



Annual Comprehensive Financial Report  
For  
San Patricio County, Texas  
For the Fiscal Year Ended December 31, 2021

David W. Wendel  
County Auditor



# San Patricio County, Texas

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## Annual Comprehensive Financial Report For the Year Ended December 31, 2021

Issued By:  
County Auditor's Office  
David W. Wendel  
County Auditor

**SAN PATRICIO COUNTY, TEXAS**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
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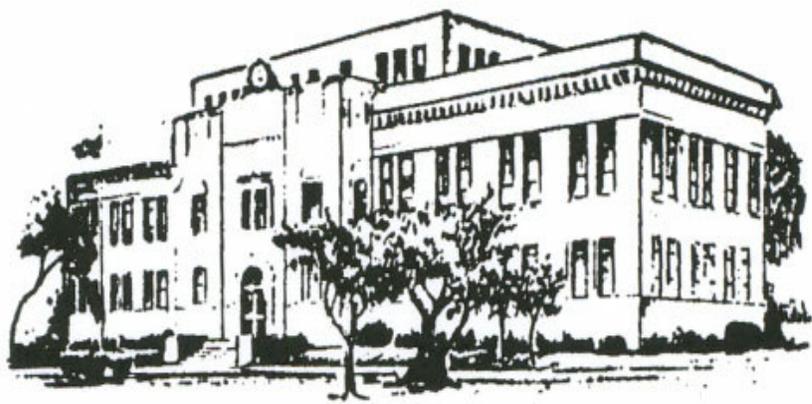
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# Introductory Section

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**SAN PATRICIO COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
DECEMBER 31, 2021**

***DISTRICT COURT***

Starr Bauer	Judge, 36 <sup>th</sup> Judicial District
Patrick Flanigan	Judge, 156 <sup>th</sup> Judicial District
Janna K. Whatley	Judge, 343 <sup>rd</sup> Judicial District
Samuel B. Smith	District Attorney
Heather Marks	District Clerk

***COMMISSIONERS COURT***

David Krebs	County Judge
Sonia Lopez	Commissioner, Precinct No. 1
Gary Moore Sr.	Commissioner, Precinct No. 2
Lilly M. Wilkinson	Commissioner, Precinct No. 3
Howard J. Gillespie	Commissioner, Precinct No. 4

***OTHER COUNTY OFFICIALS***

Elizabeth Welborn	County Court-at-Law Judge
Oscar Rivera	Sheriff
Gracie A. Gonzales	County Clerk
Marcela Thormaehlen	Tax Assessor-Collector
Tamara Cochran-May	County Attorney
Denise Janak	County Treasurer
David W. Wendel	County Auditor

***JUSTICES OF THE PEACE***

Leslie Deases	Precinct No. 1
Daniel Garza	Precinct No. 2
Karen Diaz	Precinct No. 4
Nere Villarreal	Precinct No. 5
Susan H. Price	Precinct No. 6
Elvia Hernandez	Precinct No. 8

***CONSTABLES***

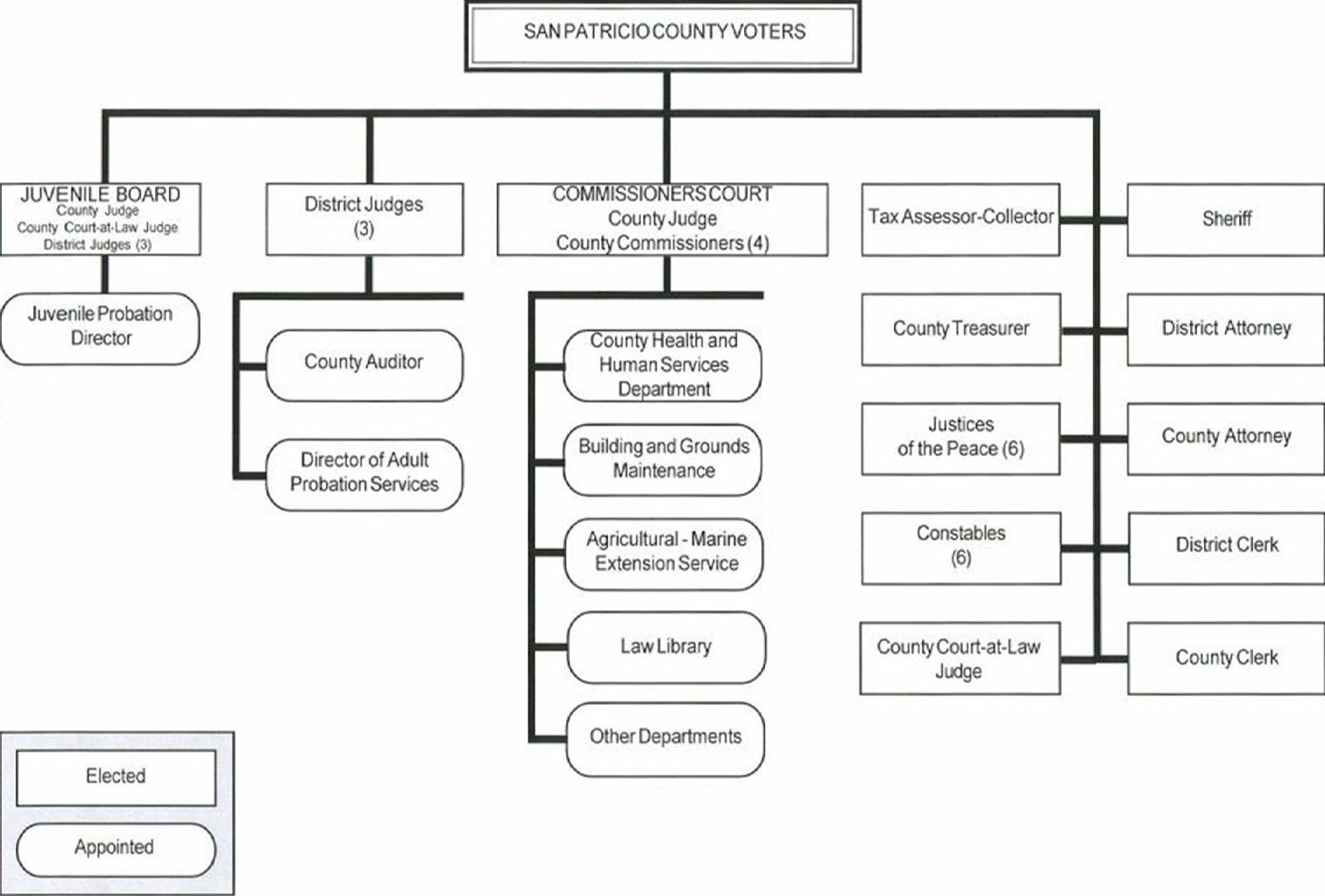
Joe Gaitan	Precinct No. 1
Francisco Cantu Jr.	Precinct No. 2
Parnel Haynes	Precinct No. 4
Valdemar Ramirez	Precinct No. 5
Kody Fahrenthold	Precinct No. 6
Teresa Gonzales	Precinct No. 8

**SAN PATRICIO COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
DECEMBER 31, 2021  
(Continued)**

**OTHER**

James A. Mobley, M.D.	County Health Officer
VACANT	County Health Department Administrator
Julius L. Petrus, Jr.	County Surveyor
Bobby McCool	County Extension Agent (AG)
Kathy Farrow	County Extension Agent (FCS)
Clifford Charles Edge, III	County Librarian
John Doria	Building Superintendent
Jason Woods	Director of Adult Probation Services
Charity Franco	Juvenile Probation Director
Everardo Balderas, Jr.	Major-Corrections Dept.
Johnny Segovia	Veteran's Service Officer
Steven Gonzalez	Manager, Computer Dept.
Hugh Wayne	Director, Printing Dept.
Norma J. Rivera	Personnel Director
Sara Williams	Emergency Management Coordinator
John A. Hernandez, PE	County Engineer
Desiree Voth	Gov't & Legal Affairs Officer
William (Bill) Telford, CPA	CPA & First Assistant County Auditor

# SAN PATRICIO COUNTY ORGANIZATION CHART





Sinton, Texas

78387

**DAVID W. WENDEL**

*County Auditor*

Courthouse, Room B-50

400 West Sinton Street

361/364-9312 - Office

361/364-9412 - Fax

June 27, 2022

Honorable District Judges  
Honorable County Judge  
Honorable County Commissioners  
Citizens of San Patricio County  
San Patricio County  
Sinton, TX 78387

#### FORMAL TRANSMITTAL OF THE ANNUAL COMPREHENSIVE FINANCIAL REPORT

Ladies and Gentlemen:

The Federal Single Audit Act requires us to issue a complete set of audited financial statements yearly. This report is published to fulfill that requirement for the fiscal year ended December 31, 2021.

The Annual Comprehensive Financial Report (ACFR) of San Patricio County, Texas (the "County"), for the year ended December 31, 2021, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and capital assets of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The responsibility is based on a framework of internal control. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurances that the financial statements are free from any material misstatement.

Cascos & Associates, PC, Certified Public Accountants, have issued an unmodified ("clean") opinion on the County's financial statements for the year ended December 31, 2021. The independent auditors' report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditors' Report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this Letter of Transmittal and should be read in conjunction with it.

## PROFILE OF THE COUNTY

San Patricio County, Texas, was organized in 1837. The County operates under a County Judge-Commissioners' Court type of government. The County, as a subdivision of the State of Texas, provides only those services allowed by statute. These include judicial, detention facilities, public safety, highways, flood control, health and limited social services, public improvements, general administrative services, and other services.

The preparation of this ACFR conforms to the requirements of The Governmental Accounting Standards Board (GASB) statement No. 14 titled The Financial Reporting Entity and GASB Statement No. 61, an amendment of GASB Statements No. 14 and No. 34. The accounting and reporting principles contained in statement No. 14 are based primarily on the fundamental concept that publicly elected officials are accountable to their constituents. Furthermore, statement No. 14 provides that the financial statements should emphasize the primary government (the County).

The financial reporting entity is the primary government (the County) because there are no component units applicable to the County. Also, the County is not a component unit of any other entity.

In governments, the budget is an integral part of its accounting system and daily operations. The annual budget serves as the foundation of the County's financial planning and control. Annual budgets are adopted for the General Fund and certain Special Revenue and Debt Service Funds. Appropriations are made for line items at the department level. All amendments and changes must be approved by the Commissioners' Court. The Level of Control (the level on which expenditures and transfers may not legally exceed appropriations) for each legally adopted annual budget is the fund. Also management cannot overspend the budget without the approval of the Commissioners' Court.

## ECONOMIC CONDITIONS

While the level of economic development has increased in recent years, the County is experiencing many of the same issues and economic conditions as other Texas counties. Budgetary constraints and monitoring have played a key role in financial management. A combination of increased service requests, increased operation costs for meeting those requests, and state and federal mandates all add up to the necessity of cutting costs where possible. It has been these efforts that have enabled the County to maintain sufficient fund balances in the County's operating funds. The County is very dependent upon the actions of the state and federal governments to finance special project operating and capital programs. All residents and taxpayers have to realize that new services or increased operation costs will have to be offset by new or increased sources of revenue.

The position of the County continued to be sound over the past year with actual operating results generally better than originally estimated. Some of the factors which enabled the County to maintain this constant level were:

1. Most departments and agencies were operated within original budget appropriations.
2. The budget was monitored on a regular basis.
3. Ad Valorem taxes were collected at a high percent.
4. Expenditures were carefully monitored in order to reduce and save costs.

Looking ahead, the County must continue to monitor all financial resources and carefully plan for future years. While increased growth in some areas of the County offers hope for the future, some areas of the County are not experiencing economic growth. In addition, such growth is creating demand for more services now and will demand more services in the future. Future budgets will present a challenge to maintain the County's record of financial stability and growth that has been routine for so long. County officials will have to work with a spirit of cooperation and expect change to meet future needs of governmental operations. Fortunately, they have done this so far and are expected to continue to work in order to keep the County in sound financial condition. Both the San Patricio County Economic Development Corporation, formed in 1992, and the Corpus Christi Regional Economic Development Corporation have been instrumental in generating interest in the local area.

Cheniere has built a new natural gas liquefaction plant. Several "trains" or units have been completed with several more possibly to be constructed. Exxon Mobil Corporation ("Exxon"), in partnership with SABIC US Projects LLC ("SABIC") has completed construction of polyethylene derivative, ethane steam cracker and monoethylene units in the County. Approximately 700 workers are expected to be employed. Steel Dynamics recently completed construction a new state-of-the-art, electric-arc furnace flat roll steel mill, and operations began in late 2021.

San Patricio County continues to be a location of interest for wind turbine and solar installations.

It is noted that over the past several years the County has awarded several tax abatements which give up some tax revenues over a period of several years but over the long term, after the abatement periods, the revenues are expected to increase. The abatements are used as a tool to help citizens of the County obtain employment and other revenues for business establishments. Taxable values should continue to rise significantly over the next decade as these abatements expire.

At its March 20, 2017 regular meeting, the Commissioners' Court approved separate tax abatement agreements (collectively the "Proposed Agreements") with Exxon, SABIC, and GCGV Asset Holding LLC ("GCGV"), an entity jointly formed and owned by Exxon Mobil Chemical Gulf Coast Investments LLC (an affiliate of Exxon) and SABIC, concerning the proposed designed, construction, and operation of a polyethylene derivative unit (the Exxon "PE Project"), a separate polyethylene derivative unit (the "SABIC PE Project"), and an ethane steam cracker and monoethylene glycol unit (the "GCGV Project"), respectively, all located on a 1,349.82 tract of land located within the County (the "Proposed Reinvestment Zone"). The Proposed Agreements include a term of ten (10) years with abatements of 100% in years one (1) through three (3), and 70% in years four (4) through ten (10), commencing on the first of January of the second calendar year following the calendar year in which the commencement of construction of the respective project occurs. Steel Dynamics is constructed a steel plant near Sinton, Texas and began operations in late 2021 and provides jobs for county residents.

## ECONOMIC DEVELOPMENT GRANTS AND LOANS

Counties are also authorized, pursuant to Chapter 381, Texas Local Government Code (“Chapter 381”) to establish programs to promote estate or local economic development and to stimulate business and commercial activity in the County.

In accordance with a program established pursuant to Chapter 381, the County may make loans or grants of public funds for economic development purposes, however, no obligations secured by ad valorem taxes may be issued for such purposes unless approved by voters of the County.

In 2013, the County entered into a Chapter 381 agreement with Voestalpine Texas, LLC for construction of facilities to process iron and steel.

In conclusion, County officials remain optimistic about the economic outlook of the County due to recent encouraging economic news, and San Patricio County continues to be an excellent place to live, work, and conduct business.

## OTHER EVENTS

COVID-19 has affected the County and is discussed in the Notes to the Financial Statements.

## LONG TERM FINANCIAL PLANNING

Long term financial planning is in place which includes analyzing the economic environment and making projections, especially for capital project funds and debt service funds, to ensure that resources are in place to meet committed projects and ensure that there is adequate funding for projects prior to their approval and that adequate funding is in place for debt that has been or will be incurred, with an appropriate plan for repayment. Service demands on the County as a result of recent economic development may require the County to pursue multiple capital improvement projects in the near future. The County has commenced design and future construction of a Court Annex, Emergency Operations Center/IT data center, renovation for temporary administration building, and renovation of the existing courthouse. Other smaller projects are in the planning stages.

## AWARDS AND ACKNOWLEDGMENTS

*Certificate of Achievement.* The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to San Patricio County, Texas for its annual comprehensive financial report for the fiscal year ended December 31, 2020. This award was the thirty-ninth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

It is noted that the County has received this award forty-two times for the years 1973, 1977, 1979, and the years 1982-2020.

*Acknowledgments.* The preparation of this report could not have been accomplished without the effort of my staff, the cooperation of various County officials and their staffs, and the Commissioners' Court. I wish to thank them all. I wish to give special acknowledgment to William Telford, San Patricio County First Assistant County Auditor, for his invaluable assistance in helping present this report for the Certificate of Achievement Award. William, a Certified Public Accountant (CPA), MBA Graduate and GFOA member, has had the honor to serve on the Special Review Committee of the Government Finance Officers Association as a reviewer for the Certificate of Achievement for Excellence in Financial Reporting Program. Also, special recognition goes to Assistant County Auditor, Kendall Pridgeon, CPA, for her assistance with preparation of this report.

Respectfully submitted,



David W. Wendel



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**San Patricio County  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

# Financial Section

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# Cascos & Associates, PC

Certified Public Accountants  
Audit/Accounting/Tax/Consulting

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## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge  
and County Commissioners  
San Patricio County, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Patricio County, Texas (the "County") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, pension and other post-employment benefits (OPEB) information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

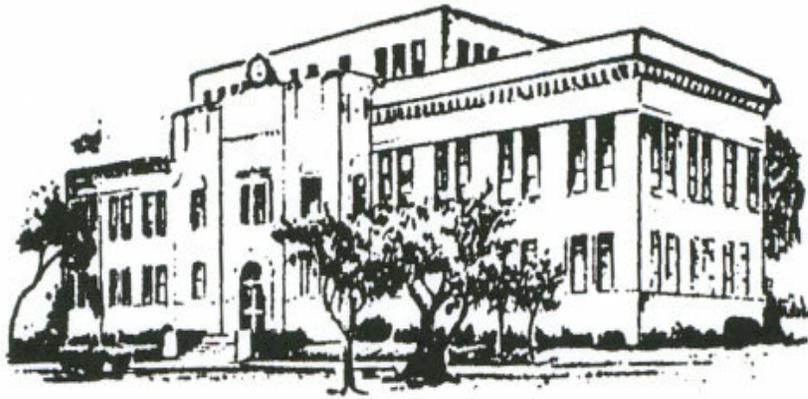
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report 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 the County's internal control over financial reporting and compliance.



Cascos & Associates, PC  
Brownsville, Texas  
June 27, 2022



## MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of San Patricio County, Texas (the "County") provides this Management's Discussion and Analysis of the County's Annual Comprehensive Financial Report (ACFR), reflecting the financial performance, for the readers of the County's financial statements for the fiscal year ended December 31, 2021. Please read it in conjunction with the transmittal letter, which can be found beginning on page v of this report and with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

Net Position The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2021 by \$74,191,647 (presented as "net position"). Of this amount, \$33,881,566 was reported as "unrestricted net position". Unrestricted net position represents the amount available to be used to meet the County's ongoing obligations to citizens and creditors.

Changes in Net Position The County's total net position increased by \$13,180,619 (a 21.6% increase) in fiscal year 2021. The County only had governmental activities during the 2021 year. The increase in the net position is primarily attributable to increased Tax Revenues and Charges for Services.

Fund Highlights: Governmental Funds - Fund Balances As of the close of the fiscal year 2021, the County's governmental funds reported a combined ending fund balance of \$64,675,156, which was an increase of \$10,585,810 in comparison with the prior year due mainly to an increase of Tax Revenues and Charges for Services. At the end of the year, the unassigned fund balance for the general fund was \$18,081,159, equal to 47.4% of total general fund expenditures including transfers to other funds.

Long Term Debt The County's total long-term debt obligations decreased due to payments on Certificate of Obligation principal and interest.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the County's basic financial statements. The County's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary schedules) and other supplementary information (combining and individual fund statements and schedules) in addition to the basic financial statements themselves that explain some of the information in the financial statements and provide more detail.

The County's management is responsible for the fair presentation of the financial statements.

### ***Government-wide Financial Statements:***

The government-wide financial statements provide a broad view of the County's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the County's financial position, which assists in assessing the County's economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This basically means they follow methods that are similar to those used by most businesses. They take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The government-wide financial statements include two statements:

The *Statement of Net Position* presents assets and deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in the County's net position may 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 the County's net position changed during the most recent fiscal year. 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 not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the County.

Both of the above financial statements have one section for the County programs or activities which consist of:

***Governmental Activities*** - The activities in this section are mostly supported by taxes and intergovernmental revenues (state and federal grants). Most of the services normally associated with County government fall into this category, including general government, health and social services, public safety and judicial, public works, community service and education. The County did not have any business type activities during the 2021 year.

The government-wide financial statements can be found on pages 18 and 20 of this report.

### ***Fund Financial Statements:***

A fund is a fiscal and accounting entity with a self-balancing set of accounts that the County uses to maintain control over funding and spending resources that have been segregated for specific activities or objectives. San Patricio County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements. All of the funds of the County can be divided into three categories. It is important to note that these fund categories use different accounting approaches and should be interpreted differently. The three categories of funds are:

**Governmental Funds** -Most of the basic services provided by the County are financed through Governmental funds which focus on how money flows into and out of those funds and the balances left at year-end focus on the expendable resources available for future spending. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. 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 governments near term financing decisions. The governmental fund financial statements provide a short-term view of the County's general government operations and the basic services it provides that assist in determining whether there will be adequate financial resources available to meet the current needs of the County (near term inflow and outflow of spendable resources as well as on balances of spendable resources). This approach is known as using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities.

San Patricio County maintains 36 governmental funds. Financial information is presented separately in the Governmental Funds Financial Statements (Page 21 and 22) for the following Major Funds: General Fund, Road and Bridge Fund, Road Improvement Fund and Capital Improvements Fund. Information is presented separately in the governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Bridge Fund, Road Improvement Program Fund and Capital Improvements Fund are considered to be major funds. Data from the other non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

San Patricio County adopts an annual budget for most of its governmental funds. Budgetary comparison statements have been provided to demonstrate compliance with local budget law.

The basic governmental fund financial statements are presented on pages 21 and 22 of this report.

The County had no business type activities during the 2021 year.

**Proprietary Funds** -The only proprietary fund that the County had was the Insurance Internal Service Fund. This fund is used to account for funds used to provide health care for the County's employees. Because this service predominantly benefits governmental rather than business-type functions, this financial activity is included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found right after the governmental fund financial statements.

**Fiduciary Funds** - These funds are used to account for resources held for the benefit of parties outside the County government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's own programs.

The County's fiduciary funds consist only of Custodial funds which accounts for fiduciary activities not accounted for in other fiduciary fund types. The County had 8 Custodial Funds at December 31, 2021.

The basic fiduciary fund financial statements can be found immediately following the proprietary fund financial statements.

***Notes to the Financial Statements:***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found beginning on page 29 of this report.

***Required Supplementary Information:***

The basic financial statements are followed by a section of required supplementary information that consists of budgetary comparison statements for the General Fund and the major special revenue and capital projects funds as presented in the governmental fund financial statements. Also, certain required pension information is presented as well as certain required post-employment benefits information.

***Other Supplementary Information:***

Other supplementary information, including combining financial statements for non-major governmental and fiduciary funds and budgetary comparison schedules are presented following the required supplementary information.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

***Net Position*** - As noted earlier, net position may serve over time as a useful indicator of a County government's financial position. San Patricio County's combined net position (government activities) totaled \$74,191,647 the end of fiscal year 2021 compared to \$61,011,028 at the end of the previous year.

A large portion of the County's net position (26%) reflects its amount invested in capital assets such as land, buildings, major improvements, equipment, and infrastructure (road and bridges), less any related debt used to acquire those assets that is still outstanding. San Patricio County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The tables provided on the following pages show net position and changes in net position for fiscal years 2021 and 2020, which consist only of Governmental activities.

**San Patricio County's Net Position  
December 31, 2021 and 2020**

	2021	2020
Current and Other Assets	\$ 140,055,532	\$ 114,468,169
Capital Assets	53,782,980	56,207,899
Total Assets	\$ 193,838,512	\$ 170,676,068
 Deferred Outflow of Resources	 \$ 9,052,156	 \$ 3,868,819
Long Term Liabilities Outstanding	\$ 64,660,098	\$ 63,206,540
Other Liabilities	9,893,189	2,787,846
Total Liabilities	\$ 74,553,287	\$ 65,994,386
 Deferred Inflow of Resources	 \$ 54,145,734	 \$ 47,539,473
 Net Position:		
Net Investment in Capital Assets	\$ 19,536,156	\$ 21,404,747
Restricted	20,773,925	15,393,351
Unrestricted	33,881,566	24,212,930
Total Net Position	\$ 74,191,647	\$ 61,011,028

The above figures are net of related debt.

The main reason for the increase of \$13,180,619 in total Net Position was due to increased Tax Revenues and Charges for Services.

**San Patricio County's Changes in Net Position  
For the years ended December 31, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Revenues		
Program Revenues:		
Charges for Services	\$ 9,021,772	\$ 4,555,591
Operating Grants and Contributions	2,833,643	2,740,605
Capital Grants and Contributions	1,010,878	1,221,466
General Revenues		
Property Taxes	44,377,665	41,164,339
Investment Earnings	63,845	586,005
Other	5,003,699	3,887,374
	<u>                    </u>	<u>                    </u>
Total Revenues	<u>\$ 62,311,502</u>	<u>\$ 54,155,380</u>
Expenses		
General Administration	\$ 3,721,904	\$ 3,911,314
Judicial	5,018,611	5,213,990
Legal	1,222,862	1,226,651
Elections	554,858	850,680
Financial Administration	2,835,473	3,026,873
Public Facilities	4,790,813	3,422,151
Public Safety	12,788,875	14,048,340
Environmental	80,040	117,046
Public Transportation	8,648,355	10,107,472
Health and Welfare	3,317,063	2,819,117
Culture and Recreation	1,165,806	1,126,343
Conservation	297,539	305,276
Economic Development	2,997,062	3,073,531
Interest on Long-Term Debt	1,691,622	1,795,916
	<u>                    </u>	<u>                    </u>
Total Expenses	<u>\$ 49,130,883</u>	<u>\$ 51,044,700</u>
Change in Net Position	\$ 13,180,619	\$ 3,110,680
Net Position at Beginning of Year	<u>61,011,028</u>	<u>57,900,348</u>
Net Position at End of Year	<u>\$ 74,191,647</u>	<u>\$ 61,011,028</u>

Revenues increased mainly due to increased Tax Revenues and Charges for Services.

Expenses decreased mainly due to decreased public safety and public transportation costs.

The County's Net Position increased by \$13,180,619 or 21.6%. Approximately 71% of the County's total revenue came from taxes, while 7% resulted from grants and contributions. User charges for various goods and services accounted for 6% of total revenues. The largest components of expenditures were for public safety, public transportation, judicial, and public facilities. The main increases in expenditures were for general administration costs. The main reasons for the net position increase were due to increase in tax revenues and charges for services.

A large portion of the County's Net Position (26%) is reflected in capital assets (e.g. land, buildings, equipment, and infrastructure) to acquire or construct the assets. Restricted Net Position accounts for 28% of the County's Net Position. The remaining balance is the Unrestricted Net Position (46%) and may be used to meet the County's ongoing obligations to citizens and creditors. Internally imposed designations of resources are not presented as Restricted Net Position.

At the end of the current fiscal year, the County reported positive balances in all categories of Net Position.

**Governmental Activities** – Governmental Activities increased the County's Net Position by \$13,180,619 or 100% of the total Net Position increase.

Because of the current state of the economy, the County's governmental activities are likely to remain at the current service level in the coming years as revenue for the County is expected to pace inflation.

## **FINANCIAL ANALYSIS OF COUNTY FUNDS**

As mentioned earlier, the County uses fund accounting to record transactions to ensure and demonstrate compliance with state and federal statutes, GASB pronouncements and GFOA guidelines. The focus of the governmental fund is to provide the available near term resources and expenditures and balance of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance generally provides a useful measure of the County's net resources available for expenditure purposes at the end of the fiscal year.

The governmental funds reported fund balances of \$64,675,156 at the end of the current fiscal year, which is an increase of \$10,585,810, or 19.6% from last year's fund balances of \$54,089,346. This increase was due mainly to increased tax revenues and charges for services.

The General Fund balance at 12/31/21 was \$23,506,168, compared to \$19,497,955 at 12/31/20, which resulted in a net increase of \$4,008,213. The Road and Bridge Fund balance at 12/31/21 was \$7,980,579, compared to \$4,040,141 at 12/31/20, which resulted in a net increase of \$3,940,438. The main reason for the increase in fund balances for both funds was due to increased tax revenues and charges for services. Tax revenues increased because of tax valuations going up. Charges for services increased because of more activity since COVID-19 was controlled more efficiently.

The Capital Improvement Fund had an increase in fund balance due mainly to transfers from the General Fund to assist certain projects.

## BUDGETARY HIGHLIGHTS

The County is heavily dependent on property taxes to fund General Fund discretionary spending. This funding source typically is not susceptible to rapid change and can differ substantially from the overall economy.

The main budget variance between the final budget and the actual expenditures occurred in the General Fund in Public Safety due mainly to costs being \$ 836,316 less than anticipated.

Modest revenue growth is expected for the General Fund in fiscal year 2022, since the revenues are currently exceeding expenditures. Texas law prohibits deficit financial position and the County is prepared to make the necessary adjustments to expenditure levels in future years to maintain a positive fund balance.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### *Capital Assets:*

The County's net investments in capital assets for its governmental activities as of December 31, 2021 amounted to \$137,947,387 less accumulated depreciation of \$84,164,407 with a net book value of \$53,782,980. This amount includes land, buildings, major improvements, equipment, infrastructure and construction in progress.

Major capital asset transactions for the 2021 year included purchases of vehicles and major equipment for the Sheriff's department and Road and Bridge department, major road repair. Depreciation charges for the current year totaled \$5,184,405. Detailed information regarding the capital assets of the County can be found in the Notes to the Financial Statements at Note 5 of this report.

### Capital Assets (net of accumulated depreciation) December 31, 2021 and 2020

	Governmental Activities	
	2021	2020
Land	\$ 4,165,369	\$ 4,134,569
Buildings, Major Improvements, and Equipment	26,428,790	28,263,649
Infrastructure	21,671,044	23,648,668
Total	\$ 52,265,203	\$ 56,046,886
Construction in Progress	1,517,777	161,013
Total	\$ 53,782,980	\$ 56,207,899

More detailed information regarding the County's Capital Assets is presented in the Notes to the Financial Statements at Note 5 of this report.

***Debt Administration:***

The County is empowered by law to authorize, issue, and sell debt obligations. General obligation bonds are backed by the full faith and credit of the County, including the County's power to levy taxes to ensure repayment of the debt. The San Patricio County Commissioner's Court approves the issuance of debt and the related costs associated with the issuance.

The County's bonded debt at December 31, 2021 was \$35,945,000. The total bonded debt of the County decreased by \$1,630,000, a 4% decrease compared to last year. The County's bonded debt at December 31, 2021 will be liquidated in 2039.

The County is also empowered by law to enter into long-term capital leases upon approval of the San Patricio County Commissioners' Court. This debt at December 31, 2021 stands at \$2,740,852. The County also entered into an SIB Loan and this debt at December 31, 2021 is \$11,158,212.

The following table is a summary of the County's Outstanding Bonded Debt:

**Outstanding Bonded Capital Lease and Loan Debt  
December 31, 2021 and 2020**

		<u>Governmental Activities</u>	
		2021	2020
General Obligation Bonds	\$	35,945,000	\$ 37,575,000
Capital Leases		2,740,852	2,845,373
SIB Loan		11,158,212	11,579,525
Total	\$	49,844,064	\$ 51,999,898

The decrease was due mainly to principal and interest payments.

More detailed information regarding the County's long-term obligations is presented in the Notes to the Financial Statements at Note 4 of this report.

## **ECONOMIC CONDITION AND OUTLOOK**

The upturns in the U.S. economy have had positive impacts on the County, and this trend is of much cause of encouragement to the County's management. Some new industry is locating in the County which should have a positive economic impact.

Exxon Mobil Corporation is currently constructing a polyethylene derivative, ethane stem cracker and monoethylamine units in the County. Nearing completion, approximately 700 workers are expected to be employed.

Steel Dynamics is constructing a steel plant near Sinton, Texas and began operations in late 2021 and provided jobs for county residents.

The State of Texas is currently constructing a new Harbor Bridge between Nueces and San Patricio Counties.

The nationwide corona virus has affected the County and is discussed in the Notes to the Financial Statements.

## **CONTACTING THE COUNTY'S OFFICE OF FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report, or need additional financial information, contact the San Patricio County Auditor's Office at (361) 364-9312, or write to: 400 West Sinton Street, Room B-50, Sinton, TX 78387.



# Basic Financial Statements

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**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

**ASSETS**

Cash and Cash Equivalents	\$	97,995,309
Taxes Receivable, net		32,512,110
Intergovernmental Receivables		816,745
Other Receivables		187,303
Due from Other Governments		133
Fines Receivable		16,252,831
Less Allowance for Uncollectables		(7,862,765)
Prepaid Items		153,866
Capital Assets		
Land		4,165,369
Buildings		40,612,790
Improvements		8,419,025
Equipment		17,673,607
Infrastructure		65,558,819
Less Accumulated Depreciation		(84,164,407)
Construction in Progress		<u>1,517,777</u>

TOTAL ASSETS \$ 193,838,512

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Charge on Refundings	\$	507,287
OPEB Expenses		454,322
Pension		<u>8,090,547</u>

TOTAL DEFERRED OUTFLOWS OF RESOURCES \$ 9,052,156

**LIABILITIES**

Accounts Payable	\$	2,423,115
Other Liabilities		508,738
Due To Other Governments		3,426
Interest Payable		478,125
Unearned Revenue		6,479,785
Noncurrent Liabilities		
Due within One Year		3,256,596
Due in More than One Year		61,403,502
TOTAL LIABILITIES	\$	<u><u>74,553,287</u></u>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Revenues-Property Taxes	\$	30,356,035
Advance Tax Collections		19,936,714
Pension		<u>3,852,985</u>

TOTAL DEFERRED INFLOWS OF RESOURCES \$ 54,145,734

(continued)

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

(continued)

**NET POSITION**

Net Investment in Capital Assets	\$	19,536,156
Restricted		
General Administration		6,376,934
Public Transportation		8,237,718
Public Safety		1,935,154
Capital Projects		2,776,025
Debt Service		112,200
Judicial		455,009
Elections		672,555
Legal		195,820
Health & Welfare		12,510
Unrestricted		<u>33,881,566</u>
<b>TOTAL NET POSITION</b>	\$	<u><u>74,191,647</u></u>

Note: Total Restricted Net Position above is \$20,773,925.

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities</b>				<b>Governmental Activities</b>
General Administration	\$ 3,721,904	\$ 835,242	\$ 100,044	\$ (2,786,618)
Judicial	5,018,611	4,416,726	532,307	(69,578)
Legal	1,222,862	105,273	95,880	(1,021,709)
Elections	554,858	203,626	4,102	(347,130)
Financial Administration	2,835,473	931,493		(1,903,980)
Public Facilities	4,790,813	91,000		(3,694,435)
Public Safety	12,788,875	700,379	153,124	(11,935,372)
Environmental	80,040	66,576		(13,464)
Public Transportation	8,648,355	1,465,186	239,268	(6,938,401)
Health & Welfare	3,317,063	107,394	1,708,918	(1,500,751)
Culture & Recreation	1,165,806	98,877		(1,066,929)
Conservation	297,539			(297,539)
Economic Development	2,997,062			(2,997,062)
Interest on Long-Term Debt	1,691,622			(1,691,622)
<b>Total Governmental Activities</b>	<b>\$ 49,130,883</b>	<b>\$ 9,021,772</b>	<b>\$ 2,833,643</b>	<b>\$ 1,010,878</b>
General Revenues:				
Property Taxes				44,377,665
Investment Earnings				63,845
Other General Revenues				5,003,699
<b>Total General Revenues</b>				<b>49,445,209</b>
Change in Net Position				13,180,619
Net Position-Beginning				61,011,028
Net Position-Ending				\$ 74,191,647

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2021**

	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD IMPROVEMENT PROGRAM	CAPITAL IMPROVEMENTS FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 39,234,035	\$ 12,211,931	\$ 7,211,219	\$ 17,384,081	\$ 16,871,665	\$ 92,912,931
Taxes Receivable, net	22,832,074	7,196,552	0	0	2,483,484	32,512,110
Intergovernmental Receivables	4,648	0	0	0	812,097	816,745
Other Receivables	37,825	0	0	0	0	37,825
Due from Other Funds	350,408	286	0	0	0	350,694
Prepaid Items	153,866	0	0	0	0	153,866
<b>TOTAL ASSETS</b>	<b>\$ 62,612,856</b>	<b>\$ 19,408,769</b>	<b>\$ 7,211,219</b>	<b>\$ 17,384,081</b>	<b>\$ 20,167,246</b>	<b>\$ 126,784,171</b>
<b>LIABILITIES</b>						
Liabilities						
Accounts Payable	\$ 1,234,360	\$ 269,552	\$ 172,347	\$ 0	\$ 641,422	\$ 2,317,681
Intergovernmental Payables	179	0	0	0	3,115	3,294
Other Liabilities	374,630	37	0	0	134,071	508,738
Due To Other Funds	286	0	0	0	350,407	350,693
Unearned Revenue	0	0	0	0	6,479,785	6,479,785
<b>Total Liabilities</b>	<b>1,609,455</b>	<b>269,589</b>	<b>172,347</b>	<b>0</b>	<b>7,608,800</b>	<b>9,660,191</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenues-Property Taxes	1,730,161	276,089	0	0	149,825	2,156,075
Deferred Revenues-Property Taxes	21,101,913	6,920,463	0	0	2,333,659	30,356,035
Advance Tax Collections	14,665,159	3,962,049	0	0	1,309,506	19,936,714
<b>Total Deferred Inflows of Resources</b>	<b>37,497,233</b>	<b>11,158,601</b>	<b>0</b>	<b>0</b>	<b>3,792,990</b>	<b>52,448,824</b>
<b>FUND BALANCES</b>						
Nonspendable	153,866	0	0	0	0	153,866
Restricted	0	7,980,579	7,038,872	1,354,843	6,320,096	22,694,390
Committed	0	0	0	0	1,101,341	1,101,341
Assigned	5,271,143	0	0	16,029,238	1,433,281	22,733,662
Unassigned	18,081,159	0	0	0	(89,262)	17,991,897
<b>Total Fund Balances</b>	<b>23,506,168</b>	<b>7,980,579</b>	<b>7,038,872</b>	<b>17,384,081</b>	<b>8,765,456</b>	<b>64,675,156</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE:</b>	<b>\$ 62,612,856</b>	<b>\$ 19,408,769</b>	<b>\$ 7,211,219</b>	<b>\$ 17,384,081</b>	<b>\$ 20,167,246</b>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 53,782,980

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. 15,238,025

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (64,630,936)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Insurance Internal Service Fund are included in governmental activities in the statement of net position. 5,126,422

Net Position of Governmental Activities \$ 74,191,647

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD IMPROVEMENT PROGRAM	CAPITAL IMPROVEMENTS FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>						
Taxes	\$ 33,186,400	\$ 7,411,801	\$ 0	\$ 0	\$ 3,727,676	\$ 44,325,877
Licenses and Permits	495,852	0	0	0	0	495,852
Intergovernmental	882,085	139,268	0	0	3,117,165	4,138,518
Charges for Services	2,219,658	1,062,293	0	0	616,871	3,898,822
Fines & Forfeitures	894,216	272,331	0	0	0	1,166,547
Investment Income	28,530	6,906	5,709	10,783	8,341	60,269
Miscellaneous Revenue	4,444,174	484,081	0	77,890	618,422	5,624,567
<b>Total Revenues</b>	<b>42,150,915</b>	<b>9,376,680</b>	<b>5,709</b>	<b>88,673</b>	<b>8,088,475</b>	<b>59,710,452</b>
<b>EXPENDITURES</b>						
<b>Current</b>						
General Administration	3,473,336	0	0	0	151,613	3,624,949
Judicial	4,157,853	0	0	0	823,326	4,981,179
Legal	1,180,174	0	0	0	37,914	1,218,088
Elections	372,994	0	0	0	22,199	395,193
Financial Administration	2,818,679	0	0	0	0	2,818,679
Public Facilities	2,204,490	0	0	624,931	595,489	3,424,910
Public Safety	12,644,442	0	0	0	291,309	12,935,751
Environmental	80,040	0	0	0	0	80,040
Public Transportation	0	5,266,705	1,353,427	0	1,327,360	7,947,492
Health & Welfare	1,075,525	0	0	0	2,189,371	3,264,896
Culture and Recreation	1,109,797	0	0	0	0	1,109,797
Conservation	291,557	0	0	0	0	291,557
Economic Development	2,997,062	0	0	0	0	2,997,062
Debt Service	213,656	0	0	0	3,821,393	4,035,049
<b>Total Expenditures</b>	<b>32,619,605</b>	<b>5,266,705</b>	<b>1,353,427</b>	<b>624,931</b>	<b>9,259,974</b>	<b>49,124,642</b>
Excess (Deficiency) of Revenues Over Expenditures	9,531,310	4,109,975	(1,347,718)	(536,258)	(1,171,499)	10,585,810
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	0	0	0	4,169,537	1,523,097	5,692,634
Transfers Out	(5,523,097)	(169,537)	0	0	0	(5,692,634)
<b>Total Other Financing Sources (Uses)</b>	<b>(5,523,097)</b>	<b>(169,537)</b>	<b>0</b>	<b>4,169,537</b>	<b>1,523,097</b>	<b>0</b>
<b>Net Changes in Fund Balances</b>	<b>4,008,213</b>	<b>3,940,438</b>	<b>(1,347,718)</b>	<b>3,633,279</b>	<b>351,598</b>	<b>10,585,810</b>
Fund Balances at Beginning of Year	19,497,955	4,040,141	8,386,590	13,750,802	8,413,858	54,089,346
Fund Balances at End of Year	\$ 23,506,168	\$ 7,980,579	\$ 7,038,872	\$ 17,384,081	\$ 8,765,456	\$ 64,675,156

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Amounts reported for governmental activities in the Statement of Activities (p. 20) are different because:

Net changes in fund balances - total governmental funds (p. 22)	\$	10,585,810
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. See Note 5.		(2,424,919)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		2,597,474
Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		445,407
Proceeds from debt issues provide current financial resources, while repayment of principal consumes current financial resources and is treated as an expenditure in the governmental funds. This amount is the net effect of the treatment of long-term debt and related items.		2,155,834
Internal service funds are used by management to charge the costs of self insurance. The net expense of certain activities of the Insurance Internal Service Fund are reported with governmental activities.		(178,987)
Governmental funds report the effect of issuance costs and similar items when debt is first issued, however, these amounts are deferred and amortized in the Statement of Activities.		
Change in net position of governmental activities (p. 20)	\$	<u><u>13,180,619</u></u>

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2021**

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ 5,082,378
Other Receivables	<u>149,478</u>
Total Assets	<u>\$ 5,231,856</u>
 <b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 5,876
Claims Payable	<u>99,558</u>
Total Liabilities	<u>\$ 105,434</u>
 <b>NET POSITION</b>	
Restricted for Health Insurance Costs	<u>5,126,422</u>
Total Net Position	<u>\$ 5,126,422</u>

Note: The Insurance Internal Service Fund is the only proprietary fund of the County. The accounts payable above consists of \$99,558 in medical claims and \$5,876 in other payables. The entire amount of the \$105,434 is considered current because it is expected to be paid during the 2022 fiscal year.

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
<b>Operating Revenues:</b>	
Contributions for Employee Insurance and Medical Expenses	\$ 3,903,332
Insurance Reimbursements and Refunds	<u>399,086</u>
Total Operating Revenues	<u>4,302,418</u>
<b>Operating Expenses:</b>	
Insurance and Administrative Expenses	518,366
Medical Claims Expense	<u>3,966,615</u>
Total Operating Expenses	<u>4,484,981</u>
Operating Income (Loss)	<u>(182,563)</u>
<b>Non-Operating Revenues (Expenses):</b>	
Investment Income	<u>3,576</u>
Total Non-Operating Revenues (Expenses)	<u>3,576</u>
<b>Change in Net Position</b>	(178,987)
Total Net Position at Beginning of Year	<u>5,305,409</u>
<b>Total Net Position at End of Year</b>	<u>\$ 5,126,422</u>

Note: The Insurance Internal Service Fund is the only proprietary fund of the County.

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
<b>Cash flows from Operating Activities:</b>	
Cash received from premium contributions and other	\$ 4,309,593
Cash paid to insurance and medical expenses	<u>(4,629,413)</u>
Net cash flows from operating activities	<u>(319,820)</u>
<b>Cash flows from investing activities:</b>	
Investment Income received	<u>3,576</u>
Net cash flows from investing activities	<u>3,576</u>
Net change in cash and cash equivalents	(316,244)
Cash and Cash Equivalents, Beginning of Year	<u>5,398,622</u>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ <u><u>5,082,378</u></u></b>
<b>Reconciliation of Operating Income to Net Cash Flows from Operating Activities:</b>	
Operating Income (Loss)	\$ <u>(182,563)</u>
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Changes in Assets and Liabilities not related to investing or financing activities:	
Other Receivables	7,175
Accounts Payable	5,876
Claims Payable	<u>(150,308)</u>
Total Adjustments	<u>(137,257)</u>
<b>Net Cash Flows From Operating Activities</b>	<b>\$ <u><u>(319,820)</u></u></b>

Non-cash investing, capital, and financing activities: none

Note: The Insurance Internal Service Fund is the only proprietary fund of the County.

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2021**

**ASSETS**

Cash and Cash Equivalents	\$ 7,707,438
Due From Others	<u>43,974</u>
TOTAL ASSETS	\$ <u>7,751,412</u>

**LIABILITIES**

Due To Others	\$ <u>52,606</u>
Total Liabilities	\$ <u>52,606</u>

**NET POSITION**

Restricted for individuals or organizations	\$ <u>7,698,806</u>
Total Net Position	\$ <u><u>7,698,806</u></u>

Note: The only fiduciary funds the County had were custodial funds.

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**ADDITIONS**

Contributions	
From other governments	\$ 4,740,223
From individuals	6,844,638
Investment earnings:	
Interest, dividends, others	4,341
Taxes and fees collected for other governments	205,863,412
Miscellaneous	<u>188,468</u>
<b>Total additions</b>	<b>\$ <u>217,641,082</u></b>

**DEDUCTIONS**

Recipient payments	\$ 218,834,738
Administrative expenses	770
Purchases by inmates	<u>493,812</u>
<b>Total deductions</b>	<b>\$ <u>219,329,320</u></b>

Net increase (decrease) in fiduciary net position \$ (1,688,238)

Net position - beginning	<u>9,387,044</u>
Net position - ending	<u><u>\$ 7,698,806</u></u>

Note: The only fiduciary funds the county had were custodial funds.

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

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

San Patricio County, Texas (the "County"), was organized in 1837. The County operates under a County Judge-Commissioners Court type of government which serves as the County's Management and provides the following services throughout the County: public safety (fire, ambulance, and law enforcement), public transportation (highways and roads), health and welfare, culture and recreation conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services. The accounting policies of the County conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. The County also applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. The following is a summary of the more significant policies:

**A. The Reporting Entity**

The financial statements include all the funds of the County. There are no component units applicable to the County. Therefore, the primary government (San Patricio County) is the same as the reporting entity. The County is not a component unit of any other entity.

**B. Government-wide and Fund Financial Statements:**

Government-wide Financial Statements - The Statements of Net Position and Statement of Activities report information on all of the non-fiduciary activities of the *Governmental activities*, which are primarily supported by intergovernmental revenues and taxes are reported separately from *business type activities*, which rely primarily upon fees charged to external parties. Eliminations have been made to minimize the double-counting of internal activities. Direct expenses are not eliminated from the various functional categories. The County had no business type activities during the 2021 year.

The Statement of Activities demonstrates the extent to which direct expenses of a function (i.e., general government, health and social services, public safety and judicial, etc.) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and intergovernmental revenues that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not of a particular function. Taxes and other items not properly included among specific program revenues are reported instead of general revenues.

Fund Financial Statements - Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. Remaining governmental funds are aggregated and reported as non-major funds.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

The County reports the following four major governmental funds:

General Fund - This is the County's primary operating fund. It accounts for all financial resources of the general government, except for those requiring separate accounting in another fund.

Road and Bridge Fund - This fund accounts for restricted and other funds used for the purpose of constructing and maintaining roads and bridges. This major special revenue fund receives property taxes, intergovernmental and other funds.

Road Improvement Capital Project Fund - is used to account for debt proceeds and other funds used for major road improvements.

Capital Improvement Capital Projects Fund - is used to account for certain monies used for major building construction and improvements and other costs.

The Non-Major governmental funds consist of the following fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The County does have one proprietary fund type and that is the Internal Service Fund. Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County's only Internal Service Fund is the Insurance Internal Service Fund, which is an established account for funds used for health insurance coverage for the County personnel. Because this fund is a proprietary fund, it distinguishes operating revenues and expenses from non-operating items.

Additionally, the County reports Custodial Fund types which are fiduciary funds and are used to account for monies received and disbursed by the County in the capacity of a custodian, for individuals or other entities. The County's Custodial Funds consist mainly of funds holding tax revenues, officials' fees and other funds, forfeited monies, and other pertinent funds for other entities or individuals.

Management is responsible for the fair presentation of the financial statements in this Annual Comprehensive Financial Report (ACFR).

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

***C. Measurement Focus and Basis of Accounting***

Government-wide and Fiduciary Fund Financial Statements - The government-wide and Fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Custodial funds report the funds by the same method. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include taxes, grants, and entitlements. On an accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Government Fund Financial Statements - All governmental fund types are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the Balance Sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined. "Available" means collection within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year-end. Also considered susceptible to accrual, are intergovernmental and fines receivables. Expenditures are recorded when the related fund liability is incurred. All transactions occurring in the governmental fund financial statements are recorded using the modified accrual basis of accounting, except for:

- Interfund transactions for goods and services which are recorded on the accrual.
- Basis revenues from grants which are recorded as earned.
- Principal and interest on general long-term debt which are recorded when due.

Proprietary Fund Financial Statements - The only proprietary fund that the County had was the Insurance Internal Service Fund. This fund is used to account for funds used to provide health care for the County's employees. Because this service predominantly benefits governmental rather than business-type functions, this financial activity is included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing health care for the County's employees. The main operating revenues are contributions for employee insurance and medical expenses, and the main operating expenses are medical claims. The only Non-operating item for the 2021 year was investment income.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

***D. Receivables***

The County levies, collects and distributes property taxes for all taxing jurisdictions within its boundaries. Uncollected property taxes receivable in the General Fund, Special Revenue and Debt Service Funds which are not considered available to finance current operations are shown in the governmental fund financial statements as assets and are offset by deferred revenue (advance tax collections). Accordingly, such receivables are not reflected as revenue until they become available to finance current operations.

Receivables for federal and state financial assistance are recorded as revenue, in all fund types, as earned.

***E. Inventories***

Inventories of supplies on hand have not been recorded; such supplies are of an expendable nature and are expensed when purchased. As these amounts do not seem to fluctuate a great deal from year to year, the exclusion of inventories does not materially affect either the financial position or results of operations of these funds.

***F. Capital Assets***

Capital Assets, which include land, buildings, improvements other than buildings, equipment, infrastructure (roads and bridges) and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and major improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Land and construction in progress are not depreciated.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Assets	Years	Yearly Depreciation Rates
Buildings	9-30	3.3% to 11.1%
Improvements Other than Buildings	16-25	4.0% to 6.2%
Equipment	3-20	5.0% to 33 1/3%
Infrastructure		
Bridges	20-35	2.8% to 5.0%
Roads	20	5.0%

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

***G. Cash and Cash Equivalents***

Cash and Cash Equivalents at December 31, 2021, totals \$92,912,931 in Governmental funds, \$5,082,378 in Proprietary funds, and \$7,707,438 in Custodial funds and consists of \$8,800 in petty cash and \$88,558,196 in bank and pool demand accounts. Nearly all of the demand accounts are interest earning accounts.

The County's total bank deposits of \$19,830,784 at December 31, 2021, were covered by federal depository insurance or by pledged collateral securities held by the Trust Department of the County's bank in the County's name. Such total collateralization and insurance coverage is required by state law. The County's deposits were properly insured and secured throughout the year. The amount of pledged collateral at December 31, 2021 was \$23,796,337.

State statute authorizes the County to invest in obligations of, or guaranteed by, governmental entities, certificates of deposits, bankers acceptances, commercial paper, no load money market mutual funds, repurchase agreements, and investment pools. Investments for the County are reported at fair value.

The Pooled Cash Accounts at December 31, 2021 consist of \$88,328,346 in various external pool accounts. The various pool accounts are not subject to credit risk classifications. The pooled accounts at December 31, 2021 consist of the Tex-Pool Account \$2,164,959, LOGIC Pool Account \$39,971,436, and MBIA Class Pool Account \$46,191,951, for a total of \$88,328,346. The pool accounts are not SEC regulated but are governed by an independent board of directors and operate in accordance with state laws and regulations. The reported values of the pools are the same as the fair value of the pool shares which are acquired at a cost of \$1 each.

In conclusion, at December 31, 2021:

Deposits - All of the County deposits were insured and collateralized during the year.

Investments - The County does have a formal investment policy, but it had no investments at December 31, 2021. The County participates in pooled accounts as discussed above. The County prefers these accounts due to the decreased in risk and also the high liquidity benefit.

Interest rate risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County feels that with pooled accounts, this risk is very low due to their high liquidity. Therefore the County manages its exposure to fair values by limiting the weighted average maturity of its pooled accounts which are highly liquid.

Credit risks - Standard and Poor's has issued credit ratings at AAA to Tex Pool, MBIA Class and LOGIC.

It is the County's policy to limit its' investment to top ratings issued by nationally recognized statistical ratings organizations.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

Custodial credit risk - For an investment, custodial credit risk is the risk that in the event of the failure of the county party, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no policy on custodial credit risk but feels that its pooled accounts are low risk.

Concentration of credit risk - The County places no limit on the amount that the County may invest in any one issuer. The County is currently using the less risky pooled accounts and plans to continue to do so in the future.

***H. Long Term Debt***

All County long-term debt is included in the Government-wide Financial Statements. This consisted of General Refunding Bonds Series 2015, Combination Tax and Revenue Certificates of Obligation Series 2016, Combination Tax and Revenue Certificate of Obligation Series 2017, Combination Tax and Revenue Certificate of Obligation Series 2019, Qualified Energy Conservation Bonds (QECCB) Capital Lease, State Infrastructure Bank (SIB) Loan, compensated absences, pollution remediation, OPEBs, and Net pension liability.

***I. Compensated Absences***

Accumulated vested compensated absences, which consist of vacation leave and compensatory time, are accrued in the government-wide financial statements. Sick pay, which does not vest, is recorded when leave is taken. The entire amount of \$395,626 has been accrued as payable within one year since the amount due after one year is not material. Nearly all of the compensated absences payable is liquidated by the General and Road and Bridge Funds in Personal Services accounts as budgeted. The following summary is presented for informational purposes and is an overall summary of the changes in compensated absences for the 2021 year:

Balance at Beginning of Year	\$ 524,062
Additions	395,626
Deductions	<u>(524,062)</u>
Balance at End of Year	<u><u>\$ 395,626</u></u>

***J. Fund Equity***

Fund equity in the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

***K. Comparative Data***

Comparative data for prior year is not included in the financial statements.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

***L. Cash and Cash Equivalents of Proprietary Fund Type Cash Flows Statement***

For purposes of the statement of cash flows, the Internal Service Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents, for the 2021 year, cash and cash equivalents consist of cash on deposit and cash in pooled accounts as well as cash on hand.

***M. OPEBs (Other Post Employment Benefits) and Pollution Remedial Expenses and Net Pension Liability***

	OPEBs	POLLUTION REMEDIAL EXPENSES	NET PENSION LIABILITY
Balances at Beginning of the Year	\$ 1,194,465	\$ 903,710	\$ 5,272,147
Additions	209,609	-	19,032,265
Deductions	(144,537)	(261,732)	(14,892,651)
Balances at End of the Year	\$ 1,259,537	\$ 641,978	\$ 9,411,761

***N. Fund Balance Classification***

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

**Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) they are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash, or are not expected to be converted to cash within the next year.

**Restricted:** This classification includes amounts for which the constraints that have been placed on the use of the resources are either (a) externally imposed by creditors, grantors, contributors, or by laws or regulations of other governments, or (b) imposed by law through constitutional provisions or by enabling legislation.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by order of the Commissioners Court, the County's highest level of decision making authority. It takes a majority vote of the Commissioners Court to result in legislation, a resolution or an ordinance. The required formal action that must be taken by Commissioners Court is done at a Commissioners Court meeting and by a majority vote may establish, modify, or rescind a fund balance commitment. This is an unusual case where an ordinance and resolution are equally binding. It is noted that this is the only action that constitutes the most binding constraint and should be a commitment for fund balance classification purposes. These amounts cannot be used for any other purpose unless the Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. The constraints can only be removed by a majority of the Commissioners Court, which may establish, modify, or rescind a committed fund balance. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for the use in satisfying those contractual requirements.

Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commissioners Court.

Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance or any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When expenditures are incurred for a purpose for which both restricted and unrestricted fund balances are available, the County considers restricted funds to have been spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

The Governmental Fund Balances at December 31, 2021 are summarized as follows:

Fund Balances at 12/31/21	General Fund	Road & Bridge Fund	Road & Capital Improvement Funds	Non-Major Gov'n't Funds	Total
Nonspendable	\$ 153,866	\$ -	\$ -	\$ -	\$ 153,866
Restricted					
For Road and Bridge		7,980,579	-	-	7,980,579
For Debt Service				396,304	396,304
For Sheriff's Department				1,350,027	1,350,027
For Courthouse Security				465,029	465,029
For Justice Court Technology				292,103	292,103
For Court Reporters				144,072	144,072
For Certain District and County Attorney Costs				214,654	214,654
For Records Management				730,399	730,399
For Airports				257,139	257,139
For Elections				575,693	575,693
For Clerk Contingency				227,788	227,788
For Major Capital Outlay			8,393,715	1,420,045	9,813,760
For Other				246,843	246,843
Total	<u>\$ -</u>	<u>\$ 7,980,579</u>	<u>\$ 8,393,715</u>	<u>\$ 6,320,096</u>	<u>\$ 22,694,390</u>
Committed					
For Health Department				610,816	610,816
For Sheriff's Department				320,664	320,664
For Other				169,861	169,861
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,101,341</u>	<u>1,101,341</u>
Assigned					
For Major Capital Outlay			16,029,238		16,029,238
For Right of Way				1,433,281	1,433,281
For Subsequent Year's Appropriation of Fund Balance	5,271,143				5,271,143
Total	<u>5,271,143</u>	<u>-</u>	<u>16,029,238</u>	<u>1,433,281</u>	<u>22,733,662</u>
Unassigned	18,081,159		-	(89,262)	17,991,897
Grand Total	<u>\$ 23,506,168</u>	<u>\$ 7,980,579</u>	<u>\$ 24,422,953</u>	<u>\$ 8,765,456</u>	<u>\$ 64,675,156</u>

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

***O. Restricted Net Position***

The following reconciles the total Governmental Restricted Fund Balances on the Balance Sheet Governmental Funds to Restricted Net Position on the Statement of Net Position (Governmental-Wide Financial Statement) at 12/31/2021:

Total Governmental Restricted Fund	
Balance at 12/31/2021	\$ 22,694,390
Add Net Road and Bridge Delinquent	
Taxes Receivable	276,089
Add Net Debt Service Delinquent Taxes	
Receivable	149,825
Deduct Accrued Interest Payable	
(Net of Capital Lease Liability)	(433,929)
Add Proprietary Internal Service Fund	
Restricted Net Position at 12/31/2021	5,126,422
Deduct Debt Related to Unspent Proceeds for	
County Road Improvement Program 2019	(7,038,872)
Total Restricted Net Position at 12/31/2021	<u><u>\$ 20,773,925</u></u>
**Restricted Net Position at 12/31/2021	
For General Administration	\$ 6,376,934
For Public Transportation	8,237,718
For Public Safety	1,935,154
For Capital Projects	2,776,025
For Debt Service	112,200
For Judicial	455,009
For Elections	672,555
For Legal	195,820
For Health and Welfare	12,510
	<u><u>\$ 20,773,925</u></u>
Total Restricted Net Position at 12/31/2021	

The restricted net position classification includes amounts for which the constraints that have been placed on the use of the resources are either (a) externally imposed by creditors, grantors, contributors, or by laws or regulations of other governments, or (b) imposed by law through constitutional provisions or by enabling legislation.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(continued)**

***P. Net Investment in Capital Assets***

The Net Investment in Capital Assets is a part of the Net Position. The following is a reconciliation of the Net Investment in Capital Assets at December 31, 2021.

Capital Assets	
Land	\$ 4,165,369
Buildings	40,612,790
Improvements	8,419,025
Equipment	17,673,607
Infrastructure	65,558,819
Accumulated Depreciation	(84,164,407)
Construction in Progress	1,517,777
Capital Assets Net of Depreciation at 12/31/21	<u>\$ 53,782,980</u>
Less Related Debt Plus Other Factors	
Certificates of Obligation and Bonds	\$ 35,945,000
Debt Related to Unspent Debt Proceeds	(7,038,872)
QECB Capital Lease	2,740,852
Bond Premium Payables	3,107,131
Deferred Charge on Refunding	(507,287)
Other	-
Subtotal	<u>\$ 34,246,824</u>
Net Investment in Capital Assets at 12/31/21	<u>\$ 19,536,156</u>

**SAN PATRICIO COUNTY, TEXAS**  
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***Q. Prepaid Items***

Prepaid items consist of prepaid costs paid in December of one year but were not due until January of the following year. They are offset in a like amount in Fund Balances - Nonspendable in the Governmental Fund Balance Sheet Statements. At December 31, 2021 the County has \$153,866 in prepaid items which consisted of prepaid appraisal services 2022.

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

Deferred Inflows/Outflows of Resources are presented in the Government-Wide Financial Statement of Net Position.

Deferred Outflows of Resources are a consumption of net assets by the County that is applicable to future reporting periods. It has a positive effect on net position, similar to assets.

Deferred Inflow of Resources is an acquisition of net assets that is applicable to future reporting periods. It has a negative effect on net position, similar to liabilities.

The net position is the residual of all elements presented in this statement.

Net Position = Assets + Deferred Outflows - Liabilities - Deferred Inflows.

The components of Net Position are Net Investment in Capital Assets, Restricted and Unrestricted.

As of December 31, 2021, the County had the following Deferred Outflow of resources as shown on the Statement of Net Position:

Deferred Charge on Refunding	\$	507,287
OPEB Expenses		454,322
Pension		<u>8,090,547</u>
 Total Deferred Outflow of Resources	 \$	 <u><u>9,052,156</u></u>

The Deferred Charge on Refunding above resulted from the difference in the carrying value of the refunded debt and it's reacquisition price. This amount is deferred and amortized over the shorter of life of the refunded or refunding debt. The Pensions amount above is the sum of the changes of assumptions (\$5,593,520) plus County Contributions made subsequent to measurement date (\$2,497,027). See Note 8.

**SAN PATRICIO COUNTY, TEXAS**  
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As of December 31, 2021, the County had the following Deferred Inflow of Resources as shown on the Statement of Net Position:

Deferred Revenues-Property Taxes	\$	30,356,035
Advance Tax Collection		19,936,714
Pension		<u>3,852,985</u>
 Total Deferred Inflow of Resources	 \$	 <u><u>54,145,734</u></u>

The "Advance Tax Collections" above consisted of funds that were collected in 2021 but are recognized as revenues in the 2022 fiscal year since they are for 2022 year operations. The "Deferred Revenues-Property Taxes" consists of the 2021 tax levy receivables that have not been collected and are budgeted for 2022 year operations.

The Pensions amount above is the differences between expected and actual experience regarding net pension liability.

The Balance Sheet Financial Statements of the Governmental Funds will also include Deferred Inflows/Outflows which consist only of Unavailable Revenues-Property Taxes, Deferred Revenues-Property Taxes, and Advance Tax Collections. The Fund Balance Total is the residual of all the elements in these statements. Net Fund Balance = Assets + Deferred Outflows - Liabilities - Deferred Inflows. The components of the Fund Balance are Nonspendable, Restricted, Committed, Assigned, and Unassigned Funds. It is noted that Unavailable Revenues-Property Taxes and Advance Tax Collections are only applicable to the General, Road and Bridge Special Revenue, and Permanent Improvement Debt Service Funds.

As of December 31, 2021 the County did not have any Deferred Outflows of Resources applicable to Governmental Funds and therefore there are not any shown on the Balance Sheet of the Government Funds.

As of December 31, 2021 the County had the following Deferred Inflow of Resources as shown on the Balance Sheet of the Government Funds:

Unavailable Revenues - Property Taxes	\$	2,156,075
Deferred Revenues - Property Taxes		30,356,035
Advance Tax Collection		<u>19,936,714</u>
 Total Deferred Inflow of Resources	 \$	 <u><u>52,448,824</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
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The "Unavailable Revenues - Property Taxes" above consists of taxes levied in prior years, but not collected or available for operations as of December 31, 2021. The above "Deferred Revenues - Property Taxes" consisted of taxes levied in 2021 and budgeted for 2022 operations, but not collected as of December 31, 2021. The above "Advance Tax Collections" consist of taxes levied and collected in 2021 but are budgeted for 2022 operations.

***S. Unearned Revenue***

Unearned Revenue at December 31, 2021 consisted of \$6,479,485 of federal American Rescue Plan Act (ARPA) Grant funds that are expected to be expended in 2022 to help public transportation agencies return service from COVID-19 suspensions. The funds will be recognized as revenue in 2022.

***T. Miscellaneous***

The following adjusts December 31, 2021 Debt Service Restricted Fund Balance to December 31, 2021 Restricted Debt Service Net Position.

Restricted Debt Service Fund Balance	\$	396,304
Add: Debt Service Fund Deferred Inflow of Unavailable Revenues-Property Taxes		149,825
Deduct: Accrued Interest Payable (Exclude QECB Capital Lease)		(433,929)
Restricted Debt Service Net Position	<u>\$</u>	<u>112,200</u>

**(2) PROPERTY TAXES**

Property is appraised, and a lien on such property becomes enforceable as of January 1, subject to certain procedures for rendition, appraisal, appraisal review, and judicial review. Traditionally, property taxes are levied October 1, of the year in which assessed or as soon thereafter as practicable. Taxes are due and payable when levied since that is when the County bills the taxpayers. The County begins to collect the taxes as soon as the taxpayers are billed.

Taxes become delinquent February 1, of each year and are subject to simple interest and penalty of 7% in February; 9% in March; 11% in April; 13% in May; 15% in June; 18% + 20% fee in July. Additional months following July, penalties are in addition 2% & 1% + 20% fee. Collections of the current year's levy are reported as current collections if received by June 30, (within 9 months of October 1, due date). Collections received thereafter are reported as delinquent collections.

The County's taxes on real property are a lien against such property until paid. The County may foreclose on real property upon which it has a lien for unpaid taxes. The exception is homestead property belonging to persons 65 years of age or older who files for a tax deferral. The County does make considerable effort to collect delinquent taxes before foreclosure proceedings. Delinquent taxes on property not otherwise collected are generally paid when there is a sale or transfer of the title to the property.

**SAN PATRICIO COUNTY, TEXAS**  
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Any liens and subsequent suits against the taxpayer for payment of delinquent personal property taxes are barred unless instituted within four years from the time such taxes became delinquent. Unlike real property, the sale or transfer of most personal property does not require any evidence that taxes thereon are paid. The County's 2020 tax rate (for the period October 1, 2020 to September 30, 2021) was \$0.495157 per \$100 valuation. This roll year taxes were used for the County's 2020 fiscal year operations. The 2021 tax roll is to be used for 2022 operations and its tax rate is \$0.495157 per \$100 valuation. It is noted that the County operates on a calendar year.

**(3) GRANTS RECEIVABLE DUE FROM OTHER GOVERNMENTS**

Amounts due from other governments at December 31, 2021 consist of \$816,745 from various Federal and State Grants. Included in the above amount is \$124,021 of Texas Department of Health Grants and \$294,109 for WIC Funds and \$389,625 for Community Development Fund due from other governmental entities.

**(4) LONG-TERM OBLIGATIONS**

The following is a summary of general long-term debt bond transactions for the year ended December 31, 2021:

	General Obligation	Total
Bonds Payable, 01/01/2021	\$ 37,575,000	\$ 37,575,000
Bonds Issued	-	-
Bonds Retired	(1,630,000)	(1,630,000)
Bonds Payable, 12/31/2021	<u>\$ 35,945,000</u>	<u>\$ 35,945,000</u>

The annual requirements of the general long-term bonded debt requirements outstanding at December 31, 2021 is as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2022	1,680,000	1,420,750	\$ 3,100,750
2023	1,740,000	1,363,325	3,103,325
2024	1,800,000	1,301,900	3,101,900
2025	1,865,000	1,232,900	3,097,900
2026	1,940,000	1,164,875	3,104,875
2027-2031	10,940,000	4,567,075	15,507,075
2032-2036	13,525,000	1,972,600	15,497,600
2037-2039	2,455,000	123,100	2,578,100
TOTAL	<u>\$ 35,945,000</u>	<u>\$ 13,146,525</u>	<u>\$ 49,091,525</u>

**SAN PATRICIO COUNTY, TEXAS**  
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The above debt consists of the following:

General Obligation Refunding Bonds Series 2016, dated August 15, 2015 Interest Range 2.0% to 5.0% issued to refund Certificates of Obligation, Series 2006 that were issued For new showbarn facilities Amount Issued: \$15,415,000	\$ 12,420,000
Certificates of Obligation, Series 2016 Dated February 1, 2016 Interest Range 2.0% to 4.0% issued for major road repairs Amount Issued: \$8,975,000	\$ 7,400,000
Certificates of Obligation, Series 2017 Dated April 27, 2017 Interest Range 3.0% to 4.0% issued for major road repairs Amount Issued: \$9,125,000	\$ 7,910,000
Certificates of Obligation, Series 2019 Dated July 11, 2019 Interest Range 3% to 4% issued for major road repairs Amount Issued: \$8,780,000	<u>\$ 8,215,000</u>
Total outstanding at December 31, 2021	<u><u>\$ 35,945,000</u></u>

The above debt is serviced by the Permanent Improvement Debt Service Fund.

It is noted that at December 31, 2021 that Gross Bonded Debt (\$35,945,000) less Debt Service Funds (\$396,304) resulted in Net Bonded Debt in the amount of \$35,548,696.

The following is a summary of general long-term capital lease payable for the year ended December 31, 2021:

Capital Lease Payable at January 1, 2021	\$ 2,845,373
New Capital Leases made during the year	0
Capital Lease Payments made during year	<u>(104,521)</u>
Capital Lease Payable at December 31, 2021	<u><u>\$ 2,740,852</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
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Leases that are purchases in substance are reported as capital lease obligations. The capital assets are recorded at the present value of future minimum lease payments at the inception of the lease. For governmental activities, the assets and liabilities are recorded in the government-wide financial statements. During the year ended December 31, 2016, the County entered into a Capital Lease agreement to cover the cost of energy savings equipment and installation through an energy saving performance contract.

At December 31, 2021, the County only had the QECB (Qualified Energy Conservation Board) Capital Lease dated August 2, 2016, interest at 3.87%. Payments are due on February 1st and August 1st. This debt was for the purchase of energy conservation equipment for County buildings and when the project was completed, \$3,185,555 was capitalized as equipment. The balance owed as December 31, 2021 is \$2,740,852. The current amount due in 2022 is \$111,585. This debt is in effect a capital lease.

The following is a summary of the future minimum lease payments for the capital lease at December 31, 2021:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2022	111,585	105,022	\$ 216,607
2023	118,958	100,634	219,592
2024	126,650	95,957	222,607
2025	134,677	90,980	225,657
2026	143,049	85,689	228,738
2027-2031	853,950	337,106	1,191,056
2032-2036	1,123,776	149,281	1,273,057
2037-2039	128,207	2,481	130,688
TOTAL	<u>\$ 2,740,852</u>	<u>\$ 967,150</u>	<u>\$ 3,708,002</u>

The above debt is serviced by the General Fund.

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At December 31, 2021 the loan debt consisted of the State Infrastructure Bank (SIB) Loan. The following is a summary of the SIB Loan transactions for the year ended December 31, 2021.

SIB Loan Payable at January 1, 2021	\$ 11,579,525
SIB Loan Payments made during the year	<u>(421,313)</u>
SIB Loan Payable at December 31, 2021	<u><u>\$ 11,158,212</u></u>

The annual requirements of the long-term loan requirements outstanding at December 31, 2021 are as follows:

<u>YEAR ENDING DECEMBER 31</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENTS</u>
2022	432,282	281,211	\$ 713,493
2023	443,536	269,957	713,493
2024	455,083	258,410	713,493
2025	466,931	246,562	713,493
2026	479,087	234,406	713,493
2027-2031	2,589,152	978,313	3,567,465
2032-2036	2,944,203	623,262	3,567,465
2037-2041	3,347,938	219,527	3,567,465
<b>TOTAL</b>	<u><u>\$ 11,158,212</u></u>	<u><u>\$ 3,111,648</u></u>	<u><u>\$ 14,269,860</u></u>

The above debt is serviced by the Permanent Improvement Debt Service Fund.

The maturity schedule was presented to the County by the State and is the one used in this report.

**SAN PATRICIO COUNTY, TEXAS**  
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In 2014, the State was in the initial phase of planning the construction of a new Harbor Bridge between San Patricio County and Nueces County and requested that the County remit \$12,000,000 for cost assistance by 2019. This has been done.

In October 2014, the County adopted a resolution/order for agreement for local project advance funding agreement for voluntary local government contribution to this project with required match. The County also entered into a local project agreement between the County and the Texas Department of Public Transportation for advance funding agreement for voluntary local contribution for this project. The County agreed to pay \$3,000,000 to the State of Texas on June 30, 2016 and December 31, 2016, 2017 and 2018. The County has entered into an agreement in 2016 to borrow the funds from the State Infrastructure Bank (SIB). The State will capitalize the bridge and be responsible for the maintenance.

During the 2016 year the County borrowed \$6,000,000, \$3,000,000 during 2017 and \$3,000,000 in 2018 with the SIB Loan and remitted the funds back to the State as agreed. Thus the long term debt owed on the SIB Loan at December 31, 2018 was \$12,000,000. The County began making payments on the loan in 2019. The loan is dated April 13, 2016 with interest at 2.57% and payments will be due on April 1st and October 1st. The County will make yearly total payments of \$713,493 from 2019 to 2041 and these payments will be allocated to principal and interest costs.

This debt will be serviced by the Permanent Improvement Debt Service Fund.

During 2019, the County issued Certificates of Obligation in the amount of \$8,780,000 that were issued for major road repairs. This debt will be liquidated in 2039. It will be serviced by the Permanent Improvement Debt Service Fund.

During 2017, the County issued Certificates of Obligation in the amount of \$9,125,000 that were issued for major road repairs. This debt will be liquidated in 2037. It will be serviced by the Permanent Improvement Debt Service Fund.

During 2016, the County issued Certificates of Obligation in the amount of \$8,975,000 that were issued for major road repairs. This debt will be liquidated in 2036. It will be serviced by the Permanent Improvement Debt Service Fund.

During 2015, The County issued General Obligation Refunding Bonds in the amount of \$15,415,000 to partially refund the Series 2006 Certificates of Obligations. This debt will be liquidated in 2036. It is serviced by the Permanent Improvement Debt Service Fund.

**SAN PATRICIO COUNTY, TEXAS**  
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See Note 1, I for the discussion on compensated absences payable. Also See Note 1, M for discussion of Other Post Employment Benefits (OPEBs), Pollution Remediation Expenses, and Net Pension Retirement Liability.

The following is an overall summary of long-term liability activity for the year ended December 31, 2021.

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Gen. Obligation Bonds	\$ 37,575,000	\$ -	\$ 1,630,000	\$ 35,945,000	\$ 1,680,000
QECB Capital Lease	2,845,373	-	104,521	\$ 2,740,852	111,585
SIB Loan	11,579,525	-	421,313	\$ 11,158,212	432,282
Compensated Absences				-	
Payable	524,062	395,626	524,062	\$ 395,626	395,626
OPEBs	1,194,465	209,609	144,537	\$ 1,259,537	
Pollution Remediation	903,710	-	261,732	\$ 641,978	431,978
Net Pension Liability	5,272,147	19,032,265	14,892,652	\$ 9,411,760	-
Refunding Bonds & Other				-	
Deferred/Premium	3,312,256	-	205,125	\$ 3,107,131	205,125
<b>Total</b>	<b><u>\$ 63,206,538</u></b>	<b><u>\$ 19,637,500</u></b>	<b><u>\$ 18,183,942</u></b>	<b><u>\$ 64,660,096</u></b>	<b><u>\$ 3,256,596</u></b>

The following adjust to Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the funds at December 31, 2021.

Ending Balance per above at December 31, 2021	\$ 64,660,096
Add (Deduct)	
Interest Payable	478,125
Deferred Outflow of Charge on Refundings	(507,287)
Long-term Liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the funds at December 31, 2021	<u>\$ 64,630,934</u>

**SAN PATRICIO COUNTY, TEXAS**  
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**(5) CAPITAL ASSETS**

Capital Assets governmental activity for year ended December 31, 2021 was as follows:

	01/01/2021 Balance	Increases	Decreases	12/31/2021 Balance
Capital Assets Not Being Depreciated:				
Land	\$ 4,134,569	\$ 30,800	\$ -	\$ 4,165,369
Construction in Progress	161,013	1,381,745	(24,981)	1,517,777
Total Capital Assets Not Being Depreciated	<u>\$ 4,295,582</u>	<u>\$ 1,412,545</u>	<u>\$ (24,981)</u>	<u>\$ 5,683,146</u>
Capital Assets Being Depreciated:				
Buildings	\$ 40,612,790	\$ -	\$ -	\$ 40,612,790
Improvements Other Than Buildings	-	-	-	-
Equipment	16,687,306	1,569,625	(583,324)	17,673,607
Infrastructure	-	-	-	-
Roads	62,440,204	-	-	62,440,204
Bridges	3,073,195	76,416	(30,996)	3,118,615
Total Capital Assets Being Depreciated:	<u>\$ 131,232,520</u>	<u>\$ 1,646,041</u>	<u>\$ (614,320)</u>	<u>\$ 132,264,241</u>
Less Accumulated Depreciation For:				
Buildings	\$ (23,019,803)	\$ (1,182,209)	\$ -	\$ (24,202,012)
Improvements Other Than Buildings	-	-	-	-
Equipment	(11,575,199)	(1,400,135)	309,205	(12,666,129)
Infrastructure	-	-	-	-
Roads	(39,820,521)	(2,003,493)	-	(41,824,014)
Bridges	(2,044,210)	(50,547)	30,996	(2,063,761)
Total Capital Assets Being Depreciated:	<u>\$ (79,320,203)</u>	<u>\$ (5,184,405)</u>	<u>\$ 340,201</u>	<u>\$ (84,164,407)</u>
Total Governmental Activity Capital Assets, Net	<u>\$ 56,207,899</u>	<u>\$ (2,125,819)</u>	<u>\$ (299,100)</u>	<u>\$ 53,782,980</u>

**SAN PATRICIO COUNTY, TEXAS**  
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The amount of capital assets net of related debt at 12/31/2021 is as follows:

Capital Assets, Net of Depreciation at 12/31/2021	\$	53,782,980
Less Related Debt		
Certificates of Obligation and Bonds	\$ 35,945,000	
Debt Related to Unspent Debt Proceeds	(7,038,872)	
QECB Capital Leases	2,740,852	
Bond Premium Payables	3,107,131	
Deferred Charge on Refundings	(507,287)	
Other	-	34,246,824
Capital Assets, Net of Related Debt at 12/31/2021	\$	19,536,156

The amount by which capital outlay exceeded depreciation in 2021 is as follows:

Assets other than Infrastructure Purchased & Transferred	\$ 4,261,836	
Road and Bridge Construction	76,415	
Construction in Progress	(1,517,777)	
Loss on Disposal of Assets	(60,988)	
Capital Outlay		2,759,486
Depreciation Expense for the year	(5,184,405)	
Net amount by which capital outlay was over/(under) depreciation in 2020	\$	(2,424,919)

Depreciation expense was charged to functions/programs of the County for the 2021 year as follows:

Governmental Activities		
General Administration	\$	84,806
Judicial		13,775
Elections		164,288
Public Facilities		1,808,245
Public Safety		449,379
Public Transportation		2,560,086
Health and Welfare		39,393
Culture and Recreation		59,500
Conservation		4,933
Total Depreciation Expense	\$	5,184,405

It is also noted that Construction in Progress (\$1,517,777) at 12/31/2021 consisted of \$1,458,597 for major road repairs, \$30,862 for TP McCampbell airport generator system, and \$28,318 for building for Road and Bridge Precint No.1.

**SAN PATRICIO COUNTY, TEXAS**  
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**(6) RECEIVABLES**

Receivables for the County's individual major and non-major funds at December 31, 2021 are as follows:

	Property Taxes	Intergovernmental	Other	Total
Governmental Activities:				
General Fund	\$ 22,832,074	\$ 4,648	\$ 388,233	\$ 23,224,955
Road and Bridge	7,196,552		286	7,196,838
Non-Major Governmental Funds	2,483,484	812,097		3,295,581
Totals	<u>\$ 32,512,110</u>	<u>\$ 816,745</u>	<u>\$ 388,519</u>	<u>\$ 33,717,374</u>

**(7) OTHER DISCLOSURES**

A. Excess of expenditures over appropriations did not occur in any of the budgeted funds, except the Sheriff State Forfeiture Fund in which expenditures of \$24,441 exceeded appropriations of \$0 a difference of \$24,441. Overall the County had a positive budget variance.

B. At December 31, 2021, the County did not have a deficit fund balance in any of the Governmental Funds except for the Mitigation Action Plan Fund that had a deficit fund balance of \$74,115 and the Law Library Fund which had a deficit of \$15,147. These deficits are expected to be liquidated by future sources of the County.

C. The Reconciliation of interfund transfers are as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 5,523,097
Road and Bridge Fund	-	169,537
Capital Improvements Fund	4,169,537	-
Non-Major Governmental Funds	1,523,097	-
Total	<u>\$ 5,692,634</u>	<u>\$ 5,692,634</u>

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The main transfers consisted of \$382,097 from the General Fund to the District Courts Fund for district court costs, \$650,000 from the General Fund to the Indigent Health Care Fund for indigent health care costs, \$49,500 from the General Fund to the Intoxilizer Program fund for intoxicilizer program costs, \$41,500 from General Fund to the Law Library fund for law library program costs, \$400,000 from the General Fund to the Airport Fund for airport costs, \$4,000,000 from the General Fund to the Capital Improvement Fund for capital assets costs and \$169,537 from the Road and Bridge Funds to the Capital Improvements Fund for capital assets costs.

D. The Interfund receivable and payable balances at December 31, 2021, consisted of the following:

FUNDS	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$ 350,408	\$ 286
Road and Bridge Fund	286	
Non-Major Governmental Fund	-	350,407
Totals	\$ 350,694	\$ 350,693

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. It is expected that these balances will be liquidated within one year. The \$1 difference is immaterial.

**(8) PENSION PLAN**

San Patricio County provides retirement, disability, and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). This post employment benefit plan is an agent multiple-employer plan. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 826 nontraditional define benefit pension plans. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis the annual report is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034. Also, it can be found at the following link, [TCDRS.org/Employers](http://TCDRS.org/Employers).

It is noted that due to timing constraints that some information was not available for 12/31/2021 so 12/31/20 information is presented and this is acceptable by the Governmental Accounting Standards Board (GASB).

**SAN PATRICIO COUNTY, TEXAS**  
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**(continued)**

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 10 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 80 or more. Members are vested after 10 years of service but most leave their accumulated contributions in the plan to receive an employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer, and 498 employees participated in 2021.

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

Members	Dec. 31, 2019	Dec. 31, 2020
Number of inactive employees entitled to but not yet receiving benefits	444	468
Number of active employees	493	492
Average monthly salary *	\$ 3,452	\$ 3,667
Average age *	47.82	47.92
Average length of service in years *	11.25	11.12
<b>Inactive employees (or their beneficiaries)</b>		
<b>Receiving Benefits</b>		
Number of benefit recipients	293	310
Average monthly benefit	\$ 1,421	\$ 1,523

*\*Averages reported for all active employees.*

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
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**Funding Policy.** The employer has elected the annually determined contributions 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. It was 11.47% for calendar year 2021. The contribution rate payable by the employee members is the rate of 7.0% as adopted by the governing body of the employer. The employee contributions rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**Annual Pension Cost.** For the employer's accounting year ending December 31, 2021, the annual pension costs for the TCDRS plan for its employees was \$4,020,934 and the actual contributions were \$4,020,934.

The TCDRS hires independent outside consulting actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. In order to calculate the employer contribution rate, the actuary does the following:

- 1 Studies each employer's adopted plan of benefits and the profile of its plan participants, and uses assumptions established by the Board to estimate future benefit payments.
- 2 Discounts the estimate of future benefit payments to the present based on the long-term rate of investment return to determine the present value of future benefits.
- 3 Compares the present value of future benefits with the plan's assets to determine the difference that needs to be funded based on the funding policy.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

**Depletion of Plan Assets / GASB Discount Rate**

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(continued)**

**Depletion of Plan Assets / GASB Discount Rate (continued)**

4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment 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 GASB 68 purposes.

Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

As additional documentation for auditing purposes, we have shown the projection of the Fiduciary Net Position in the following exhibit ("Projection of Fiduciary Net Position").

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

**Projection of Fiduciary Net Position\***

Calendar Year Ending	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses**	Projected Investment Earnings	Projected Ending Fiduciary Net Position
	(a)	(b)	(c)	(d)	(e)	(a)+(b)-(c)-(d)+(e)
2021	112,306,863	3,990,860	7,788,137	112,307	8,389,478	116,786,757
2022	116,786,757	4,061,490	6,979,436	116,787	8,762,585	122,514,609
2023	122,514,610	3,921,005	7,416,756	122,515	9,176,134	128,072,478
2024	128,072,478	3,802,877	7,918,416	128,072	9,575,204	133,404,071
2025	133,404,071	3,710,039	8,454,626	133,404	9,956,740	138,482,820
2026	138,482,820	3,622,288	8,920,296	138,483	10,321,890	143,368,219
2027	143,368,219	3,548,715	9,355,077	143,368	10,674,035	148,092,524
2028	148,092,524	3,465,838	9,781,845	148,093	11,013,894	152,642,318
2029	152,642,318	3,383,537	10,281,077	152,642	11,337,815	156,929,951
2030	156,929,951	3,315,645	10,778,744	156,930	11,642,417	160,952,339
2031	160,952,339	3,259,963	11,272,777	160,952	11,927,462	164,706,035
2032	164,706,035	3,211,756	11,695,123	164,706	12,195,049	168,253,011
2033	168,253,011	3,172,868	12,171,584	168,253	12,445,262	171,531,304
2034	171,531,304	3,138,070	12,667,036	171,531	12,674,510	174,505,317
2035	174,505,317	311,793	12,732,652	174,505	12,896,996	174,806,949
2036	177,606,948	3,085,585	13,133,938	177,607	13,116,657	180,497,645
2037	180,497,645	3,065,858	13,474,929	180,498	13,322,748	183,230,824
2038	183,229,825	3,047,894	13,853,367	183,230	13,515,542	185,756,664
2039	185,756,664	3,034,198	14,088,184	185,757	13,698,217	188,215,138
2040	188,215,138	3,025,820	14,445,653	188,215	13,871,322	190,478,412
2041	190,478,412	3,018,494	14,643,955	190,478	14,035,575	192,698,048
2042	192,698,048	781,709	14,978,614	192,698	14,108,259	192,416,704
2043	192,416,703	716,731	15,270,928	192,417	14,073,559	191,743,648
2044	191,743,648	653,814	15,473,468	191,744	14,012,529	190,744,779
2045	190,744,779	599,300	15,544,403	190,745	13,931,973	189,540,904
2046	189,540,904	541,434	15,583,156	189,541	13,836,919	188,146,560
2047	188,146,560	487,674	15,329,923	188,147	13,727,250	186,843,414
2048	186,543,415	436,056	15,630,694	186,543	13,603,517	184,765,751
2049	184,765,750	385,811	15,602,096	184,766	13,467,673	182,832,372
2050	182,832,373	340,567	15,571,600	182,832	13,320,258	180,738,766

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

**Projection of Fiduciary Net Position\***

Calendar Year Ending	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses**	Projected Investment Earnings	Projected Ending Fiduciary Net Position
	(a)	(b)	(c)	(d)	(e)	(a)+(b)-(c)-(d)+(e)
2051	180,738,767	298,647	15,576,565	180,739	13,159,473	178,439,583
2052	178,439,584	255,573	15,456,641	178,440	12,987,688	176,047,764
2053	176,047,764	220,936	15,262,113	176,048	12,811,964	173,642,503
2054	173,642,503	189,832	15,042,758	173,643	12,636,276	171,252,210
2055	171,252,210	162,154	14,781,136	171,252	12,463,430	168,925,406
2056	168,925,406	138,169	14,504,596	168,925	12,296,101	166,686,155
2057	166,686,155	115,685	14,237,497	166,686	12,135,127	164,532,784
2058	164,532,784	95,057	13,956,370	164,533	11,981,269	162,488,207
2059	162,488,207	78,813	13,577,593	162,488	11,839,481	160,666,420
2060	160,666,419	64,782	13,168,409	160,666	11,715,834	159,117,960
2061	159,117,961	53,264	12,733,384	159,118	11,614,008	157,892,731
2062	157,892,730	42,437	12,298,813	157,893	11,536,743	157,015,204
2063	157,015,204	33,488	11,849,801	157,015	11,486,500	156,528,376
2064	156,528,375	26,160	11,383,253	156,528	11,466,650	156,481,404
2065	156,481,403	20,368	10,906,484	156,481	11,480,651	156,919,457
2066	156,919,458	14,321	10,449,626	156,919	11,530,744	157,857,978
2067	157,857,977	10,439	9,965,028	157,858	11,619,970	159,365,500
2068	159,365,499	8,152	9,465,257	159,365	11,753,043	161,502,072
2069	161,502,072	5,962	8,974,157	161,502	11,933,581	164,305,956
2070	164,305,956	4,472	8,482,911	164,306	12,164,842	167,828,053
2071	167,828,052	2,957	8,004,457	167,828	12,450,182	172,108,906
2072	172,108,907	1,697	7,533,034	172,109	12,792,906	177,198,367
2073	177,198,366	678	7,068,354	177,198	13,196,812	183,150,304
2074	183,150,303	388	6,600,925	183,150	13,666,363	190,032,979
2075	190,032,980	204	6,143,762	190,033	14,206,237	197,905,626
2076	197,905,625	91	5,698,527	197,906	14,820,869	206,830,152
2077	206,830,153	39	5,266,834	206,830	15,514,902	216,871,430
2078	216,871,430	-	4,849,957	216,871	16,293,215	228,097,817
2079	228,097,817	-	4,447,831	228,098	17,161,002	240,582,890
2080	240,582,890	-	4,062,139	240,583	18,123,790	254,403,958

**SAN PATRICIO COUNTY, TEXAS**  
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**Projection of Fiduciary Net Position\***

Calendar Year Ending	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses**	Projected Investment Earnings	Projected Ending Fiduciary Net Position
	(a)	(b)	(c)	(d)	(e)	(a)+(b)-(c)-(d)+(e)
2081	254,403,959	-	3,693,603	254,404	19,187,424	269,643,376
2082	269,643,376	-	3,343,078	269,643	20,358,127	286,388,782
2083	286,388,781	-	3,011,285	286,389	21,642,530	304,733,637
2084	304,733,637	-	2,698,727	304,734	23,047,715	324,777,891
2085	324,777,890	-	2,405,666	324,778	24,581,263	346,628,709
2086	346,628,709	-	2,132,313	346,629	26,251,307	370,401,074
2087	370,401,074	-	1,878,461	370,401	28,066,590	396,218,802
2088	396,218,802	-	1,643,774	396,219	30,036,529	424,215,338
2089	424,215,338	-	1,427,932	424,215	32,171,273	454,534,464
2090	454,534,464	-	1,230,754	454,534	34,481,751	487,330,927
2091	487,330,927	-	1,052,155	487,331	36,979,721	522,771,162
2092	522,771,162	-	891,685	522,771	39,677,843	561,034,549
2093	561,034,549	-	748,499	561,035	42,589,775	602,314,790
2094	602,314,790	-	621,703	602,315	45,730,263	646,821,035
2095	646,821,035	-	510,519	646,821	49,115,225	694,778,920
2096	694,778,920	-	414,054	694,779	52,761,834	746,431,921
2097	746,431,921	-	331,306	746,432	56,688,622	802,042,805
2098	802,042,806	-	261,228	802,043	60,915,589	861,895,124
2099	861,895,124	-	202,707	861,895	65,464,315	926,294,837
2100	926,294,837	-	154,577	926,295	70,358,087	995,572,052

\* Projection values include no assumed future cost-of-living adjustments. Fiduciary Net Position is projected to be positive for all future years.

\*\* Administrative expenses are assumed to be 0.10% of Fiduciary Net Position.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

**ACTUARIAL METHODS AND ASSUMPTIONS USED FOR GASB CALCULATIONS  
FOR SAN PATRICIO COUNTY**

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2020 funding valuation, except as noted below and throughout this report. Please see the employer summary actuarial valuation report as of December 31, 2020 for further details.

Following are key assumptions and methods used in this GASB analysis.

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	
Smoothing Period	5 Years
Recognition Method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary Increases	3.25% The annual salary increase rates assumed for individual members vary by length of service and by entry age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 2.75% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.
Investment Rate of Return	7.6%
Cost-of-Living Adjustments	Cost-of-Living adjustments for San Patricio County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-Living adjustments is included in the funding valuation.
Retirement Age	Members can retire at ages 60 and above with a 10 or more years of service or with 30 years regardless of age, or when the sum of their age and years of service equals 80 or more. A member is vested after 10 years but must leave his accumulated contributions in the plan to receive any employer-financed benefit.

**SAN PATRICIO COUNTY, TEXAS**  
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**Depositing Members**                      The RP-2014 Active Employee Mortality Table for males with a two-year set forward and the RP-2014 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with a scale AA and then projected with 110% of the MP-2014 ultimate scale after that.

**Service retirees, beneficiaries, and non-depositing members**                      The RP-2014 Combined Mortality Table with the projected scale AA, with a one-year set forward for males and no age adjustment for females.

**Disabled retirees**                              RP-2014 Disabled Mortality Table for males with no age adjustment and RP-2014 Disabled Mortality Table for females with a two-year set forward, both with the projection scale AA.

*(1) Individual entry age normal cost method, as required by GASB 68, used for GASB calculations. Note that a slightly different version of the entry age normal cost method is used for the funding actuarial valuation.*

**Long-Term Expected Rate of Return**

Long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' Investment consultant. The amounts shown are based on January 2018 information for a 10 year time horizon.

The valuation assumption for long-term expected return is re-assessed at a minimum of every seven years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2019.

**SAN PATRICIO COUNTY, TEXAS**  
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**Net Pension Liability**

The County's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	2.50%
Investment Rate of Return	2.50%

Mortality rates for service retirees, as well as the beneficiaries of both service and disability retirees were based on the RP-2014 Combined Male Table with an age set forward of one year and Projection Scale AA for Males, and the RP-2014 Combined Female Table with no age adjustment and Projection Scale AA for Females. For disabled retirees, the RP-2014 Disabled Male Table with no age adjustment and Projection Scale AA for Males, and the RP-2014 Disabled Female Table with an age set forward of two years and Projection Scale AA for Females are used.

The actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68.

**SAN PATRICIO COUNTY, TEXAS**  
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**(Continued)**

**Long-Term Expected Rate of Return**

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater, LLC. The numbers shown are based on January 2021 information for a 10 year time horizon.

Note that 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 time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected Minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) index	6.00%	4.75%
Investment- Grade Bonds	Bloomberg Barclay U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	60-Day U. S. Treasury	2.00%	-0.70%

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

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwaters' 2021 capital market assumptions.

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

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

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

**SAN PATRICIO COUNTY, TEXAS**  
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**DECEMBER 31, 2021**  
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**Net Pension Liability/(Asset)**

<b>Net Pension Liability/(Asset)</b>	<b>December 31, 2019</b>	<b>December 31, 2020</b>
Total Pension Liability	\$ 108,273,531	\$ 121,718,624
Fiduciary Net Position	103,001,384	112,306,863
Net pension liability / (asset)	5,272,147	9,411,761
Fiduciary Net Position as a % of total pension liability	95.13%	92.27%
Pensionable covered payroll (1)	\$ 20,618,127	\$ 22,415,304
Net pension liability as a % of covered payroll	25.57%	41.99%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

*Note: Rounding differences may exist above or in other tables in this report.*

(1) Payroll is calculated based on contributions as reported to TCDRS.

**Discount Rate**

Discount Rate (2)	8.10%	7.60%
Long-term expected rate of return, net of investment expense (2)	8.10%	7.60%
Municipal bond rate (3)	Does not apply	Does not apply

(2) This rate reflects the long-term rate of return funding valuation assumption of 7.50 %, plus 0.10% adjustments to be gross of administrative expenses as required by GASB 68.

(3) The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply. See page 6 of this report for further details.

**Other Key Actuarial Assumptions**

All actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013-December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

See Appendix B of the TCDRS report(Actuarial Methods and Assumptions Used for GASB Calculations) for a listing of key assumptions used in the calculation of the total pension liability and other GASB 68 metrics.

See Appendix C of the TCDRS report (Actuarial Methods and Assumptions Used for Funding Valuation) of this report for a full description of the actuarial assumptions used in the funding valuation.

	Beginning Date	Ending Date
Valuation Date	December 21, 2019	December 31, 2020
Measurement Date	December 31, 2019	December 31, 2020
Employer's Fiscal year	January 1, 2021	December 31, 2021

**SAN PATRICIO COUNTY, TEXAS**  
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**Changes in Net Pension Liability/ (Asset)**

<b>Changes in Net Pension Liability / (Asset)</b>	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Fiduciary Net Position (b)</b>	<b>Net Pension Liability / (Asset) (a) - (b)</b>
Balances as of December 31, 2019	\$ 108,273,531	\$ 103,001,384	\$ 5,272,147
Changes for the year:			
Service Cost	2,695,148		2,695,148
Interest on Total Pension Liability (1)	8,770,885		8,770,885
Effect of Plan changes (2)	-		-
Effect of economic/demographic gains or losses	839,041		839,041
Effect of assumptions changes or inputs	6,618,986		6,618,986
Refund of contributions	(276,550)	(276,550)	-
Benefit payments	(5,202,418)	(5,202,418)	-
Administrative expenses		(82,177)	82,177
Member contributions		1,569,071	(1,569,071)
Net investment income		10,638,232	(10,638,232)
Employer contributions		2,685,349	(2,685,349)
Other (3)		(26,028)	26,028
Balances as of December 31, 2020	\$ 121,718,623	\$ 112,306,863	\$ 9,411,760

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

(2) No plan changes valued.

(3) Relates to allocation of system-wide items

**Sensitivity Analysis**

The following presents the net pension liability of the employer, calculated using the discount rate of 7.60%, as well as what the San Patricio County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

1% Decrease	Current Discount Rate	1% Increase
6.60%	7.60%	8.60%

Total Pension Liability	\$ 136,903,370	\$ 121,718,624	\$ 108,911,123
Fiduciary Net Position	112,306,863	112,306,863	112,306,863
Net pension liability/ (asset)	\$ 24,596,507	\$ 9,411,761	\$ (3,395,740)

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**Pension Expense / (Income)**

<b>Pension Expense / (Income)</b>	<b>January 1, 2020 to December 31, 2020</b>
Service Cost	\$ 2,695,148
Interest on total pension liability (1)	8,770,885
Effect of plan changes	-
Administrative expenses	82,177
Member contributions	(1,569,071)
Expected investment return net of investment expenses	(8,290,186)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	117,912
Recognition of assumption changes or inputs	1,825,885
Recognition of investment gains or losses	(1,109,591)
Other (2)	26,028
Pension expense/ (income)	\$ 2,549,187

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

(2) Relates to the allocation of system-wide items

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

<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	\$ 67,562	\$ 629,281.00
Changes of assumptions	-	4,964,239
Net difference between projected and actual earnings	3,785,423	-
Contributions made subsequent to measurement date (3)	N/A	2,497,027

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

Year ended December 31	
2021	\$ 602,070
2022	1,720,990
2023	(112,916)
2024	(469,609)
2025	-
Thereafter (4)	-

(3) Any eligible employer contributions made subsequent to the measurement date through the employer's fiscal yr

(4) 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.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
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**Schedule of Deferred Inflows and Outflows of Resources**

Expense / (Income) Calculation				Balances of Deferred Inflows and Outflows as of 12/31/2020	
Original Amount (a)	Date Established (b)	Original Recognition Period(1) (c)	Amount Recognized for 2020(1) (a) / (c)	Inflows	Outflows

Investment (gains) or losses

(\$2,348,045)	12/31/2020	5.0	(\$469,609)	\$ 1,878,436	\$ -
(7,539,073)	12/31/2019	5.0	(1,507,815)	4,523,443	-
9,242,953	12/31/2018	5.0	1,848,591	-	3,697,180
(5,403,616)	12/31/2017	5.0	(1,080,723)	1,080,724	-
499,828	12/31/2016	5.0	99,966	-	-

Economic/ demographic (gains) or losses

839,041	12/31/2020	4.0	209,760	-	629,281
(58,734)	12/31/2019	4.0	(14,684)	29,366	-
(152,790)	12/31/2018	4.0	(38,198)	38,196	-
(155,867)	12/31/2017	4.0	(38,967)	-	-

Assumption changes or inputs

6,618,986	12/31/2020	4.0	1,654,747	-	4,961,239
-	12/31/2019	4.0	-	-	-
-	12/31/2018	4.0	-	-	-
684,549	12/31/2017	4.0	171,137	-	-

Employer contributions made subsequent to measurement date (2)      \$ 2,497,027

*(1) Investment (gains)/losses are recognized in pension expense over a period of five years; 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. The current year recognition period is calculated as follows:*

Status	Count	Remaining Service	Recognition Period
Current Active Members	492	4,492	N/A
Current Inactive Members	468	-	N/A
Current Retirees and Beneficiaries	310	-	N/A
<b>Total (Recognition Period is Rounded)</b>	<b>1,270</b>	<b>4,492</b>	<b>4</b>

*(2) Any eligible employer contributions made subsequent to the measurement date through the employer's fiscal year end should be reflected as deferred outflows as outlined in Appendix D of this report.*

**SAN PATRICIO COUNTY, TEXAS  
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**Glossary**

Actuarially Determined Contribution	The required contribution that is calculated for the reporting period, determined based on the funding policy and the annual valuation.
Deferred Inflows/Outflows of Resources	Portion of changes in net pension liability that is not immediately recognized in Pension Expense. These changes include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.
Discount Rate	<p>Single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the sum of:</p> <ol style="list-style-type: none"> <li>1) The actuarial present value of benefit payments projected to be made in future periods where the plan assets are projected to be sufficient to meet benefit payments calculated using the Long-Term Expected Rate of Return.</li> <li>2) The actuarial present value of projected benefit payments not included in (1), calculated using the Municipal Bond Rate.</li> </ol>
Fiduciary Net Position	Equal to market value of assets.
Long-Term Expected Rate of Return	Long-term expected rate of return on pension plan investments expected to be used to finance the payment of benefits.
Municipal Bond Rate	Yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.
Net Pension Liability/(Asset)	Total Pension Liability minus the Plan's Fiduciary Net Position.
Projected Benefit Payments	All benefits estimated to be payable through the pension plan to current active and inactive employees as a result of their past service and expected future service.
Service Cost	The portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
Total Pension Liability	The portion of actuarial present value of projected benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method based on the requirements of GASB 67 and 68.

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**(9) DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The County currently offers its employees a choice between two plans.

The funds in the plans are held by Nationwide Retirement Solutions, Inc. of Columbus, Ohio and VALIC Financial Advisors Inc., Houston, Texas as the plan administrators for the County. These plans qualify under the requirements of Internal Revenue Service Code Section 457, Subsection G. The funds are held in trust by the two plan administrators for the exclusive benefits of the employees and their beneficiaries who will receive these funds directly from these plan administrators. Since these funds are directly remitted to these plan administrators by the County, the County no longer owns the amounts deferred by employees or related income on these amounts. Therefore, since these plans do not qualify to be included with the County's fiduciary funds there are not any plan assets included in the County's financial statements.

**(10) CONTINGENT LIABILITIES**

The County is contingently liable with respect to law suits and other claims in the ordinary course of its operations. Should such contingencies become a real liability, funds would have to be appropriated in future budgets for settlement. The County does not feel that there are any law suits pending at December 31, 2021, that would have a material effect on the financial condition of the County.

In addition, the County also participates in several federal and state assisted grant programs, all of which are subject to federal regulations and guidelines. Should any of the grant program expenditures be disallowed by any of the respective grantor agencies or should any other contingency become a reality, funds would have to be appropriated in future County budgets for settlement. However, the County feels that such future amounts, if any, would be immaterial.

**(11) RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of and damages due to destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County has implemented a Safety Committee to assist in mitigation of risk and promote safety.

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The County is partially self-insured against medical and hospital costs for its employees. The County pays the first \$1,000,000 per year for each employee and the insurance company pays the remaining costs up to \$5,000,000 lifetime maximum. The County's costs are accounted for in the insurance Internal Service Fund. The San Patricio County Drainage District, San Patricio County Appraisal District, San Patricio County Navigation District and Juvenile Probation Department also participate in the plan, bearing their share of the cost.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs, and other economic and social factors. There were no significant reductions in insurance coverage from coverage in the prior year. Also, the amount of settlements did not exceed insurance coverage for each of the past three years. Changes in the balances of claims liabilities during the past two years are as follows:

	2021	2020
Unpaid Claims at Beginning of Year	\$ 249,866	\$ 249,524
Incurred Claims (Including IBNSRs)	3,803,332	4,086,332
Claim Payments	(3,953,640)	(4,085,990)
Unpaid Claims at End of Year	\$ 99,558	\$ 249,866

The entire amount of the \$99,558 at December 31, 2021 is considered current because it is expected to be paid during the 2022 fiscal year.

**(12) RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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

The governmental fund balance includes reconciliation between fund balance total governmental funds and net position-governmental activities as reported on the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$64,630,936 difference are as follows:

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Bonds Payable	\$	35,945,000
Capital Leases Payable		2,740,852
SIB Loan Payable		11,158,213
Compensated Absences Payable		395,626
Interest Payable		478,125
OPEB Liability		1,259,537
Pollution Liability		641,978
Refunding Bonds Premium		3,107,131
Net Pension Liability		9,411,761
Deferred Outflows of Resources		
Deferred Charge on Refunding		(507,287)
Net Adjustments to Reduce fund balance total		
Governmental funds to arrive at net position		
Governmental Activities	\$	64,630,936

Another element of that explanation explains that "long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds," The details of this \$15,238,025 difference are as follows:

Taxes Receivable Net of		
Allowances for Uncollectibles	\$	32,512,110
Fines Receivable Net of		
Allowances for Uncollectibles		8,390,066
Other Receivables Net		-
Deferred Revenue - Property Taxes		(30,356,035)
Deferred Outflows/Inflows Related to Pension (Net)		4,237,562
Deferred OPEB Expense		454,322
Net Adjustments for Other Long-Term		
Assets Not Available to Pay for		
Current-Period Expenditures and		
therefore are Deferred in the Funds	\$	15,238,025

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**(13) POLLUTION REMEDIATION**

At December 31, 2021, The County was implementing pollution remediation by the State of Texas for surface and sub-surface chemical contamination due to crop dusting operations at the Sinton Airport. The County expects to pay approximately \$431,978 in 2022, and \$210,000 in 2023 for a total estimated future cost of \$641,978. These estimates were furnished to the County by GDH of estimated liability will change a material amount due to factors such as price increases, changes in technology, or changes in applicable laws or regulations. It is not anticipated that there will be any estimated recoveries in revenues, reducing the pollution remediation's liabilities.

**(14) CONTRACTUAL OBLIGATIONS**

The County did not have any Significant Contractual Obligations at December 31, 2021.

**(15) RECENT ACCOUNTING PRONOUNCEMENTS**

Significant new accounting standards released by the Governmental Accounting Standards Board (GASB) that are effective for future fiscal years include the following:

GASB Statement No. 87, *Leases* ("GASB 87"), requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. GASB 87 will be implemented by the County in fiscal year 2022 and the impact has not yet been determined.

GASB Statement No. 92, *Omnibus 2020* - ("GASB 92"), objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. GASB 92 will be implemented by the County in 2022 and the impact has not yet been determined.

GASB Statement No. 93, *Replacement of Interbank Offered Rates* - ("GASB 93"), some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)-most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. GASB 93 will be implemented by the County in 2022 and the impact has not yet been determined.

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GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* ("GASB 94"). The primary objectives of this statement is improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* ("GASB 96"). This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Under this Statement, a government generally should recognize a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term,-which is when the subscription asset is placed into service. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

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

The following GASB Statement is not expected to be applicable to the County.

GASB Statement No. 91 *Conduit Debt Obligations* ("GASB 91"). This statement clarifies the existing definition of a conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures.

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This statement also addresses arrangements-often characterized as leases that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements. The requirements of this statement are effective for reporting periods beginning after December 15, 2021.

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**(16) OTHER POST EMPLOYEE BENEFITS (OPEBs)**

The County provides medical, dental and life insurance benefits to eligible retirees. The retiree pays 100% of the active participant contribution for elected coverage. All active employees who retire directly from the County and meet the eligibility criteria may participate. Employees hired on or after January 1, 2012 are not eligible for benefits at retirement. The OPEB plan is an agent multiple-employer plan.

The County hired Lewis & Ellis of Plano, Texas to prepare the OPEB report in accordance with GASB Statement No. 75. The following information was obtained from Lewis & Ellis' report.

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 was enacted on December 8, 2003. As a result of this legislation, employers providing drug coverage to Medicare eligible retirees, that is, at least actuarially equivalent to the standard benefit provided by Medicare, may be eligible to receive a federal subsidy.

GASB has taken the position that any federal subsidy received should be reported as revenue to the plan sponsor and not used as an offset to the GASB liabilities. This information is prepared on that basis.

The following projected information is provided for development of the GASB 75 disclosure for the fiscal year ending December 31, 2021 and a measurement date of December 31, 2021. The projections are based on the census information, benefit schedules and costs from the FY2018 actuarial valuation. To the extent the actual data differs for FY2021 these projections may not be representative of current liabilities and costs developed for GASB 75. GASB 75 does not provide precise instructions for developing interim period values. These projections were developed on a basis we believe to be consistent with GASB 75.

A new actuarial valuation may be required if there are significant changes in the benefits being valued under GASB 75.

OPEN Plan - Number of Employees Covered	
Inactive employees currently receiving benefits payments	128
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	151
Total	<u>279</u>

Changes in Total OPEB Liability	
Balance at 12/31/2020	\$ 1,194,465
Changes for the year:	
Service Cost	23,751
Interest	24,294
Differences between expected and actual experience	90,642
Changes in Assumptions/Inputs	70,922
Change in Benefit Terms	-
Benefit payments	(144,537)
Administrative Expense	-
Net Changes	<u>\$ 65,072</u>
Balance at 12/31/2021	<u>\$ 1,259,537</u>

**SAN PATRICIO COUNTY, TEXAS**  
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**Total OPEB Expense**

Part of the disclosure is the Total OPEB Expense included in the financial statements each year. This expense includes the service cost, interest cost and the amortized amount of each base required by GASB 75.

OPEB Expense	
Service Cost	\$ 23,751
Interest on Liabilities	24,294
Difference between Actual & Expected Experience	131,367
Changes in Assumption/Inputs	45,320
Changes in Benefit Terms	-
Total OPEB Expense	<u>\$ 224,732</u>

**Schedule of Deferred Inflows/Outflows**

GASB 75 requires disclosure of the deferred inflows/outflows resulting from the changes in the total OPEB Liability each year. Included will be a schedule showing the original amortization amount, the years to be amortized, and the remaining balance.

Deferred Outflows and Inflows		
	<u>Outflows</u>	<u>Inflows</u>
Difference between Actual & Expected Experience	\$ 330,975	\$ -
Changes in assumptions or other inputs	123,347	-
Employer amounts for OPEB subsequent to measurement date	-	-
Total Deferred Outflows and Inflows	<u>\$ 454,322</u>	<u>\$ -</u>

**Projection of Net Inflows (Outflows)**

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

Year Ended Dec 31:	
2022	\$ 176,687
2023	176,687
2024	87,269
2025	13,679
2026	-
Thereafter	\$ -

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**Sensitivity Analysis of the Healthcare Cost Trend and Discount Rate**

GASB 75 requires a sensitivity analysis of the trend and discount rates used in the valuation. The sensitivity is plus or minus 1% from the base rates used in the valuation. The values shown are as of December 31, 2021.

Sensitivity of the Total OPEB Liability			
	1% Decrease	No Change	1% Increase
Discount Rate:	\$1,417,887	\$ 1,259,537	\$ 1,127,923
Healthcare Cost Trend Rates:	\$1,238,992	\$ 1,259,537	\$ 1,275,864

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**ACTUARIAL ASSUMPTIONS**

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The Total OPEB Liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Measurement Date	December 31, 2021
Actuarial Valuation Date	January 1, 2021
Inflation:	2.50%
Salary Increases, including inflation:	3.25%
Discount Rate:	2.06%
Prior Year Discount Rate:	2.12%
Health Care Cost Trend Rates:	See Actuarial Methods and Assumptions
Retirees' Share of Benefit-Related Costs:	See Summary of Plan Provisions

The discount rate was based on the December 31, 2021 Bond Buyer 20-Bond General Obligation Index.

Mortality rates for active employees were based on the PubG. H-2010 (for general employees) and PubS.H-2010 (for public safety employees) Employee Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

Mortality rates for retirees were based on the PubG.H-2010 (for general employees) and PubS.H-2010 (for public safety employees) Retiree Mortality Table, Generational with Projection Scale MP-2021 for males or females, as appropriate.

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**Actuarial Methods and Assuptions**

Mortality

Pre-Retirement: PubG.H-2010 Employee Mortality Table, Generational with Projection Scale MP-2021.

Post-Retirement: PubG.H-2010 Health Annuitant Mortality Table, Generational with Projection Scale MP-2021.

Retirement: Retirement rates are based on the middle-high rates in the 2020 TCDRS pension plan valuation.

Years of Service	Males-Entry Age				Females-Entry Age			
	20	30	40	50	20	30	40	50
0	36.74%	30.58%	26.07%	24.53%	39.82%	33.22%	28.16%	26.51%
1	25.08%	21.12%	17.93%	16.94%	27.28%	22.88%	19.47%	18.26%
2	18.70%	15.84%	13.42%	12.65%	20.24%	17.16%	14.63%	13.75%
3	14.85%	12.65%	10.78%	10.12%	16.06%	13.75%	11.66%	11.00%
4	12.21%	10.56%	9.02%	8.47%	13.31%	11.44%	9.68%	9.13%
5	10.89%	9.46%	8.03%	7.59%	11.88%	10.34%	8.80%	8.25%
6	9.68%	8.47%	7.15%	6.71%	10.45%	9.13%	7.81%	7.37%
7	8.58%	7.59%	6.49%	6.05%	9.35%	8.25%	7.04%	6.60%
8	7.15%	6.38%	5.39%	5.06%	7.70%	6.82%	5.83%	5.50%
9	6.82%	6.16%	5.17%	4.95%	7.37%	6.60%	5.61%	5.28%
10	6.05%	5.50%	4.62%	4.40%	6.49%	5.94%	5.06%	4.73%
11	5.28%	4.84%	4.18%	3.85%	5.72%	5.28%	4.51%	4.18%
12	4.84%	4.40%	3.74%	3.52%	5.17%	4.54%	4.07%	3.85%
13	4.29%	3.96%	3.41%	3.19%	4.62%	4.40%	3.74%	3.52%
14	3.85%	3.63%	3.08%	2.86%	4.07%	3.85%	3.30%	3.08%
15	3.30%	3.19%	2.64%	2.53%	3.63%	3.41%	2.97%	2.75%
16	2.86%	2.75%	2.31%	2.20%	3.08%	2.97%	2.53%	2.42%
17	2.53%	2.42%	2.09%	1.98%	2.75%	2.64%	2.20%	2.09%
18	2.20%	2.09%	1.76%	1.65%	2.31%	2.31%	1.98%	1.87%
19	1.87%	1.87%	1.65%	1.54%	2.09%	2.09%	1.76%	1.65%
20	1.73%	1.73%	1.51%	1.43%	1.95%	1.95%	1.62%	1.54%
21	1.57%	1.57%	1.35%	1.32%	1.79%	1.79%	1.46%	1.43%
22	1.43%	1.43%	1.21%	1.21%	1.65%	1.65%	1.32%	1.32%
23	1.36%	1.36%	1.14%	1.14%	1.54%	1.54%	1.25%	1.23%
24	1.30%	1.30%	1.08%	1.08%	1.43%	1.43%	1.19%	1.14%
25	1.23%	1.23%	1.01%	1.10%	1.32%	1.32%	1.12%	1.06%
26	1.17%	1.17%	0.95%	0.95%	1.21%	1.21%	1.06%	0.97%
27	1.10%	1.10%	0.88%	0.88%	1.10%	1.10%	0.99%	0.88%
28	1.03%	1.03%	0.81%	0.81%	0.99%	0.99%	0.92%	0.79%
29	0.97%	0.97%	0.75%	0.75%	0.88%	0.88%	0.86%	0.70%
30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

**Actuarial Methods and Assuptions**

Employee Turnover: Employee turnover rates are based on the 2020 TCDRS pension plan valuation.

Age	Rate
40-44	4.5%
45-49	9.0%
50	10.0%
51-53	9.0%
54-57	10.0%
58-61	12.0%
62	20.0%
63-64	15.0%
65-66	25.0%
67	22.0%
68-69	20.0%
70-74	22.0%
75+	100.0%

Retiree Participation

Current Retirees: Assumed to continue current benefits.  
Future Retirees: 25% of retirees will elect to continue medical  
55% of retirees will elect to continue dental  
90% of retirees will elect to continue life insurance

Dependent Status

Spouses are assumed to be the same age as retirees.  
Current Retirees: Current status is assumed to continue.  
Future Retirees: Of the retirees that elect to continue coverage, 20% will have a spouse on the medical plan and 30% will have a spouse on the dental plan.  
It was assumed that no children will be covered by future retirees.

Coverage Termination: In addition to mortality, we assumed that 50% of retirees will terminate coverage at age 65. Spousal coverage terminates when the retiree terminates coverage.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

**Summary of Plan Provisions**

Eligibility for Retiree Benefits: Retirees that were hired prior to 1/1/2012 are eligible to continue their medical, dental, and life insurance coverage. Election to continue coverage can only be made at retirement. Retirees are not eligible to rejoin at any other time.  
 To be eligible to continue coverage retirees must be eligible for retirement under TCDRS. The eligibility requirements are as follows:  
     - Age 60 with 10 years of service under TCDRS  
     - Age plus years of service under TCDRS equaling 80  
     - 30 years of service under TCDRS

Dependent Eligibility: Spouses and children of the retiree are eligible for the plan. Benefits cease when coverage ends for the retiree.

Medical Benefits: Employees and retirees have a choice between Plan A and Plan B.

Dental Benefits: Retirees can continue coverage under the self-funded dental plan

Life Insurance Benefits: Retirees can continue the life insurance benefit. The death benefit and retiree contributions are as follows, based on the age of the retiree.

Life Insurance	Benefit	Premium
Up to Age 70	\$12,000	\$2.02
Age 70-74	\$7,800	\$1.31
Age 75+	\$6,000	\$1.01

Retiree Contributions: Retiree contributions for 2020 and 2021 are shown below.

Effective January 1, 2020

Coverage Tier	Medical Plan A	Dental
Single	\$673	\$29
Employee + Spouse	\$1,046	\$55
Employee + Child	\$1,014	\$49
Family	\$1,320	\$73

Effective January 1, 2021

Coverage Tier	Medical Plan A	Dental
Single	\$606	\$29
Employee + Spouse	\$941	\$55
Employee + Child	\$913	\$49
Family	\$1,188	\$73

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

**Glossary of Terms**

Actuarial Present Value of Future Benefits (PVB):	The value of all benefits expected to be paid by the employer, net of expected retiree contributions, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.
Actuarial Accrued Liability (AAL):	The liability for past service, as determined by a particular Actuarial Cost Method.
Actuarial Cost Method:	A procedure for determining the Actuarial Present Value of benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a Normal Cost (NC) and an Actuarial Accrued Liability (AAL).
Entry Age Normal Actuarial Cost Method:	A method under which the Actuarial Present Value (PVB) of the Projected Benefits of each individual included in the Actuarial Valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s).
Net OPEB Liability:	The positive excess of the Actuarial Accrued Liability over the assets on the measurement date.
OPEB Expense:	The amount of expense recognized by the employer during the fiscal year. Equals the change to the OPEB liability during the measurement period, with adjustment for deferral of experience and investment gains or losses.
Pay-as-You-Go:	A method of financing on OPEB plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.
Service Cost:	The portion of the Actuarial Present Value (PVB) which is allocated to a valuation year by the Actuarial Cost Method Also referred to as Normal Cost.
Total OPEB Liability (TOL):	The Actuarial Accrued Liability on the measurement date.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

**(17) TAX ABATEMENTS**

State law allows government to enter into agreements for tax abatements which is anticipated to result in industry expansion and future revenues for the County. Under these agreements a company is exempt from paying a portion if not all property tax revenues to the County for a certain period of time. In return, the company agrees to construct or expand new industry for the County and employ a certain number of County residents.

As of December 31, 2021, the County has entered into agreements pursuant to Chapter 312, Texas Tax Code, also known as the Property Redevelopment and Tax Abatement Act, with the following fourteen (14) companies:

1. TPCO America (Now TEDA TPCO America Corporation)
2. Oxy Ingleside Energy Center, LLC, and Oxy Ingleside Oil Terminal, LLC
3. Chemours
4. Ingleside Ethylene LLC and Occidental Chemical Company
5. Cheniere Energy and Cheniere DBA Corpus Christi Liquefaction LLC (Trains 1,2,3)
6. Corpus Christi Liquefaction LLC, Corpus Christi Liquefaction Stage III, and Cheniere Land Holdings, LLC (Trains 4 and 5)
7. Apex Midway Wind, LLC
8. GCGV Asset Holding LLC
9. Exxon Mobile Corporation
10. SABIC US Projects LLC
11. Pacific Wind Developments, LLC
12. Nashtec, LLC
13. Steel Dynamics Inc.
14. El Algodon Alto Wind Farm, LLC

Generally, Chapter 312 projects proposed by said companies offer capital investment and jobs creation while meeting the County's established guidelines and criteria governing tax abatement agreements. Each agreement provides for the recapturing of property tax revenue lost as result of the agreement if the owner of the property fails to make the improvements or create the jobs promised.

The owner must also submit an annual certificate of compliance to the County Judge's Office each year of the abatement. After the compliance letter is received, the Chief Operating Officer for the Corpus Christi Regional Economic Development Corporation follows up by reviewing the company's invoices, verifies job creation numbers and then tours the facility. The above tax abatements expire between 2022 (TEDA TPCO America Corporation) and 2036 (Corpus Christi Liquefaction Stage III, and Cheniere Land Holdings, LLC for Stage 3A and 3B) depending on the completion of construction.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

The following companies also entered into agreements pursuant to Chapter 313, Texas Tax Code, with the school districts indicated:

- A. Ingleside ISD
  - 1. Ingleside Ethylene LLC (Occidental Chemical Company)
  - 2. The Chemours Company FC, LLC
- B. Gregory-Portland ISD
  - 1. Apex Midway Wind, LLC
  - 2. Corpus Christi Liquifaction, LLC
  - 3. Exxon Mobile Corporation
  - 4. GCGV Asset Holdings, LLC
  - 5. SABIC US Projects, LLC
- C. Mathis ISD
  - 1. Karankawa Wind, LLD f/k/a Pacific Wind Development, LLC
  - 2. El Algodon Alto Windfarm, LLC
- D. Sinton ISD
  - 1. Steel Dynamics Southwest, LLC f/k/a Buffalo, LLC
  - 2. El Algodon Alto Windfarm, LLC
  - 3. Welder Solar LLC-San Patricio County does **not** have an abatement
- E. Taft ISD
  - 1. Apex Midway Wind, LLC

The gross taxes abated during the 2021 year amounted to \$33,129,570. This was for the 2020 tax roll year.

Additionally, pursuant to Chapter 381, Texas Local Government Code, the County has entered into 381 Agreement with Voestalpine Texas LLC. Generally, this is a tax rebate agreement and likewise requires capital investment and job creation. However, here the County collects the property taxes from the company and then refunds some or all of the taxes collected.

The following company also entered into an agreement pursuant to Chapter 313, Texas Tax Code, with the school district indicated:

- 1. Voestalpine Texas LLC with Gregory-Portland Independent School District

The gross rebated taxes during the 2021 year amounted to \$3,362,595. This was for the 2020 tax roll year.

See Note 18 for subsequent event.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**  
**(continued)**

**(18) SUBSEQUENT EVENTS**

During 2022 the County issued Combination Tax and Revenue Certificates of Obligation, Series 2022 dated February 23, 2022 in the amount of \$63,550,000 to be used for major construction of a new Courthouse building for courts, a new Emergency Management building and major renovations to the old courthouse building. Interest ranges from 3.0% to 4.0% with principal and interest payments to be made to UMB Bank, NA., Austin, TX from 2022 to 2051. Interest payment of \$1,434,414 due on October 1, 2022.

Also for 2022, the County entered into an agreement with the City of Sinton, Texas for 60 months at \$5,280 per month for rental of space for certain county officers at 1301 E Sinton Street in Sinton, Texas while major renovation are done. The first payment was made on April 1, 2022.

In February 2022 a major taxpayer, Voestalpine Texas LLC, was purchased by ArcelorMittal USA Corp. The new owner will be entitled to the remaining tax abatements and will possibly ask for the same length of tax abatement period of time as the original owners received.

**(19) COVID-19**

San Patricio County has been impacted from COVID19. Estimated cost is \$1.4M. The County is expecting a full economic recovery.

**(20) BOUNDARY DISPUTE LITIGATION**

On March 17, 2021, the 135th Judicial District Court of Refugio County, Texas, considered the cross-motions for summary judgment related to the Nueces County, Texas and Nueces County Appraisal District ("NCAD") vs. San Patricio County, Texas, Cause No. 16-0453 (the "Boundary Dispute Litigation") and found in favor of San Patricio County, Texas. As expected, Nueces County and NCAD appealed the judgment.

The Boundary Dispute Litigation dates back to 1972. In 2003, the 135th District Court of Refugio County entered a judgment in which the Court made its determination of the common boundary line between San Patricio and Nueces counties. San Patricio County then found it necessary in 2009 to file suit in Refugio County against Nueces County and NCAD. The County sought a declaration from the 135th District Court that wharves, piers and docks built by entities along the La Quinta Ship Channel could not be taxed by Nueces County or valued by NCAD because they were natural and artificial modifications to the "shoreline" as defined by the 2003 boundary judgment. The April 2, 2021, Order on Motion for Summary Judgment rendered by the District Court states that Nueces County and NCAD are enjoined from taxing, attempting to tax, or exercising any jurisdiction over the property declared to be part of San Patricio County, and are bound by the 2003 Judgment.

## **REQUIRED SUPPLEMENTARY INFORMATION**

### **(Major General and Special Revenue Funds Budgetary Comparisons)**

The following are the Major governmental funds of the County that had adopted 2021 budgets.

The General Fund is a constitutional fund and is utilized to account for all County revenues and expenditures except those which are required by law to be classified in other constitutional funds and such other funds that are presented separately to facilitate proper accountability.

The Road and Bridge Special Revenue Fund is used to account for costs associated with the construction and maintenance of roads and bridges in the County. Revenues are derived primarily from ad valorem taxes, vehicle registration charges, State Lateral Road Distribution funds, and interest.

#### **Other Post Employment Benefits (OPEB)**

The Schedule of changes in the County's OPEB Liability and Related Ratios.

#### **Pension Trend Data**

The Schedule of Changes in Net Pension Liability and Related Ratio for The County discloses certain pension trend data.

The Schedule of Employer Contributions for The County discloses certain pension trend data.

The schedule of Employer/Employee contribution disclosure contain pension trend data.

Not all information for 2021 was available but the financial information is presented as approved by the Government Accounting Standards Board.

The Notes to Required Supplementary Information provide information on the County's 2021 Budget.

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**GENERAL FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 32,879,698	\$ 32,879,698	\$ 33,186,400	\$ 306,702
Licenses and Permits	279,400	279,400	495,852	216,452
Intergovernmental	620,095	620,095	882,085	261,990
Charges for Services	2,043,550	2,043,550	2,219,658	176,108
Fines & Forfeitures	1,222,600	1,222,600	894,216	(328,384)
Investment Income	300,000	300,000	28,530	(271,470)
Miscellaneous Revenue	3,178,500	3,230,700	4,444,174	1,213,474
<b>Total Revenues</b>	<b>40,523,843</b>	<b>40,576,043</b>	<b>42,150,915</b>	<b>1,574,872</b>
<b>EXPENDITURES</b>				
Current				
General Administration	3,742,196	3,742,196	3,473,336	268,860
Judicial	4,362,026	4,362,026	4,157,853	204,173
Legal	1,307,344	1,307,344	1,180,174	127,170
Elections	508,861	508,861	372,994	135,867
Financial Administration	3,070,679	3,070,679	2,818,679	252,000
Public Facilities	1,989,377	1,989,377	2,204,490	(215,113)
Public Safety	13,480,758	13,480,758	12,644,442	836,316
Environmental	113,130	113,130	80,040	33,090
Health & Welfare	1,108,037	1,108,037	1,075,525	32,512
Culture and Recreation	1,374,056	1,374,056	1,109,797	264,259
Conservation	326,556	326,556	291,557	34,999
Economic Development	3,226,000	3,226,000	2,997,062	228,938
Debt Service	213,656	213,656	213,656	0
<b>Total Expenditures</b>	<b>34,822,676</b>	<b>34,822,676</b>	<b>32,619,605</b>	<b>2,203,071</b>
Excess (Deficiency) of Revenues Over Expenditures	5,701,167	5,753,367	9,531,310	3,777,943
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	0	0	0	0
Transfers Out	(7,549,142)	(7,549,142)	(5,523,097)	2,026,045
<b>Total Other Financing Sources (Uses)</b>	<b>(7,549,142)</b>	<b>(7,549,142)</b>	<b>(5,523,097)</b>	<b>2,026,045</b>
Net Changes in Fund Balances	(1,847,975)	(1,795,775)	4,008,213	5,803,988
Fund Balance at Beginning of Year	19,497,955	19,497,955	19,497,955	
<b>Fund Balance at End of Year</b>	<b>\$ 17,649,980</b>	<b>\$ 17,702,180</b>	<b>\$ 23,506,168</b>	<b>\$ 5,803,988</b>

See accompanying notes to required supplementary information.

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**ROAD AND BRIDGE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 7,319,179	\$ 7,319,179	\$ 7,411,801	\$ 92,622
Intergovernmental	154,699	154,699	139,268	(15,431)
Charges for Services	958,522	958,522	1,062,293	103,771
Fines and Forfeitures	267,463	267,463	272,331	4,868
Investment Income	42,700	42,700	6,906	(35,794)
Miscellaneous	12,500	12,500	484,081	471,581
<b>Total Revenues</b>	<b>8,755,063</b>	<b>8,755,063</b>	<b>9,376,680</b>	<b>621,617</b>
<b>EXPENDITURES</b>				
Public Transportation	10,213,038	10,213,038	5,266,705	4,946,333
<b>Total Expenditures</b>	<b>10,213,038</b>	<b>10,213,038</b>	<b>5,266,705</b>	<b>4,946,333</b>
Excess (Deficiency) of Revenues Over Expenditures	(1,457,975)	(1,457,975)	4,109,975	5,567,950
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	(135,000)	(135,000)	(169,537)	(34,537)
<b>Total Other Financing Sources (Uses)</b>	<b>(135,000)</b>	<b>(135,000)</b>	<b>(169,537)</b>	<b>(34,537)</b>
Net Changes in Fund Balances	(1,592,975)	(1,592,975)	3,940,438	5,533,413
Fund Balance at Beginning of Year	4,040,141	4,040,141	4,040,141	
<b>Fund Balance at End of Year</b>	<b>\$ 2,447,166</b>	<b>\$ 2,447,166</b>	<b>\$ 7,980,579</b>	<b>\$ 5,533,413</b>

See accompanying notes to required supplementary information.



**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**DECEMBER 31, 2021**

**1. BUDGETS AND BUDGETARY ACCOUNTING**

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the special assistant designated by the County Judge to assist him and the Commissioners Court on budgetary matters. The County Judge reviews budget requests, holds informal hearings when needed, and fills in columns in budget preparation forms, setting out his budget recommendations to the Commissioners Court.

A public hearing is held on the budget by the Commissioners Court. Department heads may attend. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available resources. Appropriations lapse at year end.

When the budget has been adopted by the Commissioners Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioners Court advised of the conditions of the various funds and accounts. The Legal Level of Budgetary Control (the level on which expenditures and transfers out may not legally exceed appropriations) for each legally adopted annual operating budget is the fund. All budget amendment requests by management must be approved by Commissioners Court. Management cannot overspend the budget without approval of the Commissioners Court.

There were no supplementary appropriations made during the year after the 2021 budget was adopted. There were changes between line items that offset.

Budgets for the General, Special Revenue, and Debt Service Funds are adopted on a modified accrual basis of accounting. It is noted that not all special revenue funds adopted budgets in 2021. The basis of budgeting is the same as GAAP (General Accepted Accounting Principles).

Budgets for the 2021 year were adopted for the following nonmajor funds; Indigent Health Care Fund, Sheriff's State Forfeiture Fund, Courthouse Security Fund, Records Management Fund, WIC (Women, Infants and Children) Fund, District Courts Operating Fund, Intoxilizer Program Fund, Justice Court Technology Fund, Court Reporter Service Fund, CB COG Grant Fund, Law Library Fund, District Attorney Forfeiture Fund, Communications System Fund, Airport Fund, Election Services Fund, County Attorney Pretrial Intervention Fund and the Permanent Improvement Debt Service Fund.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**DECEMBER 31, 2021**  
**(Continued)**

The County's major governmental funds with adopted budgets for the 2021 year were the General Fund and the Road and Bridge Fund. The latter fund is a special revenue fund.

It is noted that the District Attorney Forfeiture Fund and the Sheriff State Forfeiture Fund are under control of the District Attorney and County Sheriff, respectively. These officials adopt their own budgets and present them to the Commissioners Court.

The Capital Projects Funds are not budgeted on an annual basis; these funds cover ongoing items (such as courthouse and jail construction and right-of-way acquisition) that last for more than one year. It is also noted that for these funds that sources of funding are typically General Fund transfers (which are budgeted) or grants which typically carry their own budgets from grant or agencies. Due to the nature of these funds, annual budgets are not considered meaningful for management control.

Excess of expenditures over appropriations did not occur in any of the budgeted funds, except for the Sheriff State Forfeiture Fund in which expenditures of \$24,441 exceeded appropriations of \$0 a difference of \$24,441. Overall, the County had a positive budget variance.

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN THE COUNTY'S OPEB LIABILITY**  
**AND RELATED RATIOS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability				
Service Cost	\$ 25,347	\$ 18,406	\$ 17,827	\$ 17,125
Interest	24,328	26,589	28,624	29,441
Changes of benefit terms	0	0	0	0
Diff btwn expected and actual experience	89,012	482,325	0	0
Changes in assumptions or other inputs	166,389	126,836	0	0
Benefit payments	<u>(144,537)</u>	<u>(179,608)</u>	<u>(49,359)</u>	<u>(49,359)</u>
Net Change in Total OPEB Liability	160,539	474,548	(2,908)	(2,793)
Total OPEB Liability - beginning	<u>1,194,465</u>	<u>719,917</u>	<u>722,825</u>	<u>725,618</u>
Total OPEB Liability - end	<u>1,355,004</u>	<u>1,194,465</u>	<u>719,917</u>	<u>722,825</u>
Covered Employee payroll	7,957,803	7,763,710	8,451,762	8,451,762
Total OPEB Liability as a percentage of covered employee payroll	17.0%	15.4%	8.5%	8.6%
Notes to Schedule:				
Changes to Benefit Terms:	None			
Changes to Assumptions:	Discount Rate			
	2018	4.10%		
	2019	4.10%		
	2020	2.12%		
	2021	2.06%		
	Mortality Rates			
	2018	RP-2014 Employee and Healthy Annuitant Generational with MP-2018		
	2020	PubG.H-2010 (general employee) and PubS.H-2010 (public safety) Employee and Retiree Generational with MP-2020		
	2021	PubG.H-2010 (general employee) and PubS.H-2010 (public safety) Employee and Retiree Generational with MP-2021		

This schedule is presented to fulfill the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only available information is shown.

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY**  
**AND RELATED RATIOS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>2020</b>	<b>2019</b>
<b>Total Pension Liability</b>		
Service Cost	\$ 2,695,148	\$ 2,452,473
Interest on Total Pension Liability	8,770,885	8,316,032
Effect of plan changes	-	-
Effect of assumption changes or inputs	6,618,986	-
Effect of economic/demographic (gains) or losses	839,041	(58,734)
Refund of Contributions	(276,550)	(226,494)
Benefit payments/refunds of contributions	(5,202,417)	(4,973,916)
Net change in total pension liability	\$ 13,445,093	\$ 5,509,361
Total pension liability, beginning	108,273,531	102,764,170
Total pension liability, ending (a)	\$ 121,718,624	\$ 108,273,531
<b>Fiduciary Net Position</b>		
Employer contributions	\$ 2,685,349	\$ 2,296,857
Member contributions	1,569,071	1,443,269
Investment income net of investment expenses	10,638,232	14,752,244
Benefit payments/refunds of contributions	(5,202,417)	(4,973,916)
Administrative expenses	(82,178)	(78,491)
Refund of Contributions	(276,550)	(226,494)
Other	(26,028)	(35,292)
Net Change in fiduciary net position	\$ 9,305,479	\$ 13,178,177
Fiduciary net position, beginning	103,001,384	89,823,207
Fiduciary net position, ending (b)	\$ 112,306,863	\$ 103,001,384
Net pension liability / (asset) , ending = (a) - (b)	\$ 9,411,761	\$ 5,272,147
Fiduciary net position as a % of total pension liability	92.27%	95.13%
Pensionable covered payroll	\$ 22,415,301	\$ 20,418,127
Net pension liability as a % of covered payroll	41.99%	25.82%

The County will continue to add data until ten years are presented.  
GASB Statement 68 was implemented in fiscal year 2015 and prior year information is not available.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 2,431,036	\$ 2,510,696	\$ 2,497,314	\$ 2,178,289	\$ 2,062,276
7,902,258	7,450,206	6,966,717	6,613,259	6,243,146
-	-	-	(402,630)	-
-	684,549	-	1,047,168	-
(152,790)	(155,867)	(446,050)	(979,724)	(227,931)
-	-	-	(205,694)	-
<u>(4,990,894)</u>	<u>(4,673,383)</u>	<u>(4,010,179)</u>	<u>(3,653,252)</u>	<u>(3,902,350)</u>
\$ 5,189,610	\$ 5,816,201	\$ 5,007,802	\$ 4,597,416	\$ 4,175,141
97,574,560	91,758,359	86,750,557	82,153,140	77,977,999
<u>\$ 102,764,170</u>	<u>\$ 97,574,560</u>	<u>\$ 91,758,359</u>	<u>\$ 86,750,556</u>	<u>\$ 82,153,140</u>
\$ 2,072,386	\$ 2,005,136	\$ 1,915,306	\$ 1,882,512	\$ 1,790,572
1,337,024	1,334,217	1,301,666	1,236,172	1,154,147
(1,755,262)	12,041,515	5,770,952	(130,184)	5,063,645
(4,990,894)	(4,673,383)	(4,010,179)	(3,653,252)	(3,902,350)
(72,146)	(62,027)	(62,664)	(56,377)	(59,093)
-	-	-	(205,694)	-
<u>(37,748)</u>	<u>(18,463)</u>	<u>(213,573)</u>	<u>82,889</u>	<u>121,260</u>
\$ (3,446,640)	\$ 10,626,995	\$ 4,701,508	\$ (843,934)	\$ 4,168,181
93,269,847	82,642,854	77,941,346	78,785,279	74,617,098
<u>\$ 89,823,207</u>	<u>\$ 93,269,849</u>	<u>\$ 82,642,854</u>	<u>\$ 77,941,345</u>	<u>\$ 78,785,279</u>
<u>\$ 12,940,963</u>	<u>\$ 4,304,711</u>	<u>\$ 9,115,505</u>	<u>\$ 8,809,211</u>	<u>\$ 3,367,861</u>
87.41%	95.59%	90.07%	89.85%	95.90%
\$ 19,100,341	\$ 19,060,236	\$ 18,595,226	\$ 17,659,601	\$ 16,487,808
67.75%	22.58%	49.02%	49.88%	20.43%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
FOR SAN PATRICIO COUNTY**

<b>Year Ending December 31</b>	<b>Actuarially Determined Contribution (1)</b>	<b>Actual Employer Contribution (1)</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll (2)</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2012	\$ 1,523,430	\$ 1,523,430	\$ -	\$ 15,721,693	9.7%
2013	1,604,814	1,604,814	\$ -	15,699,285	10.2%
2014	1,790,572	1,790,572	\$ -	16,487,805	10.9%
2015	1,882,512	1,882,512	\$ -	17,659,601	10.7%
2016	1,915,306	1,915,306	\$ -	18,595,226	10.3%
2017	2,005,136	2,005,136	\$ -	19,060,236	10.5%
2018	2,072,387	2,072,387	\$ -	19,100,341	10.8%
2019	2,296,857	2,296,857	\$ -	20,618,127	11.1%
2020	2,685,349	2,685,349	\$ -	22,415,300	12.0%
2021	2,497,027	2,497,027	\$ -	21,770,100	11.5%

*(1) TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis. The County's Fiscal Year is the same as the Calendar Year*

*(2) Payroll is calculated based on contributions as reported to TCDRS.*

**SCHEDULE OF EMPLOYER/EMPLOYEE CONTRIBUTIONS  
FOR SAN PATRICIO COUNTY**

<b>Year Ending December 31</b>	<b>Employee Contributions</b>	<b>Employer Contributions</b>	<b>TOTAL</b>
2012	\$ 1,523,430	\$ 1,100,519	\$ 2,623,949
2013	1,604,814	1,098,950	2,703,764
2014	1,790,572	1,154,146	2,944,718
2015	1,882,512	1,236,172	3,118,684
2016	1,915,306	1,301,666	3,216,972
2017	2,016,166	1,334,217	3,350,383
2018	1,337,024	2,072,387	3,409,411
2019	1,443,268	2,296,857	3,740,125
2020	1,569,071	2,685,349	4,254,420
2021	1,523,907	2,497,027	4,020,934

*(1) Non-Employer Contributions consisted only of Employee Contributions.*

## Combining and Individual Fund Statements and Schedules

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These Statements present information on the individual fund types and serve to assure disclosure is sufficient to meet the County's reporting objectives. These funds are Non-Major Governmental Funds. These statements also serve to present budgetary data.

**SAN PATRICIO COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2021**

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 5,831,387	\$ 1,705,810	\$ 9,334,468	\$ 16,871,665
Taxes Receivable		2,483,484		2,483,484
Intergovernmental Receivables	<u>422,472</u>		<u>389,625</u>	<u>812,097</u>
<b>TOTAL ASSETS</b>	<u>\$ 6,253,859</u>	<u>\$ 4,189,294</u>	<u>\$ 9,724,093</u>	<u>\$ 20,167,246</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 207,462		\$ 433,960	\$ 641,422
Intergovernmental Payables	3,115			3,115
Other Liabilities	134,071			134,071
Due To Other Funds	320,407		30,000	350,407
Accrued Interest Payable				0
Unearned Revenue			<u>6,479,785</u>	<u>6,479,785</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 665,055</u>	<u>\$ 0</u>	<u>\$ 6,943,745</u>	<u>\$ 7,608,800</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Revenues-Property Taxes	\$	\$ 2,483,484	\$	\$ 2,483,484
Advance Tax Collections		<u>1,309,506</u>		<u>1,309,506</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCE</b>	<u>\$ 0</u>	<u>\$ 3,792,990</u>	<u>\$ 0</u>	<u>\$ 3,792,990</u>
<b>FUND BALANCES</b>				
Restricted	\$ 4,502,610	\$ 396,304	\$ 1,421,182	\$ 6,320,096
Committed	1,101,341			1,101,341
Assigned			1,433,281	1,433,281
Unassigned	<u>(15,147)</u>		<u>(74,115)</u>	<u>(89,262)</u>
<b>TOTAL FUND BALANCES</b>	<u>\$ 5,588,804</u>	<u>\$ 396,304</u>	<u>\$ 2,780,348</u>	<u>\$ 8,765,456</u>
<b>TOTAL LIABILITIES, DEFFERED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 6,253,859</u>	<u>\$ 4,189,294</u>	<u>\$ 9,724,093</u>	<u>\$ 20,167,246</u>

**SAN PATRICIO COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
<b>REVENUES</b>				
Taxes	\$	\$ 3,727,676	\$	\$ 3,727,676
Intergovernmental	2,235,428		881,737	3,117,165
Charges for Services	616,871			616,871
Investment Income	4,168	1,080	3,093	8,341
Miscellaneous Revenue	618,422		0	618,422
	<u>3,474,889</u>	<u>3,728,756</u>	<u>884,830</u>	<u>8,088,475</u>
Total Revenues				
<b>EXPENDITURES</b>				
Current				
General Administration	151,613			151,613
Judicial	823,326			823,326
Legal	37,914			37,914
Elections	22,199			22,199
Public Facilities			595,489	595,489
Public Safety	291,309			291,309
Public Transportation	1,162,279		165,081	1,327,360
Health & Welfare	2,188,396		975	2,189,371
Debt Service		3,821,393		3,821,393
	<u>4,677,036</u>	<u>3,821,393</u>	<u>761,545</u>	<u>9,259,974</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,202,147)</u>	<u>(92,637)</u>	<u>123,285</u>	<u>(1,171,499)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	1,523,097		0	1,523,097
Transfers Out	0			0
	<u>1,523,097</u>		<u>0</u>	<u>1,523,097</u>
Total Other Financing Sources (Uses)				
Net Changes in Fund Balances	320,950	(92,637)	123,285	351,598
Fund Balances at Beginning of Year	<u>5,267,854</u>	<u>488,941</u>	<u>2,657,063</u>	<u>8,413,858</u>
Fund Balances at End of Year	<u>\$ 5,588,804</u>	<u>\$ 396,304</u>	<u>\$ 2,780,348</u>	<u>\$ 8,765,456</u>

## **NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS**

Non-Major Special Revenue Governmental funds consist of the following:

1. The Indigent Health Care Fund accounts for certain revenues that are used in providing health care to indigent citizens.
2. The Sheriff's State Forfeiture Fund accounts for money received through seizures pursuant to state forfeiture laws.
3. The Courthouse Security Fund accounts for fees collected on criminal cases which can be used for the purpose of providing security services for buildings housing courts.
4. The Records Management Fund accounts for fees collected on civil cases which shall be used for the purpose of preserving and maintaining records of the County.
5. The Women, Infants, and Children (WIC) Fund accounts for WIC Program Funds received from the State and other revenues that are used for costs incurred in providing medical and other services to indigent families.
6. The District Courts Operating Fund accounts for State Grants, other local intergovernmental and other revenues used to fund District Courts Expenditures.
7. The Intoxilizer Program Fund accounts for monies provided by a local agreement between San Patricio, Aransas, and Nueces Counties which provide for the employment of Intoxilizer staff.
8. The Justice Court Technology Fund accounts for fees and other funds used to enhance Justices of the Peace office technology.
9. The Court Reporter Service Fund accounts for fees and other revenues used for Court Reporter expenditures.
10. The CB COG Grant Fund accounts for grants and other monies used for emergency 911 costs.
11. The Law Library Fund provides for the establishment and maintenance of a library for the use by the members of the Texas Bar Association. It is stocked with several thousand books. Monies are derived from charges which are assessed against each civil case filed in County and District Courts.
12. The Child Abuse Prevention Fund accounts for fees and other funds used to prevent child abuse.
13. The County Attorney Pretrial Intervention Fund accounts for fees and other monies used for County Attorney pretrial intervention purposes.
14. The District Attorney Forfeiture Fund accounts for forfeitures and other revenues that are used for District Attorney expenditures.

**NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
(Continued)**

15. The Airport Fund accounts for funds used for airport maintenance.
16. The Sheriff's Federal Forfeiture Fund accounts for money received through seizures pursuant to federal forfeiture laws.
17. The District Attorney Federal Forfeiture Fund accounts for federal forfeitures and other revenues that are used for District Attorney expenditures.
18. The Texas Department of Health Grant Fund accounts for Federal grant funds used for Tuberculosis Control, Maternal & Child Health Services, and Community & Rural Health Services.
19. The Voter Registration Fund accounts for grants and other monies used to help Americans vote, which includes the purchase of voting equipment and voter education assistance.
20. The Election Services Fund accounts for funds used for election services.
21. The County Attorney Check Fee Fund is used to account for "hot check" charges received by the County Attorney.
22. The District Attorney Check Fee Fund is used to account for "hot check" charges received by the District Attorney.
23. The Jail Commissary Fund is used to account for jail commissary profits.
24. The Help Americans Vote Act (HAVA) Grant Fund accounts for grants and other monies used to help Americans vote, which includes the purchase of voting equipment and voter education assistance.
25. The Clerk Contingency Fund accounts for certain County and District Clerk fees and other monies to be used for contingency costs.
26. The Communications System Fund accounts for radio maintenance fees received from other governmental entities
27. The BUTT Foundation Grant Fund accounts for certain funds used for post Hurricane Harvey recovery costs.
28. The RTF/COP Grant Fund accounts for certain funds used for post Hurricane Harvey recovery costs.

**SAN PATRICIO COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
 DECEMBER 31, 2021**

	<u>INDIGENT HEALTH CARE FUND</u>	<u>SHERIFF STATE FORFEITURE FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>RECORDS MANAGEMENT FUND</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 647,521	\$ 449,079	\$ 469,905	\$ 793,325
Receivables				
Intergovernmental Receivable	<u>932</u>			
<b>TOTAL ASSETS</b>	<b><u>\$ 648,453</u></b>	<b><u>\$ 449,079</u></b>	<b><u>\$ 469,905</u></b>	<b><u>\$ 793,325</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts Payable	\$ 556	\$ 20	\$ 4,876	\$ 62,926
Intergovernmental Payable				
Other Liabilities	102,089			
Due to Other Funds				
<b>Total Liabilities</b>	<b><u>102,645</u></b>	<b><u>20</u></b>	<b><u>4,876</u></b>	<b><u>62,926</u></b>
Fund Balances - (Deficits)				
Restricted		449,059	465,029	730,399
Committed	545,808			
Unassigned				
<b>Total Fund Balances</b>	<b><u>545,808</u></b>	<b><u>449,059</u></b>	<b><u>465,029</u></b>	<b><u>730,399</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 648,453</u></b>	<b><u>\$ 449,079</u></b>	<b><u>\$ 469,905</u></b>	<b><u>\$ 793,325</u></b>

(Continued)

<u>WIC</u>	<u>DISTRICT COURTS OPERATING FUND</u>	<u>INTOXILIZER PROGRAM</u>	<u>JUSTICE COURT TECHNOLOGY FUND</u>	<u>COURT REPORTER SERVICE FUND</u>	<u>CB COG GRANT FUND</u>
\$	\$ 168,458	\$ 7,917	\$ 292,175	\$ 144,072	\$ 172,593
<u>294,109</u>	<u>3,410</u>				
\$ <u><u>294,109</u></u>	\$ <u><u>171,868</u></u>	\$ <u><u>7,917</u></u>	\$ <u><u>292,175</u></u>	\$ <u><u>144,072</u></u>	\$ <u><u>172,593</u></u>
\$ 18,819	\$ 1,197	\$ 21	\$ 72	\$	\$ 57,276
20,354		3,115			
<u>243,297</u>	<u>810</u>				
<u>282,470</u>	<u>2,007</u>	<u>3,136</u>	<u>72</u>	<u>0</u>	<u>57,276</u>
11,639	169,861	4,781	292,103	144,072	115,317
<u>11,639</u>	<u>169,861</u>	<u>4,781</u>	<u>292,103</u>	<u>144,072</u>	<u>115,317</u>
\$ <u><u>294,109</u></u>	\$ <u><u>171,868</u></u>	\$ <u><u>7,917</u></u>	\$ <u><u>292,175</u></u>	\$ <u><u>144,072</u></u>	\$ <u><u>172,593</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2021**  
(Continued)

	LAW LIBRARY	DISTRICT ATTORNEY FORFEITURE FUND	AIRPORT FUND	SHERIFF FEDERAL FORFEITURE FUND
<b>ASSETS</b>				
Cash and Cash Equivalents	\$	\$ 18,834	\$ 320,967	\$ 577,844
Receivables				
Intergovernmental Receivable				
<b>TOTAL ASSETS</b>	<b>\$ <u>0</u></b>	<b>\$ <u>18,834</u></b>	<b>\$ <u>320,967</u></b>	<b>\$ <u>577,844</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts Payable	\$ 6,039	\$	\$ 52,200	\$
Intergovernmental Payable				
Other Liabilities			11,628	
Due to Other Funds	<u>9,108</u>			
<b>Total Liabilities</b>	<b><u>15,147</u></b>	<b><u>0</u></b>	<b><u>63,828</u></b>	<b><u>0</u></b>
Fund Balances - (Deficits)				
Restricted		18,834	257,139	577,844
Committed				
Unassigned	<u>(15,147)</u>			
<b>Total Fund Balances</b>	<b><u>(15,147)</u></b>	<b><u>18,834</u></b>	<b><u>257,139</u></b>	<b><u>577,844</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>0</u></b>	<b>\$ <u>18,834</u></b>	<b>\$ <u>320,967</u></b>	<b>\$ <u>577,844</u></b>

(Continued)

TEXAS DEPT. OF HEALTH GRANTS	VOTER REGISTRATION FUND	ELECTION SERVICES	COUNTY ATTORNEY CHECK FEE FUND	DISTRICT ATTORNEY CHECK FEE FUND
\$	\$ 26,934	\$ 548,759	\$ 18,798	\$ 8,466
<u>124,021</u>				
\$ <u>124,021</u>	\$ <u>26,934</u>	\$ <u>548,759</u>	\$ <u>18,798</u>	\$ <u>8,466</u>
\$ 3,460	\$	\$	\$	\$
<u>67,192</u>				
<u>70,652</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
53,369	26,934	548,759	18,798	8,466
<u>53,369</u>	<u>26,934</u>	<u>548,759</u>	<u>18,798</u>	<u>8,466</u>
\$ <u>124,021</u>	\$ <u>26,934</u>	\$ <u>548,759</u>	\$ <u>18,798</u>	\$ <u>8,466</u>

**SAN PATRICIO COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
DECEMBER 31, 2021  
(Continued)**

	<u>CHILD ABUSE PREVENTION FUND</u>	<u>COUNTY ATTY PRETRIAL INTERVENTION</u>	<u>JAIL COMMISSARY FUND</u>	<u>COMMUNI- CATIONS SYSTEM FUND</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 7,590	\$ 113,724	\$ 323,124	\$ 320,664
Receivables				
Intergovernmental Receivable				
<b>TOTAL ASSETS</b>	<b>\$ <u>7,590</u></b>	<b>\$ <u>113,724</u></b>	<b>\$ <u>323,124</u></b>	<b>\$ <u>320,664</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts Payable	\$	\$	\$	\$
Intergovernmental Payable				
Other Liabilities				
Due to Other Funds				
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Fund Balances - (Deficits)				
Restricted	7,590	113,724	323,124	
Committed				320,664
Unassigned				
<b>Total Fund Balances</b>	<b><u>7,590</u></b>	<b><u>113,724</u></b>	<b><u>323,124</u></b>	<b><u>320,664</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>7,590</u></b>	<b>\$ <u>113,724</u></b>	<b>\$ <u>323,124</u></b>	<b>\$ <u>320,664</u></b>

<u>DISTRICT ATTORNEY FEDERAL FORFEITURE</u>	<u>BUTT FOUNDATION GRANT</u>	<u>HAVA GRANT</u>	<u>CLERKS CONTINGENCY FUND</u>	<u>RTF/CDP GRANT</u>	<u>TOTAL NONMAJOR SPECIAL REVENUE FUNDS</u>
\$ 54,832	\$ 16,236	\$ 96,862	\$ 227,788	\$ 4,920	\$ 5,831,387
					<u>422,472</u>
<u>\$ 54,832</u>	<u>\$ 16,236</u>	<u>\$ 96,862</u>	<u>\$ 227,788</u>	<u>\$ 4,920</u>	<u>\$ 6,253,859</u>
\$	\$	\$	\$	\$	\$ 207,462
					3,115
					134,071
					<u>320,407</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>665,055</u>
54,832	16,236	96,862	227,788	4,920	4,502,610
					1,101,341
					<u>(15,147)</u>
<u>54,832</u>	<u>16,236</u>	<u>96,862</u>	<u>227,788</u>	<u>4,920</u>	<u>5,588,804</u>
<u>\$ 54,832</u>	<u>\$ 16,236</u>	<u>\$ 96,862</u>	<u>\$ 227,788</u>	<u>\$ 4,920</u>	<u>\$ 6,253,859</u>

**SAN PATRICIO COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>INDIGENT HEALTH CARE FUND</u>	<u>SHERIFF STATE FORFEITURE FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>RECORDS MANAGEMENT FUND</u>
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$	\$
Charges for Services			52,537	304,954
Investment Income	436	326	324	456
Miscellaneous			125	
	<u>436</u>	<u>326</u>	<u>52,986</u>	<u>305,410</u>
Total Revenues	<u>436</u>	<u>326</u>	<u>52,986</u>	<u>305,410</u>
<b>EXPENDITURES</b>				
General Administration				151,613
Judicial				0
Legal				
Elections				
Public Safety		24,441	35,918	
Public Transportation				
Health & Welfare	<u>543,308</u>			
Total Expenditures	<u>543,308</u>	<u>24,441</u>	<u>35,918</u>	<u>151,613</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(542,872)</u>	<u>(24,115)</u>	<u>17,068</u>	<u>153,797</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	650,000			
Transfers Out				
Total Other Financing Sources (Uses)	<u>650,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	107,128	(24,115)	17,068	153,797
Fund Balances (Deficits) at Beginning of Year	<u>438,680</u>	<u>473,174</u>	<u>447,961</u>	<u>576,602</u>
<b>Fund Balances (Deficits) at End of Year</b>	<u>\$ 545,808</u>	<u>\$ 449,059</u>	<u>\$ 465,029</u>	<u>\$ 730,399</u>

(Continued)

<u>WIC</u>	<u>DISTRICT COURTS OPERATING FUND</u>	<u>INTOXILIZER PROGRAM</u>	<u>JUSTICE COURT TECHNOLOGY FUND</u>	<u>COURT REPORTER SERVICE FUND</u>	<u>CB COG GRANT FUND</u>
\$ 968,947	\$ 396,561	\$ 60,500	\$ 30,389	\$ 14,715	\$
	204	21	204	102	123
<u>968,947</u>	<u>396,765</u>	<u>60,521</u>	<u>30,593</u>	<u>14,817</u>	<u>123</u>
	704,184		22,564	13,928	
		101,958			65,712
<u>971,998</u>					
<u>971,998</u>	<u>704,184</u>	<u>101,958</u>	<u>22,564</u>	<u>13,928</u>	<u>65,712</u>
<u>(3,051)</u>	<u>(307,419)</u>	<u>(41,437)</u>	<u>8,029</u>	<u>889</u>	<u>(65,589)</u>
	382,097	49,500			
<u>0</u>	<u>382,097</u>	<u>49,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
(3,051)	74,678	8,063	8,029	889	(65,589)
<u>14,690</u>	<u>95,183</u>	<u>(3,282)</u>	<u>284,074</u>	<u>143,183</u>	<u>180,906</u>
<u>\$ 11,639</u>	<u>\$ 169,861</u>	<u>\$ 4,781</u>	<u>\$ 292,103</u>	<u>\$ 144,072</u>	<u>\$ 115,317</u>

**SAN PATRICIO COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

(Continued)

	LAW LIBRARY	DISTRICT ATTORNEY FORFEITURE FUND	AIRPORT FUND	SHERIFF FEDERAL FORFEITURE FUND
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$ 100,000	\$
Charges for Services	33,229			
Investment Income		12	407	405
Miscellaneous			402,893	
	<u>33,229</u>	<u>12</u>	<u>503,300</u>	<u>405</u>
Total Revenues				
<b>EXPENDITURES</b>				
General Administration				
Judicial	82,650			
Legal				
Elections				
Public Safety				
Public Transportation			1,162,279	
Health & Welfare				
	<u>82,650</u>	<u>0</u>	<u>1,162,279</u>	<u>0</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	<u>(49,421)</u>	<u>12</u>	<u>(658,979)</u>	<u>405</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	41,500		400,000	
Transfers Out				
	<u>41,500</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
Total Other Financing Sources (Uses)				
Net Changes in Fund Balances	(7,921)	12	(258,979)	405
Fund Balances (Deficits) at Beginning of Year	<u>(7,226)</u>	<u>18,822</u>	<u>516,118</u>	<u>577,439</u>
<b>Fund Balances (Deficits) at End of Year</b>	<u>\$ (15,147)</u>	<u>\$ 18,834</u>	<u>\$ 257,139</u>	<u>\$ 577,844</u>

(Continued)

TEXAS DEPT. OF HEALTH GRANTS	VOTER REGISTRATION FUND	ELECTION SERVICES	COUNTY ATTORNEY CHECK FEE FUND	DISTRICT ATTORNEY CHECK FEE FUND
\$ 705,318 682	\$ 4,102 19	\$ 57,186 311 146,235	\$ 210	\$ 6
<u>706,000</u>	<u>4,121</u>	<u>203,732</u>	<u>210</u>	<u>6</u>
	2,837			
<u>673,090</u>				
<u>673,090</u>	<u>2,837</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>32,910</u>	<u>1,284</u>	<u>203,732</u>	<u>210</u>	<u>6</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32,910	1,284	203,732	210	6
<u>20,459</u>	<u>25,650</u>	<u>345,027</u>	<u>18,588</u>	<u>8,460</u>
<u>\$ 53,369</u>	<u>\$ 26,934</u>	<u>\$ 548,759</u>	<u>\$ 18,798</u>	<u>\$ 8,466</u>

**SAN PATRICIO COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

(Continued)

	<u>CHILD ABUSE PREVENTION FUND</u>	<u>COUNTY ATTY PRETRIAL INTERVENTION</u>	<u>JAIL COMMISSARY FUND</u>	<u>COMMUNI- CATIONS SYSTEM FUND</u>
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$	\$
Charges for Services	427	93,410		23,850
Investment Income		50	206	239
Miscellaneous			69,169	
<b>Total Revenues</b>	<u>427</u>	<u>93,460</u>	<u>69,375</u>	<u>24,089</u>
<b>EXPENDITURES</b>				
General Administration				
Judicial				
Legal		37,914		
Elections				
Public Safety			21,534	41,746
Public Transportation				
Health & Welfare				
<b>Total Expenditures</b>	<u>0</u>	<u>37,914</u>	<u>21,534</u>	<u>41,746</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>427</u>	<u>55,546</u>	<u>47,841</u>	<u>(17,657)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				
Transfers Out				
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Changes in Fund Balances</b>	427	55,546	47,841	(17,657)
Fund Balances (Deficits) at Beginning of Year	<u>7,163</u>	<u>58,178</u>	<u>275,283</u>	<u>338,321</u>
<b>Fund Balances (Deficits) at End of Year</b>	<u>\$ 7,590</u>	<u>\$ 113,724</u>	<u>\$ 323,124</u>	<u>\$ 320,664</u>

<u>DISTRICT ATTORNEY FEDERAL FORFEITURE</u>	<u>BUTT FOUNDATION GRANT</u>	<u>HAVA GRANT</u>	<u>CLERKS CONTINGENCY FUND</u>	<u>RTF/CDP GRANT</u>	<u>TOTAL NONMAJOR SPECIAL REVENUE FUNDS</u>
\$	\$	\$	\$	\$	\$
			5,282		2,235,428
38	12	107	157	3	616,871
<u>38</u>	<u>12</u>	<u>107</u>	<u>5,439</u>	<u>3</u>	<u>618,422</u>
					151,613
					823,326
					37,914
		19,362			22,199
					291,309
					1,162,279
					<u>2,188,396</u>
<u>0</u>	<u>0</u>	<u>19,362</u>	<u>0</u>	<u>0</u>	<u>4,677,036</u>
<u>38</u>	<u>12</u>	<u>(19,255)</u>	<u>5,439</u>	<u>3</u>	<u>(1,202,147)</u>
					1,523,097
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,523,097</u>
38	12	(19,255)	5,439	3	320,950
<u>54,794</u>	<u>16,224</u>	<u>116,117</u>	<u>222,349</u>	<u>4,917</u>	<u>5,267,854</u>
<u>\$ 54,832</u>	<u>\$ 16,236</u>	<u>\$ 96,862</u>	<u>\$ 227,788</u>	<u>\$ 4,920</u>	<u>\$ 5,588,804</u>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**INDIGENT HEALTH CARE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Investment Income	\$ 1,500	\$ 1,500	\$ 436	\$ (1,064)
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>436</u>	<u>(1,064)</u>
<b>EXPENDITURES</b>				
Health & Welfare	<u>700,000</u>	<u>700,000</u>	<u>543,308</u>	<u>156,692</u>
Total Expenditures	<u>700,000</u>	<u>700,000</u>	<u>543,308</u>	<u>156,692</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(698,500)</u>	<u>(698,500)</u>	<u>(542,872)</u>	<u>155,628</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	<u>(48,500)</u>	<u>(48,500)</u>	<u>107,128</u>	<u>155,628</u>
Fund Balance at Beginning of Year	<u>438,680</u>	<u>438,680</u>	<u>438,680</u>	<u>155,628</u>
<b>Fund Balance at End of Year</b>	<b><u><u>\$ 390,180</u></u></b>	<b><u><u>\$ 390,180</u></u></b>	<b><u><u>\$ 545,808</u></u></b>	<b><u><u>\$ 155,628</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**SHERIFF'S STATE FORFEITURE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Investment Income	\$ _____	\$ _____	\$ 326	\$ 326
Total Revenues	<u>0</u>	<u>0</u>	<u>326</u>	<u>326</u>
<b>EXPENDITURES</b>				
Public Safety	_____	_____	24,441	(24,441)
Total Expenditures	<u>0</u>	<u>0</u>	<u>24,441</u>	<u>(24,441)</u>
Net Changes in Fund Balances	0	0	(24,115)	(24,115)
Fund Balance at Beginning of Year	<u>473,174</u>	<u>473,174</u>	<u>473,174</u>	<u>_____</u>
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>473,174</u></u></b>	<b>\$ <u><u>473,174</u></u></b>	<b>\$ <u><u>449,059</u></u></b>	<b>\$ <u><u>(24,115)</u></u></b>

**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2021  
COURTHOUSE SECURITY FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 59,400	\$ 59,400	\$ 52,537	\$ (6,863)
Investment Income	3,500	3,500	324	(3,176)
Miscellaneous Revenue			125	125
Total Revenues	<u>62,900</u>	<u>62,900</u>	<u>52,986</u>	<u>(9,914)</u>
<b>EXPENDITURES</b>				
Public Safety	<u>160,535</u>	<u>160,535</u>	<u>35,918</u>	<u>124,617</u>
Total Expenditures	<u>160,535</u>	<u>160,535</u>	<u>35,918</u>	<u>124,617</u>
Net Changes in Fund Balances	(97,635)	(97,635)	17,068	114,703
Fund Balance at Beginning of Year	<u>447,961</u>	<u>447,961</u>	<u>447,961</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>350,326</u></u></b>	<b>\$ <u><u>350,326</u></u></b>	<b>\$ <u><u>465,029</u></u></b>	<b>\$ <u><u>114,703</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**RECORDS MANAGEMENT FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 268,700	\$ 268,700	\$ 304,954	\$ 36,254
Investment Income	4,000	4,000	456	(3,544)
Total Revenues	<u>272,700</u>	<u>272,700</u>	<u>305,410</u>	<u>32,710</u>
<b>EXPENDITURES</b>				
General Administration	400,643	400,643	151,613	249,030
Judicial	64,000	64,000	0	64,000
Total Expenditures	<u>464,643</u>	<u>464,643</u>	<u>151,613</u>	<u>313,030</u>
Excess (Deficiency) of Revenues				
Net Changes in Fund Balances	<u>(191,943)</u>	<u>(191,943)</u>	<u>153,797</u>	<u>345,740</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over				
Net Changes in Fund Balances	(191,943)	(191,943)	153,797	345,740
Fund Balance at Beginning of Year	<u>576,602</u>	<u>576,602</u>	<u>576,602</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>384,659</u></u></b>	<b>\$ <u><u>384,659</u></u></b>	<b>\$ <u><u>730,399</u></u></b>	<b>\$ <u><u>345,740</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**WIC FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 706,180	\$ 1,014,928	\$ 968,947	\$ (45,981)
Total Revenues	<u>706,180</u>	<u>1,014,928</u>	<u>968,947</u>	<u>(45,981)</u>
<b>EXPENDITURES</b>				
Health & Welfare	<u>692,951</u>	<u>1,001,699</u>	<u>971,998</u>	<u>29,701</u>
Total Expenditures	<u>692,951</u>	<u>1,001,699</u>	<u>971,998</u>	<u>29,701</u>
Net Changes in Fund Balances	13,229	13,229	(3,051)	(16,280)
Fund Balance at Beginning of Year	<u>14,690</u>	<u>14,690</u>	<u>14,690</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>27,919</u></u></b>	<b>\$ <u><u>27,919</u></u></b>	<b>\$ <u><u>11,639</u></u></b>	<b>\$ <u><u>(16,280)</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**DISTRICT COURTS OPERATING FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 396,561	\$ 396,561	\$ 396,561	\$ 0
Investment Income	1,700	1,700	204	(1,496)
Total Revenues	<u>398,261</u>	<u>398,261</u>	<u>396,765</u>	<u>(1,496)</u>
<b>EXPENDITURES</b>				
Judicial	<u>779,610</u>	<u>779,610</u>	<u>704,184</u>	<u>75,426</u>
Total Expenditures	<u>779,610</u>	<u>779,610</u>	<u>704,184</u>	<u>75,426</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(381,349)</u>	<u>(381,349)</u>	<u>(307,419)</u>	<u>73,930</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>382,097</u>	<u>382,097</u>	<u>382,097</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>382,097</u>	<u>382,097</u>	<u>382,097</u>	<u>0</u>
Net Changes in Fund Balances	748	748	74,678	73,930
Fund Balance at Beginning of Year	<u>95,183</u>	<u>95,183</u>	<u>95,183</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>95,931</u></u></b>	<b>\$ <u><u>95,931</u></u></b>	<b>\$ <u><u>169,861</u></u></b>	<b>\$ <u><u>73,930</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**INTOXILIZER PROGRAM FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 60,500	\$ 60,500	\$ 60,500	\$ 0
Investment Income			21	21
Total Revenues	<u>60,500</u>	<u>60,500</u>	<u>60,521</u>	<u>21</u>
<b>EXPENDITURES</b>				
Public Safety	<u>103,406</u>	<u>103,406</u>	<u>101,958</u>	<u>1,448</u>
Total Expenditures	<u>103,406</u>	<u>103,406</u>	<u>101,958</u>	<u>1,448</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(42,906)</u>	<u>(42,906)</u>	<u>(41,437)</u>	<u>1,469</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>49,500</u>	<u>49,500</u>	<u>49,500</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>49,500</u>	<u>49,500</u>	<u>49,500</u>	<u>0</u>
Net Changes in Fund Balances	6,594	6,594	8,063	1,469
Fund Balance at Beginning of Year	<u>(3,282)</u>	<u>(3,282)</u>	<u>(3,282)</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>3,312</u></u></b>	<b>\$ <u><u>3,312</u></u></b>	<b>\$ <u><u>4,781</u></u></b>	<b>\$ <u><u>1,469</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**JUSTICE COURT TECHNOLOGY FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 44,500	\$ 44,500	\$ 30,389	\$ (14,111)
Investment Income	2,500	2,500	204	(2,296)
Total Revenues	<u>47,000</u>	<u>47,000</u>	<u>30,593</u>	<u>(16,407)</u>
<b>EXPENDITURES</b>				
Judicial	<u>186,800</u>	<u>186,800</u>	<u>22,564</u>	<u>164,236</u>
Total Expenditures	<u>186,800</u>	<u>186,800</u>	<u>22,564</u>	<u>164,236</u>
Excess (Deficiency) of Revenues Over Expenditures	(139,800)	(139,800)	8,029	147,829
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	(139,800)	(139,800)	8,029	147,829
Fund Balance at Beginning of Year	<u>284,074</u>	<u>284,074</u>	<u>284,074</u>	<u></u>
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>144,274</u></u></b>	<b>\$ <u><u>144,274</u></u></b>	<b>\$ <u><u>292,103</u></u></b>	<b>\$ <u><u>147,829</u></u></b>

**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2021  
COURT REPORTER SERVICE FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for Services	\$ 15,900	\$ 15,900	\$ 14,715	\$ (1,185)
Investment Income	<u>1,000</u>	<u>1,000</u>	<u>102</u>	<u>(898)</u>
Total Revenues	<u>16,900</u>	<u>16,900</u>	<u>14,817</u>	<u>(2,083)</u>
<b>EXPENDITURES</b>				
Judicial	<u>100,000</u>	<u>100,000</u>	<u>13,928</u>	<u>86,072</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>13,928</u>	<u>86,072</u>
Net Changes in Fund Balances	(83,100)	(83,100)	889	83,989
Fund Balance at Beginning of Year	<u>143,183</u>	<u>143,183</u>	<u>143,183</u>	<u></u>
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>60,083</u></u></b>	<b>\$ <u><u>60,083</u></u></b>	<b>\$ <u><u>144,072</u></u></b>	<b>\$ <u><u>83,989</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**CB COG GRANT FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Investment Income	\$ 1,000	\$ 1,000	\$ 123	\$ (877)
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>123</u>	<u>(877)</u>
<b>EXPENDITURES</b>				
Public Safety	<u>95,000</u>	<u>95,000</u>	<u>65,712</u>	<u>29,288</u>
Total Expenditures	<u>95,000</u>	<u>95,000</u>	<u>65,712</u>	<u>29,288</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(94,000)</u>	<u>(94,000)</u>	<u>(65,589)</u>	<u>28,411</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>          </u>	<u>          </u>	<u>          </u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	<u>(94,000)</u>	<u>(94,000)</u>	<u>(65,589)</u>	<u>28,411</u>
Fund Balance at Beginning of Year	<u>180,906</u>	<u>180,906</u>	<u>180,906</u>	<u>          </u>
<b>Fund Balance at End of Year</b>	<u><u>\$ 86,906</u></u>	<u><u>\$ 86,906</u></u>	<u><u>\$ 115,317</u></u>	<u><u>\$ 28,411</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**LAW LIBRARY FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 47,800	\$ 47,800	\$ 33,229	\$ (14,571)
Total Revenues	<u>47,800</u>	<u>47,800</u>	<u>33,229</u>	<u>(14,571)</u>
<b>EXPENDITURES</b>				
Judicial	<u>89,102</u>	<u>89,102</u>	<u>82,650</u>	<u>6,452</u>
Total Expenditures	<u>89,102</u>	<u>89,102</u>	<u>82,650</u>	<u>6,452</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(41,302)</u>	<u>(41,302)</u>	<u>(49,421)</u>	<u>(8,119)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>41,500</u>	<u>41,500</u>	<u>41,500</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>41,500</u>	<u>41,500</u>	<u>41,500</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	198	198	(7,921)	(8,119)
Fund Balance at Beginning of Year	<u>(7,226)</u>	<u>(7,226)</u>	<u>(7,226)</u>	<u></u>
<b>Fund Balance at End of Year</b>	<u><u>\$ (7,028)</u></u>	<u><u>\$ (7,028)</u></u>	<u><u>\$ (15,147)</u></u>	<u><u>\$ (8,119)</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**DISTRICT ATTORNEY FORFEITURE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Investment Income	\$	\$	\$ 12	\$ 12
Total Revenues	0	0	12	12
<b>EXPENDITURES</b>				
Judicial				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over Expenditures	0	0	12	12
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	12	12
Fund Balance at Beginning of Year	18,822	18,822	18,822	
<b>Fund Balance at End of Year</b>	<b>\$ 18,822</b>	<b>\$ 18,822</b>	<b>\$ 18,834</b>	<b>\$ 12</b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**AIRPORT FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0
Investment Income	2,000	2,000	407	(1,593)
Miscellaneous Revenue	433,000	433,000	402,893	(30,107)
Total Revenues	<u>535,000</u>	<u>535,000</u>	<u>503,300</u>	<u>(31,700)</u>
<b>EXPENDITURES</b>				
Public Transportation	<u>1,974,986</u>	<u>1,974,986</u>	<u>1,162,279</u>	<u>812,707</u>
Total Expenditures	<u>1,974,986</u>	<u>1,974,986</u>	<u>1,162,279</u>	<u>812,707</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,439,986)</u>	<u>(1,439,986)</u>	<u>(658,979)</u>	<u>781,007</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>1,640,000</u>	<u>1,640,000</u>	<u>400,000</u>	<u>(1,240,000)</u>
Total Other Financing Sources (Uses)	<u>1,640,000</u>	<u>1,640,000</u>	<u>400,000</u>	<u>(1,240,000)</u>
Net Changes in Fund Balances	200,014	200,014	(258,979)	(458,993)
Fund Balance at Beginning of Year	<u>516,118</u>	<u>516,118</u>	<u>516,118</u>	<u></u>
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>716,132</u></u></b>	<b>\$ <u><u>716,132</u></u></b>	<b>\$ <u><u>257,139</u></u></b>	<b>\$ <u><u>(458,993)</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**COMMUNICATIONS SYSTEM FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 30,000	\$ 30,000	\$ 23,850	\$ (6,150)
Investment Income	2,000	2,000	239	(1,761)
Total Revenues	<u>32,000</u>	<u>32,000</u>	<u>24,089</u>	<u>(7,911)</u>
<b>EXPENDITURES</b>				
Public Safety	<u>194,000</u>	<u>194,000</u>	<u>41,746</u>	<u>152,254</u>
Total Expenditures	<u>194,000</u>	<u>194,000</u>	<u>41,746</u>	<u>152,254</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(162,000)</u>	<u>(162,000)</u>	<u>(17,657)</u>	<u>144,343</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>          </u>	<u>          </u>	<u>          </u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	<u>(162,000)</u>	<u>(162,000)</u>	<u>(17,657)</u>	<u>144,343</u>
Fund Balance at Beginning of Year	<u>338,321</u>	<u>338,321</u>	<u>338,321</u>	<u>          </u>
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>176,321</u></u></b>	<b>\$ <u><u>176,321</u></u></b>	<b>\$ <u><u>320,664</u></u></b>	<b>\$ <u><u>144,343</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**ELECTION SERVICES FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 7,300	\$ 7,300	\$ 57,186	\$ 49,886
Investment Income	2,500	2,500	311	(2,189)
Miscellaneous Revenue	5,500	5,500	146,235	140,735
Total Revenues	<u>15,300</u>	<u>15,300</u>	<u>203,732</u>	<u>188,432</u>
<b>EXPENDITURES</b>				
Elections	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(84,700)</u>	<u>(84,700)</u>	<u>203,732</u>	<u>288,432</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	<u>(84,700)</u>	<u>(84,700)</u>	<u>203,732</u>	<u>288,432</u>
Fund Balance at Beginning of Year	<u>345,027</u>	<u>345,027</u>	<u>345,027</u>	<u>345,027</u>
<b>Fund Balance at End of Year</b>	<b><u><u>\$ 260,327</u></u></b>	<b><u><u>\$ 260,327</u></u></b>	<b><u><u>\$ 548,759</u></u></b>	<b><u><u>\$ 288,432</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**COUNTY ATTORNEY PRETRIAL INTERVENTION FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 70,200	\$ 70,200	\$ 93,410	\$ 23,210
Investment Income	50	50	50	0
Total Revenues	<u>70,250</u>	<u>70,250</u>	<u>93,460</u>	<u>23,210</u>
<b>EXPENDITURES</b>				
Legal	<u>97,695</u>	<u>97,695</u>	<u>37,914</u>	<u>59,781</u>
Total Expenditures	<u>97,695</u>	<u>97,695</u>	<u>37,914</u>	<u>59,781</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(27,445)</u>	<u>(27,445)</u>	<u>55,546</u>	<u>82,991</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>          </u>	<u>          </u>	<u>          </u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	<u>(27,445)</u>	<u>(27,445)</u>	<u>55,546</u>	<u>82,991</u>
Fund Balance at Beginning of Year	<u>58,178</u>	<u>58,178</u>	<u>58,178</u>	<u>          </u>
<b>Fund Balance at End of Year</b>	<b><u><u>\$ 30,733</u></u></b>	<b><u><u>\$ 30,733</u></u></b>	<b><u><u>\$ 113,724</u></u></b>	<b><u><u>\$ 82,991</u></u></b>

## **NON-MAJOR DEBT SERVICE GOVERNMENTAL FUNDS**

Non-Major Debt Service Governmental Funds consist of the following:

1. The Permanent Improvement Bonds Fund is used to accumulate monies for payment on the bonded debt and other appropriate debt of the County.

**SAN PATRICIO COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR DEBT SERVICE GOVERNMENTAL FUNDS  
 DECEMBER 31, 2021**

	PERMANENT IMPROVEMENT DEBT SERVICE		TOTAL NONMAJOR DEBT SERVICE FUNDS
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,705,810	\$	1,705,810
Taxes Receivable	2,483,484		2,483,484
<b>TOTAL ASSETS</b>	<b>\$ 4,189,294</b>	<b>\$</b>	<b>4,189,294</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Revenues-Property Taxes	\$ 2,483,484	\$	2,483,484
Advance Tax Collections	1,309,506		1,309,506
<b>Total Deferred Inflows of Resources</b>	<b>3,792,990</b>		<b>3,792,990</b>
<b>FUND BALANCES</b>			
Restricted	396,304		396,304
<b>Total Fund Balances (Deficits)</b>	<b>396,304</b>		<b>396,304</b>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,189,294</b>	<b>\$</b>	<b>4,189,294</b>

**SAN PATRICIO COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR DEBT SERVICE GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>PERMANENT IMPROVEMENT DEBT SERVICE</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<b>REVENUES</b>		
Taxes	\$ 3,727,676	\$ 3,727,676
Investment Income	1,080	1,080
	<u>3,728,756</u>	<u>3,728,756</u>
Total Revenues		
	<u>3,728,756</u>	<u>3,728,756</u>
<b>EXPENDITURES</b>		
Debt Service	<u>3,821,393</u>	<u>3,821,393</u>
Total Expenditures		
	<u>3,821,393</u>	<u>3,821,393</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(92,637)</u>	<u>(92,637)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Bonds Issued	0	0
Bond Premium	0	0
Payment to Refunding Escrow Agent	0	0
	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)		
	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures		
Net Changes in Fund Balances	(92,637)	(92,637)
Fund Balances at Beginning of Year	<u>488,941</u>	<u>488,941</u>
Fund Balances (Deficits) at End of Year	<u>\$ 396,304</u>	<u>\$ 396,304</u>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**PERMANENT IMPROVEMENT DEBT SERVICE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 3,680,966	\$ 3,680,966	\$ 3,727,676	\$ 46,710
Investment Income	10,000	10,000	1,080	(8,920)
Total Revenues	<u>3,690,966</u>	<u>3,690,966</u>	<u>3,728,756</u>	<u>37,790</u>
<b>EXPENDITURES</b>				
Debt Service	<u>3,824,524</u>	<u>3,824,524</u>	<u>3,821,393</u>	<u>3,131</u>
Total Expenditures	<u>3,824,524</u>	<u>3,824,524</u>	<u>3,821,393</u>	<u>3,131</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(133,558)</u>	<u>(133,558)</u>	<u>(92,637)</u>	<u>40,921</u>
Fund Balance at Beginning of Year	<u>488,941</u>	<u>488,941</u>	<u>488,941</u>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ <u><u>355,383</u></u></b>	<b>\$ <u><u>355,383</u></u></b>	<b>\$ <u><u>396,304</u></u></b>	<b>\$ <u><u>40,921</u></u></b>

## **NON-MAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS**

Non-Major Capital Governmental Funds for San Patricio County, Texas, are set up to account for the acquisition of major improvements to buildings, parks, right-of-way, road construction and other capital facilities and consist of the following:

1. The Right-of-Way Fund accounts for monies used for right-of-way purchases for road construction.
2. The Community Development Fund accounts for Federal and other funds that are used for major community improvement.
3. The Gulf of Mexico Energy Security Act (GOMESA) Fund accounts for Federal and other funds that are used for major shoreline restoration and improvements along the Gulf of Mexico.
4. The Mitigation Action Plan Fund accounts for funds used for emergency facilitation studies.
5. The American Rescue Plan Act (ARPA) Grant Fund accounts for federal Grants used to help public transportation agencies return service from COVID-19 suspensions.

**SAN PATRICIO COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS  
DECEMBER 31, 2021**

	<u>RIGHT-OF-WAY</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>GOMESA</u>	<u>MITIGATION ACTION PLAN</u>	<u>ARPA GRANT</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 1,433,501		\$ 1,420,045		\$ 6,480,922	\$ 9,334,468
Intergovernmental Receivables		389,625				389,625
<b>TOTAL ASSETS</b>	<b>\$ 1,433,501</b>	<b>\$ 389,625</b>	<b>\$ 1,420,045</b>	<b>\$ 0</b>	<b>\$ 6,480,922</b>	<b>\$ 9,724,093</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities						
Accounts Payable	\$ 220	\$ 389,625		\$ 44,115		\$ 433,960
Due to Other Funds				30,000		30,000
Unearned Revenue					6,479,785	6,479,785
<b>Total Liabilities</b>	<b>220</b>	<b>389,625</b>	<b>0</b>	<b>74,115</b>	<b>6,479,785</b>	<b>6,943,745</b>
Fund Balances -						
Restricted			1,420,045		1,137	1,421,182
Assigned	1,433,281					1,433,281
Unassigned				(74,115)		(74,115)
<b>Total Fund Balances</b>	<b>1,433,281</b>	<b>0</b>	<b>1,420,045</b>	<b>(74,115)</b>	<b>1,137</b>	<b>2,780,348</b>
<b>TOTAL LIABILITIES AND FUND BALANC</b>	<b>\$ 1,433,501</b>	<b>\$ 389,625</b>	<b>\$ 1,420,045</b>	<b>\$ 0</b>	<b>\$ 6,480,922</b>	<b>\$ 9,724,093</b>

**SAN PATRICIO COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NON-MAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>RIGHT-OF-WAY</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>GOMESA</u>	<u>MITIGATION ACTION PLAN</u>	<u>ARPA GRANT</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<b>REVENUES</b>						
Intergovernmental	\$ 5,500	\$ 521,374	\$ 353,888	\$	\$ 975	\$ 881,737
Investment Income	1,076		880		1,137	3,093
Total Revenues	<u>6,576</u>	<u>521,374</u>	<u>354,768</u>	<u>0</u>	<u>2,112</u>	<u>884,830</u>
<b>EXPENDITURES</b>						
Current						
Public Facilities		521,374		74,115		595,489
Public Transportation	165,081					165,081
Health and Welfare					975	975
Total Expenditures	<u>165,081</u>	<u>521,374</u>	<u>0</u>	<u>74,115</u>	<u>975</u>	<u>761,545</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(158,505)</u>	<u>0</u>	<u>354,768</u>	<u>(74,115)</u>	<u>1,137</u>	<u>123,285</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In						0
Transfers Out						0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(158,505)	0	354,768	(74,115)	1,137	123,285
Fund Balances at Beginning of Year	1,591,786	0	1,065,277	0	0	2,657,063
Fund Balances at End of Year	<u>\$ 1,433,281</u>	<u>\$ 0</u>	<u>\$ 1,420,045</u>	<u>\$ (74,115)</u>	<u>\$ 1,137</u>	<u>\$ 2,780,348</u>

## **CUSTODIAL FUNDS**

The Custodial Funds are a Fiduciary Fund Type and are used to account for monies received and disbursed by the County in the Capacity of a custodian for individuals or other entities.

The Custodial Funds consist of the following:

1. The Court Cost, Fines & Fees Fund accounts for receipt and disbursement of monies related to statutory court costs and fees.
2. The Registry Fund accounts for certain monies received that are held for other individuals or entities.
3. The District Attorney Fund accounts for certain payroll transactions of the District Attorney's Office.
4. The District Juvenile Probation Fund accounts for certain Juvenile Probation fees.
5. The District Adult Probation Department Fund account for monies received from other governmental entities and other sources and remitted to other entities for probation cost purposes.
6. The Inmate Fund accounts for County prisoner inmate Funds remitted to the jail office to be used to buy personal items for the inmates.
7. The Seizure Fund accounts for funds seized and held pending court judgement.
8. The Tax Collector Fund accounts for receipt and disbursement of monies related to tax collections for other entities.

**SAN PATRICIO COUNTY, TEXAS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 DECEMBER 31, 2021**

	COURT COST, FINES & FEES	REGISTRY FUND	DISTRICT ATTORNEY FUND
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 781,215	\$ 1,613,959	\$ 112
Due from Others	_____	_____	_____
<b>TOTAL ASSETS</b>	<b>\$ 781,215</b>	<b>\$ 1,613,959</b>	<b>\$ 112</b>
<b><u>LIABILITIES</u></b>			
Due to Others	\$ _____	\$ 4	\$ _____
<b>TOTAL LIABILITIES</b>	<b>\$ 0</b>	<b>\$ 4</b>	<b>\$ 0</b>
<b><u>NET POSITION</u></b>			
Restricted for individuals or organizations	\$ _____	\$ 1,613,955	\$ 112
<b>TOTAL NET POSITION</b>	<b>\$ 781,215</b>	<b>\$ 1,613,955</b>	<b>\$ 112</b>

Note: The only fiduciary funds the county had were custodial funds.

<u>DISTRICT JUVENILE PROBATION FUND</u>	<u>DISTRICT ADULT PROBATION FUNDS</u>	<u>INMATE FUND</u>	<u>SEIZURE FUND</u>	<u>TAX COLLECTOR</u>	<u>TOTAL</u>
\$ 2,178,118	\$ 1,808,385	\$ 13,400	\$ 321,729	\$ 990,520	\$ 7,707,438
<u>23,852</u>	<u>20,122</u>				<u>43,974</u>
<u>\$ 2,201,970</u>	<u>\$ 1,828,507</u>	<u>\$ 13,400</u>	<u>\$ 321,729</u>	<u>\$ 990,520</u>	<u>\$ 7,751,412</u>
\$ 1,797	\$ 50,805	\$	\$	\$	\$ 52,606
<u>1,797</u>	<u>50,805</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,606</u>
\$ 2,200,173	\$ 1,777,702	\$ 13,400	\$ 321,729	\$ 990,520	\$ 7,698,806
<u>2,200,173</u>	<u>1,777,702</u>	<u>13,400</u>	<u>321,729</u>	<u>990,520</u>	<u>7,698,806</u>

**SAN PATRICIO COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>COURT COST, FINES &amp; FEES</u>	<u>REGISTRY FUND</u>	<u>DISTRICT ATTORNEY FUND</u>
<b><u>ADDITIONS</u></b>			
Contributions			
From other governments	\$	\$	\$
From individuals	5,781,135	448,714	22,500
Investment earnings:			
Interest, dividends, others		2,644	
Taxes and fees collected for other governments			
Miscellaneous			
<b>TOTAL ADDITIONS</b>	<b>\$ <u>5,781,135</u></b>	<b>\$ <u>451,358</u></b>	<b>\$ <u>22,500</u></b>
<b><u>DEDUCTIONS</u></b>			
Recipient payments	\$ 5,640,626	\$ 1,021,042	\$ 24,368
Administrative expenses		770	
Purchases by inmates			
<b>TOTAL DEDUCTIONS</b>	<b>\$ <u>5,640,626</u></b>	<b>\$ <u>1,021,812</u></b>	<b>\$ <u>24,368</u></b>
Net increase (decrease) in fiduciary net position	\$ 140,509	\$ (570,454)	\$ (1,868)
Net position - beginning	640,706	2,184,409	1,980
<b>Net position - Ending</b>	<b>\$ <u>781,215</u></b>	<b>\$ <u>1,613,955</u></b>	<b>\$ <u>112</u></b>

Note: The only fiduciary funds the county had were custodial funds.

<u>DISTRICT JUVENILE PROBATION FUND</u>	<u>DISTRICT ADULT PROBATION FUNDS</u>	<u>INMATE FUND</u>	<u>SEIZURE FUND</u>	<u>TAX COLLECTOR</u>	<u>TOTAL</u>
\$ 2,064,263	\$ 2,675,960	\$	\$	\$	\$ 4,740,223
16,859		496,633	78,797		6,844,638
1,523	154		20		4,341
7,447	1,458,515			204,397,450	205,863,412
1,656	186,812				188,468
<u>\$ 2,091,748</u>	<u>\$ 4,321,441</u>	<u>\$ 496,633</u>	<u>\$ 78,817</u>	<u>\$ 204,397,450</u>	<u>\$ 217,641,082</u>
\$ 1,962,877	\$ 4,146,092	\$	\$ 192,415	\$ 205,847,318	\$ 218,834,738
		493,812			770
					493,812
<u>\$ 1,962,877</u>	<u>\$ 4,146,092</u>	<u>\$ 493,812</u>	<u>\$ 192,415</u>	<u>\$ 205,847,318</u>	<u>\$ 219,329,320</u>
\$ 128,871	\$ 175,349	\$ 2,821	\$ (113,598)	\$ (1,449,868)	\$ (1,688,238)
2,071,302	1,602,353	10,579	435,327	2,440,388	9,387,044
<u>\$ 2,200,173</u>	<u>\$ 1,777,702</u>	<u>\$ 13,400</u>	<u>\$ 321,729</u>	<u>\$ 990,520</u>	<u>\$ 7,698,806</u>



## Other Schedules

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The following three schedules present information on the County's  
Capital Assets.

**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF CAPITAL ASSETS - BY SOURCE  
DECEMBER 31, 2021**

**CAPITAL ASSETS**

Land	\$	4,165,369
Buildings		40,612,790
Improvements, Other than Buildings		8,419,025
Equipment		17,673,607
Infrastructure		65,558,819
Construction in Progress		<u>1,517,777</u>
<b>Total Capital Assets</b>	<b>\$</b>	<b><u><u>137,947,387</u></u></b>

**INVESTMENTS IN CAPITAL ASSETS BY SOURCE**

From Governmental Funds and Other	\$	<u>137,947,387</u>
<b>Total Investment In Capital Assets</b>	<b>\$</b>	<b><u><u>137,947,387</u></u></b>

Note: The figures above are presented at cost. Infrastructure consists of \$62,440,204 for roads and \$3,118,615 for bridges.

It is also noted that Construction in Progress (\$1,517,777) at 12/31/2021 consisted of \$1,458,597 for major road repairs, \$30,862 for TP McCampbell airport generator system and \$28,318 for building for Road and Bridge Precint No.1.

**SAN PATRICIO COUNTY  
SCHEDULE OF CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2021**

<u>FUNCTION &amp; ACTIVITY</u>	<u>TOTAL</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVE- MENTS, OTHER THAN BUILDINGS</u>	<u>EQUIPMENT</u>
<b><u>GENERAL ADMINISTRATION</u></b>					
CIVIL DEFENSE	\$ 97,635	\$	\$	\$	97,635
COUNTY JUDGE	48,519				48,519
COUNTY CLERK	396,982		84,100	34,789	278,093
VETERANS SERVICE	25,210			25,210	
RECORDS MANAGEMENT	13,090				13,090
PRINTING DEPARTMENT	90,505				90,505
PERSONNEL SAFETY	27,949				27,949
INFORMATION SERVICES	223,970				223,970
NON-DEPARTMENTAL	269,163				269,163
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>1,193,023</b>	<b>0</b>	<b>84,100</b>	<b>59,999</b>	<b>1,048,924</b>
<b><u>JUDICIAL</u></b>					
COUNTY COURT-AT-LAW JUDGE	8,603				8,603
DISTRICT CLERK	100,354				100,354
DISTRICT COURT	16,837				16,837
JUSTICES OF THE PEACE	12,595				12,595
DISTRICT ATTORNEY	88,317				88,317
<b>TOTAL JUDICIAL</b>	<b>226,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,706</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>					
COUNTY AUDITOR	70,654				70,654
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>70,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,654</b>
<b><u>LEGAL</u></b>					
COUNTY ATTORNEY	5,590				5,590
GOVERNMENTAL AFFAIRS	34,492				34,492
<b>TOTAL LEGAL</b>	<b>40,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,082</b>
<b><u>ELECTIONS</u></b>					
ELECTIONS	882,321				882,321
<b>TOTAL ELECTIONS</b>	<b>882,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>882,321</b>
<b><u>PUBLIC FACILITIES</u></b>					
LAND & BUILDINGS	23,161,406	2,781,077	16,190,805	3,945,864	243,660
BUILDING SUPERINTENDENT	242,696			279	242,417
AIRPORT - TP McCAMPBELL	7,205,126	697,174	2,393,427	3,358,872	755,653
AIRPORT - SINTON	803,059	153,905	139,974	172,201	336,979
CITIZEN COLLECTION STATIONS	96,075	61,673		11,327	23,075
COUNTY FAIRGROUNDS	21,341,340		20,682,445	135,521	523,374
<b>TOTAL PUBLIC FACILITIES</b>	<b>52,849,702</b>	<b>3,693,829</b>	<b>39,406,651</b>	<b>7,624,064</b>	<b>2,125,158</b>

(Continued)

**SAN PATRICIO COUNTY  
SCHEDULE OF CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2021  
(Continued)**

<u>FUNCTION &amp; ACTIVITY</u>	<u>TOTAL</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVE- MENTS, OTHER THAN BUILDINGS</u>	<u>EQUIPMENT</u>
<b><u>PUBLIC SAFETY</u></b>					
CONSTABLES:					
PRECINCT #1	\$ 23,458				\$ 23,458
PRECINCT #2	26,602				26,602
PRECINCT #4	28,409				28,409
PRECINCT #5	34,869				34,869
PRECINCT #6	26,737				26,737
PRECINCT #8	27,308				27,308
SHERIFF	4,924,379	24,334	136,916		4,763,129
JUVENILE PROBATION AND DETENTION CENTER	197,509		0	27,940	169,569
HIGHWAY PATROL	8,420				8,420
<b>TOTAL PUBLIC SAFETY</b>	<b>5,297,691</b>	<b>24,334</b>	<b>136,916</b>	<b>27,940</b>	<b>5,108,501</b>
<b><u>PUBLIC TRANSPORTATION</u></b>					
ROAD AND BRIDGE:					
PRECINCT #1	1,370,543	2,400	24,000	4,511	1,339,632
PRECINCT #2	2,408,233	13,606	201,318	28,307	2,165,002
PRECINCT #3	2,448,331	45,170	130,899	51,842	2,220,420
PRECINCT #4	1,729,387	10,000	215,644		1,503,743
RIGHT OF WAY	29,000				29,000
GENERAL	39,217				39,217
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>8,024,711</b>	<b>71,176</b>	<b>571,861</b>	<b>84,660</b>	<b>7,297,014</b>
<b><u>HEALTH &amp; WELFARE</u></b>					
COUNTY HEALTH UNIT	425,371			82,919	342,452
WOMEN'S, INFANTS AND CHILDREN (GRANT)	182,705		171,000		11,705
<b>TOTAL HEALTH AND WELFARE</b>	<b>608,076</b>	<b>0</b>	<b>171,000</b>	<b>82,919</b>	<b>354,157</b>
<b><u>CULTURE &amp; RECREATION</u></b>					
LIBRARY	22,360				22,360
COUNTY PARKS	1,463,033	375,030	150,346	539,443	398,214
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,485,393</b>	<b>375,030</b>	<b>150,346</b>	<b>539,443</b>	<b>420,574</b>
<b><u>CONSERVATION</u></b>					
COUNTY EXTENSION AGENT	192,432	1,000	91,916		99,516
<b>TOTAL CONSERVATION</b>	<b>192,432</b>	<b>1,000</b>	<b>91,916</b>	<b>0</b>	<b>99,516</b>
<b>TOTALS</b>	<b>\$ 70,870,791</b>	<b>\$ 4,165,369</b>	<b>\$ 40,612,790</b>	<b>\$ 8,419,025</b>	<b>\$ 17,673,607</b>
<b><u>INFRASTRUCTURE</u></b>					
ROADS	62,440,204				
BRIDGES	3,118,615				
<b>TOTAL INFRASTRUCTURE</b>	<b>65,558,819</b>				
<b>CONSTRUCTION IN PROGRESS</b>	<b>1,517,777</b>				
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 137,947,387</b>				

Note: The above figures are presented at cost.

**SCHEDULE OF CHANGES IN CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2021**

<b>FUNCTION &amp; ACTIVITY</b>	<b>CAPITAL ASSETS 1-1-2021</b>	<b>ADDITIONS</b>	<b>DELETIONS</b>	<b>CAPITAL ASSETS 12-31-2021</b>
<b><u>GENERAL ADMINISTRATION</u></b>				
CIVIL DEFENSE	\$ 91,985	\$ 5,650	\$	\$ 97,635
COUNTY JUDGE	48,519			48,519
COUNTY CLERK	396,982			396,982
VETERANS SERVICE	25,210			25,210
RECORDS MANAGEMENT	13,090			13,090
PRINTING DEPARTMENT	90,505			90,505
PERSONNEL SAFETY	27,949			27,949
INFORMATION SERVICES	223,970			223,970
NON-DEPARTMENTAL	269,163			269,163
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>1,187,373</b>	<b>5,650</b>	<b>0</b>	<b>1,193,023</b>
<b><u>JUDICIAL</u></b>				
COUNTY COURT-AT-LAW JUDGE	8,603			8,603
DISTRICT CLERK	100,354			100,354
DISTRICT COURT	16,837			16,837
JUSTICES OF THE PEACE	12,595			12,595
DISTRICT ATTORNEY	88,317			88,317
<b>TOTAL JUDICIAL</b>	<b>226,706</b>	<b>0</b>	<b>0</b>	<b>226,706</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>				
COUNTY AUDITOR	70,654			70,654
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>70,654</b>	<b>0</b>	<b>0</b>	<b>70,654</b>
<b><u>LEGAL</u></b>				
COUNTY ATTORNEY	5,590			5,590
GOVERNMENTAL AFFAIRS	34,492			34,492
<b>TOTAL LEGAL</b>	<b>40,082</b>	<b>0</b>	<b>0</b>	<b>40,082</b>
<b><u>ELECTIONS</u></b>				
ELECTIONS	875,726	6,595		882,321
<b>TOTAL ELECTIONS</b>	<b>875,726</b>	<b>6,595</b>	<b>0</b>	<b>882,321</b>
<b><u>PUBLIC FACILITIES</u></b>				
LAND & BUILDINGS	23,161,406			23,161,406
BUILDING SUPERINTENDENT	242,696			242,696
AIRPORT - TP McCAMPBELL	7,091,403	113,723		7,205,126
AIRPORT - SINTON	738,277	64,782		803,059
CITIZEN COLLECTION STATIONS	96,075			96,075
COUNTY FAIRGROUNDS	21,310,785	101,311	70,756	21,341,340
<b>TOTAL PUBLIC FACILITIES</b>	<b>52,640,642</b>	<b>279,816</b>	<b>70,756</b>	<b>52,849,702</b>

(Continued)

**SCHEDULE OF CHANGES IN CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)**

<b>FUNCTION &amp; ACTIVITY</b>	<b>CAPITAL ASSETS 1-1-2021</b>	<b>ADDITIONS</b>	<b>DELETIONS</b>	<b>CAPITAL ASSETS 12-31-2021</b>
<b><u>PUBLIC SAFETY</u></b>				
CONSTABLES:				
PRECINCT #1	\$ 23,458	\$	\$	\$ 23,458
PRECINCT #2	21,284	26,602	21,284	26,602
PRECINCT #4	28,409			28,409
PRECINCT #5	27,957	34,869	27,957	34,869
PRECINCT #6	27,734	26,737	27,734	26,737
PRECINCT #8	27,308			27,308
SHERIFF	4,428,273	699,035	202,929	4,924,379
JUVENILE PROBATION AND DETENTION CENTER	217,974		20,465	197,509
HIGHWAY PATROL	8,420			8,420
<b>TOTAL PUBLIC SAFETY</b>	<b>4,810,817</b>	<b>787,243</b>	<b>300,369</b>	<b>5,297,691</b>
<b><u>PUBLIC TRANSPORTATION</u></b>				
ROAD AND BRIDGE:				
PRECINCT #1	1,286,572	96,900	12,929	1,370,543
PRECINCT #2	2,269,533	178,749	40,049	2,408,233
PRECINCT #3	2,440,232	119,073	110,975	2,448,331
PRECINCT #4	1,687,028	67,709	25,350	1,729,387
RIGHT OF WAY	29,000			29,000
GENERAL	39,217			39,217
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>7,751,582</b>	<b>462,431</b>	<b>189,302</b>	<b>8,024,711</b>
<b><u>HEALTH &amp; WELFARE</u></b>				
COUNTY HEALTH UNIT	375,592	49,779		425,371
WOMEN'S, INFANTS AND CHILDREN (GRANT)	182,705			182,705
<b>TOTAL HEALTH AND WELFARE</b>	<b>558,297</b>	<b>49,779</b>	<b>0</b>	<b>608,076</b>
<b><u>CULTURE &amp; RECREATION</u></b>				
LIBRARY	22,360			22,360
COUNTY PARKS	1,477,019	8,911	22,897	1,463,033
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,499,379</b>	<b>8,911</b>	<b>22,897</b>	<b>1,485,393</b>
<b><u>CONSERVATION</u></b>				
COUNTY EXTENSION AGENT	192,432			192,432
<b>TOTAL CONSERVATION</b>	<b>192,432</b>	<b>0</b>	<b>0</b>	<b>192,432</b>
<b><u>INFRASTRUCTURE</u></b>				
ROADS	62,440,204			62,440,204
BRIDGES	3,073,195	76,415	30,995	3,118,615
<b>TOTAL INFRASTRUCTURE</b>	<b>65,513,399</b>	<b>76,415</b>	<b>30,995</b>	<b>65,558,819</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>161,013</b>	<b>1,381,745</b>	<b>24,981</b>	<b>1,517,777</b>
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 135,528,102</b>	<b>\$ 3,058,585</b>	<b>\$ 639,300</b>	<b>\$ 137,947,387</b>

Note: The above figures are presented at cost.

## **STATISTICAL SECTION (UNAUDITED)**

The Statistical Section presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the County's overall financial health. It includes six categories of information: Financial Trends (pages 138-147), Revenue Capacity (pages 148-159), Debt Capacity (pages 160-166), Demographic and Economic Information (pages 168-170), Operating Information (pages 171-174), and Other Information (pages 175-179).

**Financial Trends** – These schedules contain trend information to help readers 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 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 related to the services the County provides and the activities it performs.

**Other Information** – These schedules include any other information the County feels would be of interest to the reader.

**SAN PATRICIO COUNTY, TEXAS  
NET POSITION BY COMPONENTS  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 19,536,156	\$ 21,404,747	\$ 22,636,688	\$ 24,634,300
Restricted for Debt Service and Other	20,773,925	15,393,351	13,268,687	12,357,409
Unrestricted	<u>33,881,566</u>	<u>24,212,930</u>	<u>21,994,973</u>	<u>17,693,381</u>
Total governmental activities net position	<u>\$ 74,191,647</u>	<u>\$ 61,011,028</u>	<u>\$ 57,900,348</u>	<u>\$ 54,685,090</u>

It is also noted that during the above years the County did not have any Business-type activities so the information above is the same for the primary government.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 26,006,684	\$ 25,562,621	\$ 26,741,063	\$ 24,379,116	\$ 25,138,848	\$ 26,318,086
9,983,827	10,144,054	9,945,219	8,182,548	6,944,722	6,252,549
<u>12,489,648</u>	<u>10,268,519</u>	<u>14,355,981</u>	<u>12,288,466</u>	<u>11,243,567</u>	<u>11,569,502</u>
<u><u>\$ 48,480,159</u></u>	<u><u>\$ 45,975,194</u></u>	<u><u>\$ 51,042,263</u></u>	<u><u>\$ 44,850,130</u></u>	<u><u>\$ 43,327,137</u></u>	<u><u>\$ 44,140,137</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
**CHANGES IN NET POSITION**  
**LAST TEN YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(UNAUDITED)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Expenses				
Governmental Activities:				
General Administration	\$ 3,721,904	\$ 3,911,314	\$ 3,642,488	\$ 4,147,728
Judicial	5,018,611	5,213,990	4,870,819	4,158,845
Legal	1,222,862	1,226,651	1,210,813	1,115,216
Elections	554,858	850,680	603,392	551,899
Financial Administration	2,835,473	3,026,873	2,812,771	2,416,827
Public Facilities	4,790,813	3,422,151	2,563,774	2,594,057
Public Safety	12,788,875	14,048,340	12,852,370	11,005,364
Environmental	80,040	117,046	103,129	116,988
Public Transportation	8,648,355	10,107,472	10,151,483	11,730,149
Health and Welfare	3,317,063	2,819,117	2,708,048	2,108,393
Culture and Recreation	1,165,806	1,126,343	1,204,651	1,089,248
Conservation	297,539	305,276	296,712	286,071
Economic Development	2,997,062	3,073,531	3,182,354	3,414,356
Amortization of Bond Issuance Cost	-	-	-	-
Interest Long Term Debt	<u>1,691,622</u>	<u>1,795,916</u>	<u>1,628,044</u>	<u>1,525,912</u>
Total Governmental Activities				
Expenses	<u>\$ 49,130,883</u>	<u>\$ 51,044,700</u>	<u>\$ 47,830,848</u>	<u>\$ 46,261,053</u>

\*Restated

(continued)

<u>2017*</u>	<u>2016*</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 9,480,134	\$ 2,890,841	\$ 2,696,408	\$ 2,530,259	\$ 2,257,556	\$ 2,416,010
3,989,173	4,013,645	3,549,114	3,599,207	3,236,692	3,246,614
909,131	835,852	717,260	709,822	824,359	664,737
374,150	387,269	292,270	330,419	272,003	394,269
2,205,486	2,462,535	2,012,455	2,078,564	1,973,481	1,981,284
2,950,254	3,289,129	3,902,469	5,062,836	3,777,484	3,040,902
12,051,538	11,202,744	9,211,314	10,087,528	9,610,037	9,824,659
85,227	121,181	97,735	87,692	90,069	91,475
9,841,933	13,018,356	5,075,370	6,020,513	5,848,842	6,067,055
2,250,957	2,325,374	1,920,419	2,226,186	2,216,294	2,114,111
848,958	1,009,554	570,599	370,289	720,409	808,262
266,814	270,376	220,252	260,400	203,486	190,098
1,496,577	421,456	142,230	130,292	-	-
-	-	-	-	-	-
<u>1,449,732</u>	<u>874,352</u>	<u>668,175</u>	<u>779,466</u>	<u>798,791</u>	<u>814,339</u>
<u><u>\$ 48,200,064</u></u>	<u><u>\$ 43,122,664</u></u>	<u><u>\$ 31,076,070</u></u>	<u><u>\$ 34,273,473</u></u>	<u><u>\$ 31,829,503</u></u>	<u><u>\$ 31,653,815</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
**CHANGES IN NET POSITION**  
**LAST TEN YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(UNAUDITED)**  
**(Continued)**

	2021	2020	2019	2018
Program Revenues				
Governmental Activities:				
Charges for Services				
General Administration	\$ 835,242	\$ 922,313	\$ 961,448	\$ 731,717
Judicial	4,416,726	198,267	2,659,306	3,805,793
Legal	105,273	91,578	101,028	123,572
Elections	203,626	44,521	85,430	102,526
Financial Administration	931,493	884,559	941,503	993,497
Public Facilities	91,000	84,870	84,900	185,624
Public Safety	700,379	694,559	1,016,728	792,733
Environmental	66,576	81,732	73,632	92,796
Public Transportation	1,465,186	1,371,528	1,821,598	1,495,391
Health and Welfare	107,394	117,867	130,180	169,404
Culture & Recreation	98,877	63,797	176,577	126,664
Total Charges for Services	9,021,772	4,555,591	8,052,330	8,619,717
Operating Grants & Contribution	2,833,643	2,740,605	2,387,679	2,643,089
Capital Grants & Contributions -				
Public Facilities	1,010,878	1,221,466	541,243	694,484
Total Governmental Activities				
Program Revenues	12,866,293	8,517,662	10,981,252	11,957,290
Net (Expense) Revenue	<u>\$ (36,264,590)</u>	<u>\$ (42,527,038)</u>	<u>\$ (36,849,596)</u>	<u>\$ (34,303,763)</u>
General Revenues and Other Changes				
In Net Position				
Governmental Activities:				
Property Taxes	\$ 44,377,665	\$ 41,164,339	\$ 34,425,879	\$ 34,972,684
Investment Earnings	63,845	586,005	1,511,168	1,034,029
Other General Activities	5,003,699	3,887,374	4,127,807	4,501,981
Total Governmental Activities	<u>\$ 49,445,209</u>	<u>\$ 45,637,718</u>	<u>\$ 40,064,854</u>	<u>\$ 40,508,694</u>
Special Items	-	-	-	-
Changes in Net Position	<u>\$ 13,180,619</u>	<u>\$ 3,110,680</u>	<u>\$ 3,215,258</u>	<u>\$ 6,204,931</u>

Note: It is noted that during the above years the County did not have any Business-type activities so the information above is the same for the primary government.

	2017	2016	2015	2014	2013	2012
\$	592,228	\$ 512,628	\$ 520,934	\$ 581,567	\$ 452,172	\$ 412,385
	512,806	2,666,329	3,108,239	2,131,870	863,848	3,541,609
	117,266	132,373	124,556	110,061	90,194	95,046
	107,077	53,329	40,375	35,509	33,258	23,953
	953,960	904,637	901,018	790,242	711,999	636,175
	81,676	86,834	84,469	391,313	92,600	79,008
	836,939	976,207	986,665	874,994	803,337	889,013
	63,405	64,421	67,104	60,037	60,969	55,775
	1,426,555	1,390,714	1,401,922	1,621,456	1,547,843	1,496,468
	160,817	158,733	155,083	201,273	251,418	254,396
	168,916	178,802	195,827	190,641	179,564	192,885
	5,021,645	7,125,007	7,586,192	6,988,963	5,087,202	7,676,713
	6,336,912	1,901,844	2,106,500	1,826,418	1,828,280	2,082,007
	530,046	1,399,580	3,407,135	1,162,295	1,024,790	545,913
	<u>11,888,603</u>	<u>10,426,431</u>	<u>13,099,827</u>	<u>9,977,676</u>	<u>7,940,272</u>	<u>10,304,633</u>
	<u>\$ (35,311,461)</u>	<u>\$ (32,696,233)</u>	<u>\$ (17,976,243)</u>	<u>\$ (24,295,797)</u>	<u>\$ (23,889,231)</u>	<u>\$ (21,349,182)</u>
\$	33,863,322	\$ 26,765,675	\$ 25,655,399	\$ 24,925,002	\$ 22,477,888	\$ 21,641,361
	540,776	245,643	41,434	25,264	35,380	56,773
	3,412,327	617,846	1,056,503	868,533	562,668	492,493
	<u>\$ 37,816,425</u>	<u>\$ 27,629,164</u>	<u>\$ 26,753,336</u>	<u>\$ 25,818,799</u>	<u>\$ 23,075,936</u>	<u>\$ 22,190,627</u>
	-	-	-	-	2,016,772	2,016,772
	<u>\$ 2,504,964</u>	<u>\$ (5,067,069)</u>	<u>\$ 8,777,093</u>	<u>\$ 1,523,002</u>	<u>\$ 1,203,477</u>	<u>\$ 2,858,217</u>

**SAN PATRICIO COUNTY, TEXAS**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**  
**(UNAUDITED)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nonspendable	\$ 153,866	\$ 144,181	\$ 160,787	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	5,271,143	1,823,975	4,219,888	5,018,692
Unassigned	<u>18,081,159</u>	<u>17,529,799</u>	<u>13,709,302</u>	<u>11,558,515</u>
Total General Fund	<u>\$ 23,506,168</u>	<u>\$ 19,497,955</u>	<u>\$ 18,089,977</u>	<u>\$ 16,577,207</u>
All Other Governmental Funds				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	22,694,390	18,496,922	16,356,185	8,094,004
Committed	1,101,341	907,332	756,432	555,505
Assigned	17,462,519	15,197,645	11,468,795	7,815,835
Unassigned	<u>(89,262)</u>	<u>(10,508)</u>	<u>(3,110)</u>	<u>(86,572)</u>
Total All Other Governmental Funds	<u>\$ 41,168,988</u>	<u>\$ 34,591,391</u>	<u>\$ 28,578,302</u>	<u>\$ 16,378,772</u>
Total for All Governmental Funds	<u>\$ 64,675,156</u>	<u>\$ 54,089,346</u>	<u>\$ 46,668,279</u>	<u>\$ 32,955,979</u>

2017	2016	2015	2014	2013	2012
\$ -	\$ 180,180	\$ -	\$ -	\$ 25,460	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
3,100,054	1,354,039	3,012,510	3,974,360	3,843,196	4,138,129
9,564,429	7,458,354	5,913,156	5,252,806	4,973,744	3,936,911
<u>\$ 12,664,483</u>	<u>\$ 8,992,573</u>	<u>\$ 8,925,666</u>	<u>\$ 9,227,166</u>	<u>\$ 8,842,400</u>	<u>\$ 8,075,040</u>
\$ -	\$ -	\$ -	\$ -	\$ 11,183	\$ -
9,295,199	10,888,306	8,853,452	7,738,917	6,862,732	6,168,950
366,406	440,411	416,589	376,149	446,609	904,895
1,521,114	1,375,143	922,705	412,207	615,087	796,250
2,583,068	(141,162)	(273,600)	(244,830)	(517,245)	-
<u>\$ 13,765,787</u>	<u>\$ 12,562,698</u>	<u>\$ 9,919,146</u>	<u>\$ 8,282,443</u>	<u>\$ 7,418,366</u>	<u>\$ 7,870,095</u>
<u>\$ 26,430,270</u>	<u>\$ 21,555,271</u>	<u>\$ 18,844,812</u>	<u>\$ 17,509,609</u>	<u>\$ 16,260,766</u>	<u>\$ 15,945,135</u>

**SAN PATRICIO COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**  
**(UNAUDITED)**

	2021	2020	2019	2018
<b>REVENUES</b>				
Taxes	\$ 44,325,877	\$ 41,148,041	\$ 34,515,143	\$ 34,781,893
Licenses and Permits	495,852	632,033	641,908	446,949
Intergovernmental	4,138,518	4,292,442	3,268,377	3,608,199
Charges for Services	3,898,822	3,635,880	4,503,439	4,084,773
Fines & Forfeitures	1,166,547	1,253,583	1,654,838	1,212,177
Investment Income	60,269	543,543	1,391,272	952,512
Miscellaneous Revenue	5,624,567	4,307,985	4,401,651	4,787,057
<b>Total Revenues</b>	<b>\$ 59,710,452</b>	<b>\$ 55,813,507</b>	<b>\$ 50,376,628</b>	<b>\$ 49,873,560</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
General Administration	\$ 3,624,949	\$ 3,814,532	\$ 3,548,996	\$ 3,427,627
Judicial	4,981,179	4,938,951	4,787,084	4,292,156
Legal	1,218,088	1,153,669	1,171,230	1,144,498
Elections	395,193	706,876	437,464	479,106
Financial Administration	2,818,679	2,877,096	2,762,580	2,514,835
Public Facilities	3,424,910	2,175,296	1,724,680	2,218,293
Public Safety	12,935,751	13,998,213	12,256,555	11,250,441
Environmental	80,040	117,046	103,129	116,988
Public Transportation	7,947,492	7,539,978	8,819,727	11,157,652
Health & Welfare	3,264,896	2,666,721	2,674,823	2,249,881
Culture and Recreation	1,109,797	1,019,043	1,198,261	1,102,312
Conservation	291,557	284,746	306,335	280,288
Economic Development	2,997,062	3,073,531	3,182,354	3,414,356
<b>Debt Service</b>				
Principal	2,155,834	2,008,376	1,724,261	1,147,629
Interest	1,877,615	2,016,766	1,665,628	1,550,589
Other Charges	1,600	1,600	1,200	1,200
<b>Total Expenditures</b>	<b>\$ 49,124,642</b>	<b>\$ 48,392,440</b>	<b>\$ 46,364,307</b>	<b>\$ 46,347,851</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 10,585,810	\$ 7,421,067	\$ 4,012,321	\$ 3,525,709
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds Issued	\$ -	\$ -	\$ 8,780,000	\$ -
Bond Premium	-	-	-	-
Pymt Refunding Escrow Agent	-	-	-	-
Capital Leases and Others	-	-	919,979	3,000,000
Transfers In	5,692,634	5,357,697	6,533,971	6,264,754
Transfers Out	(5,692,634)	(5,357,697)	(6,533,971)	(6,264,754)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,699,979</b>	<b>\$ 3,000,000</b>
<b>Net Changes in Fund Balances</b>	<b>\$ 10,585,810</b>	<b>\$ 7,421,067</b>	<b>\$ 13,712,300</b>	<b>\$ 6,525,709</b>
Capital Outlay	2,759,486	2,337,986	5,554,086	11,722,762
Debt service as a percentage of Noncapital Expenditures	8.7%	8.7%	8.3%	7.8%

\* Restated

The ratio of total debt service to noncapital expenditures shown below was calculated by dividing debt service expenditures (principal and interest) by total noncapital expenditures (the difference between total expenditures and capitalized capital outlay expenditures).

For 2021: (2,155,834 + 1,877,615) / (49,124,642 - 2,759,486) \* 100% = 8.7%

2017	2016*	2015	2014	2013	2012
\$ 33,654,838	\$ 26,642,909	\$ 25,516,946	\$ 24,755,038	\$ 22,517,331	\$ 21,619,977
321,000	238,087	235,602	249,399	132,776	125,377
7,364,027	3,869,873	3,372,169	3,255,701	3,109,686	2,936,847
3,639,115	3,702,569	3,803,087	3,941,726	3,818,124	3,826,880
881,628	1,086,920	1,142,005	1,334,969	1,156,391	1,238,093
516,248	236,442	39,795	24,989	35,365	56,745
3,495,273	998,723	1,292,805	1,582,204	1,013,436	935,912
<u>\$ 49,872,129</u>	<u>\$ 36,775,523</u>	<u>\$ 35,402,409</u>	<u>\$ 35,144,026</u>	<u>\$ 31,783,109</u>	<u>\$ 30,739,831</u>
\$ 8,044,232	3,194,876	2,921,795	2,518,268	2,383,184	2,320,461
4,152,111	4,007,530	3,947,526	3,686,005	3,270,481	3,194,031
933,857	836,024	807,328	725,216	830,258	656,118
1,109,651	384,028	321,425	338,931	275,657	362,032
2,298,440	2,467,126	2,242,383	2,112,020	1,992,823	1,935,498
3,348,348	3,703,085	2,832,829	4,281,248	3,789,728	1,977,149
12,342,495	11,149,069	11,077,474	10,342,108	9,886,559	9,553,882
85,227	121,181	97,735	87,692	90,069	91,475
18,472,392	22,306,473	5,255,290	5,039,006	4,369,762	4,341,984
2,323,518	2,336,031	2,115,270	2,247,161	2,278,789	2,063,775
1,167,966	939,679	867,990	882,496	858,083	787,033
257,730	254,976	228,110	290,705	228,938	180,692
1,496,577	421,456	142,230	130,292	-	-
703,530	470,000	750,000	430,000	410,000	395,000
1,256,974	654,925	459,071	783,285	801,135	818,241
800	200	245,575	750	2,012	295
<u>\$ 57,993,848</u>	<u>\$ 53,246,659</u>	<u>\$ 34,312,031</u>	<u>\$ 33,895,183</u>	<u>\$ 31,467,478</u>	<u>\$ 28,677,666</u>
<u>\$ (8,121,719)</u>	<u>\$ (16,471,136)</u>	<u>\$ 1,090,378</u>	<u>\$ 1,248,843</u>	<u>\$ 315,631</u>	<u>\$ 2,062,165</u>
\$ 9,125,000	\$ 8,975,000	\$ 15,415,000			
-	1,021,041	1,307,574			
-	-	(16,477,749)			
3,871,718	9,185,555	-			
4,335,958	3,061,919	2,964,357	2,838,507	1,425,362	1,338,048
(4,335,958)	(3,061,919)	(2,964,357)	(2,838,507)	(1,425,362)	(1,338,048)
<u>\$ 12,996,718</u>	<u>\$ 19,181,596</u>	<u>\$ 244,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 4,874,999</u>	<u>\$ 2,710,460</u>	<u>\$ 1,335,203</u>	<u>\$ 1,248,843</u>	<u>\$ 315,631</u>	<u>\$ 2,062,165</u>
14,091,582	13,368,444	5,050,661	2,001,877	1,617,350	n/a
<u>4.5%</u>	<u>2.6%</u>	<u>4.4%</u>	<u>3.7%</u>	<u>4.3%</u>	<u>4.1%</u>

**SAN PATRICIO COUNTY, TEXAS  
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE  
LAST TEN YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

<u>YEAR</u>	<u>PROPERTY TAXES</u>	<u>TOTAL</u>
2012	\$ 21,641,361	\$ 21,641,361
2013	22,477,888	22,477,888
2014	24,925,002	24,925,002
2015	25,655,399	25,655,399
2016	26,765,675	26,765,675
2017	33,863,323	33,863,323
2018	34,972,685	34,972,685
2019	34,425,879	34,425,879
2020	41,164,339	41,164,340
2021	44,377,665	44,377,665

**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE  
LAST TEN YEARS  
( MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)**

<u>YEAR</u>	<u>PROPERTY TAXES</u>	<u>TOTAL</u>
2012	\$ 21,619,977	\$ 21,619,977
2013	22,517,331	22,517,331
2014	24,755,038	24,755,038
2015	25,516,946	25,516,946
2016	26,642,909	26,642,909
2017	33,654,838	33,654,838
2018	34,781,893	34,781,893
2019	34,515,143	34,515,143
2020	41,148,041	41,148,041
2021	44,325,877	44,325,877

**SAN PATRICIO COUNTY, TEXAS**  
**ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY**  
**LAST TEN YEARS**  
**(UNAUDITED)**

ASSESSED VALUES			
YEAR	REAL ESTATE AND PERSONAL	MINERALS AND IMPROVEMENTS	TOTAL
2012	\$ 2,362,521,246	\$ 1,631,414,093	\$ 3,993,935,339
2013	2,693,578,596	1,859,496,121	4,553,074,717
2014	2,483,753,166	2,429,713,650	4,913,466,816
2015	2,507,595,578	2,453,034,388	4,960,629,966
2016	4,345,539,908	2,439,375,421	6,784,915,329
2017	4,703,386,143	2,015,736,918	6,719,123,061
2018	4,737,230,561	2,030,241,669	6,767,472,230
2019	4,699,274,679	2,013,974,866	6,713,249,545
2020	4,712,174,319	2,021,646,011	6,733,820,330
2021	6,092,413,040	2,613,804,559	8,706,217,599

<u>ESTIMATED ACTUAL VALUES</u>	<u>RATIO ASSESSED TO ESTIMATED ACTUAL VALUES</u>	<u>DIRECT TAX RATE (PER \$100 ASSESSED VALUE)</u>
\$ 3,993,935,339	100	\$ 0.550000
4,553,074,717	100	0.520000
4,913,469,783	100	0.510000
4,960,629,966	100	0.460000
6,784,915,329	100	0.491924
6,719,123,061	100	0.516324
6,767,472,230	100	0.516324
6,713,249,545	100	0.505600
6,733,820,330	100	0.516324
8,706,217,554	100	0.495157

**SAN PATRICIO COUNTY, TEXAS**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$100 OF ASSESSED VALUE)**  
**LAST TEN YEARS**  
**(UNAUDITED)**

GOVERNMENTAL SUBDIVISIONS	DATE OF FISCAL YEAR	PERCENTAGE APPLICABLE TO SAN PATRICIO COUNTY	2012	2013
San Patricio County	01-01 / 12-31	100.00 \$	0.55 \$	0.52000
<u>Cities</u>				
Aransas Pass	10-01 / 09-30	91.48	0.69575	0.69575
Gregory	10-01 / 09-30	100.00	0.65000	0.65000
Ingleside	10-01 / 09-30	100.00	0.68000	0.68000
Ingleside on the Bay	10-01 / 09-30	100.00	0.20726	0.20726
Lakeside	10-01 / 09-30	100.00	0.10995	0.10995
Mathis	01-01 / 12-31	100.00	0.84317	0.84317
Odem	10-01 / 09-30	100.00	0.88524	0.88524
Portland	10-01 / 09-30	100.00	0.58184	0.58184
Sinton	10-01 / 09-30	100.00	0.65000	0.65000
Taft	10-01 / 09-30	100.00	1.09052	1.09052
<u>School Districts</u>				
Aransas Pass I.S.D.	09-01 / 08-31	79.68	1.07138	1.07138
Banquete I.S.D.	09-01 / 08-31	0.14	1.51320	1.51320
Corpus Christi I.S.D.	09-01 / 08-31	0.15	1.23735	1.23735
Gregory-Portland I.S.D.	09-01 / 08-31	100.00	1.35000	1.35000
Ingleside I.S.D.	09-01 / 08-31	100.00	1.09000	1.09000
Mathis I.S.D.	09-01 / 08-31	85.56	1.34780	1.34780
Odem I.S.D.	09-01 / 08-31	100.00	1.66700	1.66700
Sinton I.S.D.	09-01 / 08-31	100.00	1.30200	1.30200
Skidmore-Tynan I.S.D.	09-01 / 08-31	4.09	1.30200	1.30200
Taft I.S.D.	09-01 / 08-31	100.00	1.47247	1.47247
<u>Special Districts</u>				
San Patricio Drainage District	01-01 / 12-31	100.00	0.66905	0.66905
San Patricio Navigation District	01-01 / 12-31	100.00	*	*
Industrial	01-01 / 12-31	100.00		*
Industrial District 8	01-01 / 12-31	100.00	0.68000	0.68000
Ingleside Industrial	01-01 / 12-31	100.00	*	*
Nueces County Emergency Service Dist. No. 4	01-01 / 12-31	100.00	0.70000	0.70000

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 0.51000	\$ 0.46000	\$ 0.49192	\$ 0.516324	\$ 0.516324	\$ 0.505600	\$ 0.495157	\$ 0.495157
0.68035	0.68035	0.68867	0.688655	0.775198	0.799194	0.799194	0.784481
0.89000	0.89000	0.83000	0.803068	0.803068	0.837182	0.773931	0.744060
0.62500	0.60250	0.06025	0.602500	0.607653	0.682515	0.664422	0.664422
0.20927	0.16456	0.17889	0.201020	0.214800	0.221817	0.217909	0.209641
0.11601	0.12873	0.12788	0.125383	0.132613	0.132613	0.132613	0.120381
0.90000	0.96000	1.01170	1.011695	1.058086	1.058086	1.098086	1.098086
0.86117	0.79196	0.78553	0.822850	0.857022	0.842285	0.821102	0.749840
0.57275	0.52964	0.56667	0.597860	0.649500	0.659500	0.650959	0.657057
0.65000	0.64004	0.67505	0.737500	0.737500	0.737500	0.759300	0.759300
1.09052	0.96167	1.20377	1.159166	0.889263	1.045744	1.016785	0.770000
1.57675	1.07138	1.21380	1.222393	1.361000	1.160000	1.111472	1.008523
1.51320	1.51320	1.51320	1.513200	1.469360	1.469360	1.432800	1.357030
1.23735	1.32132	1.32132	1.321300	1.305050	1.305050	1.256400	1.104000
1.35000	1.30000	1.35000	1.350000	1.350000	1.268350	1.213000	1.210300
1.08000	1.08000	1.09500	1.176000	1.166000	1.077500	1.063961	0.961004
1.28700	1.28700	1.28700	1.434669	1.429619	1.568350	1.572500	1.364550
1.54100	1.62724	1.64890	1.670000	1.670000	1.670000	1.408391	1.358176
1.30200	1.52900	1.50900	1.499000	1.449000	1.448300	1.443000	1.440300
1.47500	1.47500	1.48300	1.518000	1.508800	1.508088	1.508088	1.279100
1.40000	1.50383	1.53490	1.524900	1.515500	1.443830	1.188304	1.228500
0.0986	0.05406	0.05789	0.065390	0.069607	0.062676	0.061252	0.059893
*	*	*	*	*	*	*	*
0.7207	0.72070	0.72070	0.720700	0.720700	0.720700	0.720700	0.720700
0.72070	0.72070	0.72070	0.720700	0.720700	0.720700	0.720700	0.720700
*	*	*	*	*	*	*	*
0.70000	0.70000	0.70000	0.700000	0.700000	0.700000	0.700000	0.100000

**SAN PATRICIO COUNTY  
 COMPONENTS OF THE DISTRICT PROPERTY TAX RATES  
 (PER \$100 OF ASSESSED VALUE)  
 LAST TEN YEARS  
 (UNAUDITED)**

Fiscal Year	OPERATING FUNDS		
	General	Road and Bridge Special (LM &R)	Total
2012	\$ 0.451547	\$ 0.068846	\$ 0.520393
2013	0.423560	0.070000	0.493560
2014	0.419948	0.065920	0.485868
2015	0.384219	0.057003	0.441222
2016	0.418000	0.045003	0.463003
2017	0.428129	0.047803	0.475932
2018	0.428129	0.047803	0.475932
2019	0.419478	0.047803	0.467281
2020	0.381296	0.076860	0.458156
2021	0.376992	0.078676	0.455668

<u>Certificates of Obligation and Bonds</u>	<u>Other</u>	<u>Total</u>	<u>Total County-Wide Tax Rate</u>
\$ 0.029607	\$0	\$ 0.029607	0.550000
0.026440	0	0.026440	0.520000
0.024132	0	0.024132	0.510000
0.187780	0	0.187780	0.629002
0.028921	0	0.028921	0.491924
0.040392	0	0.040392	0.516324
0.040392	0	0.040392	0.516324
0.467281	0	0.467281	0.934562
0.045623	0	0.045623	0.503779
0.039484	0	0.039484	0.495152

**SAN PATRICIO COUNTY, TEXAS  
PRINCIPAL TAXPAYERS - 2021 AND NINE YEARS AGO  
(UNAUDITED)**

<u>RANK</u>	<u>NAME</u>	<u>ASSESSED VALUE</u>	<u>PERCENT OF TOTAL</u>
1	VOESTALPINE TEXAS LLC	\$ 772,519,210	8.87%
2	MODA INGLESIDE OIL TERMINAL	292,874,118	3.36%
3	TEDA TPCO AMERICA CORPORATION	270,230,266	3.10%
4	SOUTH TEXAS GATEWAY TERMINAL	239,917,890	2.76%
5	OXYMAR	211,305,070	2.43%
6	CORPUS CHRISTI PIPELINE LP	198,050,250	2.27%
7	CHEMOURS COMPANY FC LLC	184,378,464	2.12%
8	INGLESIDE COGENERATION LP	182,814,740	2.10%
9	GRAY OAK PIPELINE LLC	167,042,850	1.92%
10	AEP TEXAS CENTRAL COMPANY	<u>151,220,390</u>	<u>1.74%</u>
	Total	<u>\$ 2,670,353,248</u>	<u>30.67%</u>
	(30.67% of Actual Value, \$8,706,217,559)		

The information on this page is for 2021.

(Continued)

**SAN PATRICIO COUNTY, TEXAS  
 PRINCIPAL TAXPAYERS - 2021 AND NINE YEARS AGO  
 (UNAUDITED)  
 (Continued)**

<u>RANK</u>	<u>NAME</u>	<u>ASSESSED VALUE</u>	<u>PERCENT OF TOTAL</u>
1	OxyMar Chemical Corp.	\$ 207,703,990	5.20%
2	E.I. Dupont DeNemours & Co.	140,113,574	3.50%
3	Occidental Chemical Corp.	122,854,450	3.08%
4	Ingleside Cogeneration LP	106,075,050	2.66%
5	Gregory Powers Partners, LP	98,784,160	2.48%
6	Flint Hills Resources CC, LLC	83,504,050	2.09%
7	Papalote Creek, LLC	83,227,400	2.08%
8	Kiewit Offshore Services	81,846,332	2.05%
9	Gulf Marine Fabricators	58,645,430	1.47%
10	AEP Texas Central Company	<u>50,552,060</u>	<u>1.26%</u>
	Total	<u>\$ 1,033,306,496</u>	<u>25.87%</u>

(25.87% of Actual Value, \$1,033,306,496)

The information on this page is for 2012.

**SAN PATRICIO COUNTY, TEXAS  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN YEARS  
(UNAUDITED)**

<u>FISCAL YEAR</u>	<u>TOTAL TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>PERCENT OF LEVY COLLECTED</u>	<u>DELINQUENT TAX COLLECTIONS*</u>
2012	\$ 21,953,992	\$ 20,779,062	94.6%	\$ 840,915
2013	23,959,902	21,763,726	90.8%	753,605
2014	25,073,632	24,073,156	96.0%	681,882
2015	26,207,962	24,784,285	94.6%	732,661
2016	33,472,043	25,991,548	77.7%	651,361
2017	31,504,825	27,980,318	88.8%	597,958
2018	34,936,635	33,002,673	94.5%	652,162
2019	39,119,907	34,298,464	87.7%	483,429
2020	43,219,824	40,425,178	93.5%	722,864
2021	46,996,352	44,041,326	93.7%	284,550

\*Includes cancellations and supplements

Collections on 2021 tax roll not complete until end of collection period on September 30, 2022. The 2021 roll year total tax levy was \$46,996,352, which will be used for 2022 operations.

Each Roll Year begins October 1st and ends on September 30th of the next year. The Fiscal Years above are calendar years (January 1 to December 31). The County operates on a calendar year.

The Advance Tax Collections above are monies collected in the above fiscal years during October 1 through December 31. These funds are deferred revenues since they are for the fiscal year and will be included with the next year's current tax collections as budgeted.

<u>TOTAL CURRENT AND DELINQUENT COLLECTIONS</u>	<u>PERCENT OF TOTAL TAX COLLECTIONS TO TAX LEVY</u>	<u>ADVANCE TAX COLLECTIONS</u>
\$ 21,619,977	95.6%	\$ 8,216,285
22,517,331	98.5%	7,751,438
24,755,038	94.0%	7,629,791
25,516,946	98.7%	8,486,490
26,642,909	79.6%	8,621,687
28,578,276	90.7%	10,529,709
33,654,838	96.3%	10,018,520
34,781,893	88.9%	11,395,631
41,148,042	85.2%	11,851,239
44,325,876	94.3%	19,936,714

**SAN PATRICIO COUNTY, TEXAS  
RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN YEARS  
(UNAUDITED)**

YEAR	GOVERNMENT ACTIVITIES			TOTAL PRIMARY GOVERNMENT	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
	GENERAL OBLIGATION BONDS	CAPITAL LEASES AND LOANS	OTHER			
2012	\$ 17,505,000	\$ -	\$ -	\$ 17,505,000	0.79	\$ 270
2013	17,095,000	-	-	17,095,000	0.61	264
2014	16,665,000	-	-	16,665,000	0.72	257
2015	15,585,000	-	-	15,585,000	0.66	240
2016	24,090,000	9,185,555	548	33,276,103	1.19	512
2017	32,555,000	12,142,025	2,933,585	47,630,610	1.61	690
2018	31,515,000	15,437,435	2,775,239	49,727,674	1.74	767
2019	39,075,000	14,933,274	3,517,381	57,525,655	1.83	866
2020	37,575,000	14,424,899	3,312,256	55,312,155	1.78	854
2021	35,945,000	13,899,064	3,107,130	52,951,194	1.92	817

Note: The details regarding the County's outstanding debt can be found in the Notes to Financial Statements. Premiums are included with OTHER.

**SAN PATRICIO COUNTY, TEXAS**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR**  
**GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES OF**  
**ALL GENERAL, SPECIAL REVENUE, DEBT SERVICE AND**  
**CAPITAL PROJECTS FUNDS - LAST TEN YEARS**  
**(UNAUDITED)**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>OTHER</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO GENERAL EXPENDITURES</u>
2012	\$ 395,000	\$ 818,241	\$ 295	\$ 1,213,536	\$ 28,677,666	4.23
2013	410,000	801,135	2,012	1,213,147	30,434,331	3.99
2014	430,000	783,285	750	1,214,035	33,895,183	3.58
2015	750,000	459,071	245,575	1,454,646	34,312,031	4.24
2016	470,000	654,925	200	1,125,125	53,246,659	2.11
2017	703,530	1,256,974	800	1,961,304	57,993,848	3.38
2018	1,147,629	1,550,589	1,200	2,699,418	46,347,852	5.82
2019	1,220,000	1,248,550	1,200	2,469,750	46,364,307	5.33
2020	1,500,000	1,600,914	1,600	3,102,514	48,392,440	6.41
2021	1,630,000	1,476,300	1,600	3,107,900	49,124,642	6.33

Note: The above debt service expenditures consist only of general bonded debt expenditure.  
The above figures are presented on the modified accrual basis of accounting.

**SAN PATRICIO COUNTY, TEXAS  
COMPUTATION OF LEGAL DEBT MARGIN  
LAST TEN YEARS  
(UNAUDITED)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assessed Value of Real Property	<u>\$ 6,092,413,041</u>	<u>\$ 4,712,174,319</u>	<u>\$ 4,699,274,679</u>	<u>\$ 4,737,230,561</u>
Debt Limited to 25% of Assessed Value of Real Property (Article 3, Section 52, Constitution of the State of Texas)	\$ 1,523,103,260	\$ 1,178,043,580	\$ 1,174,868,670	\$ 1,184,307,640
Amount of Debt Applicable to Debt Limit	<u>(1,125,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>
Legal Debt Margin	<u>\$ 1,521,978,260</u>	<u>\$ 1,176,758,580</u>	<u>\$ 1,173,583,670</u>	<u>\$ 1,183,022,640</u>

\*This constitutional limit applies only to the County's unlimited bond issue.

Note: The amounts above are at December 31st of each year.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>\$ 4,703,386,143</u>	<u>\$ 4,345,539,908</u>	<u>\$ 2,507,595,578</u>	<u>\$ 2,483,756,133</u>	<u>\$ 2,696,578,596</u>	<u>\$ 2,362,521,246</u>
\$ 1,175,846,536	\$ 1,086,384,977	\$ 626,898,895	\$ 620,939,033	\$ 674,144,649	\$ 590,630,312
<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>
<u>\$ 1,174,561,536</u>	<u>\$ 1,085,099,977</u>	<u>\$ 625,613,895</u>	<u>\$ 619,654,033</u>	<u>\$ 672,859,649</u>	<u>\$ 589,345,312</u>

**SAN PATRICIO COUNTY, TEXAS**  
**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUES**  
**AND NET BONDED DEBT PER CAPITA**  
**LAST TEN YEARS**  
**(UNAUDITED)**

<u>YEAR</u>	<u>POPULATION*</u>	<u>ASSESSED VALUES</u>	<u>GROSS BONDED DEBT</u>	<u>LESS DEBT SERVICE FUNDS</u>
2012	64,804	\$ 3,993,935,339	\$ 17,505,000	\$ 86,717
2013	64,804	4,553,074,717	17,095,000	86,549
2014	64,804	4,913,469,783	16,665,000	140,582
2015	64,804	4,960,629,966	15,585,000	140,691
2016	64,804	6,784,915,329	24,090,000	105,674
2017	64,804	6,719,123,061	35,488,585	209,480
2018	64,804	6,767,472,685	34,290,724	363,123
2019	64,804	6,713,249,545	42,592,381	429,492
2020	64,804	6,733,828,330	40,887,256	488,941
2021	64,804	8,706,217,559	39,052,131	396,304

\*SOURCE: U.S. Bureau of Census and Texas Almanac published by the Texas State Historical Association, Austin, TX.

The Gross Bonded Debt includes premiums.

The Debt Service funds are governmental funds that are restricted to pay long-term debt.

<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUES</u>	<u>NET BONDED DEBT PER CAPITA</u>
\$ 17,418,283	0.44	\$ 269
17,008,451	0.37	262
16,524,418	0.34	255
15,444,309	0.31	238
23,984,326	0.35	370
35,279,105	0.52	544
33,927,601	0.50	524
42,162,889	0.63	651
40,398,315	0.60	623
38,655,827	0.44	597

**SAN PATRICIO COUNTY, TEXAS**  
**COMPUTATION OF NET DIRECT AND OVERLAPPING DEBT**  
**DECEMBER 31, 2021**  
**(UNAUDITED)**

NAME OF GOVERNMENTAL UNIT	DATE	NET DEBT OUTSTANDING AMOUNT	APPLICABLE TO SAN PATRICIO COUNTY	
			PERCENT	AMOUNT
<b>NET DIRECT</b>				
San Patricio County	12/31/2021	\$ 52,554,891	100.00%	\$ 52,554,891
<b>OVERLAPPING</b>				
Cities				
*Aransas Pass	09/30/2021	13,932,944	89.24%	12,433,759
*Gregory	9/30/2020	593,106	100.00%	593,106
*Ingleside on the Bay	8/15/2013	-	100.00%	-
*Ingleside	09/30/2020	23,464,334	100.00%	23,464,334
*Mathis	11/30/2021	4,360,000	100.00%	4,360,000
*Odem	11/30/2021	375,000	100.00%	375,000
*Portland	11/30/2021	48,963,000	100.00%	48,963,000
*Sinton	11/30/2021	3,780,000	100.00%	3,780,000
*Taft	11/30/2021	4,388,856	100.00%	4,388,856
School Districts				
*Aransas Pass I.S.D.	08/31/2020	14,986,216	84.88%	12,720,300
*Banquete I.S.D.	11/30/2021	7,946,268	0.10%	7,946
*Gregory-Portland I.S.D.	11/30/2021	205,125,000	100.00%	205,125,000
*Ingleside I.S.D.	11/30/2021	62,890,000	100.00%	62,890,000
*Mathis I.S.D.	11/30/2021	22,866,685	88.33%	20,198,143
*Odem-Edroy I.S.D.	11/30/2021	24,705,000	100.00%	24,705,000
*Sinton I.S.D.	08/31/2020	66,872,238	100.00%	66,872,238
*Skidmore-Tynan I.S.D.	11/30/2021	9,039,000	26.93%	2,434,203
*Taft I.S.D.	08/31/2020	28,955,215	100.00%	28,955,215
TOTAL OVERLAPPING		\$ 543,242,862		\$ 522,266,100
GRAND TOTALS		\$ 595,797,753		\$ 574,820,991

\* Taken from Texas Municipal Reports compiled and published by Municipal Advisory Council of Texas, Austin, Texas. The latest publication for San Patricio County is dated December 10, 2021.

Note: Outstanding amount above for San Patricio County includes bonds, notes, certificates of obligation, premiums, loans and capital leases. It is also noted that percentages above are calculated using land area percentages.

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**SAN PATRICIO COUNTY, TEXAS  
 DEMOGRAPHIC AND ECONOMIC STATISTICS  
 LAST TEN YEARS  
 (UNAUDITED)**

<u>YEAR</u>	<u>POPULATION</u>	<u>MEDIAN AGE</u>	<u>SCHOOL ENROLLMENT</u>	<u>EDUCATION LEVEL IN YEAR OF FORMAL SCHOOLING</u>
2012	64,804	32.0	15,215	N/A
2013	64,804	33.8	14,615	N/A
2014	64,804	36.1	14,736	N/A
2015	64,804	36.2	14,831	N/A
2016	64,804	35.4	14,620	N/A
2017	64,804	35.5	14,484	N/A
2018	64,804	35.6	14,502	N/A
2019	64,804	35.1	14,307	N/A
2020	64,804	38.2	13,359	N/A
2021	64,804	35.5	13,776	N/A

Sources: U.S. Bureau of Census, School Districts, Wikipedia, the free Encyclopedia, Sperlings, Texas Education Agency, PODUNK, and Texas Almanac.

Note: Estimates that are used for some of the information will be changed when actual data is available.

N/A Information not readily available.

	<u>PERSONAL INCOME</u>	<u>PER CAPITA PERSONAL INCOME</u>	<u>UNEMPLOYMENT RATE</u>
\$	2,257,512,144	\$ 34,836	8.2%
	2,795,709,364	43,141	6.9%
	2,692,282,180	41,545	6.3%
	2,370,011,889	36,572	6.6%
	2,787,654,010	43,017	6.5%
	2,764,944,523	42,666	6.9%
	2,865,049,644	44,211	3.7%
	2,939,583,027	45,361	2.9%
	3,103,332,012	47,888	11.2%
	3,735,930,364	48,391	8.6%

**SAN PATRICIO COUNTY, TEXAS  
MAJOR EMPLOYERS  
DECEMBER 31, 2021 AND TEN YEARS AGO  
(UNAUDITED)**

EMPLOYER	2021			2012		
	NUMBER OF EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT	NUMBER OF EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT
Kiewit Offshore Services, LTD	2,250	1	7.88%	2,291	1	4.70%
Flint Hill Resources	1,000	2	3.49%			
Gregory Portland ISD	729	3	2.55%			
Gulf Coast Growth Ventures	705	4	2.47%			
Steel Dynamics	701	5	2.46%			
Exxon Mobile	700	6	2.45%			
Cheniere Energy	652	7	2.28%			
San Patricio County	540	8	1.89%	455	4	1.50%
HEB	473	9	2.03%	470	3	1.53%
Walmart	422	10	1.47%	431	5	1.21%
Oxychem	375	11	1.30%			
Sherwin Alumin Co.	-		-	607	2	1.98%
Total	<u>8,547</u>		<u>30.27%</u>	<u>4,254</u>		<u>10.92%</u>

Source: Municipal Advisory Council of Texas (Austin, Texas) San Patricio Economic Development Corp. (Gregory, Texas), local Chambers of Commerce in the cities located in the County, and the Entities. Estimates had to be used in some cases. It has been estimated that 28,539 County residents are employed at 12/31/2021.

**SAN PATRICIO COUNTY, TEXAS**  
**FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION**  
**LAST TEN YEARS**  
**(UNAUDITED)**

FUNCTION	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Administration	34	34	34	34	34	34	34	34	34	34
Judicial	44	43	43	43	43	43	43	44	43	43
Legal	23	23	23	23	23	23	22	21	20	20
Elections	2	2	2	2	2	2	2	2	2	2
Financial Administration	37	36	36	36	35	35	35	35	35	34
Public Facilities	18	18	18	18	18	18	18	18	18	18
Public Safety	170	170	170	169	168	167	162	160	158	157
Public Transportation	61	61	61	61	61	61	61	61	60	60
Health and Welfare	38	38	37	37	37	37	37	37	38	38
Culture and Recreation	2	2	2	2	2	2	2	2	2	2
Conservation	<u>5</u>									
Totals	<u><u>434</u></u>	<u><u>432</u></u>	<u><u>431</u></u>	<u><u>430</u></u>	<u><u>428</u></u>	<u><u>427</u></u>	<u><u>421</u></u>	<u><u>419</u></u>	<u><u>415</u></u>	<u><u>413</u></u>

Sources: San Patricio County Personnel and Payroll Departments

**SAN PATRICIO COUNTY, TEXAS**  
**SALARIES AND SURETY BONDS FOR PRINCIPAL OFFICIALS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
**(UNAUDITED)**

NAME	TITLE	AMOUNT OF ANNUAL SALARY	SURETY BOND
David Krebs	County Judge	\$ 110,116	\$ 10,000
	Juvenile Board	6,900	
Sonia Lopez	Commissioner, Pct. No 1	69,704	3,000
Gary Moore, Sr.	Commissioner, Pct. No 2	69,704	3,000
Lilly Wilkinson	Commissioner, Pct. No 3	69,704	3,000
Howard Gillepsie	Commissioner, Pct. No 4	69,704	3,000
Oscar Rivera	Sheriff	85,574	15,000
Gracie A. Gonzales	County Clerk	69,704	35,000
Elizabeth Welborn	County Court-at-Law-Judge	166,083	5,000
	Juvenile Board	6,900	
Marcela Thormaehlen	Tax Assessor-Collector	69,704	50,000
Tamara Cochran-May	County Attorney	154,000	2,500
Denise Janak	County Treasurer	69,704	15,000
Heather Marks	District Clerk	69,704	5,000
David W. Wendel	County Auditor	121,891	5,000
Julius L. Petrus, Jr.	County Surveyor	-	1,000
Samuel B. Smith	District Attorney	10,540	5,000

**JUSTICE OF THE PEACE**

Leslie Deases	Precinct No. 1	60,940	1,000
Daniel Garza	Precinct No. 2	59,202	1,000
Karen Diaz	Precinct No. 4	59,202	1,000
Nere Villarreal	Precinct No. 5	59,202	5,000
Susan Price	Precinct No. 6	59,202	5,000
Elvia Hernandez	Precinct No. 8	59,202	1,000

**CONSTABLES**

Joe Gaitan	Precinct No. 1	44,081	1,000
Francisco Cantu	Precinct No. 2	43,669	1,000
Parnel Haynes	Precinct No. 4	43,669	1,000
Valdemar Ramirez	Precinct No. 5	43,669	1,000
Kody Fahrenthold	Precinct No. 6	43,669	1,000
Teresa Gonzales	Precinct No. 8	43,669	1,000

**SAN PATRICIO COUNTY, TEXAS  
OPERATING INDICATORS BY FUNCTION  
LAST TEN YEARS  
(UNAUDITED)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Public Transportation										
Streets Resurfacing (Miles)	33	33	33	33	33	33	33	33	33	33
Public Safety										
Physical Arrests	810	807	801	798	796	792	789	788	781	768
Traffic Violations	1,347	1,344	1,363	1,360	1,356	1,354	1,342	1,321	1,301	1,299

Sources: San Patricio County Road and Bridge and Law Enforcement Departments.

**SAN PATRICIO COUNTY, TEXAS**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN YEARS**  
**(UNAUDITED)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Administration										
Vehicles and Other	25	25	25	25	25	25	23	23	23	23
Judicial										
Vehicles and Other	12	12	12	12	12	12	12	12	11	11
Financial Administration										
Vehicles and Other	12	12	12	12	12	12	12	12	12	12
Legal										
Other	1	1	1	1	1	1	1	2	1	1
Elections										
Other	8	8	8	3	3	3	3	3	3	3
Public Facilities										
Land, Bldgs and Improv.	124	124	124	123	123	122	122	130	128	125
Vehicles and Other	12	12	12	12	12	12	12	18	17	17
Public Safety										
Vehicles and Other	126	126	125	127	126	126	126	125	125	124
Public Transportation										
Road Mileage	613	613	613	613	613	613	613	613	613	613
Bridges	56	56	56	56	56	56	55	57	55	55
Vehicles and Other	213	213	215	215	214	214	214	214	214	214
Health and Welfare										
Vehicles and Other	18	18	18	18	18	18	18	18	18	18
Culture and Recreation										
Vehicles and Other	18	18	18	18	18	18	18	18	18	18
Conservation										
Vehicles and Other	5	5	5	9	9	9	5	5	5	5

Note: All County Land, Building, and Improvement are included under Public Facilities in this schedule.

Sources: County Fixed Asset Records.

**SAN PATRICIO COUNTY, TEXAS  
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS  
LAST TEN YEARS  
(UNAUDITED)**

<u>YEAR</u>	<u>PROPERTY VALUES*</u>	<u>CONSTRUCTION</u>	<u>BANK DEPOSITS</u>
2012	\$ 3,993,935,339	\$ 114,094,883	\$ 545,920,000
2013	4,553,074,717	122,323,569	595,093,000
2014	4,913,469,783	124,201,860	601,022,000
2015	4,960,629,966	110,408,620	653,724,000
2016	6,784,915,329	118,320,511	659,123,000
2017	6,719,123,061	132,520,619	662,151,000
2018	6,767,472,230	137,512,036	663,901,342
2019	6,713,249,545	139,612,028	664,125,626
2020	6,733,820,330	137,420,092	664,220,826
2021	8,706,213,559	135,651,133	666,120,812

\* Before exemptions, obtained from San Patricio County Tax Appraisal District. The Construction amounts were obtained from the San Patricio County Tax Office. The bank deposits were obtained from the Federal Deposit Insurance Corporation, Washington D.C. Estimates are used when information is not readily available.

**SAN PATRICIO COUNTY, TEXAS  
COLLECTION AND DISPOSAL OF SOLID WASTE  
LAST TEN YEARS  
(UNAUDITED)**

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
<b>Gross Revenues</b>	\$ 66,576	\$ 85,985	\$ 76,232	\$ 95,225	\$ 66,930
<b>Expenses</b>	93,858	137,729	119,783	344,602	97,458
<b>Net Revenues</b>	\$ (27,282)	\$ (51,744)	\$ (43,551)	\$ (249,377)	\$ (30,528)

The County operates two collection stations for the disposal of solid waste by the residents. The first station is located at the McCampbell-Porter Airport, between Ingleside and Aransas Pass. The hours of operation are between 8:00 AM and 4:30 PM Monday through Friday, and between 8:00 AM and 12:30 PM on Saturday. As of December 31, 2014, the minimum fee charged is \$0.50 per bag of household trash. The fees increase depending on the type and amount of solid waste. The second station is located at R&B Precinct #3 in Mathis. The hours of operation are between 7:30AM and 4:00 PM, Monday through Friday. As of December 31, 2014, the minimum fee charged is \$0.50 per bag of household trash. The fees increase depending on the type and amount of solid waste. Revenue from the collection stations are deposited into the County's General Fund and Road&Bridge Precinct #3 Funds. The annual expenditures are shown above. The information is current as of 12-31-2021.

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
\$ 68,821	\$ 71,270	\$ 60,969	\$ 55,775	\$ 70,881
102,861	121,191	90,069	91,475	109,338
\$ (34,040)	\$ (49,921)	\$ (29,100)	\$ (35,700)	\$ (38,457)

**SAN PATRICIO COUNTY, TEXAS  
MISCELLANEOUS STATISTICS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(UNAUDITED)**

Location, History, Etc.: San Patricio County (named after the Patron Saint of Ireland) was settled by Irish immigrants holding Spanish Land grants in 1828. The County is situated on an exceedingly fertile alluvial fan laid down by the Nueces (pecans) River during the Pleistocene Geological Age. The land area of the County is 685 square miles; bounded by the Nueces River and Corpus Christi Bay to the south, Redfish Bay and the Gulf of Mexico to the east, and the Aransas River to the north.

Population Growth and Statistics: Farming, ranching, oil and gas production, industry, and the fish and shrimping business have contributed to the growth of San Patricio County. Nueces County and San Patricio County together form one of the 23 Standard Metropolitan Statistical Area (SMSA) of Texas. The 2010 population was 64,804. The 2020 census has not been completed yet.

<u>Year</u>	<u>Population</u>	<u>Year</u>	<u>Population</u>
1850	200	1940	28,871
1860	620	1950	35,021
1870	602	1960	45,021
1880	1,010	1970	47,288
1890	1,312	1980	58,013
1900	2,372	1990	58,749
1910	7,307	2000	67,138
1920	11,286	2010	64,804
1930	23,836	2020	

Principal Cities: Sinton (5,665), County Seat; Aransas Pass (8,204); Portland (15,099); Mathis ( 4,942); Taft (3,048); Ingleside (9,387); Gregory (1,907); Odem (2,389); Taft Southwest (1,460); Ingleside on the Bay (615); Edroy (331); San Patricio (395); St. Paul (584); Lake City (509) and Lakeside (312).

County Road Mileage: Total 614.2 miles (100%) divided as follows:  
Pct. #1 - 93.8 miles (5.3%), Pct. #2 - 149.9 miles (24.5%),  
Pct. #3 - 276.7 miles (45.0%) and Pct. #4 - 93.8 miles (15.3%)

It is noted that at 12/31/2021 the County had 57 bridges that it was responsible for maintaining.

County Employees: The total number of San Patricio County employees at December 31, 2021, was 485 full time employees and 36 part time employees. Because they are separate districts, these figures do not include Juvenile Probation employees (44 full time and 9 part time) or Adult Probation employees (54 full time and 10 part time). The total County Social Security wages paid during the 2021 year were \$21,095,829

**SAN PATRICIO COUNTY, TEXAS  
MISCELLANEOUS STATISTICS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(UNAUDITED)  
(continued)**

Agricultural Income: Estimated cash receipts from agricultural production in San Patricio County for 2020 are estimated at \$341 million. This level of agricultural income would probably result in \$144 million of economic effect upon the County. The following table is an overview of 2019 Agricultural Income:

AGRICULTURAL PRODUCT	ACREAGE	VALUE
Cotton & Cotton seed	103,362	\$ 114,995,366
Fed Beef & Cow Calf	-	4,597,800
Grain Sorghum	97,565	34,375,806
Corn	19,190	10,151,510
Hay	12,000	2,400,000
Sesame	115	16,160
Wheat	-	-
<b>TOTAL</b>		<b>\$ 166,536,642</b>

Total from Other Livestock - County Shows, Recreational Fishing/Hunting, Commercial Fishing = \$9,045,100.

Sources of Data: Texas Cooperative Extension  
Texas Almanac  
Coastal Bend Area Council of Governments  
San Patricio - Aransas A.S.C.S



# Supplementary Financial Information

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**SAN PATRICIO COUNTY, TEXAS**  
**GENERAL OBLIGATION REFUNDING BONDS SERIES 2015**  
**DATED AUGUST 15, 2015**  
**MATURITY SCHEDULE**  
**INTEREST AT 2.00% TO 5.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2021**

ISSUED	\$ 15,415,000
PAID	<u>(2,995,000)</u>
OUTSTANDING	<u><u>\$ 12,420,000</u></u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 12,420,000				
4-01-2022	11,820,000	4.00%	\$ 600,000	\$ 278,600	\$ -
10-01-2022				<u>266,600</u>	<u>1,145,200</u>
4-01-2023	11,195,000	4.00%	625,000	266,600	
10-01-2023				<u>254,100</u>	<u>1,145,700</u>
4-01-2024	10,545,000	4.00%	650,000	254,100	
10-01-2024				<u>241,100</u>	<u>1,145,200</u>
4-01-2025	9,865,000	5.00%	680,000	241,100	
10-01-2025				<u>224,100</u>	<u>1,145,200</u>
4-01-2026	9,155,000	3.00%	710,000	224,100	
10-01-2026				<u>213,450</u>	<u>1,147,550</u>
4-01-2027	8,415,000	5.00%	740,000	213,450	
10-01-2027				<u>194,950</u>	<u>1,148,400</u>
4-01-2028	\$ 7,640,000	5.00%	\$ 775,000	194,950	
10-01-2028				<u>175,575</u>	<u>1,145,525</u>
4-01-2029	6,830,000	4.00%	810,000	175,575	
10-01-2029				<u>159,375</u>	<u>1,144,950</u>

(Continued)

**SAN PATRICIO COUNTY, TEXAS**  
**GENERAL OBLIGATION REFUNDING BONDS SERIES 2015**  
**DATED AUGUST 15, 2015**  
**MATURITY SCHEDULE**  
**INTEREST AT 2.00% TO 5.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2021**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2030	\$ 5,990,000	3.625%	\$ 840,000	\$ 159,375	\$ -
10-01-2030				144,150	1,143,525
4-01-2031	5,110,000	5.00%	880,000	144,150	
10-01-2031				122,150	1,146,300
4-01-2032	4,190,000	5.00%	920,000	122,150	
10-01-2032				99,150	1,141,300
4-01-2033	3,215,000	5.00%	975,000	99,150	
10-01-2033				74,775	1,148,925
4-01-2034	2,190,000	5.00%	1,025,000	74,775	
10-01-2034				49,150	1,148,925
4-01-2035	1,120,000	4.00%	1,070,000	49,150	
10-01-2035				22,400	1,141,550
4-01-2036		4.75%	1,120,000	22,400	1,142,400
TOTALS			\$ 12,420,000	\$ 4,760,650	\$ 17,180,650

The above debt was issued to partially defease the Series 2006 Certificates of Obligation which were issued for new showbarn facilities and is serviced by the Permanent Improvement Debt Service fund. Payments are made to BOKF, NA, Dallas, TX. The above debt will be liquidated in 2036.

At December 31, 2021, the amount of the above debt spent was \$15,415,000 and the amount unspent was \$0. Also as of December 31, 2021, the County has made all payments on the debt above timely when due. At 2-11-22, the present credit position of the County has a very good rating of Aa2, according to Moody's Investor Service, New York, NY.

The proceeds of the original debt were accounted for in the Fairgrounds Construction Capital Projects Fund. This fund is no longer used by the County.

**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2016**  
**DATED FEBRUARY 1, 2016**  
**MATURITY SCHEDULE**  
**INTEREST AT 2.00% TO 4.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2021**

ISSUED	\$ 8,975,000
PAID	<u>(1,575,000)</u>
OUTSTANDING	<u><u>\$ 7,400,000</u></u>

<u>DUE DATE</u>	<u>UNPAID BALANCE</u>	<u>COUPON</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ANNUAL REQUIREMENT</u>
	\$ 7,400,000				
4-01-2022	7,020,000	3.00%	\$ 380,000	\$ 137,875	\$ -
10-01-2022				<u>132,175</u>	<u>650,050</u>
4-01-2023	6,625,000	3.00%	395,000	132,175	
10-01-2023				<u>126,250</u>	<u>653,425</u>
4-01-2024	6,220,000	3.00%	405,000	126,250	
10-01-2024				<u>120,175</u>	<u>651,425</u>
4-01-2025	5,805,000	3.00%	415,000	120,175	
10-01-2025				<u>113,950</u>	<u>649,125</u>
4-01-2026	5,375,000	3.00%	430,000	113,950	
10-01-2026				<u>107,500</u>	<u>651,450</u>
4-01-2027	4,930,000	3.00%	445,000	107,500	
10-01-2027				<u>98,600</u>	<u>651,100</u>
4-01-2028	4,465,000	4.00%	465,000	98,600	
10-01-2028				<u>89,300</u>	<u>652,900</u>
4-01-2029	3,980,000	4.00%	485,000	89,300	
10-01-2029				<u>79,600</u>	<u>653,900</u>

(Continued)

**SAN PATRICIO COUNTY, TEXAS  
 CERTIFICATES OF OBLIGATION SERIES 2016  
 DATED FEBRUARY 1, 2016  
 MATURITY SCHEDULE  
 INTEREST AT 2.00% TO 4.00% PAYABLE 4-1 & 10-1  
 DECEMBER 31, 2021  
 (Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2030	\$ 3,480,000	4.00%	\$ 500,000	\$ 79,600	\$ -
10-01-2030				69,600	649,200
4-01-2031	2,955,000	4.00%	525,000	69,600	
10-01-2031				59,100	653,700
4-01-2032	2,410,000	4.00%	545,000	59,100	
10-01-2032				48,200	652,300
4-01-2033	1,845,000	4.00%	565,000	48,200	
10-01-2033				36,900	650,100
4-01-2034	1,255,000	4.00%	590,000	36,900	
10-01-2034				25,100	652,000
4-01-2035	640,000	4.00%	615,000	25,100	
10-01-2035				12,800	652,900
4-01-2036		4.00%	640,000	12,800	652,800
TOTALS			<u>\$ 7,400,000</u>	<u>\$ 2,376,375</u>	<u>\$ 9,776,375</u>

The above debt was issued for major road repairs and is serviced by the Permanent Improvement Debt Service fund. Payments are made to BOKF, NA, Dallas, TX. The above debt will be liquidated in 2036.

At December 31, 2021, the amount of above debt spent was \$8,975,000 and the amount unspent was \$ 0. Also as of December 31, 2021, the County has made all payments on the debt above timely when due. At 2-11-22 the present credit position of the County has a very good rating of Aa2, according to Moody's Investor Service, New York, NY.

The proceeds of the above debt were/are accounted for in the Road Improvements Program Capital Projects Fund.

**SAN PATRICIO COUNTY, TEXAS  
 CERTIFICATES OF OBLIGATION SERIES 2017  
 DATED APRIL 27, 2017  
 MATURITY SCHEDULE  
 INTEREST AT 3.00% TO 4.00% PAYABLE 4-1 & 10-1  
 DECEMBER 31, 2021**

ISSUED	\$ 9,125,000
PAID	<u>(1,215,000)</u>
OUTSTANDING	<u><u>\$ 7,910,000</u></u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 7,910,000				
4-01-2022	7,545,000	3.00%	\$ 365,000	\$ 154,500	\$ -
10-01-2022				<u>149,025</u>	<u>668,525</u>
4-01-2023	7,170,000	3.00%	375,000	149,025	
10-01-2023				<u>143,400</u>	<u>667,425</u>
4-01-2024	6,780,000	4.00%	390,000	143,400	
10-01-2024				<u>135,600</u>	<u>669,000</u>
4-01-2025	6,375,000	4.00%	405,000	135,600	
10-01-2025				<u>127,500</u>	<u>668,100</u>
4-01-2026	5,950,000	4.00%	425,000	127,500	
10-01-2026				<u>119,000</u>	<u>671,500</u>
4-01-2027	5,510,000	4.00%	440,000	119,000	
10-01-2027				<u>110,200</u>	<u>669,200</u>
4-01-2028	5,050,000	4.00%	460,000	110,200	
10-01-2028				<u>101,000</u>	<u>671,200</u>
4-01-2029	4,575,000	4.00%	475,000	101,000	
10-01-2029				<u>91,500</u>	<u>667,500</u>

(Continued)

**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2017**  
**DATED APRIL 27, 2017**  
**MATURITY SCHEDULE**  
**INTEREST AT 3.00% TO 4.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2021**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2030 10-01-2030	\$ 4,080,000	4.00%	\$ 495,000	\$ 91,500 81,600	\$ - 668,100
4-01-2031 10-01-2031	3,565,000	4.00%	515,000	81,600 71,300	667,900
4-01-2032 10-01-2032	3,030,000	4.00%	535,000	71,300 60,600	666,900
4-01-2033 10-01-2033	2,470,000	4.00%	560,000	60,600 49,400	670,000
4-01-2034 10-01-2034	1,890,000	4.00%	580,000	49,400 37,800	667,200
4-01-2035 10-01-2035	1,285,000	4.00%	605,000	37,800 25,700	668,500
4-01-2036 10-01-2036	655,000	4.00%	630,000	25,700 13,100	668,800
4-01-2037		4.00%	655,000	13,100	668,100
<b>TOTALS</b>			<b>\$ 7,910,000</b>	<b>\$ 2,787,950</b>	<b>\$ 10,697,950</b>

The above debt was issued for major road repairs and is serviced by the Permanent Improvement Debt Service fund. Payments are made to BOKF, NA, Austin, TX. The above debt will be liquidated in 2037.

At December 31, 2021, the amount of above debt spent was \$9,125,000 and the amount unspent was \$0. Also as of December 31, 2021, the County has made all payments on the debt above timely when due. At 2-11-22 the present credit position of the County has a very good rating of Aa2, according to Moody's Investor Service, New York, NY.

The proceeds of the above debt were/are accounted for in the Road Improvements Program Capital Project Fund.

**SAN PATRICIO COUNTY, TEXAS  
 CERTIFICATES OF OBLIGATION SERIES 2019  
 DATED JULY 11, 2019  
 MATURITY SCHEDULE  
 INTEREST AT 2.00% TO 4.00% PAYABLE 4-1 & 10-1  
 DECEMBER 31, 2021**

ISSUED	\$8,780,000
PAID	<u>(565,000)</u>
OUTSTANDING	<u><u>\$8,215,000</u></u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 8,215,000				
4-01-2022	7,880,000	3.00%	\$ 335,000	\$ 153,500	\$ -
10-01-2022				<u>148,475</u>	<u>636,975</u>
4-01-2023	7,535,000	3.00%	345,000	148,475	
10-01-2023				<u>143,300</u>	<u>636,775</u>
4-01-2024	7,180,000	3.00%	355,000	143,300	
10-01-2024				<u>137,975</u>	<u>636,275</u>
4-01-2025	6,815,000	3.00%	365,000	137,975	
10-01-2025				<u>132,500</u>	<u>635,475</u>
4-01-2026	6,440,000	3.00%	375,000	132,500	
10-01-2026				<u>126,875</u>	<u>634,375</u>
4-01-2027	6,055,000	3.00%	385,000	126,875	
10-01-2027				<u>121,100</u>	<u>632,975</u>
4-01-2028	5,655,000	3.00%	400,000	121,100	
10-01-2028				<u>113,100</u>	<u>634,200</u>
4-01-2029	5,235,000	4.00%	420,000	113,100	
10-01-2029				<u>104,700</u>	<u>637,800</u>
4-01-2030	\$ 4,800,000	4.00%	435,000	104,700	
10-01-2030				<u>96,000</u>	<u>635,700</u>

(Continued)

**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2019**  
**DATED JULY 11, 2019**  
**MATURITY SCHEDULE**  
**INTEREST AT 2.00% TO 4.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2021**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2031	\$ 4,350,000	4.00%	\$ 450,000	\$ 96,000	\$ -
10-01-2031				<u>87,000</u>	<u>633,000</u>
4-01-2032	3,880,000	4.00%	470,000	87,000	
10-01-2032				<u>77,600</u>	<u>634,600</u>
4-01-2033	3,390,000	4.00%	490,000	77,600	
10-01-2033				<u>67,800</u>	<u>635,400</u>
4-01-2034	2,880,000	4.00%	510,000	67,800	
10-01-2034				<u>57,600</u>	<u>635,400</u>
4-01-2035	2,350,000	4.00%	530,000	57,600	
10-01-2035				<u>47,000</u>	<u>634,600</u>
4-01-2036	1,800,000	4.00%	550,000	47,000	
10-01-2036				<u>36,000</u>	<u>633,000</u>
4-01-2037	1,225,000	4.00%	575,000	36,000	
10-01-2037				<u>24,500</u>	<u>635,500</u>
4-01-2038	625,000	4.00%	600,000	24,500	
10-01-2038				<u>12,500</u>	<u>637,000</u>
4-01-2039		4.00%	<u>625,000</u>	<u>12,500</u>	<u>637,500</u>
TOTALS			<u>\$ 8,215,000</u>	<u>\$ 3,221,550</u>	<u>\$ 11,436,550</u>

The above debt was issued for major road repairs and is serviced by the Permanent Improvement Debt Service fund. Payments are made to BOKF, NA, Dallas, TX. The above debt will be liquidated in 2039.

At December 31, 2021, the amount of above debt spent was \$1,741,128 and the amount unspent was \$7,038,872. Also as of December 31, 2021, the County has made all payments on the debt above timely when due. At 2-11-22, the present credit position of the County has a very good rating of Aa2, according to Moody's Investor Service, New York, NY.

The proceeds of the above debt were/are accounted for in the Road Improvements Program Capital Projects Fund.

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**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF ANNUAL GENERAL LONG-TERM BONDED DEBT REQUIREMENTS**  
**DECEMBER 31, 2021**

The annual requirements of the General long-term bonded debt requirements outstanding at December 31, 2021 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2022	\$ 1,680,000	\$ 1,420,750	\$ 3,100,750
2023	1,740,000	1,363,325	3,103,325
2024	1,800,000	1,301,900	3,101,900
2025	1,865,000	1,232,900	3,097,900
2026	1,940,000	1,164,875	3,104,875
2027	2,010,000	1,091,675	3,101,675
2028	2,100,000	1,003,825	3,103,825
2029	2,190,000	914,150	3,104,150
2030	2,270,000	826,525	3,096,525
2031	2,370,000	730,900	3,100,900
2032	2,470,000	625,100	3,095,100
2033	2,590,000	514,425	3,104,425
2034	2,705,000	398,525	3,103,525
2035	2,820,000	277,550	3,097,550
2036	2,940,000	157,000	3,097,000
2037	1,230,000	73,600	1,303,600
2038	600,000	37,000	637,000
2039	625,000	12,500	637,500
<b>TOTALS</b>	<b>\$ 35,945,000</b>	<b>\$ 13,146,525</b>	<b>\$ 49,091,525</b>

At December 31, 2021, the above debt consisted of the Series 2015 Refunding Bonds, the Series 2016 Certificates of Obligation, the Certificates of Obligation Series 2017, and the Series 2019 Certificates of Obligation.

**SAN PATRICIO COUNTY, TEXAS**  
**QECB CAPITAL LEASE DATED AUGUST 2, 2016**  
**AMORTIZATION SCHEDULE**  
**INTEREST AT 3.87%, PAYABLE 2-1 & 8-1**  
**DECEMBER 31, 2021**

AMOUNT BORROWED FOR ENERGY CONSERVATION EQUIPMENT	\$ 3,185,555
PAID	<u>\$ (444,703)</u>
OUTSTANDING	<u><u>\$ 2,740,852</u></u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	TOTAL PAYMENT AMOUNT
	\$ 2,740,852				
2-01-2022	2,686,690	3.87%	\$ 54,162	\$ 53,035	\$ 107,197
8-01-2022	2,629,267	3.87%	57,423	51,987	109,410
2-01-2023	2,571,485	3.87%	57,782	50,876	108,658
8-01-2023	2,510,309	3.87%	61,176	49,758	110,934
2-01-2024	2,448,751	3.87%	61,558	48,574	110,132
8-01-2024	2,383,659	3.87%	65,092	47,383	112,475
2-01-2025	2,318,160	3.87%	65,499	46,124	111,623
8-01-2025	2,248,982	3.87%	69,178	44,856	114,034
2-01-2026	2,179,372	3.87%	69,610	43,518	113,128
8-01-2026	2,105,933	3.87%	73,439	42,171	115,610
2-01-2027	2,032,035	3.87%	73,898	40,750	114,648
8-01-2027	1,954,151	3.87%	77,884	39,320	117,204
2-01-2028	1,875,780	3.87%	78,371	37,813	116,184
8-01-2028	1,793,262	3.87%	82,518	36,296	118,814
2-01-2029	1,710,228	3.87%	83,034	34,700	117,734
8-01-2029	1,622,877	3.87%	87,351	33,093	120,444

(Continued)

**SAN PATRICIO COUNTY, TEXAS**  
**QECB CAPITAL LEASE DATED AUGUST 2, 2016**  
**AMORTIZATION SCHEDULE**  
**INTEREST AT 3.87%, PAYABLE 2-1 & 8-1**  
**DECEMBER 31, 2021**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	TOTAL PAYMENT AMOUNT
2-01-2030	\$ 1,534,980	3.87%	\$ 87,897	\$ 31,403	\$ 119,300
8-01-2030	1,442,591	3.87%	92,389	29,702	122,091
2-01-2031	1,349,624	3.87%	92,967	27,914	120,881
8-01-2031	1,251,983	3.87%	97,641	26,115	123,756
2-01-2032	1,153,731	3.87%	98,252	24,226	122,478
8-01-2032	1,050,616	3.87%	103,115	22,325	125,440
2-01-2033	946,857	3.87%	103,759	20,330	124,089
8-01-2033	838,037	3.87%	108,820	18,321	127,141
2-01-2034	728,537	3.87%	109,500	16,216	125,716
8-01-2034	613,773	3.87%	114,764	14,097	128,861
2-01-2035	498,291	3.87%	115,482	11,877	127,359
8-01-2035	377,332	3.87%	120,959	9,642	130,601
2-01-2036	255,618	3.87%	121,714	7,301	129,015
8-01-2036	128,207	3.87%	127,411	4,946	132,357
2-01-2037	-	3.87%	<u>128,207</u>	<u>2,481</u>	<u>130,688</u>
			<u>\$ 2,740,852</u>	<u>\$ 967,150</u>	<u>\$ 3,708,002</u>

The above debt was issued to purchase energy conservation equipment for County buildings. Payments are made to the Bank of New York Mellon, New York, NY. This debt is serviced by the General Fund, and will be liquidated in 2037.

At December 31, 2021 the amount of above debt spent was \$3,185,555 and the amount unspent was \$0. Also as of December 31, 2021 the County has made all payments on the debt above timely when due.

The proceeds of the above debt were/are accounted for in the Energy Conservation Project Capital Projects Fund.

The Qualified Energy Conservation Bonds (QECB) loan is in effect a Capital Lease.

The QECB Capital Lease was approved for \$3,185,000 and at 12-31-21, the remaining principal was \$2,740,852 and total requirements were \$3,708,002.

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**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF ANNUAL CAPITAL LEASE DEBT REQUIREMENTS**  
**DECEMBER 31, 2021**

The annual requirements of the general Capital Lease long-term debt requirements outstanding at December 31, 2021 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2022	\$ 111,585	\$ 105,022	\$ 216,607
2023	118,958	100,634	219,592
2024	126,650	95,957	222,607
2025	134,677	90,980	225,657
2026	143,049	85,689	228,738
2027	151,782	80,070	231,852
2028	160,889	74,109	234,998
2029	170,385	67,793	238,178
2030	180,286	61,105	241,391
2031	190,608	54,029	244,637
2032	201,367	46,551	247,918
2033	212,579	38,651	251,230
2034	224,264	30,313	254,577
2035	236,441	21,519	257,960
2036	249,125	12,247	261,372
2037	128,207	2,481	130,688
TOTALS	<u>\$ 2,740,852</u>	<u>\$ 967,150</u>	<u>\$ 3,708,002</u>

At December 31, 2021, the above debt consisted of the QECCB Capital Lease Payable.

**SAN PATRICIO COUNTY, TEXAS  
SIB LOAN MATURITY SCHEDULE  
DATED APRIL 1, 2016  
INTEREST AT 2.57%, PAYABLE 4-1 & 10-1  
DECEMBER 31, 2021**

AMOUNT BORROWED FOR COUNTY'S PORTION OF HARBOR BRIDGE	\$	12,403,039
PAID		<u>(1,244,827)</u>
OUTSTANDING		<u><u>\$11,158,212</u></u>

DUE DATE	UNPAID BALANCE	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 11,158,212			
4-01-2022	10,725,930	\$ 432,282	\$ 143,383	\$ -
10-01-2022			<u>137,828</u>	<u>713,493</u>
4-01-2023	10,282,394	443,536	137,828	
10-01-2023			<u>132,129</u>	<u>713,493</u>
4-01-2024	9,827,311	455,083	132,129	
10-01-2024			<u>126,281</u>	<u>713,493</u>
4-01-2025	9,360,380	466,931	126,281	
10-01-2025			<u>120,281</u>	<u>713,493</u>
4-01-2026	8,881,293	479,087	120,281	
10-01-2026			<u>114,125</u>	<u>713,493</u>
4-01-2027	8,389,733	491,560	114,125	
10-01-2027			<u>107,808</u>	<u>713,493</u>
4-01-2028	7,885,375	504,358	107,808	
10-01-2028			<u>101,327</u>	<u>713,493</u>
4-01-2029	7,367,886	517,489	101,327	
10-01-2029			<u>94,677</u>	<u>713,493</u>
4-01-2030	6,836,925	530,961	94,677	
10-01-2030			<u>87,855</u>	<u>713,493</u>
4-01-2031	6,292,141	544,784	87,855	
10-01-2031			<u>80,854</u>	<u>713,493</u>
(Continued)				

**SAN PATRICIO COUNTY, TEXAS**  
**SIB LOAN MATURITY SCHEDULE**  
**DATED APRIL 1, 2016**  
**INTEREST AT 2.57%, PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2021**  
**(Continued)**

DUE DATE	UNPAID BALANCE	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2032	5,733,173	\$ 558,968	\$ 80,854	
10-01-2032			73,671	\$ 713,493
4-01-2033	5,159,653	573,520	73,671	
10-01-2033			66,302	713,493
4-01-2034	4,571,201	588,452	66,301	
10-01-2034			58,740	713,493
4-01-2035	3,967,429	603,772	58,740	
10-01-2035			50,981	713,493
4-01-2036	3,347,938	619,491	50,981	
10-01-2036			43,021	713,493
4-01-2037	2,712,319	635,619	43,021	
10-01-2037			34,853	713,493
4-01-2038	2,060,152	652,167	34,853	
10-01-2038			26,473	713,493
4-01-2039	1,391,007	669,145	26,473	
10-01-2039			17,875	713,493
4-01-2040	704,441	686,566	17,875	
10-01-2040			9,052	713,493
4-01-2041		704,441	9,052	713,493
TOTALS		\$ 11,158,212	\$ 3,111,648	\$ 14,269,860

The above debt is an SIB Loan with the State to pay for the County's share of cost to a build Harbor Bridge. The County receives \$3,000,000 per year from 2016 to 2019 for a total amount of \$12,000,000. These funds are remitted back to the State for the County's share of the cost. The State will own and maintain the bridge when completed. Payments will be made to the State. The debt will be serviced by the Permanent Improvement Fund. It will be liquidated in 2041. The SIB Loan liability includes \$403,039 capitalized interest.

The proceeds of the above debt were/are accounted for in the Harbor Bridge Project Capital Projects Fund.

The State of Texas Legislature established the State Infrastructure Bank (SIB) as an account in the State Highway Fund to be administered by the State Transportation Commission.

The SIB Loan was approved for \$12,403,039 and due to the nature of the loan it was included as debt in 2019. Beginning in 2019 the remaining principal was \$12,403,039 with total requirements being \$16,427,142.

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF GENERAL LONG-TERM LOAN REQUIREMENTS**  
**DECEMBER 31, 2021**

The annual requirements of the General Loan long-term loan debt requirements outstanding at December 31, 2021 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2022	\$ 432,282	\$ 281,211	\$ 713,493
2023	443,536	269,957	713,493
2024	455,083	258,410	713,493
2025	466,931	246,562	713,493
2026	479,087	234,406	713,493
2027	491,560	221,933	713,493
2028	504,358	209,135	713,493
2029	517,489	196,004	713,493
2030	530,961	182,532	713,493
2031	544,784	168,709	713,493
2032	558,968	154,525	713,493
2033	573,520	139,973	713,493
2034	588,452	125,041	713,493
2035	603,772	109,721	713,493
2036	619,491	94,002	713,493
2037	635,619	77,874	713,493
2038	652,167	61,326	713,493
2039	669,145	44,348	713,493
2040	686,566	26,927	713,493
2041	704,441	9,052	713,493
<b>TOTALS</b>	<b>\$ 11,158,212</b>	<b>\$ 3,111,648</b>	<b>\$ 14,269,860</b>

The above debt is serviced by the Permanent Improvement Debt Service Fund.  
At December 31, 2021 the above debt consisted of the SIB Loan.

# Single Audit Section

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# Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable County Judge  
and County Commissioners  
San Patricio 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, each major fund, and the aggregate remaining fund information of San Patricio County, Texas (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2022.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) 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 the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

A handwritten signature in blue ink that reads "Casco & Associates, PC". The signature is written in a cursive, flowing style.

Casco & Associates, PC  
Brownsville, Texas  
June 27, 2022



# Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable County Judge  
and the County Commissioners  
San Patricio County, Texas

### Report on Compliance for Each Major Federal Program

We have audited San Patricio County, Texas (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### *Management's Responsibility*

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### *Opinion on Each Major Federal Program*

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 programs for the year ended December 31, 2021.



765 East 7th Street / Brownsville, Texas 78520  
Phone (956) 544-7778 Fax (956) 544-8465  
Email: [ccascos@cascoscpa.com](mailto:ccascos@cascoscpa.com)



## Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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 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 program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Cascos & Associates, PC  
Brownsville, Texas  
June 27, 2022

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**I. Summary of Auditors' Results**

Financial Statements:

Type of auditors' report issued on whether the financial statements audited were prepared in accordance to GAAP: Unmodified

Internal control over financial reporting:  
 Material weakness(es) identified? None reported

Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? None

Federal and State Awards:

Internal control over major programs:  
 Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of auditors' report issued on compliance for major federal and state programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2CFR 200.516(a)? None

Identification of major federal and state programs:

<u>CFDA Number:</u>	<u>Name of Federal Program:</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)

Dollar threshold used to distinguish between type A and type B federal programs \$ 750,000

Auditee qualified as low-risk auditee: Yes

**II. Financial Statement Findings**

None

**III. Federal Awards Findings and Questioned Costs**

None

**SAN PATRICIO COUNTY, TEXAS**  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
N/A - No prior findings		

**SAN PATRICIO COUNTY, TEXAS**  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2021

Program  
None

Corrective Action Plan  
No corrective action required

SAN PATRICIO COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title		Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
<i>Passed Through Texas Department of State Health Services</i>					
WIC Program Fiscal Year 2021					
	10-01-2020/09-30-2021	10.557	HHS000806300001	\$ -	\$ 794,940
	10-01-2021/09-30-2022	10.557	HHS000806300001	\$ -	\$ 174,007
Total U.S. Department of Agriculture				\$ -	\$ 968,947
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
<i>Direct Grant</i>					
COVID-19 - American Rescue Plan Act (ARPA)		21.027	1505-0271	\$ -	\$ 975
Total U.S. Department of the Treasury				\$ -	\$ 975
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<i>Passed Through Texas General Land Office-Disaster Recovery CDBG</i>					
<i>Disaster Recovery Program Infrastructure Projects</i>					
		14.228	20-065-078-C221	\$ -	\$ 127,249
			CDB MITIGATION	\$ -	\$ 389,625
			#7215105 FALMAN	\$ -	\$ 4,500
Total U.S. Department of Housing and Urban Development				\$ -	\$ 521,374
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<i>Passed Through Texas Department of State Health Services</i>					
CPS/Hazards	07-01-2020/06-31-2021	93.069	537-18-0180-00001	\$ -	\$ 38,171
	07-01-2021/06-31-2022	93.069	537-18-0180-00001	\$ -	\$ 39,863
				\$ -	\$ 78,034
CPS/COVID19	04-03-2020/03-31-2022	93.354	HHS000769600001	\$ -	\$ 129,636
				\$ -	\$ 129,636
Immunization	09-01-2019/08-31-2020	93.268	HHS000109100001	\$ -	\$ 95,712
	09-01-2020/08-31-2021	93.268	HHS000109100001	\$ -	\$ 45,729
				\$ -	\$ 141,441
HPCDP-TXPHAN	06-01-2019/08-31-2021	93.439	HHS000451100001	\$ -	\$ 150,955
				\$ -	\$ 150,955
COVID19 HEALTH DISPARITIES	09-01-2021/05-31-2023	93.391	HHS001057600039	\$ -	\$ 29,934
				\$ -	\$ 29,934
PH WORKFORCE EXPANSION	07-01-2021/06-30-2023	93.354	HHS001077600001	\$ -	\$ 2,945
				\$ -	\$ 2,945
RLSS/LPHS	09-01-2019/08-31-2020	93.991	537-18-0246-00001	\$ -	\$ 71,838
	09-01-2020/08-31-2021	93.991	HHS000485600049	\$ -	\$ 34,168
				\$ -	\$ 106,006
CRISIS COAG					
Vector Control	11-01-2018/12-31-2020	93.354	HHS000371500022	\$ -	\$ 33,241
Casper	11-01-2018/12-31-2020	93.354	HHS000371500022	\$ -	\$ 32,985
					\$ 66,226
Total U.S. Department of Health and Human Services				\$ -	\$ 705,177

SAN PATRICIO COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass- Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Direct Grant</i>				
DEM- Operation Stone Garden	97.067		\$ -	\$ 92,624
Total U.S. Department of Homeland Security			<u>\$ -</u>	<u>\$ 92,624</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ -</u></u>	<u><u>\$ 2,289,097</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**1. GENERAL**

The accompanying Schedule of Expenditures of Federal (the "Schedule"), presents the activity of all federal financial assistance programs of San Patricio County, Texas (the "County"), for the year ended December 31, 2021. The County's reporting entity is defined in Note 1 to the County's financial statements. Federal financial assistance received directly from federal agencies and other agencies are included in the Schedule.

**2. BASIS OF ACCOUNTING**

The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements.

**3. INDIRECT COSTS**

The County did not elect to use a de minimis cost rate of 10% as described at 2 CFR §200.414(f)—Indirect (F&A) costs.

**4. PASS THROUGH EXPENDITURES**

None of the federal programs expended by the County were provided to subrecipients.