	-	-	-	-	-	54,081	54,081
<b>TOTAL EXPENDITURES</b>	-	16,586	7,162	135,438	-	459,750	8,839,571	4,049,095	1,650,243	15,157,845
Excess of Revenues over (Under) Expenditures	-	(16,586)	(7,162)	(135,438)	-	(459,750)	(8,839,571)	(4,049,095)	(1,650,243)	(15,157,845)
<b>OTHER FINANCING SOURCES (USES)</b>										
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Tax note proceeds	-	-	-	-	-	-	-	-	2,908,202	2,908,202
Premium on tax note issued	-	-	-	-	-	-	-	-	321,080	321,080
Leases	-	-	-	-	-	-	-	-	-	-
Interest income	232	7	-	762	305	667	128,403	85,044	42,532	257,952
Transfers in	-	1,656	788	-	-	-	-	-	3,677,837	3,680,281
Transfers (out)	(51,668)	-	-	-	-	-	-	-	(328,619)	(380,287)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(51,436)	1,663	788	762	305	667	128,403	85,044	6,621,032	6,787,228
Net change in fund balance	(51,436)	(14,923)	(6,374)	(134,676)	305	(459,083)	(8,711,168)	(3,964,051)	4,970,789	(8,370,617)
<b>Fund balance - beginning</b>	51,436	14,923	6,366	278,671	65,853	524,227	25,860,147	16,131,341	-	42,932,964
<b>FUND BALANCE - ENDING</b>	\$ -	\$ -	\$ (8)	\$ 143,995	\$ 66,158	\$ 65,144	\$ 17,148,979	\$ 12,167,290	\$ 4,970,789	\$ 34,562,347

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**DEBT SERVICE**

	<b>I &amp; S Unlimited Tax Rev Bonds</b>	<b>I &amp; S Limited Tax Rev Bonds</b>	<b>Total Non- major Debt Service Funds</b>	<b>Total Non- major Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 3,237	\$ 10,163,809	\$ 10,167,046	\$ 13,095,956
Intergovernmental	-	-	-	35,649,358
Charges for services	-	-	-	3,309,773
Fines and forfeitures	-	-	-	50,023
Other	-	-	-	70,622
<b>TOTAL REVENUES</b>	<b>3,237</b>	<b>10,163,809</b>	<b>10,167,046</b>	<b>52,175,732</b>
<b>EXPENDITURES</b>				
General government	-	-	-	14,871,235
Law enforcement and public safety	-	-	-	15,985,607
Highways and streets	-	-	-	184,932
Health	-	-	-	8,841,730
Welfare	-	-	-	1,516,082
Capital outlay	-	-	-	15,415,533
Principal retirement	-	10,015,507	10,015,507	10,068,139
Interest and fiscal charges	-	5,205,392	5,205,392	5,264,722
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>15,220,899</b>	<b>15,220,899</b>	<b>72,147,980</b>
Excess of Revenues Over (Under)				
Expenditures	3,237	(5,057,090)	(5,053,853)	(19,972,248)
<b>OTHER FINANCING SOURCES (USES)</b>				
Tax note proceeds	-	-	-	2,908,202
Premium on tax note issued	-	-	-	321,080
Gain on sale of capital assets	-	-	-	519,425
Leases	-	-	-	220,506
Interest income	931	67,026	67,957	486,938
Transfers in	-	3,069,269	3,069,269	8,405,260
Transfers (out)	-	-	-	(2,021,785)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>931</b>	<b>3,136,295</b>	<b>3,137,226</b>	<b>10,839,626</b>
<b>Net change in fund balance</b>	<b>4,168</b>	<b>(1,920,795)</b>	<b>(1,916,627)</b>	<b>(9,132,622)</b>
<b>Fund balance - beginning</b>	<b>126,359</b>	<b>4,087,784</b>	<b>4,214,143</b>	<b>61,190,144</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 130,527</b>	<b>\$ 2,166,989</b>	<b>\$ 2,297,516</b>	<b>\$ 52,057,522</b>



## **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.

### **2022 CERTIFICATES OF OBLIGATION**

This fund is used to account for County projects funded with the issuance of Certificates of Obligation in 2022.

### **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, 2022, with the intent of accelerating the U.S.'s recovery from the COVID-19 pandemic.

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
<b>Taxes</b>				
Current Ad valorem Taxes	\$ 72,878,279	\$ 72,878,279	\$ 71,997,234	\$ (881,045)
Delinquent Ad valorem Taxes	1,578,718	1,578,718	1,932,575	353,857
TIRZ	(4,792,831)	(4,792,831)	(4,792,831)	-
Discounts	(1,645,063)	(1,645,063)	(1,545,547)	99,516
Commissions	(741,518)	(741,518)	(729,539)	11,979
Errors and Adjustments	(372,285)	(372,285)	(888,751)	(516,466)
Penalties and Interest	1,339,849	1,339,849	1,426,301	86,452
Misc. Pmts - in lieu of taxes	105,000	105,000	100,000	(5,000)
<b>TOTAL TAXES</b>	<b>68,350,149</b>	<b>68,350,149</b>	<b>67,499,442</b>	<b>(850,707)</b>
<b>Licenses and Permits</b>				
Beer Licenses (net)	11,827	11,827	35,952	24,125
Liquor Licenses (net)	68,292	68,292	82,318	14,026
Gaming licenses	11,500	11,500	14,305	2,805
Certificates of Title	510,000	510,000	483,285	(26,715)
Tax Certificates	7,548	7,548	9,110	1,562
<b>TOTAL LICENSES AND PERMITS</b>	<b>609,167</b>	<b>609,167</b>	<b>624,970</b>	<b>15,803</b>
<b>Intergovernmental Revenues</b>				
State Revenue	60,029	151,163	151,163	-
State Revenue	211,651	211,651	184,755	(26,896)
DA Food Stamp Prosecutions	200	-	-	-
Federal-SCAAP	165,000	165,000	-	(165,000)
Prisoner Transport	42,748	42,748	-	(42,748)
Contributions from other Entity	35,000	40,000	-	(40,000)
State Revenue	32,003	32,003	-	(32,003)
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>546,631</b>	<b>642,565</b>	<b>335,918</b>	<b>(306,647)</b>
<b>Charges for Services</b>				
Bio terrorism-indirect cost	12,355	12,355	13,993	1,638
Indir.CostReimb.-WIC Grants Aid	273,411	273,411	330,852	57,441
Copy Reimbursements	80,901	80,901	96,090	15,189
County Clerk-Records Mgmt.	568,192	568,192	442,576	(125,616)
Vital Statistics Preserve Fee	1,417	1,417	272	(1,145)
County Clerk-Records Mgmt.	549,564	549,564	451,707	(97,857)
Emergency Services District	15,000	15,000	15,000	-
Emergency Services District	81,745	88,559	83,623	(4,936)
Inspections	75,570	75,570	89,823	14,253
Emergency Services District	259,023	259,023	266,731	7,708
Emergency Services District	-	-	1,500	1,500
Fee Revenue Admin Fee	-	-	50,002	50,002
Federal Wildlife Allocation	35,659	35,659	49,073	13,414
State Mixed Drink Tax	1,032,012	1,032,012	1,457,116	425,104
State Bingo Tax	195,828	195,828	167,023	(28,805)
Sales Tax Commissions-Tax Auto	2,651,109	2,651,109	3,339,773	688,664
Child Safety Admin Fee	52,650	52,650	51,982	(668)
County's Waste Collection fee	350,048	350,048	429,952	79,904
Vending Machine Commissions	7,500	7,500	5,811	(1,689)
Emergency Services District	30,000	30,000	30,000	-
Fee Revenue	-	-	(300)	(300)
Bail Bond Fees	33,250	33,250	18,342	(14,908)
Labor Charges	78,916	78,916	68,471	(10,445)
Indirect Cost	2,500	2,500	27,568	25,068
Labor Charges	33,948	33,948	29,942	(4,006)
Service Fees	9,284	9,284	5,399	(3,885)
Copy Reimbursements	31,136	31,136	31,647	511
County Clerk-Judicial Rec Mgt	12,500	12,500	2,115	(10,385)
Transaction Fee	3,674	3,674	2,882	(792)
Aid Count Court at Law	84,000	84,000	84,000	-
Judges Signature Probate Fee	369	369	143	(226)
Aid Count Court at Law	84,000	84,000	84,000	-
Aid Count Court at Law	84,000	84,000	84,000	-

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
<b>Charges for Services (continued)</b>				
Judges Signature Probate Fee	\$ 369	\$ 369	\$ 143	\$ (226)
Guardianship Fee	-	18,000	-	(18,000)
Aid Count Court at Law	84,000	84,000	84,000	-
Judges Signature Probate Fee	369	369	143	(226)
Aid Count Court at Law	84,000	84,000	84,000	-
Steno Fees and Interpreter Fee	67,737	67,737	113,118	45,381
Jury Fees	136,268	136,268	135,847	(421)
Reimbursement Indigent defense	135,774	135,774	44,828	(90,946)
Judges Signature Probate Fee	369	369	-	(369)
Bail Bond Fees	33,250	33,250	18,663	(14,587)
Service Fees	13,360	13,360	12,503	(857)
Copy Reimbursement-Dist. Clerk	124,001	124,001	96,144	(27,857)
Dist. Clerk-Judicial Recd Mgmt.	39,574	39,574	5,582	(33,992)
Dist. Clerk-Passport Revenue	21,857	21,857	27,579	5,722
Research fees - District Clerk	18,849	18,849	23,708	4,859
Passport Picture fee-Dist. Clerk	6,486	6,486	3,568	(2,918)
District Clerk	486,203	486,203	444,318	(41,885)
Transaction Fee	5,736	5,736	5,882	146
Justices of the Peace	7,894	7,894	1,720	(6,174)
Justices of the Peace	20,001	20,001	5,212	(14,789)
Justices of the Peace	45,380	45,380	11,453	(33,927)
Justices of the Peace	23,811	23,811	5,212	(18,599)
Justices of the Peace	5,288	5,288	1,467	(3,821)
Justices of the Peace	14,629	14,629	2,225	(12,404)
Justices of the Peace	36,129	36,129	5,837	(30,292)
Justices of the Peace	865	865	329	(536)
Justices of the Peace	13,521	13,521	4,422	(9,099)
Justices of the Peace	27,415	27,415	6,193	(21,222)
State Aid-County Attorney	40,352	40,352	53,351	12,999
County Attorney	38,031	38,031	37,981	(50)
Justices of the Peace	-	-	65	65
Copy Receipts	-	-	492	492
Audit Fees	32,587	32,587	31,511	(1,076)
Indirect Cost	14,304	14,304	30,374	16,070
Vehicle Inventory Tax Surplus	49,443	49,443	118,219	68,776
Beer, Wine, Liquor Commissions	9,884	9,884	7,592	(2,292)
Tax Commissions-Ad valorem	3,266,568	3,266,568	3,216,296	(50,272)
Tax Assessor/Collector-Auto	868,595	868,595	1,043,083	174,488
TWX Reimbursement	3,006	3,006	3,432	426
Vehicle Inventory Tax Surplus	150,375	150,375	30,846	(119,529)
Land Rental	5,700	5,700	6,175	475
Jail-State, Other	1,180,932	1,180,932	95,268	(1,085,664)
Jail-Federal	1,425,250	1,425,250	184,728	(1,240,522)
Pay Phones Commissions	901,217	901,217	687,000	(214,217)
Reimbursement Inmate damages	-	263	263	-
Service Fees	6,733	6,733	9,924	3,191
Constable Precinct #1	1,100	1,100	1,060	(40)
Service Fees	148,067	148,067	133,008	(15,059)
Constable Precinct #2	10,537	10,537	7,485	(3,052)
Service Fees	78,327	78,327	71,986	(6,341)
Constable Precinct #3	1,345	1,345	2,240	895
Service Fees	17,962	17,962	17,292	(670)
Constable Precinct #4	7,623	7,623	8,089	466
Service Fees	50,925	50,925	75,898	24,973
Constable Precinct #5	14,186	14,186	9,923	(4,263)
Sheriff Fees	237,745	237,745	248,538	10,793
Sheriff Arrest Fees	5,603	5,603	5,809	206
Restitution Rental	24,000	24,000	24,000	-
Registration Fees-Flu Vaccine	6,500	6,500	8,789	2,289
State Tobacco Reimbursement	145,217	145,217	160,085	14,868
Subdivision Plat Inspection Fee	4,420	4,420	3,830	(590)
Inspections	72,207	72,207	68,590	(3,617)

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
<b>Charges for Services (continued)</b>				
Septic Tank Fees	\$ 56,430	\$ 56,430	\$ 70,070	\$ 13,640
Program Revenues	-	-	(454)	(454)
Program Revenues	-	65,000	48,194	(16,806)
Program Revenues	348,944	348,944	290,611	(58,333)
Program Revenues	262,558	262,558	250,785	(11,773)
Land Rental	-	-	4,320	4,320
Land Rental	41,000	41,000	40,890	(110)
<b>TOTAL CHARGES FOR SERVICES</b>	<b>17,710,369</b>	<b>17,800,446</b>	<b>16,062,842</b>	<b>(1,737,604)</b>
<b>Fines and Forfeitures</b>				
Fee Revenue	1,297,216	1,297,216	1,290,549	(6,667)
Fee Revenue	157,297	157,297	408,073	250,776
Court Cost	225	2,093	83	(2,010)
Fines	118,388	118,388	140,848	22,460
Fee Revenue	22,215	22,215	19,805	(2,410)
Court Cost	200	200	378	178
Fines	20	20	12	(8)
Fee Revenue	159,568	159,568	158,322	(1,246)
Fee Revenue	38,406	38,406	298,044	259,638
District Clerk	304,624	304,624	252,497	(52,127)
Fines	17,357	17,357	14,836	(2,521)
JPTech Fee	116,345	268,273	237,171	(31,102)
Fee Revenue	350,747	350,747	327,885	(22,862)
Court Cost	19,624	19,624	20,617	993
JPTech Fee	-	-	455	455
Fines	6,000	6,000	3,739	(2,261)
Fee Revenue	338,187	338,187	321,891	(16,296)
Court Cost	14,185	14,185	14,988	803
JPTech Fee	-	-	202	202
Fines	6,003	6,003	7,467	1,464
Fee Revenue	230,948	230,948	170,017	(60,931)
Court Cost	11,916	11,916	8,864	(3,052)
Court Cost	6,282	6,282	4,420	(1,862)
Fee Revenue	210,450	210,450	95,831	(114,619)
Court Cost	12,000	12,000	6,595	(5,405)
Fines	7,352	7,352	4,016	(3,336)
Fee Revenue	213,074	213,074	132,716	(80,358)
Court Cost	9,874	9,874	7,092	(2,782)
Fines	5,364	5,364	3,462	(1,902)
Fee Revenue	233,617	233,617	142,603	(91,014)
Court Cost	13,951	13,951	8,018	(5,933)
JPTech Fee	-	-	1,545	1,545
Fines	7,364	7,364	3,851	(3,513)
Fee Revenue	690,492	690,492	459,600	(230,892)
Court Cost	42,633	42,633	21,428	(21,205)
JPTech Fee	-	-	1,946	1,946
Fines	24,811	24,811	12,301	(12,510)
Fee Revenue	403,336	403,336	290,295	(113,041)
Court Cost	18,387	18,387	14,071	(4,316)
Fines	7,890	7,890	4,698	(3,192)
Fee Revenue	227,071	227,071	174,999	(52,072)
Court Cost	12,343	12,343	10,924	(1,419)
JPTech Fee	-	-	1,082	1,082
Fines	6,722	6,722	5,876	(846)
Fee Revenue	433,886	433,886	438,421	4,535
Court Cost	25,654	25,654	25,458	(196)
Fines	18,624	18,624	15,832	(2,792)
Civil CH Const - Revenue	-	96,008	96,008	-
Fee Revenue	3,796	3,796	2,333	(1,463)
Fee Revenue	1,356	1,356	899	(457)
Fee Revenue	851	851	1,227	376
Fee Revenue	126,211	126,211	180,210	53,999

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
<b>Fines and Forfeitures (continued)</b>				
JPTech Fee	\$ -	\$ -	\$ 1,442	\$ 1,442
Fee Revenue	48,700	48,700	53,205	4,505
JPTech Fee	-	-	429	429
Fines	225	225	254	29
<b>TOTAL FINES AND FORFEITURES</b>	<u>6,021,787</u>	<u>6,271,591</u>	<u>5,919,830</u>	<u>(351,761)</u>
<b>Other</b>				
Insurance Proceeds	-	-	4,216	4,216
Miscellaneous	100	100	90	(10)
Miscellaneous Revenue	2,500	2,500	-	(2,500)
Settlements	3,964	3,964	9,668	5,704
Donations	2,500	2,500	-	(2,500)
Miscellaneous	138,843	138,843	142,743	3,900
Snack Bar Commissions	3,600	3,600	-	(3,600)
Sale of Surplus	-	-	1,347	1,347
Sale of Surplus	-	-	2,444	2,444
Long/Short	-	-	18	18
Miscellaneous	120	120	72	(48)
Long/Short	-	-	(4)	(4)
Long/Short	-	-	357	357
Long/Short	-	-	283	283
Long/Short	-	-	236	236
Long/Short	-	-	744	744
Long/Short	-	-	343	343
Long/Short	-	-	567	567
ASAP Program	-	200	-	(200)
Miscellaneous	4,684	4,684	7,335	2,651
Long/Short	4,045	4,045	3,198	(847)
Insurance Proceeds	-	-	3,425	3,425
Insurance Proceeds	-	-	171	171
Miscellaneous	19,539	19,539	19,698	159
Insurance Proceeds	-	-	25,000	25,000
Transfer from Education Res	-	-	900	900
Transfer from Education Res	-	-	1,265	1,265
Insurance Proceeds	-	20,806	6,361	(14,445)
Insurance Proceeds	-	-	2,191	2,191
Miscellaneous	3,125	3,125	8,700	5,575
Transfer from Education Res	-	-	17,144	17,144
Donations	-	-	100	100
Miscellaneous	10,037	10,037	5,284	(4,753)
Miscellaneous	2,454	2,454	4,329	1,875
Miscellaneous	29,036	29,036	42,952	13,916
Miscellaneous	-	-	52	52
Miscellaneous	-	-	3	3
<b>TOTAL OTHER</b>	<u>224,547</u>	<u>245,553</u>	<u>311,232</u>	<u>65,679</u>
<b>Other Financing Sources</b>				
Gain on sale of capital assets	45,000	45,000	326,332	281,332
Leases	-	-	80,573	80,573
Interest income	153,816	153,816	331,388	177,572
Transfers in	7,005,287	7,005,287	10,039,062	3,033,775
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>7,204,103</u>	<u>7,204,103</u>	<u>10,777,355</u>	<u>3,573,252</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>\$ 100,666,753</u>	<u>\$ 101,123,574</u>	<u>\$ 101,531,589</u>	<u>\$ 408,015</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**EXPENDITURES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Expenses</b>				
<b>GENERAL GOVERNMENT DEPARTMENTS</b>				
COUNTY JUDGE	\$377,391	\$349,683	\$322,445	\$27,238
HUMAN RESOURCES	104,535	111,626	111,620	6
CIVIL SERVICE COMMISSION	110,378	110,378	107,918	2,460
COUNTY CLERK	993,786	970,236	928,815	41,421
RECORDS MANAGEMENT	569,609	569,609	442,848	126,761
OLD RECORDS RETRIEVAL	549,564	549,564	451,707	97,857
VETERAN'S SERVICE OFFICE	292,944	268,510	247,997	20,513
EMERGENCY MANAGEMENT	630,957	588,092	584,636	3,456
ESD CONTRACT	82,705	88,559	76,264	12,295
FIRE MARSHAL DIVISION	433,011	448,976	445,761	3,215
MAIL ROOM	18,288	18,288	17,362	926
DATA PROCESSING	2,326,090	2,721,924	2,691,610	30,314
GENERAL ADMINISTRATION	3,333,822	4,134,301	3,071,735	1,062,566
TROPICAL STORM HANNA	-	948	948	-
CIVIL DIVISION	805,570	993,791	993,628	163
COMMISSIONER PCT. #1	75,461	79,375	79,371	4
COMMISSIONER PCT. #2	76,293	83,761	83,742	19
COMMISSIONER PCT. #3	80,169	85,029	84,996	33
COMMISSIONER PCT. #4	75,689	82,796	82,775	21
REPRODUCTION	186,466	186,466	181,495	4,971
ECONOMIC DEV AND COMM AFFAIRS	532,800	683,934	670,580	13,354
VEHICLE MAINTENANCE	382,642	383,742	375,289	8,453
M&O - VEHICLE MAINTENANCE	40,228	40,228	32,617	7,611
VOTER REGISTRATION & ELECTIONS	1,756,467	2,335,882	2,334,986	896
COUNTY AUDITOR	1,796,245	1,796,245	1,450,754	345,491
COUNTY PURCHASING	484,284	498,923	498,659	264
COUNTY TREASURER	284,869	286,869	277,322	9,547
TAX ASSESSOR/COLLECTOR	4,901,188	4,657,893	4,502,250	155,643
VEHICLE INVENTORY TAX	150,375	150,375	14,923	135,452
M&O VETERANS' OFFICE	18,293	18,293	16,748	1,545
M&O ELECTIONS OFFICE	28,754	30,040	29,661	379
M&O LEVEE ST. ANNEX	295,071	350,356	350,003	353
M&O ANIMAL SHELTER	54,614	54,614	51,215	3,399
M&O CAMERON PARK LAW ENFORCEMENT	4,326	4,326	3,573	753
M&O LOS FRESNOS	48,671	48,671	47,853	818
M&O RIO HONDO ANNEX	14,066	27,021	26,786	235
M&O PORT ISABEL ANNEX	47,449	51,496	51,065	431
M&O DANCY BUILDING	383,724	461,541	460,735	806
M&O SANTA ROSA TECHNOLOGY CTR	48,306	48,306	45,039	3,267
M&O SAN BENITO DRIVE UP	57,243	63,971	63,719	252
M&O HARLINGEN BUILDING	112,674	112,674	111,908	766
M&O COURTHOUSE BUILDING	878,658	1,224,752	1,223,938	814
MAINTENANCE DEPARTMENT	1,177,949	1,200,254	1,197,314	2,940
M&O 1157 E. MONROE	20,323	20,323	7,382	12,941
M&O SAN BENITO ANNEX	315,058	343,847	343,358	489
M&O RECORDS WAREHOUSE	48,397	55,937	55,706	231
M&O LA FERIA ANNEX	43,342	48,503	48,413	90
M&O ARROYO CITY FIRE STATION	6,771	12,385	12,284	101
HISTORICAL COMMITTEE	500	500	-	500
FARM & HOME DEMONSTRATION	282,549	282,549	272,500	10,049
M&O TICK ERRADICATION	7,008	7,008	1,991	5,017
<b>TOTAL GENERAL GOVERNMENT</b>	<b>25,345,572</b>	<b>27,743,370</b>	<b>25,586,244</b>	<b>2,157,126</b>
<b>LAW ENFORCEMENT &amp; PUBLIC SAFETY DEPARTMENTS</b>				
BAIL BOND ADMINISTRATION	68,158	68,158	66,026	\$2,132
COUNTY CLERK - JUDICIAL	1,059,399	983,267	891,186	92,081
COUNTY COURT AT LAW I	674,477	675,340	675,089	251
COUNTY COURT AT LAW IV	763,728	789,826	782,693	7,133
COUNTY COURT AT LAW II	678,051	639,251	609,287	29,964
COUNTY COURT AT LAW III	596,623	582,123	574,102	8,021
COUNTY COURT AT LAW V	551,163	548,463	542,774	5,689
DISTRICT COURTS	3,611,823	3,553,823	3,279,196	274,627
INDIGENT DEFENSE	2,236,782	2,231,745	2,231,427	318
CRIMINAL HEARINGS OFFICER	265,551	280,568	280,643	(75)
COURTHOUSE SECURITY	412,348	368,948	351,540	17,408
DIVERT COURT	508,947	501,947	501,121	826
484TH DISTRICT COURT	521,778	450,778	421,044	29,734
M&O MAGISTRATE COURT	23,662	23,662	8,207	15,455
DISTRICT CLERK	2,229,292	2,228,448	2,178,628	49,820
JUSTICE OF PEACE ADMIN.	121,208	273,136	236,089	37,047
JUSTICE OF THE PEACE #1	276,410	267,410	265,908	1,502

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**EXPENDITURES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Expenses</b>				
<b>LAW ENFORCEMENT &amp; PUBLIC SAFETY DEPARTMENTS - continued</b>				
JUSTICE OF THE PEACE #2-1	\$283,561	\$283,561	\$282,006	\$1,555
JUSTICE OF THE PEACE #2-2	284,511	284,511	278,135	6,376
JUSTICE OF THE PEACE #3-1	233,052	233,052	228,981	4,071
JUSTICE OF THE PEACE #3-2	232,588	232,588	224,523	8,065
JUSTICE OF THE PEACE #4	240,896	235,896	223,093	12,803
JUSTICE OF THE PEACE #5-1	363,263	364,063	250,064	113,999
JUSTICE OF THE PEACE #5-3	293,146	291,946	281,809	10,137
JUSTICE OF THE PEACE #5-2	292,829	292,829	256,503	36,326
JUSTICE OF THE PEACE 2-3	285,438	285,438	282,507	2,931
DISTRICT ATTORNEY	5,196,967	5,082,967	4,940,362	142,605
JAIL, DETENTION CENTER 1 & 2	17,595,608	17,281,190	16,708,574	572,616
M&O JAIL	1,831,000	2,148,687	2,145,503	3,184
JAIL INFIRMARY	3,575,396	4,000,997	3,998,717	2,280
M&O DARRELL HESTER BUILDING	183,189	200,198	200,069	129
M&O ORANGE ST.	34,003	41,053	41,017	36
CONSTABLE PCT#1	427,351	435,951	433,781	2,170
CONSTABLE PCT#2	604,507	607,716	606,656	1,060
PCT 2 SECURITY	463,794	479,014	478,374	640
CONSTABLE PCT#3	802,400	797,827	784,388	13,439
CONSTABLE PCT#4	672,672	687,972	686,321	1,651
MENTAL HEALTH TRANSPORT	348,944	348,944	274,425	74,519
CONSTABLE PCT#5	849,782	857,988	828,318	29,670
PCT 5 MENTAL HEALTH TRANSPORT	265,558	265,558	254,706	10,852
SHERIFF'S OFFICE	8,034,717	8,111,668	8,110,841	827
M&O SHERIFF'S OFFICE	418,747	416,068	330,899	85,169
SHERIFF'S AUTO THEFT	449,057	437,772	437,747	25
JUVENILE BOOTCAMP	1,606,560	1,606,560	1,368,353	238,207
JUVENILE PROBATION	2,446,650	2,446,650	2,221,330	225,320
JUVENILE DETENTION	3,005,920	3,005,920	2,606,965	398,955
ADULT PROBATION	87,806	91,205	89,508	1,697
<b>TOTAL LAW ENFORCEMENT &amp; PUBLIC SAFETY</b>	<b>66,009,312</b>	<b>66,322,682</b>	<b>63,749,435</b>	<b>2,573,247</b>
<b>HEALTH DEPARTMENTS</b>				
M&O BROWNSVILLE HEALTH CENTER	92,458	97,629	97,210	419
M&O FATHER O'BRIEN HLTH CLINIC	46,534	46,534	43,448	3,086
M&O HARLINGEN HEALTH BUILDING	28,594	32,978	32,974	4
HEALTH DEPARTMENT	2,048,149	1,960,798	1,870,835	89,963
COMMUNITY SERVICES	-	58	57	1
ENVIRONMENTAL HEALTH	980,288	999,239	983,743	15,496
<b>TOTAL HEALTH</b>	<b>3,196,023</b>	<b>3,137,236</b>	<b>3,028,267</b>	<b>108,969</b>
<b>WELFARE DEPARTMENTS</b>				
INDIGENT SERVICES/AUTOPSIES	883,729	972,131	971,468	663
CHILD WELFARE	767,800	617,800	462,292	155,508
CHILD PROTECTIVE LEGAL ADMIN	144,973	148,053	147,934	119
INDIGENT HEALTH CLAIMS	3,139,348	1,889,348	1,766,984	122,364
<b>TOTAL WELFARE</b>	<b>4,935,850</b>	<b>3,627,332</b>	<b>3,348,678</b>	<b>278,654</b>
<b>CAPITAL OUTLAY</b>	<b>532,707</b>	<b>532,707</b>	<b>576,309</b>	<b>(43,602)</b>
<b>Debt Service</b>				
Principal retirement	-	-	298,477	(298,477)
Interest and fiscal charges	-	-	43,848	(43,848)
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>342,325</b>	<b>(342,325)</b>
<b>Other Financing Uses</b>				
Transfers out	647,258	694,529	3,418,601	(2,724,072)
<b>TOTAL OTHER FINANCING USES</b>	<b>647,258</b>	<b>694,529</b>	<b>3,418,601</b>	<b>(2,724,072)</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCE USES</b>	<b>100,666,722</b>	<b>102,057,856</b>	<b>100,049,858</b>	<b>2,007,998</b>
Net change in fund balance	-	(934,282)	1,481,730	(2,416,012)
Fund Balance - beginning	-	23,128,368	23,128,368	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 22,194,086</b>	<b>\$ 24,610,098</b>	<b>\$ (2,416,012)</b>

**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, 2022**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
<b>Tax Revenues</b>				
Current ad valorem taxes	\$ 9,888,275	\$ 9,888,275	\$ 9,768,736	\$ (119,539)
Delinquent advalorem taxes	207,639	207,639	323,407	115,768
Less:				
Discounts	(223,206)	(223,206)	(209,703)	13,503
Commissions	(100,557)	(100,557)	(99,001)	1,556
Insolvents and adjustments	(50,480)	(50,480)	(121,936)	(71,456)
Penalties and interest	183,039	183,039	192,493	9,454
<b>TOTAL TAX REVENUES</b>	<u>9,904,710</u>	<u>9,904,710</u>	<u>9,853,996</u>	<u>(50,714)</u>
<b>Licenses and Permits</b>				
Building permits and books	677,832	677,832	825,608	147,776
Automobile registration fees	3,575,500	3,575,500	3,465,359	(110,141)
<b>TOTAL LICENSES AND PERMITS</b>	<u>4,253,332</u>	<u>4,253,332</u>	<u>4,290,967</u>	<u>37,635</u>
<b>Intergovernmental Revenues</b>				
State revenue	-	-	243,558	243,558
Contributions from other entities	-	490,000	406,800	(83,200)
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<u>-</u>	<u>490,000</u>	<u>650,358</u>	<u>160,358</u>
<b>Charges for Services</b>				
Recording and filing fees	1,917	1,917	4,686	2,769
Review fees	29,862	29,862	58,865	29,003
Auto license revenue	360,000	360,000	360,000	-
Overweight fees	147,704	147,704	139,202	(8,502)
Commercial vehicle violations	53,021	53,021	27,165	(25,856)
Bond forfeiture	146,500	146,500	45,227	(101,273)
<b>TOTAL CHARGES FOR SERVICES</b>	<u>739,004</u>	<u>739,004</u>	<u>635,145</u>	<u>(103,859)</u>
<b>Other Financing Sources</b>				
Gain on sale of capital assets	50,000	50,000	105,300	55,300
Tax note proceeds	-	-	2,575,533	2,575,533
Premium on tax notes issued	-	-	284,353	284,353
Interest income	29,319	29,319	91,865	62,546
Transfers in	232,525	232,525	243,283	10,758
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>311,844</u>	<u>311,844</u>	<u>3,300,334</u>	<u>2,988,490</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>\$ 15,208,890</u>	<u>\$ 15,698,890</u>	<u>\$ 18,730,800</u>	<u>\$ 3,031,910</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, 2022**

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Expenditures</b>				
<b>Highways and Streets</b>				
District Attorney	\$ 55,436	\$ 55,436	\$ 52,981	\$ 2,455
Precinct #1 Commissioner Staff	118,247	118,247	113,416	4,831
Pct. 1 Warehouse - M & O	20,174	21,151	10,781	10,370
Precinct #2 Commissioner Staff	122,631	122,630	111,745	10,885
Pct. 2 Warehouse - M & O	27,456	33,744	27,165	6,579
Precinct #3 Commissioner Staff	128,182	128,182	116,485	11,697
Pct. 3 Warehouse - M & O	18,100	20,857	17,587	3,270
Precinct #4 Commissioner Staff	184,773	184,774	180,277	4,497
Pct. 4 Warehouse - M & O	23,475	23,475	19,248	4,227
Consolidated Road Districts M & O	10,124,378	9,937,954	8,534,551	1,403,403
Engineering & Right-of-Way	2,008,083	1,979,082	1,733,872	245,210
Planning and Inspection	1,014,962	1,014,962	980,706	34,256
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>13,845,897</b>	<b>13,640,494</b>	<b>11,898,814</b>	<b>1,741,680</b>
<b>CAPITAL OUTLAY</b>	<b>1,362,993</b>	<b>1,362,993</b>	<b>1,362,993</b>	<b>-</b>
<b>Debt Service</b>				
Principal retirement	-	716,196	716,196	-
Interest and fiscal charges	-	144,678	144,678	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>860,874</b>	<b>860,874</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfers out	-	-	3,081,236	(3,081,236)
<b>TOTAL OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>3,081,236</b>	<b>(3,081,236)</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>15,208,890</b>	<b>15,864,361</b>	<b>17,203,917</b>	<b>(1,339,556)</b>
Net change in fund balances	-	(165,471)	1,526,883	(1,692,354)
Fund Balance - beginning	-	11,368,593	11,368,593	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 11,203,122</b>	<b>\$ 12,895,476</b>	<b>\$ (1,692,354)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2022 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<u>CURRENT YEAR</u>	<u>CUMMULATIVE THROUGH 9/30/2022</u>	<u>BUDGET FOR THE PROJECT</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
M&O Veterans Office	-	-	12,650	12,650
M&O Elections Building	-	-	27,000	27,000
M&O Animal Shelter	-	-	30,000	30,000
M&O Rio Hondo Annex	-	-	178,720	178,720
M&O Port Isabel Annex	-	-	230,000	230,000
M&O Harlingen Building	-	-	130,000	130,000
M&O 1157 E. Monroe	-	-	63,000	63,000
M&O La Feria Building	-	-	62,580	62,580
Juvenile Boot camp	-	-	305,000	305,000
Juvenile Probation	-	-	155,000	155,000
Juvenile Detention	-	-	1,050,592	1,050,592
Andy Bowie Park	-	-	1,900,000	1,900,000
<b>General governmental</b>				
M&O Courthouse	38,636	38,636	1,803,221	1,764,585
Community Parks	14,000	14,000	3,500,000	3,486,000
<b>Highways and streets</b>				
M&O Dancy Building	23,265	23,265	60,000	36,735
M&O Jail	10,052	10,052	483,408	473,356
M&O Records Warehouse	16,220	16,220	42,000	25,780
M&O Adult Probation	4,293	4,293	64,000	59,707
<b>Capital outlay</b>				
M&O 35 Orange St.	43,500	43,500	398,035	354,535
M&O Sheriff's Office	190,250	190,250	404,794	214,544
Consolidated Precincts	89,231	89,231	7,000,000	6,910,769
Park System Administration	803,630	803,630	2,100,000	1,296,370
<b>Debt service:</b>				
Interest and fiscal charges	289,722	289,722	(309,278)	599,000
<b>TOTAL EXPENDITURES</b>	<u>1,522,799</u>	<u>1,522,799</u>	<u>19,690,722</u>	<u>19,365,923</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,522,799)</u>	<u>(1,522,799)</u>	<u>(19,690,722)</u>	<u>(19,365,923)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interest income	146,202	146,202	-	146,202
Bond issuance	18,725,000	18,725,000	18,725,000	-
Premium on bonds issued	1,584,278	1,584,278	1,584,278	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>20,455,480</u>	<u>20,455,480</u>	<u>20,309,278</u>	<u>146,202</u>
<b>NET CHANGE IN FUND BALANCE</b>	\$ 18,932,681	\$ 18,932,681	\$ 618,556	\$ (18,314,125)
Fund Balance - October 1, 2021	-	-	-	-
<b>FUND BALANCE - September 30, 2022</b>	<u>\$ 18,932,681</u>	<u></u>	<u></u>	<u></u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**AMERICAN RESCUE PLAN ACT FUND (ARPA)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental	\$ 82,194,452	\$ 22,758,864	\$ (59,435,588)
<b>TOTAL REVENUES</b>	<b>82,194,452</b>	<b>22,758,864</b>	<b>(59,435,588)</b>
<b>EXPENDITURES</b>			
Water & sewer infrastructure	1,587,503	1,587,503	-
Highway infrastructure	4,500,000	4,500,000	-
Contributions to other entities	4,189,559	2,153,240	2,036,319
Broadband infrastructure	500,000	285,000	215,000
ARPA	9,136,991	1,764,695	7,372,296
Equipment	1,623,593	1,623,593	-
General administration	43,269,856	134,150	43,135,706
County auditor	182,942	133,400	49,542
Health	1,487,479	707,573	779,906
Browne road park	1,009,640	-	1,009,640
Community parks	4,620,000	-	4,620,000
Consolidated precincts	3,700,000	2,381,900	1,318,100
Data processing	2,536,000	2,082,653	453,347
Youth divert court	199,381	11,805	187,576
Sba 504 program	180,543	28,577	151,966
Elections	977,450	768,695	208,755
<b>TOTAL EXPENDITURES</b>	<b>79,700,937</b>	<b>18,162,784</b>	<b>61,538,153</b>
Excess of Revenues over (Under) Expenditures	2,493,515	4,596,080	(2,102,565)
<b>OTHER FINANCING SOURCES (USES)</b>			
Interest income	-	416,895	416,895
Transfers (out)	(2,493,515)	(4,596,080)	(2,102,565)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,493,515)</b>	<b>(4,179,185)</b>	<b>(1,685,670)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>416,895</b>	<b>(416,895)</b>
Fund balance - beginning	-	3,353	(3,353)
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 420,248</b>	<b>\$ (420,248)</b>

**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 Grant 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 Fund	To account for property seized under state and federal drug laws for use in law enforcement activities.

**OTHER FUNDS**

Federal Task Force Grant Fund	To account for grant proceeds used to provide overtime funding to local and federal law enforcement agencies.
Colonia Paving Project Fund	To account for funds with the purpose of constructing and/or improving Colonia paving within Cameron County.
Lateral Road Fund	To account for funds with the purpose of constructing and maintaining lateral roads within Cameron County.
Law Library Fund	To account for revenues generated through charges for services to be used to provide the citizens of Cameron County reliable, efficient, innovative and economical access to legal information.
Other Governmental Elections Fund	To account for funds with the purpose of facilitating governmental elections.
Help America Vote Act Fund	To account for grant proceeds with the purpose to prevent, prepare for, and respond to coronavirus, domestically or internationally, for the 2020 Federal election cycle.

**CAMERON COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS – (continued)**

Federal Block Grant Fund	To account for grant proceeds used provide the District Attorney's office, Veterans Treatment Court and the Veterans Office with costs associated with forensic analysis of physical evidence, counseling, and financial assistance to veterans, respectively.
Chapter 19 Elections Fund	To account for funds with the purpose of (i) increasing the number of registered voters, (ii) maintaining and reporting accurate listing of the number of registered voters, and (iii) increasing the efficiency of voter registration through the use of technological equipment.
Federal Law Enforcement Fund	To account for grant proceeds used to provide local law enforcement agencies with funding for overtime activities and equipment.
O.N.D.C.P. Fund	To account for grant proceeds awarded for High Intensity Drug Trafficking Areas (HIDTA) initiatives to carry out activities that disrupt the market for illegal drugs by dismantling or disrupting drug trafficking and money laundering organizations, and improve the efficiency and effectiveness of HIDTA initiatives.
Border Health Issues Fund	To account for grant proceeds that help improve the health and well-being of the people living within the U.S.-Mexico border region by collaborating with partners and leveraging resources within and outside of Texas.
Coronavirus Relief Fund	To account for grant proceeds awarded for the funding of eligible expenses under Category B of FEMA's Public Assistance program related to Texas Covid-19 Pandemic (DR-485-TX).
TDH Immunization Action Plan Fund	To account for grant proceeds that assist in eliminating the spread of vaccine-preventable diseases by increasing vaccine coverage for Texans, raising awareness of the diseases that vaccines prevent, and educating the public about vaccine safety.
Crime Victims Assistance Fund	To account for grant proceeds used to provide crime victims information on their victim rights, case status, court proceedings, and educational presentations.
Tuberculosis Program Fund	To account for grant proceeds awarded to support the prevention and control of Tuberculosis cases through monetary support for biomedical and epidemiologic practices such as testing, diagnosis, directly observed therapy, case investigation, cluster observation, and other services and deliverables.

**CAMERON COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS – (continued)**

Valle Escondido Sewer Project Fund	To account for funds with the purpose of water and sewer improvement.
Community Corrections Assist. Plan Fund	To account for grant proceeds awarded for the care and benefit of juveniles.
Self Help Centers Fund	To account for funds intended to assist colonias with home construction/remodeling.
Emergency Rental Assistance I Fund	To account for Emergency Rental Assistance federal funds from the U.S. Department of the Treasury included in the Coronavirus Response and Relief Supplemental Appropriations Act of 2021.
Emergency Rental Assistance II Fund	To account for Emergency Rental Assistance federal funds from the U.S. Department of the Treasury included in the Coronavirus Response and Relief Supplemental Appropriations Act of 2021.
Home Disaster Assistance Grant Fund	To account for disaster funds allocated to Cameron County with the purpose of providing assistance to areas affected by declared natural disasters.
Encumbered Pre-Trial Release Fund	To account for funds and grant proceeds awarded for the benefit of drug related offenders and juveniles through pretrial services.
Juvenile Justice Alternative Education Fund	To account for grant proceeds that reduce delinquency, increase offender accountability and rehabilitate offenders through a comprehensive, coordinated community-based juvenile probation system.
Juvenile Probation Commission Fund	To account for funds and grant proceeds awarded to provide intervention/prevention services to juveniles under misdemeanor probation.
Juvenile Services Fund	To account for grant proceeds awarded for the benefit of juveniles through the promotion of public safety and juvenile diversion by providing a support system via treatment, accountability and skill-sets.
Tax Assessor-Collector VIT Fund	To account for funds generated through V.I.T. (Vehicle Inventory Taxes) collected by the Cameron County Tax Assessor-Collector's office.
D. A. Hot Check Fee Fund	To account for funds generated by Cameron County prosecution of hot check offenders.

**CAMERON COUNTY, TEXAS  
NON-MAJOR GOVERNMENTAL FUNDS  
SPECIAL REVENUE FUNDS – (continued)**

Pre-Trial Diversion Fund	To account for funds in the support of individuals facing criminal charges with an opportunity for alternatives to traditional criminal prosecution and penalties.
Venue Project Fund	To account for revenues generated through hotel tax, vehicle rental tax, event concession payments and rental fees to be used to service administrative and operation costs of the venue facilities.
Colonia Street Light Fund	To account for streetlight program revenues/expenditures generated through assessments based on the number of street lights in and for participating colonias.

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FEDERAL TASK FORCE GRANT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
D.A. - HIDTA	\$ -	\$ 9,952	\$ 9,952
Federal task force grant	-	3,457	3,457
OCDEF	-	14,679	14,679
Federal task force grant	-	16,550	16,550
Constable precinct #4	-	1,924	1,924
Sheriff	-	8,443	8,443
Sheriff auto theft detail	-	10,498	10,498
<b>TOTAL REVENUES</b>	<u>-</u>	<u>65,503</u>	<u>65,503</u>
<b>EXPENDITURES</b>			
D.A. - HIDTA	-	10,662	(10,662)
Federal task force grant	-	5,257	(5,257)
OCDEF	-	21,063	(21,063)
Federal task force grant	-	21,581	(21,581)
Constable precinct #4	-	4,097	(4,097)
Sheriff	-	10,931	(10,931)
Sheriff auto theft detail	-	12,620	(12,620)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>86,211</u>	<u>(86,211)</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>(20,708)</u>	<u>(20,708)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	20,708	20,708
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>20,708</u>	<u>20,708</u>
Net Change in Fund Balance	-	-	-
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<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**  
**COLONIA PAVING PROJECT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-
Excess of Revenues over (Under) Expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	29	29
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	29	29
Net Change in Fund Balance	-	29	(29)
Fund balance - beginning	-	5,516	(5,516)
<b>FUND BALANCE - ENDING</b>	\$ -	\$ 5,545	\$ (5,545)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**LATERAL ROAD FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ 46,914	\$ (46,914)
<b>TOTAL REVENUES</b>	<u>-</u>	<u>46,914</u>	<u>(46,914)</u>
<b>EXPENDITURES</b>			
	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	-	46,914	(46,914)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	486	(486)
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>486</u>	<u>(486)</u>
Net Change in Fund Balance	-	47,400	(47,400)
Fund balance - beginning	-	66,485	(66,485)
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 113,885</u>	<u>\$ (113,885)</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**LAW LIBRARY FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Law library	\$ 192,000	\$ 171,352	\$ (20,648)
<b>TOTAL REVENUES</b>	<u>192,000</u>	<u>171,352</u>	<u>(20,648)</u>
<b>EXPENDITURES</b>			
Law library	<u>224,983</u>	<u>223,941</u>	<u>1,042</u>
<b>TOTAL EXPENDITURES</b>	<u>224,983</u>	<u>223,941</u>	<u>1,042</u>
Excess of Revenues over (Under) Expenditures	<u>(32,983)</u>	<u>(52,589)</u>	<u>19,606</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	3,000	662	(2,338)
Transfers in	4,488	1,906	(2,582)
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>7,488</u>	<u>2,568</u>	<u>(4,920)</u>
Net Change in Fund Balance	(25,495)	(50,021)	24,526
Fund balance - beginning	<u>25,495</u>	<u>231,736</u>	<u>(206,241)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 181,715</u>	<u>\$ (181,715)</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**OTHER GOVERNMENTAL ELECTIONS FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Elections - general	\$ 6,217	\$ 6,213	\$ 4
Elections - general	161,785	161,785	-
Elections - republican	124,421	124,421	-
Elections - democratic	188,045	188,045	-
Elections - democratic runoff	151,822	151,822	-
Elections - republican runoff	103,489	103,489	-
Elections - Port Isabel isd	59,351	59,351	-
Elections - City of Harlingen	81,403	81,403	-
Elections - drainage district no. 5	41,392	41,392	-
Elections - City of Los fresnos	14,900	14,900	-
Elections - City of Rio Hondo	10,250	10,250	-
Elections - City of Santa Rosa	6,326	6,326	-
Elections - City of Los indios	7,822	7,822	-
Elections - Harlingen CISD	74,898	74,898	-
Elections - City of Primera	14,113	14,113	-
Elections - City of Port Isabel	9,397	9,397	-
Elections - Port Isabel school district	34,963	34,963	-
Elections - Santa Rosa ISD	5,810	5,810	-
Elections - Laguna Madre water district	15,298	15,298	-
Elections - Santa Rosa ISD	8,770	8,770	-
Elections - City of Port Isabel-june election	16,064	16,064	-
Elections - City of Harlingen-june election	89,926	89,926	-
Elections - City of Santa Rosa-june election	13,775	13,775	-
<b>TOTAL REVENUES</b>	<b>1,240,237</b>	<b>1,240,233</b>	<b>4</b>
<b>EXPENDITURES</b>			
Elections - general	226,150	226,153	(3.00)
Elections - republican	124,421	124,421	-
Elections - democratic	188,045	188,045	-
Elections - democratic runoff	151,822	151,822	-
Elections - republican runoff	103,489	103,489	-
Elections - point Isabel isd	59,351	59,351	-
Elections - City of Harlingen	81,403	81,403	-
Elections - drainage district no. 5	41,392	41,392	-
Elections - City of Los fresnos	15,395	14,900	495
Elections - City of Rio Hondo	10,250	10,250	-
Elections - city of Santa Rosa	6,326	6,326	-
Elections - City of Los indios	7,822	7,822	-
Elections - Harlingen CISD	74,898	74,898	-
Elections - City of Primera	14,113	14,113	-
Elections - City of Port Isabel	9,397	9,397	-
Elections - Port Isabel school district	34,963	34,963	-
Elections - Santa Rosa ISD	5,810	5,810	-
Elections - Laguna Madre water district	15,298	15,298	-
Elections - Santa Rosa ISD	8,770	8,770	-
Elections - City of Port Isabel-june election	16,064	16,064	-
Elections - City of Harlingen-june election	89,926	89,926	-
Elections - City of Santa Rosa-june election	13,775	13,775	-
<b>TOTAL EXPENDITURES</b>	<b>1,298,880</b>	<b>1,298,388</b>	<b>492</b>
Excess of Revenues over (Under) Expenditures	(58,643)	(58,155)	488

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**OTHER GOVERNMENTAL ELECTIONS FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	\$ -	\$ -	\$ -
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(58,643)	(58,155)	488
Fund balance - beginning	113,734	113,734	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 55,091</u>	<u>\$ 55,579</u>	<u>\$ 488</u>
			(concluded)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**HELP AMERICA VOTE ACT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Other governmental elections - SEC sub grant	\$ 53,318	\$ 53,318	\$ -
<b>TOTAL REVENUES</b>	<u>53,318</u>	<u>53,318</u>	<u>-</u>
<b>EXPENDITURES</b>			
Other governmental elections - SEC sub grant	60,860	60,860	-
<b>TOTAL EXPENDITURES</b>	<u>60,860</u>	<u>60,860</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>(7,542)</u>	<u>(7,542)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	420	420	-
Transfers in	7,122	7,122	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>7,542</u>	<u>7,542</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FEDERAL BLOCK GRANT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Border prosecution unit	\$ 414,224	\$ 284,009	\$ (130,215)
DA forensic evidence fy 2021	185,000	4,545	(180,455)
Veteran city svc fy 2022	200,000	86,927	(113,073)
Veteran city svc fy 2023	200,000	21,205	(178,795)
Veterans court fy 2022	30,000	10,449	(19,551)
Veterans court fy 2023	96,000	7,414	(88,586)
<b>TOTAL REVENUES</b>	<u>1,125,224</u>	<u>414,549</u>	<u>(710,675)</u>
<b>EXPENDITURES</b>			
Assistive outpatient treatment fy 2018	-	5,390	(5,390)
Assistive outpatient treatment fy 2019	-	6,667	(6,667)
Border prosecution unit	414,224	284,009	130,215
DA forensic evidence fy 2021	185,000	4,545	180,455
Veteran city svc fy 2022	200,000	103,552	96,448
Veteran city svc fy 2023	200,000	21,205	178,795
Veterans court fy 2022	108,664	87,792	20,872
Veterans court fy 2023	96,000	7,414	88,586
<b>TOTAL EXPENDITURES</b>	<u>1,203,888</u>	<u>520,574</u>	<u>683,314</u>
Excess of Revenues over (Under) Expenditures	<u>(78,664)</u>	<u>(106,025)</u>	<u>27,361</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Interest income	-	-	-
Leases	-	-	-
Transfers in	70,864	99,546	(28,682)
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>70,864</u>	<u>99,546</u>	<u>(28,682)</u>
Net Change in Fund Balance	(7,800)	(6,479)	(1,321)
Fund balance - beginning	44,965	30,814	14,151
<b>FUND BALANCE - ENDING</b>	<u>\$ 37,165</u>	<u>\$ 24,335</u>	<u>\$ 12,830</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**CHAPTER 19 - ELECTIONS FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Chapter 19 funds	\$ 33,600	\$ 33,600	\$ -
<b>TOTAL REVENUES</b>	<u>33,600</u>	<u>33,600</u>	<u>-</u>
<b>EXPENDITURES</b>			
Chapter 19 funds	33,600	33,600	-
<b>TOTAL EXPENDITURES</b>	<u>33,600</u>	<u>33,600</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<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**  
**FEDERAL LAW ENFORCEMENT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Bja body camera	\$ 75,000	\$ 74,997	\$ (3)
Body worn camera	96,694	-	(96,694)
Cops hiring program 2017	689,440	85,826	(603,614)
Cops 2020-2023	929,012	151,019	(777,993)
Cops svpp 2018-2020	480,400	98,162	(382,238)
Cops svpp 2018-2020	-	117,197	117,197
Jag 2017	13,683	1,528	(12,155)
Jag 2018	15,466	-	(15,466)
Jag 2019	14,253	-	(14,253)
Jag 2020	11,938	5,155	(6,783)
Jag 2021	13,123	4,159	(8,964)
Lbsp cccpct4 fy22	18,090	18,012	(78)
Lbsp ccso fy21	60,000	-	(60,000)
Lbsp ccso fy22	60,000	57,669	(2,331)
Lbsp ccso fy23	10,000	-	(10,000)
Operation stone garden 2019	1,299,434	7,289	(1,292,145)
Operation stone garden 2020	1,260,541	597,095	(663,446)
Operation stone garden 2021	1,482,350	749,244	(733,106)
Operation stone garden 2019 ccda	118,230	-	(118,230)
Operation stone garden 2020 ccda	200,646	88,727	(111,919)
Operation stone garden 2021 ccda	122,886	54,544	(68,342)
<b>TOTAL REVENUES</b>	<b>6,971,186</b>	<b>2,110,623</b>	<b>(4,860,563)</b>
<b>EXPENDITURES</b>			
Bja body camera	150,000	149,996	4
Body worn camera	143,933	-	143,933
Cops 2020-2023	929,012	151,019	777,993
Cops hiring program 2017	689,440	114,435	575,005
Cops svpp 2018-2020	480,400	130,882	349,518
Jag 2017	13,683	1,528	12,155
Jag 2018	15,466	-	15,466
Jag 2019	14,253	-	14,253
Jag 2020	11,938	5,155	6,783
Jag 2021	13,123	4,159	8,964
Lbsp cccpct4 fy22	18,090	18,012	78
Lbsp ccso fy21	60,000	-	60,000
Lbsp ccso fy22	60,000	57,669	2,331
Lbsp ccso fy23	10,000	-	10,000
Operation stone garden 2015	1,529	1,528	1
Operation stone garden 2018	7,908	7,908	-
Operation stone garden 2019	1,299,434	7,289	1,292,145
Operation stone garden 2020	1,260,541	597,095	663,446
Operation stone garden 2021	1,482,350	749,244	733,106
Operation stone garden 2019 ccda	118,230	-	118,230
Operation stone garden 2020 ccda	200,646	88,727	111,919
Operation stone garden 2021 ccda	122,886	54,544	68,342
<b>TOTAL EXPENDITURES</b>	<b>7,102,862</b>	<b>2,139,190</b>	<b>4,963,672</b>
Excess of Revenues over (Under) Expenditures	(131,676)	(28,567)	(103,109)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	56,676	113,043	(56,367)
Transfers (out)	-	(84,476)	84,476
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>56,676</b>	<b>28,567</b>	<b>28,109</b>
Net Change in Fund Balance	(75,000)	-	(75,000)
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<b>\$ (75,000)</b>	<b>\$ -</b>	<b>\$ (75,000)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**O.N.D.C.P. FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
Austin area hidta task force - 2022 grant	\$ 93,252	\$ 875	\$ (92,377)
Austin area hidta task force - 2021 grant	92,787	57,155	(35,632)
Austin area hidta task force - 2020 grant	132,581	73,235	(59,346)
Austin area hidta task force - 2019 grant	88,825	215	(88,610)
Brownsville hidta task force - 2022 grant	235,049	52,236	(182,813)
Brownsville hidta task force - 2021 grant	234,592	132,883	(101,709)
Brownsville hidta task force - 2020 grant	243,281	9,055	(234,226)
Brownsville hidta task force - 2019 grant	270,005	39,703	(230,302)
Directors admin support element - 2022 grant	764,990	70,133	(694,857)
Directors admin support element - 2021 grant	667,741	543,340	(124,401)
Directors admin support element - 2020 grant	171,757	26,640	(145,117)
Directors admin support element - 2019 grant	1,026,103	50,760	(975,343)
Domestic highway enforcement - 2021 grant	53,400	36,523	(16,877)
Et stx hidta support svcs - 2021 grant	375,500	56,090	(319,410)
Et stx hidta support svcs - 2020 grant	565,144	279,507	(285,637)
National emerging threats -2021 grant	74,769	37,080	(37,689)
National marijuana initiative - 2022 grant	45,000	16,780	(28,220)
National marijuana initiative - 2021 grant	51,000	27,647	(23,353)
Laredo intelligence support crt - 2022 grant	113,734	17,457	(96,277)
Laredo intelligence support crt - 2021 grant	164,665	118,659	(46,006)
Laredo intelligence support crt - 2020 grant	133,183	408	(132,775)
McAllen dea hidta task force - 2022 grant	46,234	11,559	(34,675)
McAllen dea hidta task force - 2021 grant	58,704	35,814	(22,890)
McAllen dea hidta task force - 2020 grant	3,853	3,853	-
Prevention & demand reduction - 2020 grant	128,443	57,026	(71,417)
Prevention & demand reduction - 2019 grant	101,917	990	(100,927)
Rio grande valley hidta tf - 2022 grant	180,158	60,048	(120,110)
Rio grande valley hidta tf - 2021 grant	188,504	119,652	(68,852)
Rio grande valley hidta tf - 2019 grant	206,490	8,936	(197,554)
San antonio dea task force -2022 grant	66,634	8,492	(58,142)
San antonio dea task force -2021 grant	81,177	27,881	(53,296)
San antonio dea task force -2020 grant	153,329	20,481	(132,848)
San antonio dea task force -2019 grant	97,806	584	(97,222)
Si stx hidta support svcs - 2019 grant	266,282	196,497	(69,785)
Sp prevention & demand reduction - 2019 grant	206,871	205,674	(1,197)
Sp stx prevention initiative - 2021 grant	80,300	2,017	(78,283)
Stx financial crimes initiative - 2020 grant	47,000	16,283	(30,717)
Stx hidta information tech - 2022 grant	105,405	9,575	(95,830)
Stx hidta information tech - 2021 grant	104,624	48,239	(56,385)
Stx hidta information tech - 2020 grant	53,317	45,553	(7,764)
Stx hidta intelligence center - 2022 grant	123,088	33,094	(89,994)
Stx hidta intelligence center - 2021 grant	170,106	119,127	(50,979)
Stx hidta intelligence center - 2020 grant	151,493	25,557	(125,936)
Stx hidta intelligence center - 2019 grant	155,283	693	(154,590)
Stx hidta support services - 2022 grant	536,729	27,221	(509,508)

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**O.N.D.C.P. FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES - (continued)</b>			
Stx hidta support services - 2021 grant	\$ 413,906	\$ 160,014	\$ (253,892)
Stx hidta support services - 2020 grant	908,395	132,599	(775,796)
Stx hidta support services - 2019 grant	427,917	23,493	(404,424)
Stx prevention initiative - 2021 grant	137,000	72,836	(64,164)
Stx training initiative - 2022 grant	174,274	4,074	(170,200)
Stx training initiative - 2021 grant	202,524	119,331	(83,193)
Unified narc intel task force - 2022 grant	494,242	118,076	(376,166)
Unified narc intel task force - 2021 grant	494,242	322,188	(172,054)
Unified narc intel task force - 2020 grant	496,548	43,368	(453,180)
White sands hidta task force - 2022 grant	200,672	48,881	(151,791)
White sands hidta task force - 2021 grant	200,207	149,566	(50,641)
White sands hidta task force - 2020 grant	238,773	10,240	(228,533)
<b>TOTAL REVENUES</b>	<b>13,299,805</b>	<b>3,935,893</b>	<b>(9,363,912)</b>
<b>EXPENDITURES</b>			
Austin area hidta task force - 2022 grant	93,252	875	92,377
Austin area hidta task force - 2021 grant	92,787	57,155	35,632
Austin area hidta task force - 2020 grant	132,581	73,235	59,346
Austin area hidta task force - 2019 grant	88,825	215	88,610
Brownsville hidta task force - 2022 grant	235,049	52,236	182,813
Brownsville hidta task force - 2021 grant	234,592	132,883	101,709
Brownsville hidta task force - 2020 grant	243,281	9,055	234,226
Brownsville hidta task force - 2019 grant	270,005	39,703	230,302
Directors admin support element - 2022 grant	764,990	70,133	694,857
Directors admin support element - 2021 grant	667,741	543,340	124,401
Directors admin support element - 2020 grant	171,757	26,640	145,117
Directors admin support element - 2019 grant	1,026,103	50,760	975,343
Domestic highway enforcement - 2021 grant	53,400	36,523	16,877
Et stx hidta support svcs - 2021 grant	375,500	56,090	319,410
Et stx hidta support svcs - 2020 grant	565,144	279,507	285,637
National emerging threats - 2021 grant	74,769	37,080	37,689
National marijuana initiative - 2022 grant	45,000	16,780	28,220
National marijuana initiative - 2021 grant	51,000	27,647	23,353
Laredo intelligence support crt - 2022 grant	113,734	17,457	96,277
Laredo intelligence support crt - 2021 grant	164,665	118,659	46,006
Laredo intelligence support crt - 2020 grant	133,183	408	132,775
McAllen dea hidta task force - 2022 grant	46,234	11,559	34,675
McAllen dea hidta task force - 2021 grant	58,704	35,814	22,890
McAllen dea hidta task force - 2020 grant	3,853	3,853	-
Prevention & demand reduction - 2020 grant	128,443	57,026	71,417
Prevention & demand reduction - 2019 grant	101,917	990	100,927
Rio grande valley hidta tf - 2022 grant	180,158	60,048	120,110
Rio grande valley hidta tf - 2021 grant	188,504	119,652	68,852
Rio grande valley hidta tf - 2019 grant	206,490	8,936	197,554
San antonio dea task force -2022 grant	66,634	8,492	58,142
San antonio dea task force -2021 grant	81,177	27,881	53,296
			(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**O.N.D.C.P. FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>EXPENDITURES - (continued)</b>			
San antonio dea task force -2020 grant	\$ 153,329	\$ 20,481	\$ 132,848
San antonio dea task force -2019 grant	97,806	584	97,222
Si stx hidta support svcs - 2019 grant	266,282	196,497	69,785
Sp prevention & demand reduction - 2019 grant	206,871	205,674	1,197
Sp stx prevention initiative - 2021 grant	80,300	2,017	78,283
Stx financial crimes initiative - 2020 grant	47,000	16,283	30,717
Stx hidta information tech - 2022 grant	105,405	9,575	95,830
Stx hidta information tech - 2021 grant	104,624	48,239	56,385
Stx hidta information tech - 2020 grant	53,317	45,553	7,764
Stx hidta intelligence center - 2022 grant	123,088	33,094	89,994
Stx hidta intelligence center - 2021 grant	170,106	119,127	50,979
Stx hidta intelligence center - 2020 grant	151,493	25,557	125,936
Stx hidta intelligence center - 2019 grant	155,283	693	154,590
Stx hidta support services - 2022 grant	536,729	27,221	509,508
Stx hidta support services - 2021 grant	413,906	160,014	253,892
Stx hidta support services - 2020 grant	908,395	132,599	775,796
Stx hidta support services - 2019 grant	427,917	23,493	404,424
Stx prevention initiative - 2021 grant	137,000	72,836	64,164
Stx training initiative - 2022 grant	174,274	4,074	170,200
Stx training initiative - 2021 grant	202,524	119,331	83,193
Unified narc intel task force - 2022 grant	494,242	118,076	376,166
Unified narc intel task force - 2021 grant	494,242	322,188	172,054
Unified narc intel task force - 2020 grant	496,548	43,368	453,180
White sands hidta task force - 2022 grant	200,672	48,881	151,791
White sands hidta task force - 2021 grant	200,207	149,566	50,641
White sands hidta task force - 2020 grant	238,773	10,240	228,533
Capital outlay - Long term leases	-	220,506	(220,506)
<b>TOTAL EXPENDITURES</b>	<b>13,299,805</b>	<b>4,156,399</b>	<b>9,143,406</b>
Excess of Revenues over (Under) Expenditures	-	(220,506)	220,506
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	220,506	220,506
Interest income	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>220,506</b>	<b>220,506</b>
Net Change in Fund Balance	-	-	-
Fund balance - beginning	3,472	3,472	-
<b>FUND BALANCE - ENDING</b>	<b>\$ 3,472</b>	<b>\$ 3,472</b>	<b>\$ -</b>

(concluded)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**BORDER HEALTH ISSUES FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Covid-19 response	\$ 426,131	\$ 83,419	\$ (342,712)
Covid-19 response part II	437,306	55,820	(381,486)
Naccho grant	250,000	74,347	(175,653)
Covid-19 immunization grant	753,055	339,579	(413,476)
Covid-19 immunization grant II	1,391,505	470,565	(920,940)
Naccho bloc covid +	36,747	2,022	(34,725)
Ph workforce grant	1,560,000	206,712	(1,353,288)
Hrsa budget	140,000	56,041	(83,959)
Covid-19 health disparities	500,000	105,839	(394,161)
Tcdd vaccine access	15,000	8,040	(6,960)
Mrc preparedness	7,500	-	(7,500)
Old alice road	275,374	77,461	(197,913)
Idcu/covid-19	199,273	126,737	(72,536)
Idcu/covid expansion funding	249,091	17,768	(231,323)
Boot camp	-	10,988	10,988
<b>TOTAL REVENUES</b>	<b>6,240,982</b>	<b>1,635,338</b>	<b>(4,605,644)</b>
<b>EXPENDITURES</b>			
Covid-19 response	426,131	83,420	342,711
Covid-19 response part II	437,306	55,820	381,486
Naccho grant	250,000	74,347	175,653
Covid-19 immunization grant	753,055	338,886	414,169
Covid-19 immunization grant II	1,391,505	472,865	918,640
Naccho bloc covid +	36,747	2,022	34,725
Ph workforce grant	1,560,000	206,712	1,353,288
Hrsa budget	140,000	56,041	83,959
Covid-19 health disparities	500,000	105,839	394,161
Tcdd vaccine access	15,000	8,040	6,960
Mrc preparedness	7,500	-	7,500
Old alice road	275,374	77,461	197,913
Idcu/covid-19	199,273	126,737	72,536
Idcu/covid expansion funding	249,091	17,768	231,323
			-
<b>TOTAL EXPENDITURES</b>	<b>6,240,982</b>	<b>1,625,958</b>	<b>4,615,024</b>
Excess of Revenues over (Under) Expenditures	-	9,380	(9,380)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Interest income	-	-	-
Leases	-	-	-
Transfers in	-	2,300	2,300
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>2,300</b>	<b>2,300</b>
Net Change in Fund Balance	-	11,680	(11,680)
Fund balance - beginning	-	(692)	692
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 10,988</b>	<b>\$ (10,988)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**CORONAVIRUS RELIEF FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Coronavirus esf prog	\$ 634,423	\$ 211,775	\$ (422,648)
Fema-Texas covid-19 pandemic	-	508,409	508,409
<b>TOTAL REVENUES</b>	<u>634,423</u>	<u>720,184</u>	<u>85,761</u>
<b>EXPENDITURES</b>			
Coronavirus esf prog	634,423	211,774	422,649
Fema-pa program f100 xfers in	-	1,552	(1,552)
Fema-Texas covid-19 pandemic	-	1,361,833	(1,361,833)
<b>TOTAL EXPENDITURES</b>	<u>634,423</u>	<u>1,575,159</u>	<u>(940,736)</u>
Excess of Revenues over (Under) Expenditures	-	(854,975)	854,975
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	2,655	2,655
Transfers in	-	934,360	(934,360)
Transfers (out)	-	(79,386)	79,386
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>857,629</u>	<u>(852,319)</u>
Net Change in Fund Balance	-	2,654	(2,654)
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 2,654</u>	<u>\$ (2,654)</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**TDH IMMUNIZATION ACTION PLAN FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
K9 rescue	\$ 5,185	\$ -	\$ (5,185)
Immunization / locals	347,500	260,310	(87,190)
Immunization / locals	-	15,294	15,294
Emerg leaders in public health	124,938	109,717	(15,221)
Mac	132,939	25,522	(107,417)
Phep	393,795	183,983	(209,812)
Phep	393,795	73,086	(320,709)
Rlss-lphs	78,428	72,953	(5,475)
Rlss-lphs	-	2,985	2,985
Pro inc-imm	-	12,420	12,420
Pro inc-imm	51,610	57,689	6,079
Immunization program income	-	412	412
<b>TOTAL REVENUES</b>	<b>1,528,190</b>	<b>814,371</b>	<b>(713,819)</b>
<b>EXPENDITURES</b>			
Health imm local fb	120,000	22,861	97,139
K9 rescue	5,185	-	5,185
Immunization / locals	347,500	271,676	75,824
Immunization / locals	-	16,677	(16,677)
Emerg leaders in public health	124,938	2,336	122,602
Mac	132,939	25,522	107,417
Phep	385,155	219,625	165,530
Phep	393,795	80,456	313,339
Rlss-lphs	78,428	72,953	5,475
Rlss-lphs	-	2,985	(2,985)
Pro inc-imm	51,610	39,472	12,138
Immunization program income	-	2,917	(2,917)
<b>TOTAL EXPENDITURES</b>	<b>1,639,550</b>	<b>757,480</b>	<b>882,070</b>
Excess of Revenues over (Under) Expenditures	(111,360)	56,891	(168,251)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	43,012	43,012
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>43,012</b>	<b>43,012</b>
Net Change in Fund Balance	(111,360)	99,903	(211,263)
Fund balance - beginning	(11,607)	(11,607)	-
<b>FUND BALANCE - ENDING</b>	<b>\$ (122,967)</b>	<b>\$ 88,296</b>	<b>\$ (211,263)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**VICTIMS OF CRIME FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Crime victim assistance	\$ 2,382	\$ 1,888	\$ (494)
Participant divert fee	112,416	-	(112,416)
Vawa fy 2023	25,256	1,999	(23,257)
Voca fy 2021	449,656	10,535	(439,121)
Vawa fy 2022	139,219	130,474	(8,745)
Voca fy 2022	449,661	361,497	(88,164)
<b>TOTAL REVENUES</b>	<u>1,178,590</u>	<u>506,393</u>	<u>(672,197)</u>
<b>EXPENDITURES</b>			
Crime victim assistance	3,250	287	2,963
Vawa fy 2023	25,256	1,999	23,257
Voca fy 2021	562,072	10,535	551,537
Vawa fy 2022	199,005	186,507	12,498
Voca fy 2022	562,072	451,871	110,201
<b>TOTAL EXPENDITURES</b>	<u>1,351,655</u>	<u>651,199</u>	<u>700,456</u>
Excess of Revenues over (Under) Expenditures	<u>(173,065)</u>	<u>(144,806)</u>	<u>(28,259)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	146,407	146,407
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>146,407</u>	<u>146,407</u>
Net Change in Fund Balance	(173,065)	1,601	(174,666)
Fund balance - beginning	(11,648)	3,693	(15,341)
<b>FUND BALANCE - ENDING</b>	<u>\$ (184,713)</u>	<u>\$ 5,294</u>	<u>\$ (190,007)</u>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**TUBERCULOSIS PROGRAM FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Tb state	\$ 323,999	\$ 249,917	\$ (74,082)
Tb state	-	12,564	12,564
Tb federal	193,938	56,006	(137,932)
Tb federal	193,938	127,998	(65,940)
<b>TOTAL REVENUES</b>	<b>711,875</b>	<b>446,485</b>	<b>(265,390)</b>
<b>EXPENDITURES</b>			
Tb state	323,999	249,917	74,082
Tb state	-	12,564	(12,564)
Tb federal	193,938	57,334	136,604
Tb federal	193,938	127,998	65,940
<b>TOTAL EXPENDITURES</b>	<b>711,875</b>	<b>447,813</b>	<b>264,062</b>
Excess of Revenues over (Under) Expenditures	-	(1,328)	1,328
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	1,328	1,328
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>1,328</b>	<b>1,328</b>
Net Change in Fund Balance	-	-	-
Fund balance - beginning	(36)	(36)	-
<b>FUND BALANCE - ENDING</b>	<b>\$ (36)</b>	<b>\$ (36)</b>	<b>\$ -</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**HEALTH BLOCK GRANT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Every body Texas - part b	\$ 15,000	\$ 15,003	\$ 3
Shs-case	133,503	125,200	(8,303)
Children with special health c	-	4,268	4,268
Fam planning program	310,354	175,419	(134,935)
Mac	-	30,969	30,969
Mac	-	48,339	48,339
Mac	170,000	83,976	(86,024)
Whfpt-larc part a	18,444	11,562	(6,882)
Larc part a	18,339	2,822	(15,517)
Every body Texas title x	-	50,320	50,320
Over-performance whfpt title x	8,603	-	(8,603)
Title-x-whfpt	153,144	46,039	(107,105)
Chips/pre-natal	-	1,402	1,402
Chips/pre-natal	50,000	42,714	(7,286)
Chips/pre-natal	-	1,361	1,361
Pi medicaid	-	43	43
Pi medicaid	45,000	26,433	(18,567)
Pi medicaid	-	2,254	2,254
<b>TOTAL REVENUES</b>	<b>922,387</b>	<b>668,124</b>	<b>(254,263)</b>
<b>EXPENDITURES</b>			
Every body Texas - part b	15,000	15,022	(22)
Shs-case	133,503	125,200	8,303
Children with special health c	-	4,268	(4,268)
Fam planning program	310,354	156,416	153,938
Hhsc family planning program	-	3,790	(3,790)
Mac	-	282	(282)
Mac	170,000	95,343	74,657
Whfpt-larc part a	18,444	18,444	-
Larc part a	18,339	2,822	15,517
Every body Texas title x	-	50,320	(50,320)
Over-performance whfpt title x	8,603	-	8,603
Title-x-whfpt	153,144	51,044	102,100
Chips/pre-natal	50,000	18,490	31,510
Chips/pre-natal	-	539	(539)
Pi medicaid	45,000	3,070	41,930
<b>TOTAL EXPENDITURES</b>	<b>922,387</b>	<b>545,050</b>	<b>377,337</b>
Excess of Revenues over (Under) Expenditures	-	123,074	(123,074)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	-	123,074	(123,074)
Fund balance - beginning	1,620,593	1,620,593	-
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,620,593</b>	<b>\$ 1,743,667</b>	<b>\$ (123,074)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**VALLE ESCONDIDO SEWER PROJECT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Sewer and water improvements	\$ 949,550	\$ 503,517	\$ (446,033)
Central estates w&s improvements	275,000	183,248	(91,752)
Olmito water improvement	1,000,000	2,769	(997,231)
<b>TOTAL REVENUES</b>	<u>2,224,550</u>	<u>689,534</u>	<u>(1,535,016)</u>
<b>EXPENDITURES</b>			
Sewer and water improvements	949,550	503,516	446,034
Olmito sewer & water improvements	474,642	26,584	448,058
Central estates w&s improvements	275,000	183,248	91,752
Olmito water improvement	1,015,000	2,769	1,012,231
<b>TOTAL EXPENDITURES</b>	<u>2,714,192</u>	<u>716,117</u>	<u>1,998,075</u>
Excess of Revenues over (Under) Expenditures	<u>(489,642)</u>	<u>(26,583)</u>	<u>(463,059)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	-	-
Transfers (out)	-	(13,472)	(13,472)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(13,472)</u>	<u>(13,472)</u>
Net Change in Fund Balance	(489,642)	(40,055)	(449,587)
Fund balance - beginning	-	40,055	(40,055)
<b>FUND BALANCE - ENDING</b>	<u>\$ (489,642)</u>	<u>\$ -</u>	<u>\$ (489,642)</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**COMMUNITY CORRECTIONS ASSISTANCE PLAN FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Grant "s"	\$ 124,792	\$ 86,203	\$ (38,589)
Grant "s"	124,792	4,605	(120,187)
Juvenile probation-local	24,954	22,820	(2,134)
Juvenile depts.	24,954	2,111	(22,843)
Title IV-E reimbursement	-	16,560	16,560
Juvenile probation	-	1,650	1,650
Juvenile depts.	-	150	150
<b>TOTAL REVENUES</b>	<b>299,492</b>	<b>134,099</b>	<b>(165,393)</b>
<b>EXPENDITURES</b>			
Grant "s"	124,792	86,203	38,589
Grant "s"	124,792	4,606	120,186
Juvenile probation	306,604	32,296	274,308
United way venture grant	646,103	1,304	644,799
Juvenile probation-local	24,954	22,820	2,134
Juvenile depts.	24,954	2,111	22,843
Title IV-E reimbursement	289,317	152	289,165
Title IV-E reimbursement	307,369	-	307,369
Juvenile probation	103,497	17,314	86,183
Juvenile depts.	90,463	697	89,766
<b>TOTAL EXPENDITURES</b>	<b>2,042,845</b>	<b>167,503</b>	<b>1,875,342</b>
Excess of Revenues over (Under) Expenditures	<b>(1,743,353)</b>	<b>(33,404)</b>	<b>(1,709,949)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	24,675	24,675
Transfers in	-	-	-
Transfers (out)	-	(3,055)	3,055
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>21,620</b>	<b>27,730</b>
Net Change in Fund Balance	<b>(1,743,353)</b>	<b>(11,784)</b>	<b>(1,731,569)</b>
Fund balance - beginning	1,559,342	3,120,972	(1,561,630)
<b>FUND BALANCE - ENDING</b>	<b>\$ (184,011)</b>	<b>\$ 3,109,188</b>	<b>\$ (3,293,199)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**W.I.C. FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Wic	\$ -	\$ 9,982	\$ 9,982
Wic	3,640,763	3,462,098	(178,665)
Snap-ed bf	22,700	19,342	(3,358)
Peer dad	56,500	50,490	(6,010)
Peer dad	-	2,521	2,521
Peer counselor	484,523	408,921	(75,602)
Lactation	20,000	12,957	(7,043)
Registered dietician	40,000	21,169	(18,831)
Summer food	18,063	17,814	(249)
Extra funding txin	50,400	7,194	(43,206)
Extra funding ipe	77,500	47,224	(30,276)
<b>TOTAL REVENUES</b>	<b>4,410,449</b>	<b>4,059,712</b>	<b>(350,737)</b>
<b>EXPENDITURES</b>			
Wic	-	9,982	(9,982)
Wic	3,640,763	3,460,601	180,162
Snap-ed bf	22,700	19,342	3,358
Peer dad	56,500	50,490	6,010
Peer dad	-	2,521	(2,521)
Peer counselor	484,523	408,921	75,602
Lactation	20,000	12,957	7,043
Registered dietician	40,000	21,169	18,831
Summer food	18,063	17,814	249
Extra funding txin	-	(330)	330
Extra funding txin	50,400	7,194	43,206
Extra funding ipe	77,500	47,224	30,276
<b>TOTAL EXPENDITURES</b>	<b>4,410,449</b>	<b>4,057,885</b>	<b>352,564</b>
Excess of Revenues over (Under) Expenditures	-	1,827	(1,827)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	-	1,827	(1,827)
Fund balance - beginning	(910)	(910)	-
<b>FUND BALANCE - ENDING</b>	<b>\$ (910)</b>	<b>\$ 917</b>	<b>\$ (1,827)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**SELF HELP CENTER FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Emergency services	\$ 269,732	\$ -	\$ (269,732)
Colonia self help center proj	1,500,000	(478)	(1,500,478)
Colonia self help center proj	700,000	72,904	(627,096)
<b>TOTAL REVENUES</b>	<b>2,469,732</b>	<b>72,426</b>	<b>(2,397,306)</b>
<b>EXPENDITURES</b>			
Emergency services	269,732	-	269,732
Colonia self help center proj	2,200,000	72,426	2,127,574
<b>TOTAL EXPENDITURES</b>	<b>2,469,732</b>	<b>72,426</b>	<b>2,397,306</b>
Excess of Revenues over (Under) Expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	-	-	-
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**EMERGENCY RENTAL ASSISTANCE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Intergovernmental revenues	\$ 11,157,185	\$ 9,268,803	\$ (1,888,382)
<b>TOTAL REVENUES</b>	<u>11,157,185</u>	<u>9,268,803</u>	<u>(1,888,382)</u>
<b>EXPENDITURES</b>			
Administrative cost	811,610	811,606	4
Program services	8,457,197	8,457,197	-
<b>TOTAL EXPENDITURES</b>	<u>9,268,807</u>	<u>9,268,803</u>	<u>4</u>
Excess of Revenues over (Under) Expenditures	<u>1,888,378</u>	<u>-</u>	<u>1,888,378</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Interest income	-	21,443	21,443
Transfers in	-	-	-
Transfers (out)	-	(35,261)	(35,261)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(13,818)</u>	<u>(13,818)</u>
Net Change in Fund Balance	1,888,378	(13,818)	1,902,196
Fund balance - beginning	-	13,818	(13,818)
<b>FUND BALANCE - ENDING</b>	<u>\$ 1,888,378</u>	<u>\$ -</u>	<u>\$ 1,888,378</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**EMERGENCY RENTAL ASSISTANCE II FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Intergovernmental revenues	\$ 9,321,008	\$ 2,639,161	\$ (6,681,847)
<b>TOTAL REVENUES</b>	<u>9,321,008</u>	<u>2,639,161</u>	<u>(6,681,847)</u>
<b>EXPENDITURES</b>			
Administrative cost	180,005	180,005	-
Program services	2,459,156	2,459,156	-
<b>TOTAL EXPENDITURES</b>	<u>2,639,161</u>	<u>2,639,161</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>6,681,847</u>	<u>-</u>	<u>6,681,847</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Interest income	-	25,508	25,508
Transfers in	-	35,261	35,261
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>60,769</u>	<u>60,769</u>
Net Change in Fund Balance	6,681,847	60,769	6,621,078
Fund balance - beginning	-	2,868	(2,868)
<b>FUND BALANCE - ENDING</b>	<u>\$ 6,681,847</u>	<u>\$ 63,637</u>	<u>\$ 6,618,210</u>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**HOME DISASTER ASSISTANCE GRANT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Mariposa drainage proj phase I	\$ -	\$ 545,654	\$ 545,654
<b>TOTAL REVENUES</b>	<u>-</u>	<u>545,654</u>	<u>545,654</u>
<b>EXPENDITURES</b>			
Mariposa drainage proj phase I	727,539	727,539	-
Paso real phase II		-	-
<b>TOTAL EXPENDITURES</b>	<u>727,539</u>	<u>727,539</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>(727,539)</u>	<u>(181,885)</u>	<u>(545,654)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Interest income	-	-	-
Transfers in	-	181,885	181,885
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>181,885</u>	<u>181,885</u>
Net Change in Fund Balance	(727,539)	-	(727,539)
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<u><u>\$ (727,539)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (727,539)</u></u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**ENCUMBERED PRE-TRIAL RELEASE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Divert court	\$ 13,287	\$ 22,030	\$ 8,743
Drug court	149,345	152,619	3,274
Drug court	-	5,007	5,007
Juv public defender mental health	200,800	39,359	(161,441)
<b>TOTAL REVENUES</b>	<b>363,432</b>	<b>219,015</b>	<b>(144,417)</b>
<b>EXPENDITURES</b>			
Divert court	72,743	28,429	44,314
Drug court	170,568	157,331	13,237
Drug court	-	5,007	(5,007)
Juv public defender mental health	251,000	39,359	211,641
<b>TOTAL EXPENDITURES</b>	<b>494,311</b>	<b>230,126</b>	<b>264,185</b>
Excess of Revenues over (Under) Expenditures	(130,879)	(11,111)	(119,768)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Interest income	-	-	-
Transfers in	50,200	-	(50,200)
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>50,200</b>	<b>-</b>	<b>(50,200)</b>
Net Change in Fund Balance	(80,679)	(11,111)	(69,568)
Fund balance - beginning	33,320	33,320	-
<b>FUND BALANCE - ENDING</b>	<b>\$ (47,359)</b>	<b>\$ 22,209</b>	<b>\$ (69,568)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**JUVENILE JUSTICE ALTERNATIVE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Jjaep state funded	\$ 1,110,000	\$ 865,027	\$ (244,973)
Jjaep state funded	1,110,000	319,748	(790,252)
Jjaep mandated funds	84,311	6,308	(78,003)
Jjaep mandated funds	78,054	-	(78,054)
Bisd probation officers	120,000	107,287	(12,713)
Bisd probation officers	140,000	7,389	(132,611)
Sbisd probation officers	40,000	37,239	(2,761)
Sbisd probation officers	50,000	2,441	(47,559)
Hcisd probation officers	60,000	56,523	(3,477)
Hcisd probation officers	82,500	3,951	(78,549)
Jjaep discretionary	250,000	15,073	(234,927)
Jjaep discretionary	198,676	4,740	(193,936)
Grant w-iowa testing	8,834	32,931	24,097
<b>TOTAL REVENUES</b>	<b>3,332,375</b>	<b>1,458,657</b>	<b>(1,873,718)</b>
<b>EXPENDITURES</b>			
Jjaep state funded	-	(81,330)	81,330
Jjaep state funded	1,110,000	865,009	244,991
Jjaep state funded	1,110,000	319,748	790,252
Jjaep mandated funds	84,311	6,308	78,003
Jjaep mandated funds	78,054	-	78,054
Bisd probation officers	120,000	107,287	12,713
Bisd probation officers	140,000	7,389	132,611
Sbisd probation officers	40,000	37,239	2,761
Sbisd probation officers	50,000	2,441	47,559
Hcisd probation officers	60,000	56,523	3,477
Hcisd probation officers	82,500	3,951	78,549
Jjaep discretionary	299,077	57,762	241,315
Jjaep discretionary	198,676	6,714	191,962
Grant w-iowa testing	32,930	32,930	-
<b>TOTAL EXPENDITURES</b>	<b>3,405,548</b>	<b>1,421,971</b>	<b>1,983,577</b>
Excess of Revenues over (Under) Expenditures	(73,173)	36,686	(109,859)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Interest income	-	-	-
Transfers in	49,077	44,663	(4,414)
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>49,077</b>	<b>44,663</b>	<b>(4,414)</b>
Net Change in Fund Balance	3,259,202	81,349	3,177,853
Fund balance - beginning	3,238	(3,238)	6,476
<b>FUND BALANCE - ENDING</b>	<b>\$ 3,262,440</b>	<b>\$ 78,111</b>	<b>\$ 3,184,329</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**JUVENILE PROBATION COMMISSION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Pre residential detention	\$ 235,121	\$ -	\$ (235,121)
Post residential detention	222,510	-	(222,510)
Grant "s"	433,500	264,363	(169,137)
Grant "s"	433,500	32,964	(400,536)
Grant "x"	495,179	378,832	(116,347)
Grant "x"	495,179	20,002	(475,177)
Commitment reduction "c"	-	81,600	81,600
Commitment reduction c	-	6,360	6,360
Prea	10,265	-	(10,265)
Juvenile probation	-	52,899	52,899
United way venture grant	-	5,250	5,250
Juvenile probation	2,663,343	2,482,947	(180,396)
Juvenile detention	2,663,083	192,415	(2,470,668)
Juvenile probation-local	127,476	82	(127,394)
Juvenile grant	-	25	25
Juvenile grant	-	646	646
Juvenile probation	107,163	92,155	(15,008)
Juvenile depts	107,163	8,875	(98,288)
Vp - vocational (pilot)	127,486	98,630	(28,856)
Vp - vocational (pilot)	127,486	3,059	(124,427)
Rn - risk and needs assessment	21,752	-	(21,752)
Rn - risk and needs assessment	22,840	22,840	-
Juvenile probation	-	31,465	31,465
Misc.	-	33,261	33,261
Juv pro-willcnty	-	14,825	14,825
<b>TOTAL REVENUES</b>	<b>8,293,046</b>	<b>3,823,496</b>	<b>(4,469,550)</b>
<b>EXPENDITURES</b>			
Pre residential detention	235,121	-	235,121
Post residential detention	222,510	-	222,510
Grant "s"	433,500	264,363	169,137
Grant "s"	433,500	32,964	400,536
Grant "x"	808,117	394,736	413,381
Grant "x"	182,241	4,098	178,143
Commitment reduction "c"	363,466	113,006	250,460
Commitment reduction c	346,918	7,849	339,069
Prea	10,265	-	10,265
Juvenile probation	637,753	127,263	510,490
United way venture grant	588,427	4,034	584,393
Juvenile probation	2,663,343	2,482,947	180,396
Juvenile detention	2,663,083	192,415	2,470,668
Juvenile probation-local	127,476	2,556	124,920
Juvenile depts.	150,577	24	150,553
Juvenile grant	140	-	140
Juvenile probation	107,163	92,155	15,008
Juvenile depts.	107,163	8,875	98,288
Vp - vocational (pilot)	127,486	98,630	28,856
Vp - vocational (pilot)	127,486	3,059	124,427
Rn - risk and needs assessment	21,752	-	21,752
Rn - risk and needs assessment	22,840	22,840	-
Juvenile probation	110,855	297	110,558
Juvenile depts.	163,338	-	163,338
<b>TOTAL EXPENDITURES</b>	<b>10,654,520</b>	<b>3,852,112</b>	<b>6,802,408</b>
Excess of Revenues Over (Under) Expenditures	(2,361,474)	(28,616)	(2,332,858)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	3,055	3,055
Interest Income	-	12,583	12,583
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>15,638</b>	<b>15,638</b>
Net Change in Fund Balance	(2,361,474)	(12,979)	(2,348,495)
Fund balance - beginning	1,954,493	1,954,493	-
<b>FUND BALANCE - ENDING</b>	<b>\$ (406,981)</b>	<b>\$ 1,941,514</b>	<b>\$ (2,348,495)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**JUVENILE SERVICES FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Community based trmnt svcs	\$ 48,763	\$ 45,369	\$ (3,394)
Community based trmnt svcs	-	2,607	2,607
A.C.T. juvenile specialty court	155,520	48,155	(107,365)
Juvenile justice alternatives	42,825	38,621	(4,204)
Victims asst for families	63,128	51,768	(11,360)
<b>TOTAL REVENUES</b>	<b>310,236</b>	<b>186,520</b>	<b>(123,716)</b>
<b>EXPENDITURES</b>			
Community based trmnt svcs	48,763	45,368	3,395
Community based trmnt svcs	-	2,607	(2,607)
A.C.T. juvenile specialty court	155,520	48,155	107,365
Juvenile justice alternatives	42,825	38,621	4,204
Victims asst for families	79,186	66,683	12,503
<b>TOTAL EXPENDITURES</b>	<b>326,294</b>	<b>201,434</b>	<b>124,860</b>
Excess of Revenues over (Under) Expenditures	(16,058)	(14,914)	(1,144)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	-	-
Transfers in	16,058	15,998	60
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>16,058</b>	<b>15,998</b>	<b>60</b>
Net Change in Fund Balance	-	1,084	(1,084)
Fund balance - beginning	-	(1,084)	1,084
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**TAX ASSESSOR COLLECTOR V.I.T.**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Tax assessor collector VIT	\$ 52,655	\$ 52,655	\$ -
<b>TOTAL REVENUES</b>	<u>52,655</u>	<u>52,655</u>	<u>-</u>
<b>EXPENDITURES</b>			
Tax assessor collector VIT	14,381	14,381	-
<b>TOTAL EXPENDITURES</b>	<u>14,381</u>	<u>14,381</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>38,274</u>	<u>38,274</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	8,456	8,456	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>8,456</u>	<u>8,456</u>	<u>-</u>
Net Change in Fund Balance	46,730	46,730	-
Fund balance - beginning	362,271	362,271	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 409,001</u>	<u>\$ 409,001</u>	<u>\$ -</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**D.A. HOT CHECK FEE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>			
District attorney	70,000	400	37,845
<b>TOTAL EXPENDITURES</b>	<u>70,000</u>	<u>400</u>	<u>37,845</u>
Excess of Revenues over (Under) Expenditures	<u>(70,000)</u>	<u>(400)</u>	<u>(69,600)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	-	218	218
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>218</u>	<u>218</u>
Net Change in Fund Balance	(70,000)	(182)	(69,818)
Fund balance - beginning	70,000	52,576	17,424
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 52,394</u>	<u>\$ (52,394)</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**PRE-TRIAL DIVERSION FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Pre-trial diversion	\$ 421,501	\$ 421,501	\$ -
<b>TOTAL REVENUES</b>	<u>421,501</u>	<u>421,501</u>	<u>-</u>
<b>EXPENDITURES</b>			
Pre-trial diversion	423,100	423,096	4
<b>TOTAL EXPENDITURES</b>	<u>423,100</u>	<u>423,096</u>	<u>4</u>
Excess of Revenues over (Under) Expenditures	<u>(1,599)</u>	<u>(1,595)</u>	<u>(4)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	3,389	3,389	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>3,389</u>	<u>3,389</u>	<u>-</u>
Net Change in Fund Balance	(12,414)	1,794	(14,208)
Fund balance - beginning	759,040	746,629	12,411
<b>FUND BALANCE - ENDING</b>	<u>\$ 746,626</u>	<u>\$ 748,423</u>	<u>\$ (1,797)</u>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**VENUE PROJECT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Ecotourism center phase I	\$ 750,000	\$ -	\$ (750,000)
Ecotourism center phase II	500,000	-	(500,000)
South Texas ecotourism center	2,842,496	2,929,062	86,566
Amphitheater building	68,364	102,142	33,778
Stec summer camp	-	6,420	6,420
<b>TOTAL REVENUES</b>	<b>4,160,860</b>	<b>3,037,624</b>	<b>(1,123,236)</b>
<b>EXPENDITURES</b>			
Venue tax fund	523,253	43,441	479,812
Ecotourism center phase I	750,000	-	750,000
Ecotourism center phase II	500,000	-	500,000
South Texas ecotourism center	1,082,267	865,633	216,634
Amphitheater building	505,022	505,401	(379)
Stec summer camp	1,589	1,589	-
<b>TOTAL EXPENDITURES</b>	<b>3,362,131</b>	<b>1,416,064</b>	<b>1,946,067</b>
Excess of Revenues over (Under) Expenditures	798,729	1,621,560	(822,831)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	5,337	17,996	23,333
Transfers in	2,362	5,116	7,478
Transfers (out)	(1,228,923)	(1,228,923)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,221,224)</b>	<b>(1,205,811)</b>	<b>30,811</b>
Net Change in Fund Balance	(422,495)	415,749	(838,244)
Fund balance - beginning	422,495	2,736,706	(2,314,211)
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 3,152,455</b>	<b>\$ (3,152,455)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**COLONIA STREET LIGHT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Solid waste collection	\$ 1,659	\$ -	\$ (1,659)
Solid waste/street light	327,706	326,923	(783)
<b>TOTAL REVENUES</b>	<b>329,365</b>	<b>326,923</b>	<b>(2,442)</b>
<b>EXPENDITURES</b>			
Scofflaw	-	1,579	(1,579)
Solid waste/street light	54,116	26,188	27,928
Cameron park street light	24,072	22,558	1,514
Laguna heights street light	4,284	4,880	(596)
Meadow brooke subdivision	3,468	3,178	290
Rancho grande subdivision	1,020	303	717
Saldivar subdivision	1,428	1,390	38
Bent tree subdivision	9,180	8,900	280
San carlos subdivision	1,632	1,595	37
La paloma subdivision	2,448	2,383	65
El ranchito subdivision	9,996	9,158	838
Las palmas subdivision	4,284	3,575	709
Paso real subdivision	14,116	9,899	4,217
Olmito subdivisions	13,464	12,810	654
Valle de cipres subdivision	7,344	7,136	208
San pedro subdivision	6,120	5,977	143
Luz del cielo subdivision	5,304	460	4,844
Olmito phase ii subdivisions	7,956	7,346	610
El caribe estates subdivision	1,428	838	590
Rancho grande south subdv	54,876	52,318	2,558
Dakota estates subdivision	5,304	3,287	2,017
Iglesa vieja subdivision	6,120	5,654	466
La gloria canal subdivision	9,996	9,188	808
Juan abrego and francisca road	1,224	1,191	33
Lantana road subdivision	2,040	1,796	244
Summer hill subdivision	3,468	3,208	260
Santa maria north subdivision	5,304	4,338	966

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**COLONIA STREET LIGHT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>EXPENDITURES - (continued)</b>			
Luz del cielo I&II subdivision	\$ 5,264	\$ 7,752	\$ (2,488)
Iglesa antigua subdivision	3,672	3,379	293
Nicho esparza subdivision	3,264	-	3,264
Entanada loop subdivision	5,508	4,688	820
Longoria/El rosal subdivision	8,976	7,812	1,164
Sta maria/J.E. solis subdivisi	7,752	7,114	638
Puerta del cielo subdivision	5,100	4,808	292
Resaca santa subdivision	12,036	14,961	(2,925)
Esquina subdivision	3,606	3,972	(366)
West lakeside	8,976	10,065	(1,089)
Paso real subd section IV	1,836	1,807	29
Valle hermoso subdivision	3,264	4,392	(1,128)
New combes hwy road	1,659	1,250	409
<b>TOTAL EXPENDITURES</b>	<b>330,905</b>	<b>283,133</b>	<b>47,772</b>
Excess of Revenues over (Under) Expenditures	326,047	43,790	282,257
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Leases	-	-	-
Interest income	1,540	2,308	768
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>2,308</b>	<b>2,308</b>
Net Change in Fund Balance	-	46,098	(46,098)
Fund balance - beginning	385,088	386,698	(1,610)
<b>FUND BALANCE - ENDING</b>	<b>\$ 385,088</b>	<b>\$ 432,796</b>	<b>\$ (47,708)</b>
			(concluded)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**DRUG FORFEITURE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Drug forfeiture task force	\$ -	\$ 382,138	\$ 382,138
DA forfeiture account	493,217	199,637	(293,580)
DA forfeitures fd doj	-	193,278	193,278
DA forfeiture fd doj	193,279	217,321	24,042
DA forfeitures fd dot	-	85,680	85,680
DA forfeiture fd dot	85,681	305,835	220,154
Drug forfeiture task force	26,032	471,427	445,395
Sheriff forfeitures dot	-	172,537	172,537
Sheriff doj forfeitures	-	4,296	4,296
Constable pct. 1	-	-	-
Constable pct. 2	1,974	10,845	8,871
Constable pct. 3	-	1,050	1,050
Constable pct. 3 fd dot	-	8,391	8,391
Drug forfeiture fund	2,428	11,693	9,265
Constables pct. 4 dot	-	145,271	145,271
Constable pct. 5 st	-	-	-
Constable pct. 5 fd doj	-	-	-
Park rangers forfeiture	-	629	629
<b>TOTAL REVENUES</b>	<b>802,611</b>	<b>2,210,028</b>	<b>1,407,417</b>
<b>EXPENDITURES</b>			
Drug forfeiture task force	836,903	383,263	453,640
DA forfeiture account	493,217	493,217	-
DA forfeitures fd doj	300,998	194,372	106,626
DA forfeiture fd doj	193,278	193,278	-
DA forfeitures fd dot	148,250	85,680	62,570
DA forfeiture fd dot	85,680	85,680	-
Drug forfeiture task force	466,621	321,684	144,937
Sheriff forfeitures dot	529,291	386,146	143,145
Constable pct. 2	1,974	1,974	-
Constable pct. 3	2,596	-	2,596
Drug forfeiture fund	5,119	4,864	255
Constable pct. 5 fd doj	5,106	5,106	-
<b>TOTAL EXPENDITURES</b>	<b>3,069,033</b>	<b>2,155,264</b>	<b>913,769</b>
Excess of Revenues Over (Under) Expenditures	(2,266,422)	54,764	(2,321,186)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	293,580	519,425	(225,845)
Leases	-	-	-
Interest income	-	40,202	(40,202)
Transfers in	-	-	-
Transfers Out	(110,749)	(196,925)	86,176
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>182,831</b>	<b>362,702</b>	<b>(179,871)</b>
Net Change in Fund Balance	(2,083,591)	417,466	(2,501,057)
Fund balance - beginning	154,600	2,534,154	(2,379,554)
<b>FUND BALANCE - ENDING</b>	<b>\$ (1,928,991)</b>	<b>\$ 2,951,620</b>	<b>\$ (4,880,611)</b>

## **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.

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

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

**2022 Tax Notes** – This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2022.

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**PROJECT ROADMAP**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-
Excess of Revenues over (Under) Expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Leases	-	-	-
Interest income	-	232	232
Transfers in	-	-	-
Transfers (out)	-	(51,668)	(51,668)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	(51,436)	(51,436)
Net change in fund balance	-	(51,436)	(51,436)
Fund balance - beginning	51,436	51,436	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 51,436</u>	<u>\$ -</u>	<u>\$ (51,436)</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2011 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Capital projects	\$ 1,089	\$ -	\$ (1,089)
Dancy building	47,052	-	(47,052)
<b>TOTAL REVENUES</b>	<b>48,141</b>	<b>-</b>	<b>(48,141)</b>
<b>EXPENDITURES</b>			
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	14,510	268,135
Dancy building renovations	191,156	-	191,156
Jail	2,204,741	-	2,204,741
M&O courthouse	95,786	2,076	93,710
Juvenile detention ctr addition	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
Bank fees	11	-	11
Fiscal agent fees	253,489	-	253,489
<b>TOTAL EXPENDITURES</b>	<b>17,098,031</b>	<b>16,586</b>	<b>17,081,445</b>
Excess of Revenues over (Under) Expenditures	(17,049,890)	(16,586)	17,033,304
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	17,178,100	-	(17,178,100)
Premium on bond issued	387,744	-	(387,744)
Discount on bond	(112,356)	-	112,356
Leases	-	-	-
Interest income	172,920	7	(172,913)
Transfers in	-	1,656	1,656
Transfers (out)	(576,518)	-	576,518
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>17,049,890</b>	<b>1,663</b>	<b>(17,048,227)</b>
Net change in fund balance	-	(14,923)	(14,923)
Fund balance - beginning	14,923	14,923	-
<b>FUND BALANCE - ENDING</b>	<b>\$ 14,923</b>	<b>\$ -</b>	<b>\$ (14,923)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2014 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
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	7,162	1,104,988
Pct. 1 road projects	749,979	-	749,979
Pct. 2 road projects	749,941	-	749,941
Pct. 3 road projects	1,499,963	-	1,499,963
Pct. 4 road projects	1,999,796	-	1,999,796
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
Fiscal agent fees	184,275	-	184,275
<b>TOTAL EXPENDITURES</b>	16,782,690	7,162	16,775,528
Excess of Revenues over (Under) Expenditures	(16,782,690)	(7,162)	(16,775,528)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Bond proceeds	16,500,000	-	(16,500,000)
Premium on bond issued	351,169	-	(351,169)
Bond discount	(96,220)	-	96,220
Leases	-	-	-
Interest income	91,119	-	(91,119)
Transfers in	-	788	788
Transfers (out)	(63,378)	-	(63,378)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	16,782,690	788	(16,908,658)
Net change in fund balance	-	(6,374)	6,374
Fund balance - beginning	6,366	6,366	-
<b>FUND BALANCE - ENDING</b>	\$ 6,366	\$ (8)	\$ 6,374



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2016 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Dancy building	\$ 450,000	\$ -	\$ (450,000)
<b>TOTAL REVENUES</b>	<u>450,000</u>	<u>-</u>	<u>(450,000)</u>
<b>EXPENDITURES</b>			
Vehicle maintenance	1,284,576	-	1,284,576
M&O levee st. annex	9,260,502	-	9,260,502
Dancy building	2,500,390	-	2,500,390
Jail/detention center	263,797	-	263,797
Adult probation relocation	1,094,410	-	1,094,410
Streetlight program	503,292	1,548	501,744
Juvenile detention	397,791	133,890	263,901
Consolidated precincts	3,579,494	-	3,579,494
Engineering department	91,588	-	91,588
Fiscal agent fees	140,380	-	140,380
<b>TOTAL EXPENDITURES</b>	<u>19,116,220</u>	<u>135,438</u>	<u>18,980,782</u>
Excess of Revenues over (Under) Expenditures	<u>(18,666,220)</u>	<u>(135,438)</u>	<u>(18,530,782)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	16,260,000	-	(16,260,000)
Premium on bonds issued	2,403,963	-	(2,403,963)
Discount on bond	(98,211)	-	98,211
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Leases	-	-	-
Interest income	107,159	762	(106,397)
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>18,672,911</u>	<u>762</u>	<u>(18,672,149)</u>
Net Change in Fund Balance	6,691	(134,676)	141,367
Fund balance - beginning	278,671	278,671	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 285,362</u>	<u>\$ 143,995</u>	<u>\$ 141,367</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2017 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
	1,000,250	-	1,000,250
General administration	23,544	-	23,544
Harlingen annex remodel	19,092	-	19,092
Courthouse parking lot	4,584,849	-	4,584,849
Public works	30,494	-	30,494
Browne road building	4,814,901	-	4,814,901
Andy bowe park	1,600,000	-	1,600,000
Fiscal agent fees	135,584	-	135,584
<b>TOTAL EXPENDITURES</b>	12,208,714	-	12,208,714
Excess of Revenues over (Under) Expenditures	(12,208,714)	-	(12,208,714)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	11,415,000	-	(11,415,000)
Premium on bonds issued	793,035	-	(793,035)
Discount on bond	(72,451)	-	72,451
Leases	-	-	-
Interest income	73,130	305	(72,825)
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	12,208,714	305	(12,208,409)
Net Change in Fund Balance	-	305	(305)
Fund balance - beginning	65,853	65,853	-
<b>FUND BALANCE - ENDING</b>	\$ 65,853	\$ 66,158	\$ (305)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2017 CERTIFICATES OF OBLIGATION - VENUE TAX PROJECT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
Ecotourism center	3,464,147	459,750	3,004,397
Fiscal agent fees	147,247	-	147,247
<b>TOTAL EXPENDITURES</b>	3,611,394	459,750	3,151,644
Excess of Revenues over (Under) Expenditures	(3,611,394)	(459,750)	(3,151,644)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	3,378,777	-	(3,378,777)
Premium on bonds issued	910,680	-	(910,680)
Discount on bond	(63,513)	-	63,513
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Leases	-	-	-
Interest income	2,455	667	(1,788)
Transfers in	-	-	-
Transfers (out)	(614,550)	-	614,550
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	3,613,849	667	(3,613,182)
Net Change in Fund Balance	2,455	(459,083)	461,538
Fund balance - beginning	-	524,227	(524,227)
<b>FUND BALANCE - ENDING</b>	\$ 2,455	\$ 65,144	\$ (62,689)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2019 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>			
Co series 2019	496,042	-	496,042
South Texas ecotourism center	4,000,000	-	4,000,000
Tax office	14,929	-	14,929
Levee st. annex	590,747	21,488	569,259
Port Isabel annex	220,000	-	220,000
Lucio clinic	568,013	9,722	558,291
Father O'Brien clinic	330,000	-	330,000
Dancy building	90,000	-	90,000
Jail Harlingen annex	1,453,368	211,752	1,241,616
Harlingen annex	451,170	433,350	17,820
Courthouse	300,957	43,539	257,418
San Benito annex	100,000	-	100,000
Darrell hester	2,913,970	134,002	2,779,968
La Feria annex	132,000	-	132,000
Sheriff's office	384,952	190,250	194,702
Adult probation	2,566,998	334,990	2,232,008
Veteran's bridge construction	4,148,118	471,023	3,677,095
Free trade bridge construction	1,406,815	120,863	1,285,952
Gateway bridge construction	2,220,067	127,894	2,092,173
Construction r&b project	17,006,691	4,882,727	12,123,964
Engineering	190,733	67,916	122,817
Amphitheater	3,700,000	103,586	3,596,414
Parks	3,000,000	1,686,469	1,313,531
<b>TOTAL EXPENDITURES</b>	<u>46,285,570</u>	<u>8,839,571</u>	<u>37,445,999</u>
Excess of Revenues over (Under) Expenditures	<u>(46,285,570)</u>	<u>(8,839,571)</u>	<u>(37,445,999)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	40,085,000	-	(40,085,000)
Premium on bonds issued	5,888,376	-	(5,888,376)
Discount on bond	-	-	-
Interest income	305,503	128,403	(177,100)
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>46,278,879</u>	<u>128,403</u>	<u>(46,150,476)</u>
Net Change in Fund Balance	(6,691)	(8,711,168)	8,704,477
Fund balance - beginning	-	25,860,147	(25,860,147)
<b>FUND BALANCE - ENDING</b>	<u>\$ (6,691)</u>	<u>\$ 17,148,979</u>	<u>\$ (17,155,670)</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2021 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
CO series 2021	251,530	-	251,530
South Texas ecotourism center	500,000	-	500,000
Tax office	5,802,105	461,755	5,340,350
Airport	1,000,000	-	1,000,000
Engineering	2,550,000	2,011,089	538,911
Community parks	2,500,000	1,055,641	1,444,359
Browne rd park	600,000	190,432	409,568
Amphitheater	1,350,000	328,073	1,021,927
Parks admin	1,800,000	2,105	1,797,895
<b>TOTAL EXPENDITURES</b>	<b>16,353,635</b>	<b>4,049,095</b>	<b>12,304,540</b>
Excess of Revenues over (Under) Expenditures	(16,353,635)	(4,049,095)	(12,304,540)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	14,160,000	-	(14,160,000)
Premium on bonds issued	2,241,530	-	(2,241,530)
Premium on tax note issued	-	-	-
Interest income	-	85,044	85,044
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>16,401,530</b>	<b>85,044</b>	<b>(16,316,486)</b>
Net Change in Fund Balance	47,895	(3,964,051)	4,011,946
Fund balance - beginning	-	16,131,341	(16,131,341)
<b>FUND BALANCE - ENDING</b>	<b>\$ 47,895</b>	<b>\$ 12,167,290</b>	<b>\$ (12,119,395)</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2022 TAX NOTES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
Tax notes 2022	117,207	54,081	63,126
County clerk	17,200	15,578	1,622
Emergency management	93,305	88,579	4,726
Data processing	72,800	42,938	29,863
General administration	42,818	42,818	-
Economic development	3,859	1,052	2,807
Vehicle maintenance	16,992	14,745	2,247
County court at law #1	1,932	1,570	362
County court at law #2	3,912	3,068	844
County court at law #3	2,061	1,056	1,005
District courts	4,793	4,793	0
Divert court	3,536	3,142	394
District clerk	48,600	46,665	1,935
Justice of the peace pct. 5-1	1,326	1,325	1
Justice of the peace pct. 5-3	1,326	1,325	1
District attorney	245,122	154,264	90,858
County auditor	83,419	67,595	15,824
Tax assessor-collector	214,939	142,077	72,862
Jail/detention centers	320,000	40,851	279,149
Constable pct. 1	191,342	56,366	134,976
Constable pct. 2	204,660	-	204,660
Constable pct. 3	185,000	-	185,000
Constable pct. 4	175,377	109,982	65,395
Constable pct. 5	192,570	107,422	85,148
Sheriff	878,655	95,866	782,789
Juvenile detention	21,999	20,361	1,638
Toll bridge operations	99,500	-	99,500
Consolidated precincts	2,483,500	450,529	2,032,971
Engineering	262,331	56,882	205,449
Health department	75,000	-	75,000
Environmental health	133,800	-	133,800
Indigent services/autopsies	31,875	-	31,875
Park rangers	230,827	25,308	205,519
Park system administration	554,290	6	554,284
<b>TOTAL EXPENDITURES</b>	<b>7,015,873</b>	<b>1,650,243</b>	<b>5,365,630</b>
Excess of Revenues over (Under) Expenditures	(7,015,873)	(1,650,243)	(5,365,630)
<b>OTHER FINANCING SOURCES (USES)</b>			
Tax note proceeds	6,280,000	2,908,202	(3,371,798)
Premium on tax note issued	693,341	321,080	(372,261)
Interest income	42,532	42,532	-
Transfers in	-	3,677,837	3,677,837
Transfers (out)	-	(328,619)	(328,619)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,015,873</b>	<b>6,621,032</b>	<b>(394,841)</b>
Net Change in Fund Balance	-	4,970,789	(4,970,789)
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 4,970,789</b>	<b>\$ (4,970,789)</b>

**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 issued by the County.

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**UNLIMITED TAX BONDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Tax revenue	\$ -	\$ 3,237	\$ 3,237
<b>TOTAL REVENUES</b>	<u>-</u>	<u>3,237</u>	<u>3,237</u>
<b>EXPENDITURES</b>			
I & S unlimited tax bonds expenditures	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	-	3,237	3,237
<b>OTHER FINANCING SOURCES (USES)</b>			
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Gain on sale of capital assets	-	-	-
Interest income	-	931	931
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>931</u>	<u>931</u>
Net Change in Fund Balance	-	4,168	4,168
Fund balance - beginning	-	126,359	126,359
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 130,527</u>	<u>\$ (130,527)</u>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**LIMITED TAX BONDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Tax revenue	\$ 10,196,968	\$ 10,163,809	\$ (33,159)
<b>TOTAL REVENUES</b>	<u>10,196,968</u>	<u>10,163,809</u>	<u>(33,159)</u>
<b>EXPENDITURES</b>			
2012 refunding co(s)	1,151,925	1,151,175	750
2014 co(s)	1,202,375	1,202,125	250
2015 refunding co(s)	800,510	800,510	-
2016 co(s)	1,245,550	1,245,550	-
2017 co(s) - venue tax project	611,450	611,450	-
2017 co(s)	883,375	883,375	-
Limited tax refunding 17 co(s)	799,675	799,675	-
2019 co(s)	2,961,600	2,961,600	-
2019 refunding co(s)	2,620,112	2,620,112	-
Tax note series 2020	857,521	857,518	3
2021 co(s)	988,490	988,490	-
Seco financing	303,537	302,087	1,450
2022 co(s)	223,625	223,625	-
2022 tax notes	40,392	40,392	-
Leased equipment	533,215	533,215	-
<b>TOTAL EXPENDITURES</b>	<u>15,223,352</u>	<u>15,220,899</u>	<u>2,453</u>
Excess of Revenues over (Under) Expenditures	<u>(5,026,384)</u>	<u>(5,057,090)</u>	<u>30,706</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Gain on sale of capital assets	-	-	-
Interest income	-	67,026	67,026
Transfers in	3,069,269	3,069,269	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>3,069,269</u>	<u>3,136,295</u>	<u>67,026</u>
Net Change in Fund Balance	(1,957,115)	(1,920,795)	(36,320)
Fund balance - beginning	4,087,784	4,087,784	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,130,669</u>	<u>\$ 2,166,989</u>	<u>\$ (36,320)</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, 2022**

	<u>Airport System</u>	<u>Jail Commissary</u>	<u>Total</u>
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash & cash equivalents	\$ 2,370	\$ 945,541	\$ 947,911
Accounts receivable	-	130,451	130,451
Due from other funds	158,188	64,063	222,251
Prepays	30,928	-	30,928
Total Current Assets	<u>191,486</u>	<u>1,140,055</u>	<u>1,331,541</u>
<b>Non-Current Assets:</b>			
Buildings	1,327,095	-	1,327,095
Improvements other than buildings	11,020,356	735,076	11,755,432
Equipment	624,578	830,621	1,455,199
Accumulated depreciation	(11,156,888)	(414,095)	(11,570,983)
Net Depreciable Capital Assets	<u>1,815,141</u>	<u>1,151,602</u>	<u>2,966,743</u>
Land	308,000	-	308,000
Total Capital Assets, net	<u>2,123,141</u>	<u>1,151,602</u>	<u>3,274,743</u>
Total Non-Current Assets	<u>2,123,141</u>	<u>1,151,602</u>	<u>3,274,743</u>
<b>TOTAL ASSETS</b>	<u><u>2,314,627</u></u>	<u><u>2,291,657</u></u>	<u><u>4,606,284</u></u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable	10,073	89,828	99,901
Wages and fringe payable	1,020	2,042	3,062
Due to other funds	66,068	-	66,068
Compensated absences payable	715	1,437	2,152
Accrued interest payable	-	6,452	6,452
Note payable	-	56,321	56,321
Total Current Liabilities	<u>77,876</u>	<u>156,080</u>	<u>233,956</u>
<b>Long-Term Liabilities:</b>			
Note payable	-	179,379	179,379
Compensated absences payable	226	454	680
Total Long-Term Liabilities	<u>226</u>	<u>179,833</u>	<u>180,059</u>
<b>TOTAL LIABILITIES</b>	<u>78,102</u>	<u>335,913</u>	<u>414,015</u>
<b>NET POSITION</b>			
Net investment in capital assets	2,123,141	915,902	3,039,043
Unrestricted	113,384	1,039,842	1,153,226
<b>TOTAL NET POSITION</b>	<u>2,236,525</u>	<u>1,955,744</u>	<u>4,192,269</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 2,314,627</u></u>	<u><u>\$ 2,291,657</u></u>	<u><u>\$ 4,606,284</u></u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**NON-MAJOR ENTERPRISE FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Airport System</b>	<b>Jail Commissary</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ -	\$ 1,060,066	\$ 1,060,066
Rental income	48,453	-	48,453
Commissions	3,668	-	3,668
Other	16,224	-	16,224
<b>TOTAL OPERATING REVENUES</b>	<b>68,345</b>	<b>1,060,066</b>	<b>1,128,411</b>
<b>OPERATING EXPENSES</b>			
Salaries and wages	35,060	79,146	114,206
Fringe benefits & payroll taxes	15,876	30,080	45,956
Supplies	5,564	336,928	342,492
Repairs and maintenance	22,502	-	22,502
Medical claims	-	33,473	33,473
Travel and training	1,250	3,310	4,560
Insurance	17,504	-	17,504
Utilities	20,031	-	20,031
Depreciation	256,378	73,319	329,697
Other	59	60,013	60,072
Administration fees	-	2,368	2,368
Contractual services	-	595,239	595,239
<b>TOTAL OPERATING EXPENSES</b>	<b>374,224</b>	<b>1,213,876</b>	<b>1,588,100</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(305,879)</b>	<b>(153,810)</b>	<b>(459,689)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest income	12	4,827	4,839
Interest and fiscal charges	-	(6,452)	(6,452)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>12</b>	<b>(1,625)</b>	<b>(1,613)</b>
Income (Loss) before transfers	(305,867)	(155,435)	(461,302)
Transfers in (out)	142,774	-	142,774
<b>CHANGE IN NET POSITION</b>	<b>(163,093)</b>	<b>(155,435)</b>	<b>(318,528)</b>
Net Position - beginning	2,399,618	2,111,179	4,510,797
Net Position - ending	<u>\$ 2,236,525</u>	<u>\$ 1,955,744</u>	<u>\$ 4,192,269</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR ENTERPRISE FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Airport System</b>	<b>Jail Commissary</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 61,178	\$ 1,102,663	\$ 1,163,841
Cash received from other operating activities	16,224	-	16,224
Cash payments for goods and services	(84,245)	(1,032,230)	(1,116,475)
Cash payments to employees	(50,914)	(105,293)	(156,207)
Cash provided (used) by operating activities	<u>(57,757)</u>	<u>(34,860)</u>	<u>(92,617)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Transfers in	142,774	-	142,774
Interfund loan repayments	(92,120)	(64,085)	(156,205)
Cash provided (used) by non-capital financing activities	<u>50,654</u>	<u>(64,085)</u>	<u>(13,431)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Payments for capital acquisitions	-	(292,998)	(292,998)
Debt issuance	-	235,700	235,700
Cash provided(used) by capital and related financing activities	<u>-</u>	<u>(57,298)</u>	<u>(57,298)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Receipts of interest	12	4,827	4,839
Cash provided by investing activities	<u>12</u>	<u>4,827</u>	<u>4,839</u>
Increase (decrease) in cash and cash equivalents	(7,091)	(151,416)	(158,507)
Cash and Cash Equivalents - beginning of year	9,461	1,096,957	1,106,418
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 2,370</u>	<u>\$ 945,541</u>	<u>\$ 947,911</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	\$ (305,880)	\$ (153,809)	\$ (459,689)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	256,378	73,319	329,697
Decrease (increase) in accounts receivable	9,057	42,595	51,652
Decrease (increase) in prepaids and other assets	(23,386)	436	(22,950)
Increase (decrease) in accounts payable	6,052	(1,334)	4,718
Increase (decrease) in wages and fringe payable	1,020	2,042	3,062
Increase (decrease) in compensated absences payable	(998)	1,891	893
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ (57,757)</u>	<u>\$ (34,860)</u>	<u>\$ (92,617)</u>

# **CAMERON COUNTY, TEXAS**

## **PRIVATE PURPOSE TRUST FUNDS**

### **County Clerk's/District Clerk's Trust Funds**

To account for monies held in trust for various individuals under court order.

## **CUSTODIAL FUNDS**

### **Sheriff's Inmate Release Account Fund**

To account for monies confiscated from individuals upon incarceration.

### **Cameron County Health Clinics' Funds**

To account for monies collected for services.

### **Tax Assessor-Collector's TABC Fund**

To account for monies collected for the Texas Alcoholic Beverage Commission from various individuals.

### **County Clerk's Texas Parks and Wildlife Fund**

To account for the fees collected on hunting and fishing licenses.

### **Tax Assessor-Collector's Vehicle Registration 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 Fund**

To account for the collection of fines payable to victims of crimes.

### **State Motor Vehicle Sales Tax Fund**

To account for the collection of sales tax on motor vehicles.

### **Occupation Tax Fund**

To account for the fees collected on video game machines for the County and the Cities.

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**PRIVATE PURPOSE TRUST FUNDS**  
 SEPTEMBER 30, 2022

	COUNTY CLERK'S TRUST FUND	DISTRICT CLERK'S TRUST FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
<b>ASSETS</b>			
Cash	\$ 6,335,758	\$ 7,819,926	\$ 14,155,684
Investments	5,053,380	5,003,831	10,057,211
<b>TOTAL ASSETS</b>	<u>11,389,138</u>	<u>12,823,757</u>	<u>24,212,895</u>
 <b>FIDUCIARY NET POSITION</b>			
Net Position Held in Trust	11,389,138	12,823,757	24,212,895
<b>TOTAL NET POSITION</b>	<u>\$ 11,389,138</u>	<u>\$ 12,823,757</u>	<u>\$ 24,212,895</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PRIVATE PURPOSE TRUST FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	COUNTY CLERK'S TRUST FUND	DISTRICT CLERK'S TRUST FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
<b>ADDITIONS</b>			
Registry	\$ 3,880,502	\$ 4,925,825	\$ 8,806,327
Investment Income	54,961	112,251	167,212
<b>TOTAL ADDITIONS</b>	<u>3,935,463</u>	<u>5,038,076</u>	<u>8,973,539</u>
 <b>DEDUCTIONS</b>			
Judgments	1,985,985	3,856,644	5,842,629
Administrative Expenses	25,382	33,218	58,600
<b>TOTAL DEDUCTIONS</b>	<u>2,011,367</u>	<u>3,889,862</u>	<u>5,901,229</u>
 <b>CHANGE IN NET POSITION</b>	 1,924,096	 1,148,214	 3,072,310
 Fiduciary net position - beginning	 9,465,042	 11,675,543	 21,140,585
<b>Fiduciary net position - ending</b>	<u>\$ 11,389,138</u>	<u>\$ 12,823,757</u>	<u>\$ 24,212,895</u>



**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	SHERIFF'S INMATE RELEASE FUND	COUNTY HEALTH CLINICS FUND	TAX ASSESSOR- COLLECTOR'S TABC FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION FUND	COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND
<b>ASSETS</b>					
Cash	\$ 379,732	\$ 44,923	\$ 12,898	\$ 3,560,004	\$ 21
<b>TOTAL ASSETS</b>	<u>379,732</u>	<u>44,923</u>	<u>12,898</u>	<u>3,560,004</u>	<u>21</u>
<b>LIABILITIES</b>					
Due to other governments	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>					
Net Position custodial funds	<u>\$ 379,732</u>	<u>\$ 44,923</u>	<u>\$ 12,898</u>	<u>\$ 3,560,004</u>	<u>\$ 21</u>

	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S AD VALOREM TAX FUND	DISTRICT ATTORNEY'S RESTITUTION FUND	STATE MOTOR VEHICLE SALES TAX FUND	OCCUPATION TAX FUND	TOTAL CUSTODIAL FUNDS
<b>ASSETS</b>						
Cash	\$ 85,741	\$ 2,705,056	\$ 212,469	\$ 1,451,849	\$ 16	\$ 8,452,709
<b>TOTAL ASSETS</b>	<u>85,741</u>	<u>2,705,056</u>	<u>212,469</u>	<u>1,451,849</u>	<u>16</u>	<u>8,452,709</u>
<b>LIABILITIES</b>						
Due to other governments	-	2,705,056	-	-	-	2,705,056
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>2,705,056</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,705,056</u>
<b>FIDUCIARY NET POSITION - Restated</b>						
Net Position custodial funds	<u>\$ 85,741</u>	<u>\$ -</u>	<u>\$ 212,469</u>	<u>\$ 1,451,849</u>	<u>\$ 16</u>	<u>\$ 5,747,653</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

**SHERIFF'S INMATE RELEASE FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 444,419	\$ 1,464,082	\$ 1,528,769	\$ 379,732
<b>TOTAL ASSETS</b>	<u>444,419</u>	<u>1,464,082</u>	<u>1,528,769</u>	<u>379,732</u>
<b>LIABILITIES</b>				
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ 444,419	\$ 1,464,082	\$ 1,528,769	\$ 379,732

**CAMERON COUNTY HEALTH CLINICS FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 72,790	\$ 263,502	\$ 291,369	\$ 44,923
<b>TOTAL ASSETS</b>	<u>72,790</u>	<u>263,502</u>	<u>291,369</u>	<u>44,923</u>
<b>LIABILITIES</b>				
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ 72,790	\$ 263,502	\$ 291,369	\$ 44,923

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

**TAX ASSESSOR-COLLECTOR'S TABC FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 9,648	\$ 125,985	\$ 122,735	\$ 12,898
<b>TOTAL ASSETS</b>	<u>9,648</u>	<u>125,985</u>	<u>122,735</u>	<u>12,898</u>
<b>LIABILITIES</b>				
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ 9,648	\$ 125,985	\$ 122,735	\$ 12,898

**TAX ASSESSOR-COLLECTOR'S VEHICLE REGISTRATION FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 4,077,059	\$ 103,285,495	\$ 103,802,550	\$ 3,560,004
<b>TOTAL ASSETS</b>	<u>4,077,059</u>	<u>103,285,495</u>	<u>103,802,550</u>	<u>3,560,004</u>
<b>LIABILITIES</b>				
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ 4,077,059	\$ 103,285,495	\$ 103,802,550	\$ 3,560,004

(continued)

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

**TAX ASSESSOR-COLLECTOR'S RESERVE FOR BANKRUPTCY FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 85,741	\$ 387	\$ 387	\$ 85,741
<b>TOTAL ASSETS</b>	<u>85,741</u>	<u>387</u>	<u>387</u>	<u>85,741</u>
<b>LIABILITIES</b>				
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ 85,741	\$ 387	\$ 387	\$ 85,741

**TAX ASSESSOR-COLLECTOR'S AD VALOREM TAX FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 2,124,558	\$ 502,917,532	\$ 502,337,034	\$ 2,705,056
<b>TOTAL ASSETS</b>	<u>2,124,558</u>	<u>502,917,532</u>	<u>502,337,034</u>	<u>2,705,056</u>
<b>LIABILITIES</b>				
Due to other governments	2,124,558	502,917,532	502,337,034	2,705,056
<b>TOTAL LIABILITIES</b>	<u>2,124,558</u>	<u>502,917,532</u>	<u>502,337,034</u>	<u>2,705,056</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ -	\$ -	\$ -	\$ -

(continued)

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

**DISTRICT ATTORNEY'S RESTITUTION FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 213,515	\$ 4,238	\$ 5,284	\$ 212,469
<b>TOTAL ASSETS</b>	<u>213,515</u>	<u>4,238</u>	<u>5,284</u>	<u>212,469</u>
<b>LIABILITIES</b>				
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ 213,515	\$ 4,238	\$ 5,284	\$ 212,469

**STATE MOTOR VEHICLE SALES TAX FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 5,933,476	\$ 68,457,496	\$ 72,939,123	\$ 1,451,849
<b>TOTAL ASSETS</b>	<u>5,933,476</u>	<u>68,457,496</u>	<u>72,939,123</u>	<u>1,451,849</u>
<b>LIABILITIES</b>				
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ 5,933,476	\$ 68,457,496	\$ 72,939,123	\$ 1,451,849

(continued)

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

**OCCUPATION TAX FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 135	\$ 20,789	\$ 20,908	\$ 16
<b>TOTAL ASSETS</b>	<u>135</u>	<u>20,789</u>	<u>20,908</u>	<u>16</u>
<b>LIABILITIES</b>				
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ 135	\$ 20,789	\$ 20,908	\$ 16

**COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 84	\$ 1,546	\$ 1,609	\$ 21
<b>TOTAL ASSETS</b>	<u>84</u>	<u>1,546</u>	<u>1,609</u>	<u>21</u>
<b>LIABILITIES</b>				
Due to other governments	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	\$ 84	\$ 1,546	\$ 1,609	\$ 21

(continued)

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

**TOTAL CUSTODIAL FUNDS**

	BALANCE 10/01/2021	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2022
<b>ASSETS</b>				
Cash	\$ 12,961,425	\$ 676,541,052	\$ 681,049,768	\$ 8,452,709
<b>TOTAL ASSETS</b>	<u>12,961,425</u>	<u>676,541,052</u>	<u>681,049,768</u>	<u>8,452,709</u>
<b>LIABILITIES</b>				
Due to other governments	2,124,558	502,917,532	502,337,034	2,705,056
<b>TOTAL LIABILITIES</b>	<u>2,124,558</u>	<u>502,917,532</u>	<u>502,337,034</u>	<u>2,705,056</u>
<b>FIDUCIARY NET POSITION - Restated</b>				
Restricted for individuals, organizations, other governments	<u>\$ 10,836,867</u>	<u>\$ 173,623,520</u>	<u>\$ 178,712,734</u>	<u>\$ 5,747,653</u> (concluded)

**CAPITAL ASSETS**

**USED IN THE OPERATION**

**OF GOVERNMENTAL FUNDS**



**CAMERON COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**COMPARATIVE SCHEDULE BY SOURCE**  
**SEPTEMBER 30, 2022**

CAPITAL ASSETS	
Buildings	\$ 166,771,980
Improvements Other than Buildings	6,329,210
Other structures	12,229,237
Equipment	63,996,343
Land	10,979,898
Infrastructure	315,521,505
Construction In Progress	13,528,388
TOTAL CAPITAL ASSETS	<u><u>\$ 589,356,561</u></u>

INVESTMENTS IN CAPITAL ASSETS BY SOURCE	
General fund	\$ 26,121,830
Special Revenue funds	170,663,963
Capital Project funds	392,570,768
TOTAL INVESTMENTS IN CAPITAL ASSETS	<u><u>\$ 589,356,561</u></u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS**  
**BY FUNCTION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>FUNCTION:</b>	<u>CAPITAL ASSETS 10/1/2021</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>CAPITAL ASSETS 9/30/2022</u>
Balance of Real Property not readily identifiable as to function at 10/1/2018	\$ 16,055,686	\$ -	\$ -	\$ 16,055,686
General Government	58,563,327	3,894,883	613,209	61,845,001
Law Enforcement and Public Safety	112,717,229	7,911,259	4,352,717	116,275,771
Health	5,093,251	173,431	177,013	5,089,669
Welfare	2,366,506	-	2,100	2,364,406
Culture and Recreation	26,636,980	17,169,310	11,948,454	31,857,836
Road and Bridge	<u>346,575,341</u>	<u>11,765,351</u>	<u>2,472,500</u>	<u>355,868,192</u>
<b>TOTAL CAPITAL ASSETS</b>	<u><u>\$ 568,008,320</u></u>	<u><u>\$ 40,914,234</u></u>	<u><u>\$ 19,565,993</u></u>	<u><u>\$ 589,356,561</u></u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS BY FUNCTION**  
**AS OF SEPTEMBER 30, 2022**

<b>FUNCTION:</b>	<b>LAND</b>	<b>INFRASTR.</b>	<b>BUILDINGS</b>	<b>IMPROVEMENTS OTHER THAN BUILDINGS</b>	<b>OTHER STRUCTURES</b>	<b>CONSTRUCTION IN PROGRESS</b>	<b>EQUIPMENT</b>	<b>TOTAL</b>
Balance of Real Property 10/01/2018	\$ 10,956,632	\$ 313,743,191	\$ 150,362,904	\$ 6,329,210	\$ 12,015,317	\$ 18,546,448	\$ 56,054,618	\$ 568,008,320
General Government	(1,034)	-	622,722	-	-	168,150	2,491,837	3,281,675
Law Enforcement and Public Safety	-	-	4,001,801	-	-	(3,070,652)	2,627,393	3,558,542
Health	-	-	153,571	-	-	(153,572)	(3,581)	(3,582)
Welfare	-	-	-	-	-	-	(2,100)	(2,100)
Culture and Recreation	24,300	317,472	11,630,982	-	-	(6,837,446)	85,546	5,220,854
Road and Bridge	-	1,460,842	-	-	213,920	4,875,460	2,742,630	9,292,852
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 10,979,898</b>	<b>\$ 315,521,505</b>	<b>\$ 166,771,980</b>	<b>\$ 6,329,210</b>	<b>\$ 12,229,237</b>	<b>\$ 13,528,388</b>	<b>\$ 63,996,343</b>	<b>\$ 589,356,561</b>

## **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 (CCRMA)** - 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 (CCHCFD)** - 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 (CCSDC)** - 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, 2022**

	<b>Program Revenues</b>				<b>Net (Expenses) Revenues and Changes in Net Position</b>			
	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 Development Corporation	Total
<b>Function/Programs:</b>								
General government	\$ 17,692,192	\$ 11,519,468	\$ -	\$ 9,589,733	\$ 3,417,009	\$ -	\$ -	\$ 3,417,009
Health	52,730,527	49,578,320	-	-	-	(3,152,207)	-	(3,152,207)
Economic development and assistance	-	-	-	-	-	-	-	-
Total	<u>\$ 70,422,719</u>	<u>\$ 61,097,788</u>	<u>\$ -</u>	<u>\$ 9,589,733</u>	<u>\$ 3,417,009</u>	<u>\$ (3,152,207)</u>	<u>\$ -</u>	<u>\$ 264,802</u>
<b>GENERAL REVENUES:</b>								
Interest income					\$ 155,055	\$ 18,195	\$ 73	\$ 173,323
Total general revenues					<u>155,055</u>	<u>18,195</u>	<u>73</u>	<u>173,323</u>
Change in net position					3,572,064	(3,134,012)	73	438,125
Net position - beginning					<u>48,482,312</u>	<u>13,419,365</u>	<u>16,069</u>	<u>61,917,746</u>
<b>NET POSITION - ENDING</b>					<u>\$ 52,054,376</u>	<u>\$ 10,285,353</u>	<u>\$ 16,142</u>	<u>\$ 62,355,871</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**SEPTEMBER 30, 2022**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total</b>
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 2,202,420	\$ 2,619,806	\$ 16,142	\$ 4,838,368
Bond debt reserve	8,137,044	-	-	8,137,044
Bond debt service	2,305,000	-	-	2,305,000
Construction fund	11,224,387	-	-	11,224,387
Accounts receivable	2,324,724	7,507,178	-	9,831,902
Due from other governments	-	178,369	-	178,369
Due from other agencies	7,650,035	-	-	7,650,035
Prepays	113,236	-	-	113,236
<b>Total Current Assets</b>	<b>33,956,846</b>	<b>10,305,353</b>	<b>16,142</b>	<b>44,278,341</b>
<b>Non-Current Assets:</b>				
Depreciable Capital Assets, net	93,508,945	-	-	93,508,945
Construction in progress	24,753,414	-	-	24,753,414
Land	154,268	-	-	154,268
Net pension asset	333,644	-	-	333,644
<b>Total Non-Current Assets</b>	<b>118,750,271</b>	<b>-</b>	<b>-</b>	<b>118,750,271</b>
<b>TOTAL ASSETS</b>	<b>152,707,117</b>	<b>10,305,353</b>	<b>16,142</b>	<b>163,028,612</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges on refundings	43,022	-	-	43,022
Deferred outflows of resources - Pension	209,354	-	-	209,354
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>252,376</b>	<b>-</b>	<b>-</b>	<b>252,376</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>152,959,493</b>	<b>10,305,353</b>	<b>16,142</b>	<b>163,280,988</b>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	3,296,079	-	-	3,296,079
Due to other governments	-	20,000	-	20,000
Due to other agencies	16,134,188	-	-	16,134,188
Deferred revenue	5,691,109	-	-	5,691,109
Accrued interest payable	313,060	-	-	313,060
Bonds	2,305,000	-	-	2,305,000
<b>Total Current Liabilities</b>	<b>27,739,436</b>	<b>20,000</b>	<b>-</b>	<b>27,759,436</b>
<b>Non-Current Liabilities:</b>				
Bonds	72,834,163	-	-	72,834,163
<b>Total Non-Current Liabilities</b>	<b>72,834,163</b>	<b>-</b>	<b>-</b>	<b>72,834,163</b>
<b>TOTAL LIABILITIES</b>	<b>100,573,599</b>	<b>20,000</b>	<b>-</b>	<b>100,593,599</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources - Pension	331,518	-	-	331,518
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>331,518</b>	<b>-</b>	<b>-</b>	<b>331,518</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>100,905,117</b>	<b>20,000</b>	<b>-</b>	<b>100,925,117</b>
<b>NET POSITION</b>				
Net investment in capital assets	30,171,201	-	-	30,171,201
Restricted	16,739,689	10,285,353	16,142	27,041,184
Unrestricted	5,143,486	-	-	5,143,486
	<b>52,054,376</b>	<b>10,285,353</b>	<b>16,142</b>	<b>62,355,871</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 152,959,493</b>	<b>\$ 10,305,353</b>	<b>\$ 16,142</b>	<b>\$ 163,280,988</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding District</b>	<b>Non-Major Component Unit Cameron County Spaceport Development Corporation</b>	<b>Total</b>
<b>OPERATING REVENUES</b>				
Transportation reinvestment zone	\$ 3,078,965	\$ -	\$ -	\$ 3,078,965
Intergovernmental	368,082	-	-	368,082
User fees and other	8,072,421	49,578,320	-	57,650,741
<b>TOTAL OPERATING REVENUES</b>	<b>11,519,468</b>	<b>49,578,320</b>	<b>-</b>	<b>61,097,788</b>
<b>OPERATING EXPENDITURES</b>				
Administrative	233,710	20,000	-	253,710
Utilities	63,447	-	-	63,447
Charges for services	-	52,710,527	-	52,710,527
Salaries and contractual services	1,639,190	-	-	1,639,190
Advertising	71,002	-	-	71,002
Insurance	11,545	-	-	11,545
Travel	23,862	-	-	23,862
Toll operating expenses	1,338,402	-	-	1,338,402
Professional services	432,842	-	-	432,842
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,814,000</b>	<b>52,730,527</b>	<b>-</b>	<b>56,544,527</b>
<b>INCOME (LOSS) FROM OPERATIONS BEFORE DEPRECIATION</b>	<b>7,705,468</b>	<b>(3,152,207)</b>	<b>-</b>	<b>4,553,261</b>
Depreciation	3,324,533	-	-	3,324,533
<b>OPERATING INCOME (LOSS)</b>	<b>4,380,935</b>	<b>(3,152,207)</b>	<b>-</b>	<b>1,228,728</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>				
Interest income	155,055	18,195	73	173,323
Interest expense	(2,293,074)	-	-	(2,293,074)
Redevelopment project expenses	(8,260,585)	-	-	(8,260,585)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(10,398,604)</b>	<b>18,195</b>	<b>73</b>	<b>(10,380,336)</b>
Capital grants and contributions	9,589,733	-	-	9,589,733
<b>CHANGE IN NET POSITION</b>	<b>3,572,064</b>	<b>(3,134,012)</b>	<b>73</b>	<b>438,125</b>
Net position - beginning	48,482,312	13,419,365	16,069	61,917,746
Net position - ending	<u>\$ 52,054,376</u>	<u>\$ 10,285,353</u>	<u>\$ 16,142</u>	<u>\$ 62,355,871</u>

# **CAMERON COUNTY, TEXAS**

## **STATISTICAL SECTION**

This part of Cameron County's annual comprehensive 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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities										
Net investment in capital assets	\$ 119,638,717	\$ 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
Restricted	30,808,400	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
Unrestricted	(2,397,836)	(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)
Total governmental activities net position	<u>\$ 148,049,281</u>	<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>
Business-type activities										
Net investment in capital assets	\$ 31,471,644	\$ 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
Restricted	6,518,179	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
Unrestricted	18,264,049	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)
Total business-type activities net position	<u>\$ 56,253,872</u>	<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>
Primary government										
Net investment in capital assets	\$ 151,110,361	\$ 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
Restricted	37,326,579	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
Unrestricted	15,866,213	(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)
Total primary government net position	<u>\$ 204,303,153</u>	<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>

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

TABLE 02

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Revenues</b>										
Government Activities - Revenues										
Charges for Services:										
General government	\$ 32,424,978	\$ 32,207,165	\$ 24,743,238	\$ 23,012,165	\$ 22,219,985	\$ 23,439,386	\$ 21,223,062	\$ 20,385,301	\$ 17,328,049	\$ 15,649,060
Law enforcement	9,684,846	13,180,365	11,852,814	13,153,860	11,409,620	12,325,920	13,984,100	13,587,738	14,325,850	11,370,503
Highways and streets	4,926,112	4,991,438	4,331,775	4,709,889	4,348,269	4,228,634	4,544,799	3,833,312	4,357,688	4,382,905
Health	467,333	357,112	571,276	594,699	685,159	724,511	1,303,585	490,002	321,319	440,616
Welfare	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	58,151,562	32,574,811	25,328,329	20,581,257	19,662,958	18,135,701	20,147,116	19,561,337	18,902,617	18,649,736
Capital Grants and Contributions	1,242,924	446,946	767,859	783,222	1,348,210	6,458,340	4,814,492	5,410,682	1,583,160	5,895,886
Total Government Activities - Revenues	106,897,755	83,757,837	67,595,291	62,835,092	59,674,201	65,312,492	66,017,154	63,268,372	56,818,683	56,388,706
Business-type activities- Revenues										
Charges for Services	33,222,990	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
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	1,421,512	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
Total Business-type activities- Revenues	34,644,502	30,255,311	25,314,412	31,148,267	31,196,279	30,953,274	29,692,579	25,967,486	27,439,542	24,514,101
Total Primary Government Revenues	\$ 141,542,257	\$ 114,013,148	\$ 92,909,703	\$ 93,983,359	\$ 90,870,480	\$ 96,265,766	\$ 95,709,733	\$ 89,235,858	\$ 84,258,225	\$ 80,902,807
<b>Expenses</b>										
Government Activities - Expenses										
General Government	\$ 58,364,073	\$ 61,027,067	\$ 52,213,204	\$ 48,507,387	\$ 48,926,972	\$ 42,335,165	\$ 39,622,529	\$ 37,768,918	\$ 33,995,122	\$ 29,319,630
Law Enforcement and public safety	84,714,475	76,828,327	80,488,845	81,019,800	78,396,622	77,870,548	75,151,900	74,313,531	71,978,255	67,268,329
Highways and streets	28,321,275	20,751,160	21,628,059	19,797,735	19,471,888	21,907,316	23,318,830	19,825,416	19,865,457	20,155,120
Health	12,712,262	12,186,416	9,267,438	9,851,444	10,166,521	10,419,455	10,325,428	10,468,682	10,486,785	10,473,536
Welfare	4,931,645	5,807,191	4,961,147	6,436,600	6,803,125	11,102,153	7,475,526	9,466,140	5,237,190	7,406,760
Interest on Long-term Debt	5,835,643	5,059,124	5,058,891	4,379,355	4,106,418	3,010,691	2,675,072	5,672,376	2,519,879	2,795,005
Total Government Activities - Expenses	194,879,373	181,659,285	173,617,584	169,992,321	167,871,546	166,645,328	158,569,285	157,515,063	144,082,688	137,418,380
Business-type activities - Expenses										
Operational Expenses	21,327,008	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
Total Business-type activities - Expenses	21,327,008	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
Net (expense)/revenue										
Governmental activities	(87,981,618)	(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)
Business-type activities	13,317,494	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
Total primary government net expense	\$ (74,664,124)	\$ (94,309,656)	\$ (99,905,926)	\$ (96,806,316)	\$ (96,774,088)	\$ (91,546,615)	\$ (80,992,643)	\$ (85,614,543)	\$ (75,126,160)	\$ (71,963,121)
<b>General Revenues</b>										
Governmental activities:										
Taxes Levied for General Purposes	\$ 77,332,618	\$ 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
Taxes Levied for Debt Service	13,027,031	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
Unrestricted Investment Income	1,490,198	290,182	1,242,915	1,834,779	1,363,032	532,670	187,135	225,416	244,967	263,441
Other	466,831	530,510	7,189,334	8,266,322	7,621,430	7,052,604	16,705,073	8,089,403	7,979,983	7,335,998
Gain on sale of capital assets	865,033	149,862	350,295	(3,209,442)	3,463	55,074	184,157	130,215	334,760	259,510
Transfers	9,344,129	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
Total governmental activities	102,525,840	95,527,054	98,617,271	93,472,021	93,037,453	87,794,009	91,934,765	81,296,023	79,146,870	75,711,976
Business-type activities										
Transfers	(9,344,129)	(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)
Other	444,597	-	34,913	25,372	22,785	44,443	49,087	13,443	8,651	12,899
Gain on sale of capital assets	40,300	97,017	-	14,518	-	-	-	9,702	-	19,850
Unrestricted Investment Income	448,942	51,089	295,844	669,612	625,909	318,590	67,023	58,492	68,349	81,844
Total Business-type activities	(8,410,290)	(7,255,380)	(6,050,151)	(9,032,349)	(9,125,923)	(8,746,740)	(8,681,569)	(7,707,294)	(8,022,690)	(6,513,950)
Total Primary government	\$ 94,115,550	\$ 88,271,674	\$ 92,567,120	\$ 84,439,672	\$ 83,911,530	\$ 79,047,269	\$ 83,253,196	\$73,588,729	\$71,124,180	\$69,198,026
<b>Change in Net Position</b>										
Governmental activities	\$ 14,544,222	\$ (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)
Business-type activities	4,907,204	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
Total Change in Net Position	\$ 19,451,426	\$ 1,313,312	\$ (7,338,806)	\$ (12,366,644)	\$ (12,862,558)	\$ (12,499,346)	\$ 2,260,553	\$ (12,025,814)	\$ (4,001,980)	\$ (2,765,095)

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

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>General fund</b>										
Nonspendable	\$ 1,075,424	\$ 1,814,582	\$ 1,762,565	\$ 858,710	\$ 740,583	\$ 555,783	\$ 746,015	\$ 558,425	\$ 589,590	\$ 138,098
Restricted	1,471,955	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
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	22,062,719	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
Total	24,610,098	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
All Other Governmental Funds:										
<b>Special revenue funds</b>										
Nonspendable	145,734	325,192	493,945	913,399	916,019	658,189	732,418	688,600	704,172	-
Restricted	28,376,414	25,228,552	23,336,197	22,812,004	22,705,252	21,172,871	20,520,550	19,671,323	21,680,340	21,596,744
Committed	-	-	-	-	-	82,087	-	-	-	-
Unassigned	(8,023)	(138,759)	-	-	-	-	-	-	-	-
Total	28,514,125	25,414,985	23,830,142	23,725,403	23,621,271	21,913,147	21,252,968	20,359,923	22,384,512	21,596,744
<b>Capital project funds</b>										
Nonspendable	-	325	300	-	-	-	-	-	-	-
Restricted	53,495,036	42,932,639	38,868,479	52,383,741	12,144,057	11,347,306	24,516,079	17,135,464	21,451,651	8,793,726
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	53,495,036	42,932,964	38,868,779	52,383,741	12,144,057	11,347,306	24,516,079	17,135,464	21,451,651	8,793,726
<b>Debt service funds</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	2,296,766	4,214,143	5,507,345	5,932,511	5,773,087	5,934,510	5,889,323	5,437,387	5,258,230	5,495,664
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	2,296,766	4,214,143	5,507,345	5,932,511	5,773,087	5,934,510	5,889,323	5,437,387	5,258,230	5,495,664
Total - Governmental Funds	\$ 108,916,025	\$ 95,690,460	\$ 92,588,844	\$ 103,827,467	\$ 63,950,801	\$ 63,177,966	\$ 78,178,441	\$ 67,485,145	\$ 69,897,039	\$ 51,914,765

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

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>REVENUES</b>										
Taxes	\$ 90,449,394	\$ 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
Licenses and permits	4,915,937	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
Intergovernmental	59,394,498	33,021,757	32,984,239	28,424,122	27,156,525	31,306,515	32,466,587	30,877,035	25,676,806	29,471,814
Charges for services	20,007,760	23,371,918	7,414,842	8,320,051	7,376,080	8,148,044	10,713,243	11,105,186	11,579,394	8,252,791
Fines and forfeitures	5,969,853	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
Other	381,854	484,592	8,579,056	9,983,197	8,914,531	7,510,496	8,045,399	6,809,742	7,998,002	7,592,747
<b>TOTAL REVENUES</b>	<b>181,119,296</b>	<b>157,357,419</b>	<b>142,983,125</b>	<b>135,158,436</b>	<b>128,575,410</b>	<b>128,869,182</b>	<b>127,035,481</b>	<b>123,196,551</b>	<b>116,989,536</b>	<b>116,146,351</b>
<b>EXPENDITURES</b>										
General Government	45,617,893	38,615,185	31,049,337	23,594,500	29,354,785	19,783,026	19,095,888	18,545,218	18,481,901	16,825,164
Law Enforcement and Public Safety	81,411,559	75,155,666	75,929,079	76,367,194	73,891,876	73,395,905	70,825,532	68,818,371	66,520,254	62,433,931
Highways and Streets	18,139,150	12,589,110	13,231,567	11,769,827	11,597,968	13,847,579	15,570,710	11,694,086	10,233,748	12,632,577
Health and Welfare	17,422,470	17,790,359	13,821,272	15,817,569	16,502,436	21,022,988	17,346,524	19,149,219	15,164,798	17,184,954
Capital outlay	23,170,648	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
Bond issuance costs	-	-	-	490,785	389,548	-	140,379	-	184,275	-
Debt Service - Principal	11,082,812	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
Debt Service - Interest	5,742,970	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
<b>TOTAL EXPENDITURES</b>	<b>202,587,502</b>	<b>176,876,480</b>	<b>165,635,556</b>	<b>150,696,677</b>	<b>168,912,491</b>	<b>154,020,376</b>	<b>143,781,815</b>	<b>136,830,408</b>	<b>124,608,615</b>	<b>120,372,264</b>
Excess of revenues over (under) expenditures	(21,468,206)	(19,519,061)	(22,652,431)	(15,538,241)	(40,337,081)	(25,151,194)	(16,746,334)	(13,633,857)	(7,619,079)	(4,225,913)
<b>OTHER FINANCING SOURCES (USES)</b>										
Bond issuance	18,725,000	14,160,000	-	40,085,000	26,925,000	-	16,260,000	-	16,500,000	-
Bond refunding	-	-	13,123,622	-	-	-	-	14,931,280	-	-
Bond premium	1,584,278	2,241,529	-	5,888,376	2,268,998	-	2,403,962	3,259,814	351,169	-
Bond discount	-	-	-	-	(169,430)	-	(98,210)	(142,552)	(96,220)	-
Paid to refunded bond escrow agent	-	-	(12,927,381)	-	-	-	-	(15,624,036)	-	-
Tax note	5,483,735	-	5,153,491	-	-	-	-	-	-	-
Tax note premium	605,433	-	608,443	-	-	-	-	-	-	-
Leases	301,079	-	-	-	-	-	-	-	-	-
Gain on sale of capital assets	951,057	149,862	456,327	42,342	79,878	228,265	340,455	223,180	334,760	259,510
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	-
SECO note payable financing	-	1,710,273	-	-	-	-	-	-	-	-
Interest income	1,473,288	284,498	-	-	-	-	-	-	-	-
Transfer in	18,687,605	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
Transfer (out)	(13,117,702)	(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)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>34,693,773</b>	<b>22,620,677</b>	<b>11,413,808</b>	<b>55,414,907</b>	<b>41,109,916</b>	<b>10,150,719</b>	<b>27,457,668</b>	<b>11,220,695</b>	<b>25,637,974</b>	<b>6,888,053</b>
<b>OTHER CHANGES IN FUND BALANCES</b>										
Prior period adjustments	-	-	-	-	-	-	(18,038)	1,268	(36,621)	(43,043)
<b>Net change in fund balances</b>	<b>\$ 13,225,567</b>	<b>\$ 3,101,616</b>	<b>\$ (11,238,623)</b>	<b>\$ 39,876,666</b>	<b>\$ 772,835</b>	<b>\$ (15,000,475)</b>	<b>\$ 10,693,296</b>	<b>\$ (2,411,894)</b>	<b>\$ 17,982,274</b>	<b>\$ 2,619,097</b>
 Debt service as a percentage of noncapital expenditures	 9.38%	 10.17%	 10.00%	 8.81%	 8.10%	 7.56%	 6.59%	 9.11%	 6.38%	 6.32%

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	
2022	21,163,752,788	18,411,898,461	2,957,368,761	2,957,368,761	25,969,470,357	21,369,267,222	0.436893
2021	19,832,873,963	16,768,160,416	3,323,250,896	3,323,250,896	24,487,063,564	20,091,411,312	0.436893
2020	18,892,165,563	16,492,404,267	3,333,616,380	3,333,616,380	23,166,780,843	19,826,020,647	0.416893
2019	18,153,314,071	15,670,397,306	3,023,145,478	3,023,145,478	21,915,749,501	18,693,542,784	0.410803
2018	17,670,096,446	15,671,193,801	2,640,354,660	2,640,354,660	20,794,629,211	18,311,548,461	0.407743
2017	16,991,558,525	14,971,473,455	2,704,800,107	2,704,800,107	20,375,630,443	17,676,273,562	0.399291
2016	16,824,252,299	14,733,243,211	2,300,252,936	2,300,252,936	19,293,616,651	17,033,496,147	0.384291
2015	16,577,812,516	14,613,833,908	2,217,707,514	2,217,707,514	19,043,609,983	16,831,541,422	0.384291
2014	16,354,597,398	15,756,089,809	2,266,353,976	2,266,353,976	18,845,591,442	18,022,443,785	0.384291
2013	16,354,597,398	15,523,024,242	1,955,207,914	1,955,207,914	18,314,560,292	17,478,232,156	0.364291

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

Table 6

	2022			2021			2020			2019			2018		
	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	0.389519	0.047374	0.436893	0.383608	0.053285	0.436893	0.381153	0.055740	0.436893	0.360875	0.056018	0.416893	0.357829	0.052974	0.410803
CITY OF BROWNSVILLE	0.427539	0.264380	0.691919	0.442836	0.255128	0.697964	0.445431	0.255182	0.700613	0.446046	0.254567	0.700613	0.449615	0.250998	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	0.432425	0.329960	0.762385	0.430000	0.330000	0.760000	0.439929	0.360071	0.800000	0.438828	0.333098	0.771926	0.438828	0.333098	0.771926
CITY OF HARLINGEN	0.512729	0.093628	0.606357	0.525762	0.094087	0.619849	0.518100	0.111900	0.630000	0.460827	0.128000	0.588827	0.456327	0.132500	0.588827
TOWN OF INDIAN LAKE	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000	0.775000	0.000000	0.775000	0.775000	0.000000	0.775000
CITY OF LA FERIA	0.395000	0.365000	0.760000	0.469500	0.290500	0.760000	0.209822	0.550178	0.760000	0.211291	0.548709	0.760000	0.207454	0.552546	0.760000
CITY OF LOS INDIOS	0.487570	0.000000	0.487570	0.487570	0.000000	0.487570	0.487570	0.000000	0.487570	0.468600	0.000000	0.468600	0.468600	0.000000	0.468600
CITY OF LOS FRESNOS	0.530790	0.174210	0.705000	0.506000	0.209000	0.715000	0.515700	0.199300	0.715000	0.561900	0.153100	0.715000	0.620491	0.094509	0.715000
TOWN OF LAGUNA VISTA	0.377902	0.026222	0.404124	0.372986	0.031138	0.404124	0.321574	0.032550	0.354124	0.319624	0.034500	0.354124	0.319624	0.034500	0.354124
CITY OF PORT ISABEL	0.624986	0.072922	0.697908	0.624986	0.075217	0.700203	0.626327	0.075469	0.701796	0.626327	0.000000	0.626327	0.626327	0.000000	0.626327
CITY OF PRIMERA	0.536031	0.123969	0.660000	0.609869	0.140131	0.750000	0.638921	0.111079	0.750000	0.622767	0.127233	0.750000	0.551265	0.138755	0.690020
CITY OF PALM VALLEY	0.515463	0.000000	0.515463	0.515463	0.000000	0.515463	0.515463	0.000000	0.515463	0.515463	0.000000	0.515463	0.481118	0.000000	0.481118
CITY OF RIO HONDO	0.630685	0.181522	0.812207	0.598364	0.227640	0.826004	0.600000	0.259757	0.859757	0.619992	0.239765	0.859757	0.620600	0.240000	0.860600
TOWN OF RANCHO VIEJO	0.361330	0.088670	0.450000	0.361724	0.088276	0.450000	0.361200	0.088800	0.450000	0.358909	0.091091	0.450000	0.356876	0.093124	0.450000
CITY OF SAN BENITO	0.636844	0.071281	0.708125	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	0.820000	0.000000	0.820000	0.750000	0.000000	0.750000	0.750000	0.000000	0.750000	0.720000	0.000000	0.720000	0.720000	0.000000	0.720000
CITY OF SOUTH PADRE ISLAND	0.233333	0.055810	0.289143	0.251760	0.061980	0.313740	0.252024	0.063616	0.315640	0.250245	0.065395	0.315640	0.249640	0.066000	0.315640
BROWNSVILLE I.S.D	1.056800	0.151890	1.208690	1.025400	0.150472	1.175872	1.057000	0.129706	1.186706	1.152500	0.112500	1.265000	1.152500	0.112500	1.265000
HARLINGEN C.I.S.D	1.008200	0.148000	1.156200	1.024300	0.148000	1.172300	1.068400	0.148000	1.216400	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000
LA FERIA I.S.D	0.956300	0.173189	1.129489	1.030700	0.177470	1.208170	1.068350	0.186000	1.254350	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100
LOS FRESNOS C.I.S.D	0.970900	0.142500	1.113400	1.041700	0.140020	1.181720	1.068350	0.119820	1.188170	1.170000	0.020000	1.190000	1.170000	0.020000	1.190000
LYFORD C.I.S.D.	0.960300	0.280000	1.240300	1.054700	0.160000	1.214700	1.068400	0.160000	1.228400	1.170000	0.150000	1.320000	1.170000	0.140000	1.310000
POINT ISABEL I.S.D	0.854600	0.050820	0.905420	0.966400	0.042600	1.009000	0.970000	0.051900	1.021900	1.040050	0.040607	1.080657	1.039983	0.041651	1.081634
RIO HONDO I.S.D	1.016800	0.497900	1.514700	1.054700	0.395104	1.449804	1.068300	0.329100	1.397400	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100
SAN BENITO I.S.D	1.011600	0.279900	1.291500	1.025000	0.279900	1.304900	1.060000	0.244900	1.304900	1.170000	0.134900	1.304900	1.170000	0.134900	1.304900
SANTA MARIA I.S.D	0.942900	0.485000	1.427900	1.054700	0.415000	1.469700	1.068350	0.415000	1.483350	1.170000	0.410000	1.580000	1.170000	0.410000	1.580000
SANTA ROSA I.S.D	0.942900	0.400520	1.343420	1.063900	0.280290	1.344190	1.068350	0.276970	1.483320	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	0.114260	0.030656	0.144916	0.121206	0.041201	0.162407	0.118289	0.044118	0.162407	0.115248	0.047159	0.162407	0.119310	0.043097	0.162407
PORT OF HARLINGEN BROWNSVILLE NAVIGATION DISTRICT	0.026013	0.000000	0.026013	0.027657	0.000000	0.027657	0.030000	0.000000	0.030000	0.000000	0.000000	0.000000	0.030000	0.000000	0.030000
	0.026067	0.003591	0.029658	0.024914	0.004864	0.029778	0.024788	0.011132	0.035920	0.035920	0.000000	0.035920	0.024885	0.011035	0.035920
LAGUNA MADRE WATER DISTRICT	0.000000	0.069300	0.069300	0.000000	0.039918	0.039918	0.000000	0.038821	0.038821	0.000000	0.040101	0.040101	0.000000	0.043860	0.043860
DRAINAGE DISTRICT #1	0.032377	0.000000	0.032377	0.033000	0.000000	0.033000	0.033000	0.000000	0.033000	0.033000	0.000000	0.033000	0.032000	0.000000	0.032000
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	0.085460	0.000000	0.085460	0.086122	0.000000	0.086122	0.038430	0.000000	0.038430	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	0.180000	0.215000	0.395000	0.210000	0.185000	0.395000	0.110000	0.285000	0.395000	0.110000	0.285000	0.395000	0.115000	0.285000	0.400000
PASEO DE LA RESACA MUD #2	0.115000	0.225000	0.340000	0.135000	0.205000	0.340000	0.160000	0.180000	0.340000	0.160000	0.180000	0.340000	0.150000	0.250000	0.400000
PASEO DE LA RESACA MUD #3	0.090000	0.300000	0.390000	0.120000	0.270000	0.390000	0.070000	0.320000	0.390000	0.070000	0.320000	0.390000	0.075000	0.325000	0.400000
VALLEY MUD #2	0.100000	0.250000	0.350000	0.100000	0.250000	0.350000	0.100000	0.250000	0.000000	0.100000	0.250000	0.350000	0.250000	0.100000	0.350000
EMERGENCY SERVICE DISTRICT #1	0.083067	0.000000	0.083067	0.091550	0.000000	0.091550	0.091854	0.000000	0.091854	0.089392	0.000000	0.089392	0.093629	0.000000	0.093629
Total Direct and Overlapping Rates	19.834472	5.598214	25.432686	20.627003	5.112502	25.739505	20.410701	5.425390	25.486091	21.304750	4.956189	26.260939	21.423847	4.840493	26.264340

Source: Cameron Appraisal District - rates reported by applicable tax year

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 TAX YEARS**

TABLE 06 (continued)

	2017			2016			2015			2014			2013		
	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	0.356401	0.051342	0.407743	0.348885	0.050406	0.399291	0.344583	0.039708	0.384291	0.345075	0.039216	0.384291	0.343790	0.040501	0.384291
CITY OF BROWNSVILLE	0.449303	0.251310	0.700613	0.459744	0.240869	0.700613	0.466677	0.233936	0.700613	0.466677	0.233936	0.700613	0.449285	0.251328	0.700613
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	0.425177	0.374767	0.799944	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.629420	0.000000	0.629420
CITY OF HARLINGEN	0.460327	0.128500	0.588827	0.450901	0.137926	0.588827	0.449723	0.139104	0.588827	0.449723	0.139104	0.588827	0.451862	0.000000	0.451862
TOWN OF INDIAN LAKE	0.784482	0.000000	0.784482	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000	0.753037	0.000000	0.753037
CITY OF LA FERIA	0.187800	0.572200	0.760000	0.246155	0.467432	0.713587	0.283204	0.426113	0.709317	0.283204	0.426113	0.709317	0.333900	0.366100	0.700000
CITY OF LOS INDIOS	0.432362	0.000000	0.432362	0.432362	0.000000	0.432362	0.450000	0.000000	0.450000	0.450000	0.000000	0.450000	0.000000	0.000000	0.000000
CITY OF LOS FRESNOS	0.629058	0.085942	0.715000	0.617688	0.097312	0.715000	0.591360	0.123640	0.715000	0.591360	0.123640	0.715000	0.586563	0.128437	0.715000
TOWN OF LAGUNA VISTA	0.306124	0.038000	0.344124	0.302065	0.035225	0.337290	0.301023	0.038077	0.339100	0.301023	0.038077	0.339100	0.293200	0.045900	0.339100
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	0.557806	0.132214	0.690020	0.551769	0.137838	0.689607	0.535719	0.158905	0.694624	0.535719	0.158905	0.694624	0.539375	0.163612	0.702987
CITY OF PALM VALLEY	0.452541	0.000000	0.452541	0.452541	0.000000	0.452541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541
CITY OF RIO HONDO	0.620600	0.240000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600
TOWN OF RANCHO VIEJO	0.354673	0.095327	0.450000	0.399374	0.020532	0.419906	0.374275	0.017659	0.391934	0.374275	0.017659	0.391934	0.365463	0.026471	0.391934
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	0.677775	0.050350	0.728125
CITY OF SANTA ROSA	0.650000	0.000000	0.650000	0.575830	0.000000	0.575830	0.569529	0.000000	0.569529	0.569529	0.000000	0.569529	0.571975	0.000000	0.571975
CITY OF SOUTH PADRE ISLAND	0.239110	0.066530	0.305640	0.235468	0.027286	0.262754	0.227828	0.026556	0.254384	0.227828	0.026556	0.254384	0.223631	0.029070	0.252701
BROWNSVILLE I.S.D	1.152500	0.000000	1.152500	1.040000	0.105666	1.145666	1.040000	0.102155	1.142155	1.040000	0.102155	1.142155	1.019100	0.073200	1.092300
HARLINGEN C.I.S.D	1.170000	0.148000	1.318000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000
LA FERIA I.S.D	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.170000	0.129100	1.299100	1.040000	0.260000	1.300000
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	1.170000	0.020000	1.190000
LYFORD C.I.S.D.	1.170000	0.150000	1.320000	1.170000	0.110000	1.280000	1.170000	0.050000	1.220000	1.170000	0.050000	1.220000	1.170000	0.160000	1.330000
POINT ISABEL I.S.D	1.004015	0.077619	1.081634	0.980643	0.100991	1.081634	0.980820	0.100814	1.081634	0.980820	0.100814	1.081634	0.981190	0.100450	1.081640
RIO HONDO I.S.D	1.170000	0.309100	1.479100	1.170000	0.199100	1.369100	1.170000	0.139100	1.309100	1.170000	0.139100	1.309100	1.170000	0.139100	1.309100
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	0.310000	1.480000	1.170000	0.110000	1.280000	1.040000	0.240000	1.280000	1.040000	0.240000	1.280000	1.040000	0.240000	1.280000
SANTA ROSA I.S.D	1.170000	0.276965	1.446965	1.170000	0.202200	1.372200	1.170000	0.202200	1.372200	1.170000	0.202200	1.372200	1.170000	0.202200	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	0.049200	0.000000	0.049200	0.000000	0.049200	0.049200
TEXAS SOUTHMOST COLLEGE DISTRICT	0.112892	0.045332	0.158224	0.100972	0.063122	0.164094	0.101596	0.061339	0.162935	0.101596	0.061339	0.162935	0.101075	0.061860	0.162935
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
	0.006524	0.029396	0.035920	0.007900	0.034100	0.042000	0.008100	0.034900	0.043000	0.008100	0.034900	0.043000	0.008100	0.037100	0.045200
LAGUNA MADRE WATER DISTRICT	0.000000	0.045020	0.045020	0.000000	0.039260	0.039260	0.000000	0.080820	0.080820	0.000000	0.080820	0.080820	0.000000	0.080820	0.080820
DRAINAGE DISTRICT #1	0.030450	0.000000	0.030450	0.029500	0.000000	0.029500	0.029700	0.000000	0.029700	0.029700	0.000000	0.029700	0.030600	0.000000	0.030600
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	0.110000	0.310000	0.420000	0.080000	0.340000	0.420000	0.340000	0.080000	0.420000	0.340000	0.080000	0.420000	0.090000	0.330000	0.420000
PASEO DE LA RESACA MUD #2	0.140000	0.280000	0.420000	0.100000	0.320000	0.420000	0.320000	0.100000	0.420000	0.320000	0.100000	0.420000	0.100000	0.320000	0.420000
PASEO DE LA RESACA MUD #3	0.050000	0.370000	0.420000	0.020000	0.400000	0.420000	0.400000	0.020000	0.420000	0.400000	0.020000	0.420000	0.020000	0.400000	0.420000
VALLEY MUD #2	0.100000	0.250000	0.350000	0.100000	0.250000	0.350000	0.270000	0.100000	0.370000	0.270000	0.100000	0.370000	0.100000	0.270000	0.370000
EMERGENCY SERVICE DISTRICT	0.096746	0.000000	0.096746	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	20.977164	4.992845	25.970009	21.043153	4.221162	25.264315	21.888034	3.246923	25.134957	21.888526	3.246431	25.134957	20.224711	4.158599	24.383310

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  
TEN PRINCIPAL TAXPAYERS  
FISCAL YEARS 2022 AND 2013

TAXPAYER	TYPE OF ACTIVITY	TAX YEAR 2021			TAX YEAR 2012		
		TOTAL ASSESSED TAXABLE	RANK	PERCENT OF CAMERON COUNTY ASSESSED TAXABLE	TOTAL ASSESSED TAXABLE	RANK	PERCENT OF CAMERON COUNTY ASSESSED
		VALUATION		VALUATION	VALUATION		VALUATION
AEP Texas Central Co.	Electrical Utility	\$ 314,660,773	1	1.47%	\$ 105,251,223	1	0.60%
Valley Crossing Pipeline LLC	Transportation Services	166,070,530	2	0.78%	-		-
Union Pacific RR	Rail Road	78,568,681	3	0.37%	34,433,140	2	0.20%
VHS Harlingen Hospital Company	Healthcare	67,312,543	4	0.31%	82,442,845	3	0.47%
East Raymond Wind Farm LLC	Wind Farm	60,857,000	5	0.28%	-		-
CBL/Sunrise Commoms LP	Retail	52,780,842	6	-	40,670,345	4	0.23%
Sharyland Utilities LP	Energy	43,328,290	7	0.20%	-		-
Transmontaigne Operating	Energy	37,271,098	8		-		-
H E Butt Grocery Co	Retail	35,736,565	9	0.17%	-		-
Keppel Amfels	Manufacturing	35,566,099	10	0.17%	-		-
Wal-Mart Stores, Inc.	Retail	-		0.00%	39,631,529	5	0.23%
United Launch Alliance LLC	Industrial products			-	38,271,757	6	0.22%
Southwestern Bell Telephone	Telephone Company	-		-	38,237,900	7	0.22%
Sapphire VP LP	Retail			-	37,335,237	8	0.21%
Trico Products Corp	Manufacturing			-	31,918,780	9	0.18%
Panasonic Automotive Electronics	Retail	-		-	30,265,723	10	0.17%
<b>TOTAL ASSESSED VALUATION</b>		<b>\$ 892,152,421</b>		<b>3.75%</b>	<b>\$ 478,458,479</b>		<b>2.74%</b>

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.



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

FISCAL YEAR ENDED SEP 30,	TOTAL TAX LEVY FOR FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT COLLECTED	PERCENTAGE OF LEVY		AMOUNT COLLECTED	PERCENTAGE OF LEVY
2022	\$ 94,391,666	\$ 91,904,824	97.37%	\$ -	\$ 91,904,824	97.37%
2021	\$ 85,865,018	\$ 83,381,706	97.11%	\$ 1,447,964	\$ 84,829,669	98.79%
2020	\$ 84,722,213	\$ 81,889,780	96.66%	\$ 2,134,450	\$ 84,024,230	99.18%
2019	\$ 76,465,202	\$ 73,916,448	96.67%	\$ 2,072,482	\$ 75,988,930	99.38%
2018	\$ 73,952,498	\$ 71,599,371	96.82%	\$ 1,986,050	\$ 73,585,421	99.50%
2017	\$ 70,898,567	\$ 68,513,788	96.64%	\$ 2,082,916	\$ 70,596,704	99.57%
2016	\$ 66,935,094	\$ 64,602,762	96.52%	\$ 2,048,783	\$ 66,651,545	99.58%
2015	\$ 66,138,187	\$ 63,887,037	96.60%	\$ 1,994,105	\$ 65,881,142	99.61%
2014	\$ 63,298,545	\$ 60,839,071	96.11%	\$ 2,202,738	\$ 63,041,809	99.59%
2013	\$ 61,480,831	\$ 58,814,875	95.66%	\$ 2,429,725	\$ 61,244,600	99.62%

CAMERON COUNTY, TEXAS  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
SEPTEMBER 30, 2022

	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	\$ 335.67
Total:	<u>\$ 142,730,170</u>		<u>\$ 142,730,170</u>	<u>\$ 335.67</u>
Overlapping Debt:				
Cities or townships:				
Brownsville	\$ 176,456,000	100%	\$ 176,456,000	\$ 414.99
Harlingen	30,220,000	100%	30,220,000	71.07
All others	46,900,285	100%	46,900,285	110.30
Total cities or townships:	<u>\$ 253,576,285</u>		<u>\$ 253,576,285</u>	<u>\$ 596.36</u>
School districts:				
Brownsville	\$ 74,080,000	100%	\$ 74,080,000	\$ 174.22
Harlingen	91,660,000	100%	91,660,000	215.57
Los Fresnos	72,915,000	100%	72,915,000	171.48
Lyford CISD	21,520,000	7%	1,515,008	3.56
All others	83,968,000	100%	83,968,000	197.48
Total school districts:	<u>\$ 344,143,000</u>		<u>\$ 324,138,008</u>	<u>\$ 762.30</u>
Special districts:				
Water Districts	\$ 36,135,000	100%	\$ 36,135,000	\$ 84.98
Municipal Utility District	8,625,000	100%	8,625,000	20.28
Drainage Districts	8,885,000	100%	8,885,000	21
Navigation Districts	415,000	100%	415,000	0.98
Total special districts:	<u>\$ 54,060,000</u>		<u>\$ 54,060,000</u>	<u>\$ 127.14</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 425,208.

TABLE 10

CAMERON COUNTY, TEXAS  
OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

FISCAL YEAR ENDING	GOVERNMENT ACTIVITIES			BUSINESS-TYPE ACTIVITIES			NOTES PAYABLE & LEASE LIABILITIES	TOTAL PRIMARY GOVERNMENT
	TAX NOTE	GENERAL OBLIGATION BONDS	CERTIFICATES OF OBLIGATION	TAX NOTE	REVENUE BONDS	CERTIFICATES OF OBLIGATION		
2022	8,731,267	-	134,330,978	1,058,733	6,050,000	28,054,022	3,493,904	181,718,904
2021	4,223,642	-	124,126,782	341,358	-	30,763,218	1,425,751	160,880,751
2020	5,153,491	-	118,163,221	416,509	-	33,006,779	3,920,877	160,660,877
2019	-	-	124,569,473	-	-	34,510,527	6,853,258	165,933,258
2018	-	-	90,285,585	-	615,000	36,384,415	6,974,580	134,259,580
2017	-	120,000	68,810,895	-	1,675,000	37,839,105	5,646,745	114,091,745
2016	-	235,000	73,721,814	-	2,690,000	39,278,186	6,524,553	122,449,553
2015	-	3,150,000	61,726,796	-	4,595,000	19,283,205	5,636,030	94,391,031
2014	-	3,150,000	63,912,294	-	4,595,000	20,397,707	5,648,667	97,703,668
2013	-	3,320,000	50,585,206	-	5,485,000	19,710,451	5,783,073	84,883,730

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 <sup>1</sup>	TAXABLE ASSESSED VALUE	GROSS BONDED DEBT	LESS DEBT SERVICE FUND	NET BONDED DEBT	NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2022	423,028	21,369,267,222	168,435,000	2,296,766	166,138,234	0.78%	392.74%
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	17,676,273,562	106,770,000	6,306,834	100,463,166	0.57%	237.99%
2016	422,156	17,033,496,147	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%

<sup>1</sup>Source: U. S. Census - Population estimates, Census 2011, and Census 2022

CAMERON COUNTY, TEXAS  
COMPUTATION OF LEGAL DEBT MARGIN  
FISCAL YEAR ENDED SEPTEMBER 30, 2022

Total Taxable Assessed Value		<u>\$ 21,369,267,222</u>
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		5,342,316,806
Amount of debt applicable to debt limit:		
Total Debt	\$ 181,718,904	
Less: Unlimited Tax Bonds	-	
Less: Self-Supporting Debt	34,104,022	
Less: Enterprise Fund Debt Service assets	3,074,739	
Less: Debt Service Funds' assets	<u>2,296,766</u>	<u>142,243,377</u>
LEGAL DEBT MARGIN		<u>\$ 5,200,073,429</u>

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

FISCAL YEAR	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
2022	16,825,782	202,587,502	8.31%
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%

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	
2022	13,147,252	6,119,288	7,027,964	1,569,294	907,281	2,476,575	2.84
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

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	
2022	19,702,984	7,573,031	12,129,953	1,093,337	242,574	1,335,911	9.08
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

(1) Direct operating expenses' do not include depreciation.

CAMERON COUNTY, TEXAS  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

TABLE 14

FISCAL YEAR	POPULATION <sup>1</sup>	PER CAPITA INCOME <sup>1</sup>	MEDIAN AGE <sup>1</sup>	SCHOOL ENROLLMENT <sup>2</sup>	UNEMPLOYMENT RATE <sup>3</sup>	PERSONAL INCOME <sup>4</sup>
2022	425,208	19,371	32.6	87,193	5.9%	37,861
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

<sup>1</sup>U. S. Census - Population estimates, Census 2022, Census 2010

<sup>2</sup>Region One Education Service Center

<sup>3</sup>U.S. Department of Labor - Beta.bls.gov

<sup>4</sup>U.S. Department of Commerce - Bea.gov

CAMERON COUNTY, TEXAS  
TEN PRINCIPAL EMPLOYERS  
FISCAL YEARS 2022 AND 2013

EMPLOYER	TYPE OF ACTIVITY	FISCAL YEAR 2022			FISCAL YEAR 2013		
		NO. OF EMPLOYEES	RANK	PERCENT OF CAMERON COUNTY EMPLOYMENT <sup>1</sup>	NO. OF EMPLOYEES	RANK	PERCENT OF CAMERON COUNTY EMPLOYMENT <sup>2</sup>
Brownsville ISD	Education	6,304	1	4.12%	7,254	1	5.50%
Harlingen CISD	Education	2,696	2	1.76%	2,642	3	2.00%
HEB Grocery	Retail	2,678	3	1.75%	975	9	0.74%
Wal-Mart Stores, Inc.	Retail	2,452	4	1.60%	1,055	8	0.80%
Valley Baptist Medical Center	Medical	2,104	5	1.38%	-	10	0.00%
Cameron County	Government	1,881	6	1.23%	2,040	5	1.55%
University of Texas Rio Grande Valley	Education	1,752	7	1.15%	2,343	4	1.78%
San Benito CISD	Education	1,639	8	1.07%	1,615	6	1.22%
SpaceX	Aerospace	1,594	9	1.04%	-		0.00%
Keppel Amfels	Manufacturing	1,400	10	0.92%	2,900	2	2.20%
City of Brownsville	Government	1,146		0.75%	1,200	7	0.91%
TOTAL NO. OF EMPLOYEES		25,646		16.77%	22,024		16.70%

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.

<sup>1</sup>U.S. Department of Labor Statistics - 2022 Total Employment - 152,916

<sup>2</sup>U.S. Department of Labor Statistics - 2013 Total Employment - 131,885



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

Category	FY 21-22	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
COUNTY GOVERNMENT	1,646	1,676	1,862	1,843	1,828	1,702	1,694	1,678	1,673	1,649
General Government	252	243	253	250	244	217	215	210	210	209
General Administration	73	77	82	81	81	71	72	71	71	70
Financial Administration	26	32	29	29	27	26	26	25	25	25
Tax Administration	86	67	78	77	75	69	67	67	67	67
Facilities Management	51	53	51	50	50	43	42	39	39	39
Election Administration	16	14	13	13	11	8	8	8	8	8
Justice System	459	488	491	489	486	435	431	427	425	422
Criminal Justice	293	319	314	312	309	274	270	267	267	264
Civil Justice	-	-	1	1	1	4	4	4	4	4
Juvenile Services	166	169	176	176	176	157	157	156	154	154
Public Safety	209	228	250	247	245	209	208	206	203	200
Law Enforcement	199	217	237	235	234	197	196	194	191	188
Emergency Management	10	11	13	12	11	12	12	12	12	12
Corrections & Rehabilitation	257	269	373	372	371	365	365	365	365	348
Housing & Booking	257	269	373	372	371	365	365	365	365	348
Health & Human Services	180	162	180	180	179	182	181	181	181	181
Health Care	180	162	180	180	179	182	181	181	181	181
Community & Economic Development	99	97	95	86	86	78	79	76	76	76
Economic Development	2	2	-	-	-	-	-	-	-	-
Housing & Urban Development	7	7	7	6	6	5	5	5	5	5
Parks & Recreation	80	78	78	71	71	66	67	64	64	64
Libraries	-	-	2	2	2	-	-	-	-	-
Culture & Education	7	7	7	7	7	7	7	7	7	7
Venue Facility	3	3	1	-	-	-	-	-	-	-
Infrastructure & Environmental Services	190	189	220	219	217	216	215	213	213	213
Roads, Bridges & Toll Facilities	159	158	195	194	193	193	192	190	190	190
Public Transportation	-	-	-	-	-	-	-	-	-	-
Development & Regulation	31	31	25	25	24	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

CAMERON COUNTY, TEXAS  
OPERATING INDICATORS  
LAST TEN FISCAL YEARS

COUNTY GOVERNMENT Function	FY 21-22	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
<u>Financial Administration</u>										
County Auditor										
# Payroll Checks Written	4,103	2,982	2,491	2,699	3,181	2,556	3,320	2,648	3,098	2,793
# of Direct Deposits	49,108	49,885	50,327	50,312	50,803	50,616	50,093	49,331	48,981	48,336
# of A/P Checks Written	17,435	18,094	16,990	17,923	17,560	17,738	17,284	17,715	16,054	16,987
County Treasurer										
# of Receipts Issued	6,385	6,264	5,957	6,369	6,729	7,031	7,131	6,800	6,367	21,242
<u>Tax Administration</u>										
Tax Assessor Collector										
# of Vehicles Registered	348,578	345,128	323,317	323,110	317,364	306,178	301,047	299,148	298,151	283,548
# of Tax Accounts	216,825	215,055	214,056	212,692	210,067	208,562	207,484	210,015	208,993	207,002
<u>Elections Administration</u>										
Elections Department										
# of new voters registered	15,715	12,494	14,151	12,541	13,774	10,708	15,687	6,770	10,085	7,257
<u>Criminal Justice</u>										
County Court at Law (All Courts)										
Civil Cases Filed	1,025	1,092	1,234	2,091	1,597	1,377	1,253	1,313	1,399	1,662
Misdemeanor Cases Filed	5,236	5,055	3,243	4,536	4,807	4,931	6,162	7,175	6,947	9,375
District Courts (All Courts)										
Civil Cases Filed	3,350	3,218	3,636	11,020	10,716	10,221	10,460	9,922	10,245	11,631
Criminal Cases Filed	3,983	3,538	3,405	3,187	3,448	3,659	3,557	3,794	4,486	4,378
Justice of the Peace (All Precincts)										
Civil Cases Filed	7,125	8,128	9,461	10,847	8,290	6,957	5,310	5,005	3,565	7,610
Civil Cases Disposed	6,687	6,716	7,450	9,867	6,929	4,921	4,553	3,926	3,980	7,376
Criminal Cases Filed	34,773	42,115	49,437	68,050	66,909	53,451	36,514	31,321	39,587	79,963
Criminal Cases Disposed	29,055	39,294	36,820	75,364	71,668	42,528	41,630	29,725	31,865	60,888
<u>District Clerk</u>										
# of Passport Applications	1,851	645	847	4,117	3,106	2,570	1,546	1,254	1,807	1,574
<u>County Clerk</u>										
Marriage Licenses	3,249	2,987	3,061	2,699	4,961	5,524	3,139	2,947	2,780	2,786
Birth Certificates	1,195	1,675	972	1,617	1,318	1,506	1,604	1,462	1,477	1,729
Real Property Filings	49,360	56,212	46,503	41,428	14,736	-	-	-	-	-
<u>Corrections &amp; Rehabilitation</u>										
Jail capacity	1,554	1,746	1,746	1,746	1,554	1,746	1,746	1,746	1,746	1,746
<u>Health &amp; Human Services</u>										
# of Immunizations applied	16,063	9,217	8,514	18,624	16,631	16,849	17,751	15,069	17,848	23,374
<u>GIS</u>										
New address applications	882	856	846	941	1,081	906	725	706	922	778
<u>Planning and Inspection</u>										
# of Building Permit Issued	2,050	2,089	2,066	1,837	2,178	1,770	1,506	1,414	1,379	1,853
# of Inspections	12,994	11,920	11,903	13,989	9,125	8,134	7,371	6,282	7,331	6,436

Source: Cameron County Departments, Cameron County Emergency Communications 911

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

COUNTY GOVERNMENT Function	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
<u>General Government</u>											
Buildings	15	14	12	12	12	11	10	10	10	7	7
Vehicles	52	52	57	52	47	47	50	48	44	44	44
<u>Justice System</u>											
Buildings	2	2	2	2	2	2	3	3	3	3	3
Vehicles	62	62	64	63	62	58	56	44	39	39	39
<u>Juvenile Services</u>											
Buildings	2	2	2	2	3	3	3	3	3	1	1
<u>Public Safety</u>											
Buildings	9	9	9	9	9	9	9	9	9	9	9
Vehicles	283	289	272	253	246	234	224	218	204	204	204
<u>Corrections &amp; Rehabilitation</u>											
Buildings	8	8	8	8	8	8	8	8	7	7	7
Vehicles	29	29	29	29	28	29	27	41	46	46	46
<u>Health &amp; Human Services</u>											
Buildings	7	7	7	7	7	7	7	7	7	7	7
Vehicles	38	39	41	38	33	30	28	26	22	22	22
<u>Parks &amp; Recreation</u>											
Buildings	52	51	51	51	50	50	50	50	50	50	50
Vehicles	55	52	52	51	51	51	51	27	29	29	29
<u>Culture and Education</u>											
Buildings	9	9	9	9	9	9	9	9	9	9	9
Vehicles	3	3	3	3	3	3	3	3	-	-	-
<u>Infrastructure &amp; Environmental Services</u>											
Buildings	10	10	9	11	9	9	9	9	9	9	9
Vehicles	110	117	127	126	118	121	121	134	125	125	125
Number of Bridges	3	3	3	3	3	3	3	3	3	3	3
Miles of County Maintained Roads	711	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 AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS***

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 ("County"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 16, 2023.

**Report on 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) as a basis for designing 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 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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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 financial statements. 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

May 16, 2023

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

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

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Cameron County, Texas ("County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the State of Texas Single Audit Circular that could have a direct and material effect on each of County's major federal or state programs for the year ended September 30, 2022. 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.

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, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the audit requirements of the State of Texas Single Audit Circular. Our responsibilities under those standards, the Uniform Guidance and the State of Texas Single Audit Circular are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal or state programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and the State of Texas Single Audit Circular will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would

influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal or state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Texas Single Audit Circular we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

*Burton, McCumber, & Longoria LLP*

Brownsville, Texas  
May 16, 2023



**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	<b>Federal ALN Number</b>	<b>Passed-Through Grantor's Number</b>	<b>Federal Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>U.S. Department of Agriculture:</u></b>						
<b><u>Food and Nutrition Service</u></b>						
<b><u>Passed- Through Texas Health and Human Services Commission</u></b>						
WIC Funding	10.557	HHS00080130001	9,982		9,982	-
WIC Funding	10.557	HHS00080130001	3,462,098	-	3,462,098	-
Snap Program	10.561	HHS00080130001	682	-	682	-
Snap Program	10.561	HHS00080130001	18,660		18,660	-
Peer Counselor	10.557	HHS00080130001	408,921	-	408,921	-
Lactation	10.557	HHS00080130001	12,957	-	12,957	-
Registered Dietitian	10.557	HHS00080130001	21,169	-	21,169	-
Extra Funding/Summer Food Program	10.557	HHS00080130001	17,814	-	17,814	-
Extra Funding TXIN Internet	10.557	HHS00080130001	7,194	-	7,194	-
Extra Funding IPE	10.557	HHS00080130001	47,224	-	47,224	-
<b>Total U.S. Department of Agriculture</b>			<b>4,006,701</b>	<b>-</b>	<b>4,006,701</b>	<b>-</b>
<b><u>U.S. Department of Housing &amp; Urban Development/</u></b>						
<b><u>Texas Department of Agriculture</u></b>						
Central Estates W&S Improvements	14.228	7219069	183,248	-	183,248	-
Arroyo Colorado Estates & Olmito Colonias Water & WW Improvements	14.228	7220005	503,516	-	503,516	-
Olmito Water Improvements	14.228	CFC21-0446	2,769	-	2,769	-
<b>Total CDCB-Entitlement Grants Cluster</b>			<b>689,533</b>	<b>-</b>	<b>689,533</b>	<b>-</b>
<b><u>U.S. Department of Housing &amp; Urban Development</u></b>						
<b><u>Pass Through Texas General Land Office</u></b>						
Community Development Block Grant Program and Non-Entitlement Grants in Hawaii	14.228	7220023	72,905	-	72,905	-
<b>Total CDBG</b>			<b>72,905</b>	<b>-</b>	<b>72,905</b>	<b>-</b>
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>762,438</b>	<b>-</b>	<b>762,438</b>	<b>-</b>
<b><u>U.S. Department of Justice</u></b>						
<b><u>Passed- Through Drug Enforcement Agency</u></b>						
FBI/CCDA	16.U05		3,457	1,800	5,257	-
OCDETF/CCDA	16.U05		14,679	6,383	21,062	-
DEA/CCDA	16.U05		16,550	5,031	21,581	-
DEA/CCDA	16.U05		9,952	710	10,662	-
CUSTOMS/SHERIFF	16.U05		8,443	2,488	10,931	-
DRUG ENFORCEMENT/SHERIFF	16.U05		10,498	2,122	12,620	-
CUSTOMS/CONSTABLE PCT4	16.U05		1,924	2,174	4,098	-
			<b>65,503</b>	<b>20,708</b>	<b>86,211</b>	<b>-</b>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	<b>Federal ALN Number</b>	<b>Passed-Through Grantor's Number</b>	<b>Federal Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>U.S. Department of Justice</u> <u>Office of Victims of Crime</u></b>						
Victim Assistance Program (VOCA) FY21	16.575	1674116	10,535	-	10,535	-
Victim Assistance Program (VOCA) FY22	16.575	1674117	361,497	90,374	451,871	-
			372,032	90,374	462,406	-
<b><u>U.S. Department of Justice</u> <u>Violence Against Women Office</u></b>						
Domestic Violence Unit (VAWA) FY22	16.588	1844916	130,474	56,033	186,507	-
Domestic Violence Unit (VAWA) FY23	16.588	1844917	1,999	-	1,999	-
			132,474	56,033	188,506	-
<b><u>U.S. Department of Justice</u> <u>Bureau of Justice Assistance</u></b>						
COPS 2017 Hiring Program	16.710	2017UMWX0162	114,435	-	114,435	-
COPS SVPP	16.710	2018SVWX0050	98,162	32,721	130,882	-
COPS 2020-2023	16.710		151,019	-	151,019	-
JAG 2017	16.738	2016-DJ-BX-0730	1,528	-	1,528	-
JAG 2018	16.738	2018-DJ-BX-0417	-	-	-	-
JAG 2020	16.738	2020-H7604-TX-DJ	5,155	-	5,155	-
JAG 2021	16.738	A-346012	4,159	-	4,159	-
Body Worn Camera Policy and Implementation Program	16.835	2020-BC-BX-0004	74,998	74,998	149,995	-
Coronavirus Emergency Supplemental Funding Program	16.034	4144101	211,774	-	211,774	-
			661,229	107,718	768,947	-
<b><u>U.S. Department of Justice</u> <u>Bureau of Justice Assistance</u></b>						
Equitable Sharing Program - District Attorney	16.922	TX031015A	193,278	-	193,278	-
Equitable Sharing Program - Constable Pet. 5	16.922	TX0311900	5,106	-	5,106	-
			198,384	-	198,384	-
<b><u>U.S. Department of Justice</u> <u>Office of Justice Programs</u></b>						
Juvenile Drug Treatment Court Program	16.585	15PJDP-21GG-02829-DGCT	48,155		48,155	-
<b>Total U.S. Department of Justice</b>			1,477,777	274,833	1,752,610	-

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	<b>Federal ALN Number</b>	<b>Passed-Through Grantor's Number</b>	<b>Federal Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>Equitable Sharing Program</u></b>						
Equitable Sharing Program - District Attorney	21.016	TX031015A	85,680	-	85,680	-
Equitable Sharing Program - Sheriff	21.016	TX0310000	386,146	-	386,146	-
			<u>471,826</u>	<u>-</u>	<u>471,826</u>	<u>-</u>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>Emergency Rental Assistance</u></b>						
Emergency Rental Assistance Program I	21.023		9,268,804	-	9,268,804	-
Emergency Rental Assistance Program II	21.023		2,639,161	-	2,639,161	-
			<u>11,907,965</u>	<u>-</u>	<u>11,907,965</u>	<u>-</u>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>American Rescue Plan Act (ARPA)</u></b>						
Coronavirus State and Local Fiscal Recovery Fund (CSLFRF)	21.027		22,758,864	-	22,758,864	8,555,040
			<u>22,758,864</u>	<u>-</u>	<u>22,758,864</u>	<u>8,555,040</u>
<b>Total U.S. Department of Treasury</b>			<u>35,138,655</u>	<u>-</u>	<u>35,138,655</u>	<u>8,555,040</u>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	<b>Federal ALN Number</b>	<b>Passed-Through Grantor's Number</b>	<b>Federal Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>U.S. Department of Health and Human Services</u></b>						
<b><u>Pass through Texas Department of State Health Services</u></b>						
COVID 19 Allocation Base	93.354	HHS000768200001	83,419	-	83,419	-
COVID 19-Allocation A.1	93.354	HHS000768200001	55,820	-	55,820	-
COVID-19 Immunizations Program	93.268	HHS001019500007	339,579	-	339,579	-
COVID-19 Immunizations Program	93.268	HHS001019500007	470,565	-	470,565	-
COVID-19 PH Workforce Expansion	93.354	HHS001075900001	206,712	-	206,712	-
COVID-19 Health Disparities	93.391	HHS001057600009	105,839	-	105,839	-
Immunization Cooperative Agreements	93.268	HHS000103300001	297,199	39,472	336,671	-
Immunization Cooperative Agreements	93.268	HHS000103300001	16,677	2,917	19,594	-
Public Health Emergency Preparedness	93.069	537-18-0164-0001	183,983	35,642	219,625	-
Public Health Emergency Preparedness	93.069	537-18-0164-0001	72,292	7,370	79,662	-
RLSS/LPHS	93.991	HHS000485600038	72,953	-	72,953	-
RLSS/LPHS	93.991	HHS001020100001	2,985	-	2,985	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS000686100005	56,006	1,328	57,334	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS000686100005	127,998	-	127,998	-
SHS/CASE 2021	93.994	HHS0000315700003	125,200	-	125,200	-
SHS/CASE 2022	93.994	HHS0000315700003	4,268	-	4,268	-
Medicaid Administration(MAC)	93.778	529-11-0041-00006	282	-	282	-
Medicaid Administration(MAC)	93.778	529-11-0041-00006	95,343	-	95,343	-
PEER DAD GRANT PROGRAM	93.994	HHS000530300001	50,490	-	50,490	-
PEER DAD GRANT PROGRAM	93.994	HHS000530300001	2,521	-	2,521	-
					-	-
			2,370,130	86,730	2,456,860	-
<b><u>U.S. Department of Health and Human Services</u></b>						
<b><u>National Association of County and City Health Officials</u></b>						
NACCHO RIM	93.421	2021-092301	74,347	-	74,347	-
NACCHO BLOC COVID+	93.421	2022-030702	2,022	-	2,022	-
			76,369	-	76,369	-
<b><u>U.S. Department of Health and Human Services</u></b>						
<b><u>Office of Population Affairs</u></b>						
2020-20221 QIA FUND PART B-Every Body Texas	93.260		15,023	-	15,023	-
2021-2022 QIA FUND PART A	93.260	2020C07230	18,444	-	18,444	-
2022-2023 QIA FUND PART A	93.260	2020C07230	2,822	-	2,822	-
Family Planning-Services	93.217	FPHPA6401-01	50,320	-	50,320	-
Family Planning-Services	93.217	FPHPA6401-01	51,044	-	51,044	-
			137,653	-	137,653	-
<b>Total Department of Health and Human Services</b>			2,584,152	86,730	2,670,882	-

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	<b>Federal ALN Number</b>	<b>Passed-Through Grantor's Number</b>	<b>Federal Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>Office of the Executive Office of the President</u></b>						
<b><u>Passed- Through SWBT HIDTA</u></b>						
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G19SS0003A	527,546	-	527,546	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G20SS0003A	743,806	-	743,806	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G21AC0013A	101,250	-	101,250	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G21SS0003A	2,084,792	-	2,084,792	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G22AC0013A	16,780	-	16,780	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G22SS0003A	461,718	-	461,718	-
					-	-
			3,935,893	-	3,935,893	-
<b>Total Passes Through SWBT HIDTA</b>			3,935,893	-	3,935,893	-
<b><u>U.S. Department of Homeland Security</u></b>						
<b><u>Federal Emergency Management Agency (FEMA)</u></b>						
HAZARD MITIGATION GRANT (HMPG) Winter Storm Goliath	97.039	DR4255-014	545,654	181,884	727,538	-
Texas COVID-19 Pandemic Public Assistance	97.036	DR4485-TX	508,410	-	508,410	-
			1,054,064	181,884	1,235,948	-
<b><u>U.S. Department of Homeland Security</u></b>						
<b><u>Federal Emergency Management Agency (FEMA)</u></b>						
Cameron-2020 OPSG	97.067	3185606	597,095	-	597,095	-
Cameron-2021 OPSG	97.067	3185607	749,244	-	749,244	-
Kennedy 2020 OPSG DA	97.067	4159802	88,727	-	88,727	-
Kennedy 2021 OPSG DA	97.067	4159803	54,544	-	54,544	-
			1,489,611	-	1,489,611	-
<b>Total U.S. Department of Homeland Security</b>			2,543,675	181,884	2,725,559	-

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	<b>Federal ALN Number</b>	<b>Passed-Through Grantor's Number</b>	<b>Federal Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>Coronavirus Aid, Relief and Economic Security (CARES) Act</u></b>						
<b><u>Pass through Texas Secretary of State</u></b>						
2020 Help America Vote Act (HAVA) Elections Security Sub-Grant to Texas Counties	90.404	TX18101001-01-031	53,738	7,122	60,860	-
			53,738	7,122	60,860	-
<b>Total Passed- Through Texas Secretary of State</b>			53,738	7,122	60,860	-
<b><u>U.S. Dept. of Commerce</u></b>						
<b><u>Pass through Texas General Land Office</u></b>						
Adolph Thomae Park Educational Pavilion	11.419	21-060-012-C672	113,200	80,000	193,200	-
			113,200	80,000	193,200	-
<b>Total U.S. Dept. of Commerce</b>			113,200	80,000	193,200	-
<b><u>U.S. Fish and Wildlife Service</u></b>						
<b><u>Pass through Texas Parks and Wildlife</u></b>						
Santa Rosa Community Park Improvements	15.916	P21AP12332	491,292	-	491,292	-
			491,292	-	491,292	-
<b>Total U.S. Fish and Wildlife Service</b>			491,292	-	491,292	-
<b><u>Federal Highway Administration</u></b>						
<b><u>Pass through Texas Parks and Wildlife</u></b>						
Mountain Bike Trail	20.219	RT016003	33,341	-	33,341	-
			33,341	-	33,341	-
<b>Total Federal Highway Administration</b>			33,341	-	33,341	-
<b>Total Federal</b>			<b>51,140,862</b>	<b>630,569</b>	<b>51,771,431</b>	<b>8,555,040</b>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>State Grantor / Passed- Through Grantor Program Title</b>	<b>Passed-Through Grantor's Number</b>	<b>State Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>Texas Juvenile Justice Department</u></b>					
Intervention & Prevention	TJJD-S-22-031	86,202		86,202	-
Intervention & Prevention	TJJD-S-23-031	4,606		4,606	-
Border Project	TJJD-B-22-031	22,820	-	22,820	-
Border Project	TJJD-B-23-031	2,111	-	2,111	-
Title IV-E Program Reimbursement	TJJD-E-22-031	-	-	-	-
JJAEP	TJJP-P-2020-032	909,020	-	909,020	-
JJAEP	TJJP-P-2020-032	319,748	-	319,748	-
Grant W-Iowa Testing		32,930	-	32,930	-
JJAEP-Mandated		6,308	-	6,308	-
Grant R - Reimbursement	TJJD-R-2022-031	264,363	-	264,363	-
Grant R - Reimbursement	TJJD-R-2023-031	32,964	-	32,964	-
Grant R - DSA	TJJD-RDSA-2022-032	378,832		378,832	-
Grant R - DSA	TJJD-RDSA-23-031	20,002		20,002	-
Juvenile Probation-State Aid	TJJD-A-22-031	2,482,947	-	2,482,947	-
Juvenile Probation-State Aid	TJJD-A-23-031	192,415	-	192,415	-
Special Needs Diversionary Program	TJJD-M-22-031	92,155	-	92,155	-
Special Needs Diversionary Program	TJJD-M-23-031	8,875	-	8,875	-
VP - Vocational (Pilot)	TJJD-VP-22-031	98,629	-	98,629	-
VP - Vocational (Pilot)	TJJD-VP-23-031	3,059		3,059	-
RN - Risk and Needs Assessment	TJJD-RN-22-031	-	-	-	-
RN - Risk and Needs Assessment	TJJD-RN-23-031	22,840		22,840	-
		<u>4,980,826</u>	<u>-</u>	<u>4,980,826</u>	<u>-</u>
<b>Total Texas Juvenile Justice Department</b>		<u>4,980,826</u>	<u>-</u>	<u>4,980,826</u>	<u>-</u>
<b><u>Texas Department of State Health Services</u></b>					
IDCU/SUR	HHS000436300008	77,461	-	77,461	-
IDCU/COVID-19	HHS000812700007	144,505	-	144,505	-
TB/PC	HHS000491800001	249,917	-	249,917	-
TB/PC	HHS001182200005	12,564		12,564	-
		<u>484,448</u>	<u>-</u>	<u>484,448</u>	<u>-</u>
<b>Total Texas Department of State Health Services</b>		<u>484,448</u>	<u>-</u>	<u>484,448</u>	<u>-</u>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>State Grantor / Passed- Through Grantor Program Title</b>	<b>Passed-Through Grantor's Number</b>	<b>State Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>Texas Health and Human Services Commission</u></b>					
TITLE V PRENATAL		18,490	-	18,490	-
FAMILY PLANNING PROGRAM	HHS000734600023	156,416	-	156,416	-
FAMILY PLANNING PROGRAM	HHS000734600023	3,790	-	3,790	-
		<u>178,695</u>	<u>-</u>	<u>178,695</u>	<u>-</u>
<b>Total Texas Health and Human Services Commission</b>		<u>178,695</u>	<u>-</u>	<u>178,695</u>	<u>-</u>
<b><u>Criminal Justice Division - Specialty Courts</u></b>					
<b><u>Passed- Through Office of the Governor</u></b>					
Veterans Court Grant 23	4421301	7,414	-	7,414	-
		<u>7,414</u>	<u>-</u>	<u>7,414</u>	<u>-</u>
<b>Total Criminal Justice Division - Specialty Courts</b>		<u>7,414</u>	<u>-</u>	<u>7,414</u>	<u>-</u>
<b><u>SF-State Criminal Justice Planning (421) Fund</u></b>					
Testing of Forensic Evidence 20	3951401	4,545	-	4,545	-
Cameron County Divert Court '22	2022-SF-ST-0015	157,331	-	157,331	-
Cameron County Divert Court '23	2023-DC-ST-0012	5,007	-	5,007	-
Juvenile Justice Alternatives '22	2022-SF-ST-0015	39,992	-	39,992	-
Victims Assistance for Families of Sexual Abuse	2020-V2-GX-0004	67,767	-	67,767	-
Community Based Treatment Services	2022-SF-ST-0015	48,289	-	48,289	-
Community Based Treatment Services	2023-SF-ST-0015	2,607	-	2,607	-
		<u>325,539</u>	<u>-</u>	<u>325,539</u>	<u>-</u>
<b>Total SF-State Criminal Justice Planning (421) Fund</b>		<u>325,539</u>	<u>-</u>	<u>325,539</u>	<u>-</u>



**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>State Grantor / Passed- Through Grantor Program Title</b>	<b>Passed-Through Grantor's Number</b>	<b>State Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>Homeland Security Grants Division</u></b>					
<b><u>Passed- Through Office of the Governor</u></b>					
Local Border Security Program 22 - Sheriff's Office	2999907	57,669	-	57,669	-
Local Border Security Program 22 - Constable Pct. 4	3907203	18,012	-	18,012	-
Border Prosecution Unit	2537610	284,009	-	284,009	-
		<u>359,689</u>	<u>-</u>	<u>359,689</u>	<u>-</u>
<b>Total Homeland Security Grants Division</b>		<u>359,689</u>	<u>-</u>	<u>359,689</u>	<u>-</u>
<b><u>Texas Office of the Attorney General</u></b>					
<b><u>Chapter 59 Asset Forfeitures</u></b>					
Cameron County District Attorney		493,217	-	493,217	-
Cameron County Constable Pct 2		1,974	-	1,974	-
Cameron County Constable Pct 4		4,864	-	4,864	-
Cameron County Sheriff Office		317,957	-	317,957	-
		<u>818,012</u>	<u>-</u>	<u>818,012</u>	<u>-</u>
				-	-
<b>Total Texas Office of the Attorney General</b>		<u>818,012</u>	<u>-</u>	<u>818,012</u>	<u>-</u>
<b><u>Texas Indigent Defense Commission</u></b>					
Juvenile Public Defender Mental Health Expansion	MH-22-031	39,359	-	39,359	-
		<u>39,359</u>	<u>-</u>	<u>39,359</u>	<u>-</u>
<b>Total Indigent Defense Commission</b>		<u>39,359</u>	<u>-</u>	<u>39,359</u>	<u>-</u>
<b><u>Texas Department of Transportation</u></b>					
Routine Airport Maintenance Program	M2221PTIS	1,214	1,214	2,428	-
		<u>1,214</u>	<u>1,214</u>	<u>2,428</u>	<u>-</u>
<b>Total Texas Department of Transportation</b>		<u>1,214</u>	<u>1,214</u>	<u>2,428</u>	<u>-</u>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>State Grantor / Passed- Through Grantor Program Title</b>	<b>Passed-Through Grantor's Number</b>	<b>State Disburse- ments/ Expen- ditures</b>	<b>Grantee Disburse- ments/ Expen- ditures</b>	<b>Total Expenditures</b>	<b>Passed- Through Amounts to Sub-Recipients</b>
<b><u>University of Texas Health Science Center at Houston</u></b>					
HRSA Budget		56,041		56,041	-
		56,041	-	56,041	-
				-	-
<b>Total University of Texas Health Science Center at Houston</b>		56,041	-	56,041	-
<b><u>Texas Council for Developmental Disabilities</u></b>					
TCDD Vaccine Access	22C15	8,040		8,040	-
		8,040	-	8,040	-
				-	-
<b>Total Texas Council for Development Disabilities</b>		8,040	-	8,040	-
<b><u>Texas Veterans Commission</u></b>					
Veterans Assistance Grant 21	GT-VSO21-010	103,552	-	103,552	-
Veterans Assistance Grant 22	GT-VS022-008	21,205		21,205	-
		124,756	-	124,756	-
<b>Total Veterans Commission</b>		124,756	-	124,756	-
<b>Total State</b>		<b>7,384,033</b>	<b>1,214</b>	<b>7,385,247</b>	<b>-</b>

**CAMERON COUNTY, TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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 – Indirect Cost Rate**

The Uniform Guidance allows an organization to elect a 10% de minimis indirect cost rate. For the fiscal year ended September 30, 2022, the County did not elect to use this rate.

**Note 3 – Non-cash, Loans and Loan Guarantees, and Federally Funded Insurance**

During the fiscal year ended September 30, 2022, 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  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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 –	
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.268	Immunization Cooperative Agreements
95.001	High Intensity Drug Trafficking Areas Program

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

\$1,534,226

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

**CAMERON COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
FEDERAL/STATE AWARDS – (CONTINUED)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**I. SUMMARY OF INDEPENDENT AUDITOR’S RESULTS – (continued)**

<u>State –</u>	<u>Name of State Program</u>
TJJD-A	Juvenile Probation State Aid
TJJD-B	Border Project
TJJD-P	Juvenile Justice Alternative Ed Program
TJJD-R	Reimbursement/Allocation
TJJD-M	Special Need/MHMB
TJJD-S	Prevention and Intervention Demo
Texas Office of Attorney General	Chapter 59 Asset Forfeitures
State dollar threshold used to distinguish Type A and Type B programs	<u>\$750,000</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.



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