

# CAMERON COUNTY, TX ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended  
September 30, 2023

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Lorena Hernandez, CPA  
Cameron County Auditor

# **CAMERON COUNTY, TEXAS**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**FOR THE FISCAL YEAR ENDED**

**SEPTEMBER 30, 2023**

**LORENA HERNANDEZ, CPA**

**COUNTY AUDITOR**

**CAMERON COUNTY, TEXAS**  
Annual Comprehensive Financial Report  
For the Fiscal Year Ended September 30, 2023

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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**

April 9, 2024

Honorable District Judges of Cameron County,  
Honorable Members of the Cameron County Commissioners' Court, and  
Citizens of Cameron County, Texas:

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, 2023. 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 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 SERVICES**

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 426,710 inhabitants as of July 1, 2023 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 189,382 as of July 1, 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, 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 2022 tax year grew 7.99% in comparison to the prior year. New construction in the County has provided \$489,634,454 in new property values, \$63,843,350 which are exempt. Residential construction represents 49.79% of new properties and commercial construction represents 16.97% 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 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 2023</u>	<u>FY 2022</u>	<u>Percent Change</u>
Population <sup>3</sup> ( <i>Jul 2023 vs. Jul 2022</i> )	426,710	425,208	0.35%
Civilian Labor Force <sup>4</sup> ( <i>Dec 2023 vs March 2023</i> )	181,053	182,453	-0.76%
Total Employment <sup>4</sup> ( <i>Dec 2023 vs March 2023</i> )	172,376	171,671	0.41%
Total Unemployment <sup>4</sup> ( <i>Dec 2023 vs March 2023</i> )	8,677	10,782	-19.52%
Percent Unemployment <sup>4</sup> ( <i>Dec 2023 vs March 2023</i> )	4.8%	5.9%	-18.64%
Non-Farm Employment ( <i>Dec 2023 vs March 2023</i> )	162,900	159,100	2.38%
Manufacturing Employment ( <i>Dec 2023 vs March 2023</i> )	7,400	7,300	1.36%
Taxable Property Valuation <sup>5</sup> in millions	\$23.48M	\$21.65M	8.45%
Port of Brownsville Cargo tonnage ( <i>metric tons</i> ) <sup>6</sup>			
Waterborne	11.14M	9.9M	12.48%
Cameron County International Toll Bridge System Crossings			
Autos & Other	3,570,331	3,201,276	11.53%
Commercial Trucks	276,007	250,715	10.09%
Bike, Bus & Other	187,054	131,964	41.75%
Pedestrians	<u>1,711,035</u>	<u>1,221,624</u>	<u>40.06%</u>
Total	5,744,427	4,805,579	19.54%
Airline Boardings ( <i>2023</i> )			
Harlingen	508,867	355,190	43.27%
Brownsville	<u>127,239</u>	<u>167,957</u>	<u>-24.24%</u>
Total	636,106	523,147	21.59%
Per Capita Income ( <i>2022 dollars</i> ) <sup>7</sup>			
	<u>Cameron County</u>	<u>Texas</u>	<u>U.S.</u>
	\$21,440	\$37,514	\$41,261

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 an educational resource to learn about the birds, fauna, flora and the natural environment of South Padre Island and the Laguna Madre Coastal area.

The Laguna Madre is one of the six hypersaline coastal lagoons in the world. This 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. This area is home to the federally endangered Kemp's Ridley sea turtles, jaguarundi and ocelots.

Laguna Atascosa National Wildlife Refuge, located in Cameron and Willacy Counties, is also a premiere birdwatching destination. It encompasses over 120,000 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. The Laguna Atascosa Refuge has over 400 recorded bird species, nine federally listed endangered or threatened species, including four species of sea turtles and the largest U.S. population of endangered ocelot cats.

South Padre Island, a white sand beach over 30 miles long, is located 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 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 the city of South Padre Island, and 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.

<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> U.S. Census

Friends of the RGV Reef, a non-profit organization, continue to build and maintain a marine life ecosystem northeast of the South Padre Island Jetties. This 1,650 acre artificial reef nursery is the largest artificial reef off the Texas Coast. This project continues to be funded through donations, grants, and local business donations of equipment, labor storage and reef material.

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. Every launch is expected to draw visitors to this region. Economic activity generated by SpaceX supports thousands of jobs in Cameron County and the larger Rio Grande Valley.

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 spaceport lab 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.

Cameron County Venue Tax Revenue Bonds, Series 2017 financed the construction of the Sea and Air Amphitheater on South Padre Island. The amphitheater accommodates up to 4,000 visitors, for events such as gatherings to witness rocket launches from across the ship channel at the Boca Chica SpaceX site, musical or national entertainment concerts, dance or theater, school events, conferences, festivals and other outdoor events. The second venue project approved as Proposition 2 was the construction of the South Texas Ecotourism Nature Center (STEC). The center is built on a 10 acre site provided by the town of Laguna Vista, and is located south of the Laguna Madre Bay and the Bahia Grande wetlands. STEC mission is to give visitors the opportunity to experience the beauty of nature in one location interpreting the four major types of habitats found in the Rio Grande Valley which are the coastal prairie, lomas, savanna and thorny brush forest.

Valley International Airport located in Harlingen, Texas and Brownsville South Padre Island International Airport, located in Brownsville, Texas offer passenger and commercial flights. The Brownsville facility includes a 91,000 square foot airport terminal. Expansion projects also included 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 the Pharr TxDOT District with \$2.1B 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. These include the \$96M for the East Loop Corridor Project that will connect the Veterans Bridge to Port of Brownsville via an overweight-grade roadway. The plan also includes \$22.5M funding for the expansion of FM I-732 to a four-lane road from I69E to Military Highway (USHwy281). Included is \$7.2M to extend FM509 to the Outer Parkway in Harlingen.

The US Federal Energy Regulatory Commission (FERC) granted Next Decade Corporation final environmental and construction approval for the Rio Grande LNG Project, a liquefied natural gas export terminal over 900 acres to be located at the Port of Brownsville. This project is estimated to bring in roughly 5,000 jobs and provide a gross domestic increase of over \$6 billion. 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 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. 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. The effects of this pandemic continued throughout FY2023 and the County continues 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 participation. 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. This program will expire on December 31, 2026.

## **COUNTY CAPITAL PROJECTS**

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

On December 2023, Cameron County announced the Texas Transportation Commission approved a Minute Order for the construction of the South Padre Island 2<sup>nd</sup> Causeway project to become a Texas Department of Transportation (TxDOT) On-System project. This designation means the project will be part of the State Highway System and maintained by TxDOT, a crucial first step to the economic development and advancement of this project.

On March 2022, Cameron County announced the development of a new nature park in the community of Olmito, Texas. The Olmito Nature Park will be situated on a 39-acre tract of land with approximately 3,200 feet of waterfront landscape across the Lake Olmito Resaca. The property was donated to Cameron County by Mr. Frank Michael McKinney and Mrs. Jane E. McKinney. Phase I of this project includes nature trails, fishing piers, birdwatch overlook pier, wildlife friendly solar lighting and viewing areas, educational pavilion, nature scape playgrounds, picnic shelters, native landscaping, and other amenities. Further developing amenities will include a kayak launching area, concession areas, and an RV site. Total project costs are approximately \$5,402,500. Project funding are as follows: 2011 Bond Proceeds of \$500,000, 2022 Bond Proceeds of \$1,000,000, TPWD Non-Urban Outdoor Local Park Grant of \$750,000, TPWD State Boating Access Program-Planning Grant of \$52,500, TPWD Recreational Trail Grant Program of \$200,000, Valley Baptist Legacy Foundation Grant of \$500,000, and ARPA Funds of \$2,400,000. Construction phase for this project will commence in summer of 2024.

The Texas Parks and Wildlife Commission approved funding of \$750,000 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, water access for wade fishing and kayaking, butterfly gardens, fencing, amber lighting installation along trails as well as other supporting amenities. Cameron County extended the boundaries of the Bejarano McFarland Memorial park by purchasing the adjacent property located on the east of the Bejarano-McFarland Memorial Park for the development and expansion of the parking area. Purchased of this property was funded with ARPA funds. Construction of this project will commence in FY 2024.

Cameron County purchased approximately 12 acres for the development of the Santa Maria Community Park. The purchase was funded with ARPA funds. The Santa Maria Community Park project will consist of the construction and development of a splash pad, covered basketball court, a lighted soccer field, trails, playground equipment, picnic shelters, landscaping, an indoor recreational/educational facility, parking, concession building and restrooms and other supporting amenities.

On March 2023, Cameron County and the municipalities of Comes, La Feria, Laguna Vista, Port Isabel, Primera, Rio Hondo, and Santa Rosa were awarded a nearly \$9 million from the Texas General Land Offices for recovery, improvement, and infrastructure projects as a result of the 2019 flooding disasters. The awarded funding will be used for improvement projects such as street, water, and drainage facility improvements.

#### **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.

I-69E is a collaborative multi-county project to expand the primary lane and the commercial fast lane will increase the capacity for vehicles entering the United States. This project will also increase safety by reducing congestions and creating a better traffic flow. It will reduce wait times and improve air quality across the region with national and international significance.

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 and 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”).

FM 509 would extend the existing FM 509 between FM 508 and FM 1599, and connect with the Outer Parkway route. The project is funded for construction in the 2022 UTP. CCRMA is authorized to complete the final environmental document and schematics.

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## FINANCIAL INFORMATION

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

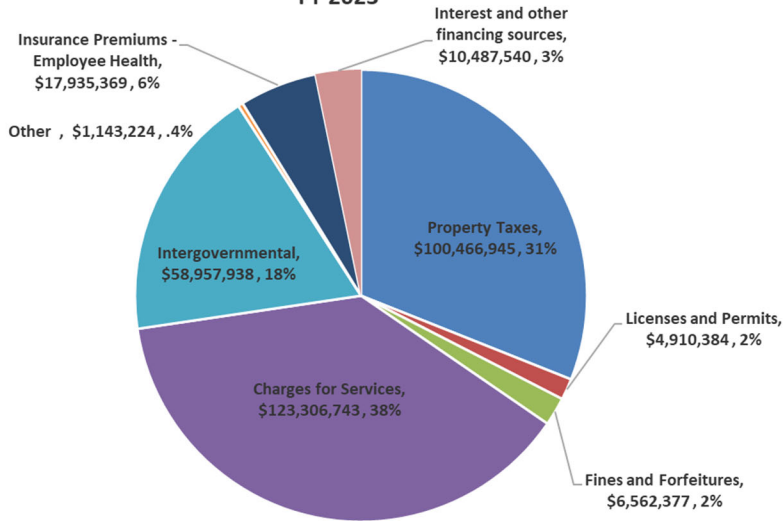
Management of the County is responsible for establishing and maintaining internal controls designed to ensure the assets of the County are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity 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.

The combined revenues of Cameron County and its discretely presented component units, totaled \$323,770,520. Revenues are generated from the levy of property taxes, investment earnings, intergovernmental transfers, grants, charges for services rendered, internal service charges, and from business-type activities. The County and its discretely presented component units expended \$308,714,879 in providing for operations. Governmental funds' debt service retirement and interest payments totaled \$15,344,680 and capital outlay expenditures were \$22,118,202. Transfers between the governmental activities and business-type activities totaled \$10,630,660. The combined County's governmental activities and business-type funds' net position total \$228,623,902, an 12% increase over the previous year-end.

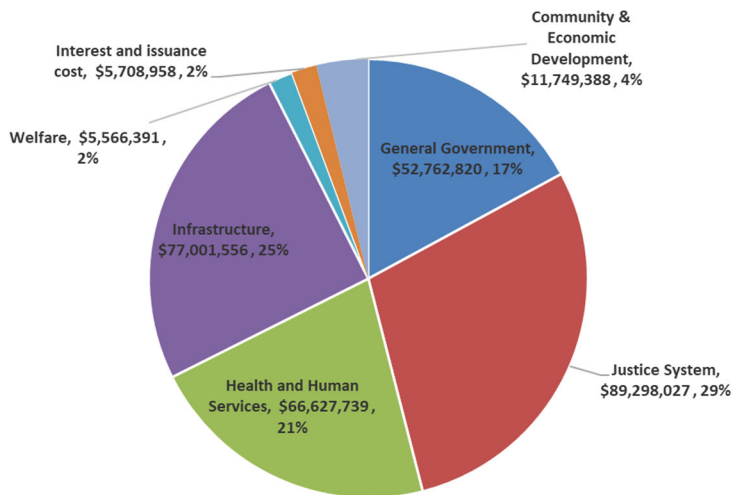
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**Cameron County and Discretely Component Units  
Revenues  
FY 2023**



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.

**Cameron County and Discretely Component Units  
Expenses  
FY 2023**



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 2023 General Fund working capital is 139 days. The table below reflects the fund balances for the County’s primary activities:

Fund:	Reserve Days of Operation <sup>(1)</sup>					
	FYE 23	FYE 22	FYE 21	FYE 23	FYE 22	FYE 21
General Fund	\$ 37,864,473	\$24,610,098	\$23,128,368	139	93	89
Road & Bridge Fund	\$ 15,681,324	\$12,895,476	\$11,368,593	352	333	318
Int’l Toll Bridge System	\$ 6,106,942	\$ 7,045,464	\$ 1,979,358	378	460	121
County Park System	\$ 12,594,525	\$10,065,359	\$ 6,840,134	428	422	310

Notes:

1. Unrestricted net position used in calculation for Bride & 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, 2023, the County’s cash, cash equivalents and restricted cash totaled \$225,138,962. Demand deposits were insured by the County’s depository institution at \$250,000 through FDIC and collateralized for amounts above the FDIC limits by pledged securities in the County’s name. Collateral amounts include coverage for demand deposits held in the County’s depository for the Cameron County Health Care Funding District of \$4,794,075 and Cameron County Spaceport Development Corporation of \$27,774 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. The Human Resources Department provides 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, 2023 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. Audit 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, 2022. 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.

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

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Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

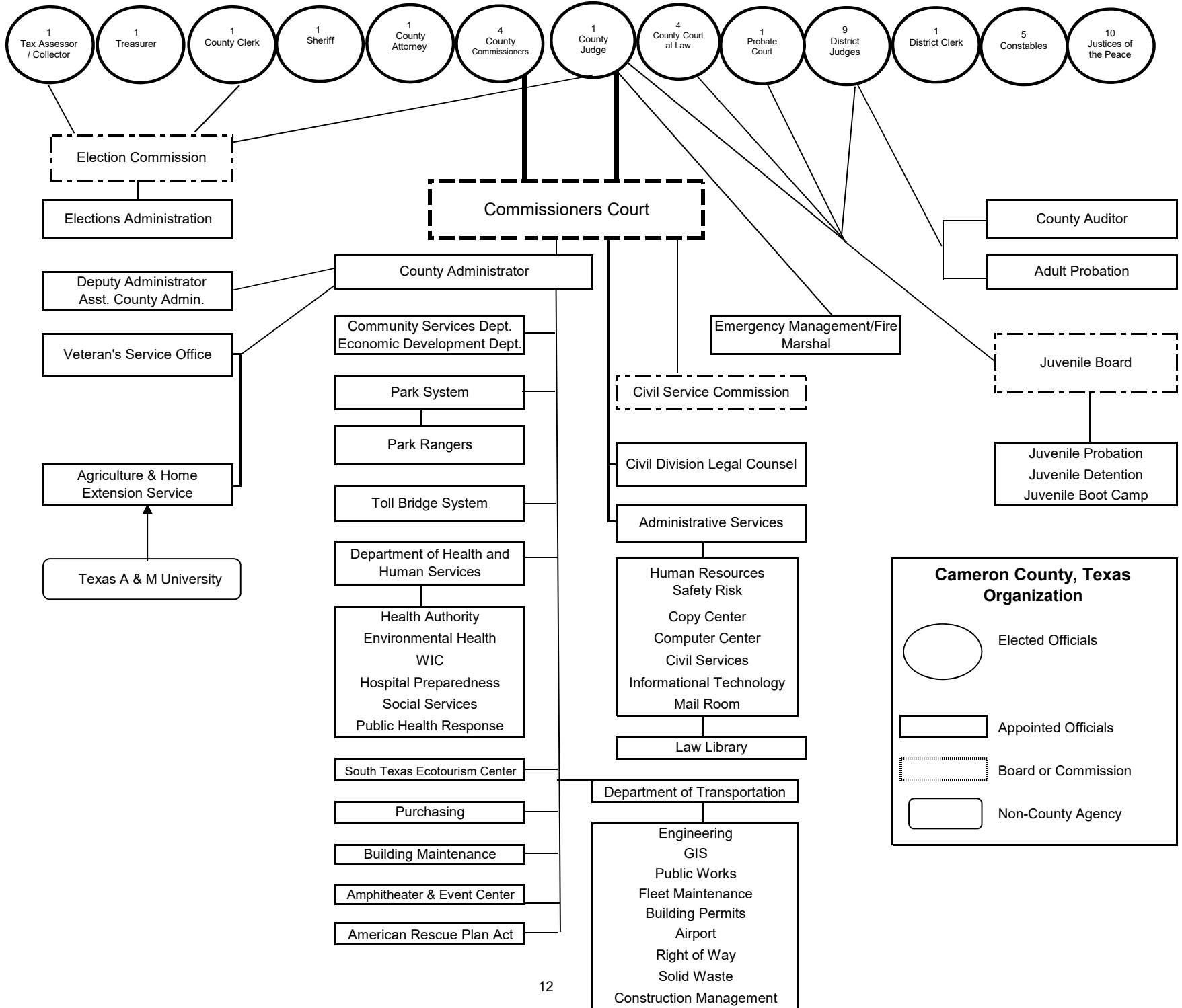
September 30, 2022

*Christopher P. Morill*

Executive Director/CEO

# CAMERON COUNTY, TEXAS

## Organizational Chart



**Cameron County, Texas Organization**

- Elected Officials
- Appointed Officials
- Board or Commission
- Non-County Agency

**CAMERON COUNTY, TEXAS  
ELECTED OFFICIALS**

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
Estela Chavez-Vasquez	Judge, County Court at Law No. 5
Sheila Garcia Bence	Judge, Probate Court No. 1
Benito "Bo" Ochoa, IV	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Cyndi M. Hinojosa	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, 2023, 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, 2023, 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.

#### ***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 17 through 29 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 110 through 129 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 Grant Management Standards (TXGMS) 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 and state 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 April 9, 2024, 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  
April 9, 2024

**CAMERON COUNTY, TEXAS  
MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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, 2023. 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 2023 and FY 2022 by \$167,122,963 and \$148,049,281, respectively. Of this amount, \$37,327,915 is restricted for specific purposes; the largest restriction is 54%, or \$20,097,809, for restricted revenue/grant programs. As required by GASB 34, net position also reflects \$122,632,383 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is \$7,162,665.

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$113,316,050 of which \$33,507,439, or 30% 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 \$34,815,086 equals 35% of total \$99,350,686 general fund expenditures. In FY 2023, the General Fund’s net change in fund balance totaled \$13,254,375. The County’s self-funded Health Insurance Fund required an operating transfer of \$1,467,790. The transfer 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 \$750 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), 37 special revenue funds, 11 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, I&S Limited Tax Revenue Bonds, and American Rescue Plan Act funds which are classified as major funds for the fiscal year ended September 30, 2023. 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 \$457,544,628, the largest components are: 1) restricted cash and cash equivalents of \$167,035,062 or 37%; 2) tax receivables (net of allowance) of \$7,709,464 or 2% and 3) capital assets, net of accumulated depreciation and amortization, of \$227,842,906 or 50%. Deferred outflows of resources are comprised of \$198,986 deferred charges on refunding in addition to \$22,233,917 for pensions and \$4,393,949 for OPEB. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the \$278,722,414 total liabilities, \$97,281,189 are current liabilities; however, the current liabilities for compensated absences of \$1,101,204 are not anticipated to result in the drawdown of emergency reserves. Deferred inflows of resources of \$3,707,280 are recognized due to pension reporting requirements, as is \$7,991,971 for OPEB.

The County's net position for fiscal years ended September 30, 2023 and 2022 are summarized as follows:

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

	FY 2023	FY 2022	Increase (Decrease)
Current assets	\$ 202,874,870	\$ 219,416,624	\$ (16,541,754)
Capital Assets, net	227,842,906	223,552,358	4,290,548
Other Non-current assets	-	24,998,102	(24,998,102)
<b>Total Assets</b>	<b>430,717,776</b>	<b>467,967,084</b>	<b>(37,249,308)</b>
Deferred outflows of resources	26,826,852	24,594,614	2,232,238
<b>Total Assets and Deferred outflows of resources</b>	<b>457,544,628</b>	<b>492,561,698</b>	<b>(35,017,070)</b>
Current liabilities	97,281,189	111,368,097	(14,086,908)
Non-current liabilities	181,441,225	178,946,421	2,494,804
<b>Total Liabilities</b>	<b>278,722,414</b>	<b>290,314,518</b>	<b>(11,592,104)</b>
Deferred inflows of resources	11,699,251	54,197,899	(42,498,648)
<b>Total Liabilities and Deferred inflows of resources</b>	<b>290,421,665</b>	<b>344,512,417</b>	<b>(54,090,752)</b>
<b>Net position:</b>			
Net investment in capital assets	122,632,383	119,638,717	2,993,666
Restricted	37,327,915	30,808,400	6,519,515
Unrestricted	7,162,665	(2,397,836)	9,560,501
<b>Total Net Position</b>	<b>\$ 167,122,963</b>	<b>\$ 148,049,281</b>	<b>\$ 19,073,682</b>

About 22% or \$37,327,915 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, \$122,632,383 or 73%, of the County's net position reflects its capital assets (e.g., land, buildings, right-to-use asset, machinery and equipment) net of related debt.

Governmental activities increased the County's net position by \$19,073,682. The key components of differences between fund statement increases (decreases) and the statement of activities increases (decreases) are:

- A \$10,724,548 net difference due to long-term debt repayments consuming current financial resources while debt issuances providing current financial resources.
- A \$(33,451) difference in net position from the internal service fund that is reported with the governmental activities in the government-wide statements.
- A \$4,409,922 increase in net position due to capital outlay exceeding depreciation and amortization.
- A \$(723,159) decrease in net position due to annual OPEB expense of \$1,410,215 and recognition of pension (income) of \$(687,056), which do not require use of current financial resources.
- A (\$119,372) net effect of various miscellaneous transactions involving capital assets, which increased governmental activities net position.
- A \$415,176 difference in tax revenues on the statement of activities that do not provide current financial resources.

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

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

	FY 2023	FY 2022	Increase (Decrease)
<u>Revenues:</u>			
Program revenues:			
Charges for services	\$ 51,601,292	\$ 47,503,269	\$ 4,098,023
Operating grants and contributions	46,037,323	58,151,562	(12,114,239)
Capital grants and contributions	852,670	1,242,924	(390,254)
General revenues:			
Property taxes	97,004,314	90,359,649	6,644,665
Other	958,893	466,831	492,062
Gain on sale of capital assets	322,470	865,033	(542,563)
Unrestricted investment earnings	7,594,640	1,490,198	6,104,442
Total revenues	204,371,602	200,079,466	4,292,136
<u>Expenses:</u>			
General government	52,762,820	58,364,073	(5,601,253)
Law enforcement and public safety	88,012,844	84,714,475	3,298,369
Highways and streets	32,585,125	28,321,275	4,263,850
Health	11,292,442	12,712,262	(1,419,820)
Welfare	5,566,391	4,931,645	634,746
Interest and issuance costs	5,708,958	5,835,643	(126,685)
Total expenses	195,928,580	194,879,373	1,049,207
Increase (decrease) in net position before transfers	8,443,022	5,200,093	3,242,929
Transfers in	10,630,660	9,344,129	1,286,531
Increase (decrease) in net position	19,073,982	14,544,222	4,529,460
Net position – beginning	148,049,281	150,470,018	14,497,879
Prior period adjustment	-	(46,343)	46,343
Net position – ending	\$ 167,122,963	\$ 148,049,281	\$ 19,073,682

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.

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

- Program revenues of \$98,491,285 equaled 50% of government expenses of \$195,928,580.
- 45% of the expenses are for Law Enforcement and Public Safety (\$88,012,844) while this category provided about 26%, \$25,126,232 of total program revenues.
- Total expenses increased by \$1,049,207 over the prior year and total revenues increased by \$4,292,136 due to increases in interest earnings and property tax revenues.
- Operating and capital grant revenue and contributions comprise approximately 48% of program revenues.

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

	FY 2023	FY 2022	Increase (Decrease)
Current assets	\$ 38,459,956	\$ 36,677,645	\$ 1,782,311
Capital Assets, net	66,148,335	65,224,629	923,706
Non-current assets	4,597,490	7,722,890	(3,125,400)
<b>Total Assets</b>	<b>109,205,781</b>	<b>109,625,164</b>	<b>(419,983)</b>
Deferred outflow of resources	2,980,326	3,234,785	(254,459)
<b>Total Assets and Deferred outflows of resources</b>	<b>112,186,107</b>	<b>112,859,949</b>	<b>(673,842)</b>
Current liabilities	8,571,896	6,991,697	1,580,199
Non-current liabilities	36,368,366	38,132,203	(1,763,837)
<b>Total Liabilities</b>	<b>44,940,262</b>	<b>45,123,900</b>	<b>(183,638)</b>
Deferred inflow of resources	5,744,906	11,482,177	(5,737,271)
<b>Total Liabilities and Deferred inflows of resources</b>	<b>50,685,168</b>	<b>56,606,077</b>	<b>(5,920,909)</b>
Net position:			
Net investment in capital assets	33,680,280	31,471,644	2,208,636
Restricted	7,700,460	6,518,179	1,182,281
Unrestricted	20,120,199	18,264,049	1,856,150
<b>Total Net Position</b>	<b>\$ 61,500,939</b>	<b>\$ 56,253,872</b>	<b>\$ 5,247,067</b>

About 13% or \$7,700,460 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, \$33,680,280 or 55%, of net position reflects its capital assets (e.g., land, buildings, right-to-use assets, machinery and equipment) net of related debt.

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

	FY 2023	FY 2022	Increase (Decrease)
<u>Revenues:</u>			
Program revenues:			
Charges for services	\$ 36,749,430	\$ 33,494,245	\$ 3,255,185
Capital grants and contributions	2,478,212	1,421,512	1,056,700
Gain on sale of capital assets	-	40,300	(40,300)
General revenues:			
Unrestricted investment earnings	1,800,958	448,942	1,352,016
Other	184,331	173,342	10,989
<b>Total revenues</b>	<b>41,212,931</b>	<b>35,578,341</b>	<b>5,634,590</b>
<u>Expenses:</u>			
Bridge System	11,989,662	10,016,507	1,973,155
Parks System	11,749,388	9,715,949	2,033,439
Airport System	310,971	374,224	(63,253)
Jail Commissary	1,285,183	1,220,328	64,855
<b>Total expenses</b>	<b>25,335,204</b>	<b>21,327,008</b>	<b>4,008,196</b>
Increase (decrease) in net position before transfers	15,877,727	14,251,333	1,626,394
Transfers (out)	(10,630,660)	(9,344,129)	(1,286,531)
Increase (decrease) in net position	5,247,067	4,907,204	339,863
Net position – beginning	56,253,872	50,783,563	5,470,309
Prior period adjustment	-	563,105	(563,105)
<b>Net position – ending</b>	<b>\$ 61,500,939</b>	<b>\$ 56,253,872</b>	<b>\$ 5,247,067</b>

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.

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

- The Bridge System operating revenues of \$22,706,991 accounted for 62% of the \$36,749,430 business-type activities operating revenues.
- The Bridge System operating expenses of \$5,889,344 accounted for 32% of the \$18,227,836 business-type activities operating expenses.

**FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS**

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability.

**Governmental Funds** - The general government functions are reported in the General, Special Revenue, Debt Service and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term 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 \$113,316,050, an increase of \$4,400,018 in comparison with prior year. Approximately \$33,507,439 of the fund balance represents *unassigned fund balance*, which is available for spending at the County’s discretion. *Nonspendable fund balance* of \$1,755,957 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) \$39,356,086 for capital projects, 2) \$35,682,249 for special revenue/grant programs, and 3) \$1,542,364 reserve for debt service.

The General Fund is the operating fund of the County. The FY 2023 unassigned fund balance of the General Fund was \$34,815,086. 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 35% of \$99,350,686 general fund expenditures, while \$37,864,473 total general fund balance represents 38% of total general fund expenditures. Budgetary targets for reserves are 24.7%, \$24,539,619, of general fund expenditures, which compares favorably to GFOA recommended reserves for large counties. In fiscal year 2023, Cameron County General Fund’s fund balance increased by \$13,254,375.

Special Road and Bridge fund balance of \$15,681,324 reflects an increase of \$2,785,848 from the prior year. Special Road and Bridge tax revenues exceeded the prior year by 6%.

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 2023	FY 2022	Increase (Decrease)	Percent of Change
Taxes	\$ 96,589,152	\$ 90,449,394	\$ 6,139,758	6.8%
Licenses and permits	4,910,384	4,915,937	(5,553)	-0.1%
Intergovernmental	46,889,996	59,394,498	(12,504,502)	-21.1%
Charges for services	22,193,161	20,007,760	2,185,401	10.9%
Fines and forfeitures	6,562,377	5,969,853	592,524	9.9%
Other	8,377,888	2,286,774	6,091,114	266.4%
Total	\$ 185,522,958	\$ 183,024,216	\$ 2,498,742	1.4%

- Taxes – the increase of \$6,139,758 was primarily due to an increase in assessed property valuation and tax collections.
- Other – the increase of \$6,091,114 was primarily from increases in interest earnings.

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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>					
			Increase	Percent of	
	FY 2023	FY 2022	(Decrease)	Change	
General government	\$ 41,563,740	\$ 45,617,893	\$ (4,054,153)	-8.9%	
Law enforcement and public safety	82,521,638	81,411,559	1,110,079	1.4%	
Highways and streets	12,723,696	18,139,150	(5,415,454)	-29.9%	
Health	10,986,934	12,557,710	(1,570,776)	-12.5%	
Welfare	5,713,952	4,864,760	849,192	17.5%	
Capital outlay	22,118,202	23,170,648	(1,052,446)	-4.5%	
Debt service:					
Principal retirement	9,591,560	11,082,812	(1,491,252)	-13.5%	
Interest and fiscal charges	5,753,120	5,742,970	10,150	.2%	
Total	\$ 190,972,842	\$ 202,587,502	\$ (11,614,660)	-5.7%	

Overall, total governmental funds expenditures of \$190,972,842 decreased 5.7% from the prior year.

## 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 2023, medical providers were assessed \$49,565,370, a 6% tax mandatory payment based on 2020 net patient revenue.



***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 2022, the second installment of \$10.37 million was received. In FY 2023, a \$5 million installment was received. These 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 ENTERPRISE FUNDS**

The following table presents operating revenues of the different enterprise funds as compared to the previous year:

<u>Operating Revenues by Enterprise:</u>	FY 2023	FY 2022	Increase (Decrease)	Percent of Change
Bridge System	\$ 22,706,991	\$ 19,502,853	\$ 3,204,138	16.4%
Park System	12,532,133	12,862,979	(330,846)	-2.6%
Airport System	51,717	68,345	(16,628)	-24.3%
Jail Commissary	1,458,589	1,060,066	398,523	37.6%
Total	\$ 36,749,430	\$ 33,494,243	\$ 3,255,187	9.7%

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

<u>Operating Expenses by Enterprise:</u>	FY 2023	FY 2022	Increase (Decrease)	Percent of Change
Bridge System	\$ 5,889,344	\$ 5,584,918	\$ 304,426	-5.5%
Park System	10,748,904	8,706,820	2,042,084	23.5%
Non-major enterprise	1,589,588	1,588,100	1,488	.1%
Total	\$ 18,227,836	\$ 15,879,838	\$ 2,347,998	14.8%

The Bridge System is the leading enterprise fund of revenues. Toll revenues of \$22,452,888 increased by \$3,547,326 from FY 2022 and ended with 5,744,427 vehicles and pedestrians crossings into Mexico through the County’s International Bridges. Total FY 2023 crossings reflect an increase in comparison to 4,805,579 crossings in FY 2022.

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**TOLL RATES**

The following schedule illustrates the toll rates for the fiscal year ended September 30, 2023 and in effect as of October 1, 2023:

Classification	As of October 1, 2023		FY 2023 (Oct 2022 - Sep 2023)	
	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 Budget Officer 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.

**ECONOMIC FACTORS AND PROPERTY TAX RATES**

Commissioners' Court approved a tax rate of \$0.436893 per \$100 assessed taxable valuation for the October 2022 tax year, same as the prior year tax rate. Based upon the approved tax rate, property tax revenues were budgeted to increase by 6.78%, \$6,317,712 at a 100% collection rate.

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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, 2023, the County has limited tax general obligation bonds outstanding in the amount of \$158,140,000.

The following represents the activity of the long-term debt for FY 2023:

	September 30, 2022 Balance	Additions	Reductions	September 30, 2023 Balance
<b>Governmental Activities:</b>				
Bonds and Tax Notes, net of unamortized premium	\$ 155,773,942	\$ -	\$ (10,150,682)	\$ 145,623,260
Lease liabilities	1,103,860	197,277	(351,461)	949,676
Notes payable	2,134,923	-	(430,935)	1,703,988
Compensated absences	2,489,895	3,551,979	(4,258,579)	1,783,295
<b>Total</b>	<b>\$ 161,502,620</b>	<b>\$ 3,749,256</b>	<b>\$ (15,191,657)</b>	<b>\$ 150,060,219</b>
<b>Business-Type Activities:</b>				
Bonds and Tax Notes, net of unamortized premium	\$ 37,619,472	\$ -	\$ (2,875,168)	\$ 34,744,304
Lease liabilities	19,421	-	(7,108)	12,313
Notes payable	235,700	-	(56,321)	179,379
Compensated absences	188,317	219,981	(271,578)	136,720
<b>Total</b>	<b>\$ 38,062,910</b>	<b>\$ 219,981</b>	<b>\$ (3,210,175)</b>	<b>\$ 35,072,716</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, right-to-use assets), which are used in the performance of the County's functions. At September 30, 2023 net capital assets of the governmental activities totaled \$227,842,906. Annual depreciation and amortization for buildings, improvements and Right-to-use assets of the governmental activities totaled \$17,708,281 and recognized in the government-wide financial statements.

**Cameron County's Capital Assets**

	September 30, 2023 Balance	September 30, 2022 Balance
<b>Governmental Activities:</b>		
Depreciable Capital Assets		
Buildings	\$ 171,772,010	\$ 166,771,980
Improvements other than buildings	8,351,307	6,329,210
Infrastructure	319,632,087	315,521,505
Other structures	13,562,006	12,229,237
Equipment	71,454,807	63,996,343
Accumulated depreciation	(383,998,645)	(366,849,433)
Net depreciable capital assets	200,773,572	197,998,842
Land	10,812,612	10,979,898
Construction in progress	15,372,795	13,528,387
Capital Assets, net excluding lease assets	226,958,979	222,507,127
Right-to-use assets, net	883,927	1,045,229
Total Capital Assets, net	\$ 227,842,906	\$ 223,552,356
<b>Business-Type Activities:</b>		
Depreciable Capital Assets		
Buildings	\$ 16,851,848	\$ 16,183,458
Improvements other than buildings	67,365,502	64,179,965
Other structures	27,345,765	27,336,940
Equipment	12,934,743	11,706,134
Accumulated depreciation	(74,679,000)	(70,882,952)
Net depreciable capital assets	49,818,858	48,523,545
Land	11,760,724	11,402,854
Construction in progress	4,559,372	5,282,081
Capital Assets, net excluding lease assets	66,138,954	65,208,480
Right-to-use assets, net	9,381	16,147
Total Capital Assets, net	\$ 66,148,335	\$ 65,224,627

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

**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, TX  
GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023**

	<b>PRIMARY GOVERNMENT</b>			<b>COMPONENT UNITS</b>			
	<b>GOVERNMENTAL ACTIVITIES</b>		<b>BUSINESS-TYPE ACTIVITIES</b>	<b>TOTAL</b>	<b>CCRMA</b>	<b>CCHCFD</b>	<b>NON-MAJOR</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>				
<b>ASSETS</b>							
Current Assets:							
Cash and cash equivalents	\$ 165,491,948	\$ 40,906,812	\$ 206,398,760	\$ 1,268,250	\$ 4,794,075	\$ 27,774	
Restricted Cash:							
Bond debt reserve	-	444,600	444,600	8,239,875	-	-	
Bond debt service	1,543,114	3,546,726	5,089,840	2,550,000	-	-	
Operating reserve	-	500,000	500,000	-	-	-	
Construction fund	-	4,864,679	4,864,679	11,876,535	-	-	
Repairs and replacements reserve	-	2,000,000	2,000,000	-	-	-	
Donations/grants	-	1,019,234	1,019,234	-	-	-	
Receivables:							
Accounts	1,888,493	750,341	2,638,834	1,565,953	178,369	-	
Leases	-	653,060	653,060	-	-	-	
Taxes- net of allowances	7,709,464	-	7,709,464	-	-	-	
Due from other agencies	7,410,604	190,454	7,601,058	10,285,249	15	-	
Internal balances	17,019,444	(17,019,444)	-	-	-	-	
Prepays	1,513,393	444,919	1,958,312	123,768	-	-	
Inventory	270,614	452	271,066	-	-	-	
Other assets	27,796	158,123	185,919	-	-	-	
Total Current Assets	<u>202,874,870</u>	<u>38,459,956</u>	<u>241,334,826</u>	<u>35,909,630</u>	<u>4,972,459</u>	<u>27,774</u>	
Non-Current Assets:							
Lease receivables, non-current	-	4,597,490	4,597,490	-	-	-	
Net pension asset	-	-	-	164,797	-	-	
Depreciable Capital Assets:							
Buildings	171,772,010	16,851,848	188,623,858	743,204	-	-	
Improvements other than buildings	8,351,307	67,365,502	75,716,809	44,679	-	-	
Equipment	71,454,807	12,934,743	84,389,550	11,926,175	-	-	
Infrastructure	319,632,087	-	319,632,087	108,604,104	-	-	
Other structures	13,562,006	27,345,765	40,907,771	-	-	-	
Accumulated depreciation	(383,998,645)	(74,679,000)	(458,677,645)	(28,588,012)	-	-	
Net Depreciable Capital Assets	<u>200,773,572</u>	<u>49,818,858</u>	<u>250,592,430</u>	<u>92,730,150</u>	<u>-</u>	<u>-</u>	
Construction in progress	15,372,795	4,559,372	19,932,167	23,555,443	-	-	
Land	10,812,612	11,760,724	22,573,336	154,268	-	-	
Right-to-use lease assets, net of amortization	883,927	9,381	893,308	-	-	-	
Total Capital Assets, net	<u>227,842,906</u>	<u>66,148,335</u>	<u>293,991,241</u>	<u>116,439,861</u>	<u>-</u>	<u>-</u>	
Total Non-Current Assets	<u>227,842,906</u>	<u>70,745,825</u>	<u>298,588,731</u>	<u>116,604,658</u>	<u>-</u>	<u>-</u>	
<b>TOTAL ASSETS</b>	<u><b>430,717,776</b></u>	<u><b>109,205,781</b></u>	<u><b>539,923,557</b></u>	<u><b>152,514,288</b></u>	<u><b>4,972,459</b></u>	<u><b>27,774</b></u>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred charges on refundings	198,986	376,750	575,736	-	-	-	
Deferred outflows of resources - Pension	22,233,917	2,198,959	24,432,876	288,854	-	-	
Deferred outflows of resources - OPEB	4,393,949	404,617	4,798,566	-	-	-	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>26,826,852</b></u>	<u><b>2,980,326</b></u>	<u><b>29,807,178</b></u>	<u><b>288,854</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>\$ 457,544,628</b></u>	<u><b>\$ 112,186,107</b></u>	<u><b>\$ 569,730,735</b></u>	<u><b>\$ 152,803,142</b></u>	<u><b>\$ 4,972,459</b></u>	<u><b>\$ 27,774</b></u>	

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX  
GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023**

	<b>PRIMARY GOVERNMENT</b>			<b>COMPONENT UNITS</b>		
	<b>GOVERNMENTAL BUSINESS-TYPE</b>			<b>CCRMA</b>	<b>CCHCFD</b>	<b>NON-MAJOR</b>
	<b>ACTIVITIES</b>	<b>ACTIVITIES</b>	<b>TOTAL</b>			
<b>LIABILITIES</b>						
Current Liabilities:						
Accounts payable	\$ 13,185,207	\$ 623,301	\$ 13,808,508	\$ 5,345,364	\$ -	\$ -
Wages and fringe payable	1,922,187	154,069	2,076,256	-	-	-
Due to other agencies	8,944,883	2,401,281	11,346,164	16,134,188	-	-
Unearned revenue	54,648,830	1,529,170	56,178,000	2,494,687	-	-
Deposits	417,443	-	417,443	-	-	-
Non-current liabilities due within one year:						
Compensated absences payable	1,101,204	98,272	1,199,476	-	-	-
Accrued interest payable	669,011	174,308	843,319	304,502	-	-
Lease liabilities	330,982	5,389	336,371	-	-	-
Notes payable	270,024	57,731	327,755	-	-	-
Tax notes	1,278,982	116,019	1,395,001	-	-	-
Bonds	7,684,735	2,745,264	10,429,999	2,550,000	-	-
Net pension liability	5,632,608	557,071	6,189,679	-	-	-
OPEB liability	1,195,093	110,021	1,305,114	-	-	-
Total Current Liabilities	97,281,189	8,571,896	105,853,085	26,828,741	-	-
Non-current liabilities due in more than one year:						
Compensated absences payable	682,091	38,448	720,539	-	-	-
Leasehold deposits	-	18,750	18,750	-	-	-
Lease liabilities	618,694	6,924	625,618	-	-	-
Notes payable	1,433,964	121,648	1,555,612	-	-	-
Tax notes	7,022,857	925,658	7,948,515	-	-	-
Bonds	129,636,686	30,957,363	160,594,049	70,112,883	-	-
Net pension liability	13,509,213	1,336,077	14,845,290	-	-	-
OPEB liability	28,537,720	2,963,498	31,501,218	-	-	-
Total Non-Current Liabilities	181,441,225	36,368,366	217,809,591	70,112,883	-	-
<b>TOTAL LIABILITIES</b>	<b>278,722,414</b>	<b>44,940,262</b>	<b>323,662,676</b>	<b>96,941,624</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows of resources - Debt refunding	-	-	-	11,741	-	-
Deferred inflows of resources - Leases	-	4,642,316	4,642,316	-	-	-
Deferred inflows of resources - Pension	3,707,280	366,653	4,073,933	159,202	-	-
Deferred inflows of resources - OPEB	7,991,971	735,937	8,727,908	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>11,699,251</b>	<b>5,744,906</b>	<b>17,444,157</b>	<b>170,943</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>290,421,665</b>	<b>50,685,168</b>	<b>341,106,833</b>	<b>97,112,567</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>						
Net investment in capital assets	122,632,383	33,680,280	156,312,663	30,298,362	-	-
Restricted for:						
Highways and streets	15,686,992	-	15,686,992	9,517,906	-	-
Debt service	1,543,114	3,546,726	5,089,840	10,927,534	-	-
Debt reserve	-	444,600	444,600	-	-	-
Beach maintenance	-	2,689,900	2,689,900	-	-	-
Health	-	-	-	-	4,972,459	-
Net pension	-	-	-	164,797	-	-
Economic development and assistance	-	-	-	-	-	27,774
Restricted grants/donations	20,097,809	1,019,234	21,117,043	-	-	-
Unrestricted	7,162,665	20,120,199	27,282,864	4,781,976	-	-
<b>TOTAL NET POSITION</b>	<b>167,122,963</b>	<b>61,500,939</b>	<b>228,623,902</b>	<b>55,690,575</b>	<b>4,972,459</b>	<b>27,774</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>	<b>\$ 457,544,628</b>	<b>\$ 112,186,107</b>	<b>\$ 569,730,735</b>	<b>\$ 152,803,142</b>	<b>\$ 4,972,459</b>	<b>\$ 27,774</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX  
GOVERNMENT WIDE  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units		
					Governmental Activities	Business-type Activities	Total	CCRMA	CCHCFD	NON-MAJOR
<b>FUNCTION/PROGRAMS</b>										
<b>Primary Government:</b>										
Governmental activities:										
General government	\$ 52,762,820	\$ 35,384,344	\$ 13,768,259	\$ -	\$ (3,610,217)	\$ -	\$ (3,610,217)	\$ -	\$ -	\$ -
Law enforcement and public safety	88,012,844	9,363,887	15,762,345	-	(62,886,612)	-	(62,886,612)	-	-	-
Highways and streets	32,585,125	6,353,970	-	314,294	(25,916,861)	-	(25,916,861)	-	-	-
Health	11,292,442	499,091	7,903,115	-	(2,890,236)	-	(2,890,236)	-	-	-
Welfare	5,566,391	-	8,603,604	538,376	3,575,589	-	3,575,589	-	-	-
Interest and issuance costs	5,708,958	-	-	-	(5,708,958)	-	(5,708,958)	-	-	-
<b>Total governmental activities</b>	<b>195,928,580</b>	<b>51,601,292</b>	<b>46,037,323</b>	<b>852,670</b>	<b>(97,437,295)</b>	<b>-</b>	<b>(97,437,295)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Business-Type activities:										
Bridge system	11,989,662	22,706,991	-	-	-	10,717,329	10,717,329	-	-	-
Parks system	11,749,388	12,532,133	-	2,478,212	-	3,260,957	3,260,957	-	-	-
Airport system	310,971	51,717	-	-	-	(259,254)	(259,254)	-	-	-
Jail commissary	1,285,183	1,458,589	-	-	-	173,406	173,406	-	-	-
<b>Total business-type activities</b>	<b>25,335,204</b>	<b>36,749,430</b>	<b>-</b>	<b>2,478,212</b>	<b>-</b>	<b>13,892,438</b>	<b>13,892,438</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>221,263,784</b>	<b>88,350,722</b>	<b>46,037,323</b>	<b>3,330,882</b>	<b>(97,437,295)</b>	<b>13,892,438</b>	<b>(83,544,857)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Component Units:</b>										
Cameron County Regional Mobility Authority	27,115,798	12,280,527	-	17,917,414	-	-	-	3,082,143	-	-
Cameron County Health Care Funding District	55,335,267	49,818,589	-	-	-	-	-	-	(5,516,678)	-
Cameron County Spaceport Development Corp.	5,000,000	-	5,000,000	-	-	-	-	-	-	-
<b>Total component units</b>	<b>\$ 87,451,065</b>	<b>\$ 62,099,116</b>	<b>\$ 5,000,000</b>	<b>\$ 17,917,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 3,082,143</b>	<b>\$ (5,516,678)</b>	<b>\$ -</b>
<b>GENERAL REVENUES:</b>										
Property taxes, levied for general purposes	\$ 83,238,313	\$ -	\$ 83,238,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes, levied for debt service	13,766,001	-	13,766,001	-	-	-	-	-	-	-
Unrestricted investment earnings	7,594,640	1,800,958	9,395,598	554,056	203,784	11,632	-	-	-	-
Other	958,893	184,331	1,143,224	-	-	-	-	-	-	-
Gain on sale of capital assets	322,470	-	322,470	-	-	-	-	-	-	-
Transfers in (out)	10,630,660	(10,630,660)	-	-	-	-	-	-	-	-
<b>Total general revenues and transfers</b>	<b>116,510,977</b>	<b>(8,645,371)</b>	<b>107,865,606</b>	<b>554,056</b>	<b>203,784</b>	<b>11,632</b>	<b>-</b>	<b>554,056</b>	<b>203,784</b>	<b>11,632</b>
Change in net position	19,073,682	5,247,067	24,320,749	3,636,199	(5,312,894)	11,632	-	3,636,199	(5,312,894)	11,632
Net position - beginning	148,049,281	56,253,872	204,303,153	52,054,376	10,285,353	16,142	-	52,054,376	10,285,353	16,142
Net position - ending	<b>\$ 167,122,963</b>	<b>\$ 61,500,939</b>	<b>\$ 228,623,902</b>	<b>\$ 55,690,575</b>	<b>\$ 4,972,459</b>	<b>\$ 27,774</b>	<b>-</b>	<b>\$ 55,690,575</b>	<b>\$ 4,972,459</b>	<b>\$ 27,774</b>



**CAMERON COUNTY, TX  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

	<b>GENERAL FUND</b>	<b>SPECIAL ROAD &amp; BRIDGE FUND</b>	<b>I &amp; S LIMITED TAX REV BONDS</b>	<b>AMERICAN RESCUE PLAN ACT</b>	<b>NON-MAJOR FUNDS</b>	<b>TOTAL</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 2,737,347	\$ 16,069,039	\$ 8,919,207	\$ 54,846,621	\$ 78,063,640	\$ 160,635,854
Receivables:						
Accounts	1,059,533	675,127	-	-	105,410	1,840,070
Taxes - net of allowances	6,024,657	798,790	872,884	-	13,133	7,709,464
Due from other agencies	565,698	117,500	-	56,116	6,671,290	7,410,604
Due from other funds	57,833,594	1,294,022	5,964,584	306	7,723,867	72,816,373
Prepays	1,329,512	76,569	750	-	78,512	1,485,343
Inventory	247,920	22,694	-	-	-	270,614
Other assets	375	421	-	-	-	796
<b>TOTAL ASSETS</b>	<b>69,798,636</b>	<b>19,054,162</b>	<b>15,757,425</b>	<b>54,903,043</b>	<b>92,655,852</b>	<b>252,169,118</b>
<b>LIABILITIES</b>						
Accounts payable	7,261,423	770,294	750	12,085	3,158,484	11,203,036
Wages and fringe payable	1,518,350	178,172	-	11,841	208,646	1,917,009
Compensated absences payable	1,613,820	148,091	-	-	21,256	1,783,167
Due to other agencies	4,586,712	-	-	-	2,160,275	6,746,987
Due to other funds	1,022,351	286,838	13,511,076	11,624,376	28,610,685	55,055,326
Unearned revenue	10,430,412	807,838	5,339	40,220,507	3,136,762	54,600,858
Deposits	12,980	389,213	-	-	15,250	417,443
<b>TOTAL LIABILITIES</b>	<b>26,446,048</b>	<b>2,580,446</b>	<b>13,517,165</b>	<b>51,868,809</b>	<b>37,311,358</b>	<b>131,723,826</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	5,488,115	792,392	835,602	-	13,133	7,129,242
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,488,115</b>	<b>792,392</b>	<b>835,602</b>	<b>-</b>	<b>13,133</b>	<b>7,129,242</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Inventory	247,920	22,694	-	-	-	270,614
Prepays	1,329,512	76,569	750	-	78,512	1,485,343
Restricted:						
Special revenue/grant programs	-	15,582,061	-	3,034,234	17,065,954	35,682,249
Capital projects	-	-	-	-	39,356,086	39,356,086
Debt service	-	-	1,403,908	-	138,456	1,542,364
Committed:						
Pending litigation	500,000	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	471,955
Unassigned	34,815,086	-	-	-	(1,307,647)	33,507,439
<b>TOTAL FUND BALANCES</b>	<b>37,864,473</b>	<b>15,681,324</b>	<b>1,404,658</b>	<b>3,034,234</b>	<b>55,331,361</b>	<b>113,316,050</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 69,798,636</b>	<b>\$ 19,054,162</b>	<b>\$ 15,757,425</b>	<b>\$ 54,903,043</b>	<b>\$ 92,655,852</b>	<b>\$ 252,169,118</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2023**

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

<b>Fund Balances - Total Governmental Funds</b>		\$ 113,316,050
Net Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		227,842,906
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.		7,129,242
Internal service funds are used by management to charge costs of employee benefits. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		1,499,909
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 (Note A)	(148,719,125)	
OPEB liability Net pension liability	29,732,813	
	19,141,821	
	(197,593,759)	
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the governmental funds.		(3,707,280)
Deferred inflows of resources from OPEB are not due and payable in the current period and are not reported in the governmental funds.		(7,991,971)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the governmental funds.		22,233,917
Deferred outflows of resources from OPEB are not available to pay in the current period and are not reported in the governmental funds.		4,393,949
<b>Net position of governmental activities</b>		<b>\$ 167,122,963</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>GENERAL FUND</b>	<b>SPECIAL ROAD &amp; BRIDGE FUND</b>	<b>I &amp; S LIMITED TAX REV BONDS</b>	<b>AMERICAN RESCUE PLAN ACT</b>	<b>NON- MAJOR FUNDS</b>	<b>TOTAL</b>
<b>REVENUES</b>						
Taxes	\$ 72,478,063	\$ 10,454,113	\$ 10,531,881	\$ -	\$ 3,125,095	\$ 96,589,152
Licenses and permits	567,655	4,342,729	-	-	-	4,910,384
Intergovernmental	775,241	331,435	-	13,798,366	31,984,954	46,889,996
Charges for services	17,218,027	2,011,241	-	-	2,963,893	22,193,161
Fines and forfeitures	6,501,038	-	-	-	61,339	6,562,377
Other	2,217,116	552,622	266,693	2,639,986	2,701,471	8,377,888
<b>TOTAL REVENUES</b>	<b>99,757,140</b>	<b>17,692,140</b>	<b>10,798,574</b>	<b>16,438,352</b>	<b>40,836,752</b>	<b>185,522,958</b>
<b>EXPENDITURES</b>						
Current:						
General government	26,868,271	-	-	4,314,629	10,380,840	41,563,740
Law enforcement and public safety	64,867,529	-	-	2,101,927	15,552,182	82,521,638
Highways and streets	-	12,567,743	-	-	155,953	12,723,696
Health	3,110,595	-	-	148,754	7,727,585	10,986,934
Welfare	3,740,268	-	-	-	1,973,684	5,713,952
Capital outlay	445,411	3,217,836	-	1,573,126	16,881,829	22,118,202
Debt service:						
Principal retirement	279,191	309,309	8,930,789	-	72,271	9,591,560
Interest and fiscal charges	39,421	163,788	5,544,427	-	5,484	5,753,120
<b>TOTAL EXPENDITURES</b>	<b>99,350,686</b>	<b>16,258,676</b>	<b>14,475,216</b>	<b>8,138,436</b>	<b>52,749,828</b>	<b>190,972,842</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>						
	<b>406,454</b>	<b>1,433,464</b>	<b>(3,676,642)</b>	<b>8,299,916</b>	<b>(11,913,076)</b>	<b>(5,449,884)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Gain on sale of capital assets	94,655	357,101	-	-	38,000	489,756
Leases	197,277	-	-	-	-	197,277
Transfers in	14,656,407	1,147,648	2,914,311	560	631,862	19,350,788
Transfers (out)	(2,100,418)	(152,365)	-	(5,686,490)	(2,248,646)	(10,187,919)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>12,847,921</b>	<b>1,352,384</b>	<b>2,914,311</b>	<b>(5,685,930)</b>	<b>(1,578,784)</b>	<b>9,849,902</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>13,254,375</b>	<b>2,785,848</b>	<b>(762,331)</b>	<b>2,613,986</b>	<b>(13,491,860)</b>	<b>4,400,018</b>
Fund Balances - October 1, 2022	24,610,098	12,895,476	2,166,989	420,248	68,823,221	108,916,032
<b>Fund Balances - September 30, 2023</b>	<b>\$ 37,864,473</b>	<b>\$ 15,681,324</b>	<b>\$ 1,404,658</b>	<b>\$ 3,034,234</b>	<b>\$ 55,331,361</b>	<b>\$ 113,316,050</b>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**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, 2023**

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

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$ 4,400,018
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 and amortization expense. This is the amount by which capital outlays exceeded depreciation and amortization in the current period.		4,409,922
Revenues in the statement of activities that provide current financial resources are not reported as revenues in the governmental funds.		415,176
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		(119,372)
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.		10,724,548
OPEB Expense	1,410,215	
Pension Expense(Income)	<u>(687,056)</u>	(723,159)
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.		(33,451)
<b>Net change in net position - governmental activities</b>		<u><u>\$ 19,073,682</u></u>

**CAMERON COUNTY, TX**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2023**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Governmental Activities</b>
	<b>Bridge System</b>	<b>Park System</b>	<b>Non-major Enterprise Funds</b>	<b>Total Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents	\$ 22,594,526	\$ 17,034,099	\$ 1,278,187	\$ 40,906,812	\$ 6,399,208
Restricted Cash:					
Bond debt reserve	444,600	-	-	444,600	-
Bond debt service	916,587	2,630,139	-	3,546,726	-
Operating reserve	500,000	-	-	500,000	-
Construction fund	1,940,593	2,924,086	-	4,864,679	-
Repairs & replacements reserve	-	2,000,000	-	2,000,000	-
Donations/grants	-	1,019,234	-	1,019,234	-
Total Restricted Cash	<u>3,801,780</u>	<u>8,573,459</u>	<u>-</u>	<u>12,375,239</u>	<u>-</u>
Accounts receivable	163,692	23,398	563,251	750,341	48,423
Leases receivable	219,719	433,341	-	653,060	-
Due from other agencies	-	188,332	2,122	190,454	-
Due from other funds	203,021	72,071	98,190	373,282	322,195
Prepays	128,287	264,954	51,678	444,919	227
Other assets	-	-	158,123	158,123	27,000
Inventory	-	452	-	452	-
Total Current Assets	<u>27,111,025</u>	<u>26,590,106</u>	<u>2,151,551</u>	<u>55,852,682</u>	<u>6,797,053</u>
Non-Current Assets:					
Lease receivable, non-current	1,324,998	3,272,492	-	4,597,490	-
Depreciable Capital Assets:					
Buildings	3,986,961	11,537,792	1,327,095	16,851,848	-
Improvements other than buildings	38,944,752	16,665,318	11,755,432	67,365,502	-
Equipment	3,567,374	1,430,059	1,291,975	6,289,408	-
Furniture and fixtures	50,990	1,020,173	-	1,071,163	-
Autos and machinery	656,882	4,754,067	163,224	5,574,173	-
Other structures	-	27,345,765	-	27,345,765	-
Accumulated depreciation	<u>(34,411,084)</u>	<u>(28,462,338)</u>	<u>(11,805,578)</u>	<u>(74,679,000)</u>	<u>-</u>
Net Depreciable Capital Assets	12,795,875	34,290,836	2,732,148	49,818,859	-
Construction in progress	3,948,238	611,134	-	4,559,372	-
Land	9,312,722	2,140,002	308,000	11,760,724	-
Right-to-use lease assets, net of amortization	-	9,381	-	9,381	-
Total Capital Assets, net	<u>26,056,835</u>	<u>37,051,353</u>	<u>3,040,148</u>	<u>66,148,336</u>	<u>-</u>
Total Non-Current Assets	<u>27,381,833</u>	<u>40,323,845</u>	<u>3,040,148</u>	<u>70,745,826</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>54,492,858</u>	<u>66,913,951</u>	<u>5,191,699</u>	<u>126,598,508</u>	<u>6,797,053</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charges on refunding	264,904	111,846	-	376,750	-
Deferred outflows of resources - Pension	1,221,644	977,315	-	2,198,959	-
Deferred outflows of resources - OPEB	246,816	157,801	-	404,617	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,733,364</u>	<u>1,246,962</u>	<u>-</u>	<u>2,980,326</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 56,226,222</u>	<u>\$ 68,160,913</u>	<u>\$ 5,191,699</u>	<u>\$ 129,578,834</u>	<u>\$ 6,797,053</u>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2023**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Governmental Activities</b>
	<b>Bridge System</b>	<b>Park System</b>	<b>Non-major</b>	<b>Total</b>	<b>Internal Service Funds</b>
			<b>Enterprise Funds</b>	<b>Enterprise Funds</b>	
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts payable	\$ 117,807	\$ 342,966	\$ 162,528	\$ 623,301	\$ 1,982,171
Wages and fringe payable	63,686	87,582	2,801	154,069	5,178
Due to other agencies	1,449,596	951,685	-	2,401,281	2,197,897
Due to other funds	13,467,682	3,366,734	558,311	17,392,727	1,063,798
Unearned revenue	410,118	1,119,052	-	1,529,170	47,972
Non-current liabilities due within one year:					
Compensated absences payable	37,197	58,269	2,806	98,272	-
Accrued interest payable	54,632	114,400	5,276	174,308	-
Lease liabilities	-	5,389	-	5,389	-
Note payable	-	-	57,731	57,731	-
Tax notes	29,714	86,305	-	116,019	-
Bonds	1,111,249	1,634,015	-	2,745,264	-
Net pension liability	309,484	247,587	-	557,071	-
OPEB liability	67,083	42,938	-	110,021	-
Total Current Liabilities	<u>17,118,248</u>	<u>8,056,922</u>	<u>789,453</u>	<u>25,964,623</u>	<u>5,297,016</u>
Non-current liabilities due in more than one year:					
Compensated absences payable	14,554	22,797	1,097	38,448	128
Lease liabilities	-	6,924	-	6,924	-
Leasehold deposits	18,750	-	-	18,750	-
Note payable	-	-	121,648	121,648	-
Tax notes	127,034	798,624	-	925,658	-
Bonds	10,307,058	20,650,305	-	30,957,363	-
Net pension liability	742,265	593,812	-	1,336,077	-
OPEB liability	1,607,817	1,355,681	-	2,963,498	-
Total Non-Current Liabilities	<u>12,817,478</u>	<u>23,428,143</u>	<u>122,745</u>	<u>36,368,366</u>	<u>128</u>
<b>TOTAL LIABILITIES</b>	<u>29,935,726</u>	<u>31,485,065</u>	<u>912,198</u>	<u>62,332,989</u>	<u>5,297,144</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows of resources - Leases	1,482,475	3,159,841	-	4,642,316	-
Deferred inflows of resources - Pensions	203,696	162,957	-	366,653	-
Deferred inflows of resources - OPEB	448,919	287,018	-	735,937	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>2,135,090</u>	<u>3,609,816</u>	<u>-</u>	<u>5,744,906</u>	<u>-</u>
<b>NET POSITION</b>					
Net investment in capital assets	16,687,277	14,132,234	2,860,769	33,680,280	-
Restricted for:					
Bond debt service	916,587	2,630,139	-	3,546,726	-
Bond debt reserve	444,600	-	-	444,600	-
Beach maintenance	-	2,689,900	-	2,689,900	-
Donations/grants	-	1,019,234	-	1,019,234	-
Unrestricted	6,106,942	12,594,525	1,418,732	20,120,199	1,499,909
<b>TOTAL NET POSITION</b>	<u>24,155,406</u>	<u>33,066,032</u>	<u>4,279,501</u>	<u>61,500,939</u>	<u>1,499,909</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 56,226,222</u>	<u>\$ 68,160,913</u>	<u>\$ 5,191,699</u>	<u>\$ 129,578,834</u>	<u>\$ 6,797,053</u>

**CAMERON COUNTY, TX**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Governmental Activities</b>
	<b>Bridge System</b>	<b>Park System</b>	<b>Non-major Enterprise Funds</b>	<b>Total Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 22,452,888	\$ 4,962,187	\$ 1,461,925	\$ 28,877,000	\$ 17,935,369
Commissions	-	1,255,523	5,567	1,261,090	-
Rental income	240,717	5,766,926	42,814	6,050,457	-
Trash bag program	-	164,616	-	164,616	-
Other	13,386	382,881	-	396,267	96,375
<b>TOTAL OPERATING REVENUES</b>	<b>22,706,991</b>	<b>12,532,133</b>	<b>1,510,306</b>	<b>36,749,430</b>	<b>18,031,744</b>
<b>OPERATING EXPENSES</b>					
Salaries and wages	2,165,555	3,370,063	104,084	5,639,702	181,701
Uniforms	21,321	34,497	-	55,818	-
Fringe benefits & payroll taxes	1,075,829	1,311,602	45,390	2,432,821	71,056
Pension expense(income)	(37,751)	(30,200)	-	(67,951)	-
OPEB expense	(227,492)	(148,610)	-	(376,102)	-
Supplies	110,411	467,722	3,751	581,884	1,744
Repairs and maintenance	190,066	1,276,325	31,355	1,497,746	-
Professional services	90,000	-	-	90,000	37,125
Insurance	138,668	232,829	48,343	419,840	305
Travel and training	-	16,069	34,018	50,087	-
Advertising	26,553	5,749	-	32,302	-
Medical claims	-	-	23,136	23,136	17,783,468
Utilities	164,386	1,546,030	29,635	1,740,051	-
Safety	-	-	66,034	66,034	-
Depreciation and amortization	1,347,411	2,220,809	234,594	3,802,814	-
Other	98,784	140,867	49,857	289,508	8,995
Equipment rental	-	15,503	-	15,503	-
Auditing	19,941	7,166	-	27,107	-
Contractual services	705,662	282,483	919,391	1,907,536	1,448,591
<b>TOTAL OPERATING EXPENSES</b>	<b>5,889,344</b>	<b>10,748,904</b>	<b>1,589,588</b>	<b>18,227,836</b>	<b>19,532,985</b>
<b>OPERATING INCOME (LOSS)</b>	<b>16,817,647</b>	<b>1,783,229</b>	<b>(79,282)</b>	<b>18,521,594</b>	<b>(1,501,241)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	909,048	870,733	21,177	1,800,958	-
Amortization of bond discount	(35,717)	(57,808)	-	(93,525)	-
Amortization of bond premium	4,411	179,920	-	184,331	-
Interest and fiscal charges	(486,554)	(942,676)	(6,567)	(1,435,797)	-
Aid from (to) other governments	(5,578,047)	-	-	(5,578,047)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(5,186,859)</b>	<b>50,169</b>	<b>14,610</b>	<b>(5,122,080)</b>	<b>-</b>
<b>Income (Loss) before capital contributions and transfers</b>	<b>11,630,788</b>	<b>1,833,398</b>	<b>(64,672)</b>	<b>13,399,514</b>	<b>(1,501,241)</b>
Capital grants and contributions	-	2,478,212	-	2,478,212	-
Transfers in	167,162	2,852,302	151,904	3,171,368	1,467,790
Transfers (out)	(11,909,039)	(1,892,988)	-	(13,802,027)	-
<b>CHANGE IN NET POSITION</b>	<b>(111,089)</b>	<b>5,270,924</b>	<b>87,232</b>	<b>5,247,067</b>	<b>(33,451)</b>
Net position - beginning	24,266,495	27,795,108	4,192,269	56,253,872	1,533,360
Net position - ending	<u>\$ 24,155,406</u>	<u>\$ 33,066,032</u>	<u>\$ 4,279,501</u>	<u>\$ 61,500,939</u>	<u>\$ 1,499,909</u>

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental</u>	
	<u>Bridge System</u>	<u>Park System</u>	<u>Non-Major Enterprise Funds</u>	<u>Total Enterprise Funds</u>	<u>Activities Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received from customers	\$ 22,451,421	\$ 12,649,692	\$ 1,077,505	\$ 36,178,618	\$ 18,048,597
Cash received from other operating activities	263,055	-	-	263,055	-
Cash payments for goods and services	(2,428,636)	(3,520,872)	(1,165,764)	(7,115,272)	(18,757,094)
Cash payments to employees	(3,290,544)	(4,666,562)	(148,664)	(8,105,770)	(252,328)
Cash provided (used) by operating activities	<u>16,995,296</u>	<u>4,462,258</u>	<u>(236,923)</u>	<u>21,220,631</u>	<u>(960,825)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>					
Transfers in	167,162	2,852,302	151,904	3,171,368	1,467,790
Transfers (out)	(11,909,039)	(1,892,988)	-	(13,802,027)	-
Interfund loan repayments	(192,822)	2,563,688	616,304	2,987,170	2,012,202
Cash provided (used) for non-capital financing activities	<u>(11,934,699)</u>	<u>3,523,002</u>	<u>768,208</u>	<u>(7,643,489)</u>	<u>3,479,992</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Payments for capital acquisitions	(1,297,282)	(3,428,421)	(158,123)	(4,883,826)	-
Capital grants and contributions	-	2,989,452	-	2,989,452	-
Intergovernmental agreements	(4,893,804)	-	-	(4,893,804)	-
Interest and fiscal agent fees	(516,794)	(946,913)	(7,742)	(1,471,449)	-
Principal payments	(1,052,963)	(1,644,982)	(56,321)	(2,754,266)	-
Cash provided by (used) for capital and related financing activities	<u>(7,760,843)</u>	<u>(3,030,864)</u>	<u>(222,186)</u>	<u>(11,013,893)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Receipts of interest	909,048	870,733	21,177	1,800,958	69,593
Cash provided by investing activities	<u>909,048</u>	<u>870,733</u>	<u>21,177</u>	<u>1,800,958</u>	<u>69,593</u>
Increase (decrease) in cash and cash equivalents	(1,791,198)	5,825,129	330,276	4,364,207	2,588,760
Cash and cash equivalents - beginning of year	28,187,504	19,782,429	947,911	48,917,844	3,810,447
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>26,396,306</u>	<u>25,607,558</u>	<u>1,278,187</u>	<u>53,282,051</u>	<u>6,399,207</u>
Displayed as:					
Cash and cash equivalents	22,594,526	17,034,099	1,278,187	40,906,812	6,399,206
Restricted cash	3,801,780	8,573,459	-	12,375,239	-
	<u>\$ 26,396,306</u>	<u>\$ 25,607,558</u>	<u>\$ 1,278,187</u>	<u>\$ 53,282,051</u>	<u>\$ 6,399,206</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>					
Operating Income (Loss)	\$ 16,817,647	\$ 1,783,229	\$ (79,282)	\$ 18,521,594	\$ (1,501,241)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided by (Used for) Operating Activities:					
Depreciation	1,347,411	2,220,809	234,594	3,802,814	-
Post-employment benefits	(227,492)	(148,610)	-	(376,102)	-
Pension expense	(37,751)	(30,200)	-	(67,951)	-
Decrease (increase) in accounts receivable	8,951	(13,526)	(432,800)	(437,375)	(6,287)
Decrease (increase) in prepaids and other assets	(18,942)	(121,227)	(20,750)	(160,919)	-
Decrease (increase) in inventory	-	145	-	145	-
Decrease (increase) in due from other agencies	-	(137,801)	(2,122)	(139,923)	-
Increase (decrease) in accounts payable	(843,903)	(183,632)	62,627	(964,908)	523,134
Increase (decrease) in wages and fringe payable	5,154	13,457	(261)	18,350	301
Increase (decrease) in compensated absences payable	(54,314)	1,646	1,071	(51,597)	128
Increase (decrease) in reserve payable	-	(1,011)	-	(1,011)	-
Increase (decrease) in customer deposits	(1,465)	131,087	-	129,622	23,140
Increase (decrease) in due to other agencies	-	947,892	-	947,892	-
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ 16,995,296</u>	<u>\$ 4,462,258</u>	<u>\$ (236,923)</u>	<u>\$ 21,220,631</u>	<u>\$ (960,825)</u>

See accompanying notes to the financial statements.



**CAMERON COUNTY, TX**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**SEPTEMBER 30, 2023**

<b>ASSETS</b>	<b>PRIVATE PURPOSE TRUST FUNDS</b>	<b>CUSTODIAL FUNDS</b>
Cash	\$ 18,424,969	\$ 8,597,472
Investments	14,947,199	-
<b>TOTAL ASSETS</b>	<b>33,372,168</b>	<b>8,597,472</b>
<b>LIABILITIES</b>		
Due to other governments	-	2,239,980
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>2,239,980</b>
<b>FIDUCIARY NET POSITION - Restated</b>		
Restricted for individuals, organizations, other governments	\$ 33,372,168	\$ 6,357,492

See accompanying notes to the financial statements.

**CAMERON COUNTY, TX**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	PRIVATE PURPOSE TRUST FUNDS	CUSTODIAL FUNDS
<b>ADDITIONS</b>		
Contributions:		
Registry	\$ 21,218,723	\$ -
Fees and deposits	-	703,668,886
<b>TOTAL CONTRIBUTIONS</b>	<u>21,218,723</u>	<u>703,668,886</u>
Investment earnings:		
Investment income	463,159	206,922
<b>TOTAL INVESTMENT EARNINGS</b>	<u>463,159</u>	<u>206,922</u>
<b>TOTAL ADDITIONS</b>	<u>21,681,882</u>	<u>703,875,808</u>
<b>DEDUCTIONS</b>		
Judgments	12,112,025	-
Administrative expenses	410,584	-
Disbursements and refunds	-	703,188,981
<b>TOTAL DEDUCTIONS</b>	<u>12,522,609</u>	<u>703,188,981</u>
<b>CHANGE IN NET POSITION</b>	9,159,273	686,827
<b>Net position, September 30, 2022, as restated</b>	24,212,895	5,670,665
<b>Net position, September 30 ,2023</b>	<u>\$ 33,372,168</u>	<u>\$ 6,357,492</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, 2023**

**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 one (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, 2023**

**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 Commissioners' Court. The purpose of this District is to generate revenue from mandatory hospital payments 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 and 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, 2023.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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	\$ 35,909,630	\$ 4,972,459	\$ 27,774	\$ 40,909,863
Non-current assets	116,604,658	-	-	116,604,658
Total assets	<u>152,514,288</u>	<u>4,972,459</u>	<u>27,774</u>	<u>157,514,521</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources - Pension	288,854	-	-	288,854
Total assets and deferred outflows of resources	<u>152,803,142</u>	<u>4,972,459</u>	<u>27,774</u>	<u>157,803,375</u>
<b>LIABILITIES</b>				
Current liabilities	26,828,741	-	-	26,828,741
Non-current liabilities	70,112,883	-	-	70,112,883
Total liabilities	<u>96,941,624</u>	<u>-</u>	<u>-</u>	<u>96,941,624</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources - Debt refunding	11,741	-	-	11,741
Deferred inflows of resources - Pension	159,202	-	-	159,202
Total deferred inflows of resources	<u>170,943</u>	<u>-</u>	<u>-</u>	<u>170,943</u>
Total liabilities and deferred inflows of resources	<u>97,112,567</u>	<u>-</u>	<u>-</u>	<u>97,112,567</u>
<b>NET POSITION</b>				
Net investment in capital assets	30,298,362	-	-	30,298,362
Restricted	20,610,237	4,972,459	27,774	25,610,470
Unrestricted	4,781,976	-	-	4,781,976
Total net position	<u>55,690,575</u>	<u>4,972,459</u>	<u>27,774</u>	<u>60,690,808</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 152,803,142</u>	<u>\$ 4,972,459</u>	<u>\$ 27,774</u>	<u>\$ 157,803,375</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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	\$ 8,481,580	\$ 49,818,589	\$ -	\$ 58,300,169
Transportation reinvestment zone	3,462,631	-	-	3,462,631
Intergovernmental	336,316	-	5,000,000	5,336,316
Interest income	554,056	203,784	11,632	769,472
Total revenues	12,834,583	50,022,373	5,011,632	67,868,588
<b>EXPENSES</b>				
Operating expenses	27,115,798	55,335,267	5,000,000	87,451,065
Excess (deficit) of revenues over expenses	(14,281,215)	(5,312,894)	11,632	(19,582,477)
Capital grants and contributions	17,917,414	-	-	17,917,414
Change in net position	3,636,199	(5,312,894)	11,632	(1,665,063)
Net position - beginning	52,054,376	10,285,353	16,142	62,355,871
Net position - ending	\$ 55,690,575	\$ 4,972,459	\$ 27,774	\$ 60,690,808

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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, I & S Limited Tax Revenue Bonds Fund , and the American Rescue Plan Act Fund meet the criteria of **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.

**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, 2022, and which became past due on January 31, 2023, and other revenues which have been assessed are considered as available at fiscal year-end. Reserve for Delinquent taxes are



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

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 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 I&S Limited Tax Revenue Bonds Fund** is 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.

**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.

**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 Jail Commissary, the Bridge System, the Park System and the Airport System enterprise funds. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

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

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

Major proprietary funds are the Bridge and Parks Systems. The Bridge System is used to account for three international crossings at the County's points of entry. Usage of the Bridge System 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 parks and beaches and is financed by user fees.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**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 and use the economic resources measurement of focus. 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 (CCDA Emergency Imprest Account) for fiscal year ended September 30, 2023. Restated custodial fund net position is as follows:

Net Position, September 30 ,2022, as previously reported	\$	5,747,653
Change in accounting principles		(76,988)
Net Position, September 30 ,2022, as restated	<u>\$</u>	<u>5,670,665</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.

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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 uncollectible.

Due from other agencies 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 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 in 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, 2023**

**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:

<u>Asset Type</u>	<u>Years</u>
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, 2023**

**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, 2023, deferred outflow of resources due to refunding debt was recognized under government-wide statements of \$ 575,736 for the primary government.

The County reports changes in 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 \$ 2,198,123 for the fiscal year ended September 30, 2023 (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, 2023 pension expense/(income) totaled \$8,024,633 (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 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 vacation leave at 3.08 hours 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.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**7. Compensated Absences (continued)**

The County's permanent, full-time employees accrue sick leave at the rate of 3.08 hours per biweekly pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Unused holiday leave is cancelled upon separation from employment without compensation to employee.

**8. Deferred Compensation Plan**

The County offers a deferred compensation plan created in accordance with Internal Revenue Code Section 457(b). Empower Retirement provides plan administration and recordkeeping services. Plan assets are for the exclusive benefit of the plan participants and their beneficiaries. The County does not have legal access to the resources of the deferred compensation plan, as such, the County does not record the plan assets or liabilities.

**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.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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* sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

*Nonspendable* – these are funds that cannot be spent because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact.

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

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

*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, 2023**

**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.

	<u>GENERAL FUND</u>	<u>SPECIAL ROAD &amp; BRIDGE FUND</u>	<u>I &amp; S LIMITED TAX REV BONDS</u>	<u>AMERICAN RESCUE PLAN ACT</u>	<u>NON-MAJOR FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<i>Nonspendable:</i>						
Inventory	\$ 247,920	\$ 22,694	\$ -	\$ -	\$ -	\$ 270,614
Prepays	1,329,512	76,569	750	-	78,512	1,485,343
<i>Restricted:</i>						
Special revenue/grant programs	-	15,582,061	-	3,034,234	17,065,954	35,682,249
Capital projects	-	-	-	-	39,356,086	39,356,086
Debt service	-	-	1,403,908	-	138,456	1,542,364
<i>Committed:</i>						
Pending litigation	500,000	-	-	-	-	500,000
Indigent defense	500,000	-	-	-	-	500,000
Equipment	471,955	-	-	-	-	471,955
<i>Unassigned</i>	34,815,086	-	-	-	(1,307,647)	33,507,439
Total Fund Balances	<u>\$ 37,864,473</u>	<u>\$ 15,681,324</u>	<u>\$ 1,404,658</u>	<u>\$ 3,034,234</u>	<u>\$ 55,331,361</u>	<u>\$ 113,316,050</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 April 9, 2024, which is the date the financial statements were available to be issued.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**F. Recently Issued and Implemented Accounting Pronouncements**

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. GASB 94 did not have an impact on the County as it was determined the requirements outlined in the statement were not applicable for the fiscal year ended September 30, 2023.

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 determined its SBITAs at September 30, 2023 were immaterial to the financial statements. The GASB Statement No. 96 impact will be re-evaluated for future reporting periods.

GASB Statement No. 99, *"Omnibus 2022"* - The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by (1) addressing practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to leases, PPPs, and SBITAs will take effect for financial statements starting with the fiscal year that ends June 30, 2023. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 will take effect for financial statements starting with the fiscal year that ends June 30, 2024. The County will implement GASB 92 in fiscal year 2025 and the impact has not yet been determined.

GASB Statement No. 100, *"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"* - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2024. The County will implement GASB 100 in fiscal year 2025 and the impact has not yet been determined.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

GASB Statement No. 101, "*Compensated Absences*"- The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2024. The County will implement GASB 101 in fiscal year 2025 and the impact has not yet been determined.

**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 funds' 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	\$ (126,631,765)
Tax notes payable	(7,621,315)
Accrued interest payable	(669,011)
Notes payable	(1,703,988)
Lease liabilities	(949,676)
Deferred charges on refundings	198,986
Unamortized premium - bonds	(10,689,656)
Unamortized premium - tax notes	(680,524)
Deferred charge related to insurance cost	<u>27,824</u>
Net adjustment to reduce fund balance - total Government Funds to arrive at net position - Governmental activities	<u>\$ (148,719,125)</u>

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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	\$ 22,118,202
Depreciation expense	(17,349,702)
Amortization expense	<u>(358,579)</u>
Net adjustment to increase net changes in fund balance - total Governmental funds to arrive at net position of Governmental activities	<u>\$ 4,409,921</u>

**C. 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 :

Lease liabilities issued	\$ 197,277
Principal retirement	(9,591,560)
Amortization of bond insurance, deferred refunding and premium	(1,286,103)
Accrued interest	<u>(44,162)</u>
Net adjustment to increase net changes in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	<u>\$ 10,724,548</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)	\$ (687,056)
OPEB expense	<u>1,410,215</u>
Net adjustment to decrease net change in fund balances-total Governmental funds to arrive at changes in net position of Governmental activities	<u>\$ (723,159)</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**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, 2023, the County's cash, cash equivalents, and restricted cash totaled \$225,138,962. Demand deposits 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 \$4,794,075 and Cameron County Spaceport Development Corporation of \$27,774, 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.

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.

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

**A. Deposits, Including Certificates of Deposit (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.

**B. 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, 2023**

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

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

As of September 30, 2023, the carrying amount of CCRMA’s cash, cash equivalents, and restricted cash was \$23,934,660 of this total, \$22,666,410 was restricted and held in various bond trustee accounts in the BNY Mellon and interest checking accounts in accordance with bond indenture agreements. The remainder \$1,268,250 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, 2023.

**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 Statues (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, 2023:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total Primary Government</b>
Accounts receivable	\$ 1,888,493	\$ 750,341	\$ 2,638,834
Taxes receivable	7,921,849	-	7,921,849
Leases receivable	-	5,250,550	5,250,550
Total gross receivables	9,810,342	6,000,891	15,811,233
Less: Allowance for uncollectible accounts	(212,385)	-	(212,385)
Total net receivables	<u>\$ 9,597,957</u>	<u>\$ 6,000,891</u>	<u>\$ 15,598,848</u>

At September 30, 2023, property tax receivables were reported in the Government-wide statement of net position, net of \$212,385 allowance for uncollectible taxes.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**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, 2023, the County recognized \$13,897 of lease revenue and \$5,107 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, 2023, the County recognized \$186,348 of lease revenue and \$58,027 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, 2023, the County recognized \$103,720 of lease revenue and \$8,449 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, 2023, the County recognized \$77,203 of lease revenue and \$24,405 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, 2023, the County recognized \$32,425 of lease revenue and \$10,250 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, 2023, the County recognized \$210,124 of lease revenue and \$42,840 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, 2023**

**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, 2023, the County recognized \$17,493 of lease revenue and \$2,008 of interest revenue under the lease.

The net present value of the future minimum lease payments to be received as of September 30, 2023 are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
2028	590,059	67,306	657,365
Thereafter	2,170,709	122,189	2,292,898
TOTAL	<u>\$ 5,250,550</u>	<u>\$ 620,603</u>	<u>\$ 5,871,153</u>

**5. PROPERTY TAXES**

For the fiscal year ended September 30, 2023, the County adopted the 2022 tax rate of \$0.436893, per \$100 of taxable value, as follows:

	<b><u>Maintenance and Operation</u></b>
General Fund	\$ 0.343054
Special Road & Bridge Funds	0.046465
Total	<u>\$ 0.389519</u>
	<b><u>Interest and Sinking</u></b>
Limited Tax Bonds	\$ 0.047374
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**  
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**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, 5 and 6 City of Harlingen and Harlingen Consolidated Independent School District.

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

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

The Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 3.02% of the total delinquent taxes receivable at September 30, 2023.

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 to locate, remain and expand in the County and offers property tax abatements to qualifying entities. The base value of real property and personal property is not eligible for abatement, only the increase in value is considered for abatement. The duration of the abatement is based on the expected economic impact of performance and proposed by the business but will not exceed ten (10) years. The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Abatement requests are considered on a case by case basis and are based on job creation impact, revenues generation to County and importance to the community.

The County is participating in 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**  
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**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, 2023 are as follows:

**Governmental Activities:**

	<b>Beginning Balance 9/30/2022</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2023</b>
<b>Right-to-use lease assets:</b>				
Leased buildings	\$ 220,505	\$ -	\$ -	\$ 220,505
Leased equipment	1,188,120	197,277	(94,691)	1,290,706
Total right-to-use lease assets	1,408,625	197,277	(94,691)	1,511,211
Leased buildings	(55,126)	(73,502)	-	(128,628)
Leased equipment	(308,270)	(285,077)	94,691	(498,656)
Total accumulated amortization	(363,396)	(358,579)	94,691	(627,284)
Right-to-use lease assets, net	<u>\$ 1,045,229</u>	<u>\$ (161,302)</u>	<u>\$ -</u>	<u>\$ 883,927</u>

**Business-Type Activities:**

	<b>Beginning Balance 9/30/2022</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2023</b>
<b>Right-to-use lease assets:</b>				
Leased easement	\$ 3,921	\$ -	\$ -	\$ 3,921
Leased equipment	21,450	-	(818)	20,632
Total right-to-use lease assets	25,371	-	(818)	24,553
Leased easement	(214)	(214)	-	(428)
Leased equipment	(9,010)	(6,552)	818	(14,744)
Total accumulated amortization	(9,224)	(6,766)	818	(15,172)
Right-to-use lease assets, net	<u>\$ 16,147</u>	<u>\$ (6,766)</u>	<u>\$ -</u>	<u>\$ 9,381</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2023 are as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance 9/30/2022</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 9/30/2023</b>
Non-Depreciable capital assets:				
Land	\$ 10,979,898	\$ -	\$ (167,286)	\$ 10,812,612
Construction in progress	13,528,387	13,079,545	(11,235,137)	15,372,795
Total non-depreciable capital assets	<u>24,508,285</u>	<u>13,079,545</u>	<u>(11,402,423)</u>	<u>26,185,407</u>
Depreciable capital assets:				
Buildings	166,771,980	5,071,117	(71,087)	171,772,010
Improvements other than buildings	6,329,210	2,022,097	-	8,351,307
Equipment	63,996,343	7,587,867	(129,403)	71,454,807
Infrastructure	315,521,505	4,110,582	-	319,632,087
Other structures	12,229,237	1,332,769	-	13,562,006
Total depreciable capital assets	<u>564,848,275</u>	<u>20,124,432</u>	<u>(200,490)</u>	<u>584,772,217</u>
Less Accumulated Depreciation:				
Buildings	(59,697,034)	(4,337,310)	71,087	(63,963,257)
Improvements other than buildings	(6,011,967)	(135,039)	-	(6,147,006)
Equipment	(51,746,420)	(4,792,514)	129,403	(56,409,531)
Infrastructure	(249,394,012)	(8,084,839)	-	(257,478,851)
Total accumulated depreciation	<u>(366,849,433)</u>	<u>(17,349,702)</u>	<u>200,490</u>	<u>(383,998,645)</u>
Net depreciable capital assets	<u>197,998,842</u>	<u>2,774,730</u>	<u>-</u>	<u>200,773,572</u>
Total Governmental activities-capital assets, net excluding lease assets	<u>222,507,127</u>	<u>15,854,275</u>	<u>(11,402,423)</u>	<u>226,958,979</u>
Right-to-use lease assets, net (Note 6)	<u>1,045,229</u>	<u>(161,302)</u>	<u>-</u>	<u>883,927</u>
Total capital assets, net as reported in the statement of net position	<u>\$ 223,552,356</u>	<u>\$ 15,692,973</u>	<u>\$ (11,402,423)</u>	<u>\$ 227,842,906</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**7. CAPITAL ASSETS (CONTINUED)**

<b>Business-Type activities:</b>	<b>Beginning</b>		<b>Ending Balance</b>	
	<b>Balance</b>			<b>Balance</b>
	<b>9/30/2022</b>	<b>Increases</b>	<b>Decreases</b>	<b>9/30/2023</b>
Non-Depreciable capital assets:				
Land	\$ 11,402,854	\$ 357,870	\$ -	\$ 11,760,724
Construction in progress	5,282,081	3,449,544	(4,172,253)	4,559,372
Total non-depreciable capital assets	<u>16,684,935</u>	<u>3,807,414</u>	<u>(4,172,253)</u>	<u>16,320,096</u>
Depreciable capital assets:				
Buildings	16,183,458	668,390	-	16,851,848
Improvements other than buildings	64,179,965	3,185,537	-	67,365,502
Equipment	11,706,134	1,391,833	(163,224)	12,934,742
Other structures	27,336,940	8,825	-	27,345,765
Total depreciable capital assets	<u>119,406,497</u>	<u>5,254,585</u>	<u>(163,224)</u>	<u>124,497,858</u>
Less Accumulated Depreciation				
Buildings	(13,005,844)	(361,274)	-	(13,367,118)
Improvements other than building	(40,742,375)	(1,939,619)	-	(42,681,994)
Equipment	(9,658,780)	(611,289)	-	(10,270,069)
Other structures	(7,475,953)	(883,866)	-	(8,359,819)
Total accumulated depreciation	<u>(70,882,952)</u>	<u>(3,796,048)</u>	<u>-</u>	<u>(74,679,000)</u>
Net depreciable capital assets	<u>48,523,545</u>	<u>1,458,537</u>	<u>(163,224)</u>	<u>49,818,858</u>
Total Business-Type activities capital assets, net excluding lease assets	<u>65,208,480</u>	<u>5,265,951</u>	<u>(4,335,477)</u>	<u>66,138,953</u>
Right-to-use lease assets, net (Note 6)	<u>16,147</u>	<u>(6,766)</u>	<u>-</u>	<u>9,381</u>
Total capital assets, net as reported in the statement of net position	<u>\$ 65,224,628</u>	<u>\$ 5,259,185</u>	<u>\$ (4,335,477)</u>	<u>\$ 66,148,335</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. CAPITAL ASSETS (CONTINUED)**

For the fiscal year ended September 30, 2023, depreciation and amortization expense was charged to the functions of primary government as follows:

Governmental activities:	
General government	\$ 2,246,204
Law enforcement and public safety	3,542,072
Highways and streets	10,660,141
Culture and recreation	1,039,904
Health	151,045
Welfare	<u>68,915</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 17,708,281</u>
Business-Type activities:	
Bridge system	\$ 1,347,411
Parks system	2,220,809
Airport & Jail commissary	<u>234,594</u>
Total depreciation and amortization expense - business-type activities	<u>\$ 3,802,814</u>

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**A. Interfund Balances**

Interfund balances for the primary government consist of the following as of September 30, 2023:

<b>Receivable Fund</b>	<b>Payable Fund</b>	<b>Amount</b>
General Fund	American Rescue Plan Act Fund	\$ 10,932,818
	I&S Tax Revenue Bonds Fund	13,403,797
	Non-major Governmental Funds	20,595,794
	Internal Service Funds	1,063,798
	Enterprise Funds	11,837,387
Special Road and Bridge Fund	General Fund	81,086
	American Rescue Plan Act Fund	192,228
	I&S Tax Revenue Bonds Fund	107,279
	Non-major Governmental Funds	816,133
	Enterprise Funds	97,296
I&S Tax Revenue Bonds Fund	Special Road and Bridge Fund	14,613
	Non-major Governmental Funds	1,228,811
	Enterprise Funds	4,721,160
American Rescue Plan Act Fund	Non-major Governmental Funds	306
Non-major Governmental Funds	General Fund	846,792
	Special Road & Bridge Fund	127,420
	American Rescue Plan Act Fund	790,022
	Non-major Governmental Funds	1,226,254
	Enterprise Funds	4,733,380
	<b>Total Governmental Funds - Due from other funds</b>	<b>72,816,374</b>
	Special Road and Bridge Fund	152,365
	American Rescue Plan Act Fund	3,478
	Enterprise Funds	166,352
	<b>Total Internal Service Funds - Due from other funds</b>	<b>322,195</b>
Internal Service Funds		
Enterprise Funds	Due from other funds	373,282
	<b>Total Primary Government - Due from other funds</b>	<b>73,511,851</b>
Internal Service Funds	Due to other funds	(1,063,798)
Enterprise Funds	Due to other funds	(17,392,727)
	<b>Total Governmental Activities - Due to other funds</b>	<b>\$ 55,055,326</b>

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**B. Interfund Transfers**

Interfund transfers for the primary government consist of the following as of September 30, 2023:

	<u>General Fund</u>	<u>Special Road &amp; Bridge Fund</u>	<u>I&amp;S Limited Tax Rev Bond</u>	<u>American Rescue Plan Act</u>	<u>Non-major Govt Funds</u>	<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	<u>Total Transfers Out</u>
General Fund	\$ -	\$ -	\$ 302,088	\$ -	\$ 522,296	\$ 1,135,669	\$ 140,365	\$ 2,100,418
Special Road & Bridge Fund	-	-	-	-	-	152,365	-	152,365
American Rescue Plan Act	3,082,527	730,585	-	-	67,813	13,404	1,792,161	5,686,490
Non-major Governmental Funds	182,286	319,767	1,228,811	560	41,753	-	475,469	2,248,646
Enterprise Funds	<u>11,391,594</u>	<u>97,296</u>	<u>1,383,412</u>	<u>-</u>	<u>-</u>	<u>166,352</u>	<u>763,373</u>	<u>13,802,027</u>
<b>Total Transfers In</b>	<u>\$14,656,407</u>	<u>\$1,147,648</u>	<u>\$2,914,311</u>	<u>\$ 560</u>	<u>\$ 631,862</u>	<u>\$1,467,790</u>	<u>\$3,171,368</u>	<u>\$ 23,989,946</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, 2023.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total Primary Government</u>
Beginning balance at October 1, 2022	\$ 2,489,895	\$ 188,317	\$ 2,678,212
Increases	3,551,979	219,981	3,771,960
Decreases	(4,258,579)	(271,578)	(4,530,157)
Ending balance at September 30, 2023	<u>1,783,295</u>	<u>136,720</u>	<u>1,920,015</u>
Due within one year	<u>\$ 1,101,204</u>	<u>\$ 98,272</u>	<u>\$ 1,199,476</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.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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, 2023 are as follows:

Major Governmental Funds:	
General	\$ 5,717,086
Special Road and Bridge	1,824,598
American Rescue Plan Act	1,863,494
Non-major Governmental Funds	16,716,863
Internal Service Funds	9,125
Enterprise Funds	993,454
Total	<u>\$ 27,124,620</u>

**11. NOTES PAYABLES**

**A. Governmental Activities - Bank of America Note Payable**

Cameron County entered into note payable agreements with Bank of America for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment during the previous fiscal years. No principal outstanding remained as of September 30, 2023. Maturities, including interest are as follows:

<b>Changes in Notes Payable - Bank of America</b>	<b>Principal</b>
Notes payable at October 1, 2022	\$ 166,244
Debt retired	(166,244)
Notes payable at September 30, 2023	\$ -

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 paid during the term of the note totaled \$17,954. The agreement was paid in full as of September 30, 2023.

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 paid during the term of the note totaled \$5,360. The agreement was paid in full as of September 30, 2023.

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**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**11. NOTES PAYABLES (CONTINUED)**

**B. Governmental Activities - State Energy Conservation Office (SECO) Note Payable**

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, 2023 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	292,455	9,632	302,087
Thereafter	298,349	3,738	302,087
Subtotal	1,703,988	108,535	1,812,523
Less current maturities	(270,024)	(32,063)	(302,087)
Long-term	<u>\$ 1,433,964</u>	<u>\$ 76,472</u>	<u>\$ 1,510,436</u>

**C. Business Type Activities - Motorola Solutions Notes Payable - 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, 2023 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 57,731	\$ 6,332	\$ 64,063
2025	59,769	4,294	64,063
2026	61,879	2,184	64,063
Subtotal	179,379	12,810	192,189
Less current maturities	(57,731)	(6,332)	(64,063)
Long-term	<u>\$ 121,648</u>	<u>\$ 6,478</u>	<u>\$ 128,126</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**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, 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 a right-to-use lease asset with a net book value of \$7,433 at September 30, 2023. 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 a right-to-use lease asset with a net book value of \$49,583 at September 30, 2023. 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, 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 a right-to-use lease asset with a net book value of \$239,199 at September 30, 2023. 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 a right-to-use lease asset with a net book value of \$52,373 at September 30, 2023. 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, 2023 requires 60 monthly payments of \$3,687. There are no variable payment components. The lease liability is measured at a discount rate of 4.60%, which is the risk free rate. As a result of these leases, the County has a right-to-use lease asset with a net book value of \$167,685 at September 30, 2023. 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 a right-to-use lease asset with a net book value of \$275,777 at September 30, 2023. 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 a right-to-use lease asset with a net book value of \$91,877 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**12. LEASE LIABILITIES (CONTINUED)**

**A. Governmental Activities (continued)**

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2023, were as follows:

<u>Fiscal year ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 330,982	\$ 33,156	\$ 364,138
2025	244,995	20,755	265,750
2026	135,894	12,629	148,523
2027	99,508	7,940	107,448
2028	67,353	4,217	71,570
Thereafter	70,944	1,820	72,764
Subtotal	<u>949,676</u>	<u>80,517</u>	<u>1,030,193</u>
Less current maturities	<u>(330,982)</u>	<u>(33,156)</u>	<u>(364,138)</u>
Long-term	<u>\$ 618,694</u>	<u>\$ 47,361</u>	<u>\$ 666,055</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.

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 a right-to-use lease asset with a net book value of \$320 at September 30, 2023. 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 a right-to-use lease asset with a net book value of \$5,568 at September 30, 2023. 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 a right-to-use lease asset with a net book value of \$3,493 at September 30, 2023. The right-to-use lease asset is discussed in more detail in Note 6. Right-to-use Lease Asset.

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

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

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2023, were as follows:

<b>Fiscal year ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 5,389	\$ 395	\$ 5,784
2025	1,498	235	1,733
2026	285	215	500
2027	296	203	500
2028	309	191	500
Thereafter	4,536	1,131	5,667
Subtotal	12,313	2,370	14,683
Less current maturities	(5,389)	(395)	(5,784)
Long-term	<u>\$ 6,924</u>	<u>\$ 1,975</u>	<u>\$ 8,899</u>

**13. LONG-TERM DEBT**

The following represents the activity of the long-term debt for FY 2023:

	<b>September 30, 2022</b>	<b>Additions</b>	<b>Reductions</b>	<b>September 30, 2023</b>
<b>Governmental Activities:</b>				
Bonds and tax notes, net of unamortized premium	\$ 155,773,942	\$ -	\$ (10,150,682)	\$145,623,260
Lease liabilities	1,103,860	197,277	(351,461)	949,676
Notes payable	2,134,923	-	(430,935)	1,703,988
Compensated absences payable	2,489,895	3,551,979	(4,258,579)	1,783,295
Total	<u>\$ 161,502,620</u>	<u>\$ 3,749,256</u>	<u>\$ (15,191,657)</u>	<u>\$150,060,219</u>

	<b>September 30, 2022</b>	<b>Additions</b>	<b>Reductions</b>	<b>September 30, 2023</b>
<b>Business-Type Activities:</b>				
Bonds and tax notes, net of unamortized premium	\$ 37,619,472	\$ -	\$ (2,875,168)	\$ 34,744,304
Lease liabilities	19,421	-	(7,108)	12,313
Notes payable	235,700	-	(56,321)	179,379
Compensated absences payable	188,317	219,981	(271,578)	136,720
Total	<u>\$ 38,062,910</u>	<u>\$ 219,981</u>	<u>\$ (3,210,175)</u>	<u>\$ 35,072,716</u>

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

**A. Tax Notes**

Cameron County issued \$6,850,000 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 \$6,973,342 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.

No new tax notes were issued during fiscal year. Tax notes payable as of September 30, 2023 are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2024	\$ 1,278,982	\$ 349,091	\$ 116,019	\$ 45,284	\$ 1,395,001	\$ 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	1,218,123	94,415	176,877	13,710	1,395,000	108,125
Thereafter	1,279,247	31,982	185,752	4,643	1,464,999	36,625
	<u>7,621,315</u>	<u>1,117,148</u>	<u>963,684</u>	<u>154,977</u>	<u>8,584,999</u>	<u>1,272,125</u>
Unamortized Premium	680,524	-	77,993	-	758,517	-
Net Total	<u>\$ 8,301,839</u>	<u>\$ 1,117,148</u>	<u>\$ 1,041,677</u>	<u>\$ 154,977</u>	<u>\$ 9,343,516</u>	<u>\$ 1,272,125</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**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>
2024	\$ 29,714	\$ 6,462	\$ 36,176
2025	35,209	4,838	40,047
2026	18,375	3,499	21,874
2027	19,246	2,558	21,804
2028	20,263	1,571	21,834
Thereafter	21,279	532	21,811
	<u>144,086</u>	<u>19,460</u>	<u>163,546</u>
Unamortized premium	12,662	-	12,662
Total	<u>\$ 156,748</u>	<u>\$ 19,460</u>	<u>\$ 176,208</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>
2024	\$ 86,305	\$ 38,822	\$ 125,127
2025	121,432	33,629	155,061
2026	142,019	27,043	169,062
2027	148,755	19,773	168,528
2028	156,614	12,139	168,753
Thereafter	164,473	4,112	168,585
	<u>819,598</u>	<u>135,518</u>	<u>955,116</u>
Unamortized premium	65,331	-	65,331
Total	<u>\$ 884,929</u>	<u>\$ 135,518</u>	<u>\$ 1,020,447</u>

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

**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.

The debt service requirements for the government's bonds outstanding as of September 30, 2023 are as follows:

Fiscal Year Ending September 30,	Governmental Activities Bonds		Business-Type Activities Bonds		Total Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 7,684,735	\$ 4,959,364	\$ 2,745,265	\$ 1,225,838	\$ 10,430,000	\$ 6,185,202
2025	8,004,340	4,642,458	2,865,661	1,108,938	10,870,001	5,751,396
2026	7,893,437	4,313,587	2,931,562	987,734	10,824,999	5,301,321
2027	8,233,097	3,979,180	3,056,903	870,213	11,290,000	4,849,393
2028	8,334,725	3,637,406	2,725,275	767,711	11,060,000	4,405,117
2029-2033	37,391,433	13,259,926	9,188,567	2,633,044	46,580,000	15,892,970
2034-2038	33,535,000	5,965,069	6,360,000	750,425	39,895,000	6,715,494
2039-2043	13,380,000	1,501,350	1,635,000	122,200	15,015,000	1,623,550
2044-2048	2,175,000	278,500	-	-	2,175,000	278,500
	<u>126,631,767</u>	<u>42,536,840</u>	<u>31,508,233</u>	<u>8,466,103</u>	<u>158,140,000</u>	<u>51,002,943</u>
Unamortized Premium	10,689,656	-	2,194,394	-	12,884,050	-
Net Total	<u>\$ 137,321,423</u>	<u>\$ 42,536,840</u>	<u>\$33,702,627</u>	<u>\$ 8,466,103</u>	<u>\$ 171,024,050</u>	<u>\$ 51,002,943</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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, 2023:

	<b>Outstanding Balance September 30, 2023</b>	<b>Less Current Maturities (to be paid in FY 2024)</b>	<b>Long-Term Maturities September 30, 2023</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.	\$ 1,660,000	\$ 815,000	\$ 845,000
<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.	10,575,000	785,000	9,790,000
<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.	9,335,000	1,875,000	7,460,000
<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.	12,325,000	725,000	11,600,000
<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.	16,195,000	940,000	15,255,000
<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.	10,015,000	495,000	9,520,000
<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.	3,630,000	670,000	2,960,000
<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.	8,700,000	220,000	8,480,000



**CAMERON COUNTY, TEXAS**  
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**13. LONG-TERM DEBT (CONTINUED)**

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

	<b>Outstanding Balance September 30, 2023</b>	<b>Less Current Maturities (to be paid in FY 2024)</b>	<b>Long-Term Maturities September 30, 2023</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.	35,380,000	1,520,000	33,860,000
<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.	12,680,000	1,450,000	11,230,000
<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.	13,250,000	495,000	12,755,000
<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.	18,505,000	230,000	18,275,000
<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.	5,890,000	210,000	5,680,000
Total Debt	158,140,000	10,430,000	147,710,000
Unamortized Premium	12,884,050	-	-
<b>Total</b>	<b>\$ 171,024,050</b>	<b>\$ 10,430,000</b>	<b>\$ 147,710,000</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 \$1,584,277.759 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, BISS 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>
2024	\$ 1,111,249	\$ 386,153	\$ 1,497,402
2025	1,159,580	339,941	1,499,521
2026	1,179,584	292,020	1,471,604
2027	1,225,534	249,477	1,475,011
2028	1,036,572	215,470	1,252,042
2029-2033	2,365,788	782,138	3,147,926
2034-2038	1,705,000	458,500	2,163,500
2039-2042	1,635,000	122,200	1,757,200
Total	<u>\$ 11,418,307</u>	<u>\$ 2,845,899</u>	<u>\$ 14,264,206</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>
2024	\$ 1,634,015	\$ 839,686	\$ 2,473,701
2025	1,706,082	768,996	2,475,078
2026	1,751,978	695,714	2,447,692
2027	1,831,369	620,736	2,452,105
2028	1,688,703	552,240	2,240,943
2029-2033	6,822,779	1,850,906	8,673,685
2034-2036	4,655,000	291,926	4,946,926
	<u>20,089,926</u>	<u>5,620,204</u>	<u>25,710,130</u>
Unamortized Premium	2,194,394	-	2,194,394
Total	<u>\$ 22,284,320</u>	<u>\$ 5,620,204</u>	<u>\$ 27,904,524</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 \$300,000 per occurrence -Coverage for County-owned vehicles -Personal injury protection for specified vehicles	\$100,000 per occurrence	\$5,000 per person  -Coverage for non-owned and hired vehicles -Limited Mexico coverage -The deductible is \$1,000 per occurrence

The annual premium is \$208,444 for automobile liability and \$74,880 for automobile physical damage for the period July 1, 2023 through July 1, 2024.

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 \$300,000 per occurrence	\$100,000 per occurrence	\$500,000 per occurrence	\$100,000 per person \$300,000 per offense aggregate

The deductible is \$5,000 per occurrence. The annual premium is \$57,099 for the period July 1, 2023 through July 1, 2024.

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  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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 County 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 2023 a transfer of \$1,467,790 was needed from General Fund, Special Road & Bridge Fund, American Rescue Plan Act Fund and Enterprise Funds to meet medical obligations. This was a decrease from FY 2022 when a transfer of \$3,774,227 was needed to meet medical obligations.

During fiscal year 2023, \$1,448,591 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled, and changes in the balances of claims liabilities during the past three years follow:

	<b>2023-2022</b>	<b>2022-2021</b>	<b>2021-2020</b>
	<b>Fiscal Year</b>	<b>Fiscal Year</b>	<b>Fiscal Year</b>
Unpaid claims, beginning of fiscal year	\$ 1,071,223	\$ 1,016,576	\$ 1,217,666
Incurred claims (including incurred but not reported)	17,302,885	17,959,859	15,497,139
Payment of claims	(16,397,642)	(17,905,212)	(15,698,229)
Unpaid claims, end of fiscal year	<u>\$ 1,976,466</u>	<u>\$ 1,071,223</u>	<u>\$ 1,016,576</u>

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**CAMERON COUNTY, TEXAS**  
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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.



**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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, 2023 produced a surplus of \$727,784, as defined by the interlocal agreement between the entities and the County. The County's share of the interlocal agreement proceeds is \$363,892. Each participating entity is entitled to a combined total of \$363,892 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, 2023 produced a \$9,618,718 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 \$4,809,359.

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>
2023	\$ 4,809,359	\$ 4,809,359	\$ 9,618,718
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

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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 2023, the CCRMA issued a payment of \$50,000 to be applied to the outstanding loan balance. The receivable balance remaining as of FY 2023 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, 2023, \$25 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, 2023, \$3.7 million remain outstanding.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**15. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**B. Interlocal Agreements (continued)**

**Cameron County Regional Mobility Authority (CCRMA) (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, 2023, \$3.9 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, 2023, \$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, 2023, \$3.4 million remain outstanding.

On March 26, 2019 the CCRMA issued Vehicle Registration Fee Revenue Refunding Bonds, Series 2019 in the amount of \$14.9 million for the purpose to advance refund \$15.5 million of the Authority's Series 2010B Revenue Bond. As of September 30, 2023, \$14.9 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, 2023, \$3.9 million remain outstanding.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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 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, 2023 funds of \$2,995,414 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  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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 10.50% for the months of the calendar year in 2021 and 12.20% for the months of the calendar year in 2022. As of December 31, 2022, the Summary Valuation for the County's TCDRS plan recognized an investment loss. In cases where there are deferred actuarial gains in the prior years, any current year actuarial loss is offset against the oldest actuarial gain. If any of the current year actuarial loss remains after the initial offset, the remainder is offset against the next oldest gain, and so on.

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, 2023, the actual employer contributions were \$8,779,640, 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  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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, 2022, 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, 2022, are not reflected in this report.

<b>Net Pension Liability /(Asset)</b>	<b>December 31, 2021</b>	<b>December 31, 2022</b>
Total pension liability	\$ 405,861,494	\$ 425,053,417
Fiduciary net position	433,331,935	404,018,446
Net pension liability / (asset)	(27,470,441)	21,034,971
Fiduciary net position as a % of total pension liability	106.77 %	95.05 %
Pensionable covered payroll <sup>(1)</sup>	78,316,405	75,424,285
Net pension liability/(asset) as a % of covered payroll	(35.08)%	27.89 %

<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, 2022 are as follows:

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

*\*This rate reflects the long term rate of return funding valuation assumption of 7.50%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Actuarial assumptions used in this analysis for reporting requirements as of December 31, 2022 were based on the results of an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman and adopted by the TCDRS Board of Trustees in December of 2021. 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 1.70% 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  
NOTES TO THE FINANCIAL STATEMENTS  
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**16. RETIREMENT PLAN (CONTINUED)**

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

	<u>Beginning Date</u>	<u>Ending Date</u>
Valuation Date	December 31, 2021	December 31, 2022
Measurement Date	December 31, 2021	December 31, 2022
Employer's fiscal year	October 1, 2022	September 30, 2023

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, 2022
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll closed
Remaining Amortization Period	17.9 yrs. (based on contribution rate calculated as of 12/31/2022)
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 2022: New investment return and inflation 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 2022: No changes in plan provisions reflected

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

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

**Membership Data**

	<u>December 31, 2021</u>	<u>December 31, 2022</u>
Number of inactive members entitled to but not yet receiving benefits	1,669	1,807
Number of active employees	1,762	1,764
Average monthly salary*	\$3,532	\$3,434
Average age	42.84	43.09
Average length of service in years*	10.18	10.40
Number of benefit recipients	796	834
Average monthly benefit	\$1,524	\$1,523

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 2023 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**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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 %	4.95 %
Global Equities	MSCI World (net) Index	2.50 %	4.95 %
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00 %	4.95 %
Int'l Equities - Emerging Markets	MSCI EM Markets (net) Index	6.00 %	4.95 %
Investment-Grade Bonds	Bloomberg Barclays US Aggregate Bond Index	3.00 %	2.40 %
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00 %	3.39 %
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00 %	6.95 %
Distressed Debt	Cambridge Assoc Distressed Securities Index (4)	4.00 %	7.60 %
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00 %	4.15 %
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00 %	5.30 %
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00 %	5.70 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00 %	7.95 %
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00 %	2.90 %
Cash Equivalents	90-Day U.S. Treasury	2.00 %	0.20 %

- 1) Target asset allocation adopted at the March 2023 TCDRS Board meeting.
- 2) Geometric real rates of return equal the expected return minus the issued inflation rate of 2.3% per Cliffwater's 2023 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  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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, 2021	\$ (27,470,441)
Changes for the year:	
Service Cost	10,500,204
Interest on total pension liability <sup>(1)</sup>	30,961,897
Effect of economic/demographic gains/losses	(3,998,982)
Administrative expenses	236,763
Member contributions	(5,279,700)
Net investment income	25,076,473
Employer contributions	(9,164,203)
Other <sup>(2)</sup>	172,960
Balance as of December 31, 2022	<u>21,034,971</u>
Due within one year	<u>\$ 6,189,679</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**  
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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>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	<b>6.60%</b>	<b>7.60%</b>	<b>8.60%</b>
Total pension liability	\$488,218,237	\$425,053,417	\$372,887,850
Fiduciary net position	<u>404,018,446</u>	<u>404,018,446</u>	<u>404,018,446</u>
Net pension liability / (asset)	<u>\$ 84,199,791</u>	<u>\$ 21,034,971</u>	<u>\$ (31,130,596)</u>

<b>Pension Expense / (Income)</b>	<b>January 1, 2022 to December 31, 2022</b>
Service cost	\$ 10,500,204
Interest on total pension liability <sup>(1)</sup>	30,961,897
Administrative expenses	236,763
Member contributions	(5,279,700)
Expected investment return net of investment expenses	(32,775,169)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic (gains)/losses	(1,919,042)
Recognition of assumption changes or inputs	5,248,207
Recognition of investment (gains) or losses	878,513
Other	172,960
Pension Expense / (Income)	<u>\$ 8,024,633</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, 2022, the County recognized \$8,024,633.

As of December 31, 2022, 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	\$ 4,073,934	\$ -
Changes of assumptions	-	10,021,290
Net difference between projected and actual earnings	-	7,745,409
Contributions made subsequent to measurement date <sup>(2)</sup>	-	6,666,176
Total	<u>\$ 4,073,934</u>	<u>\$ 24,432,875</u>

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

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

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

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

Year Ended December 31:	
2023	\$ (1,520,030)
2024	3,335,218
2025	307,248
2026	<u>11,570,329</u>
Total	<u>\$ 13,692,765</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.

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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:

	<b>Retiree</b>	<b>Retiree &amp; Spouse</b>	<b>Retiree &amp; 1 Child</b>	<b>Retiree &amp; Children</b>	<b>Family including spouse</b>
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	17
Total	1,600

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, 2023, the date as of which the OPEB Liability is determined. The reporting period is fiscal year ending September 30, 2023. There have been no significant changes between the valuation date and the fiscal year end.

Valuation Date	October 1, 2021
Measurement Date	September 30, 2023
Actuarial Cost Method	Entry Age Normal

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.

**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)**

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

Discount Rate	September 30, 2022	4.02 %
	September 30, 2023	4.09 %

*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: 2.40 % per annum

*Price inflation from December 31, 2022 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 (7.89% to 4.70%) in the beginning years of employment and at 20 years of service this drops to 3.93%. 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 2021 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, OPEB Liability, (Total OPEB Liability for unfunded plans) on the Statement of Net Position. Changes in 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 OPEB Liability - Medical

	<b>Increase/(Decrease) Total OPEB Liability</b>
Balance as of September 30, 2022	\$ 26,979,152
Changes for the year:	
Service Cost	1,650,656
Interest on total OPEB liability	1,129,180
Effect of assumptions changes or inputs	1,080,895
Expected benefit payments	(1,092,239)
Other <sup>(3)</sup>	(177,806)
Balance as of September 30, 2023	<u>29,569,838</u>
Due within one year	<u>\$ 1,217,749</u>

**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

<b>Medical OPEB Liability</b>	<u>September 30, 2022</u>	<u>September 30, 2023</u>
Cameron County OPEB Liability	\$ 24,578,199	\$ 26,950,439
Covered Payroll	54,892,379	57,669,933
Cameron County liability as a % of covered payroll	44.78 %	46.73 %
Cameron County liability as a % of Total Payroll	91.10 %	91.14 %

**Sensitivity Analysis**

The following presents the total OPEB liability of the county, calculated using the discount rate of 4.09% 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 (3.09%) or 1 percentage point higher (5.09%) than the current rate.

<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
<b>3.09%</b>	<b>4.09%</b>	<b>5.09%</b>

Total OPEB Liability	\$	32,201,174	\$	29,569,838	\$	27,136,888
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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	\$	25,707,230	\$	29,569,838	\$	34,200,453
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For fiscal year end September 30, 2023, the County's annual OPEB cost (expense) was \$1,999,331 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and OPEB obligation information is summarized below.

<b>OPEB Expense</b>	<u>October 1, 2021 to September 30, 2022</u>	<u>October 1, 2022 to September 30, 2023</u>
Service Cost	\$ 2,269,194	\$ 1,650,656
Interest on total OPEB liability	710,310	1,129,180
Effect of plan changes	-	-
Recognition of deferred inflows/outflows of resources	(518,420)	(381,598)
Recognition of assumption changes or inputs	(376,400)	(398,907)
OPEB Expense	<u>\$ 2,084,684</u>	<u>\$ 1,999,331</u>

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

Deferred Inflows/Outflows of Resources

As of September 30, 2023, 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	\$ 2,659,126	\$ 1,908,175
Changes of assumptions	4,893,850	2,107,707
Total	\$ 7,552,976	\$ 4,015,882

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:		
	2024	\$ (780,505)
	2025	(747,784)
	2026	(616,897)
	2027	(602,760)
	2028	(475,508)
	Thereafter*	(313,640)
	Total	\$ (3,537,094)

*\*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, 2023**

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

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

**Other Key Actuarial Assumptions:**

Valuation timing	The valuation is performed at October 1, 2021 with a measurement at September 30, 2023.
Actuarial Cost Method	Entry Age Normal
Discount Rate	September 30, 2023: 4.09%
Inflation	2.40% per year (price inflation based on Milliman's Capital market expectations)
Salary Increase	Merit Salary increases for entry ages 30-39;
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 to reflect the 2021 pension valuation for the TCDRS.

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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.

	<b>December 31, 2021</b>	<b>December 31, 2022</b>
Total OPEB Liability	\$ 4,337,807	\$ 3,236,489

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>	2.06 %	3.72 %
Long-term expected rate of return, net of investment expenses	Does not apply	Does not apply
Municipal bond rate	2.06 %	3.72 %

*<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, 2022 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.

	<b>Beginning Date</b>	<b>Ending Date</b>
Valuation date	December 31, 2021	December 31, 2022
Measurement date	December 31, 2021	December 31, 2022
Employer's fiscal year	October 1, 2022	September 30, 2023

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

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

**Changes in OPEB Liability-GTL**

	<b>Increase (Decrease) Total OPEB Liability</b>
Balance as of December 31, 2021	\$ 4,337,807
Changes for the year:	
Service Cost	153,438
Interest on total OPEB liability <sup>(1)</sup>	91,669
Effect of economic/demographic gains/losses	(19,450)
Effect of assumptions changes or inputs	(1,244,008)
Expected benefit payments	(82,967)
Balance as of December 31, 2022	\$ 3,236,489

<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 3.72% 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 3.72%, 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 (2.72%) or 1 percentage point higher (4.72%) 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>2.72%</b>	<b>3.72%</b>	<b>4.72%</b>

**Total OPEB Liability**

\$ 3,918,093    \$ 3,236,489    \$ 2,711,755

**OPEB Expense/Income:**

	<b>January 1, 2022 to December 31, 2022</b>
Service Cost	\$ 153,438
Interest on total OPEB liability <sup>(1)</sup>	91,669
Effect of plan changes	
Recognition of deferred inflows/outflows of resources	(5,723)
Recognition of assumption changes or inputs	(40,592)
OPEB Expense	\$ 198,792

<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, 2023**

**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, 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	\$ 43,889	\$ 22,837
Changes of assumptions	1,131,043	706,949
Contributions subsequent to measurement date	-	52,896
Total	\$ 1,174,932	\$ 782,682

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:	
2023	\$ (46,315)
2024	(46,315)
2025	(13,234)
2026	(128,709)
2027	(210,573)
Total	\$ (445,146)

**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 2022.

<u>Coverage Type</u>	<u>Amount</u>
Active Member GTL Benefit	\$ 98,052
Retiree GTL Benefit	\$ 82,967

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**CAMERON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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 Level Percent of Salary
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)	3.72%
	20 Year Bond GO Index published by bondbuyer.com as of December 31, 2022
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, 2023**

**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 9/30/22 and 9/30/23 were \$188,922, and \$153,436 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 \$244,595 for the year ended September 30, 2023, for which an immediate family member of a member of the Commissioners' Court has an interest in. Amounts due to the company totaled \$12,756 at September 30, 2023.

**19. SUBSEQUENT EVENTS**

On August 15, 2023, the Cameron County Commissioners Court approved a Resolution "Declaring Intention to Reimburse Certain Expenditures" for expected issuance of debt in an aggregate estimated \$45 Million principal for the purpose of paying costs for the acquisition of certain property and related improvements for the County. As permitted by Chapter 1201, Texas Government Code, the County may use proceeds of obligations to reimburse the costs paid or incurred before the date of issuance of such obligations.

On January 30, 2024, the Cameron County Commissioners Court approved a Resolution authorizing the publication of a "Notice of Intention to Issue Cameron County, Texas Certificates of Obligation, Series 2024," and a Resolution authorizing the "Commencement of Proceedings Relating to the Issuance of International Toll Bridge System Revenue Bonds, Taxable Series 2024." The Order(s) to authorize the issuance of debt were adopted at the Commisoners Court regular meeting dated March 26, 2024.

**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, 2022	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	\$ 10,500,204	\$ 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	30,961,897	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	(3,998,982)	(980,181)	(1,249,456)	(424,120)	(1,248,665)	(538,823)	(2,159,099)	(3,519,071)
Benefit payments/refunds of employee contributions	(18,271,196)	(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	19,191,923	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	405,861,494	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)	425,053,417	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	9,164,203	8,215,495	7,897,304	7,039,533	6,879,084	6,469,614	5,967,836	6,151,006
Member contributions	5,279,700	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	(25,076,473)	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	(18,271,196)	(18,136,501)	(15,732,131)	(15,031,480)	(14,448,929)	(12,755,623)	(11,664,095)	(10,813,133)
Administrative expenses	(236,763)	(234,437)	(263,098)	(250,356)	(228,923)	(195,145)	(193,999)	(174,717)
Other	(172,960)	(25,359)	(44,118)	(61,458)	(49,250)	(23,281)	(238,047)	(260,777)
Net change in fiduciary net position	(29,313,489)	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	433,331,935	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)	404,018,446	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>\$ 21,034,971</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)	95.05%	106.77%	93.55%	96.49%	88.84%	96.96%	91.27%	91.04%
Pensionable covered-employee payroll	\$ 75,424,285	\$ 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	27.89%	-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

Year Ended September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered-Employee Payroll	Actual Contribution as a % of Covered-Employee Payroll
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%
2023	8,779,639	8,779,639	-	76,178,214	11.5%

**Notes to Schedule**

**Valuation Date:** Actuarially determined contribution rates are calculated as of September 30, as per the County's fiscal year end.

**Methods and assumptions used to determine contribution rates:**

<b>Actuarial Cost Method</b>	Entry Age
<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Remaining Amortization Period</b>	17.9 years (based on contribution rate calculated in 12/31/2022 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 2022: New investment return and inflation 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. 2022: 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

	<b>Year Ended September 30, 2023</b>	<b>Year Ended September 30, 2022</b>	<b>Year Ended September 30, 2021</b>	<b>Year Ended September 30, 2020</b>	<b>Year Ended September 30, 2019</b>	<b>Year Ended September 30, 2018</b>
<b>Total OPEB Liability - Medical Claims</b>						
Service Cost	\$ 1,650,656	\$ 2,269,194	\$ 2,247,840	\$ 1,579,672	\$ 1,834,569	\$ 1,834,569
Interest on total OPEB liability	1,129,180	710,310	633,181	1,163,188	917,369	917,369
Effect of plan changes	-	-	-	-	-	-
Effect of economic/demographic gains or (losses)	1,080,895	1,290,916	-	(5,386,434)	-	-
Effect of assumption changes or inputs	(177,806)	(5,950,516)	713,239	3,452,852	-	(1,276,143)
Benefit payments	(1,092,239)	(996,820)	(678,441)	(627,242)	(689,548)	(689,548)
<b>Net Change in Total OPEB Liability</b>	<b>2,590,686</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	26,979,152	29,656,068	26,740,249	26,558,213	24,495,823	23,709,576
Total OPEB liability - ending	<b>\$ 29,569,838</b>	<b>\$ 26,979,152</b>	<b>\$ 29,656,068</b>	<b>\$ 26,740,249</b>	<b>\$ 26,558,213</b>	<b>\$ 24,495,823</b>
Covered-employee payroll	\$ 62,066,636	\$ 59,077,323	\$ 59,297,755	\$ 59,297,755	\$ 62,295,873	\$ 62,295,873
Total OPEB Liability as a % of covered-employee payroll	47.64%	45.67%	50.01%	45.09%	42.63%	39.32%

Note: Schedule only shows 6 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' recalculation:  
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-Employee Payroll	Actual Contribution as a % of Covered- Employee 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%
2023	1,092,239	1,092,239	-	62,066,636	1.8%

**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, 2022 with measurements at September 30, 2023

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

<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Discount Rate</b>	Sep 30, 2023: 4.09% 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>	2.40% 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 Tables (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 4.02% to 4.09%. 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, 2022	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	\$ 153,438	\$ 146,202	\$ 123,381	\$ 79,388	\$ 98,633	\$ 89,980
Interest on total OPEB liability	91,669	88,889	97,976	107,170	97,383	97,858
Effect of plan changes	-	-	-	-	-	-
Effect of assumption changes or inputs	(1,244,008)	81,095	489,227	786,048	(330,290)	145,821
Effect of economic/demographic gains or (losses)	(19,450)	18,265	(32,071)	22,295	3,860	(37,430)
Benefit payments	(82,967)	(86,148)	(82,262)	(71,612)	(63,239)	(62,340)
<b>Net Change in Total OPEB Liability</b>	<b>(1,101,318)</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	4,337,807	4,089,504	3,493,253	2,569,964	2,763,617	2,529,728
Total OPEB liability - ending	<u>\$ 3,236,489</u>	<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	\$ 75,424,285	\$ 78,316,405	\$ 74,784,046	\$ 71,611,950	\$ 70,265,471	\$ 69,267,205
Net OPEB Liability as a % of covered-employee payroll	4.29%	5.54%	5.47%	4.88%	3.66%	3.99%

Note: Schedule only shows 6 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-Employee Payroll	Actual Contribution as a % of Covered- Employee Payroll
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%
2023	153,436	153,436	-	76,178,214	0.20%

**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>Investment Rate of Return (Discount Rate)</b>	3.72% 20 Year Bond GO Index published by bondbuyer.com as of December 31,2022.
<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 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.

## **I & S LIMITED TAX REV BOND**

This fund accounts 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.

## **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**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
**GENERAL FUND**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
<b>REVENUES</b>				
Taxes	\$ 72,192,515	\$ 72,192,515	\$ 72,478,063	\$ 285,548
Licenses and permits	615,500	615,500	567,655	(47,845)
Intergovernmental	593,080	864,080	775,241	(88,839)
Charges for services	15,658,657	15,752,349	17,218,027	1,465,678
Fines and forfeitures	5,167,909	6,224,507	6,501,038	276,531
Other	406,954	460,657	2,217,116	1,756,459
<b>TOTAL REVENUES</b>	<u>94,634,615</u>	<u>96,109,608</u>	<u>99,757,140</u>	<u>3,647,532</u>
<b>EXPENDITURES</b>				
General government	28,539,579	29,907,264	26,868,271	3,038,993
Law enforcement and public safety	67,764,930	68,403,256	64,867,529	3,535,727
Health	3,471,790	3,471,790	3,110,595	361,195
Welfare	4,995,744	4,995,744	3,740,268	1,255,476
CAPITAL OUTLAY	-	-	445,411	(445,411)
Debt Service:				
Principal retirement	-	-	279,191	(279,191)
Interest and fiscal charges	-	-	39,421	(39,421)
<b>TOTAL DEBT SERVICE</b>	<u>-</u>	<u>-</u>	<u>318,612</u>	<u>(318,612)</u>
<b>TOTAL EXPENDITURES</b>	<u>104,772,043</u>	<u>106,778,054</u>	<u>99,350,686</u>	<u>7,427,368</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(10,137,428)</u>	<u>(10,668,446)</u>	<u>406,454</u>	<u>11,074,900</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Gain on sale of capital assets	-	-	94,655	94,655
Leases	-	-	197,277	197,277
Transfers in	10,629,564	10,629,564	14,656,407	4,026,843
Transfers (out)	(492,136)	(537,760)	(2,100,418)	(1,562,658)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>10,137,428</u>	<u>10,091,804</u>	<u>12,847,921</u>	<u>2,756,117</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>(576,642)</u>	<u>13,254,375</u>	<u>13,831,017</u>
Fund Balance - October 1, 2022	-	22,194,086	24,610,098	2,416,012
<b>FUND BALANCE - September 30, 2023</b>	<u>\$ -</u>	<u>\$ 21,617,444</u>	<u>\$ 37,864,473</u>	<u>\$ 16,247,029</u>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>				
<b>Taxes</b>				
Current Ad valorem Taxes	\$ 77,880,719	\$ 77,880,719	\$ 77,199,437	\$ (681,282)
Delinquent Ad valorem Taxes	1,877,894	1,877,894	1,979,793	101,899
TIRZ	(5,922,137)	(5,922,137)	(5,922,137)	-
Discounts	(1,617,645)	(1,617,645)	(1,650,039)	(32,394)
Commissions	(794,717)	(794,717)	(786,820)	7,897
Errors and Adjustments	(796,297)	(796,297)	(386,572)	409,725
Penalties and Interest	1,459,698	1,459,698	1,469,401	9,703
Misc. Pmts - in lieu of taxes	105,000	105,000	575,000	470,000
<b>TOTAL TAXES</b>	<u>72,192,515</u>	<u>72,192,515</u>	<u>72,478,063</u>	<u>285,548</u>
<b>Licenses and Permits</b>				
Beer Licenses (net)	36,000	36,000	14,470	(21,530)
Liquor Licenses (net)	78,000	78,000	79,652	1,652
Gaming licenses	12,500	12,500	13,923	1,423
Certificates of Title	480,000	480,000	450,500	(29,500)
Tax Certificates	9,000	9,000	9,110	110
<b>TOTAL LICENSES AND PERMITS</b>	<u>615,500</u>	<u>615,500</u>	<u>567,655</u>	<u>(47,845)</u>
<b>Intergovernmental Revenues</b>				
Idigent Defense - State Revenue	194,580	194,580	136,613	(57,967)
DA Food Stamp Prosecutions	500	500	-	(500)
Federal-SCAAP	367,000	638,000	638,628	628
Prisoner Transport	31,000	31,000	-	(31,000)
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<u>593,080</u>	<u>864,080</u>	<u>775,241</u>	<u>(88,839)</u>
<b>Charges for Services</b>				
Jury Fees	134,000	134,000	289,003	155,003
County Clerk-Records Mgmt.	568,109	661,801	595,234	(66,567)
Vital Statistics Preserve Fee	1,500	1,500	625	(875)
County Clerk-Old Records Retrieval	588,000	588,000	1,126,715	538,715
Emergency Services District	15,000	15,000	15,000	-
Federal Block	11,140	11,140	9,988	(1,152)
WIC	302,000	302,000	364,397	62,397
Emergency Services District	88,560	88,560	75,016	(13,544)
Fire Marshal Inspections	66,000	66,000	102,345	36,345
Steno Fees and Interpreter Fee	84,000	84,000	143,650	59,650
Guardianship Fee	18,000	18,000	29,067	11,067
Federal Wildlife Allocation	40,000	40,000	54,074	14,074
State Mixed Drink Tax	1,200,000	1,200,000	1,458,203	258,203
State Bingo Tax	160,000	160,000	113,142	(46,858)
Sales Tax Commissions-Tax Auto	2,900,000	2,900,000	3,401,519	501,519
Child Safety Admin Fee	148,000	148,000	56,838	(91,162)
Fire March - Emergency Services District	263,996	263,996	305,000	41,004
Data Processing - Emergency Services District	1,500	1,500	2,000	500
Civil - Emergency Services District	30,000	30,000	30,000	-
Copy Receipts	500	500	35	(465)
District Clerk - Copy Reimbursements	102,000	102,000	76,714	(25,286)
County Clerk - Copy Reimbursements	88,500	88,500	89,486	986
County Clerk Judicial - Copy Reimbursements	30,000	30,000	21,107	(8,893)
County Clerk -Transaction Fee	3,000	3,000	2,680	(320)
District Clerk - Transaction Fee	6,000	6,000	6,700	700
County Clerk-Judicial Rec Mgt	3,000	3,000	66	(2,934)
County's Waste Collection fee	340,000	340,000	368,890	28,890
Copy Center - Labor Charges	72,000	72,000	57,820	(14,180)
Vehicle Maint - Labor Charges	36,000	36,000	35,046	(954)

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>				
<b>Charges for Services (continued)</b>				
Court at Law No.1 - Judges Signature Probate Fee	\$ 350	\$ 350	\$ 50	\$ (300)
Court at Law No.2 - Judges Signature Probate Fee	350	350	50	(300)
Court at Law No.3 - Judges Signature Probate Fee	350	350	50	(300)
Court at Law No.5 - Judges Signature Probate Fee	350	350	-	(350)
Aid Court at Law No.1	84,000	84,000	84,000	-
Aid Court at Law No.2	84,000	84,000	84,000	-
Aid Court at Law No.3	84,000	84,000	84,000	-
Aid Court at Law No.5	84,000	84,000	84,000	-
Aid Probate Court	84,000	84,000	84,000	-
Bail Bond Fees	13,200	13,200	15,588	2,388
Bail Bond Fees	18,000	18,000	48,495	30,495
Dist. Clerk-Judicial Recd Mgmt.	1,200	1,200	296	(904)
District Clerk-Passport Revenue	18,000	18,000	39,438	21,438
District Clerk - Research fees	20,400	20,400	23,445	3,045
Sheriff - Emergency Services District	-	-	206	206
District Clerk - Service Fees	445,800	445,800	467,019	21,219
District Clerk - Transaction Fee	13,200	13,200	13,073	(127)
JP 1	3,600	3,600	-	(3,600)
JP 2-1	11,000	11,000	-	(11,000)
JP 2-2	30,000	30,000	-	(30,000)
JP 3-1	10,800	10,800	-	(10,800)
JP 3-2	5,288	5,288	-	(5,288)
JP 4	4,800	4,800	200	(4,600)
JP 5-1	12,000	12,000	-	(12,000)
JP 5-3	865	865	-	(865)
JP 5-2	9,600	9,600	-	(9,600)
JP 2-3	12,000	12,000	-	(12,000)
General Admin - Fee Revenue	30,000	30,000	28,000	(2,000)
Fee Revenue Admin Fee	36,000	36,000	-	(36,000)
State Aid-County Attorney	42,000	42,000	48,940	6,940
County Attorney - Revenue	36,000	36,000	38,659	2,659
County Attorney - Arrest Fees	150	150	140	(10)
Audit Fees	30,450	30,450	-	(30,450)
Admin fees	17,172	17,172	1,821	(15,351)
Vehicle Inventory Tax Surplus	47,000	47,000	42,106	(4,894)
Beer, Wine, Liquor Commissions	9,000	9,000	5,583	(3,417)
Tax Commissions-Ad valorem	3,433,553	3,433,553	3,447,154	13,601
Tax Assessor/Collector-Auto	977,000	977,000	987,925	10,925
TWX Reimbursement	3,500	3,500	4,030	530
Vehicle Inventory Tax Surplus	150,375	150,375	28,795	(121,580)
Jail-State, Other	-	-	216	216
Jail-Federal	-	-	3,434	3,434
Pay Phones Commissions	684,000	684,000	1,007,127	323,127
Reimbursement Inmate damages	-	-	49	49
Constable Pct 1 -Service Fees	9,600	9,600	9,560	(40)
Constable Precinct #1	1,100	1,100	2,480	1,380
Constable Pct 2 - Service Fees	126,000	126,000	128,944	2,944
Constable Precinct #2	8,400	8,400	8,770	370
Constable Pct 3 - Service Fees	78,000	78,000	71,761	(6,239)
Constable Precinct #3	1,800	1,800	2,850	1,050
Constable Pct 4 - Service Fees	15,600	15,600	19,889	4,289
Constable Precinct #4	8,600	8,600	10,433	1,833
Constable Pct 5 - Service Fees	66,000	66,000	71,370	5,370
Constable Precinct #5	12,000	12,000	9,106	(2,894)
Sheriff Fees	228,000	228,000	266,900	38,900
Sheriff Arrest Fees	6,000	6,000	4,597	(1,403)
Restitution Rental	24,000	24,000	24,000	-
Registration Fees-Flu Vaccine	7,000	7,000	12,700	5,700
State Tobacco Reimbursement	162,757	162,757	180,561	17,804
Subdivision Plat Inspection Fee	4,700	4,700	7,800	3,100
Environmental Health Inspections	64,000	64,000	70,330	6,330

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<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	\$ 62,000	\$ 62,000	\$ 65,890	\$ 3,890
Economic Develop - Program Revenues	53,530	53,530	31,000	(22,530)
Reimbursement Indigent defense	136,500	136,500	59,749	(76,751)
Mental Health - Program Revenues	350,500	350,500	273,761	(76,739)
Contable Pct 5 - Program Revenues	264,000	264,000	266,404	2,404
Juvenile - Reimbursements	-	-	1,466	1,466
County Clerk -Service Fees	5,400	5,400	6,704	1,304
Divert Court - Service Fees	-	-	185	185
Vending Machine Commissions	6,000	6,000	5,645	(355)
Contributions from other Entities	40,000	40,000	56,651	16,651
Land Rental	69,012	69,012	46,272	(22,740)
<b>TOTAL CHARGES FOR SERVICES</b>	<b>15,658,657</b>	<b>15,752,349</b>	<b>17,218,027</b>	<b>1,465,678</b>
<b>Fines and Forfeitures</b>				
County Clerk - Fee Revenue	1,300,000	1,300,000	1,103,364	(196,636)
County Clerk Judicial - Fee Revenue	144,000	144,000	414,552	270,552
Probate Court - Fee Revenue	-	-	8	8
Magistrate - Fee Revenue	11,400	12,370	12,718	348
Courthouse Security - Fee Revenue	132,000	132,000	175,198	43,198
District Clerk -Fee Revenue	30,000	30,000	301,148	271,148
JP 1 Fee Revenue	300,000	300,000	280,143	(19,857)
JP 2-1 Fee Revenue	330,000	330,000	301,869	(28,131)
JP 2-2 Fee Revenue	174,000	174,000	145,046	(28,954)
JP 3-1 Fee Revenue	100,800	100,800	151,420	50,620
JP 3-2 Fee Revenue	126,000	126,000	131,801	5,801
JP 4 Fee Revenue	150,000	150,000	137,172	(12,828)
JP 5-1 Fee Revenue	468,000	468,000	442,324	(25,676)
JP 5-3 Fee Revenue	282,000	282,000	467,432	185,432
JP 5-2 Fee Revenue	168,000	168,000	192,343	24,343
JP 2-3 Fee Revenue	456,000	456,000	426,321	(29,679)
Fee Revenue	3,900	3,900	2,282	(1,618)
Fee Revenue	1,000	1,000	977	(23)
Fee Revenue	1,300	1,300	243	(1,057)
Fee Revenue	150,000	150,000	207,841	57,841
Fee Revenue	76,800	76,800	10,412	(66,388)
District Clerk Fees	252,000	252,000	234,215	(17,785)
County Clerk -Fines	146,000	146,000	150,291	4,291
Magistrate - Fines	20	20	-	(20)
District Clerk - Fines	17,200	17,200	13,768	(3,432)
JP 1 Fines	6,000	6,000	3,119	(2,881)
JP 2-1 Fines	6,003	6,003	4,412	(1,591)
JP 2-2 Fines	6,282	6,282	3,171	(3,111)
JP 3-1 Fines	7,352	7,352	3,738	(3,614)
JP 3-2 Fines	5,364	5,364	3,449	(1,915)
JP 4 Fines	7,364	7,364	4,373	(2,991)
JP5-1 Fines	12,840	12,840	11,986	(854)
JP 5-3 Fines	7,890	7,890	4,707	(3,183)
JP 5-2 Fines	6,722	6,722	5,113	(1,609)
JP 2-3 Fines	14,400	14,400	8,507	(5,893)
Environmental Health Fines	225	225	240	15
County Clerk - Court Cost	120	120	-	(120)
Magistrate - Court Cost	200	200	249	49
JP 1 - Court Cost	15,600	15,600	16,215	615
JP 2-1 Court Cost	14,185	14,185	9,741	(4,444)
JP 2-2 Court Cost	11,916	11,916	6,363	(5,553)
JP 3-1 Court Cost	7,200	7,200	5,831	(1,369)
JP 3-2 Court Cost	9,874	9,874	6,972	(2,902)
JP 4 Court Cost	8,400	8,400	8,859	459
JP 5-1 Court Cost	21,600	21,600	20,800	(800)
JP 5-3 Court Cost	18,387	18,387	12,974	(5,413)
JP 5-2 Court Cost	12,343	12,343	12,084	(259)

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**REVENUES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>				
<b>Fines and Forfeitures (continued)</b>				
JP 2-3Court Cost	25,654	25,654	14,224	(11,430)
Health Dept - Court Assessments	360	360	275	(85)
M&O Civil CH Const - Revenue	-	951,149	951,149	-
County Clerk Civil CH Const - Revenue	-	104,479	-	(104,479)
JPTech Fee	121,208	121,208	73,047	(48,161)
JP4 Tech Fee	-	-	5,275	5,275
JP5-1Tech Fee	-	-	1,277	1,277
<b>TOTAL FINES AND FORFEITURES</b>	<u>5,167,909</u>	<u>6,224,507</u>	<u>6,501,038</u>	<u>276,531</u>
<b>Other</b>				
Insurance Proceeds	-	-	194,854	194,854
Interest income	242,254	242,254	1,423,759	1,181,505
Other	130,700	184,403	588,468	404,065
Long/Short	-	-	1,324	1,324
Donations	2,500	2,500	-	(2,500)
Sale of Surplus	31,500	31,500	7,620	(23,880)
Settlements	-	-	1,091	1,091
<b>TOTAL OTHER</b>	<u>406,954</u>	<u>460,657</u>	<u>2,217,116</u>	<u>1,756,459</u>
<b>Other Financing Sources</b>				
Gain on sale of capital assets	-	-	94,655	94,655
Leases (capital outlay)	-	-	197,277	197,277
Transfers in	10,629,564	10,629,564	14,656,407	4,026,843
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>10,629,564</u>	<u>10,629,564</u>	<u>14,948,339</u>	<u>4,318,775</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>\$ 105,264,179</u>	<u>\$ 106,739,172</u>	<u>\$ 114,705,479</u>	<u>\$ 7,966,307</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**EXPENDITURES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Expenses	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>GENERAL GOVERNMENT DEPARTMENTS</b>				
COUNTY JUDGE	\$383,292	\$355,292	\$309,081	\$46,211
HUMAN RESOURCES	143,687	143,787	143,728	59
CIVIL SERVICE COMMISSION	118,674	118,674	113,326	5,348
COUNTY CLERK	1,031,325	992,325	970,415	21,910
RECORDS MANAGEMENT	574,434	668,126	595,859	72,267
OLD RECORDS RETRIEVAL	590,928	590,928	1,126,716	(535,788)
EMERGENCY MANAGEMENT	612,552	612,552	578,579	33,973
ESD CONTRACT	74,663	74,663	77,564	(2,901)
FIRE MARSHAL DIVISION	391,375	391,375	378,559	12,816
MAIL ROOM	18,288	18,288	18,316	(28)
DATA PROCESSING	2,826,351	2,808,451	2,646,937	161,514
GENERAL ADMINISTRATION	4,063,359	4,789,612	4,251,957	537,655
CIVIL DIVISION	879,191	903,548	903,894	(346)
COMMISSIONER PCT. #1	83,181	83,181	85,024	(1,843)
COMMISSIONER PCT. #2	85,314	85,314	85,219	95
COMMISSIONER PCT. #3	86,747	86,747	84,291	2,456
COMMISSIONER PCT. #4	83,736	83,736	69,971	13,765
REPRODUCTION	206,412	200,412	186,963	13,449
ECONOMIC DEV	641,785	440,728	356,183	84,545
COMM AFFAIRS	-	215,331	216,745	(1,414)
VEHICLE MAINTENANCE	407,324	432,324	413,409	18,915
M&O - VEHICLE MAINTENANCE	42,454	42,454	33,447	9,007
VOTER REGISTRATION & ELECTIONS	1,872,327	1,872,327	1,732,512	139,815
COUNTY AUDITOR	1,955,012	1,955,012	1,528,109	426,903
COUNTY PURCHASING	515,320	515,320	471,388	43,932
COUNTY TREASURER	296,352	301,649	302,208	(559)
TAX ASSESSOR/COLLECTOR	5,348,412	5,331,238	5,193,349	137,889
VEHICLE INVENTORY TAX	150,375	150,375	28,795	121,580
M&O VETERANS' OFFICE	25,763	25,763	18,248	7,515
M&O ELECTIONS OFFICE	33,545	33,545	32,829	716
M&O LEVEE ST. ANNEX	343,450	343,450	317,643	25,807
M&O ANIMAL SHELTER	63,707	63,707	54,108	9,599
M&O CAMERON PARK LAW ENFORCEMENT	5,185	5,185	3,350	1,835
M&O LOS FRESNOS	53,136	53,136	42,285	10,851
M&O RIO HONDO ANNEX	18,449	18,449	16,208	2,241
M&O PORT ISABEL ANNEX	53,835	53,835	48,922	4,913
M&O DANCY BUILDING	444,670	444,670	360,563	84,107
M&O SANTA ROSA TECHNOLOGY CTR	55,306	55,306	43,245	12,061
M&O SAN BENITO DRIVE UP	70,632	70,632	32,307	38,325
M&O HARLINGEN BUILDING	188,435	150,945	141,036	9,909
M&O COURTHOUSE BUILDING	1,185,937	2,147,086	1,331,531	815,555
MAINTENANCE DEPARTMENT	1,302,710	1,320,658	1,233,996	86,662
M&O 1157 E. MONROE	21,973	21,973	7,834	14,139
M&O SAN BENITO ANNEX	382,501	402,043	333,157	68,886
M&O RECORDS WAREHOUSE	61,232	61,232	52,443	8,789
M&O LA FERIA ANNEX	55,156	55,156	45,999	9,157
M&O ARROYO CITY FIRE STATION	9,252	9,252	7,691	1,561
HISTORICAL COMMITTEE	500	500	-	500
FARM & HOME DEMONSTRATION	299,494	299,494	275,351	24,143
M&O TICK ERADICATION	7,478	7,478	6,692	786
<b>TOTAL GENERAL GOVERNMENT</b>	<b>28,165,216</b>	<b>29,907,264</b>	<b>27,307,982</b>	<b>2,599,282</b>
<b>LAW ENFORCEMENT &amp; PUBLIC SAFETY DEPARTMENTS</b>				
BAIL BOND ADMINISTRATION	71,352	71,352	70,180	\$1,172
COUNTY CLERK - JUDICIAL	1,081,341	1,176,820	996,357	180,463
COUNTY COURT AT LAW I	694,451	697,558	707,829	(10,271)
COUNTY COURT AT LAW IV	804,965	804,965	793,390	11,575
COUNTY COURT AT LAW II	698,189	681,296	621,906	59,390
COUNTY COURT AT LAW III	607,674	610,781	628,545	(17,764)
COUNTY COURT AT LAW V	582,103	582,103	588,944	(6,841)
DISTRICT COURTS	3,720,293	3,710,293	3,565,035	145,258
INDIGENT DEFENSE	2,244,065	2,244,065	3,779,775	(1,535,710)
CRIMINAL HEARINGS OFFICER	283,323	284,293	285,408	(1,115)
COURTHOUSE SECURITY	415,878	413,878	361,390	52,488
DIVERT COURT	536,012	538,087	511,316	26,771
484TH DISTRICT COURT	430,396	430,396	421,801	8,595
M&O MAGISTRATE COURT	23,662	41,662	33,023	8,639
DISTRICT CLERK	2,354,686	2,334,686	2,264,249	70,437
JUSTICE OF PEACE ADMIN.	125,139	125,139	73,047	52,092
JUSTICE OF THE PEACE #1	286,391	286,391	278,058	8,333

(continued)

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF GENERAL FUND**  
**EXPENDITURES COMPARED WITH BUDGET**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Expenses</b>				
<b>LAW ENFORCEMENT &amp; PUBLIC SAFETY DEPARTMENTS - continued</b>				
JUSTICE OF THE PEACE #2-1	\$296,004	\$296,004	\$269,234	\$26,770
JUSTICE OF THE PEACE #2-2	296,561	296,561	295,917	644
JUSTICE OF THE PEACE #3-1	243,208	243,208	244,844	(1,636)
JUSTICE OF THE PEACE #3-2	242,243	242,243	246,272	(4,029)
JUSTICE OF THE PEACE #4	249,132	249,132	244,142	4,990
JUSTICE OF THE PEACE #5-1	380,296	380,296	394,347	(14,051)
JUSTICE OF THE PEACE #5-3	299,198	299,198	303,373	(4,175)
JUSTICE OF THE PEACE #5-2	306,455	306,455	318,377	(11,922)
JUSTICE OF THE PEACE 2-3	298,882	298,882	297,288	1,594
DISTRICT ATTORNEY	5,405,544	5,270,544	5,027,195	243,349
JAIL, DETENTION CENTER 1 & 2	16,027,991	16,784,236	15,099,573	1,684,663
VETERAN'S SERVICE OFFICE	374,363	397,363	380,363	17,000
M&O JAIL	1,954,058	1,954,058	1,894,635	59,423
JAIL INFIRMARY	3,955,995	3,955,995	3,930,385	25,610
M&O DARRELL HESTER BUILDING	225,914	225,914	202,736	23,178
M&O ORANGE ST.	37,653	37,653	38,129	(476)
CONSTABLE PCT#1	473,386	473,386	447,850	25,536
CONSTABLE PCT#2	664,402	664,402	628,365	36,037
PCT 2 SECURITY	504,684	504,684	500,331	4,353
CONSTABLE PCT#3	843,942	843,942	791,173	52,769
CONSTABLE PCT#4	754,537	754,537	728,805	25,732
MENTAL HEALTH TRANSPORT	354,325	354,325	255,066	99,259
CONSTABLE PCT#5	907,108	913,201	877,445	35,756
PCT 5 MENTAL HEALTH TRANSPORT	270,741	270,741	272,401	(1,660)
SHERIFF'S OFFICE	9,404,810	8,944,590	7,931,836	1,012,754
M&O SHERIFF'S OFFICE	326,195	326,195	283,294	42,901
SHERIFF'S AUTO THEFT	474,882	474,882	377,899	96,983
JUVENILE BOOTCAMP	1,661,196	1,661,196	1,352,420	308,776
JUVENILE PROBATION	2,690,258	2,690,258	2,576,962	113,296
JUVENILE DETENTION	3,156,216	3,156,216	2,822,870	333,346
ADULT PROBATION	99,194	99,194	75,925	23,269
<b>TOTAL LAW ENFORCEMENT &amp; PUBLIC SAFETY</b>	<u>68,139,293</u>	<u>68,403,256</u>	<u>65,089,705</u>	<u>3,313,551</u>
<b>HEALTH DEPARTMENTS</b>				
M&O BROWNSVILLE HEALTH CENTER	107,181	107,181	87,827	19,354
M&O FATHER O'BRIEN HLTH CLINIC	53,407	53,407	43,166	10,241
M&O HARLINGEN HEALTH BUILDING	38,503	38,503	36,840	1,663
HEALTH DEPARTMENT	2,200,414	2,200,414	1,977,529	222,885
COMMUNITY SERVICES	-	-	604	(604)
ENVIRONMENTAL HEALTH	1,072,285	1,072,285	964,629	107,656
<b>TOTAL HEALTH</b>	<u>3,471,790</u>	<u>3,471,790</u>	<u>3,110,595</u>	<u>361,195</u>
<b>WELFARE DEPARTMENTS</b>				
INDIGENT SERVICES/AUTOPSIES	938,953	938,953	966,285	(27,332)
CHILD WELFARE	767,800	767,800	420,113	347,687
CHILD PROTECTIVE LEGAL ADMIN	151,407	151,407	90,691	60,716
INDIGENT HEALTH CLAIMS	3,137,584	3,137,584	2,046,703	1,090,881
<b>TOTAL WELFARE</b>	<u>4,995,744</u>	<u>4,995,744</u>	<u>3,523,792</u>	<u>1,471,952</u>
<b>Debt Service</b>				
Principal retirement	-	-	279,191	(279,191)
Interest and fiscal charges	-	-	39,421	(39,421)
<b>TOTAL DEBT SERVICE</b>	<u>-</u>	<u>-</u>	<u>318,612</u>	<u>(318,612)</u>
<b>Other Financing Uses</b>				
Transfers out	492,136	537,760	2,100,418	(1,562,658)
<b>TOTAL OTHER FINANCING USES</b>	<u>492,136</u>	<u>537,760</u>	<u>2,100,418</u>	<u>(1,562,658)</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCE USES</b>	<u>105,264,179</u>	<u>107,315,814</u>	<u>101,451,104</u>	<u>5,864,710</u>
Net change in fund balance	-	(576,642)	13,254,375	13,831,017
Fund Balance - beginning	-	22,194,086	24,610,098	2,416,012
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 21,617,444</u>	<u>\$ 37,864,473</u>	<u>\$ 16,247,029</u>

**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, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 10,546,296	\$ 10,546,296	\$ 10,454,113	\$ (92,183)
Licenses and permits	4,114,000	4,114,000	4,342,729	228,729
Intergovernmental	-	1,187,397	331,435	(855,962)
Charges for services	638,100	638,100	2,011,241	1,373,141
Other	48,000	48,000	552,622	504,622
<b>TOTAL REVENUES</b>	<u>15,346,396</u>	<u>16,533,793</u>	<u>17,692,140</u>	<u>1,158,347</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
District Attorney	54,518	54,518	54,094	424
Precinct #1 Commissioner Staff	132,009	132,009	132,235	(226)
Pct. 1 Warehouse - M & O	21,151	21,151	12,318	8,833
Precinct #2 Commissioner Staff	133,362	134,781	134,873	(92)
Pct. 2 Warehouse - M & O	29,136	29,136	25,690	3,446
Precinct #3 Commissioner Staff	138,091	138,091	133,159	4,932
Pct. 3 Warehouse - M & O	20,857	20,857	16,830	4,027
Precinct #4 Commissioner Staff	195,724	197,974	208,568	(10,594)
Pct. 4 Warehouse - M & O	24,846	24,846	21,068	3,778
Consolidated Road Districts M & O	11,850,499	10,266,318	8,670,578	1,595,740
Engineering & Right-of-Way	2,421,966	2,458,884	1,988,068	470,816
Planning and Inspection	1,171,651	1,171,651	1,074,995	96,656
CMP-LLMG	-	800,000	95,267	704,733
<b>TOTAL HIGHWAYS AND STREETS</b>	<u>16,193,810</u>	<u>15,450,216</u>	<u>12,567,743</u>	<u>2,882,473</u>
<b>CAPITAL OUTLAY</b>	<u>-</u>	<u>3,217,836</u>	<u>3,217,836</u>	<u>-</u>
Debt Service:				
Principal retirement	-	309,309	309,309	-
Interest and fiscal charges	-	163,788	163,788	-
<b>TOTAL DEBT SERVICE</b>	<u>-</u>	<u>473,097</u>	<u>473,097</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>16,193,810</u>	<u>19,141,149</u>	<u>16,258,676</u>	<u>2,882,473</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(847,414)</u>	<u>(2,607,356)</u>	<u>1,433,464</u>	<u>4,040,820</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Gain on sale of capital assets	72,000	72,000	357,101	285,101
Transfers in	775,414	775,414	1,147,648	372,234
Transfers (out)	-	(364,968)	(152,365)	212,603
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>847,414</u>	<u>482,446</u>	<u>1,352,384</u>	<u>869,938</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>(2,124,910)</u>	<u>2,785,848</u>	<u>4,910,758</u>
Fund Balance - October 1, 2022	-	11,203,122	12,895,476	1,692,354
<b>FUND BALANCE - September 30, 2023</b>	<u>\$ -</u>	<u>\$ 9,078,212</u>	<u>\$ 15,681,324</u>	<u>\$ 6,603,112</u>

**CAMERON COUNTY, TEXAS**  
**REVENUES COMPARED WITH BUDGET**  
**BUDGET AND ACTUAL**  
**SPECIAL ROAD AND BRIDGE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance With</b>
	<b>Original</b>	<b>Final</b>		<b>Final Budget</b>
				<b>Positive (Negative)</b>
<b>Revenues</b>				
<b>Tax Revenues</b>				
Current ad valorem taxes	\$ 10,531,102	\$ 10,531,102	\$ 10,456,291	\$ (74,811)
Delinquent advalorem taxes	249,966	249,966	240,722	(9,244)
Less:				
Discounts	(219,102)	(219,102)	(223,489)	(4,387)
Commissions	(107,617)	(107,617)	(106,566)	1,051
Insolvents and adjustments	(107,811)	(107,811)	(110,313)	(2,502)
Penalties and interest	199,758	199,758	197,468	(2,290)
<b>TOTAL TAX REVENUES</b>	<u>10,546,296</u>	<u>10,546,296</u>	<u>10,454,113</u>	<u>(92,183)</u>
<b>Licenses and Permits</b>				
Building permits and books	694,000	694,000	835,979	141,979
Automobile registration fees	3,420,000	3,420,000	3,506,750	86,750
<b>TOTAL LICENSES AND PERMITS</b>	<u>4,114,000</u>	<u>4,114,000</u>	<u>4,342,729</u>	<u>228,729</u>
<b>Intergovernmental Revenues</b>				
State revenue	-	800,000	64,039	(735,961)
Contributions from Other Entities	-	387,397	267,396	(120,001)
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<u>-</u>	<u>1,187,397</u>	<u>331,435</u>	<u>(855,962)</u>
<b>Charges for Services</b>				
Recording and filing fees	5,400	5,400	4,057	(1,343)
Review fees	35,400	35,400	94,930	59,530
Auto license revenue	360,000	360,000	360,000	-
Overweight fees	137,300	137,300	77,998	(59,302)
Commercial vehicle violations	26,000	26,000	1,442,827	1,416,827
Bond forfeiture	74,000	74,000	31,429	(42,571)
<b>TOTAL CHARGES FOR SERVICES</b>	<u>638,100</u>	<u>638,100</u>	<u>2,011,241</u>	<u>1,373,141</u>
<b>Other Revenues</b>				
Sale of surplus	-	-	282	282
Insurance proceeds	-	-	34,033	34,033
Interest Income	48,000	48,000	518,307	470,307
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<u>48,000</u>	<u>48,000</u>	<u>552,622</u>	<u>504,622</u>
<b>Other Financing Sources</b>				
Gain on Sale of Capital Assets	72,000	72,000	357,101	285,101
Transfers in	775,414	775,414	1,147,648	372,234
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>847,414</u>	<u>847,414</u>	<u>1,504,749</u>	<u>657,335</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>\$ 16,193,810</u>	<u>\$ 17,381,207</u>	<u>\$ 19,196,889</u>	<u>\$ 1,815,682</u>

(continued)



**CAMERON COUNTY, TEXAS**  
**EXPENDITURES COMPARED WITH BUDGET**  
**BUDGET AND ACTUAL**  
**SPECIAL ROAD AND BRIDGE FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures</b>				
<b>Highways and Streets</b>				
District Attorney	\$ 54,518	\$ 54,518	\$ 54,094	\$ 424
Precinct #1 Commissioner Staff	132,009	132,009	132,235	(226)
Pct. 1 Warehouse - M & O	21,151	21,151	12,318	8,833
Precinct #2 Commissioner Staff	133,362	134,781	134,873	(92)
Pct. 2 Warehouse - M & O	29,136	29,136	25,690	3,446
Precinct #3 Commissioner Staff	138,091	138,091	133,159	4,932
Pct. 3 Warehouse - M & O	20,857	20,857	16,830	4,027
Precinct #4 Commissioner Staff	195,724	197,974	208,568	(10,594)
Pct. 4 Warehouse - M & O	24,846	24,846	21,068	3,778
Consolidated Road Districts M & O	11,850,499	13,484,154	11,888,414	1,595,740
Engineering & Right-of-Way	2,421,966	2,458,884	1,988,068	470,816
Planning and Inspection	1,171,651	1,171,651	1,074,995	96,656
CMP-LLMG	-	800,000	95,267	704,733
<b>TOTAL HIGHWAYS AND STREETS</b>	<u>16,193,810</u>	<u>18,668,052</u>	<u>15,785,579</u>	<u>2,882,473</u>
<b>Debt Service</b>				
Principal retirement	-	309,309	309,309	-
Interest and fiscal charges	-	163,788	163,788	-
<b>TOTAL DEBT SERVICE</b>	<u>-</u>	<u>473,097</u>	<u>473,097</u>	<u>-</u>
<b>Other Financing Uses</b>				
Transfers out	-	364,968	152,365	212,603
<b>TOTAL OTHER FINANCING USES</b>	<u>-</u>	<u>364,968</u>	<u>152,365</u>	<u>212,603</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>16,193,810</u>	<u>19,506,117</u>	<u>16,411,041</u>	<u>3,095,076</u>
Net change in fund balances	-	(2,124,910)	2,785,848	4,910,758
Fund Balance - beginning	-	11,203,122	12,895,476	1,692,354
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 9,078,212</u>	<u>\$ 15,681,324</u>	<u>\$ 6,603,112</u>

**CAMERON COUNTY, TEXAS**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET AND ACTUAL  
**I & S LIMITED TAX REV BONDS**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 10,876,239	\$ 10,876,239	\$ 10,531,881	\$ (344,358)
Other	25,183	25,183	266,693	241,510
<b>TOTAL REVENUES</b>	<u>10,901,422</u>	<u>10,901,422</u>	<u>10,798,574</u>	<u>(102,848)</u>
<b>EXPENDITURES</b>				
Debt Service:				
2012 Refunding CO's	1,155,050	1,155,050	1,154,300	750
2014 Certificates of Obligation	1,202,132	1,202,132	1,201,874	258
2015 Refunding CO's	799,749	799,749	799,749	-
2016 Certificates of Obligation	1,243,250	1,243,250	1,243,250	-
2017 CO's - Venue Tax Project	615,300	615,300	615,300	-
2017 Certificates of Obligation	884,200	884,200	884,200	-
2017 Refunding CO's	800,625	800,625	800,625	-
2019 Certificates of Obligation	2,959,500	2,959,500	2,959,500	-
2019 Refunding CO's	1,287,818	1,287,818	1,287,067	751
Tax Note Series 2020	858,117	858,117	858,117	-
2021 Certificates of Obligation	989,600	989,600	989,600	-
SECO Financing	302,088	302,088	302,088	-
2022 Certificates of Obligation	1,020,300	1,020,300	1,020,300	-
Tax Notes Series 2022	189,055	189,055	189,055	-
Leased Equipment	170,191	170,191	170,191	-
<b>TOTAL DEBT SERVICE</b>	<u>14,476,975</u>	<u>14,476,975</u>	<u>14,475,216</u>	<u>1,759</u>
<b>TOTAL EXPENDITURES</b>	<u>14,476,975</u>	<u>14,476,975</u>	<u>14,475,216</u>	<u>1,759</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(3,575,553)</u>	<u>(3,575,553)</u>	<u>(3,676,642)</u>	<u>(101,089)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,914,311	2,914,311	2,914,311	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,914,311</u>	<u>2,914,311</u>	<u>2,914,311</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(661,242)</u>	<u>(661,242)</u>	<u>(762,331)</u>	<u>(101,089)</u>
Fund Balance - October 1, 2022	661,242	2,166,989	2,166,989	-
<b>FUND BALANCE - September 30, 2023</b>	<u>\$ -</u>	<u>\$ 1,505,747</u>	<u>\$ 1,404,658</u>	<u>\$ (101,089)</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, 2023**

	<u>Budget</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Cumulative Through 9/30/2023</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>REVENUES</b>					
Intergovernmental	\$ 82,194,452	\$ 29,208,554	\$ 13,742,250	\$ 42,950,804	\$ (39,243,648)
OCA ARPA	505,000	-	56,116	56,116	(448,884)
Interest income	2,700,000	420,248	2,639,986	3,060,234	360,234
<b>TOTAL REVENUES</b>	<u>85,399,452</u>	<u>29,628,802</u>	<u>16,438,352</u>	<u>46,067,154</u>	<u>(39,332,298)</u>
<b>EXPENDITURES</b>					
Highway Infrastructure	4,000,000	-	-	-	4,000,000
Real Property Improvements	2,700,000	-	26,000	26,000	2,674,000
Contributions to other entities	16,662,253	10,025,743	3,328,372	13,354,115	3,308,138
Broadband Infrastructure	178,164	-	178,164	178,164	-
ARPA	590,491	100,315	117	100,432	490,059
Premium Pay	6,137,600	6,137,600	-	6,137,600	-
Inmate Meals	3,564,455	1,664,455	1,892,834	3,557,289	7,166
Equipment	4,655,640	3,808,876	714,245	4,523,121	132,519
General Administration	16,164,419	152,784	265,814	418,598	15,745,821
County Auditor	332,605	163,558	108,781	272,339	60,266
Health	1,045,941	943,983	43,769	987,752	58,189
Community Parks	35,619	960	14,918	15,878	19,741
Consolidated Precincts	2,200,000	881,900	832,881	1,714,781	485,219
Data Processing	433,886	6,523	242,146	248,669	185,217
Youth Divert Court	200,000	11,805	156,877	168,682	31,318
OCA ARPA	505,000	-	52,216	52,216	452,784
SBA 504 Program	178,148	28,577	133,032	161,609	16,539
Elections	833,665	685,395	148,270	833,665	-
<b>TOTAL EXPENDITURES</b>	<u>60,417,886</u>	<u>24,612,474</u>	<u>8,138,436</u>	<u>32,750,910</u>	<u>27,666,976</u>
Excess of Revenues over (Under) Expenditures	<u>24,981,566</u>	<u>5,016,328</u>	<u>8,299,916</u>	<u>13,316,244</u>	<u>(11,665,322)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers (in)	-	-	560	560	560
Transfers (out)	(24,981,566)	(4,596,080)	(5,686,490)	(10,282,570)	14,698,996
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(24,981,566)</u>	<u>(4,596,080)</u>	<u>(5,685,930)</u>	<u>(10,282,010)</u>	<u>14,699,556</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>420,248</u>	<u>2,613,986</u>	<u>3,034,234</u>	<u>3,034,234</u>
Fund balance - beginning	-	-	420,248	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 420,248</u>	<u>\$ 3,034,234</u>	<u>\$ 3,034,234</u>	<u>\$ 3,034,234</u>

## **SUPPLEMENTARY INFORMATION**

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

**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	\$ 689	\$ 5,667	\$ 116,136	\$ 837	\$ 1,063,355	\$ 7	\$ 93,937	\$ 17,860	\$ 14,094
Accounts receivable	-	-	-	-	-	-	-	-	-
Due from other agencies	16,985	-	-	-	14,691	-	248,302	-	946,404
Due from other funds	-	-	46,898	211,501	-	-	88,184	21	4,192
Prepays	-	-	-	-	19,098	-	-	-	-
<b>TOTAL ASSETS</b>	<b>17,674</b>	<b>5,667</b>	<b>163,034</b>	<b>212,338</b>	<b>1,097,144</b>	<b>7</b>	<b>430,423</b>	<b>17,881</b>	<b>964,690</b>
<b>LIABILITIES</b>									
Accounts payable	14	-	-	5,984	5,688	-	26,220	378	138,590
Wages and fringe payable	-	-	-	2,256	849	-	7,015	-	-
Compensated absences payable	-	-	-	3,600	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	17,660	-	-	-	1,015,113	7	379,467	22,665	826,100
Unearned revenue	-	-	-	-	130,880	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>17,674</b>	<b>-</b>	<b>-</b>	<b>11,840</b>	<b>1,152,530</b>	<b>7</b>	<b>412,702</b>	<b>23,043</b>	<b>964,690</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>17,674</b>	<b>-</b>	<b>-</b>	<b>11,840</b>	<b>1,152,530</b>	<b>7</b>	<b>412,702</b>	<b>23,043</b>	<b>964,690</b>
<b>FUND BALANCE</b>									
Nonspendable	-	-	-	-	19,098	-	-	-	-
Restricted	-	5,667	163,034	200,498	-	-	17,721	-	-
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(74,484)	-	-	(5,162)	-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>5,667</b>	<b>163,034</b>	<b>200,498</b>	<b>(55,386)</b>	<b>-</b>	<b>17,721</b>	<b>(5,162)</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 17,674</b>	<b>\$ 5,667</b>	<b>\$ 163,034</b>	<b>\$ 212,338</b>	<b>\$ 1,097,144</b>	<b>\$ 7</b>	<b>\$ 430,423</b>	<b>\$ 17,881</b>	<b>\$ 964,690</b>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

**SPECIAL REVENUE**

	<b>O.N.D.C.P. Fund</b>	<b>Border Health Issues Fund</b>	<b>Coronavirus Relief</b>	<b>TDH Immunization Action Plan Fund</b>	<b>Victims Of Crime Fund</b>	<b>Tuberculosis Program Fund</b>	<b>Health Block Grant Fund</b>	<b>Valle Escondido Sewer Project</b>	<b>Community Corrections Assistance Plan Fund</b>
<b>ASSETS</b>									
Cash and cash equivalents	\$ 130,723	\$ 17,617	\$ 1,703,111	\$ 690,399	\$ 467,908	\$ 287,027	\$ 4,496,112	\$ 960	\$ 2,980,223
Accounts receivable	-	-	-	-	2,084	783	-	-	-
Due from other agencies	932,908	285,344	16,033	174,791	191,279	98,424	190,054	979,082	9,446
Due from other funds	4,093	1,787,625	14,507	83,808	29,232	71,703	214,993	-	379,841
Prepays	-	-	-	598	-	-	-	-	1,308
<b>TOTAL ASSETS</b>	<b>1,067,724</b>	<b>2,090,586</b>	<b>1,733,651</b>	<b>949,596</b>	<b>690,503</b>	<b>457,937</b>	<b>4,901,159</b>	<b>980,042</b>	<b>3,370,818</b>
<b>LIABILITIES</b>									
Accounts payable	82,744	18,288	-	2,189	1,427	688	18,006	198,344	20,782
Wages and fringe payable	-	-	-	-	15,555	-	-	-	2,668
Compensated absences payable	-	-	-	-	-	-	-	-	-
Due to other agencies	-	-	-	-	-	-	-	-	-
Due to other governments	50	-	-	-	-	507	-	-	11,634
Due to other funds	980,271	1,816,460	1,710,848	816,294	667,761	456,778	2,753,519	477,877	-
Unearned revenue	1,187	244,874	-	23,847	-	-	50,720	303,821	-
Deposits	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>1,064,252</b>	<b>2,079,622</b>	<b>1,710,848</b>	<b>842,330</b>	<b>684,743</b>	<b>457,973</b>	<b>2,822,245</b>	<b>980,042</b>	<b>35,084</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>1,064,252</b>	<b>2,079,622</b>	<b>1,710,848</b>	<b>842,330</b>	<b>684,743</b>	<b>457,973</b>	<b>2,822,245</b>	<b>980,042</b>	<b>35,084</b>
<b>FUND BALANCE</b>									
Nonspendable	-	-	-	598	-	-	-	-	1,308
Restricted	3,472	10,964	22,803	106,668	5,760	-	2,078,914	-	3,334,426
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(36)	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>3,472</b>	<b>10,964</b>	<b>22,803</b>	<b>107,266</b>	<b>5,760</b>	<b>(36)</b>	<b>2,078,914</b>	<b>-</b>	<b>3,335,734</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>									
	<b>\$ 1,067,724</b>	<b>\$ 2,090,586</b>	<b>\$ 1,733,651</b>	<b>\$ 949,596</b>	<b>\$ 690,503</b>	<b>\$ 457,937</b>	<b>\$ 4,901,159</b>	<b>\$ 980,042</b>	<b>\$ 3,370,818</b>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

**SPECIAL REVENUE**

	<u>W.I.C. Fund</u>	<u>Self Help Center Fund</u>	<u>Emergency Rental Assistance I</u>	<u>Emergency Rental Assistance II</u>	<u>Home Disaster Assistance Grant Fund</u>	<u>Encumbered Pre-Trial Release Fund</u>	<u>Juvenile Justice Alternative Ed. Fund</u>	<u>Texas Juvenile Probation Commission Fund</u>	<u>Juvenile Services</u>
<b>ASSETS</b>									
Cash and cash equivalents	\$ 3,078,953	\$ 364	\$ 34	\$ 709,566	\$ 729,388	\$ 14,246	\$ 652	\$ 4,144,174	\$ 24,137
Accounts receivable	-	-	-	1,775	-	-	-	-	-
Due from other agencies	1,031,176	-	-	-	623,657	152,634	383,517	270,256	105,635
Due from other funds	1,002,200	70,307	-	223	471	313	1,525,931	61,975	1,531
Prepays	2,113	-	-	-	-	-	-	789	-
<b>TOTAL ASSETS</b>	<b>5,114,442</b>	<b>70,671</b>	<b>34</b>	<b>711,564</b>	<b>1,353,516</b>	<b>167,193</b>	<b>1,910,100</b>	<b>4,477,194</b>	<b>131,303</b>
<b>LIABILITIES</b>									
Accounts payable	45,613	-	-	31,340	136,945	7,245	757,645	45,182	4,892
Wages and fringe payable	65,592	-	-	3,202	2,709	5,527	4,872	61,228	2,186
Compensated absences payable	-	-	-	9,227	-	-	-	-	-
Due to other agencies	-	-	-	189	-	-	-	215,372	-
Due to other governments	-	-	-	-	-	-	-	-	-
Due to other funds	5,001,367	70,671	34	-	1,209,367	117,328	991,519	1,878,037	124,225
Unearned revenue	-	-	-	559,980	4,500	10,697	77,953	275,729	-
Deposits	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>5,112,572</b>	<b>70,671</b>	<b>34</b>	<b>603,938</b>	<b>1,353,521</b>	<b>140,797</b>	<b>1,831,989</b>	<b>2,475,548</b>	<b>131,303</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>5,112,572</b>	<b>70,671</b>	<b>34</b>	<b>603,938</b>	<b>1,353,521</b>	<b>140,797</b>	<b>1,831,989</b>	<b>2,475,548</b>	<b>131,303</b>
<b>FUND BALANCE</b>									
Nonspendable	2,113	-	-	-	-	-	-	789	-
Restricted	-	-	-	107,626	(5)	26,396	78,111	2,000,857	-
Committed	-	-	-	-	-	-	-	-	-
Unassigned	(243)	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>1,870</b>	<b>-</b>	<b>-</b>	<b>107,626</b>	<b>(5)</b>	<b>26,396</b>	<b>78,111</b>	<b>2,001,646</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 5,114,442</b>	<b>\$ 70,671</b>	<b>\$ 34</b>	<b>\$ 711,564</b>	<b>\$ 1,353,516</b>	<b>\$ 167,193</b>	<b>\$ 1,910,100</b>	<b>\$ 4,477,194</b>	<b>\$ 131,303</b>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

**SPECIAL REVENUE**

	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	Total Non- major Special Revenue Funds
<b>ASSETS</b>									
Cash and cash equivalents	\$ 2,376,579	\$ 46,094	\$ 1,854,744	\$ 42,754	\$ 969,298	\$ 5,431,672	\$ 413,974	\$ 2,607,308	\$ 34,530,599
Accounts receivable	-	-	-	-	-	100,769	-	-	105,411
Due from other agencies	-	-	-	-	-	-	673	-	6,671,291
Due from other funds	-	-	-	-	-	14,600	69	1,735,745	7,349,963
Prepays	-	-	-	-	-	46,107	-	8,499	78,512
<b>TOTAL ASSETS</b>	<u>2,376,579</u>	<u>46,094</u>	<u>1,854,744</u>	<u>42,754</u>	<u>969,298</u>	<u>5,593,148</u>	<u>414,716</u>	<u>4,351,552</u>	<u>48,735,776</u>
<b>LIABILITIES</b>									
Accounts payable	-	550	-	-	516	12,285	30,388	51,303	1,643,246
Wages and fringe payable	-	-	-	-	7,602	10,260	54	15,771	207,346
Compensated absences payable	-	-	-	-	-	7,932	-	-	20,759
Due to other agencies	1,932,523	-	-	-	-	-	-	-	2,160,275
Due to other governments	24,513	387	1,849,752	2,000	-	1,248,246	-	29,352	24,487,618
Unearned revenue	-	-	4,992	40,754	-	-	1,232	1,405,581	3,136,747
Deposits	-	-	-	-	-	15,250	-	-	15,250
<b>TOTAL LIABILITIES</b>	<u>1,957,036</u>	<u>937</u>	<u>1,854,744</u>	<u>42,754</u>	<u>8,118</u>	<u>1,293,973</u>	<u>31,674</u>	<u>1,502,007</u>	<u>31,671,241</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>1,957,036</u>	<u>937</u>	<u>1,854,744</u>	<u>42,754</u>	<u>8,118</u>	<u>1,293,973</u>	<u>31,674</u>	<u>1,502,007</u>	<u>31,671,241</u>
<b>FUND BALANCE</b>									
Nonspendable	-	-	-	-	-	46,107	-	8,499	78,512
Restricted	419,543	45,157	-	-	961,180	4,253,068	383,042	2,841,046	17,065,953
Committed	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(79,930)
<b>TOTAL FUND BALANCE</b>	<u>419,543</u>	<u>45,157</u>	<u>-</u>	<u>-</u>	<u>961,180</u>	<u>4,299,175</u>	<u>383,042</u>	<u>2,849,545</u>	<u>17,064,535</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 2,376,579</u>	<u>\$ 46,094</u>	<u>\$ 1,854,744</u>	<u>\$ 42,754</u>	<u>\$ 969,298</u>	<u>\$ 5,593,148</u>	<u>\$ 414,716</u>	<u>\$ 4,351,552</u>	<u>\$ 48,735,776</u>



**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

**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
<b>ASSETS</b>								
Cash and cash equivalents	\$ 786	\$ 256	\$ 209	\$ 146,841	\$ 55,351	\$ 66,431	\$ 14,627,279	\$ 7,853,112
Accounts receivable	-	-	-	-	-	-	-	-
Due from other agencies	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	136,014	233,579
Prepays	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>786</b>	<b>256</b>	<b>209</b>	<b>146,841</b>	<b>55,351</b>	<b>66,431</b>	<b>14,763,293</b>	<b>8,086,691</b>
<b>LIABILITIES</b>								
Accounts payable	-	-	-	-	-	-	188,825	916,063
Wages and fringe payable	-	-	-	-	-	-	1,302	-
Compensated absences payable	-	-	-	-	-	-	498	-
Due to other agencies	-	-	-	-	-	-	-	-
Due to other funds	786	256	209	-	-	-	-	23,207
Unearned revenue	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>786</b>	<b>256</b>	<b>209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,625</b>	<b>939,270</b>
<b>DEFERRED INFLOW OF RESOURCES</b>								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>786</b>	<b>256</b>	<b>209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,625</b>	<b>939,270</b>
<b>FUND BALANCE</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	146,841	55,351	66,431	14,572,668	7,147,421
Unassigned	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>146,841</b>	<b>55,351</b>	<b>66,431</b>	<b>14,572,668</b>	<b>7,147,421</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>	<b>\$ 786</b>	<b>\$ 256</b>	<b>\$ 209</b>	<b>\$ 146,841</b>	<b>\$ 55,351</b>	<b>\$ 66,431</b>	<b>\$ 14,763,293</b>	<b>\$ 8,086,691</b>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

**CAPITAL PROJECTS**

	<b>2022 Certificates of Obligation</b>	<b>2022 Tax Notes</b>	<b>2024 Certificates of Obligation</b>	<b>Total Non- major Capital Project Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 16,760,895	\$ 3,884,174	\$ -	\$ 43,395,334
Accounts receivable	-	-	-	-
Due from other agencies	-	-	-	-
Due from other funds	3,546	-	-	373,139
Prepays	-	-	-	-
<b>TOTAL ASSETS</b>	<b>16,764,441</b>	<b>3,884,174</b>	<b>-</b>	<b>43,768,473</b>
<b>LIABILITIES</b>				
Accounts payable	94,230	312,190	3,929	1,515,237
Wages and fringe payable	-	-	-	1,302
Compensated absences payable	-	-	-	498
Due to other agencies	-	-	-	-
Due to other funds	-	2,874,822	1,223,788	4,123,068
Unearned revenue	-	-	-	-
Deposits	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>94,230</b>	<b>3,187,012</b>	<b>1,227,717</b>	<b>5,640,105</b>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>94,230</b>	<b>3,187,012</b>	<b>1,227,717</b>	<b>5,640,105</b>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	39,356,085
Committed	16,670,211	697,162	-	-
Unassigned	-	-	(1,227,717)	(1,227,717)
<b>TOTAL FUND BALANCE</b>	<b>16,670,211</b>	<b>697,162</b>	<b>(1,227,717)</b>	<b>38,128,368</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>	<b>\$ 16,764,441</b>	<b>\$ 3,884,174</b>	<b>\$ -</b>	<b>\$ 43,768,473</b>

**CAMERON COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023**

**DEBT SERVICE**

	<b>Unlimited Tax Bonds</b>	<b>Total Non-major Debt Service Funds</b>	<b>Total Non-major Governmental Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 137,703	\$ 137,703	\$ 78,063,640
Accounts receivable	-	-	105,410
Taxes - net of allowances	13,133	13,133	13,133
Due from other agencies	-	-	6,671,290
Due from other funds	767	767	7,723,867
Prepays	-	-	78,512
<b>TOTAL ASSETS</b>	<b>151,603</b>	<b>151,603</b>	<b>92,655,852</b>
<b>LIABILITIES</b>			
Accounts payable	-	-	3,158,484
Wages and fringe payable	-	-	208,646
Compensated absences payable	-	-	21,256
Due to other agencies	-	-	2,160,275
Due to other funds	-	-	28,610,685
Unearned revenue	14	14	3,136,762
Deposits	-	-	15,250
<b>TOTAL LIABILITIES</b>	<b>14</b>	<b>14</b>	<b>37,311,358</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	13,133	13,133	13,133
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>13,133</b>	<b>13,133</b>	<b>13,133</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>13,147</b>	<b>13,147</b>	<b>37,324,491</b>
<b>FUND BALANCE</b>			
Nonspendable	-	-	78,512
Restricted	138,456	138,456	56,560,496
Comitted	-	-	-
Unassigned	-	-	(1,307,647)
<b>TOTAL FUND BALANCE</b>	<b>138,456</b>	<b>138,456</b>	<b>55,331,361</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</b>	<b>\$ 151,603</b>	<b>\$ 151,603</b>	<b>\$ 92,655,852</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, 2023**

**SPECIAL REVENUE**

	<b>Federal Task Force Grant</b>	<b>Colonia Paving Projects</b>	<b>Lateral Road</b>	<b>Law Library</b>	<b>Other Governmental Elections</b>	<b>Federal Block Grant</b>	<b>Chapter 19 Elections</b>	<b>Federal Law Enforcement</b>	<b>O.N.D.C.P.</b>	<b>Border Health Issues</b>
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	84,294	-	46,898	-	-	727,239	26,009	1,949,790	3,785,394	1,360,676
Charges for services	-	-	-	199,658	1,478,052	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	11,365	-	-	-	-
Other	-	122	2,251	648	-	812	-	-	-	-
<b>TOTAL REVENUES</b>	<b>84,294</b>	<b>122</b>	<b>49,149</b>	<b>200,306</b>	<b>1,478,052</b>	<b>739,416</b>	<b>26,009</b>	<b>1,949,790</b>	<b>3,785,394</b>	<b>1,360,676</b>
<b>EXPENDITURES</b>										
General government	-	-	-	-	1,621,862	-	15,871	-	-	-
Law enforcement and public safety	114,161	-	-	188,901	-	707,585	-	1,398,274	3,707,639	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	1,360,762
Welfare	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	38,469	15,300	621,464	-	-
Principal retirement	-	-	-	-	-	-	-	-	72,271	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	5,484	-
<b>TOTAL EXPENDITURES</b>	<b>114,161</b>	<b>-</b>	<b>-</b>	<b>188,901</b>	<b>1,621,862</b>	<b>746,054</b>	<b>31,171</b>	<b>2,019,738</b>	<b>3,785,394</b>	<b>1,360,762</b>
Excess of Revenues over (Under) Expenditures	(29,867)	122	49,149	11,405	(143,810)	(6,638)	(5,162)	(69,948)	-	(86)
<b>OTHER FINANCING SOURCES (USES)</b>										
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	29,867	-	-	7,378	32,845	24	-	69,948	-	62
Transfers (out)	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>29,867</b>	<b>-</b>	<b>-</b>	<b>7,378</b>	<b>32,845</b>	<b>24</b>	<b>-</b>	<b>69,948</b>	<b>-</b>	<b>62</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>122</b>	<b>49,149</b>	<b>18,783</b>	<b>(110,965)</b>	<b>(6,614)</b>	<b>(5,162)</b>	<b>-</b>	<b>-</b>	<b>(24)</b>
<b>Fund balance - beginning</b>	<b>-</b>	<b>5,545</b>	<b>113,885</b>	<b>181,715</b>	<b>55,579</b>	<b>24,335</b>	<b>-</b>	<b>-</b>	<b>3,472</b>	<b>10,988</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 5,667</b>	<b>\$ 163,034</b>	<b>\$ 200,498</b>	<b>\$ (55,386)</b>	<b>\$ 17,721</b>	<b>\$ (5,162)</b>	<b>\$ -</b>	<b>\$ 3,472</b>	<b>\$ 10,964</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, 2023**

**SPECIAL REVENUE**

	Coronavirus Relief	TDH - 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	Emergency Rental Assistance II
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,138	712,550	592,337	456,974	801,285	1,500,759	285,349	4,562,494	145,172	6,893,636
Charges for services	-	91,133	-	-	70,436	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Other	20,148	315	1,731	40	39	-	141,929	1,233	-	43,989
<b>TOTAL REVENUES</b>	<b>29,286</b>	<b>803,998</b>	<b>594,068</b>	<b>457,014</b>	<b>871,760</b>	<b>1,500,759</b>	<b>427,278</b>	<b>4,563,727</b>	<b>145,172</b>	<b>6,937,625</b>
<b>EXPENDITURES</b>										
General government	-	-	-	-	-	-	-	-	-	6,893,636
Law enforcement and public safety	-	-	605,488	-	-	-	200,732	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health	9,417	800,905	-	457,014	536,713	-	-	4,562,774	-	-
Welfare	-	-	-	-	-	1,500,759	-	-	145,172	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,417</b>	<b>800,905</b>	<b>605,488</b>	<b>457,014</b>	<b>536,713</b>	<b>1,500,759</b>	<b>200,732</b>	<b>4,562,774</b>	<b>145,172</b>	<b>6,893,636</b>
Excess of Revenues over (Under) Expenditures	19,869	3,093	(11,420)	-	335,047	-	226,546	953	-	43,989
<b>OTHER FINANCING SOURCES (USES)</b>										
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	1,786	32,084	11,886	-	200	-	-	-	-	-
Transfers (out)	(1,506)	(16,207)	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>280</b>	<b>15,877</b>	<b>11,886</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>20,149</b>	<b>18,970</b>	<b>466</b>	<b>-</b>	<b>335,247</b>	<b>-</b>	<b>226,546</b>	<b>953</b>	<b>-</b>	<b>43,989</b>
<b>Fund balance - beginning</b>	<b>2,654</b>	<b>88,296</b>	<b>5,294</b>	<b>(36)</b>	<b>1,743,667</b>	<b>-</b>	<b>3,109,188</b>	<b>917</b>	<b>-</b>	<b>63,637</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 22,803</b>	<b>\$ 107,266</b>	<b>\$ 5,760</b>	<b>\$ (36)</b>	<b>\$ 2,078,914</b>	<b>\$ -</b>	<b>\$ 3,335,734</b>	<b>\$ 1,870</b>	<b>\$ -</b>	<b>\$ 107,626</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, 2023**

**SPECIAL REVENUE**

	<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>Venue Project</b>	<b>Colonia Street Light</b>
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,122,524	\$ -
Intergovernmental	538,376	292,504	2,105,724	3,654,347	162,292	-	-	-	-	-
Charges for services	-	14,686	13,944	14,416	-	-	-	622,509	130,225	328,834
Fines and forfeitures	-	43,225	-	6,749	-	-	-	-	-	-
Other	-	-	-	80,901	-	39,337	897	16,906	108,565	10,003
<b>TOTAL REVENUES</b>	<b>538,376</b>	<b>350,415</b>	<b>2,119,668</b>	<b>3,756,413</b>	<b>162,292</b>	<b>39,337</b>	<b>897</b>	<b>639,415</b>	<b>3,361,314</b>	<b>338,837</b>
<b>EXPENDITURES</b>										
General government	-	-	-	-	-	28,795	-	-	963,129	388,591
Law enforcement and public safety	-	418,007	2,159,749	3,696,281	162,303	-	8,134	426,658	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Welfare	327,753	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	51,748	-
Principal retirement	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>327,753</b>	<b>418,007</b>	<b>2,159,749</b>	<b>3,696,281</b>	<b>162,303</b>	<b>28,795</b>	<b>8,134</b>	<b>426,658</b>	<b>1,014,877</b>	<b>388,591</b>
Excess of Revenues over (Under) Expenditures	<u>210,623</u>	<u>(67,592)</u>	<u>(40,081)</u>	<u>60,132</u>	<u>(11)</u>	<u>10,542</u>	<u>(7,237)</u>	<u>212,757</u>	<u>2,346,437</u>	<u>(49,754)</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	273,470	71,779	40,081	-	11	-	-	-	29,094	-
Transfers (out)	(484,098)	-	-	-	-	-	-	-	(1,228,811)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(210,628)</b>	<b>71,779</b>	<b>40,081</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,199,717)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(5)</b>	<b>4,187</b>	<b>-</b>	<b>60,132</b>	<b>-</b>	<b>10,542</b>	<b>(7,237)</b>	<b>212,757</b>	<b>1,146,720</b>	<b>(49,754)</b>
<b>Fund balance - beginning</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>	<b>3,152,455</b>	<b>432,796</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ (5)</b>	<b>\$ 26,396</b>	<b>\$ 78,111</b>	<b>\$ 2,001,646</b>	<b>\$ -</b>	<b>\$ 419,543</b>	<b>\$ 45,157</b>	<b>\$ 961,180</b>	<b>\$ 4,299,175</b>	<b>\$ 383,042</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, 2023**

<b><u>SPECIAL REVENUE</u></b>	<b><u>Drug Forfeitures</u></b>	<b><u>Total Non- major Special Revenue Funds</u></b>
<b>REVENUES</b>		
Taxes	\$ -	\$ 3,122,524
Intergovernmental	1,291,720	31,984,957
Charges for services	-	2,963,893
Fines and forfeitures	-	61,339
Other	<u>127,011</u>	<u>596,877</u>
<b>TOTAL REVENUES</b>	<u>1,418,731</u>	<u>38,729,590</u>
<b>EXPENDITURES</b>		
General government	-	9,911,884
Law enforcement and public safety	1,457,014	15,250,926
Highways and streets	-	-
Health	-	7,727,585
Welfare	-	1,973,684
Capital outlay	60,039	787,020
Principal retirement	-	72,271
Interest and fiscal charges	<u>-</u>	<u>5,484</u>
<b>TOTAL EXPENDITURES</b>	<u>1,517,053</u>	<u>35,728,854</u>
Excess of Revenues over (Under) Expenditures	<u>(98,322)</u>	<u>3,000,736</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Gain on sale of capital assets	38,000	38,000
Transfers in	-	600,515
Transfers (out)	<u>(41,753)</u>	<u>(1,772,375)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,753)</u>	<u>(1,133,860)</u>
<b>Net change in fund balance</b>	<u>(102,075)</u>	<u>1,866,876</u>
<b>Fund balance - beginning</b>	<u>2,951,620</u>	<u>15,197,659</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,849,545</u>	<u>\$ 17,064,535</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, 2023**

**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>2022 Certificates of Obligation</b>	<b>2022 Tax Notes</b>
<b>REVENUES</b>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Other	786	12	4	2,846	1,085	1,287	593,880	368,095	905,850
<b>TOTAL REVENUES</b>	<b>786</b>	<b>12</b>	<b>4</b>	<b>2,846</b>	<b>1,085</b>	<b>1,287</b>	<b>593,880</b>	<b>368,095</b>	<b>905,850</b>
<b>EXPENDITURES</b>									
General government	-	-	-	-	-	155,247	16,717	284,593	1,629
Law enforcement and public safety	-	-	-	11,892	-	12,497	-	-	276,867
Highways and streets	-	-	-	-	-	129,835	-	26,118	-
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,872,612	5,402,588	2,857,609	3,745,055
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,892</b>	<b>-</b>	<b>3,170,191</b>	<b>5,419,305</b>	<b>3,168,320</b>	<b>4,023,551</b>
Excess of Revenues over (Under) Expenditures	786	12	4	2,846	(10,807)	1,287	(2,576,311)	(5,051,210)	(2,262,470)
<b>OTHER FINANCING SOURCES (USES)</b>									
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	8	-	-	-	31,341	-	-
Transfers (out)	(786)	(12)	(4)	-	-	-	-	-	(475,469)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(786)</b>	<b>(12)</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,341</b>	<b>-</b>	<b>(475,469)</b>
Net change in fund balance	-	-	8	2,846	(10,807)	1,287	(2,576,311)	(5,019,869)	(2,262,470)
<b>Fund balance - beginning</b>	<b>-</b>	<b>-</b>	<b>(8)</b>	<b>143,995</b>	<b>66,158</b>	<b>65,144</b>	<b>17,148,979</b>	<b>12,167,290</b>	<b>18,932,681</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146,841</b>	<b>\$ 55,351</b>	<b>\$ 66,431</b>	<b>\$ 14,572,668</b>	<b>\$ 7,147,421</b>	<b>\$ 16,670,211</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, 2023**

<b><u>CAPITAL PROJECTS</u></b>	<b><u>2024</u></b>	<b><u>Total Non-</u></b>
	<b><u>Certificates of</u></b>	<b><u>major Capital</u></b>
	<b><u>Obligation</u></b>	<b><u>Project Funds</u></b>
<b>REVENUES</b>		
Taxes	\$ -	\$ -
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Other	-	2,099,238
	<u>-</u>	<u>2,099,238</u>
<b>TOTAL REVENUES</b>	<u>-</u>	<u>2,099,238</u>
<b>EXPENDITURES</b>		
General government	10,772	468,958
Law enforcement and public safety	-	301,256
Highways and streets	-	155,953
Health	-	-
Welfare	-	-
Capital outlay	1,216,945	16,094,809
Principal retirement	-	-
Interest and fiscal charges	-	-
	<u>1,227,717</u>	<u>17,020,976</u>
<b>TOTAL EXPENDITURES</b>	<u>1,227,717</u>	<u>17,020,976</u>
Excess of Revenues over (Under) Expenditures	<u>(1,227,717)</u>	<u>(14,921,738)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Gain on sale of capital assets	-	-
Transfers in	-	31,349
Transfers (out)	-	(476,271)
	<u>-</u>	<u>(444,922)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(444,922)</u>
Net change in fund balance	<u>(1,227,717)</u>	<u>(15,366,660)</u>
<b>Fund balance - beginning</b>	<u>-</u>	<u>53,495,028</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ (1,227,717)</u>	<u>\$ 38,128,368</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, 2023**

<b>DEBT SERVICE</b>	<b>I &amp; S Unlimited Tax Rev Bonds</b>	<b>Total Non- major Debt Service Funds</b>	<b>Total Non- major Governmental Funds</b>
<b>REVENUES</b>			
Taxes	\$ 2,571	\$ 2,571	\$ 3,125,095
Intergovernmental	-	-	31,984,954
Charges for services	-	-	2,963,893
Fines and forfeitures	-	-	61,339
Other	5,358	5,358	2,701,471
<b>TOTAL REVENUES</b>	<b>7,929</b>	<b>7,929</b>	<b>40,836,752</b>
<b>EXPENDITURES</b>			
General government	-	-	10,380,840
Law enforcement and public safety	-	-	15,552,182
Highways and streets	-	-	155,953
Health	-	-	7,727,585
Welfare	-	-	1,973,684
Capital outlay	-	-	16,881,829
Principal retirement	-	-	72,271
Interest and fiscal charges	-	-	5,484
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>52,749,828</b>
Excess of Revenues Over (Under) Expenditures	7,929	7,929	(11,913,076)
<b>OTHER FINANCING SOURCES (USES)</b>			
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Gain on sale of capital assets	-	-	38,000
Transfers in	-	-	631,862
Transfers (out)	-	-	(2,248,646)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(1,578,784)</b>
<b>Net change in fund balance</b>	<b>7,929</b>	<b>7,929</b>	<b>(13,491,860)</b>
<b>Fund balance - beginning</b>	<b>130,527</b>	<b>130,527</b>	<b>68,823,221</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 138,456</b>	<b>\$ 138,456</b>	<b>\$ 55,331,361</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.
Victims of Crime 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 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**  
**W.I.C. FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
WIC	\$ -	\$ 59,113	\$ 59,113
WIC	4,043,349	3,749,140	(294,209)
Snap-ed breastfeeding	-	363	363
Snap-ed breastfeeding	23,600	20,572	(3,028)
Peer dad	56,500	49,309	(7,191)
Peer counselor	-	9,207	9,207
Peer counselor	532,584	483,734	(48,850)
Lactation	-	268	268
Lactation	31,800	31,800	-
Registered dietician	-	404	404
Registered dietician	40,000	27,712	(12,288)
Extra funding summer food prog	40,000	32,229	(7,771)
Extra funding TXIN	-	24,500	24,500
Extra funding TXIN	45,000	9,859	(35,141)
Extra funding IPE	-	18,298	18,298
Extra funding IPE	74,000	47,219	(26,781)
<b>TOTAL REVENUES</b>	<u>4,886,833</u>	<u>4,563,727</u>	<u>(323,106)</u>
<b>EXPENDITURES</b>			
WIC	-	59,113	(59,113)
WIC	4,043,349	3,748,187	295,162
Snap-ed breastfeeding	-	363	(363)
Snap-ed breastfeeding	23,600	20,572	3,028
Peer dad	56,500	49,309	7,191
Peer counselor	-	9,207	(9,207)
Peer counselor	532,584	483,734	48,850
Lactation	-	268	(268)
Lactation	31,800	31,800	-
Registered dietician	-	404	(404)
Registered dietician	40,000	27,712	12,288
Extra funding summer food prog	40,000	32,229	7,771
Extra funding TXIN	-	24,500	(24,500)
Extra funding TXIN	45,000	9,859	35,141
Extra funding IPE	-	18,298	(18,298)
Extra funding IPE	74,000	47,219	26,781
<b>TOTAL EXPENDITURES</b>	<u>4,886,833</u>	<u>4,562,774</u>	<u>324,059</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>953</u>	<u>953</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	953	953
Fund balance - beginning	917	917	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 917</u>	<u>\$ 1,870</u>	<u>\$ 953</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Children with special health C	\$ 108,503	\$ 3,966	\$ (104,537)
Children with special health C	128,503	101,141	(27,362)
HHSC family planning program	310,354	10,510	(299,844)
HHSC family planning program	310,354	158,235	(152,119)
Healthy brain initiative	48,000	1,550	(46,450)
MAC	-	129,947	129,947
MAC	180,000	199,227	19,227
LARC part A	18,339	14,666	(3,673)
LARC part A	18,275	14,005	(4,270)
Every body Texas title X	129,558	64,698	(64,860)
Every body Texas title X	154,000	103,379	(50,621)
Over-performance WHFPT title X	8,603	-	(8,603)
Chip prenatal (superior/molina)	45,000	33,294	(11,706)
Chip prenatal (superior/molina)	-	1,198	1,198
PI Medicaid	45,000	34,063	(10,937)
PI Medicaid	40,000	1,881	(38,119)
Bold grant fy24	246,641	-	(246,641)
<b>TOTAL REVENUES</b>	<u>1,791,130</u>	<u>871,760</u>	<u>(919,370)</u>
<b>EXPENDITURES</b>			
Children with special health C	108,503	3,965	104,538
SHS case	-	200	(200)
Children with special health C	128,503	101,141	27,362
HHSC family planning program	310,354	10,510	299,844
HHSC family planning program	310,354	112,500	197,854
Healthy brain initiative	48,000	1,550	46,450
MAC	180,000	100,471	79,529
LARC part A	18,339	14,666	3,673
LARC part A	18,275	14,005	4,270
Every body Texas title X	129,558	64,698	64,860
Every body Texas title X	154,000	91,465	62,535
Over-performance WHFPT title X	8,603	-	8,603
Chip prenatal (superior/molina)	45,000	20,056	24,944
Chip prenatal (superior/molina)	-	1,198	(1,198)
PI Medicaid	45,000	288	44,712
PI Medicaid	40,000	-	40,000
Bold grant fy24	246,641	-	246,641
<b>TOTAL EXPENDITURES</b>	<u>1,791,130</u>	<u>536,713</u>	<u>1,254,417</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>335,047</u>	<u>335,047</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	200	200
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>200</u>	<u>200</u>
Net Change in Fund Balance	-	335,247	335,247
Fund balance - beginning	1,743,667	1,743,667	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 1,743,667</u>	<u>\$ 2,078,914</u>	<u>\$ 335,247</u>



**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
CCDA forfeiture account	\$ -	\$ 406,891	\$ 406,891
CCDA imprest account	-	2,213	2,213
CCDA FD DOJ forfeitures account	-	301,529	301,529
CCDA FD DOT forfeitures account	-	179,433	179,433
CCCPCT 4 ST forfeitures	4,000	23,441	19,441
CCCPCT 4 FD DOT forfeitures	-	34,915	34,915
CCCPCT 5 ST forfeitures	-	683	683
CCSO ST forfeitures	-	310,330	310,330
CCSO FD DOT forfeitures	-	36,835	36,835
CCPR ST forfeitures	-	2,891	2,891
Interest income	-	119,570	119,570
<b>TOTAL REVENUES</b>	<u>4,000</u>	<u>1,418,731</u>	<u>1,414,731</u>
<b>EXPENDITURES</b>			
CCDA ST drug forfeitures	763,589	664,950	98,639
CCDA imprest account	-	68	(68)
CCDA FD DOJ forfeitures	294,774	164,287	130,487
CCDA FD DOT forfeitures	189,251	152,828	36,423
CCCPCT 3 ST forfeitures	1,400	1,400	-
CCCPCT 3 FD DOT forfeitures	7,895	7,895	-
CCCPCT 4 ST forfeitures	8,000	4,219	3,781
CCCPCT 4 FD DOT forfeitures	128,386	107,412	20,974
CCCPCT 5 FD DOJ forfeitures	-	438	(438)
CCSO ST forfeitures	523,600	410,296	113,304
CCSO FD DOT forfeitures	104,544	2,975	101,569
CCPR ST forfeitures	-	285	(285)
<b>TOTAL EXPENDITURES</b>	<u>2,021,439</u>	<u>1,517,053</u>	<u>504,386</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,017,439)</u>	<u>(98,322)</u>	<u>1,919,117</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	38,000	38,000
Transfers in	-	-	-
Transfers Out	(110,749)	(41,753)	68,996
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(110,749)</u>	<u>(3,753)</u>	<u>106,996</u>
Net Change in Fund Balance	(2,128,188)	(102,075)	2,026,113
Fund balance - beginning	2,128,188	2,951,620	823,432
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 2,849,545</u>	<u>\$ 2,849,545</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
D.A. - HIDTA	\$ -	\$ 14,368	\$ 14,368
D.A. - FBI	-	1,890	1,890
D.A. - OCDETF	-	2,836	2,836
D.A. - ICE/HSI	-	11,952	11,952
D.A. - Drug enforcement	-	19,167	19,167
CCSO - ICE/HSI	-	6,218	6,218
CCSO OCDETF	-	5,208	5,208
CCSO - DEA	-	19,368	19,368
Other	-	3,287	3,287
<b>TOTAL REVENUES</b>	<u>-</u>	<u>84,294</u>	<u>84,294</u>
 <b>EXPENDITURES</b>			
D.A. - HIDTA	-	18,154	(18,154)
D.A. - FBI	-	2,126	(2,126)
D.A. - OCDETF	-	4,823	(4,823)
D.A. - ICE/HSI	-	21,207	(21,207)
D.A. - Drug Enforcement	-	24,726	(24,726)
Constable pct 4 ICE	-	704	(704)
CCSO - ICE/HSI	-	9,712	(9,712)
CCSO OCDETF	-	4,544	(4,544)
CCSO - DEA	-	28,165	(28,165)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>114,161</u>	<u>(114,161)</u>
 Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>(29,867)</u>	<u>(29,867)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	29,867	29,867
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>29,867</u>	<u>29,867</u>
 Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
<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 PROJECTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ -	\$ 122	\$ 122
<b>TOTAL REVENUES</b>	<u>-</u>	<u>122</u>	<u>122</u>
<b>EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>122</u>	<u>122</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	122	-
Fund balance - beginning	-	5,545	5,545
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 5,667</u>	<u>\$ 5,667</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ 46,898	\$ 46,898
Interest income	-	2,251	2,251
<b>TOTAL REVENUES</b>	<u>-</u>	<u>49,149</u>	<u>49,149</u>
<b>EXPENDITURES</b>			
	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	-	49,149	49,149
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	49,149	49,149
Fund balance - beginning	-	113,885	113,885
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 163,034</u>	<u>\$ 163,034</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**LAW LIBRARY**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Charges for services	\$ 165,000	\$ 199,658	\$ 34,658
Interest income	1,500	648	(852)
<b>TOTAL REVENUES</b>	<u>166,500</u>	<u>200,306</u>	<u>33,806</u>
<b>EXPENDITURES</b>			
Law library	<u>185,954</u>	<u>188,901</u>	<u>(2,947)</u>
<b>TOTAL EXPENDITURES</b>	<u>185,954</u>	<u>188,901</u>	<u>(2,947)</u>
Excess of Revenues over (Under) Expenditures	<u>(19,454)</u>	<u>11,405</u>	<u>30,859</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	7,267	7,378	111
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>7,267</u>	<u>7,378</u>	<u>111</u>
Net Change in Fund Balance	(12,187)	18,783	30,970
Fund balance - beginning	12,187	181,715	169,528
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 200,498</u>	<u>\$ 200,498</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, 2023**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Elections - general	\$ 225,971	\$ 111,614	\$ (114,357)
Elections - Los Fresnos CISD	-	1,457	1,457
Elections - City of Brownsville	272,757	202,502	(70,255)
Elections - Sp-Stx prevention initiative	81,157	29,531	(51,626)
Elections - Point Isabel ISD	72,734	33,266	(39,468)
Elections - La Feria ISD	43,386	22,378	(21,008)
Elections - City of Los Indios	42,507	8,066	(34,441)
Elections - Pi Sb Navigation District	89,152	81,347	(7,805)
Elections - City of Los Fresnos	-	81	81
Elections - Los Fresnos CISD	83,998	102,383	18,385
Elections - City of Rio Hondo	41,350	-	(41,350)
Elections - City of La Feria	42,507	20,411	(22,096)
Elections - Brownsville Independent School	192,483	269,149	76,666
Elections - Rio Hondo Independent School	42,507	20,470	(22,037)
Elections - Harlingen Consolidated School	103,752	64,653	(39,099)
Elections - City of San Benito	70,257	24,713	(45,544)
Elections - San Benito Consolidated School	91,657	45,797	(45,860)
Elections - Point Isabel School District	-	486	486
Elections - Town of South Padre Island	-	81	81
Elections - La Feria ISD - recount	14,000	18,473	4,473
Elections - Santa Maria Independent School	36,975	7,357	(29,618)
Elections - City of Combes	42,507	11,075	(31,432)
Elections - Santa Rosa ISD	42,507	15,977	(26,530)
Elections - Elections recount	94,600	54,229	(40,371)
Elections - City of Port Isabel	34,030	11,355	(22,675)
Elections - Laguna Madre water district	47,278	28,596	(18,682)
Elections - Brownsville ISD- recount	44,500	66,259	21,759
Elections - City of Santa Rosa	3,403	6,455	3,052
Elections - Brownsville Independent School	-	3,481	3,481
Elections - City of Santa Rosa	-	81	81
Elections - Santa Rosa ISD	3,403	12,133	8,730
Elections - City of Brownsville 23 runoff	273,757	204,196	(69,561)
Elections - City of Primera 2023	49,856	-	(49,856)
<b>TOTAL REVENUES</b>	<b>2,182,991</b>	<b>1,478,052</b>	<b>(704,939)</b>
<b>EXPENDITURES</b>			
Elections - general	225,971	219,306	6,665
Elections - Los Fresnos CISD	-	1,457	(1,457)
Elections - City of Brownsville	272,757	202,502	70,255
Elections - republican	-	36,118	(36,118)
Elections - Sp-Stx prevention initiative	81,157	29,531	51,626
Elections - Point Isabel ISD	72,734	33,266	39,468
Elections - La Feria ISD	43,386	22,378	21,008
Elections - City of Los Indios	42,507	8,066	34,441
Elections - Pi Sb navigation district	89,152	81,347	7,805
Elections - City of Los Fresnos	-	81	(81)
Elections - Los Fresnos CISD	83,998	102,383	(18,385)
Elections - City of Rio Hondo	41,350	-	41,350
Elections - City of La Feria	42,507	20,411	22,096
Elections - Brownsville Independent School	192,483	269,149	(76,666)
Elections - Rio Hondo Independent School	42,507	20,470	22,037
Elections - Harlingen consolidated School	103,752	64,653	39,099
Elections - City of San Benito	70,257	24,713	45,544
Elections - San Benito Consolidated School	91,657	45,797	45,860
Elections - Point Isabel School District	-	486	(486)
Elections - Town of South Padre Island	-	81	(81)
Elections - La Feria ISD - recount	14,000	18,473	(4,473)
Elections - Santa Maria Independent School	36,975	7,357	29,618

(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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>EXPENDITURES - (continued)</b>			
Elections - City of Combes	\$ 42,507	\$ 11,075	31,432
Elections - Santa Rosa ISD	42,507	15,977	26,530
Elections - Elections recount	94,600	54,229	40,371
Elections - City Of Port Isabel	34,030	11,355	22,675
Elections - Laguna Madre Water District	47,278	28,596	18,682
Elections - Brownsville ISD- recount	44,500	66,259	(21,759)
Elections - City of Santa Rosa	34,030	6,455	27,575
Elections - Brownsville Independent school	-	3,481	(3,481)
Elections - City of Santa Rosa	-	81	(81)
Elections - Santa Rosa ISD	34,030	12,133	21,897
Elections - City of Brownsville 23 runoff	273,757	204,196	69,561
Elections - City of Primera 2023	49,856	-	49,856
<b>TOTAL EXPENDITURES</b>	<u>2,244,245</u>	<u>1,621,862</u>	<u>622,383</u>
Excess of Revenues over (Under) Expenditures	<u>(61,254)</u>	<u>(143,810)</u>	<u>(82,556)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	32,845	32,845
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>6,610,227</u>	<u>32,845</u>	<u>490,116</u>
Net Change in Fund Balance	6,548,973	(110,965)	(6,659,938)
Fund balance - beginning	(58,155)	55,579	113,734
<b>FUND BALANCE - ENDING</b>	<u>\$ 6,490,818</u>	<u>\$ (55,386)</u>	<u>\$ (6,546,204)</u>
			(concluded)

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Border prosecution unit	\$ 828,448	\$ 367,489	\$ (460,959)
Border prosecution unit fy 2024	883,448	25,130	(858,318)
Direct file case system	100,000	-	(100,000)
Test of forensic EVID-DA	80,000	26,267	(53,733)
Veterans court	106,885	97,564	(9,321)
Veterans court fy 2023	-	812	812
Veterans court fy 2024	105,600	4,780	(100,820)
Veteran City SVC fy 2023	200,000	167,059	(32,941)
Veteran City SVC fy 2024	120,000	50,315	(69,685)
<b>TOTAL REVENUES</b>	<u>2,424,381</u>	<u>739,416</u>	<u>(1,684,965)</u>
<b>EXPENDITURES</b>			
Border prosecution unit	828,448	367,490	460,958
Border prosecution unit fy 2024	883,448	25,130	858,318
Direct file case system	100,000	-	100,000
Test of forensic EVID-DA	80,000	26,267	53,733
Veterans court	106,885	97,564	9,321
Veterans court fy 2023	24,335	7,426	16,909
Veterans court fy 2024	105,600	4,780	100,820
Veteran City SVC fy 2023	200,000	167,082	32,918
Veteran City SVC fy 2024	120,000	50,315	69,685
<b>TOTAL EXPENDITURES</b>	<u>2,448,716</u>	<u>746,054</u>	<u>1,702,662</u>
Excess of Revenues over (Under) Expenditures	<u>(24,335)</u>	<u>(6,638)</u>	<u>17,697</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	24	24
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>7,297,478</u>	<u>24</u>	<u>24</u>
Net Change in Fund Balance	7,273,143	(6,614)	17,721
Fund balance - beginning	37,165	24,335	(12,830)
<b>FUND BALANCE - ENDING</b>	<u>\$ 7,310,308</u>	<u>\$ 17,721</u>	<u>\$ (7,292,587)</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Chapter 19 funds	\$ 45,419	\$ 26,009	\$ (19,410)
<b>TOTAL REVENUES</b>	<u>45,419</u>	<u>26,009</u>	<u>(19,410)</u>
<b>EXPENDITURES</b>			
Chapter 19 funds	45,419	31,171	14,248
<b>TOTAL EXPENDITURES</b>	<u>45,419</u>	<u>31,171</u>	<u>14,248</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>(5,162)</u>	<u>(5,162)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(5,162)	(5,162)
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ (5,162)</u>	<u>\$ (5,162)</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Alert	\$ 2,608	\$ 2,243	\$ (365)
Body armor CCSO fy24	24,081	-	(24,081)
Body armor grant park rangers fy23	23,216	23,216	-
Body worn camera	96,694	96,694	-
Bullet-resistant shield fy23	298,286	52,329	(245,957)
Cops hiring program 2017	689,440	73,387	(616,053)
Cops 2020-2023	929,012	318,301	(610,711)
JAG 2019	14,253	-	(14,253)
JAG 2020	11,938	731	(11,207)
JAG 2021	13,123	5,569	(7,554)
JAG 2022	13,245	9,144	(4,101)
LBSP CCCPCT4 FY22	18,090	18,086	(4)
LBSP CCPR FY23	10,000	9,735	(265)
LBSP CCPR FY24	10,000	-	(10,000)
LBSP CCSO FY23	65,328	38,770	(26,558)
LBSP CCSO FY24	65,000	-	(65,000)
Operation stone garden 2020	1,379,128	223,627	(1,155,501)
Operation stone garden 2021	1,482,350	459,787	(1,022,563)
Operation stone garden 2022	1,572,705	504,295	(1,068,410)
Operation stone garden 2021 CCDA	122,886	47,305	(75,581)
Operation stone garden 2021 CCDA	143,410	66,571	(76,839)
<b>TOTAL REVENUES</b>	<u>6,984,793</u>	<u>1,949,790</u>	<u>(5,035,003)</u>
<b>EXPENDITURES</b>			
Alerrt	2,608	2,243	365
Body armor CCSO fy24	24,081	-	24,081
Body armor grant park rangers fy23	23,216	23,216	-
Body worn camera	143,933	142,179	1,754
Bullet-resistant shield fy23	298,286	52,329	245,957
Cops 2020-2023	929,012	318,301	610,711
Cops hiring program 2017	689,440	97,850	591,590
JAG 2019	14,253	-	14,253
JAG 2020	11,938	731	11,207
JAG 2021	13,123	5,569	7,554
JAG 2022	13,245	9,144	4,101
LBSP CCCPCT4 FY22	18,090	18,086	4
LBSP CCPR FY23	10,000	9,735	265
LBSP CCPR FY24	10,000	-	10,000
LBSP CCSO FY23	65,328	38,770	26,558
LBSP CCSO FY24	65,000	-	65,000
Operation stone garden 2020	1,379,128	223,627	1,155,501
Operation stone garden 2021	1,482,350	459,787	1,022,563
Operation stone garden 2022	1,572,705	504,295	1,068,410
Operation stone garden 2021 CCDA	122,886	47,305	75,581
Operation stone garden 2021 CCDA	143,410	66,571	76,839
<b>TOTAL EXPENDITURES</b>	<u>7,032,032</u>	<u>2,019,738</u>	<u>5,012,294</u>
Excess of Revenues over (Under) Expenditures:	<u>(47,239)</u>	<u>(69,948)</u>	<u>(22,709)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	69,948	69,948
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>69,948</u>	<u>69,948</u>
Net Change in Fund Balance	(47,239)	-	47,239
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ (47,239)</u>	<u>\$ -</u>	<u>\$ 47,239</u>

**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, 2023**

<b>REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
Austin area HIDTA task force - 2023 grant	\$ 94,520	\$ -	\$ (94,520)
Austin area HIDTA task force - 2022 grant	164,047	26,820	(137,227)
Austin area HIDTA task force - 2021 grant	197,787	20,487	(177,300)
Austin area HIDTA task force - 2020 grant	132,581	1,000	(131,581)
Austin area HIDTA task force - 2019 grant	88,825	-	(88,825)
Brownsville HIDTA task force - 2023 grant	236,298	57,839	(178,459)
Brownsville HIDTA task force - 2022 grant	235,049	135,679	(99,370)
Brownsville HIDTA task force - 2021 grant	234,592	55,836	(178,756)
Brownsville HIDTA task force - 2020 grant	242,179	6,629	(235,550)
Brownsville HIDTA task force - 2019 grant	270,005	-	(270,005)
Directors admin support element - 2023 grant	621,407	24,441	(596,966)
Directors admin support element - 2022 grant	465,496	331,169	(134,327)
Directors admin support element - 2021 grant	638,513	36,778	(601,735)
Directors admin support element - 2020 grant	446,658	328,188	(118,470)
Directors admin support element - 2019 grant	1,026,103	-	(1,026,103)
Domestic highway enforcement - 2023 grant	14,000	-	(14,000)
Domestic highway enforcement - 2022 grant	35,400	29,286	(6,114)
Domestic highway enforcement - 2021 grant	53,400	172	(53,228)
EE STX hidta support services - 2021 grant	113,000	63,977	(49,023)
EE STX hidta support services - 2020 grant	115,481	90,706	(24,775)
ET STX hidta support svcs - 2022 grant	330,271	83,220	(247,051)
ET STX hidta support svcs - 2021 grant	375,500	121,917	(253,583)
ET STX hidta support svcs - 2020 grant	556,678	191,000	(365,678)
National emerging threats -2021 grant	74,769	23,217	(51,552)
National marijuana initiative - 2023 grant	45,900	34,937	(10,963)
National marijuana initiative - 2022 grant	55,000	38,220	(16,780)
National marijuana initiative - 2021 grant	51,000	-	(51,000)
Laredo DEA HIDTA TF - 2023 grant	52,214	-	(52,214)
Laredo DEA HIDTA TF - 2022 grant	52,214	-	(52,214)
Laredo DEA HIDTA TF - 2021 grant	60,714	54,316	(6,398)
Laredo DEA HIDTA TF - 2020 grant	28,700	28,700	-
Laredo intelligence support crt - 2023 grant	116,608	14,937	(101,671)
Laredo intelligence support crt - 2022 grant	118,734	90,112	(28,622)
Laredo intelligence support crt - 2021 grant	164,665	17,984	(146,681)
Laredo intelligence support crt - 2020 grant	130,543	13,115	(117,428)
McAllen DEA HIDTA task force - 2023 grant	47,483	12,852	(34,631)
McAllen DEA HIDTA task force - 2022 grant	86,352	34,675	(51,677)
McAllen DEA HIDTA task force - 2021 grant	58,704	-	(58,704)
McAllen DEA HIDTA task force - 2020 grant	3,853	-	(3,853)
ORS STX HIDTA support svcs - 2020 grant	41,250	-	(41,250)
Overdose response strategy - 2023 grant	10,200	10,000	(200)
Overdose response strategy - 2022 grant	31,948	262	(31,686)
Overdose response strategy - 2021 grant	10,000	10,000	-
Prevention & demand reduction - 2019 grant	101,917	-	(101,917)
Rio Grande Valley HIDTA TF - 2023 grant	185,023	65,105	(119,918)
Rio Grande Valley HIDTA TF - 2022 grant	180,158	120,110	(60,048)
Rio Grande Valley HIDTA TF - 2021 grant	191,504	1,029	(190,475)
Rio Grande Valley HIDTA TF - 2019 grant	206,490	-	(206,490)
San Antonio DEA task force -2023 grant	67,883	3,308	(64,575)
San Antonio DEA task force -2022 grant	93,037	45,755	(47,282)
San Antonio DEA task force -2021 grant	81,177	14,743	(66,434)
San Antonio DEA task force -2020 grant	136,926	22,182	(114,744)
San Antonio DEA task force -2019 grant	97,806	-	(97,806)

(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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES - (continued)</b>			
SI STX HIDTA support svcs - 2019 grant	\$ 266,282	\$ 31,762	\$ (234,520)
SP prevention & demand reduction - 2019 grant	206,871	-	(206,871)
SP STX prevention initiative - 2021 grant	80,300	30,157	(50,143)
STX financial crimes initiative - 2022 grant	26,422	23,185	(3,237)
STX financial crimes initiative - 2020 grant	29,745	935	(28,810)
STX HIDTA information tech - 2023 grant	107,536	17	(107,519)
STX HIDTA information tech - 2022 grant	105,405	68,570	(36,835)
STX HIDTA information tech - 2021 grant	104,624	11,087	(93,537)
STX HIDTA information tech - 2020 grant	57,428	10,799	(46,629)
STX HIDTA intelligence center - 2023 grant	126,412	43,104	(83,308)
STX HIDTA intelligence center - 2022 grant	309,122	151,933	(157,189)
STX HIDTA intelligence center - 2021 grant	170,106	-	(170,106)
STX HIDTA intelligence center - 2020 grant	151,493	1,946	(149,547)
STX HIDTA intelligence center - 2019 grant	155,283	-	(155,283)
STX HIDTA support services - 2023 grant	618,899	9,448	(609,451)
STX HIDTA support services - 2022 grant	462,733	156,496	(306,237)
STX HIDTA support services - 2021 grant	310,134	28,452	(281,682)
STX HIDTA support services - 2020 grant	613,383	35,767	(577,616)
STX HIDTA support services - 2019 grant	427,917	-	(427,917)
STX prevention initiative - 2023 grant	139,851	-	(139,851)
STX prevention initiative - 2022 grant	137,765	53,073	(84,692)
STX prevention initiative - 2021 grant	162,000	74,722	(87,278)
STX prevention initiative - 2020 grant	138,479	17,390	(121,089)
STX training initiative - 2023 grant	176,939	543	(176,396)
STX training initiative - 2022 grant	168,350	99,886	(68,464)
STX training initiative - 2021 grant	202,524	51,476	(151,048)
Unified narc intel task force - 2023 grant	494,242	55,743	(438,499)
Unified narc intel task force - 2022 grant	494,242	359,517	(134,725)
Unified narc intel task force - 2021 grant	494,242	-	(494,242)
Unified narc intel task force - 2020 grant	496,548	644	(495,904)
White Sands HIDTA task force - 2023 grant	206,034	39,107	(166,927)
White Sands HIDTA task force - 2022 grant	256,982	152,988	(103,994)
White Sands HIDTA task force - 2021 grant	200,207	-	(200,207)
White Sands HIDTA task force - 2020 grant	238,773	15,944	(222,829)
<b>TOTAL REVENUES</b>	<b>17,607,835</b>	<b>3,785,394</b>	<b>(13,822,441)</b>
<b>EXPENDITURES</b>			
Austin area HIDTA task force - 2023 grant	94,520	-	94,520
Austin area HIDTA task force - 2022 grant	164,047	27,692	136,355
Austin area HIDTA task force - 2021 grant	197,787	19,615	178,172
Austin area HIDTA task force - 2020 grant	132,581	1,000	131,581
Austin area HIDTA task force - 2019 grant	88,825	-	88,825
Brownsville HIDTA task force - 2023 grant	236,298	57,839	178,459
Brownsville HIDTA task force - 2022 grant	235,049	135,679	99,370
Brownsville HIDTA task force - 2021 grant	234,592	55,836	178,756
Brownsville HIDTA task force - 2020 grant	242,179	6,629	235,550
Brownsville HIDTA task force - 2019 grant	270,005	-	270,005
Directors admin support element - 2023 grant	621,407	24,441	596,966
Directors admin support element - 2022 grant	465,496	331,169	134,327
Directors admin support element - 2021 grant	638,513	36,778	601,735
Directors admin support element - 2020 grant	446,658	328,188	118,470
Directors admin support element - 2019 grant	1,026,103	-	1,026,103

(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, 2023**

<b>EXPENDITURES - (continued)</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
Domestic highway enforcement - 2023 grant	14,000	-	14,000
Domestic highway enforcement - 2022 grant	\$ 35,400	\$ 29,286	\$ 6,114
Domestic highway enforcement - 2021 grant	53,400	172	53,228
EE STX hidta support services - 2021 grant	113,000	63,977	49,023
EE STX hidta support services - 2020 grant	115,481	90,706	24,775
ET STX hidta support svcs - 2022 grant	330,271	83,220	247,051
ET STX hidta support svcs - 2021 grant	375,500	121,917	253,583
ET STX hidta support svcs - 2020 grant	556,678	191,000	365,678
National emerging threats - 2021 grant	74,769	23,217	51,552
National marijuana initiative - 2023 grant	45,900	34,937	10,963
National marijuana initiative - 2022 grant	55,000	38,220	16,780
National marijuana initiative - 2021 grant	51,000	-	51,000
Laredo DEA HIDTA TF - 2023 grant	52,214	-	52,214
Laredo DEA HIDTA TF - 2022 grant	52,214	-	52,214
Laredo DEA HIDTA TF - 2021 grant	60,714	54,316	6,398
Laredo DEA HIDTA TF - 2020 grant	28,700	28,700	-
Laredo intelligence support crt - 2023 grant	116,608	14,937	101,671
Laredo intelligence support crt - 2022 grant	118,734	90,112	28,622
Laredo intelligence support crt - 2021 grant	164,665	17,984	146,681
Laredo intelligence support crt - 2020 grant	130,543	13,115	117,428
McAllen DEA HIDTA task force - 2023 grant	47,483	12,852	34,631
McAllen DEA HIDTA task force - 2022 grant	86,352	34,675	51,677
McAllen DEA HIDTA task force - 2021 grant	58,704	-	58,704
McAllen DEA HIDTA task force - 2020 grant	3,853	-	3,853
ORS STX HIDTA support svcs - 2020 grant	41,250	-	41,250
Overdose Response Strategy - 2023 grant	10,200	10,000	200
Overdose response strategy - 2022 grant	31,948	262	31,686
Overdose response strategy - 2021 grant	10,000	10,000	-
Prevention & demand reduction - 2019 grant	101,917	-	101,917
San Antonio DEA task force -2023 grant	185,023	65,105	119,918
San Antonio DEA task force -2022 grant	180,158	120,110	60,048
San Antonio DEA task force -2021 grant	191,504	1,029	190,475
Rio Grande Valley HIDTA TF - 2019 grant	206,490	-	206,490
San Antonio DEA task force -2023 grant	67,883	3,308	64,575
San Antonio DEA task force -2022 grant	93,037	45,755	47,282
San Antonio DEA task force -2021 grant	81,177	14,743	66,434
San Antonio DEA task force -2020 grant	136,926	22,182	114,744
San Antonio DEA task force -2019 grant	97,806	-	97,806
SI STX HIDTA support svcs - 2019 grant	266,282	31,762	234,520
SP prevention & demand reduction - 2019 grant	206,871	-	206,871
SP STX prevention initiative - 2021 grant	80,300	30,157	50,143
STX financial crimes initiative - 2022 grant	26,422	23,185	3,237
STX financial crimes initiative - 2020 grant	29,745	935	28,810
STX HIDTA information tech - 2023 grant	107,536	17	107,519
STX HIDTA information tech - 2022 grant	105,405	68,570	36,835
STX HIDTA information tech - 2021 grant	104,624	11,087	93,537
STX HIDTA information tech - 2020 grant	57,428	10,799	46,629
STX HIDTA intelligence center - 2023 grant	126,412	43,104	83,308
STX HIDTA intelligence center - 2022 grant	309,122	151,933	157,189
STX HIDTA intelligence center - 2021 grant	170,106	-	170,106
STX HIDTA intelligence center - 2020 grant	151,493	1,946	149,547
STX HIDTA intelligence center - 2019 grant	155,283	-	155,283
STX HIDTA support services - 2023 grant	618,899	9,448	609,451

(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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>EXPENDITURES - (continued)</b>			
STX HIDTA support services - 2022 grant	462,733	156,496	306,237
STX HIDTA support services - 2021 grant	\$ 310,134	\$ 28,452	\$ 281,682
STX HIDTA support services - 2020 grant	613,383	35,767	577,616
STX HIDTA support services - 2019 grant	427,917	-	427,917
STX prevention initiative - 2023 grant	139,851	-	139,851
STX prevention initiative - 2022 grant	137,765	53,073	84,692
STX prevention initiative - 2021 grant	162,000	74,722	87,278
STX prevention initiative - 2020 grant	138,479	17,390	121,089
STX training initiative - 2023 grant	176,939	543	176,396
STX training initiative - 2022 grant	168,350	99,886	68,464
STX training initiative - 2021 grant	202,524	51,476	151,048
Unified narc intel task force - 2023 grant	494,242	55,743	438,499
Unified narc intel task force - 2022 grant	494,242	359,517	134,725
Unified narc intel task force - 2021 grant	494,242	-	494,242
Unified narc intel task force - 2020 grant	496,548	644	495,904
White Sands HIDTA task force - 2023 grant	206,034	39,107	166,927
White Sands HIDTA task force - 2022 grant	256,982	152,988	103,994
White Sands HIDTA task force - 2021 grant	200,207	-	200,207
White Sands HIDTA task force - 2020 grant	238,773	15,944	222,829
<b>TOTAL EXPENDITURES</b>	<u>17,607,835</u>	<u>3,785,394</u>	<u>13,822,441</u>
Excess of Revenues over (Under) Expenditures	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
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	3,472	3,472	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 3,472</u>	<u>\$ 3,472</u>	<u>\$ -</u>

(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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Covid-19 response	\$ 426,131	\$ 33,193	\$ (392,938)
Covid-19 response part II	437,306	25,491	(411,815)
Naccho grant	250,000	49,198	(200,802)
Covid-19 immunization grant	753,055	148,532	(604,523)
Covid-19 immunization grant II	1,391,505	228,599	(1,162,906)
Naccho bloc covid +	100,000	10,810	(89,190)
Naccho disabilities grant	75,000	2,448	(72,552)
PH workforce grant	1,560,000	274,109	(1,285,891)
HRSA budget	140,000	67,676	(72,324)
HRSA - better health funds	11,111	2,001	(9,110)
PH infrastructure grant	2,028,919	54,028	(1,974,891)
Covid-19 health disparities	500,000	175,103	(324,897)
TCDD vaccine access	15,000	6,960	(8,040)
Naccho covid/rim	46,708	-	(46,708)
IDCU/SUR	275,374	-	(275,374)
IDCU/SUR	144,232	131,616	(12,616)
IDCU/SUR	137,687	9,639	(128,048)
IDCU/covid-19	199,273	1,570	(197,703)
IDCU/covid expansion funding	249,091	139,703	(109,388)
<b>TOTAL REVENUES</b>	<u>8,740,392</u>	<u>1,360,676</u>	<u>(7,379,716)</u>
<b>EXPENDITURES</b>			
Border health issues	-	62	(62)
Covid-19 response	426,131	33,194	392,937
Covid-19 response part II	437,306	25,491	411,815
Naccho grant	250,000	49,198	200,802
Covid-19 immunization grant	753,055	148,532	604,523
Covid-19 immunization grant II	1,391,505	228,599	1,162,906
Naccho bloc covid +	100,000	10,810	89,190
Naccho disabilities	75,000	2,448	72,552
PH workforce grant	1,560,000	274,109	1,285,891
HRSA budget	140,000	67,676	72,324
HRSA - better health funds	11,111	2,001	9,110
PH infrastructure grant	2,028,919	54,028	1,974,891
Covid-19 health disparities	500,000	175,103	324,897
TCDD vaccine access	15,000	6,983	8,017
Naccho covid/rim	46,708	-	46,708
IDCU/SUR	275,374	-	275,374
IDCU/SUR	144,232	131,616	12,616
IDCU/SUR	137,687	9,639	128,048
IDCU/covid-19	199,273	1,570	197,703
IDCU/covid expansion funding	249,091	139,703	109,388
<b>TOTAL EXPENDITURES</b>	<u>8,740,392</u>	<u>1,360,762</u>	<u>7,379,630</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>(86)</u>	<u>(86)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	62	62
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>62</u>	<u>62</u>
Net Change in Fund Balance	-	(24)	(24)
Fund balance - beginning	10,988	10,988	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 10,988</u>	<u>\$ 10,964</u>	<u>\$ (24)</u>

**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, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
FEMA-Texas covid-19 pandemic	\$ -	\$ 8,192	\$ 8,192
FEMA-Winter Weather Event 4586DR-TX	-	946	946
Interest income	-	20,148	20,148
<b>TOTAL REVENUES</b>	<u>-</u>	<u>29,286</u>	<u>29,286</u>
<b>EXPENDITURES</b>			
FEMA-PA program fl00 xfers in	-	848	(848)
FEMA-Texas covid-19 pandemic	-	8,569	(8,569)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>9,417</u>	<u>(9,417)</u>
Excess of Revenues over (Under) Expenditures	-	19,869	19,869
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	1,786	1,786
Transfers (out)	-	(1,506)	(1,506)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>280</u>	<u>280</u>
Net Change in Fund Balance	-	20,149	20,149
Fund balance - beginning	-	2,654	2,654
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 22,803</u>	<u>\$ 22,803</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
GET PHIT	\$ 20,000	\$ -	\$ (20,000)
Immunization / locals	347,500	315,273	(32,227)
Immunization / locals	337,500	15,941	(321,559)
Emerg leaders in public health	124,938	2,373	(122,565)
PHEP CPS/hazards	-	16,207	16,207
PHEP	393,795	219,393	(174,402)
PHEP	393,795	81,380	(312,415)
RLSS-LPHS	78,428	62,781	(15,647)
RLSS-LPHS	78,428	1,898	(76,530)
PRO INC-IMM	-	9,038	9,038
Immunization program income	53,722	75,982	22,260
Immunization program income	-	3,732	3,732
<b>TOTAL REVENUES</b>	<u>1,828,106</u>	<u>803,998</u>	<u>(1,024,108)</u>
<b>EXPENDITURES</b>			
TDH immunization action plan	-	402	(402)
Health IMM local fb	120,000	7,225	112,775
GET PHIT	20,000	-	20,000
Immunization / locals	347,500	324,406	23,094
Immunization / locals	337,500	15,941	321,559
Emerg leaders in public health	124,938	2,373	122,565
PHEO	393,795	242,937	150,858
PHEP	393,795	89,517	304,278
RLSS-LPHS	78,428	62,781	15,647
RLSS-LPHS	78,428	1,898	76,530
Immunization program income	53,722	50,694	3,028
Immunization program income	-	2,731	(2,731)
<b>TOTAL EXPENDITURES</b>	<u>1,948,106</u>	<u>800,905</u>	<u>1,147,201</u>
Excess of Revenues over (Under) Expenditures	<u>(120,000)</u>	<u>3,093</u>	<u>123,093</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	32,084	32,084
Transfers (out)	-	(16,207)	(16,207)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>15,877</u>	<u>15,877</u>
Net Change in Fund Balance	(120,000)	18,970	138,970
Fund balance - beginning	88,296	88,296	-
<b>FUND BALANCE - ENDING</b>	<u>\$ (31,704)</u>	<u>\$ 107,266</u>	<u>\$ 138,970</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Crime victims assistance	\$ 653,572	\$ 566,601	\$ (86,971)
Crime victims assistance	-	1,731	1,731
Savins vine	26,978	-	(26,978)
VAWA fy 2023	25,256	23,257	(1,999)
VAWA fy24	-	2,479	2,479
<b>TOTAL REVENUES</b>	<u>705,806</u>	<u>594,068</u>	<u>(111,738)</u>
Crime victim assistance	-	1,264	(1,264)
Crime victims assistance	65,357	566,602	(501,245)
Savins vine	26,978	-	26,978
VAWA fy 2023	25,256	34,081	(8,825)
VAWA fy24	-	3,541	(3,541)
<b>TOTAL EXPENDITURES</b>	<u>117,591</u>	<u>605,488</u>	<u>(487,897)</u>
Excess of Revenues over (Under) Expenditures	<u>588,215</u>	<u>(11,420)</u>	<u>(599,635)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	11,886	11,886
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>11,886</u>	<u>11,886</u>
Net Change in Fund Balance	588,215	466	(587,749)
Fund balance - beginning	(184,713)	5,294	190,007
<b>FUND BALANCE - ENDING</b>	<u>\$ 403,502</u>	<u>\$ 5,760</u>	<u>\$ (397,742)</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
TB state	\$ 333,347	\$ 256,117	\$ (77,230)
TB state	277,927	13,059	(264,868)
TB federal	193,938	59,742	(134,196)
TB federal	186,152	115,301	(70,851)
TB federal	186,152	12,795	(173,357)
<b>TOTAL REVENUES</b>	<u>1,177,516</u>	<u>457,014</u>	<u>(720,502)</u>
<b>EXPENDITURES</b>			
TB state	333,347	256,117	77,230
TB state	277,927	13,059	264,868
TB federal	193,938	59,742	134,196
TB federal	186,152	115,301	70,851
TB federal	186,152	12,795	173,357
<b>TOTAL EXPENDITURES</b>	<u>1,177,516</u>	<u>457,014</u>	<u>720,502</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	-	-	-
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	(36)	(36)	-
<b>FUND BALANCE - ENDING</b>	<u>\$ (36)</u>	<u>\$ (36)</u>	<u>-</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Sewer and water improvements	\$ 1,217,627	\$ 711,174	\$ (506,453)
Central estates W&S improvements	275,000	972	(274,028)
Olmito water improvement	1,230,981	788,613	(442,368)
<b>TOTAL REVENUES</b>	<u>2,723,608</u>	<u>1,500,759</u>	<u>(1,222,849)</u>
<b>EXPENDITURES</b>			
Sewer and water improvements	1,217,627	711,174	506,453
Central estates w&s improvements	275,000	972	274,028
Olmito water improvement	1,230,981	788,613	442,368
<b>TOTAL EXPENDITURES</b>	<u>2,723,608</u>	<u>1,500,759</u>	<u>1,222,849</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	-	-	-
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>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Grant "S" PREV & INTERV demo	\$ 124,792	\$ 108,613	\$ (16,179)
Grant "s"	124,792	7,341	(117,451)
Title IV-E Enhancement	-	144,507	144,507
Border project	24,954	22,781	(2,173)
Border justice project	24,954	2,106	(22,848)
Harlingen outreach center	-	900	900
Interest income	-	141,030	141,030
<b>TOTAL REVENUES</b>	<u>299,492</u>	<u>427,278</u>	<u>127,786</u>
<b>EXPENDITURES</b>			
Grant "S" PREV & INTERV demo	124,792	108,613	16,179
Grant "s"	124,792	7,341	117,451
Title IV-E Enhancement	646,103	40,841	605,262
Border project	24,954	22,781	2,173
Border justice project	24,954	2,106	22,848
Title IV-E reimbursement	1,000,000	10,540	989,460
Harlingen outreach center	90,463	8,510	81,953
<b>TOTAL EXPENDITURES</b>	<u>2,036,058</u>	<u>200,732</u>	<u>1,835,326</u>
Excess of Revenues over (Under) Expenditures	<u>(1,736,566)</u>	<u>226,546</u>	<u>1,963,112</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,736,566)	226,546	1,963,112
Fund balance - beginning	(184,011)	3,109,188	3,293,199
<b>FUND BALANCE - ENDING</b>	<u>\$ (1,920,577)</u>	<u>\$ 3,335,734</u>	<u>\$ 5,256,311</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**SELF HELP CENTERS FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Colonia self help center proj	\$ 700,000	\$ 145,172	\$ (554,828)
Interest income	-	-	-
<b>TOTAL REVENUES</b>	<u>700,000</u>	<u>145,172</u>	<u>(554,828)</u>
<b>EXPENDITURES</b>			
Colonia self help center proj	700,000	145,172	554,828
<b>TOTAL EXPENDITURES</b>	<u>700,000</u>	<u>145,172</u>	<u>554,828</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	-	-	-
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>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Intergovernmental revenues	\$ 10,092,776	\$ 6,893,636	\$ (3,199,140)
Interest income	-	43,989	43,989
<b>TOTAL REVENUES</b>	<u>10,092,776</u>	<u>6,937,625</u>	<u>(3,155,151)</u>
<b>EXPENDITURES</b>			
Administrative cost	809,341	522,604	286,737
Program services	9,283,435	6,371,032	2,912,403
<b>TOTAL EXPENDITURES</b>	<u>10,092,776</u>	<u>6,893,636</u>	<u>3,199,140</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>43,989</u>	<u>43,989</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	43,989	43,989
Fund balance - beginning	-	63,637	63,637
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 107,626</u>	<u>\$ 107,626</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, 2023**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
<b>REVENUES</b>			
Mariposa drainage proj phase I	\$ -	\$ 164,332	\$ 164,332
Paso Real phase II	1,102,636	374,044	(728,592)
Interest income	-	-	-
<b>TOTAL REVENUES</b>	<u>1,102,636</u>	<u>538,376</u>	<u>(564,260)</u>
<b>EXPENDITURES</b>			
Mariposa drainage proj phase I	-	148,788	(148,788)
Paso Real phase II	1,470,181	178,965	1,291,216
<b>TOTAL EXPENDITURES</b>	<u>1,470,181</u>	<u>327,753</u>	<u>1,142,428</u>
Excess of Revenues over (Under) Expenditures	<u>(367,545)</u>	<u>210,623</u>	<u>578,168</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	367,545	273,470	(94,075)
Transfers (out)	-	(484,098)	(484,098)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>367,545</u>	<u>(210,628)</u>	<u>(578,173)</u>
Net Change in Fund Balance	-	(5)	(5)
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ (5)</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Youth offender divert court fund (197th district court)	\$ 1,528	\$ 4,447	\$ 2,919
Divert court fund (445th district court)	18,733	14,686	(4,047)
ADC DGP DOJ divert court grant FY22	114,963	75,102	(39,861)
OOG divert court grant FY23	162,640	151,411	(11,229)
OOG divert court grant FY24	154,677	12,115	(142,562)
TIDC juv. pub. def. men. hlth. expans. imp. grant FY22	-	54,950	54,950
TIDC juv. pub. def. men. hlth. expans. imp. grant FY23	-	37,704	37,704
<b>TOTAL REVENUES</b>	<u>452,541</u>	<u>350,415</u>	<u>(102,126)</u>
<b>EXPENDITURES</b>			
Youth offender divert court fund (197th district court)	1,528	1,489	39
Divert court fund (445th district court)	83,406	13,456	69,950
ADC DGP DOJ divert court grant FY22	153,284	100,137	53,147
OOG divert court grant FY23	162,640	151,411	11,229
OOG divert court grant FY24	154,677	12,115	142,562
TIDC juv. pub. def. men. hlth. expans. imp. grant FY22	-	76,559	(76,559)
TIDC juv. pub. def. men. hlth. expans. imp. grant FY23	-	62,840	(62,840)
<b>TOTAL EXPENDITURES</b>	<u>555,535</u>	<u>418,007</u>	<u>137,528</u>
Excess of Revenues over (Under) Expenditures	<u>(102,994)</u>	<u>(67,592)</u>	<u>35,402</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	38,321	71,779	33,458
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>38,321</u>	<u>71,779</u>	<u>33,458</u>
Net Change in Fund Balance	(64,673)	4,187	68,860
Fund balance - beginning	22,209	22,209	-
<b>FUND BALANCE - ENDING</b>	<u>\$ (42,464)</u>	<u>\$ 26,396</u>	<u>\$ 68,860</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
JJAEP state funded	\$ 1,710,000	\$ 1,633,914	\$ (76,086)
JJAEP state mandated/funded	1,710,000	206,658	(1,503,342)
JJAEP mandated funds	78,054	716	(77,338)
BISD probation officers	140,000	128,644	(11,356)
BISD probation officers	-	9,090	9,090
SBISD probation officers	50,000	46,796	(3,204)
SBISD probation officers	35,004	2,188	(32,816)
HCISD probation officers	82,500	71,550	(10,950)
HCISD probation officers	-	6,167	6,167
JJAEP discretionary	198,676	7,200	(191,476)
JJAEP discretionary	194,746	6,745	(188,001)
<b>TOTAL REVENUES</b>	<u>4,198,980</u>	<u>2,119,668</u>	<u>(2,079,312)</u>
<b>EXPENDITURES</b>			
JJAEP state funded	1,710,000	1,633,914	76,086
JJAEP state mandated/funded	1,710,000	206,658	1,503,342
JJAEP mandated funds	78,054	716	77,338
BISD probation officers	140,000	128,644	11,356
BISD probation officers	-	9,090	(9,090)
SBISD probation officers	50,000	46,796	3,204
SBISD probation officers	35,004	2,188	32,816
HCISD probation officers	82,500	71,550	10,950
HCISD probation officers	-	6,167	(6,167)
JJAEP discretionary	198,676	47,281	151,395
JJAEP discretionary	194,746	6,745	188,001
<b>TOTAL EXPENDITURES</b>	<u>4,198,980</u>	<u>2,159,749</u>	<u>2,039,231</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>(40,081)</u>	<u>(40,081)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	40,081	40,081
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>40,081</u>	<u>40,081</u>
Net Change in Fund Balance	-	-	-
Fund balance - beginning	3,262,440	78,111	(3,184,329)
<b>FUND BALANCE - ENDING</b>	<u>\$ 3,262,440</u>	<u>\$ 78,111</u>	<u>\$ (3,184,329)</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Juvenile probation commissior	\$ -	\$ 21,664	\$ 21,664
Pre residential detention	235,121	114,078	(121,043)
Post residential detention	222,510	67,823	(154,687)
Regionalization grant "R"	433,500	109,886	(323,614)
Regionalization diversion ALI	433,500	4,539	(428,961)
Grant R-DSA	412,649	293,951	(118,698)
Regionalization grant R-DSA	-	22,717	22,717
Detention center revenue	-	55,680	55,680
Forensic treatment program	52,500	-	(52,500)
PREA	10,768	10,768	-
Boot camp revenue	-	10,105	10,105
State aid grant "A"	2,663,083	2,470,668	(192,415)
State aid "A"	3,231,743	161,240	(3,070,503)
Local fee revenue	-	17,130	17,130
Juvenile probation	-	600	600
Grant "M"	107,163	98,002	(9,161)
Special needs divisionary	-	7,490	7,490
Salary adjustment grant	-	3,627	3,627
VP - vocational pilot	114,486	104,033	(10,453)
Vocational pilot (directed grant)	-	3,778	3,778
RN - risk and needs assessment	22,840	-	(22,840)
Risk and needs assessment grant	23,982	23,982	-
Life/brave revenue	3,000	2,705	(295)
DSA re-build enhancement	129,780	75,164	(54,616)
DSA re-build enhancement	-	7,881	7,881
Interest income	-	68,902	68,902
<b>TOTAL REVENUES</b>	<u>8,096,625</u>	<u>3,756,413</u>	<u>(4,340,212)</u>
<b>EXPENDITURES</b>			
Pre residential detention	235,121	114,078	121,043
Post residential detention	222,510	67,823	154,687
Regionalization grant "R"	433,500	109,886	323,614
Regionalization diversion ALI	433,500	4,539	428,961
Grant R-DSA	412,649	293,951	118,698
Regionalization grant R-DSA	-	22,717	(22,717)
Detention center revenue	346,918	52,568	294,350
Forensic treatment program	52,500	-	52,500
PREA	10,768	10,768	-
Boot camp revenue	588,427	50,070	538,357
State aid grant "A"	2,663,083	2,470,668	192,415
State aid "A"	3,231,743	161,240	3,070,503
Local fee revenue	150,577	11,311	139,266
Juvenile probation	140	-	140
Grant "M"	107,163	98,002	9,161
Special needs divisionary	-	7,490	(7,490)
Salary adjustment grant	-	3,627	(3,627)
VP - vocational pilot	114,486	104,033	10,453
Vocational pilot (directed grant)	-	3,778	(3,778)
RN - risk and needs assessment	22,840	-	22,840
Risk and needs assessment grant	23,982	23,982	-
Life/brave revenue	3,000	2,705	295
DSA re-build enhancement	163,338	-	163,338
DSA re-build enhancement	129,780	75,164	54,616
DSA re-build enhancement	-	7,881	(7,881)
<b>TOTAL EXPENDITURES</b>	<u>9,346,025</u>	<u>3,696,281</u>	<u>5,649,744</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,249,400)</u>	<u>60,132</u>	<u>1,309,532</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,249,400)	60,132	1,309,532
Fund balance - beginning	1,249,400	1,941,514	692,114
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 2,001,646</u>	<u>\$ 2,001,646</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Community based trmnt svcs	\$ 50,070	\$ 30,028	\$ (20,042)
Community based trmnt svcs	-	3,393	3,393
A.C.T. juvenile specialty court	146,806	81,234	(65,572)
Victims asst for families	66,815	47,637	(19,178)
<b>TOTAL REVENUES</b>	<u>263,691</u>	<u>162,292</u>	<u>(101,399)</u>
<b>EXPENDITURES</b>			
Community based trmnt svcs	50,070	30,028	20,042
Community based trmnt svcs	-	3,393	(3,393)
A.C.T. juvenile specialty court	146,806	81,234	65,572
Victims asst for families	66,815	47,648	19,167
<b>TOTAL EXPENDITURES</b>	<u>263,691</u>	<u>162,303</u>	<u>101,388</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>(11)</u>	<u>(11)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	11	11
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>11</u>	<u>11</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**  
**TAX ASSESSOR COLLECTOR V.I.T.**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Tax assessor collector VIT	\$ -	\$ -	\$ -
Interest income	-	39,337	39,337
<b>TOTAL REVENUES</b>	<u>-</u>	<u>39,337</u>	<u>39,337</u>
<b>EXPENDITURES</b>			
Tax assessor collector VIT	-	28,795	(28,795)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>28,795</u>	<u>(28,795)</u>
Excess of Revenues over (Under) Expenditures	-	10,542	10,542
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	10,542	10,542
Fund balance - beginning	409,001	409,001	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 409,001</u>	<u>\$ 419,543</u>	<u>\$ 10,542</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ -	\$ 897	\$ 897
<b>TOTAL REVENUES</b>	<u>-</u>	<u>897</u>	<u>897</u>
<b>EXPENDITURES</b>			
District attorney	10,000	8,134	1,866
<b>TOTAL EXPENDITURES</b>	<u>10,000</u>	<u>8,134</u>	<u>1,866</u>
Excess of Revenues over (Under) Expenditures	<u>(10,000)</u>	<u>(7,237)</u>	<u>2,763</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(10,000)	(7,237)	2,763
Fund balance - beginning	-	52,394	52,394
<b>FUND BALANCE - ENDING</b>	<u>\$ (10,000)</u>	<u>\$ 45,157</u>	<u>\$ 55,157</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Pre-trial diversion	\$ 370,000	\$ 622,509	\$ 252,509
Interest income	3,000	16,906	13,906
<b>TOTAL REVENUES</b>	<u>373,000</u>	<u>639,415</u>	<u>266,415</u>
<b>EXPENDITURES</b>			
Pre-trial diversion	546,062	426,658	119,404
<b>TOTAL EXPENDITURES</b>	<u>546,062</u>	<u>426,658</u>	<u>119,404</u>
Excess of Revenues over (Under) Expenditures	<u>(173,062)</u>	<u>212,757</u>	<u>385,819</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(173,062)	212,757	385,819
Fund balance - beginning	746,626	748,423	1,797
<b>FUND BALANCE - ENDING</b>	<u>\$ 573,564</u>	<u>\$ 961,180</u>	<u>\$ 387,616</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Ecotourism Center phase I	\$ 750,000	\$ -	\$ (750,000)
Ecotourism Center phase II	500,000	-	(500,000)
South Texas Ecotourism Center	-	2,793	2,793
Hotel occupancy tax	1,750,000	1,942,452	192,452
Vehicle rental	930,000	1,180,072	250,072
Amphitheater building	150,000	125,682	(24,318)
STEC summer camp	-	2,414	2,414
Interest income	14,000	107,901	93,901
<b>TOTAL REVENUES</b>	<u>4,094,000</u>	<u>3,361,314</u>	<u>(732,686)</u>
<b>EXPENDITURES</b>			
Venue tax fund	567,345	41,438	525,907
Ecotourism Center phase I	750,000	-	750,000
Ecotourism Center phase II	500,000	-	500,000
South Texas Ecotourism Center	3,134,965	457,707	2,677,258
Amphitheater building	560,617	512,294	48,323
STEC summer camp	4,831	3,438	1,393
<b>TOTAL EXPENDITURES</b>	<u>5,517,758</u>	<u>1,014,877</u>	<u>4,502,881</u>
Excess of Revenues over (Under) Expenditures	<u>(1,423,758)</u>	<u>2,346,437</u>	<u>3,770,195</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	29,094	29,094
Transfers (out)	(1,228,811)	(1,228,811)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,228,811)</u>	<u>(1,199,717)</u>	<u>29,094</u>
Net Change in Fund Balance	(2,652,569)	1,146,720	3,799,289
Fund balance - beginning	-	3,152,455	3,152,455
<b>FUND BALANCE - ENDING</b>	<u>\$ (2,652,569)</u>	<u>\$ 4,299,175</u>	<u>\$ 6,951,744</u>



**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Solid waste collection	\$ 1,659	\$ -	\$ (1,659)
Solid waste/street light	327,706	328,834	1,128
Interest income	4,666	10,003	5,337
<b>TOTAL REVENUES</b>	<u>334,031</u>	<u>338,837</u>	<u>4,806</u>
<b>EXPENDITURES</b>			
Solid waste collection	52,495	47,300	5,195
Cameron Park	26,588	26,588	-
Laguna Heights	6,210	6,207	3
Meadow Brooke	3,113	3,113	-
Rancho Grande south	1,783	1,783	-
Saldivar subdivision	1,428	1,362	66
Bent Tree subdivision	11,383	11,370	13
San Carlos subdivision	2,021	2,018	3
La Paloma subdivision	2,335	2,335	-
El Ranchito subdivision	12,158	12,144	14
Las Palmas subdivision	3,503	3,503	-
Paso Real subdivision	9,728	9,728	-
Olmito subdivision	16,381	16,363	18
Valle De Cipres	7,004	7,004	-
San Pedro subdivision	7,829	7,820	9
Olmito Phase Ii subdivision	9,687	9,676	11
El Caribe Estates subdivision	1,085	1,085	-
Rancho Grande South Subdv	67,956	67,880	76
Dakota Estates subdivision	4,025	4,025	-
Iglesia Vieja subdivision	6,832	6,823	9
La Gloria Canal subdivision	12,288	12,274	14
Juan Abrego And Francisca Road	1,168	1,168	-
Lantana Road subdivision	1,945	1,945	-
Summerhill subdivision	4,231	4,227	4
Santa Maria North subdivision	5,720	5,713	7
Luz Del Cielo I&Ii subdivision	13,096	13,083	13
Iglesia Antigua subdivision	4,479	4,475	4
Entanada Loop subdivision	5,578	5,567	11
Longoria and El Rosal subdivision	10,286	10,273	13
Sta Maria/J.E. Solis subdivision	9,439	9,428	11
Puerta Del Cielo subdivision	6,331	6,324	7
Resaca Santa subdivision	16,981	16,429	552
Esquina subdivision	4,217	4,117	100
West Lakeside	11,392	11,027	365
Paso Real Subd section Iv	2,242	2,242	-
Valle Hermosa subdivision	4,465	4,465	-
New Combes hwy road	1,504	1,504	-
Brent Tree Subd. section Viii	1,130	1,130	-
Tamm Ln. Ii subdivision	5,116	5,116	-
Bass Blvd. subdivision Unit 3	5,151	5,151	-
Sunny Skies subdivision	11,693	11,693	-
Campo Real Subd Phase 1	3,113	3,113	-
<b>TOTAL EXPENDITURES</b>	<u>395,109</u>	<u>388,591</u>	<u>6,518</u>
Excess of Revenues over (Under) Expenditures	<u>(61,078)</u>	<u>(49,754)</u>	<u>11,324</u>

(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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(61,078)	(49,754)	11,324
Fund balance - beginning	432,796	432,796	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 371,718</u>	<u>\$ 383,042</u>	<u>\$ 11,324</u>
			(concluded)

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

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

**2024 Certificates of Obligation** – This fund is used to account for projects funded with the issuance of Certificates of Obligation in 2024.

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**PROJECT ROADMAP**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ -	\$ 786	\$ (786)
<b>TOTAL REVENUES</b>	<u>-</u>	<u>786</u>	<u>(786)</u>
<b>EXPENDITURES</b>			
	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	-	786	(786)
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Transfers in	-	-	-
Transfers (out)	-	(786)	(786)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(786)</u>	<u>(786)</u>
Net change in fund balance	-	-	(1,572)
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,572)</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ -	\$ 12	\$ 12
<b>TOTAL REVENUES</b>	<u>-</u>	<u>12</u>	<u>12</u>
<b>EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>12</u>	<u>12</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	-	-	-
Premium on bond issued	-	-	-
Discount on bond	-	-	-
Transfers in	-	-	-
Transfers (out)	-	(12)	(12)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(12)</u>	<u>(12)</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**  
**2014 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ -	\$ 4	\$ 4
<b>TOTAL REVENUES</b>	<u>-</u>	<u>4</u>	<u>4</u>
<b>EXPENDITURES</b>			
	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	-	4	4
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Bond proceeds	-	-	-
Premium on bond issued	-	-	-
Bond discount	-	-	-
Transfers in	-	8	8
Transfers (out)	-	(4)	(4)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>4</u>	<u>4</u>
Net change in fund balance	-	8	8
Fund balance - beginning	-	(8)	(8)
<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**  
**2016 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ -	\$ 2,846	\$ 2,846
<b>TOTAL REVENUES</b>	<u>-</u>	<u>2,846</u>	<u>2,846</u>
<b>EXPENDITURES</b>			
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>2,846</u>	<u>2,846</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	-	-	-
Premium on bonds issued	-	-	-
Discount on bond	-	-	-
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	2,846	2,846
Fund balance - beginning	143,995	143,995	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 143,995</u>	<u>\$ 146,841</u>	<u>\$ 2,846</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ 73,130	\$ 1,085	\$ (72,045)
<b>TOTAL REVENUES</b>	<u>73,130</u>	<u>1,085</u>	<u>(72,045)</u>
<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	11,892	1,588,108
Fiscal agent fees	135,584	-	135,584
<b>TOTAL EXPENDITURES</b>	<u>12,208,714</u>	<u>11,892</u>	<u>12,196,822</u>
Excess of Revenues over (Under) Expenditures	<u>(12,135,584)</u>	<u>(10,807)</u>	<u>12,124,777</u>
<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
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>12,135,584</u>	<u>-</u>	<u>(12,135,584)</u>
Net Change in Fund Balance	-	(10,807)	(10,807)
Fund balance - beginning	66,158	66,158	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 66,158</u>	<u>\$ 55,351</u>	<u>\$ (10,807)</u>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2017 CERTIFICATES OF OBLIGATION - VENUE TAX PROJECT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ -	\$ 1,287	\$ 1,287
<b>TOTAL REVENUES</b>	<u>-</u>	<u>1,287</u>	<u>1,287</u>
<b>EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (Under) Expenditures	<u>-</u>	<u>1,287</u>	<u>1,287</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	-	-	-
Premium on bonds issued	-	-	-
Discount on bond	-	-	-
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	1,287	1,287
Fund balance - beginning	-	65,144	65,144
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 66,431</u>	<u>\$ 66,431</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ 946,065	\$ 593,880	\$ (352,185)
<b>TOTAL REVENUES</b>	<u>946,065</u>	<u>593,880</u>	<u>(352,185)</u>
<b>EXPENDITURES</b>			
Co Series 2019	490,785	-	490,785
South Texas Ecotourism Center	4,000,330	-	4,000,330
Tax Office	14,929	-	14,929
Levee St. Annex	1,160,833	385,005	775,828
Port Isabel Annex	220,000	-	220,000
Lucio Clinic	568,013	-	568,013
Father O'Brien Clinic	330,000	-	330,000
Dancy Building	90,000	-	90,000
Jail Harlingen annex	1,453,368	69,854	1,383,514
Harlingen Annex	451,170	15,384	435,786
Courthouse	300,957	73,828	227,129
San Benito Annex	100,000	11,382	88,618
Darrell Hester	2,913,970	-	2,913,970
La Feria Annex	132,000	-	132,000
Sheriff's Office	384,952	161,926	223,026
Adult Probation	2,566,998	-	2,566,998
Veteran's Bridge construction	4,270,336	296,208	3,974,128
Free trade Bridge construction	2,615,257	37,710	2,577,547
Gateway bridge construction	889,407	-	889,407
Construction R&B project	17,006,691	1,709,054	15,297,637
Engineering	259,775	67,864	191,911
Amphitheater	3,384,410	199,088	3,185,322
Parks	3,315,260	142,888	3,172,372
<b>TOTAL EXPENDITURES</b>	<u>46,919,441</u>	<u>3,170,191</u>	<u>43,749,250</u>
Excess of Revenues over (Under) Expenditures	<u>(45,973,376)</u>	<u>(2,576,311)</u>	<u>43,397,065</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	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>45,973,376</u>	<u>-</u>	<u>(45,973,376)</u>
Net Change in Fund Balance	-	(2,576,311)	(2,576,311)
Fund balance - beginning	-	17,148,979	17,148,979
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 14,572,668</u>	<u>\$ 14,572,668</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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ -	\$ 368,095	\$ (368,095)
<b>TOTAL REVENUES</b>	<u>-</u>	<u>368,095</u>	<u>(368,095)</u>
<b>EXPENDITURES</b>			
Co Series 2021	251,530	-	251,530
South Texas Ecotourism Center	500,000	-	500,000
Tax Office	5,850,000	2,676,919	3,173,081
Airport	1,000,000	-	1,000,000
Engineering	2,550,000	122,804	2,427,196
Community parks	2,500,000	174,760	2,325,240
Browne Rd park	600,000	235,594	364,406
Amphitheater	1,350,000	412,112	937,888
Parks	1,800,000	1,797,116	2,884
<b>TOTAL EXPENDITURES</b>	<u>16,401,530</u>	<u>5,419,305</u>	<u>10,982,225</u>
Excess of Revenues over (Under) Expenditures	<u>(16,401,530)</u>	<u>(5,051,210)</u>	<u>10,614,130</u>
<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	-	-	-
Transfers in	-	31,341	31,341
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>16,401,530</u>	<u>31,341</u>	<u>(16,370,189)</u>
Net Change in Fund Balance	-	(5,019,869)	(5,756,059)
Fund balance - beginning	-	12,167,290	12,167,290
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 7,147,421</u>	<u>\$ 7,147,421</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ 596,603	\$ 905,850	\$ (309,247)
<b>TOTAL REVENUES</b>	<u>596,603</u>	<u>905,850</u>	<u>(309,247)</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	12,897	17,103
M&O Rio Hondo Annex	178,720	15,070	163,650
M&O Port Isabel Annex	230,000	48,689	181,311
M&O Harlingen Building	130,000	129,496	504
M&O 1157 E. Monroe	63,000	43,028	19,972
M&O La Feria Building	62,580	61,000	1,580
M&O Levee St. Annex	596,603	-	596,603
Juvenile Boot camp	305,000	-	305,000
Juvenile Probation	155,000	-	155,000
Juvenile Detention	1,050,592	71,029	979,563
Andy Bowie Park	1,900,000	61,288	1,838,712
M&O Courthouse	1,803,221	32,341	1,770,880
Community Parks	3,500,000	20,650	3,479,350
M&O Dancy Building	60,000	14,990	45,010
M&O Jail	483,408	19,616	463,792
M&O Records Warehouse	42,000	6,502	35,498
M&O Adult Probation	64,000	26,614	37,386
M&O 35 Orange St.	398,035	-	398,035
M&O Sheriff's Office	404,794	149,429	255,365
Consolidated Precincts	7,015,329	1,433,539	5,581,790
Park System Administration	2,100,000	1,022,143	1,077,857
Fiscal Agent Fees	293,949	-	293,949
<b>TOTAL EXPENDITURES</b>	<u>20,905,881</u>	<u>3,168,320</u>	<u>17,737,560</u>
Excess of Revenues over (Under) Expenditures	<u>(20,309,278)</u>	<u>(2,262,470)</u>	<u>17,428,313</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	18,725,000	-	(18,725,000)
Premium on bond issued	1,584,278	-	(1,584,278)
Discount on bond	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>20,309,278</u>	<u>-</u>	<u>(20,309,278)</u>
Net change in fund balance	-	(2,262,470)	(2,880,965)
Fund balance - beginning	18,932,681	18,932,681	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 18,932,681</u>	<u>\$ 16,670,211</u>	<u>\$ (2,262,470)</u>

**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, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Interest income	\$ -	\$ 225,393	\$ 225,393
<b>TOTAL REVENUES</b>	<u>-</u>	<u>225,393</u>	<u>225,393</u>
<b>EXPENDITURES</b>			
Tax Notes 2022	124,703	-	124,703
Consolidated precincts	2,683,578	2,199,954	483,624
Constable pct. 5	192,570	53,644	138,926
Constable pct. 1	191,342	105,359	85,983
Constable pct. 2	204,660	182,041	22,619
Constable pct. 3	185,000	155,969	29,031
Constable pct. 4	175,377	61,606	113,771
County auditor	54,455	-	54,455
County clerk	17,200	-	17,200
County court at law #1	1,932	-	1,932
County court at law #2	3,912	-	3,912
County court at law #3	2,061	-	2,061
Data processing	33,970	29,862	4,108
District attorney	245,122	45,705	199,417
District clerk	48,600	-	48,600
District courts	4,793	-	4,793
Divert court	3,536	-	3,536
Economic development	3,859	-	3,859
Emergency management	93,305	-	93,305
Engineering	50,722	-	50,722
Environmental health	133,800	128,850	4,950
General administration	72,652	-	72,652
Indigent services/autopsies	31,875	31,875	-
Jail/detention centers	320,000	174,457	145,543
Justice of the peace pct. 5-3	1,326	-	1,326
Justice of the peace pct. 5-1	1,326	-	1,326
Juvenile detention	22,000	-	22,000
Park rangers	209,400	-	209,400
Park system administration	559,637	-	559,637
Planning and inspection	75,000	25,250	49,750
Purchasing	1,200	1,728	(528)
Sheriff	935,650	756,762	178,888
Tax assessor-collector	198,439	70,489	127,950
Toll bridge operations	99,500	-	99,500
Vehicle maintenance	16,992	-	16,992
<b>TOTAL EXPENDITURES</b>	<u>6,999,494</u>	<u>4,023,551</u>	<u>2,975,943</u>
Excess of Revenues over (Under) Expenditures	<u>(6,999,494)</u>	<u>(3,798,158)</u>	<u>3,201,336</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Tax note proceeds	6,280,000	-	(6,280,000)
Premium on tax note issued	693,341	-	(693,341)
Transfers in	-	-	-
Transfers (out)	-	(475,469)	(475,469)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>6,973,341</u>	<u>(475,469)</u>	<u>(7,448,810)</u>
Net Change in Fund Balance	(26,153)	(4,273,627)	(4,247,474)
Fund balance - beginning	-	4,970,789	4,970,789
<b>FUND BALANCE - ENDING</b>	<u>\$ (26,153)</u>	<u>\$ 697,162</u>	<u>\$ 723,315</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**2024 CERTIFICATES OF OBLIGATION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<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>			
Data processing	10,772	10,772	-
Equipment	1,401,598	1,216,945	184,653
<b>TOTAL EXPENDITURES</b>	<u>1,412,370</u>	<u>1,227,717</u>	<u>184,653</u>
Excess of Revenues over (Under) Expenditures	<u>(1,412,370)</u>	<u>(1,227,717)</u>	<u>184,653</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Gain on sale of capital assets	-	-	-
Bond proceeds	1,412,370	-	(1,412,370)
Premium on bonds issued	-	-	-
Discount on bond	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,412,370</u>	<u>-</u>	<u>(1,412,370)</u>
Net Change in Fund Balance	-	(1,227,717)	(1,227,717)
Fund balance - beginning	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ (1,227,717)</u>	<u>\$ (1,227,717)</u>

**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**  
**I & S UNLIMITED TAX REV BONDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Tax revenue	\$ -	\$ 2,571	\$ 2,571
Interest income	-	5,358	5,358
<b>TOTAL REVENUES</b>	<u>-</u>	<u>7,929</u>	<u>7,929</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	<u>-</u>	<u>7,929</u>	<u>7,929</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Tax note proceeds	-	-	-
Premium on tax note issued	-	-	-
Gain on sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers (out)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	7,929	7,929
Fund balance - beginning	-	130,527	130,527
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 138,456</u>	<u>\$ 138,456</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, 2023**

	<u>Airport System</u>	<u>Jail Commissary</u>	<u>Total</u>
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash & cash equivalents	\$ 4,141	\$ 1,274,046	\$ 1,278,187
Accounts receivable	988	562,263	563,251
Due from other agencies	2,122	-	2,122
Due from other funds	98,190	-	98,190
Prepays	51,678	-	51,678
Other assets	-	158,123	158,123
Total Current Assets	<u>157,119</u>	<u>1,994,432</u>	<u>2,151,551</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	(11,300,719)	(504,859)	(11,805,578)
Net Depreciable Capital Assets	<u>1,671,310</u>	<u>1,060,838</u>	<u>2,732,148</u>
Land	308,000	-	308,000
Total Capital Assets, net	<u>1,979,310</u>	<u>1,060,838</u>	<u>3,040,148</u>
Total Non-Current Assets	<u>1,979,310</u>	<u>1,060,838</u>	<u>3,040,148</u>
<b>TOTAL ASSETS</b>	<u><u>2,136,429</u></u>	<u><u>3,055,270</u></u>	<u><u>5,191,699</u></u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable	4,878	157,650	162,528
Wages and fringe payable	1,048	1,753	2,801
Due to other funds	-	558,311	558,311
Compensated absences payable	918	1,888	2,806
Accrued interest payable	-	5,276	5,276
Note payable	-	57,731	57,731
Total Current Liabilities	<u>6,844</u>	<u>782,609</u>	<u>789,453</u>
<b>Long-Term Liabilities:</b>			
Note payable	-	121,648	121,648
Compensated absences payable	359	738	1,097
Total Long-Term Liabilities	<u>359</u>	<u>122,386</u>	<u>122,745</u>
<b>TOTAL LIABILITIES</b>	<u><u>7,203</u></u>	<u><u>904,995</u></u>	<u><u>912,198</u></u>
<b>NET POSITION</b>			
Net investment in capital assets	1,979,310	881,459	2,860,769
Unrestricted	149,916	1,268,816	1,418,732
<b>TOTAL NET POSITION</b>	<u><u>2,129,226</u></u>	<u><u>2,150,275</u></u>	<u><u>4,279,501</u></u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 2,136,429</u></u>	<u><u>\$ 3,055,270</u></u>	<u><u>\$ 5,191,699</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, 2023**

	<u>Airport System</u>	<u>Jail Commissary</u>	<u>Total</u>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 3,336	\$ 1,458,589	\$ 1,461,925
Rental income	42,814	-	42,814
Commissions	5,567	-	5,567
<b>TOTAL OPERATING REVENUES</b>	<u>51,717</u>	<u>1,458,589</u>	<u>1,510,306</u>
<b>OPERATING EXPENSES</b>			
Salaries and wages	37,027	67,057	104,084
Fringe benefits & payroll taxes	17,239	28,151	45,390
Supplies	2,812	939	3,751
Repairs and maintenance	27,371	3,984	31,355
Medical claims	-	23,136	23,136
Travel and training	3,764	30,254	34,018
Insurance	48,343	-	48,343
Utilities	29,635	-	29,635
Safety	-	66,034	66,034
Depreciation	143,831	90,763	234,594
Other	949	48,908	49,857
Contractual services	-	919,391	919,391
<b>TOTAL OPERATING EXPENSES</b>	<u>310,971</u>	<u>1,278,617</u>	<u>1,589,588</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(259,254)</u>	<u>179,972</u>	<u>(79,282)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest income	51	21,126	21,177
Interest and fiscal charges	-	(6,567)	(6,567)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<u>51</u>	<u>14,559</u>	<u>14,610</u>
Income (Loss) before transfers	<u>(259,203)</u>	<u>194,531</u>	<u>(64,672)</u>
Transfers in (out)	<u>151,904</u>	<u>-</u>	<u>151,904</u>
<b>CHANGE IN NET POSITION</b>	<u>(107,299)</u>	<u>194,531</u>	<u>87,232</u>
Net Position - beginning	<u>2,236,525</u>	<u>1,955,744</u>	<u>4,192,269</u>
Net Position - ending	<u>\$ 2,129,226</u>	<u>\$ 2,150,275</u>	<u>\$ 4,279,501</u>

**CAMERON COUNTY, TEXAS  
COMBINING STATEMENT OF CASH FLOWS  
NON-MAJOR ENTERPRISE FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<b>Airport System</b>	<b>Jail Commissary</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 50,729	\$ 1,026,776	\$ 1,077,505
Cash payments for goods and services	(140,941)	(1,024,823)	(1,165,764)
Cash payments to employees	(53,902)	(94,762)	(148,664)
Cash provided (used) by operating activities	<u>(144,114)</u>	<u>(92,809)</u>	<u>(236,923)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>			
Transfers in	151,904	-	151,904
Interfund loan repayments	(6,070)	622,374	616,304
Cash provided (used) by non-capital financing activities	<u>145,834</u>	<u>622,374</u>	<u>768,208</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Payments for capital acquisitions	-	(158,123)	(158,123)
Interest and fiscal agent fees	-	(7,742)	(7,742)
Principal payments	-	(56,321)	(56,321)
Cash provided(used) by capital and related financing activities	<u>-</u>	<u>(222,186)</u>	<u>(222,186)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Receipts of interest	51	21,126	21,177
Cash provided by investing activities	<u>51</u>	<u>21,126</u>	<u>21,177</u>
Increase (decrease) in cash and cash equivalents	1,771	328,505	330,276
Cash and Cash Equivalents - beginning of year	<u>2,370</u>	<u>945,541</u>	<u>947,911</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 4,141</u>	<u>\$ 1,274,046</u>	<u>\$ 1,278,187</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	\$ (259,254)	\$ 179,972	\$ (79,282)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	143,831	90,763	234,594
Decrease (increase) in accounts receivable	(988)	(431,812)	(432,800)
Decrease (increase) in prepaids and other assets	(20,750)	-	(20,750)
Decrease (increase) in due from other agencies	(2,122)	-	(2,122)
Increase (decrease) in accounts payable	(5,195)	67,822	62,627
Increase (decrease) in wages and fringe payable	28	(289)	(261)
Increase (decrease) in compensated absences payable	336	735	1,071
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>\$ (144,114)</u>	<u>\$ (92,809)</u>	<u>\$ (236,923)</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

<b>Sheriff's Inmate Release Account Fund</b>	To account for monies confiscated from individuals upon incarceration.
<b>Cameron County Health Clinics' Funds</b>	To account for monies collected for services.
<b>Tax Assessor-Collector's TABC Fund</b>	To account for monies collected for the Texas Alcoholic Beverage Commission from various individuals.
<b>Tax Assessor-Collector's Vehicle Registration Fund</b>	To account for the collection of vehicle registration payments made by various individuals.
<b>County Clerk's Texas Parks and Wildlife Fund</b>	To account for the fees collected on hunting and fishing licenses.
<b>Tax Assessor-Collector's Reserve for Bankruptcy Fund</b>	To account for the collection of partial payments received against accounts under bankruptcy.
<b>Tax Assessor-Collector's Ad valorem Tax Fund</b>	To account for the collection of various ad valorem taxes collected for various agencies.
<b>District Attorney's Restitution Fund</b>	To account for the collection of fines payable to victims of crimes.
<b>State Motor Vehicle Sales Tax Fund</b>	To account for the collection of sales tax on motor vehicles.
<b>Occupation Tax Fund</b>	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, 2023

	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
<b>ASSETS</b>			
Cash	\$ 7,713,712	\$ 10,711,257	\$ 18,424,969
Investments	10,805,155	4,142,044	14,947,199
<b>TOTAL ASSETS</b>	<u>18,518,867</u>	<u>14,853,301</u>	<u>33,372,168</u>
 <b>FIDUCIARY NET POSITION</b>			
Restricted for individuals, organizations, other governments	<u>18,518,867</u>	<u>14,853,301</u>	<u>33,372,168</u>
<b>TOTAL NET POSITION</b>	<u>\$ 18,518,867</u>	<u>\$ 14,853,301</u>	<u>\$ 33,372,168</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PRIVATE PURPOSE TRUST FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>ADDITIONS</u>	COUNTY CLERK'S TRUST ACCOUNT FUND	DISTRICT CLERK'S TRUST ACCOUNT FUND	TOTAL PRIVATE PURPOSE TRUST FUNDS
Contributions:			
Registry	\$ 15,370,700	\$ 5,848,023	\$ 21,218,723
<b>TOTAL CONTRIBUTIONS</b>	<b>15,370,700</b>	<b>5,848,023</b>	<b>21,218,723</b>
Investment earnings:			
Investment income	253,437	209,722	463,159
<b>TOTAL INVESTMENT EARNINGS</b>	<b>253,437</b>	<b>209,722</b>	<b>463,159</b>
<b>TOTAL ADDITIONS</b>	<b>15,624,137</b>	<b>6,057,745</b>	<b>21,681,882</b>
<u>DEDUCTIONS</u>			
Judgments	8,274,427	3,837,598	12,112,025
Administrative Expenses	219,981	190,603	410,584
<b>TOTAL DEDUCTIONS</b>	<b>8,494,408</b>	<b>4,028,201</b>	<b>12,522,609</b>
 <b>CHANGE IN NET POSITION</b>	 <b>7,129,729</b>	 <b>2,029,544</b>	 <b>9,159,273</b>
 <b>Fiduciary net position - beginning</b>	 <b>11,389,138</b>	 <b>12,823,757</b>	 <b>24,212,895</b>
<b>Fiduciary net position - ending</b>	<b>\$ 18,518,867</b>	<b>\$ 14,853,301</b>	<b>\$ 33,372,168</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2023**

<b>ASSETS</b>	SHERIFF'S INMATE RELEASE ACCOUNT FUND	COUNTY HEALTH CLINICS' ACCOUNT FUND	TAX ASSESSOR- COLLECTOR'S TABC FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION FUND	COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND
Cash	\$ 702,527	\$ 229,479	\$ 15,272	\$ 3,101,237	\$ 75
<b>TOTAL ASSETS</b>	<b>702,527</b>	<b>229,479</b>	<b>15,272</b>	<b>3,101,237</b>	<b>75</b>
<b>LIABILITIES</b>					
Due to other governments	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIDUCIARY NET POSITION - Restated</b>					
Net Position custodial funds	\$ 702,527	\$ 229,479	\$ 15,272	\$ 3,101,237	\$ 75

<b>ASSETS</b>	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND	DISTRICT ATTORNEY'S RESTITUTION FUND	STATE MOTOR VEHICLE SALES TAX FUND	OCCUPATION TAX FUND
Cash	\$ 87,049	\$ 2,239,980	\$ 139,055	\$ 2,082,750	\$ 48
<b>TOTAL ASSETS</b>	<b>87,049</b>	<b>2,239,980</b>	<b>139,055</b>	<b>2,082,750</b>	<b>48</b>
<b>LIABILITIES</b>					
Due to other governments	-	2,239,980	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>2,239,980</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIDUCIARY NET POSITION - Restated</b>					
Net Position custodial funds	\$ 87,049	\$ -	\$ 139,055	\$ 2,082,750	\$ 48



**CAMERON COUNTY, TEXAS**  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
**CUSTODIAL FUNDS**  
 SEPTEMBER 30, 2023

<b>ASSETS</b>	<b>TOTAL CUSTODIAL FUNDS</b>
Cash	\$ 8,597,472
<b>TOTAL ASSETS</b>	<b>8,597,472</b>
<b>LIABILITIES</b>	
Due to other governments	2,239,980
<b>TOTAL LIABILITIES</b>	<b>2,239,980</b>
<b>FIDUCIARY NET POSITION - Restated</b>	
Net Position custodial funds	\$ 6,357,492

**CAMERON COUNTY, TEXAS**  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
**CUSTODIAL FUNDS**  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	SHERIFF'S INMATE RELEASE ACCOUNT FUND	COUNTY HEALTH CLINICS' ACCOUNT FUND	TAX ASSESSOR- COLLECTOR'S TABC FUND	TAX ASSESSOR- COLLECTOR'S VEHICLE REGISTRATION FUND	COUNTY CLERK'S TEXAS PARKS AND WILDLIFE FUND
<b>ADDITIONS</b>					
Contributions:					
Fees and deposits	\$ 2,260,744	\$ 272,727	\$ 102,875	\$ 104,002,045	\$ 1,750
<b>TOTAL CONTRIBUTIONS</b>	<u>2,260,744</u>	<u>272,727</u>	<u>102,875</u>	<u>104,002,045</u>	<u>1,750</u>
Investment earnings:					
Investment income	10,824	2,218	565	84,872	-
<b>TOTAL INVESTMENT EARNINGS</b>	<u>10,824</u>	<u>2,218</u>	<u>565</u>	<u>84,872</u>	<u>-</u>
<b>TOTAL ADDITIONS</b>	<u>2,271,568</u>	<u>274,945</u>	<u>103,440</u>	<u>104,086,917</u>	<u>1,750</u>
<b>DEDUCTIONS</b>					
Disbursements and refunds	1,948,773	90,389	101,066	104,545,684	1,696
<b>TOTAL DEDUCTIONS</b>	<u>1,948,773</u>	<u>90,389</u>	<u>101,066</u>	<u>104,545,684</u>	<u>1,696</u>
<b>CHANGE IN NET POSITION</b>	<u>322,795</u>	<u>184,556</u>	<u>2,374</u>	<u>(458,767)</u>	<u>54</u>
<b>FIDUCIARY NET POSITION - Restated</b>					
Net Position custodial funds, beginning	379,732	44,923	12,898	3,560,004	21
Net Position custodial funds, ending	<u>\$ 702,527</u>	<u>\$ 229,479</u>	<u>\$ 15,272</u>	<u>\$ 3,101,237</u>	<u>\$ 75</u>

**CAMERON COUNTY, TEXAS**  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
**CUSTODIAL FUNDS**  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	TAX ASSESSOR- COLLECTOR'S RESERVE FOR BANKRUPTCY FUND	TAX ASSESSOR- COLLECTOR'S ADVALOREM TAX FUND	DISTRICT ATTORNEY'S RESTITUTION FUND	STATE MOTOR VEHICLE SALES TAX FUND	OCCUPATION TAX FUND
<b>ADDITIONS</b>					
Contributions:					
Fees and deposits	\$	\$ 527,166,008	\$ 3,574	\$ 69,838,310	\$ 20,853
<b>TOTAL CONTRIBUTIONS</b>	<b>-</b>	<b>527,166,008</b>	<b>3,574</b>	<b>69,838,310</b>	<b>20,853</b>
Investment earnings:					
Investment income	1,695	106,748	-	-	-
<b>TOTAL INVESTMENT EARNINGS</b>	<b>1,695</b>	<b>106,748</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADDITIONS</b>	<b>1,695</b>	<b>527,272,756</b>	<b>3,574</b>	<b>69,838,310</b>	<b>20,853</b>
<b>DEDUCTIONS</b>					
Disbursements and refunds	387	527,272,756	-	69,207,409	20,821
<b>TOTAL DEDUCTIONS</b>	<b>387</b>	<b>527,272,756</b>	<b>-</b>	<b>69,207,409</b>	<b>20,821</b>
<b>CHANGE IN NET POSITION</b>	<b>1,308</b>	<b>-</b>	<b>3,574</b>	<b>630,901</b>	<b>32</b>
<b>FIDUCIARY NET POSITION - Restated</b>					
Net Position custodial funds, beginning	85,741	-	135,481	1,451,849	16
Net Position custodial funds, ending	\$ 87,049	\$ -	\$ 139,055	\$ 2,082,750	\$ 48

**CAMERON COUNTY, TEXAS**  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
**CUSTODIAL FUNDS**  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	TOTAL CUSTODIAL FUNDS
<b>ADDITIONS</b>	
Contributions:	
Fees and deposits	\$ 703,668,886
<b>TOTAL CONTRIBUTIONS</b>	<b>703,668,886</b>
Investment earnings:	
Investment income	206,922
<b>TOTAL INVESTMENT EARNINGS</b>	<b>206,922</b>
<b>TOTAL ADDITIONS</b>	<b>703,875,808</b>
<b>DEDUCTIONS</b>	
Disbursements and refunds	703,188,981
<b>TOTAL DEDUCTIONS</b>	<b>703,188,981</b>
<b>CHANGE IN NET POSITION</b>	686,827
<b>FIDUCIARY NET POSITION - Restated</b>	
Net Position custodial funds, beginning	5,670,665
Net Position custodial funds, ending	\$ 6,357,492

**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, 2023**

CAPITAL ASSETS	
Buildings	\$ 171,772,010
Improvements Other than Buildings	8,351,307
Other structures	13,562,006
Equipment	71,454,807
Land	10,812,612
Infrastructure	319,632,087
Construction In Progress	15,372,795
TOTAL CAPITAL ASSETS	<u>\$ 610,957,624</u>

INVESTMENTS IN CAPITAL ASSETS BY SOURCE	
General fund	\$ 27,772,137
Special Revenue funds	178,413,742
Capital Project funds	404,771,745
TOTAL INVESTMENTS IN CAPITAL ASSETS	<u>\$ 610,957,624</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS**  
**BY FUNCTION**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>FUNCTION:</b>	<u>CAPITAL ASSETS 10/1/2022</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>CAPITAL ASSETS 9/30/2023</u>
Balance of Real Property not readily identifiable as to function at 10/1/2018	\$ 16,055,686	\$ -	\$ -	\$ 16,055,686
General Government	61,845,001	5,748,892	349,046	67,244,847
Law Enforcement and Public Safety	116,275,771	3,465,543	807,919	118,933,395
Health	5,089,669	160,725	71,227	5,179,167
Welfare	2,364,406	-	1,400	2,363,006
Culture and Recreation	31,857,836	10,755,014	6,955,694	35,657,156
Road and Bridge	<u>355,868,192</u>	<u>13,042,461</u>	<u>3,386,286</u>	<u>365,524,367</u>
<b>TOTAL CAPITAL ASSETS</b>	<u><u>\$ 589,356,561</u></u>	<u><u>\$ 33,172,635</u></u>	<u><u>\$ 11,571,572</u></u>	<u><u>\$ 610,957,624</u></u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS BY FUNCTION**  
**AS OF SEPTEMBER 30, 2023**

<b>FUNCTION:</b>	<u>LAND</u>	<u>INFRASTRUCTURE</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>OTHER STRUCTURES</u>	<u>CONSTRUCTION IN PROGRESS</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
Balance of Real Property 10/01/2018	\$ 10,979,898	\$ 315,521,505	\$ 166,771,980	\$ 6,329,210	\$ 12,229,237	\$ 13,528,388	\$ 63,996,343	\$ 589,356,561
General Government	-	-	335,117	-	-	2,690,847	2,373,882	5,399,846
Law Enforcement and Public Safety	-	-	679,357	26,614	-	(309,471)	2,261,124	2,657,624
Health	(22,500)	-	(37,400)	-	-	-	149,398	89,498
Welfare	-	-	-	-	-	-	(1,400)	(1,400)
Culture and Recreation	-	1,081,903	3,877,508	1,995,483	-	(3,372,480)	216,905	3,799,319
Road and Bridge	(144,786)	3,028,679	145,448	-	1,332,769	2,835,511	2,458,555	9,656,176
<b>TOTAL CAPITAL ASSETS</b>	<u>\$ 10,812,612</u>	<u>\$ 319,632,087</u>	<u>\$ 171,772,010</u>	<u>\$ 8,351,307</u>	<u>\$ 13,562,006</u>	<u>\$ 15,372,795</u>	<u>\$ 71,454,807</u>	<u>\$ 610,957,624</u>



## **CAMERON COUNTY, TEXAS COMPONENT UNITS**

Discretely Presented Component Units are legally separate organizations that, because of the nature and significance of their relationship with the primary government, are included in the financial reporting entity but shown separately from the primary government's financial activities.

**Cameron County Regional Mobility Authority (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 UNIT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and Changes in Net Position</u>			
	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>								
Highways and streets	\$ 27,115,798	\$ 12,280,527	\$ -	\$ 17,917,414	\$ 3,082,143	\$ -	\$ -	\$ 3,082,143
Health	55,335,267	49,818,589	-	-	-	(5,516,678)	-	(5,516,678)
Economic development and assistance	5,000,000	-	5,000,000	-	-	-	-	-
Total	<u>\$ 87,451,065</u>	<u>\$ 62,099,116</u>	<u>\$ 5,000,000</u>	<u>\$ 17,917,414</u>	<u>\$ 3,082,143</u>	<u>\$ (5,516,678)</u>	<u>\$ -</u>	<u>\$ (2,434,535)</u>
<b>GENERAL REVENUES:</b>								
Interest income					\$ 554,056	\$ 203,784	\$ 11,632	\$ 769,472
Total general revenues					<u>554,056</u>	<u>203,784</u>	<u>11,632</u>	<u>769,472</u>
Change in net position					3,636,199	(5,312,894)	11,632	(1,665,063)
Net position - beginning					<u>52,054,376</u>	<u>10,285,353</u>	<u>16,142</u>	<u>62,355,871</u>
<b>NET POSITION - ENDING</b>					<u>\$ 55,690,575</u>	<u>\$ 4,972,459</u>	<u>\$ 27,774</u>	<u>\$ 60,690,808</u>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**SEPTEMBER 30, 2023**

	Cameron County Regional Mobility Authority	Cameron County Health Care Funding District	Non-Major Component Unit Cameron County Spaceport Development Corporation	Total
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 1,268,250	\$ 4,794,075	\$ 27,774	\$ 6,090,099
Bond debt reserve	8,239,875	-	-	8,239,875
Bond debt service	2,550,000	-	-	2,550,000
Construction fund	11,876,535	-	-	11,876,535
Accounts receivable	1,565,953	178,369	-	1,744,322
Due from other agencies	10,285,249	15	-	10,285,264
Prepays	123,768	-	-	123,768
<b>Total Current Assets</b>	<b>35,909,630</b>	<b>4,972,459</b>	<b>27,774</b>	<b>40,909,863</b>
<b>Non-Current Assets:</b>				
Depreciable Capital Assets, net	92,730,150	-	-	92,730,150
Construction in progress	23,555,443	-	-	23,555,443
Land	154,268	-	-	154,268
Net pension asset	164,797	-	-	164,797
<b>Total Non-Current Assets</b>	<b>116,604,658</b>	<b>-</b>	<b>-</b>	<b>116,604,658</b>
<b>TOTAL ASSETS</b>	<b>152,514,288</b>	<b>4,972,459</b>	<b>27,774</b>	<b>157,514,521</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources - Pension	288,854	-	-	288,854
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>152,803,142</b>	<b>4,972,459</b>	<b>27,774</b>	<b>157,803,375</b>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	5,345,364	-	-	5,345,364
Due to other agencies	16,134,188	-	-	16,134,188
Unearned revenue	2,494,687	-	-	2,494,687
Accrued interest payable	304,502	-	-	304,502
Bonds	2,550,000	-	-	2,550,000
<b>Total Current Liabilities</b>	<b>26,828,741</b>	<b>-</b>	<b>-</b>	<b>26,828,741</b>
<b>Non-Current Liabilities:</b>				
Bonds	70,112,883	-	-	70,112,883
<b>Total Non-Current Liabilities</b>	<b>70,112,883</b>	<b>-</b>	<b>-</b>	<b>70,112,883</b>
<b>TOTAL LIABILITIES</b>	<b>96,941,624</b>	<b>-</b>	<b>-</b>	<b>96,941,624</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources - Debt refunding	11,741	-	-	11,741
Deferred inflows of resources - Pension	159,202	-	-	159,202
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>170,943</b>	<b>-</b>	<b>-</b>	<b>170,943</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>97,112,567</b>	<b>-</b>	<b>-</b>	<b>97,112,567</b>
<b>NET POSITION</b>				
Net investment in capital assets	30,298,362	-	-	30,298,362
Restricted	20,610,237	4,972,459	27,774	25,610,470
Unrestricted	4,781,976	-	-	4,781,976
	<b>55,690,575</b>	<b>4,972,459</b>	<b>27,774</b>	<b>60,690,808</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 152,803,142</b>	<b>\$ 4,972,459</b>	<b>\$ 27,774</b>	<b>\$ 157,803,375</b>

**CAMERON COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION**  
**COMPONENT UNITS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	<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>REVENUES</b>				
Transportation reinvestment zone	\$ 3,462,631	\$ -	\$ -	\$ 3,462,631
Intergovernmental	336,316	-	-	336,316
User fees and other	8,481,580	49,818,589	-	58,300,169
Operating grants	-	-	5,000,000	5,000,000
<b>TOTAL OPERATING REVENUES</b>	<b>12,280,527</b>	<b>49,818,589</b>	<b>5,000,000</b>	<b>67,099,116</b>
<b>EXPENDITURES</b>				
Administrative	121,943	20,000	-	141,943
Utilities	67,973	-	-	67,973
Charges for services	-	55,315,267	5,000,000	60,315,267
Salaries and contractual services	1,851,694	-	-	1,851,694
Advertising	90,536	-	-	90,536
Insurance	11,128	-	-	11,128
Travel	57,759	-	-	57,759
Toll operating expenses	1,600,346	-	-	1,600,346
Professional services	590,936	-	-	590,936
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,392,315</b>	<b>55,335,267</b>	<b>5,000,000</b>	<b>64,727,582</b>
<b>INCOME (LOSS) FROM OPERATIONS BEFORE DEPRECIATION</b>				
	7,888,212	(5,516,678)	-	2,371,534
Depreciation	3,502,282	-	-	3,502,282
<b>OPERATING INCOME (LOSS)</b>	<b>4,385,930</b>	<b>(5,516,678)</b>	<b>-</b>	<b>(1,130,748)</b>
<b>NON-OPERATING INCOME (EXPENSE)</b>				
Interest income	554,056	203,784	11,632	769,472
Interest expense	(2,349,355)	-	-	(2,349,355)
Redevelopment project expenses	(16,871,846)	-	-	(16,871,846)
<b>TOTAL NON-OPERATING INCOME (EXPENSE)</b>	<b>(18,667,145)</b>	<b>203,784</b>	<b>11,632</b>	<b>(18,451,729)</b>
Capital grants and contributions	17,917,414	-	-	17,917,414
<b>CHANGE IN NET POSITION</b>	<b>3,636,199</b>	<b>(5,312,894)</b>	<b>11,632</b>	<b>(1,665,063)</b>
Net position - beginning	52,054,376	10,285,353	16,142	62,355,871
Net position - ending	<u>\$ 55,690,575</u>	<u>\$ 4,972,459</u>	<u>\$ 27,774</u>	<u>\$ 60,690,808</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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 122,632,383	\$ 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
Restricted	37,327,915	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
Unrestricted	7,162,665	(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
<b>Total governmental activities net position</b>	<b>\$ 167,122,963</b>	<b>\$ 148,049,281</b>	<b>\$ 133,551,402</b>	<b>\$ 135,925,796</b>	<b>\$ 143,330,818</b>	<b>\$ 157,016,026</b>	<b>\$ 166,205,099</b>	<b>\$ 174,085,001</b>	<b>\$ 175,394,185</b>	<b>\$ 189,190,075</b>
<b>Business-type activities</b>										
Net investment in capital assets	\$ 33,680,280	\$ 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
Restricted	7,700,460	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
Unrestricted	20,120,199	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
<b>Total business-type activities net position</b>	<b>\$ 61,500,939</b>	<b>\$ 56,253,872</b>	<b>\$ 50,783,563</b>	<b>\$ 47,095,857</b>	<b>\$ 47,029,641</b>	<b>\$ 45,711,077</b>	<b>\$ 42,777,819</b>	<b>\$ 41,246,258</b>	<b>\$ 38,368,339</b>	<b>\$ 37,284,567</b>
<b>Primary government</b>										
Net investment in capital assets	\$ 156,312,663	\$ 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
Restricted	45,028,375	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
Unrestricted	27,282,864	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
<b>Total primary government net position</b>	<b>\$ 228,623,902</b>	<b>\$ 204,303,153</b>	<b>\$ 184,334,965</b>	<b>\$ 183,021,653</b>	<b>\$ 190,360,459</b>	<b>\$ 202,727,103</b>	<b>\$ 208,982,918</b>	<b>\$ 215,331,259</b>	<b>\$ 213,762,524</b>	<b>\$ 226,474,642</b>

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Revenues</b>										
Government Activities - Revenues										
Charges for Services:										
General government	\$ 35,384,344	\$ 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
Law enforcement	9,363,887	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
Highways and streets	6,353,970	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
Health	499,091	467,333	357,112	571,276	594,699	685,159	724,511	1,303,585	490,002	321,319
Welfare	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	46,037,323	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
Capital Grants and Contributions	852,670	1,242,924	446,946	767,859	783,222	1,348,210	6,458,340	4,814,492	5,410,682	1,583,160
Total Government Activities - Revenues	98,491,285	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
Business-type activities- Revenues										
Charges for Services	36,749,430	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
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	2,478,212	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
Total Business-type activities- Revenues	39,227,642	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
Total Primary Government Revenues	\$ 137,718,927	\$ 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
<b>Expenses</b>										
Government Activities - Expenses										
General Government	\$ 52,762,820	\$ 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
Law Enforcement and public safety	88,012,844	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
Highways and streets	32,585,125	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
Health	11,292,442	12,712,262	12,186,416	9,267,438	9,851,444	10,166,521	10,419,455	10,325,428	10,486,682	10,486,785
Welfare	5,566,391	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
Interest on Long-term Debt	5,708,958	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
Total Government Activities - Expenses	195,928,580	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
Business-type activities - Expenses										
Operational Expenses	25,335,204	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
Total Business-type activities - Expenses	25,335,204	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
Net (expense)/revenue										
Governmental activities	(97,437,295)	(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)
Business-type activities	13,892,438	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
Total primary government net expense	\$ (83,544,857)	\$ (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)
<b>General Revenues</b>										
Governmental activities:										
Taxes Levied for General Purposes	\$ 83,238,313	\$ 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
Taxes Levied for Debt Service	13,766,001	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
Unrestricted Investment Income	7,594,640	1,490,198	290,182	1,242,915	1,834,779	1,363,032	532,670	187,135	225,416	244,967
Other	958,893	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
Gain on sale of capital assets	322,470	865,033	149,862	350,295	(3,209,442)	3,463	55,074	184,157	130,215	334,760
SECO note payable financing	-	-	-	-	-	-	-	-	-	-
Capital lease financing	-	-	-	-	-	-	-	-	-	-
Transfers	10,630,660	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
Total governmental activities	116,510,977	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
Business-type activities										
Transfers	(10,630,660)	(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)
Other	184,331	444,597	-	34,913	25,372	22,785	44,443	49,087	13,443	8,651
Gain on sale of capital assets	-	40,300	97,017	-	14,518	-	-	-	9,702	-
Unrestricted Investment Income	1,800,958	448,942	51,089	295,844	669,612	625,909	318,590	67,023	58,492	68,349
Total Business-type activities	(8,645,371)	(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)
Total Primary government	\$ 107,865,606	\$ 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
<b>Change in Net Position</b>										
Governmental activities	\$ 19,073,682	\$ 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)
Business-type activities	5,247,067	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
Total Change in Net Position	\$ 24,320,749	\$ 19,451,426	\$ 1,313,312	\$ (7,338,806)	\$ (12,366,644)	\$ (12,862,558)	\$ (12,499,346)	\$ 2,260,533	\$ (12,025,814)	\$ (4,001,980)

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>General fund</b>										
Nonspendable	\$ 1,577,432	\$ 1,075,424	\$ 1,814,582	\$ 1,762,565	\$ 858,710	\$ 740,583	\$ 555,783	\$ 746,015	\$ 558,425	\$ 589,590
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
Committed	1,471,955	-	-	-	-	-	-	-	-	-
Unassigned	34,815,086	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
<b>Total</b>	<b>\$ 37,864,473</b>	<b>\$ 24,610,098</b>	<b>\$ 23,128,368</b>	<b>\$ 24,382,578</b>	<b>\$ 21,785,812</b>	<b>\$ 22,412,386</b>	<b>\$ 23,983,003</b>	<b>\$ 26,520,071</b>	<b>\$ 24,552,371</b>	<b>\$ 20,802,646</b>
All Other Governmental Funds:										
<b>Special revenue funds</b>										
Nonspendable	177,775	145,734	325,192	493,945	913,399	916,019	658,189	732,418	688,600	704,172
Restricted	35,682,244	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
Committed	-	-	-	-	-	-	82,087	-	-	-
Unassigned	(79,925)	(8,023)	(138,759)	-	-	-	-	-	-	-
<b>Total</b>	<b>35,780,094</b>	<b>28,514,125</b>	<b>25,414,985</b>	<b>23,830,142</b>	<b>23,725,403</b>	<b>23,621,271</b>	<b>21,913,147</b>	<b>21,252,968</b>	<b>20,359,923</b>	<b>22,384,512</b>
<b>Capital project funds</b>										
Nonspendable	-	-	325	300	-	-	-	-	-	-
Restricted	39,356,086	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
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	(1,227,717)	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>38,128,369</b>	<b>53,495,036</b>	<b>42,932,964</b>	<b>38,868,779</b>	<b>52,383,741</b>	<b>12,144,057</b>	<b>11,347,306</b>	<b>24,516,079</b>	<b>17,135,464</b>	<b>21,451,651</b>
<b>Debt service funds</b>										
Nonspendable	750	-	-	-	-	-	-	-	-	-
Restricted	1,542,364	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
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,543,114</b>	<b>2,296,766</b>	<b>4,214,143</b>	<b>5,507,345</b>	<b>5,932,511</b>	<b>5,773,087</b>	<b>5,934,510</b>	<b>5,889,323</b>	<b>5,437,387</b>	<b>5,258,230</b>
<b>Total - Governmental Funds</b>	<b>\$ 113,316,050</b>	<b>\$ 108,916,025</b>	<b>\$ 95,690,460</b>	<b>\$ 92,588,844</b>	<b>\$ 103,827,467</b>	<b>\$ 63,950,801</b>	<b>\$ 63,177,966</b>	<b>\$ 78,178,441</b>	<b>\$ 67,485,145</b>	<b>\$ 69,897,039</b>



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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>REVENUES</b>										
Taxes	\$ 96,589,152	\$ 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
Licenses and permits	4,910,384	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
Intergovernmental	46,889,996	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
Charges for services	22,193,161	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
Fines and forfeitures	6,562,377	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
Other	8,377,888	2,286,774	769,090	8,579,056	9,983,197	8,914,531	7,510,496	8,045,399	6,809,742	7,998,002
<b>TOTAL REVENUES</b>	<b>185,522,958</b>	<b>183,024,216</b>	<b>157,641,917</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>EXPENDITURES</b>										
General Government	41,563,740	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
Law Enforcement and Public Safety	82,521,638	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
Highways and Streets	12,723,696	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
Health and Welfare	16,700,886	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
Capital outlay	22,118,202	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
Bond issuance costs	-	-	-	-	490,785	389,548	-	140,379	-	184,275
Debt Service - Principal	9,591,560	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
Debt Service - Interest	5,753,120	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
<b>TOTAL EXPENDITURES</b>	<b>190,972,842</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>
Excess of revenues over (under) expenditures	(5,449,884)	(19,563,286)	(19,234,563)	(22,652,431)	(15,538,241)	(40,337,081)	(25,151,194)	(16,746,334)	(13,633,857)	(7,619,079)
<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	197,277	301,079	-	-	-	-	-	-	-	-
Gain on sale of capital assets	489,756	519,425	149,862	456,327	42,342	79,878	228,265	340,455	223,180	334,760
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	-	-	-	-	-	-	-
Transfer in	19,350,788	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
Transfer (out)	(10,187,919)	(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)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>9,849,902</b>	<b>32,788,853</b>	<b>22,336,179</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>OTHER CHANGES IN FUND BALANCES</b>										
Prior period adjustments	-	-	-	-	-	-	-	(18,038)	1,268	(36,621)
Net change in fund balances	\$ 4,400,018	\$ 13,225,567	\$ 3,101,616	\$ (11,238,623)	\$ 39,876,666	\$ 772,835	\$ (15,000,475)	\$ 10,693,296	\$ (2,411,894)	\$ 17,982,274
Debt service as a percentage of noncapital expenditures	9.09%	9.38%	10.17%	10.00%	8.81%	8.10%	7.56%	6.59%	9.11%	6.38%

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	
2023	25,029,103,117	19,381,487,936	4,098,651,853	4,098,651,853	29,127,754,970	23,480,139,789	0.436893
2022	23,012,101,596	18,411,898,461	2,957,368,761	2,957,368,761	25,969,470,357	21,369,267,222	0.436893
2021	21,163,812,668	16,768,160,416	3,323,250,896	3,323,250,896	24,487,063,564	20,091,411,312	0.436893
2020	19,833,164,463	16,492,404,267	3,333,616,380	3,333,616,380	23,166,780,843	19,826,020,647	0.416893
2019	18,892,331,023	15,670,397,306	3,023,145,478	3,023,145,478	21,915,476,501	18,693,542,784	0.410803
2018	18,154,274,551	15,671,193,801	2,640,354,660	2,640,354,660	20,794,629,211	18,311,548,461	0.407743
2017	17,670,830,336	14,971,473,425	2,704,800,107	2,704,800,107	20,375,630,443	17,676,273,532	0.399291
2016	16,993,363,715	14,733,243,481	2,300,252,936	2,300,252,936	19,293,616,651	17,033,496,417	0.384291
2015	16,825,902,469	14,613,833,908	2,217,707,514	2,217,707,514	19,043,609,983	16,831,541,422	0.384291
2014	16,579,237,466	15,756,089,809	2,266,353,976	2,266,353,976	18,845,591,442	18,022,443,785	0.384291

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

Table 6

	2023			2022			2021			2020			2019		
	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total
CAMERON COUNTY	0.391888	0.400050	0.431893	0.389519	0.047374	0.436893	0.383608	0.053285	0.436893	0.381153	0.055740	0.436893	0.360875	0.056018	0.416893
CITY OF BROWNSVILLE	0.370087	0.237900	0.607987	0.427539	0.264380	0.691919	0.442836	0.255128	0.697964	0.445431	0.255182	0.700613	0.446046	0.254567	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	0.417733	0.312267	0.730000	0.432425	0.329960	0.762385	0.430000	0.330000	0.760000	0.439929	0.360071	0.800000	0.438828	0.333098	0.771926
CITY OF HARLINGEN	0.464503	0.081016	0.545519	0.512729	0.093628	0.606357	0.525762	0.094087	0.619849	0.518100	0.111900	0.630000	0.460827	0.128000	0.588827
TOWN OF INDIAN LAKE	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000	0.765000	0.000000	0.765000	0.775000	0.000000	0.775000
CITY OF LA FERIA	0.450000	0.310000	0.760000	0.395000	0.365000	0.760000	0.469500	0.290500	0.760000	0.209822	0.550178	0.760000	0.211291	0.548709	0.760000
CITY OF LOS INDIOS	0.487570	0.000000	0.487570	0.487570	0.000000	0.487570	0.487570	0.000000	0.487570	0.487570	0.000000	0.487570	0.468600	0.000000	0.468600
CITY OF LOS FRESNOS	0.538900	0.146100	0.685000	0.530790	0.174210	0.705000	0.506000	0.209000	0.715000	0.515700	0.199300	0.715000	0.561900	0.153100	0.715000
TOWN OF LAGUNA VISTA	0.427236	0.026888	0.454124	0.377902	0.026222	0.404124	0.372986	0.031138	0.404124	0.321574	0.032550	0.354124	0.319624	0.034500	0.354124
CITY OF PORT ISABEL	0.550000	0.140000	0.690000	0.624986	0.072922	0.697908	0.624986	0.075217	0.700203	0.626327	0.075469	0.701796	0.626327	0.000000	0.626327
CITY OF PRIMERA	0.465702	0.086888	0.552590	0.536031	0.123969	0.660000	0.609869	0.140131	0.750000	0.638921	0.111079	0.750000	0.622767	0.127233	0.750000
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	0.515463	0.000000	0.515463
CITY OF RIO HONDO	0.530782	0.281425	0.812207	0.630685	0.181522	0.812207	0.598364	0.227640	0.826004	0.600000	0.259757	0.859757	0.619992	0.239765	0.859757
TOWN OF RANCHO VIEJO	0.379666	0.070334	0.450000	0.361330	0.088670	0.450000	0.361724	0.088276	0.450000	0.361200	0.088800	0.450000	0.358909	0.091091	0.450000
CITY OF SAN BENITO	0.636844	0.071281	0.708125	0.636844	0.071281	0.708125	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	0.820000	0.000000	0.820000	0.750000	0.000000	0.750000	0.750000	0.000000	0.750000	0.720000	0.000000	0.720000
CITY OF SOUTH PADRE ISLAND	0.185021	0.047138	0.232159	0.233333	0.055810	0.289143	0.251760	0.061980	0.313740	0.252024	0.063616	0.315640	0.250245	0.065395	0.315640
BROWNSVILLE I.S.D	0.789200	0.241764	1.030964	1.056800	0.151890	1.208690	1.025400	0.150472	1.175872	1.057000	0.129706	1.186706	1.152500	0.112500	1.265000
HARLINGEN C.I.S.D	0.772200	0.163000	0.935200	1.008200	0.148000	1.156200	1.024300	0.148000	1.172300	1.068400	0.148000	1.216400	1.170000	0.148000	1.318000
LA FERIA I.S.D	0.757500	0.200830	0.958330	0.956300	0.173189	1.129489	1.030700	0.177470	1.208170	1.068350	0.186000	1.254350	1.170000	0.129100	1.299100
LOS FRESNOS C.I.S.D	0.757500	0.143262	0.900762	0.970900	0.142500	1.113400	1.041700	0.140020	1.181720	1.068350	0.119820	1.188170	1.170000	0.020000	1.190000
LYFORD C.I.S.D.	0.709200	0.280000	0.989200	0.960300	0.280000	1.240300	1.054700	0.160000	1.214700	1.068400	0.160000	1.228400	1.170000	0.150000	1.320000
POINT ISABEL I.S.D	0.774500	0.050500	0.825000	0.854600	0.050820	0.905420	0.966400	0.042600	1.009000	0.970000	0.051900	1.021900	1.040050	0.040607	1.080657
RIO HONDO I.S.D	0.771000	0.555000	1.326000	1.016800	0.497900	1.514700	1.054700	0.395104	1.449804	1.068300	0.329100	1.397400	1.170000	0.309100	1.479100
SAN BENITO I.S.D	0.763200	0.295470	1.058670	1.011600	0.279900	1.291500	1.025000	0.279900	1.304900	1.060000	0.244900	1.304900	1.170000	0.134900	1.304900
SANTA MARIA I.S.D	0.826300	0.485000	1.311300	0.942900	0.485000	1.427900	1.054700	0.415000	1.469700	1.068350	0.415000	1.483350	1.170000	0.410000	1.580000
SANTA ROSA I.S.D	0.757500	0.500000	1.257500	0.942900	0.400520	1.343420	1.063900	0.280290	1.344190	1.068350	0.276970	1.345320	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	0.097081	0.022686	0.119767	0.114260	0.030656	0.144916	0.121206	0.041201	0.162407	0.118289	0.044118	0.162407	0.115248	0.047159	0.162407
PORT OF HARLINGEN BROWNSVILLE NAVIGATION DISTRICT	0.022061	0.000000	0.022061	0.026013	0.000000	0.026013	0.027657	0.000000	0.027657	0.030000	0.000000	0.030000	0.000000	0.000000	0.000000
LAGUNA MADRE WATER DISTRICT	0.000000	0.056389	0.056389	0.000000	0.069300	0.069300	0.000000	0.039918	0.039918	0.000000	0.038821	0.038821	0.000000	0.040101	0.040101
DRAINAGE DISTRICT #1	0.028900	0.000000	0.028900	0.032377	0.000000	0.032377	0.033000	0.000000	0.033000	0.033000	0.000000	0.033000	0.033000	0.000000	0.033000
DRAINAGE DISTRICT #3	0.142210	0.000000	0.142210	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	0.067339	0.000000	0.067339	0.085460	0.000000	0.085460	0.086122	0.000000	0.086122	0.038430	0.000000	0.038430	0.041320	0.000000	0.041320
DRAINAGE DISTRICT #5	0.124701	0.008082	0.132783	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	0.165000	0.200000	0.365000	0.180000	0.215000	0.395000	0.210000	0.185000	0.395000	0.110000	0.285000	0.395000	0.110000	0.285000	0.395000
PASEO DE LA RESACA MUD #2	0.145000	0.185000	0.330000	0.115000	0.225000	0.340000	0.135000	0.205000	0.340000	0.160000	0.180000	0.340000	0.160000	0.180000	0.340000
PASEO DE LA RESACA MUD #3	0.145000	0.225000	0.370000	0.090000	0.300000	0.390000	0.120000	0.270000	0.390000	0.070000	0.320000	0.390000	0.070000	0.320000	0.390000
VALLEY MUD #2	0.097064	0.250000	0.347064	0.100000	0.250000	0.350000	0.100000	0.250000	0.350000	0.100000	0.250000	0.000000	0.100000	0.250000	0.350000
EMERGENCY SERVICE DISTRICT #1	0.073678	0.000000	0.073678	0.083067	0.000000	0.083067	0.091550	0.000000	0.091550	0.091854	0.000000	0.091854	0.089392	0.000000	0.089392
<b>Total Direct and Overlapping Rates</b>	<b>17.507318</b>	<b>6.073270</b>	<b>23.220543</b>	<b>19.834472</b>	<b>5.598214</b>	<b>25.432686</b>	<b>20.627003</b>	<b>5.112502</b>	<b>25.739505</b>	<b>20.410701</b>	<b>5.425390</b>	<b>25.486091</b>	<b>21.304750</b>	<b>4.956189</b>	<b>26.260939</b>

Source: Cameron Appraisal District

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

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

Table 6-continued

	2018			2017			2016			2015			2014		
	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total	M&O	Service	Total
CAMERON COUNTY	0.357829	0.052974	0.410803	0.356401	0.051342	0.407743	0.348885	0.050406	0.399291	0.344583	0.039708	0.384291	0.345075	0.039216	0.384291
CITY OF BROWNSVILLE	0.449615	0.250998	0.700613	0.449303	0.251310	0.700613	0.459744	0.240869	0.700613	0.466677	0.233936	0.700613	0.466677	0.233936	0.700613
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	0.438828	0.333098	0.771926	0.425177	0.374767	0.799944	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099	0.612483	0.198616	0.811099
CITY OF HARLINGEN	0.456327	0.132500	0.588827	0.460327	0.128500	0.588827	0.450901	0.137926	0.588827	0.449723	0.139104	0.588827	0.449723	0.139104	0.588827
TOWN OF INDIAN LAKE	0.775000	0.000000	0.775000	0.784482	0.000000	0.784482	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000	0.800000	0.000000	0.800000
CITY OF LA FERIA	0.207454	0.552546	0.760000	0.187800	0.572200	0.760000	0.246155	0.467432	0.713587	0.283204	0.426113	0.709317	0.283204	0.426113	0.709317
CITY OF LOS INDIOS	0.468600	0.000000	0.468600	0.432362	0.000000	0.432362	0.432362	0.000000	0.432362	0.450000	0.000000	0.450000	0.450000	0.000000	0.450000
CITY OF LOS FRESNOS	0.620491	0.094509	0.715000	0.629058	0.085942	0.715000	0.617688	0.097312	0.715000	0.591360	0.123640	0.715000	0.591360	0.123640	0.715000
TOWN OF LAGUNA VISTA	0.319624	0.034500	0.354124	0.306124	0.038000	0.344124	0.302065	0.035225	0.337290	0.301023	0.038077	0.339100	0.301023	0.038077	0.339100
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	0.551265	0.138755	0.690020	0.557806	0.132214	0.690020	0.551769	0.137838	0.689607	0.535719	0.158905	0.694624	0.535719	0.158905	0.694624
CITY OF PALM VALLEY	0.481118	0.000000	0.481118	0.452541	0.000000	0.452541	0.452541	0.000000	0.452541	0.422541	0.000000	0.422541	0.422541	0.000000	0.422541
CITY OF RIO HONDO	0.620600	0.240000	0.860600	0.620600	0.240000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600	0.860600	0.000000	0.860600
TOWN OF RANCHO VIEJO	0.356876	0.093124	0.450000	0.354673	0.095327	0.450000	0.399374	0.020532	0.419906	0.374275	0.017659	0.391934	0.374275	0.017659	0.391934
CITY OF SAN BENITO	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125	0.656844	0.071281	0.728125
CITY OF SANTA ROSA	0.720000	0.000000	0.720000	0.650000	0.000000	0.650000	0.575830	0.000000	0.575830	0.569529	0.000000	0.569529	0.569529	0.000000	0.569529
CITY OF SOUTH PADRE ISLAND	0.249640	0.066000	0.315640	0.239110	0.066530	0.305640	0.235468	0.027286	0.262754	0.227828	0.026556	0.254384	0.227828	0.026556	0.254384
BROWNSVILLE I.S.D	1.152500	0.112500	1.265000	1.152500	0.000000	1.152500	1.040000	0.105666	1.145666	1.040000	0.102155	1.142155	1.040000	0.102155	1.142155
HARLINGEN C.I.S.D	1.170000	0.148000	1.318000	1.170000	0.148000	1.318000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000	1.040000	0.178000	1.218000
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	1.170000	0.129100	1.299100
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	0.140000	1.310000	1.170000	0.150000	1.320000	1.170000	0.110000	1.280000	1.170000	0.050000	1.220000	1.170000	0.050000	1.220000
POINT ISABEL I.S.D	1.039983	0.041651	1.081634	1.004015	0.077619	1.081634	0.980643	0.100991	1.081634	0.980820	0.100814	1.081634	0.980820	0.100814	1.081634
RIO HONDO I.S.D	1.170000	0.309100	1.479100	1.170000	0.309100	1.479100	1.170000	0.199100	1.369100	1.170000	0.139100	1.309100	1.170000	0.139100	1.309100
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	0.410000	1.580000	1.170000	0.310000	1.480000	1.170000	0.110000	1.280000	1.040000	0.240000	1.280000	1.040000	0.240000	1.280000
SANTA ROSA I.S.D	1.170000	0.276965	1.446965	1.170000	0.276965	1.446965	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	0.049200	0.000000	0.049200
TEXAS SOUTHMOST COLLEGE DISTRICT	0.119310	0.043097	0.162407	0.112892	0.045332	0.158224	0.100972	0.063122	0.164094	0.101596	0.061339	0.162935	0.101596	0.061339	0.162935
PORT OF HARLINGEN BROWNSVILLE NAVIGATION DISTRICT	0.030000	0.000000	0.030000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
LAGUNA MADRE WATER DISTRICT	0.000000	0.043860	0.043860	0.000000	0.045020	0.045020	0.000000	0.039260	0.039260	0.000000	0.080820	0.080820	0.000000	0.080820	0.080820
DRAINAGE DISTRICT #1	0.032000	0.000000	0.032000	0.030450	0.000000	0.030450	0.029500	0.000000	0.029500	0.029700	0.000000	0.029700	0.029700	0.000000	0.029700
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	0.115000	0.285000	0.400000	0.110000	0.310000	0.420000	0.080000	0.340000	0.420000	0.340000	0.080000	0.420000	0.340000	0.080000	0.420000
PASEO DE LA RESACA MUD #2	0.150000	0.250000	0.400000	0.140000	0.280000	0.420000	0.100000	0.320000	0.420000	0.320000	0.100000	0.420000	0.320000	0.100000	0.420000
PASEO DE LA RESACA MUD #3	0.075000	0.325000	0.400000	0.050000	0.370000	0.420000	0.020000	0.400000	0.420000	0.400000	0.020000	0.420000	0.400000	0.020000	0.420000
VALLEY MUD #2	0.250000	0.100000	0.350000	0.100000	0.250000	0.350000	0.100000	0.250000	0.350000	0.270000	0.100000	0.370000	0.270000	0.100000	0.370000
EMERGENCY SERVICE DISTRICT #1	0.093629	0.000000	0.093629	0.096746	0.000000	0.096746	0.100000	0.000000	0.100000	0.100000	0.000000	0.100000	0.100000	0.000000	0.100000
<b>Total Direct and Overlapping Rates</b>	<b>21.423847</b>	<b>4.840493</b>	<b>26.264340</b>	<b>20.977164</b>	<b>4.992845</b>	<b>25.970009</b>	<b>21.043153</b>	<b>4.221162</b>	<b>25.264315</b>	<b>21.888034</b>	<b>3.246923</b>	<b>25.134957</b>	<b>21.888526</b>	<b>3.246431</b>	<b>25.134957</b>

CAMERON COUNTY, TEXAS  
 TEN PRINCIPAL TAXPAYERS  
 FISCAL YEARS 2023 AND 2014

TAXPAYER	TYPE OF ACTIVITY	TAX YEAR 2022			TAX YEAR 2013		
		TOTAL ASSESSED TAXABLE VALUATION	RANK	PERCENT OF CAMERON COUNTY ASSESSED VALUATION	TOTAL ASSESSED TAXABLE VALUATION	RANK	PERCENT OF CAMERON COUNTY ASSESSED VALUATION
AEP Texas Central Co.	Electrical Utility	\$ 331,747,067	1	1.41%	\$ 129,811,023	1	7.20%
Valley Crossing Pipeline LLC	Transportation Services	176,151,910	2	0.75%	-		-
Wal-Mart Stores, Inc.	Retail	134,625,149	3	0.57%	38,682,240	8	2.15%
Union Pacific RR	Rail Road	83,922,941	4	0.36%	38,340,340	9	2.13%
VHS Harlingen Hospital Company	Healthcare	67,312,543	5	0.29%	78,707,603	3	4.37%
Rayos Del Sol Solar Project LLC	Electric Transmission Utility	64,491,760	6	0.27%	-		-
Sharyland Utilities LP	Energy	63,003,530	7	0.27%	-		-
East Raymond Wind Farm LLC	Wind Farm	58,286,000	8	0.25%	-		-
Cameron Wind LLC	Wind Farm	49,771,865	9	0.21%	-		-
Kepple Amfels	Manufacturing	44,638,389	10	0.19%	-		-
Panasonic Automotive Electronics	Retail	-		-	101,146,190	2	5.61%
Los Vientos Windpower LLC	Wind Farm	-		-	72,683,960	4	4.03%
ComCast Corporation	Telecommunications	-		-	60,504,605	5	3.36%
GLH LP	Manufacturing	-		-	45,332,202	6	2.52%
CBL/Sunrise Commoms LP	Retail	-		-	40,644,958	7	2.26%
Southwestern Bell Telephone	Telephone Company	-		-	36,693,510	10	2.04%
<b>TOTAL ASSESSED VALUATION</b>		<b>\$ 1,073,951,154</b>		<b>4.57%</b>	<b>\$ 642,546,631</b>		<b>15.84%</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 SEPTEMBER 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
2023	\$ 101,011,027	\$ 98,045,257	97.06%	\$ -	\$ 98,045,257	97.06%
2022	\$ 94,391,666	\$ 91,904,824	97.37%	\$ 1,362,484	\$ 93,267,308	98.81%
2021	\$ 85,865,018	\$ 83,381,706	97.11%	\$ 1,851,266	\$ 85,232,972	99.26%
2020	\$ 84,722,213	\$ 81,889,780	96.66%	\$ 2,348,492	\$ 84,238,272	99.43%
2019	\$ 76,465,202	\$ 73,916,448	96.67%	\$ 2,164,300	\$ 76,080,748	99.50%
2018	\$ 73,952,498	\$ 71,599,371	96.82%	\$ 2,059,229	\$ 73,658,600	99.60%
2017	\$ 70,898,567	\$ 68,513,788	96.64%	\$ 2,127,489	\$ 70,641,277	99.64%
2016	\$ 66,935,094	\$ 64,602,762	96.52%	\$ 2,079,559	\$ 66,682,321	99.62%
2015	\$ 66,138,187	\$ 63,887,037	96.60%	\$ 2,019,184	\$ 65,906,221	99.65%
2014	\$ 63,298,545	\$ 60,839,071	96.11%	\$ 2,220,916	\$ 63,059,987	99.62%

CAMERON COUNTY, TEXAS  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
SEPTEMBER 30, 2023

	NET BONDED DEBT	PERCENTAGE APPLICABLE TO COUNTY	COUNTY'S SHARE OF NET DEBT	PER CAPITA DEBT
Cameron County	\$ 166,138,234	100%	166,138,234	\$ 389.35
Total:	<u>\$ 166,138,234</u>		<u>\$ 166,138,234</u>	<u>\$ 392.73</u>
Overlapping Debt:				
Cities or townships:				
Brownsville	\$ 190,902,000	100%	\$ 190,902,000	\$ 447.38
Harlingen	26,540,000	100%	26,540,000	62.20
All others	79,503,000	100%	79,503,000	186.32
Total cities or townships:	<u>\$ 296,945,000</u>		<u>\$ 296,945,000</u>	<u>\$ 695.89</u>
School districts:				
Brownsville	\$ 50,990,000	100%	\$ 50,990,000	\$ 119.50
Harlingen	85,280,000	100%	85,280,000	199.85
Los Fresnos	71,130,000	100%	71,130,000	166.69
Lyford CISD	19,685,000	7%	1,385,824	3.25
All others	195,672,000	100%	195,672,000	458.56
Total school districts:	<u>\$ 422,757,000</u>		<u>\$ 404,457,824</u>	<u>\$ 947.85</u>
Colleges				
Texas Southmost College	\$ 22,425,000	100%	\$ 22,425,000	\$ 52.55
Total school districts:	<u>\$ 22,425,000</u>		<u>\$ 22,425,000</u>	<u>\$ 1,628.91</u>
Special districts:				
Water Districts	\$ 56,255,000	100%	\$ 56,255,000	\$ 131.83
Municipal Utility District	14,870,000	100%	14,870,000	34.85
Drainage Districts	8,045,000	100%	8,045,000	18.85
Total special districts:	<u>\$ 79,170,000</u>		<u>\$ 79,170,000</u>	<u>\$ 185.54</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 July 2023 estimated population of 426,710

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

FISCAL YEAR	GOVERNMENT ACTIVITIES					BUSINESS-TYPE ACTIVITIES					TOTAL PRIMARY GOVERNMENT
	GENERAL OBLIGATION		CERTIFICATES OF OBLIGATION	NOTE PAYABLE	LEASE LIABILITIES	REVENUE		CERTIFICATES OF OBLIGATION	NOTE PAYABLE	LEASE LIABILITIES	
	TAX NOTE	BONDS				TAX NOTE	BONDS				
2023	8,301,839	-	137,321,421	1,703,988	949,676	1,041,677	-	33,702,627	179,379	12,313	183,212,920
2022	9,619,969	-	146,153,973	2,134,923	1,103,860	1,058,733	-	36,560,738	235,700	19,421	196,887,317
2021	4,639,411	-	135,291,266	1,174,491	-	341,358	-	33,305,369	251,260	-	175,003,155
2020	5,734,387	-	127,008,120	3,305,042	-	416,509	-	35,712,556	615,835	-	172,792,449
2019	-	-	134,921,423	5,788,700	-	-	-	37,465,420	1,064,558	-	179,240,101
2018	-	-	94,812,118	6,251,294	-	-	615,000	39,374,271	723,286	-	141,775,969
2017	-	120,000	73,049,818	5,064,093	-	-	1,675,000	40,946,912	582,652	-	121,438,475
2016	-	235,000	78,640,840	6,020,699	-	-	2,690,000	39,278,186	503,853	-	127,368,578
2015	-	3,150,000	64,366,826	5,753,969	-	-	4,595,000	19,248,204	38,052	-	97,152,051
2014	-	3,150,000	67,019,821	5,648,667	-	-	4,595,000	20,397,708	78,381	-	100,889,577



TABLE 11

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

FISCAL		TAXABLE	BONDED	LESS DEBT	NET	NET	NET
				SERVICE	BONDED	TO	BONDED
YEAR	POPULATION <sup>1</sup>	ASSESSED VALUE	DEBT	FUND	DEBT	ASSESSED	PER CAPITA
2023	426,710	23,480,139,789	171,024,048	1,543,114	166,138,234	0.71%	389.35%
2022	423,028	21,369,267,222	182,714,711	2,296,766	166,138,234	0.78%	392.74%
2021	421,017	20,091,411,312	168,596,635	4,214,143	150,675,857	0.75%	357.89%
2020	423,163	19,826,020,647	162,720,676	5,782,209	145,387,791	0.73%	343.57%
2019	423,908	18,693,542,784	172,386,843	6,742,543	152,337,457	0.81%	359.36%
2018	423,725	18,311,548,461	134,186,389	6,302,722	120,367,278	0.66%	284.07%
2017	422,135	17,676,273,532	113,996,730	6,306,834	100,463,166	0.57%	237.99%
2016	422,156	17,033,496,417	117,919,026	6,479,285	106,755,715	0.63%	252.88%
2015	420,392	16,831,541,422	83,615,030	5,983,567	75,336,433	0.45%	179.21%
2014	417,296	18,022,443,785	87,417,529	5,856,883	81,603,118	0.45%	195.55%

<sup>1</sup>Source U. S. Census - Population estimates, Census 2023, Census 2010

**CAMERON COUNTY, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**SEPTEMBER 30, 2023**

Total Taxable Assessed Value		\$ 23,480,139,789
		<u>5,870,034,947</u>
Debt limit - 25% of assessed value of real property (Article 3, Section 52, Constitution State of Texas)		5,870,034,947
Amount of debt applicable to debt limit:		
TOTAL DEBT	171,024,048	
Less: Unlimited Tax Bonds	-	
Less: Self-Supporting Debt	33,702,627	
Less: Enterprise Fund Debt Service assets	3,546,726	
Less: Debt Service Funds assets	1,543,114	
	<u>132,231,581</u>	
LEGAL DEBT MARGIN		<u>\$ 5,737,803,366</u>

CAMERON COUNTY, TEXAS  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

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>
2023	426,710	21,440	32.6	87,193	4.7%	37,861
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

<sup>1</sup>U. S. Census - Population estimates, Census 2023, 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

Table 14

CAMERON COUNTY, TEXAS  
TEN PRINCIPAL EMPLOYERS  
FISCAL YEARS 2023 AND 2014

EMPLOYER	TYPE OF ACTIVITY	FISCAL YEAR 2023			FISCAL YEAR 2014		
		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	5,813	1	3.74%	7,708	1	5.77%
Harlingen CISD	Education	3,314	2	2.13%	3,321	2	2.49%
HEB Grocery	Retail	2,349	3	1.51%			0.00%
Wal-Mart Stores, Inc.	Retail	*	4	*	1,392	9	1.04%
Cameron County	Government	1,881	5	1.21%	2,040	5	1.53%
SpaceX	Aerospace	2,100	6	1.35%			0.00%
San Benito CISD	Education	1,833	7	1.18%	1,400	8	1.05%
Los Fresnos CISD	Education	1,820	8	1.17%			
Valley Baptist Medical Center	Medical	*	9	*	3,234	3	2.42%
City of Brownsville	Government	1,161	10	0.75%	1,200	10	0.90%
University of Texas Rio Grande Valley	Education	1,162		0.75%	1,625	6	1.22%
Keppel Amfels	Manufacturing	1,450		0.93%	1,400	7	1.05%
Caring For You Home Health	Medical	1,300		0.84%	2,635	4	1.97%
TOTAL NO. OF EMPLOYEES		<u>24,183</u>			<u>25,955</u>		

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, Public Utilities Board, and City of Brownsville.

<sup>1</sup>U.S. Department of Labor Statistics - 2023 Preliminary Total Employment - 155,518

<sup>2</sup>U.S. Department of Labor Statistics - 2014 Total Employment - 133,512

\*Number of Employees unavailable

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

Category	FY 22-23	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
COUNTY GOVERNMENT	1,838	1,646	1,676	1,862	1,843	1,828	1,702	1,694	1,678	1,673
General Government	277	252	243	253	250	244	217	215	210	210
General Administration	78	73	77	82	81	81	71	72	71	71
Financial Administration	29	26	32	29	29	27	26	26	25	25
Tax Administration	93	86	67	78	77	75	69	67	67	67
Facilities Management	54	51	53	51	50	50	43	42	39	39
Election Administration	24	16	14	13	13	11	8	8	8	8
Justice System	492	459	488	491	489	486	435	431	427	425
Criminal Justice	312	293	319	314	312	309	274	270	267	267
Civil Justice	-	-	-	1	1	1	4	4	4	4
Juvenile Services	180	166	169	176	176	176	157	157	156	154
Public Safety	214	209	228	250	247	245	209	208	206	203
Law Enforcement	203	199	217	237	235	234	197	196	194	191
Emergency Management	11	10	11	13	12	11	12	12	12	12
Corrections & Rehabilitation	348	257	269	373	372	371	365	365	365	365
Housing & Booking	348	257	269	373	372	371	365	365	365	365
Supervision	-	-	-	-	-	-	-	-	-	-
Health & Human Services	185	180	162	180	180	179	182	181	181	181
Health Care	185	180	162	180	180	179	182	181	181	181
Community & Economic Development	118	99	97	95	86	86	78	79	76	76
Economic Development	7	2	2	-	-	-	-	-	-	-
Housing & Urban Development	10	7	7	7	6	6	5	5	5	5
Parks & Recreation	89	80	78	78	71	71	66	67	64	64
Libraries	-	-	-	2	2	2	-	-	-	-
Culture & Education	7	7	7	7	7	7	7	7	7	7
Venue Facility	5	3	3	1	-	-	-	-	-	-
Infrastructure & Environmental Services	206	190	189	220	219	217	216	215	213	213
Roads, Bridges & Toll Facilities	170	159	158	195	194	193	193	192	190	190
Public Transportation	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-
Development & Regulation	36	31	31	25	25	24	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*  
Source: Cameron County Payroll Department

Table 16

CAMERON COUNTY, TEXAS  
OPERATING INDICATORS  
LAST TEN FISCAL YEARS

COUNTY GOVERNMENT Function	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
<u>Financial Administration</u>										
County Auditor										
# Payroll Checks Written	2,935	4,103	2,982	2,491	2,699	3,181	2,556	3,320	2,648	3,098
# of Direct Deposits	47,115	49,108	49,885	50,327	50,312	50,803	50,616	50,093	49,331	48,981
# of A/P Checks Written	18,233	17,435	18,094	16,990	17,923	17,560	17,738	17,284	17,715	16,054
County Treasurer										
# of Receipts Issued	6,320	6,385	6,264	5,957	6,369	6,729	7,031	7,131	6,800	6,367
<u>Tax Administration</u>										
Tax Assessor Collector										
# of Vehicles Registered	350,188	348,578	345,128	323,317	323,110	317,364	306,178	301,047	299,148	298,151
# of Tax Accounts	219,233	216,825	215,055	214,056	212,692	210,067	208,562	207,484	210,015	208,993
<u>Elections Administration</u>										
Elections Department										
# of new voters registered	15,380	15,715	12,494	14,151	12,541	13,774	10,708	15,687	6,770	10,085
<u>Criminal Justice</u>										
County Court at Law (All Courts)										
Civil Cases Filed	1,085	1,025	1,092	1,234	2,091	1,597	1,377	1,253	1,313	1,399
Misdemeanor Cases Filed	5,440	5,236	5,055	3,243	4,536	4,807	4,931	6,162	7,175	6,947
District Courts (All Courts)										
Civil Cases Filed	3,473	3,350	3,218	3,636	11,020	10,716	10,221	10,460	9,922	10,245
Criminal Cases Filed	3,655	3,983	3,538	3,405	3,187	3,448	3,659	3,557	3,794	4,486
Justice of the Peace (All Precincts)										
Civil Cases Filed	8,402	7,125	8,128	9,461	10,847	8,290	6,957	5,310	5,005	3,565
Civil Cases Disposed	7,130	6,687	6,716	7,450	9,867	6,929	4,921	4,553	3,926	3,980
Criminal Cases Filed	27,617	34,773	42,115	49,437	68,050	66,909	53,451	36,514	31,321	39,587
Criminal Cases Disposed	24,705	29,055	39,294	36,820	75,364	71,668	42,528	41,630	29,725	31,865
<u>District Clerk</u>										
# of Passport Applications	3,326	1,851	645	847	4,117	3,106	2,570	1,546	1,254	1,807
<u>County Clerk</u>										
Marriage Licenses	3,061	3,249	2,987	3,061	2,699	4,961	5,524	3,139	2,947	2,780
Birth Certificates	2,372	1,195	1,675	972	1,617	1,318	1,506	1,604	1,462	1,477
Real Property Filings	34,664	49,360	56,212	46,503	41,428	14,736	-	-	-	-
<u>Corrections &amp; Rehabilitation</u>										
Jail capacity	1,554	1,554	1,746	1,746	1,746	1,554	1,746	1,746	1,746	1,746
<u>Health &amp; Human Services</u>										
# of Immunizations applied	15,538	16,063	9,217	8,514	18,624	16,631	16,849	17,751	15,069	17,848
<u>GIS</u>										
New address applications	7,607	882	856	846	941	1,081	906	725	706	922
<u>Planning and Inspection</u>										
# of Building Permit Issued	2,050	2,050	2,089	2,066	1,837	2,178	1,770	1,506	1,414	1,379
# of Inspections	12,994	12,994	11,920	11,903	13,989	9,125	8,134	7,371	6,282	7,331

Source: Cameron County Departments

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 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
General Government											
Buildings	15	15	14	12	12	12	11	10	10	10	7
Vehicles	54	52	52	57	52	47	47	50	48	44	44
Justice System											
Buildings	2	2	2	2	2	2	2	3	3	3	3
Vehicles	62	62	62	64	63	62	58	56	44	39	39
Juvenile Services											
Buildings	2	2	2	2	2	3	3	3	3	3	1
Public Safety											
Buildings	9	9	9	9	9	9	9	9	9	9	9
Vehicles	316	283	289	272	253	246	234	224	218	204	204
Corrections & Rehabilitation											
Buildings	8	8	8	8	8	8	8	8	8	7	7
Vehicles	29	29	29	29	29	28	29	27	41	46	46
Health & Human Services											
Buildings	7	7	7	7	7	7	7	7	7	7	7
Vehicles	42	38	39	41	38	33	30	28	26	22	22
Parks & Recreation											
Buildings	53	52	51	51	51	50	50	50	50	50	50
Vehicles	56	55	52	52	51	51	51	51	27	29	29
Culture and Education											
Buildings	9	9	9	9	9	9	9	9	9	9	9
Vehicles	3	3	3	3	3	3	3	3	3	-	-
Infrastructure & Environmental Services											
Buildings	10	10	10	9	11	9	9	9	9	9	9
Vehicles	136	110	117	127	126	118	121	121	134	125	125
Number of Bridges	3	3	3	3	3	3	3	3	3	3	3
Miles of County Maintained Roads	715	711	711	755	755	755	754	793	793	793	793

Source: Cameron County Departments

**SINGLE AUDIT**  
**SCHEDULE OF EXPENDITURES OF**  
**FEDERAL AND 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, 2023, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated April 9, 2024.

**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  
April 9, 2024

## **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 GRANT MANAGEMENT STANDARDS**

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 Grant Management Standards that could have a direct and material effect on each of County’s major federal or state programs for the year ended September 30, 2023. 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, 2023.

#### ***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 Grant Management Standards. Our responsibilities under those standards, the Uniform Guidance and the State of Texas Grant Management Standards 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 Grant Management Standards 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 Grant Management Standards 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 Grant Management Standards, 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 Grant Management Standards. Accordingly, this report is not suitable for any other purpose.

*Burton, McCumber, & Longoria LLP*

Brownsville, Texas  
April 9, 2024

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<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	59,114	-	59,114	-
WIC Funding	10.557	HHS00080130001	3,747,907	280	3,748,187	-
Snap Program	10.561	HHS00080130001	363	-	363	-
Snap Program	10.561	HHS00080130001	20,572	-	20,572	-
Peer Counselor	10.557	HHS00080130001	9,207	-	9,207	-
Peer Counselor	10.557	HHS00080130001	483,734	-	483,734	-
Lactation	10.557	HHS00080130001	268	-	268	-
Lactation	10.557	HHS00080130001	31,800	-	31,800	-
Registered Dietitian	10.557	HHS00080130001	404	-	404	-
Registered Dietitian	10.557	HHS00080130001	27,712	-	27,712	-
Extra Funding/Summer Food Program	10.557	HHS00080130001	32,229	-	32,229	-
Extra Funding TXIN Internet	10.557	HHS00080130001	24,500	-	24,500	-
Extra Funding TXIN Internet	10.557	HHS00080130001	9,859	-	9,859	-
Extra Funding IPE	10.557	HHS00080130001	18,298	-	18,298	-
Extra Funding IPE	10.557	HHS00080130001	47,219	-	47,219	-
<b>Total U.S. Department of Agriculture</b>			<b>4,513,185</b>	<b>280</b>	<b>4,513,465</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	972	-	972	-
Arroyo Colorado Estates & Olmito Colonias Water & WW Improvements	14.228	7220005	711,174	-	711,174	-
Olmito Water Improvements	14.228	CFC21-0446	788,613	-	788,613	-
<b>Total CDCB-Entitlement Grants Cluster</b>			<b>1,500,759</b>	<b>-</b>	<b>1,500,759</b>	<b>-</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<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	145,172	-	145,172	-
<b>Total CDBG</b>			<u>145,172</u>	<u>-</u>	<u>145,172</u>	<u>-</u>
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<u>1,645,931</u>	<u>-</u>	<u>1,645,931</u>	<u>-</u>
<b><u>U.S. Department of Justice</u></b>						
<b><u>Passed- Through Drug Enforcement Agency</u></b>						
OCDETF/CCDA	16.U05		2,836	1,987	4,823	-
FBI/CCDA	16.U05		1,890	236	2,126	-
CUSTOMS/CCDA	16.U05		11,952	9,255	21,207	-
DRUG ENFORCEMENT/CCDA	16.U05		19,168	5,558	24,726	-
DRUG ENFORCEMENT/CCDA	16.U05		14,368	3,786	18,154	-
CUSTOMS/SHERIFF	16.U05		6,217	3,495	9,712	-
OCDETF/SHERIFF	16.U05		5,208	-	5,208	-
DRUG ENFORCEMENT/SHERIFF	16.U05		19,368	8,797	28,165	-
<b>Total Drug Enforcement Agency</b>			<u>81,007</u>	<u>33,114</u>	<u>114,121</u>	<u>-</u>
<b><u>U.S. Department of Justice</u></b>						
<b><u>Office on Violence Against Women</u></b>						
Domestic Violence Unit (VAWA) FY23	16.588	1844917	23,257	10,824	34,081	-
Domestic Violence Unit (VAWA) FY24	16.588	1844918	2,479	1,062	3,541	-
<b>Total Office on Violence Against Women</b>			<u>25,736</u>	<u>11,886</u>	<u>37,622</u>	<u>-</u>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor / Passed- Through Grantor Program Title	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b><u>U.S. Department of Justice</u></b>						
<b><u>Bureau of Justice Assistance</u></b>						
COPS 2017 Hiring Program	16.710	2017UMWX0162	73,387	24,462	97,850	-
COPS 2020-2023	16.710		318,301	-	318,301	-
Equitable Sharing Program - District Attorney	16.922	TX031015A	164,287	-	164,287	-
Equitable Sharing Program - Constable Pct. 5	16.922	TX0311900	438	-	438	-
JAG 2020	16.738	2020-H7604-TX-DJ	731	-	731	-
JAG 2021	16.738	A-346012	5,569	-	5,569	-
JAG 2022	16.738	15PBJA-22-GG-02256-JAGX	9,144	-	9,144	-
<b>Total Bureau of Justice Assistance</b>			<u>571,857</u>	<u>24,462</u>	<u>596,319</u>	<u>-</u>
<b><u>U.S. Department of Justice</u></b>						
<b><u>Office of Justice Programs</u></b>						
Juvenile Drug Treatment Court Program	16.585	15PJDP-21GG-02829-DGCT	81,234		81,234	-
FY22 Adult Drug Court Discretionary Grant Program	16.585	15PBJA-22-GG-03977-DGCT	75,103	25,034	100,137	-
<b>Total Office of Justice Programs</b>			<u>156,337</u>	<u>25,034</u>	<u>181,371</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>			<u>834,936</u>	<u>94,497</u>	<u>929,433</u>	<u>-</u>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>Equitable Sharing Program</u></b>						
Equitable Sharing Program - District Attorney	21.016	TX031015A	152,828	-	152,828	-
Equitable Sharing Program - Sheriff	21.016	TX0310000	2,975	-	2,975	-
Equitable Sharing Program - Constable Pct. 3	21.016	TX0311600	7,895	-	7,895	-
Equitable Sharing Program - Constable Pct. 4	21.016	TX0312100	107,412	-	107,412	-
<b>Total Equitable Sharing Program</b>			<u>271,111</u>	<u>-</u>	<u>271,111</u>	<u>-</u>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b><u>U.S. Department of Treasury</u></b>						
<b><u>Emergency Rental Assistance</u></b>						
Emergency Rental Assistance Program II	21.023		6,893,636	-	6,893,636	-
<b>Total Emergency Rental Assistance</b>			<u>6,893,636</u>	<u>-</u>	<u>6,893,636</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		13,742,810	-	13,742,810	3,461,403
<b>Total ARPA</b>			<u>13,742,810</u>	<u>-</u>	<u>13,742,810</u>	<u>3,461,403</u>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>American Rescue Plan Act (ARPA)</u></b>						
<b><u>Pass through The State of Texas Office of Court Administration</u></b>						
OCA ARPA Funding Award	21.027	4553701	56,116	-	56,116	-
<b>Total State of Texas Office of Court Administration</b>			<u>56,116</u>	<u>-</u>	<u>56,116</u>	<u>-</u>
<b><u>U.S. Department of Treasury</u></b>						
<b><u>VC-Coronavirus State Fiscal Recovery Fund (Victims of Crime - SB 8)</u></b>						
Victim Assistance Program (VOCA) FY23	21.027	1674118	566,602	-	566,602	
Victims Assistance for Families of Sexual Abuse/Assault	21.027	1913514	47,637	-	47,637	-
<b>Total Victims of Crime</b>			<u>614,239</u>	<u>-</u>	<u>614,239</u>	<u>-</u>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor / Passed- Through Grantor Program Title	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b>U.S. Dept. of Treasury</b>						
<b>Federal Financial Assistance Award</b>						
<b>Pass through Texas Commission on Environmental Quality</b>						
E.K.Atwood Park Pavillion Improvements - Phase 2	21.015	1RDCGR480114-01-00	24,500	-	24,500	-
<b>Total Texas Commission on Environmental Quality</b>			<u>24,500</u>	<u>-</u>	<u>24,500</u>	<u>-</u>
<b>Total U.S. Department of Treasury</b>			<u>21,602,411</u>	<u>-</u>	<u>21,602,411</u>	<u>3,461,403</u>
<b>U.S. Department of Health and Human Services</b>						
<b>Pass through Texas Department of State Health Services</b>						
COVID 19 Allocation Base	93.354	HHS000768200001	33,195	-	33,195	-
COVID 19-Allocation A.1	93.354	HHS000768200001	25,491	-	25,491	-
COVID-19 Immunizations Program	93.268	HHS001019500007	148,532	-	148,532	-
COVID-19 Immunizations Program	93.268	HHS001019500007	228,599	-	228,599	-
COVID-19 PH Workforce Expansion	93.354	HHS001075900001	274,109	-	274,109	-
PH Infrastructure Grant	93.967	HHS001308900001	54,028	-	54,028	-
COVID-19 Health Disparities	93.391	HHS001057600009	175,103	-	175,103	-
Immunization Cooperative Agreements	93.268	HHS000103300001	314,959	9,447	324,406	-
Immunization Cooperative Agreements	93.268	HHS001331300010	15,941	-	15,941	-
Public Health Emergency Preparedness	93.069	537-18-0164-0001	219,393	23,544	242,937	-
Public Health Emergency Preparedness	93.069	HHS001311200029	81,380	8,138	89,517	-
RLSS/LPHS	93.991	HHS001020100001	62,781	-	62,781	-
RLSS/LPHS	93.991	HHS001324900011	1,898	-	1,898	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS000686100005	59,742	12,050	71,792	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS001096400008	115,301	25,781	141,082	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS001096400008	12,723	2,925	15,648	-
SHS/CASE 2024	93.994	HHS0000315700003	3,966	-	3,966	-
SHS/CASE 2023	93.994	HHS0000315700003	101,141	-	101,141	-
Medicaid Administration(MAC)	93.778	529-11-0041-00006	100,471	-	100,471	-
PEER DAD GRANT PROGRAM	93.994	HHS000530300001	49,309	-	49,309	-
<b>Total Texas Department of State Health Services</b>			<u>2,078,058</u>	<u>81,885</u>	<u>2,159,942</u>	<u>-</u>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b><u>U.S. Department of Health and Human Services</u></b>						
<b><u>Centers for Disease Control and Prevention</u></b>						
Healthy Brain Initiative	93.334	23NU58DP007513	1,550	-	1,550	-
<b>Total Centers for Disease Control and Prevention</b>			<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>-</u>
<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	49,198	-	49,198	-
NACCHO BLOC COVID+	93.421	2022-030702	10,810	-	10,810	-
NACCHO Disabilities Grant	93.421	2023-012412	2,448	-	2,448	-
<b>Total National Association of County and City Health Officials</b>			<u>62,456</u>	<u>-</u>	<u>62,456</u>	<u>-</u>
<b><u>U.S. Department of Health and Human Services</u></b>						
<b><u>Office of Population Affairs</u></b>						
2022-2023 QIA FUND PART A	93.260	2020C07230	14,666	-	14,666	-
2023-2024 QIA FUND PART A	93.260	2020C07230	14,005	-	14,005	-
Family Planning-Services FY24	93.217	FPHPA6401-01	64,658	40	64,698	-
Family Planning-Services	93.217	FPHPA6401-01	91,465	-	91,465	-
<b>Total Office of Population Affairs</b>			<u>184,794</u>	<u>40</u>	<u>184,834</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>			<u>2,326,858</u>	<u>81,925</u>	<u>2,408,782</u>	<u>-</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<b>Office of the Executive Office of the President</b>						
<b>Passed- Through SWBT HIDTA</b>						
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G19SS0003A	31,762	-	31,762	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G20SS0003A	764,946	-	764,946	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G21AC0013A	33,389	-	33,389	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G21SS0003A	582,960	-	582,960	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G22AC0013A	67,767	-	67,767	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G22SS0003A	1,933,188	-	1,933,188	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G23AC0013A	44,937	-	44,937	-
High Intensity Drug Trafficking Area Program (HIDTA)	95.001	G23SS0003A	326,444	-	326,444	-
<b>Total SWBT HIDTA</b>			<u>3,785,393</u>	<u>-</u>	<u>3,785,393</u>	<u>-</u>
<b>Total Office of the Executive Office of the President</b>			<u>3,785,393</u>	<u>-</u>	<u>3,785,393</u>	<u>-</u>
<b>U.S. Department of Homeland Security</b>						
<b>Federal Emergency Management Agency (FEMA)</b>						
Cameron-2020 OPSG	97.067	3185606	223,627	-	223,627	-
Cameron-2021 OPSG	97.067	3185607	459,787	-	459,787	-
Cameron-2022 OPSG	97.067	3185608	504,295	-	504,295	-
HAZARD MITIGATION GRANT (HMPG) Memorial Day Floods 2015	97.039	DR4223	374,044	124,681	498,725	-
Texas COVID-19 Pandemic Public Assistance	97.036	DR4485-TX	7,631	848	8,479	-
Kennedy 2021 OPSG DA	97.067	4159803	47,305	-	47,305	-
Kennedy 2022 OPSG DA	97.067	4159804	66,571	-	66,571	-
<b>Total FEMA</b>			<u>1,683,260</u>	<u>125,529</u>	<u>1,808,789</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>			<u>1,683,260</u>	<u>125,529</u>	<u>1,808,789</u>	<u>-</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>Federal Grantor / Passed- Through Grantor Program Title</b>	Federal ALN Number	Passed-Through Grantor's Number	Federal Disburse- ments/ Expen- ditures	Grantee Disburse- ments/ Expen- ditures	Total Expenditures	Passed- Through Amounts to Sub-Recipients
<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	258,708	750,000	1,008,708	-
<b>Total Texas Parks and Wildlife</b>			<u>258,708</u>	<u>750,000</u>	<u>1,008,708</u>	<u>-</u>
<b>Total U.S. Fish and Wildlife Service</b>			<u>258,708</u>	<u>750,000</u>	<u>1,008,708</u>	<u>-</u>
<b><u>Federal Highway Administration</u></b>						
<b><u>Pass through Texas Parks and Wildlife</u></b>						
Mountain Bike Trail	20.219	RT016003	103,474	34,935	138,409	-
<b>Total Texas Parks and Wildlife</b>			<u>103,474</u>	<u>34,935</u>	<u>138,409</u>	<u>-</u>
<b>Total Federal Highway Administration</b>			<u>103,474</u>	<u>34,935</u>	<u>138,409</u>	<u>-</u>
<b><u>U.S. Dept. of the Interior</u></b>						
<b><u>National Park Service</u></b>						
<b><u>Pass through Texas Parks and Wildlife</u></b>						
La Esperanza Community Park Inclusive Water Recreation and Other Inclusive Improvements	15.916	P22AP01473	4,500	-	4,500	-
<b>Total Texas Parks and Wildlife</b>			<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>-</u>
<b>Total Us. Dept. of Interior</b>			<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>-</u>
<b>Total Federal Awards</b>			<u>36,758,657</u>	<u>1,087,165</u>	<u>37,845,822</u>	<u>3,461,403</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>State Grantor / Passed Through Grantor Program Title</b>	<b>Pass-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-23-031	108,614	-	108,614	-
Intervention & Prevention	D-2023-03085	7,341	-	7,341	-
Border Project	D-2022-00168	22,781	-	22,781	-
Border Project	D-2023-03083	2,106	-	2,106	-
JJAEP	JJAEP-2022-00574	1,633,914	-	1,633,914	-
JJAEP	JJAEP-2023-03558	206,658	-	206,658	-
JJAEP-Mandated		716	-	716	-
DSA Pre-Residential Detention	D-2023-00999	114,078	-	114,078	-
DSA Post-Residential Detention	D-2023-01000	67,823	-	67,823	-
Grant R - Reimbursement	23-D0150 / 23-D0277	109,886	-	109,886	-
Grant R - Reimbursement	23-D0277	4,539	-	4,539	-
Grant R - DSA	D-2022-00635	293,951	-	293,951	-
Grant R - DSA	D-2023-03087	22,717	-	22,717	-
DSA PREA Audit Support	D-2022-00292	10,768	-	10,768	-
Juvenile Probation-State Aid	SA-2022-00023	2,470,668	-	2,470,668	-
Juvenile Probation-State Aid	SA-2023-02846	161,240	-	161,240	-
Special Needs Diversionary Program	D-2022-00475	98,002	-	98,002	-
Special Needs Diversionary Program	D-2023-03086	7,490	-	7,490	-
Salary Adjustment Grant	D-2023-03645	3,627	-	3,627	-
VP - Vocational (Pilot)	D-2022-00748	104,033	-	104,033	-
VP - Vocational (Pilot)	D-2023-03082	3,778	-	3,778	-
RN - Risk and Needs Assessment	D-2023-03456	23,982	-	23,982	-
Supplemental and Emergent	SE-2023-03622	2,705	-	2,705	-
DSA Re-Build Enhancement	D-2023-00950	75,164	-	75,164	-
DSA Re-Build Enhancement	D-2023-03084	7,881	-	7,881	-
<b>Total Texas Juvenile Justice Department</b>		<b>5,564,461</b>	<b>-</b>	<b>5,564,461</b>	<b>-</b>

**CAMERON COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>State Grantor / Passed Through Grantor Program Title</u>	<u>Pass-Through Grantor's Number</u>	<u>State Disburse- ments/ Expen- ditures</u>	<u>Grantee Disburse- ments/ Expen- ditures</u>	<u>Total Expenditures</u>	<u>Passed Through Amounts to Sub-Recipients</u>
<b><u>Texas Department of State Health Services</u></b>					
IDCU/SUR	HHS000436300008	131,616	-	131,616	-
IDCU/SUR	HHS001315700006	9,639	-	9,639	-
IDCU/COVID-19	HHS000812700007	141,273	-	141,273	-
TB/PC	HHS001182200005	256,078	59,050	315,128	-
TB/PC	HHS001182200005	13,130	3,603	16,734	-
<b>Total Texas Department of State Health Services</b>		<u>551,737</u>	<u>62,653</u>	<u>614,390</u>	<u>-</u>
<b><u>Texas Health and Human Services Commission</u></b>					
TITLE V PRENATAL		20,056	-	20,056	-
TITLE V PRENATAL		1,198	-	1,198	-
FAMILY PLANNING PROGRAM	HHS000734600023	10,510	-	10,510	-
FAMILY PLANNING PROGRAM	HHS000734600023	112,500	-	112,500	-
<b>Total Texas Health and Human Services Commission</b>		<u>144,264</u>	<u>-</u>	<u>144,264</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	97,564	-	97,564	-
Veterans Court Grant 24	4421302	4,780	-	4,780	-
Divert Court 23	2022812	151,411	5,681	157,092	-
Divert Court 24	2022812	12,115	-	12,115	-
<b>Total Criminal Justice Division - Speciality Courts</b>		<u>265,870</u>	<u>5,681</u>	<u>271,552</u>	<u>-</u>
<b><u>Criminal Justice Division - DA Testing of Forensic Evidence Grant Program</u></b>					
<b><u>Passed Through Office of the Governor</u></b>					
Testing of Forensic Evidence 23	3951403	26,267	-	26,267	-
<b>Total Criminal Justice Division - DA Testing of Forensic Evidence Grant Program</b>		<u>26,267</u>	<u>-</u>	<u>26,267</u>	<u>-</u>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>State Grantor / Passed Through Grantor Program Title</b>	<b>Pass-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>SF-State Criminal Justice Planning (421) Fund</u></b>					
Community Based Treatment Services	2023-SF-ST-0015	30,027	-	30,027	-
Community Based Treatment Services 24	3878805	3,393	-	3,393	-
<b>Total SF-State Criminal Justice Planning (421) Fund</b>		<b>33,421</b>	<b>-</b>	<b>33,421</b>	<b>-</b>
<b><u>Criminal Justice Division - Body Worn Camera (BWC) Program</u></b>					
<b><u>Passed Through Office of the Governor</u></b>					
Body Cameras 22-23	4387701	96,694	45,485	142,179	-
<b>Total Criminal Justice Division - Body Worn Camera (BWC) Program</b>		<b>96,694</b>	<b>45,485</b>	<b>142,179</b>	<b>-</b>
<b><u>Criminal Justice Division - AL-ALERT Law Enforcement Training</u></b>					
<b><u>Passed Through Office of the Governor</u></b>					
ALERT Law Enforcement Training 23	4661301	2,243	-	2,243	-
<b>Total Criminal Justice Division - AL-ALERT Law Enforcement Training</b>		<b>2,243</b>	<b>-</b>	<b>2,243</b>	<b>-</b>
<b><u>Criminal Justice Division - SH-Bullet-Resistant Shield Grant Program</u></b>					
<b><u>Passed Through Office of the Governor</u></b>					
Bullet-Resistant Shield FY23	4610501	52,329	-	52,329	-
<b>Total Criminal Justice Division - SH-Bullet-Resistant Shield Grant Program</b>		<b>52,329</b>	<b>-</b>	<b>52,329</b>	<b>-</b>
<b><u>Criminal Justice Division - BG-Rifle-Resistant Body Armor Grant Program (BAGP)</u></b>					
<b><u>Passed Through Office of the Governor</u></b>					
Rifle-Resistant Body Armor Grant Program 23 - Park Rangers	4455301	23,216	-	23,216	-
<b>Total Criminal Justice Division - BG-Rifle-Resistant Body Armor Grant Program (BAGP)</b>		<b>23,216</b>	<b>-</b>	<b>23,216</b>	<b>-</b>

**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<b>State Grantor / Passed Through Grantor Program Title</b>	<b>Pass-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 23 - Sheriff's Office	2999908	38,770	-	38,770	-
Local Border Security Program 23 - Constable Pct. 4	3907204	18,086	-	18,086	-
Local Border Security Program 23 - Park Rangers	4509001	9,735	-	9,735	-
Border Prosecution Unit	2537610	367,488	-	367,488	-
Border Prosecution Unit 24-25	2537611	25,130	-	25,130	-
<b>Total Homeland Security Grants Division</b>		<b>459,209</b>	<b>-</b>	<b>459,209</b>	<b>-</b>
<b><u>Texas Office of the Attorney General</u></b>					
<b><u>Chapter 59 Asset Forfeitures</u></b>					
Cameron County District Attorney		695,594	-	695,594	-
Cameron County Constable Pct 3		1,400	-	1,400	-
Cameron County Constable Pct 4		4,854	-	4,854	-
Cameron County Sheriff Office		420,770	-	420,770	-
Cameron County Park Rangers		285	-	285	-
<b>Total Texas Office of the Attorney General</b>		<b>1,122,903</b>	<b>-</b>	<b>1,122,903</b>	<b>-</b>
<b><u>Texas Indigent Defense Commission</u></b>					
Juvenile Public Defender Mental Health Expansion	MH-22-031	47,078	21,609	68,687	-
Juvenile Public Defender Mental Health Expansion	MH-23-002	37,704	25,136	62,840	-
<b>Total Indigent Defense Commission</b>		<b>84,782</b>	<b>46,745</b>	<b>131,527</b>	<b>-</b>
<b><u>University of Texas Health Science Center at Houston</u></b>					
HRSA Budget		67,676	-	67,676	-
HRSA - Better Health Funds		2,001	-	2,001	-
<b>Total University of Texas Health Science Center at Houston</b>		<b>69,677</b>	<b>-</b>	<b>69,677</b>	<b>-</b>



**CAMERON COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>State Grantor / Passed Through Grantor Program Title</u>	<u>Pass-Through Grantor's Number</u>	<u>State Disburse- ments/ Expen- ditures</u>	<u>Grantee Disburse- ments/ Expen- ditures</u>	<u>Total Expenditures</u>	<u>Passed Through Amounts to Sub-Recipients</u>
<b><u>Texas Council for Developmental Disabilities</u></b>					
TCDD Vaccine Access	22C15	6,960	24	6,983	-
<b>Total Texas Council for Development Disabilities</b>		<u>6,960</u>	<u>24</u>	<u>6,983</u>	<u>-</u>
<b><u>Texas Veterans Commission</u></b>					
Veterans Assistance Grant 22	GT-VS022-008	167,059	24	167,083	-
Veterans Assistance Grant 23	GT-VSO22-008	50,315		50,315	-
<b>Total Veterans Commission</b>		<u>217,374</u>	<u>24</u>	<u>217,398</u>	<u>-</u>
<b><u>Texas Water Development Board</u></b>					
Mariposa Ranch DR4255-014 Project No.40190	G1001485	164,332	171,038	335,370	-
<b>Total Veterans Commission</b>		<u>164,332</u>	<u>171,038</u>	<u>335,370</u>	<u>-</u>
<b><u>Texas Department of Transportation</u></b>					
Routine Airport Maintenance Program	M2321PTIS	2,122	-	2,122	-
<b>Total Veterans Commission</b>		<u>2,122</u>	<u>-</u>	<u>2,122</u>	<u>-</u>
<b>Total State Awards</b>		<u>8,887,861</u>	<u>331,650</u>	<u>9,219,512</u>	<u>-</u>
<b>Total Federal and State Awards</b>		<u>45,646,518</u>	<u>1,418,815</u>	<u>47,109,192</u>	<u>3,461,403</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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 Grant Management Standards*. 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, 2023, 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, 2023, 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 AND STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
16.710	Public Safety Partnership and Community Policing Grants

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

\$1,102,762

Auditee qualified as low-risk auditee?  Yes  No

**CAMERON COUNTY, TEXAS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
 FEDERAL AND STATE AWARDS – (CONTINUED)  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**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 the Governor	Border Prosecution Unit
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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