

San Patricio County, Texas

Comprehensive Annual Financial Report
For the Year Ended December 31, 2019

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

**SAN PATRICIO COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED DECEMBER 31, 2019
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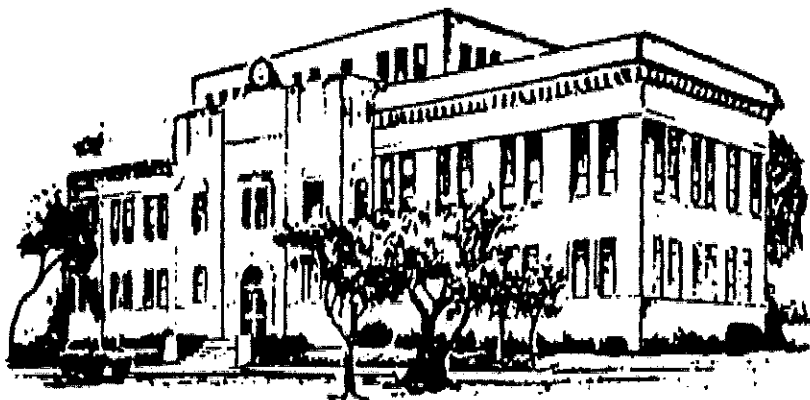
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INTRODUCTORY SECTION

Introductory Section

SAN PATRICIO COUNTY, TEXAS
DIRECTORY OF OFFICIALS
DECEMBER 31, 2019

DISTRICT COURT

Starr Bauer
Patrick Flanigan
Janna K. Whatley
Samuel B. Smith
Heather Marks

Judge, 36th Judicial District
Judge, 156th Judicial District
Judge, 343rd Judicial District
District Attorney
District Clerk

COMMISSIONERS COURT

David Krebs
Nina G. Trevino
Gary Moore Sr.
Alma V. Moreno
Howard J. Gillespie

County Judge
Commissioner, Precinct No. 1
Commissioner, Precinct No. 2
Commissioner, Precinct No. 3
Commissioner, Precinct No. 4

OTHER COUNTY OFFICIALS

Elizabeth Welborn
Oscar Rivera
Gracie A. Gonzales
Dalia Sanchez
Tamara Cochran-May
Denise Janak
David W. Wendel

County Court-at-Law Judge
Sheriff
County Clerk
Tax Assessor-Collector
County Attorney
County Treasurer
County Auditor

JUSTICES OF THE PEACE

Yolanda Guerrero
Daniel Garza
Karen Diaz
Nere Villarreal
Susan H. Price
Elvia Hernandez

Precinct No. 1
Precinct No. 2
Precinct No. 4
Precinct No. 5
Precinct No. 6
Precinct No. 8

CONSTABLES

Joe Gaitan
Steve Garcia
Parnell Haynes
Valdemar Ramirez
Ron Howe
Teresa Gonzales

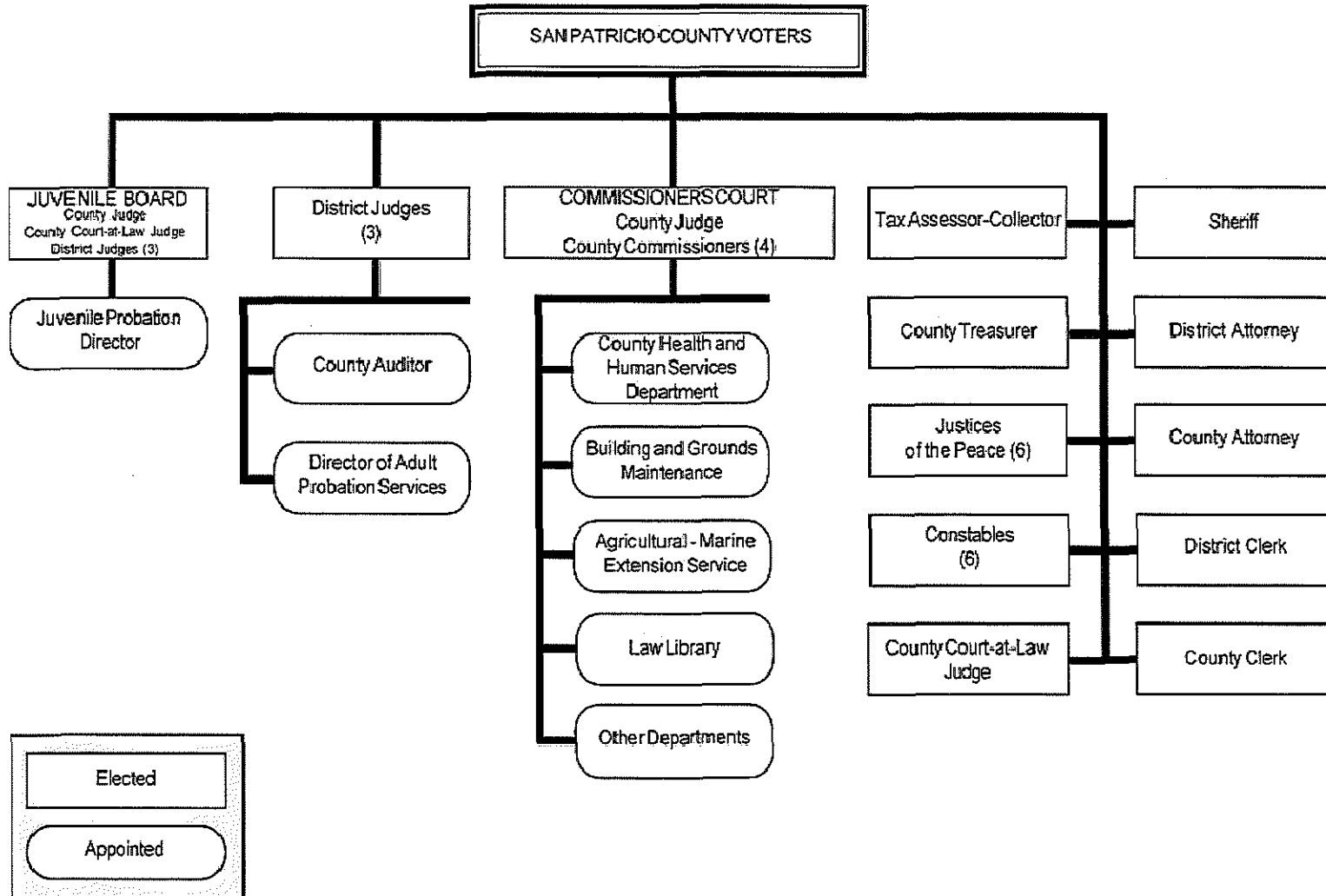
Precinct No. 1
Precinct No. 2
Precinct No. 4
Precinct No. 5
Precinct No. 6
Precinct No. 8

SAN PATRICIO COUNTY, TEXAS
DIRECTORY OF OFFICIALS
DECEMBER 31, 2019
(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)
Adrian Arredondo	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
Raul A. Delgado, Jr.	Manager, Computer Dept.
Hugh Wayne	Director, Printing Dept.
Norma J. Rivera	Personnel Director
Sara Williams	Emergency Management Coordinator
John A. Hernandez, PE	County Engineer (03-02-2020)
Desiree Voth	Gov't & Legal Affairs Officer
William (Bill) Telford	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

August 31, 2020

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

FORMAL TRANSMITTAL OF THE COMPREHENSIVE ANNUAL
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, 2019.

The comprehensive annual financial report (CAFR) of San Patricio County, Texas (the County), for the year ended December 31, 2019, 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.

Lovvorn & Kieschnick, LLP, Certified Public Accountants, have issued an unmodified ("clean") opinion on San Patricio County's financial statements for the year ended December 31, 2019. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview and analysis of the basic financial statements. 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 CAFR 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.

ECONOMIC CONDITIONS

While the level of economic development has increased in recent years, the County of San Patricio 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 and state and federal mandates all add up to the necessity of cutting costs where possible. It has been these efforts that have enabled San Patricio 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 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, San Patricio 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 is in the process of building a new natural gas liquefaction plant. Exxon Mobil Corporation, in partnership with SABIC is currently constructing polyethylene derivative, ethane steam cracker and monoethylene units in the County. When completed, approximately 700 workers are expected to be employed. Steel Dynamics recently announced San Patricio County as the site for a new state-of-the-art, electric-arc furnace flat roll steel mill.

The County experienced a natural disaster on August 25, 2017, resulting from Hurricane Harvey, which resulted in damage to portions of the County, with Aransas Pass and Ingleside receiving the most substantial damage. Damaged property included residential and commercial properties, as well as numerous County-owned facilities. The County incurred disaster-related expenses, which include emergency repairs to County facilities, debris removal, protective measures and costs of emergency personnel overtime. Estimated disaster related expenses were approximately \$5.1 million; the majority of that cost was for debris removal. Damage to County owned facilities was not significant; most of the cost being reimbursed by insurance proceeds. The County has received reimbursement from FEMA and TCEQ approximately \$4.7 million.

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.

In 2014, the County entered into an abatement agreement with Oxy Ingleside Energy Center, LLC and Oxy Ingleside LPG Terminal, LLC for an LPG facility to be constructed in the County. The abatements will be 80% in year one, 70% in year two, 60% in year three, 50% in year four, 40% in year five, 30% in year six, 20% in year seven, and 10% in year eight. At the February 13, 2017 meeting of the Commissioners' Court, the Court agreed to terminate this agreement due to inability of Oxy to meet its obligation to hire the required number of employees.

In 2014, the County entered into an abatement agreement with Ingleside Ethylene, LLC and Occidental Chemical Corporation for the design and construction of an ethylene plant in the County. The abatement agreement will be 100% in year one through six, 95% in year seven, 90% in year eight, 85% in year nine, and 80% in year ten.

In 2014, the County entered into an abatement agreement with Corpus Christi Liquefaction, LLC, which is a wholly owned subsidiary of Cheniere Energy, Inc. for a facility for the export of liquefied natural gas ("LNG"). This is a three phase project, the first, Train I, began in 2015 and continues through 2021, Train II began in 2017 and continues through 2022, and Train III was begun in 2019 and continues through 2023, with all consisting of abatements of 100%. In the future, there are plans for Trains IV and V, for which abatement agreements have been approved.

At its March 20, 2017 regular meeting, the Commissioners' Court approved separate tax abatement agreements (collectively the "Proposed Agreements") with Exxon Mobil Corporation ("Exxon"), SABIC US Projects LLC ("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.

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.

SUBSEQUENT EVENTS

The Covid-19 has affected the County and is discussed in the Notes to the Financial Statements. Also, the County recently experienced minimal damage from Hurricane Hanna.

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.

AWARDS AND ACKNOWLEDGMENTS

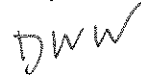
Certificate of Achievement. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to San Patricio County, Texas for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This award was the thirty-seventh 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 comprehensive annual 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 comprehensive annual 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 times for the years 1973, 1977, 1979, and the years 1982-2018.

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.

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 Comprehensive Annual
Financial Report
for the Fiscal Year Ended

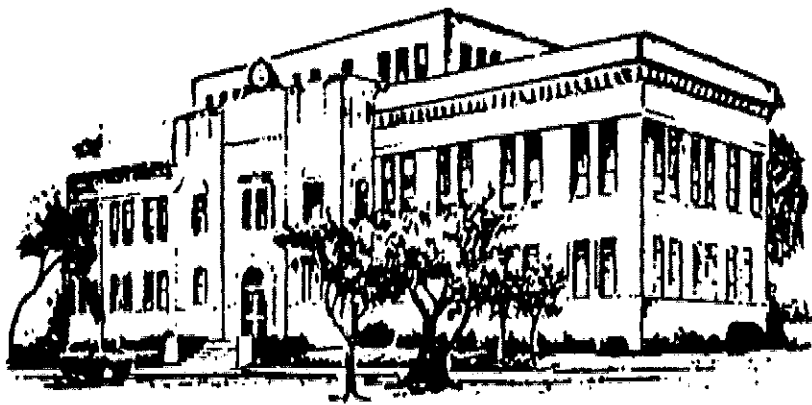
December 31, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Financial Section





Lovvorn & Kieschnick, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S 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, as of and for the year ended December 31, 2019, 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.

Auditor's 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 auditor's 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 San Patricio County, Texas, as of December 31, 2019, 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, budgetary comparison information, schedule of changes in net pension liability and related ratios, schedule of employer contributions, and schedule of changes in the County's total OPEB liability and related ratios on pages 6-15 and 74-82 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 San Patricio County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, 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* (CFR) 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 schedules 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 schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 August 31, 2020 on our consideration of San Patricio County, Texas' 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 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 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 San Patricio County, Texas' internal control over financial reporting and compliance.

Respectfully submitted,

Lovvorn & Kieschnick, LLP

Lovvorn & Kieschnick, LLP
Corpus Christi, Texas
August 31, 2020

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 Comprehensive Annual Financial Report (CAFR), reflecting the financial performance, for the readers of the County's financial statements for the fiscal year ended December 31, 2019. 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 San Patricio County exceeded its liabilities and deferred inflows of resources at December 31, 2019 by \$57,900,348 (presented as "net position"). Of this amount, \$13,557,678 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 \$3,215,258 (a 6% increase) in fiscal year 2019. The County only had governmental activities during the 2019 year. The increase in the net position is primarily attributable to decreased General Administration and public transportation.

Fund Highlights: Governmental Funds - Fund Balances As of the close of the fiscal year 2019, the County's governmental funds reported a combined ending fund balance of \$46,688,279, which was an increase of \$13,712,300 in comparison with the prior year due mainly to a decrease of General Administration and public transportation costs. See Page 11. At the end of the year, the unassigned fund balance for the general fund was \$13,709,302, equal to 38% of total general fund expenditures including transfers to other funds.

Long Term Debt The County's total long-term debt obligations increased due to Series 2019 Certificate of Obligation being issued.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to San Patricio County's basic financial statements. San Patricio 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.

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 2019 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 government's 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 2019 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 are the Agency Funds, which account for the assets held for distribution by the County as an agent for other governmental units, other organizations or individuals. The County had 21 Agency Funds at December 31, 2019.

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 nonmajor 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 \$57,900,348 the end of fiscal year 2019 compared to \$54,685,090 at the end of the previous year.

A large portion of the County's net position (39%) 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 2019 and 2018, which consist only of Governmental activities.

**San Patricio County's Net Position
December 31, 2019 and 2018**

	2019	2018
Current and Other Assets	\$ 104,635,133	\$ 61,355,736
Capital Assets	59,146,562	83,675,673
Total Assets	\$ 163,781,695	\$ 145,031,409
 Deferred Outflow of Resources	 \$ 10,320,974	 \$ 4,728,679
Long Term Liabilities Outstanding	\$ 72,507,462	\$ 55,973,300
Other Liabilities	2,556,589	2,549,111
Total Liabilities	\$ 75,064,051	\$ 58,522,411
 Deferred Inflow of Resources	 41,138,270	 36,552,587
 Net Position:		
Net Investment in Capital Assets	\$ 22,636,688	\$ 24,634,300
Restricted	21,705,982	12,357,409
Unrestricted	13,557,678	17,693,381
Total Net Position	\$ 57,900,348	\$ 54,685,090

* Restated

The above figures are net of related debt.

The main reason for the increase of \$3,215,258 in total Net Position was due to decreased General Administration and public transportation costs.

San Patricio County's Changes in Net Position
For the years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues		
Program Revenues:		
Charges for Services	\$ 8,052,330	\$ 8,619,717
Operating Grants and Contributions	2,387,679	2,643,089
Capital Grants and Contributions	541,243	694,484
General Revenues		
Property Taxes	34,425,879	34,972,685
Investment Earnings	1,511,168	1,034,029
Other	4,127,807	4,501,981
Total Revenues	<u>\$ 51,046,106</u>	<u>\$ 52,465,985</u>
Expenses		
General Administration	\$ 3,642,488	\$ 4,147,728
Judicial	4,870,819	4,158,845
Legal	1,210,813	1,115,216
Elections	603,392	551,899
Financial Administration	2,812,771	2,416,827
Public Facilities	2,563,774	2,594,057
Public Safety	12,852,370	11,005,364
Environmental	103,129	116,988
Public Transportation	10,151,483	11,730,149
Health and Welfare	2,708,048	2,108,393
Culture and Recreation	1,204,651	1,089,248
Economic Development	3,182,354	3,414,356
Conservation	296,712	286,071
Interest on Long-Term Debt	1,628,044	1,525,912
Total Expenses	<u>\$ 47,830,848</u>	<u>\$ 46,261,053</u>
Change in Net Position	\$ 3,215,258	\$ 6,204,931
Net Position at Beginning of Year	54,685,090	48,480,159
Net Position at End of Year	<u>\$ 57,900,348</u>	<u>\$ 54,685,090</u>

Revenues decreased mainly due to decreased Tax Revenues.

Expenses decreased mainly due to decreased General Administration and public transportation costs.

The County's Net Position increased by \$3,215,258 or 5.9%. Approximately 67% of the County's total revenue came from taxes, while 6% resulted from grants and contributions. User charges for various goods and services accounted for 16% of total revenues. The largest components of expenditures were for public safety, public transportation, general administration, 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 decrease in general administrations and public transportation decreases.

A large portion of the County's Net Position (39%) is reflected in capital assets (e.g. land, buildings, equipment, and infrastructure) to acquire or construct the assets. Restricted Net Position accounts for 37% of the County's Net Position. The remaining balance of Unrestricted Net Position (24%) 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 \$3,215,258 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, San Patricio 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 San Patricio 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 \$46,668,279 at the end of the current fiscal year, which is an increase of \$13,712,300, or 41.6% from last year's fund balances of \$32,955,979. This increase was due mainly to decreased General Administrative and Public Transportation costs.

The General Fund balance at 12/31/19 was \$18,089,977, compared to \$16,577,207 at 12/31/18, which resulted in a net increase of \$1,512,770. The Road and Bridge Fund balance at 12/31/19 was \$2,402,781, compared to \$2,463,152 at 12/31/18, which resulted in a net decrease of \$60,371.

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 Facilities due mainly to costs being \$ 560,156 less than anticipated.

Modest revenue growth is expected for the General Fund in fiscal year 2020, 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, 2019 amounted to \$134,484,132 less accumulated depreciation of \$75,337,570 with a net book value of \$59,146,562. This amount includes land, buildings, major improvements, equipment, infrastructure and construction in progress.

Major capital asset transactions for the 2019 year included purchases of vehicles and major equipment for the Sheriff's department, Road and Bridge department, major road repairs, and major purchases for energy conservation equipment for County buildings. Depreciation charges for the current year totaled \$5,248,935. Detailed information regarding the capital assets of the County can be found in the Notes to the Financial Statements at Note 5 starting on page 47 of this report.

Capital Assets (net of accumulated depreciation) December 31, 2019 and 2018

	Governmental Activities	
	2019	2018
Land	\$ 3,914,898	\$ 3,914,898
Buildings, Major Improvements, and Equipment Infrastructure	29,321,191 24,588,523	29,267,634 26,772,218
Total	\$ 57,824,613	\$ 59,954,750
Construction in Progress	1,321,950	1,400,986
Total	\$ <u>59,146,562</u>	\$ <u>61,355,736</u>

More detailed information regarding the County's Capital Assets is presented in the Notes to the Financial Statements at Note 5 starting on Page 47 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, 2019 was \$39,075,000. The total bonded debt of the County increased by \$7,560,000, a 24% increase compared to last year. The County's bonded debt at December 31, 2019 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 12-31-2019 stands at \$2,943,126. The County also entered into an SIB Loan and this debt at 12-31-19 is \$11,990,148.

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

**Outstanding Bonded Capital Lease And Loan Debt
December 31, 2019 and 2018**

		<u>Governmental Activities</u>	
		2019	2018
General Obligation			
Bonds	\$	39,075,000	\$ 31,515,000
Capital Leases		2,943,126	3,034,396
SIB Loan		11,990,148	12,403,039
Total	\$	54,008,274	\$ 46,952,435

The increase was due mainly to the issuance of the Series 2019 Certificate of Obligation.

More detailed information regarding the County's long-term obligations is presented in the Notes to the Financial Statements at Note 4 starting on page 42 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.

In late 2009, it was announced that TPCO America Corporation will build a mini mill facility that will manufacture steel products from recycled scrap steel. In 2009, the County approved major ten year tax abatement to TCPO America Corporation. Construction was completed in 2016.

In 2013, it was announced that Voestalpine, a leading steel processing company based out of Linz, Austria, will be constructing and operating an iron producing plant in San Patricio County. The plant was completed in 2016.

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

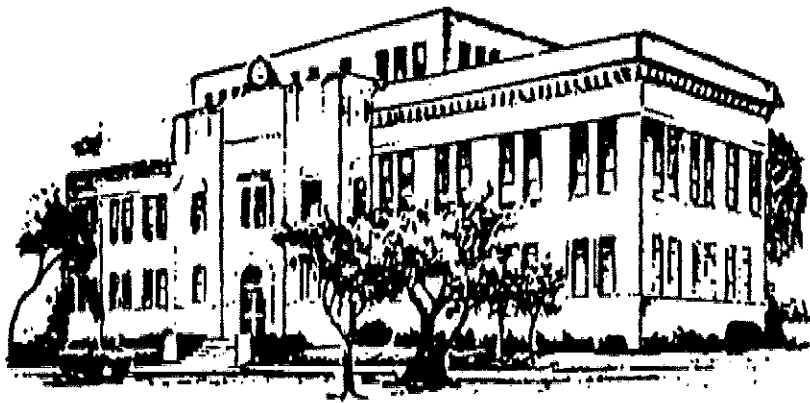
The State of Texas is currently constructing a new Harbor Bridge between Nueces and San Patricio Counties.

As is discussed in the Notes to Financial Statements the County experienced Hurricane Harvey in 2017 which has had an impact on the County's economy and financial statements.

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

Basic Financial Statements

SAN PATRICIO COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2019

ASSETS

Cash and Cash Equivalents	\$	64,682,398
Taxes Receivable, net		31,526,583
Intergovernmental Receivables		381,426
Other Receivables		322,539
Due from Other Governments		133
Fines Receivable		15,007,318
Less Allowance for Uncollectables		(7,446,051)
Prepaid Items		160,787
Capital Assets		
Land		3,914,898
Buildings		40,612,790
Improvements		8,419,025
Equipment		15,418,544
Infrastructure		64,796,925
Less Accumulated Depreciation		(75,337,570)
Construction in Progress		1,321,950

TOTAL ASSETS \$ 163,781,695

DEFERRED OUTFLOWS OF RESOURCES

Deferred Charge on Refundings	\$	578,486
Pension		9,742,488

TOTAL DEFERRED OUTFLOWS OF RESOURCES \$ 10,320,974

LIABILITIES

Accounts Payable	\$	1,588,271
Other Liabilities		415,420
Due To Other Governments		3,780
Interest Payable		549,118
Noncurrent Liabilities		
Due within One Year		2,684,428
Due in More than One Year		69,823,034
TOTAL LIABILITIES	\$	<u>75,064,051</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Revenues-Property Taxes	\$	29,438,594
Advance Tax Collections		11,395,639
Pension		304,037

TOTAL DEFERRED INFLOWS OF RESOURCES \$ 41,138,270

(continued)

SAN PATRICIO COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2019
(continued)

NET POSITION

Net Investment in Capital Assets	\$	22,636,688
Restricted		
General Administratin		6,487,802
Public Transportation		11,372,992
Public Safety		1,968,758
Capital Projects		1,012,970
Judicial		502,892
Elections		330,133
Legal		25,554
Health & Welfare		4,881
Unrestricted		<u>13,557,678</u>
TOTAL NET POSITION	\$	<u>57,900,348</u>

See Accompanying Notes to Financial Statements.

SAN PATRICIO COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
			Capital Grants and Contributions	Governmental Activities
Governmental Activities				
General Administration	\$ 3,642,488	\$ 961,448	\$ 122,374	\$ (2,558,666)
Judicial	4,870,819	2,659,306	516,880	(1,694,633)
Legal	1,210,813	101,028	87,430	(1,022,355)
Elections	603,392	85,430	11,486	(506,476)
Financial Administration	2,812,771	941,503		(1,871,268)
Public Facilities	2,563,774	84,900		(2,150,474)
Public Safety	12,852,370	1,016,728	95,155	(11,740,487)
Environmental	103,129	73,632		(29,497)
Public Transportation	10,151,483	1,821,598	314,026	(7,803,016)
Health & Welfare	2,708,048	130,180	1,240,328	(1,337,540)
Culture & Recreation	1,204,651	176,577		(1,028,074)
Conservation	296,712			(296,712)
Economic Development	3,182,354			(3,182,354)
Interest on Long-Term Debt	1,628,044			(1,628,044)
Total Governmental Activities	\$ 47,830,848	\$ 8,052,330	\$ 2,387,679	\$ (36,849,596)
General Revenues:				
Property Taxes				34,425,879
Investment Earnings				1,511,168
Other General Revenues				4,127,807
Total General Revenues				40,064,854
Change in Net Position				3,215,258
Net Position-Beginning				54,685,090
Net Position-Ending				\$ 57,900,348

See Accompanying Notes to Financial Statements.

SAN PATRICIO COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD IMPROVEMENT PROGRAM	CAPITAL IMPROVEMENTS FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and Cash Equivalents	\$ 26,908,783	\$ 4,288,016	\$ 8,437,295	\$ 10,788,367	\$ 8,670,950	\$ 59,093,411
Taxes Receivable, net	23,476,531	5,047,513	0	0	3,002,539	31,526,583
Intergovernmental Receivables	24,520	0	0	0	356,906	381,426
Other Receivables	152,825	19,128	0	0	13,351	185,304
Due from Other Governments	133	0	0	0	0	133
Due from Other Funds	261,318	0	0	0	0	261,318
Prepaid Items	160,787	0	0	0	0	160,787
TOTAL ASSETS	\$ 50,984,897	\$ 9,354,657	\$ 8,437,295	\$ 10,788,367	\$ 12,043,746	\$ 91,608,962
LIABILITIES						
Liabilities						
Accounts Payable	\$ 493,032	\$ 147,230	\$ 0	\$ 6,076	\$ 691,605	\$ 1,337,943
Intergovernmental Payables	0	0	0	0	3,780	3,780
Other Liabilities	313,905	229	0	0	101,286	415,420
Due To Other Funds	0	0	0	0	261,318	261,318
Total Liabilities	806,937	147,459	0	6,076	1,057,989	2,018,461
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues-Property Taxes	1,664,968	223,773	0	0	199,248	2,087,989
Deferred Revenues-Property Taxes	21,811,563	4,823,740	0	0	2,803,291	29,438,594
Advance Tax Collections	8,611,452	1,756,904	0	0	1,027,283	11,395,639
Total Deferred Inflows of Resources	32,087,983	6,804,417	0	0	4,029,822	42,922,222
FUND BALANCES						
Nonspendable	160,787	0	0	0	0	160,787
Restricted	0	2,402,781	8,437,295	1,012,970	4,503,139	16,356,185
Committed	0	0	0	0	756,432	756,432
Assigned	4,219,888	0	0	9,769,321	1,699,474	15,688,683
Unassigned	13,709,302	0	0	0	(3,110)	13,706,192
Total Fund Balances	18,089,977	2,402,781	8,437,295	10,782,291	6,955,935	46,668,279
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 50,984,897	\$ 9,354,657	\$ 8,437,295	\$ 10,788,367	\$ 12,043,746	

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.	59,146,562
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	9,649,256
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(63,039,643)
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.	5,475,894
Net Position of Governmental Activities	<u>\$ 57,900,348</u>

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, 2019

	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD IMPROVEMENT PROGRAM	CAPITAL IMPROVEMENT FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Taxes	\$ 27,904,348	\$ 3,262,684	\$ 0	\$ 0	\$ 3,348,111	\$ 34,515,143
Licenses and Permits	641,908	0	0	0	0	641,908
Intergovernmental	1,062,533	164,026	0	0	2,041,818	3,268,377
Charges for Services	2,504,975	1,361,241	0	0	637,223	4,503,439
Fines & Forfeitures	1,232,417	315,211	0	0	107,210	1,654,838
Investment Income	812,056	92,336	89,559	216,381	180,940	1,391,272
Miscellaneous Revenue	3,488,360	103,069	0	1,188	809,034	4,401,651
Total Revenues	<u>37,646,597</u>	<u>5,298,567</u>	<u>89,559</u>	<u>217,569</u>	<u>7,124,336</u>	<u>50,376,628</u>
EXPENDITURES						
Current						
General Administration	3,131,147	0	0	0	417,849	3,548,996
Judicial	3,918,463	0	0	0	868,621	4,787,084
Legal	948,520	0	0	0	222,710	1,171,230
Elections	430,834	0	0	0	6,630	437,464
Financial Administration	2,762,580	0	0	0	0	2,762,580
Public Facilities	1,707,555	0	0	0	17,125	1,724,680
Public Safety	11,870,833	0	0	0	385,722	12,256,555
Environmental	103,129	0	0	0	0	103,129
Public Transportation	0	5,253,938	1,324,502	144,449	2,096,838	8,819,727
Health & Welfare	1,077,231	0	0	0	1,597,592	2,674,823
Culture and Recreation	1,198,261	0	0	0	0	1,198,261
Conservation	306,335	0	0	0	0	306,335
Economic Development	3,182,354	0	0	0	0	3,182,354
Debt Service	0	0	0	0	3,391,089	3,391,089
Total Expenditures	<u>30,637,242</u>	<u>5,253,938</u>	<u>1,324,502</u>	<u>144,449</u>	<u>9,004,176</u>	<u>46,364,307</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,009,355</u>	<u>44,629</u>	<u>(1,234,943)</u>	<u>73,120</u>	<u>(1,879,840)</u>	<u>4,012,321</u>
OTHER FINANCING SOURCES (USES)						
Certificates of Obligation Issued	0	0	8,780,000	0	0	8,780,000
Premium on Bonds issued	0	0	919,979	0	0	919,979
Transfers In	0	0	0	4,158,093	2,375,878	6,533,971
Transfers Out	(5,496,585)	(105,000)	0	(900,000)	(32,386)	(6,533,971)
Total Other Financing Sources (Uses)	<u>(5,496,585)</u>	<u>(105,000)</u>	<u>9,699,979</u>	<u>3,258,093</u>	<u>2,343,492</u>	<u>9,699,979</u>
Net Changes in Fund Balances	1,512,770	(60,371)	8,465,036	3,331,213	463,652	13,712,300
Fund Balances at Beginning of Year	<u>16,577,207</u>	<u>2,463,152</u>	<u>(27,741)</u>	<u>7,451,078</u>	<u>6,492,283</u>	<u>32,955,979</u>
Fund Balances at End of Year	<u>\$ 18,089,977</u>	<u>\$ 2,402,781</u>	<u>\$ 8,437,295</u>	<u>\$ 10,782,291</u>	<u>\$ 6,955,935</u>	<u>\$ 46,668,279</u>

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, 2019

Amounts reported for governmental activities in the Statement of Activities (p. 19) are different because:

Net changes in fund balances - total governmental funds (p. 22)	\$	13,712,300
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.		(2,209,175)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		179,723
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.		(1,582,291)
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.		(7,975,818)
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.		1,090,519
 Change in net position of governmental activities (p. 20)	 \$	 <u><u>3,215,258</u></u>

See Accompanying Notes to Financial Statements.

SAN PATRICIO COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 5,588,987
Other Receivables	<u>137,235</u>
Total Assets	<u>\$ 5,726,222</u>
 LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 804
Claims Payable	<u>249,524</u>
Total Liabilities	<u>250,328</u>
 NET POSITION	
Restricted for Health Insurance Costs	<u>5,475,894</u>
Total Net Position	<u>\$ 5,475,894</u>

Note: The Insurance Internal Service Fund is the only proprietary fund of the County. The accounts payable above consists of \$249,524 in medical claims and \$804 in other payables. The entire amount of the \$250,328 is considered current because it is expected to be paid during the 2020 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, 2019

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
Operating Revenues:	
Contributions for Employee Insurance and Medical Expenses	\$ 4,606,157
Insurance Reimbursements and Refunds	<u>238,999</u>
Total Operating Revenues	<u>4,845,156</u>
Operating Expenses:	
Insurance and Administrative Expenses	666,637
Medical Claims Expense	<u>3,207,897</u>
Total Operating Expenses	<u>3,874,534</u>
Operating Income (Loss)	<u>970,622</u>
Non-Operating Revenues (Expenses):	
Investment Income	<u>119,896</u>
Total Non-Operating Revenues (Expenses)	<u>119,896</u>
Change in Net Position	1,090,518
Total Net Position at Beginning of Year	<u>4,385,376</u>
Total Net Position at End of Year	<u>\$ 5,475,894</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, 2019

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
Cash flows from Operating Activities:	
Cash received from premium contributions and other	\$ 4,707,921
Cash paid to insurance and medical expenses	<u>(3,848,249)</u>
Net cash flows from operating activities	<u>859,672</u>
Cash flows from investing activities:	
Investment Income received	<u>119,896</u>
Net cash flows from investing activities	<u>119,896</u>
Net change in cash and cash equivalents	979,568
Cash and Cash Equivalents, Beginning of Year	<u>4,609,419</u>
Cash and Cash Equivalents, End of Year	<u>\$ 5,588,987</u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities:	
Operating Income (Loss)	\$ <u>970,622</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	(137,235)
Accounts Payable	804
Claims Payable	<u>25,481</u>
Total Adjustments	<u>(110,950)</u>
Net Cash Flows From Operating Activities	<u>\$ 859,672</u>

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
AGENCY FUNDS
DECEMBER 31, 2019**

ASSETS

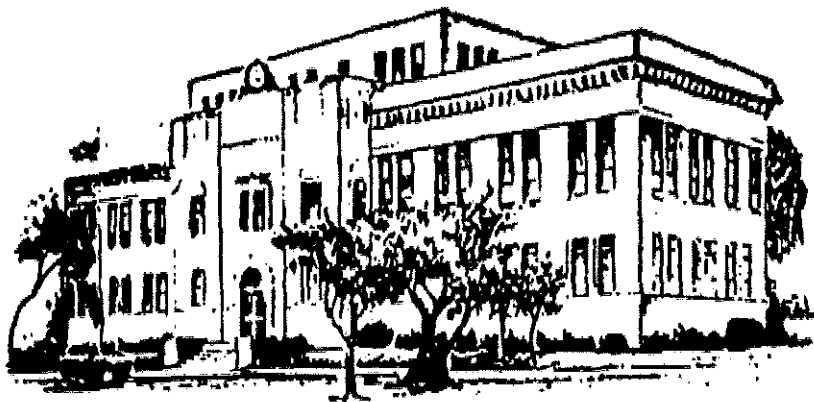
Cash and Cash Equivalents	\$ 10,173,693
Due From Others	26,810
Due From Other Governments	<u>17,538</u>
TOTAL ASSETS	\$ <u><u>10,218,041</u></u>

LIABILITIES

Due To Others	\$ 10,217,595
Due To Other Governments	<u>446</u>
Total Liabilities	\$ <u><u>10,218,041</u></u>

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

See Accompanying Notes to Financial Statements.



NOTES TO THE FINANCIAL STATEMENTS

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

(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 a 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 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 2019 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 the 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, 2019
(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 Agency Fund types which are fiduciary funds and are used to account for monies received and disbursed by the County in the capacity of trustee, custodian, or agent for individuals or other entities. Agency Funds are custodial in nature (assets = liabilities) and do not involve measurement or results of operation. The County's Agency Funds consist mainly of funds holding tax revenues, officials' fees and other funds, forfeited monies, and other pertinent funds for other entities or individuals.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(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. Agency funds report only assets and liabilities and do not have a measurement focus. 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 2019 year was Investment Income.

**SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(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, 2019
(continued)

G. Cash and Cash Equivalents

Cash and Cash Equivalents at December 31, 2019, totals \$74,856,091, (\$59,093,411) in Governmental funds, \$5,588,987 in Proprietary funds, and \$10,173,693 in Agency funds) and consists of \$8,600 in petty cash and \$74,847,491 in bank and pool demand accounts. Nearly all of the demand accounts are interest earning accounts.

The County's total bank deposits of \$19,059,090 at December 31, 2019, 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, 2019 was \$20,790,000.

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, 2019 consist of \$65,792,120 in various external pool accounts. The various pool accounts are not subject to credit risk classifications. The pooled accounts at 12/31/2019 consist of the Tex-Pool Account (\$2,153,550), LOGIC Pool Account (\$35,276,846), and MBIA Class Pool Account (\$28,361,724), for a total of \$65,792,120. 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, 2019:

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, 2019. 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 AAAM to Tex Pool and AAA to MBIA Class and to 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, 2019
(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 \$305,927 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 2019 year:

Balance at Beginning of Year	\$ 318,088
Additions	305,927
Deductions	<u>(318,088)</u>
Balance at End of Year	<u>\$ 305,927</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 are not included in the financial statements.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(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 2019 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	\$ 722,825	\$ 900,000	\$ 4,304,713
Additions	46,451	115,000	10,443,687
Deductions	(49,359)	-	(1,807,437)
Balances at End of the Year	\$ 719,917	\$ 1,015,000	\$ 12,940,963

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, 2019
(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, 2019
(continued)

The Governmental Fund Balances at 12-31-2019 are summarized as follows:

Fund Balances at 12-31-19	General Fund	Road & Bridge Fund	Road & Capital Improvement Funds	Non-Major Gvmnt'l Funds	Total
Nonspendable	\$ 160,787	\$ -	\$ -	\$ -	\$ 160,787
Restricted					
For Road and Bridge		2,402,781	-	-	2,402,781
For Debt Service				429,292	429,292
For Sheriff's Department				1,310,975	1,310,975
For Courthouse Security				469,750	469,750
For Justice Court Technology				271,737	271,737
For Court Reporters				132,783	132,783
For Certain District and County Attorney Costs				123,926	123,926
For Records Management				432,531	432,531
For Airports				532,916	532,916
For Elections				298,647	298,647
For Clerk Contingency				215,529	215,529
For Major Capital Outlay			9,450,265	-	9,450,265
For Other				285,053	285,053
Total	\$ -	\$ 2,402,781	\$ 9,450,265	\$ 4,503,139	\$ 16,356,185
Committed					
For Health Department				267,017	267,017
For Sheriff's Department				333,529	333,529
For Other				155,886	155,886
Total	\$ -	\$ -	\$ -	756,432	756,432
Assigned					
For Major Capital Outlay			9,769,321	-	9,769,321
For Right of Way				1,699,474	1,699,474
For Subsequent Year's Appropriation of Fund					-
Balance	4,219,888				4,219,888
Total	4,219,888	-	9,769,321	1,699,474	15,688,683
Unassigned	13,709,302		-	(3,110)	13,706,192
Grand Total	\$ 18,089,977	\$ 2,402,781	\$ 19,219,586	\$ 6,955,935	\$ 46,668,279

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(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 12/31/2019:

Total Governmental Restricted Fund	
Balance at 12/31/2019	\$ 16,356,185
Add Net Road and Bridge Delinquent	
Taxes Receivable	223,773
Add Net Debt Service Delinquent Taxes	
Receivable	199,248
Deduct Accrued Interest Payable	(549,118)
Add Proprietary Internal Service Fund	
Restricted Net Position at 12/31/2019	5,475,894
Other Net Additions (Deductions)	-
Total Restricted Net Position at 12/31/2019	<u><u>\$ 21,705,982</u></u>

**Restricted Net Position at 12/31/2019	
For General Administration	\$ 6,487,802
For Public Transportation	11,372,992
For Public Safety	1,968,758
For Capital Projects	1,012,970
For Judicial	502,892
For Elections	330,133
For Legal	25,554
For Health and Welfare	4,881
	<u><u>\$ 21,705,982</u></u>

Total Restricted Net Position at 12/31/2019

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
DECEMBER 31, 2019
(continued)

P. 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, 2019 the County has \$160,787 in Prepaid Items which consisted of prepaid appraisal Services 2020.

Q. 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 position by the County that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflow of Resources is an acquisition of net position that is applicable to a future reporting period. 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 12/31/2019, the County had the following Deferred Outflow of resources as shown on the Statement of Net Position:

Deferred Charge on Refunding	\$ 578,486	
Pension	<u>9,742,488</u>	
 Total Deferred Outflow of Resources	 <u><u>\$ 10,320,974</u></u>	

The Deferred Charge on Refunding above resulted from the difference in the carrying value of the refunded debt and its 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 net difference between projected and actual regarding net pension liability (\$6,002,363) plus County Contributions made subsequent to measurement date (\$3,740,125).

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2019
(continued)

As of 12/31/2019, the County had the following Deferred Inflow of Resources as shown on the Statement of Net Position:

Deferred Revenues - Property Taxes	\$	29,438,594
Advance Tax Collection	\$	11,395,639
Pensions	\$	<u>304,037</u>
 Total Deferred Inflow of Resources	 \$	 <u><u>41,138,270</u></u>

The "Advance Tax Collections" above consisted of funds that were collected in 2019 but are recognized as revenues in the 2020 fiscal year since they are for 2020 year operations. The "Deferred Revenues-Property Taxes" consists of Tax Revenues recognized as Revenue but have not been collected and are budgeted for 2020 year operations and are amounts levied for the fiscal year 2020.

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 12/31/2019 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 12/31/2019 The County had the following Deferred Inflow of Resources as shown on the Balance Sheet of the Government Funds:

Unavailable Revenues - Property Taxes	\$	2,087,989
Deferred Revenues - Property Taxes		29,438,594
Advance Tax Collection		<u>11,395,639</u>
 Total Deferred Inflow of Resources	 \$	 <u><u>42,922,222</u></u>

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

The "Unavailable Revenues - Property Taxes" above consists of taxes levied in prior years, but not collected or available for operations as of December 31, 2018. The above "Deferred Revenues - Property Taxes" consists of taxes levied in 2017 and budgeted for 2019 operations, but not collected as of December 31, 2018. The above "Advance Tax Collections" consist of taxes levied and collected in 2018 but are budgeted for 2019 operations and are levied for 2019.

(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 of transfer of the title to the property.

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 2018 tax rate (for the period October 1, 2018 to September 30, 2019) was \$0.516324 per \$100 valuation. This roll year taxes were used for the County's 2019 fiscal year operations. The 2019 tax roll is to be used for 2020 operations and its tax rate is \$0.516324 per \$100 valuation. It is noted that the County operates on a calendar year.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

(3) GRANTS RECEIVABLE DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at December 31, 2019 consist of \$381,426 from various Federal and State Grants. Included in the above amount is \$88,737 of Texas Department of Health Grants and \$250,250 from WIC Funds 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, 2019:

	General Obligation	Total
Bonds Payable, 01/01/2019	\$ 31,515,000	\$ 31,515,000
Bonds Issued	8,780,000	8,780,000
Bonds Retired	<u>(1,220,000)</u>	<u>(1,220,000)</u>
Bonds Payable, 12/31/2019	<u>39,075,000</u>	<u>39,075,000</u>

The annual requirements of the general long-term bonded debt requirements outstanding at December 31, 2019 is as follows:

<u>YEAR ENDING DECEMBER 31</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENTS</u>
2020	\$ 1,500,000	\$ 1,600,914	\$ 3,100,914
2021	1,630,000	1,476,300	3,106,300
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
2025-2029	10,105,000	5,407,425	15,512,425
2030-2034	12,405,000	3,095,475	15,500,475
2035-2039	<u>8,215,000</u>	<u>557,650</u>	<u>8,772,650</u>
TOTAL	<u>\$ 39,075,000</u>	<u>\$ 16,223,739</u>	<u>\$ 55,298,739</u>

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

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	\$ 13,555,000
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	\$ 8,130,000
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	\$ 8,610,000
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>\$ 8,780,000</u>
Total outstanding at December 31, 2019	<u><u>\$ 39,075,000</u></u>

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

It is noted that at December 31, 2019 that Gross Bonded Debt (\$39,075,000) less Debt Service Funds (\$429,492) resulted in Net Bonded Debt in the amount of \$38,645,508.

The following is a summary of general long-term capital lease payable for the year ended December 31, 2019:

Capital Lease Payable at January 1, 2019	\$ 3,034,396
New Capital Leases made during the year	0
Capital Lease Payments made during year	<u>(91,270)</u>
Capital Lease Payable at December 31, 2019	<u><u>\$ 2,943,126</u></u>

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
December 31, 2019
(Continued)

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 fiscal 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, 2019, 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 12-31-19 is \$2,943,126. The current amount due in 2020 is \$97,753. 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, 2019:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2020	\$ 97,753	\$ 112,983	\$ 210,736
2021	104,521	109,135	213,656
2022	111,585	105,022	216,607
2023	118,958	100,634	219,592
2024	126,650	95,957	222,607
2025-2029	760,782	398,641	1,159,423
2030-2034	1,009,104	230,649	1,239,753
2035-2037	613,773	36,247	650,020
TOTAL	\$ <u>2,943,126</u>	\$ <u>1,189,268</u>	\$ <u>4,132,394</u>

The above debt is serviced by the General Fund.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

At December 31, 2019 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, 2019.

SIB Loan Payable at January 1, 2019	\$ 12,403,039
SIB Loan Payments made during the year	<u>(412,891)</u>
SIB Loan Payable at December 31, 2019	<u>\$ 11,990,148</u>

The annual requirements of the long-term loan requirements outstanding at December 31, 2019 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2020	\$ 410,623	\$ 302,870	\$ 713,493
2021	421,313	292,180	713,493
2022	432,282	281,211	713,493
2023	443,536	269,957	713,493
2024	455,083	258,410	713,493
2025-2029	2,459,425	1,108,040	3,567,465
2030-2034	2,796,685	770,780	3,567,465
2035-2039	3,180,194	387,271	3,567,465
2040-2041	1,391,007	35,979	1,426,986
TOTAL	<u>\$ 11,990,148</u>	<u>\$ 3,706,698</u>	<u>\$ 15,696,846</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
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

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 12-31-18 was \$12,000,000. The County will begin 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
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

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, 2019.

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Gen. Obligation Bonds	\$ 31,515,000	\$ 8,780,000	\$ 1,220,000	\$ 39,075,000	\$ 1,500,000
QECB Capital Lease	3,034,396	-	91,270	2,943,126	97,753
SIB Loan	12,000,000	-	9,852	11,990,148	410,623
SIB Loan Capitalized	403,039	-	403,039	-	-
Compensated Absences Payable	318,088	305,927	318,088	305,927	305,927
OPEBs	722,825	46,451	49,359	719,917	
Pollution Remediation	900,000	115,000	-	1,015,000	165,000
Net Pension Liability	4,304,713	10,443,687	1,807,437	12,940,963	-
Refunding Bonds & Other				-	
Deferred/Premium	2,775,239	900,488	158,346	3,517,381	205,125
Total	\$ 55,973,300	\$ 20,591,553	\$ 4,057,391	\$ 72,507,462	\$ 2,684,428

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

(5) CAPITAL ASSETS

Capital Assets governmental activity for year ended December 31, 2019 was as follows:

	Balance	Increases	Decreases	Balance
Capital Assets Not Being				
Depreciated:				
Land	\$ 3,914,898	\$ -	\$ -	\$ 3,914,898
Construction in Progress	1,400,986	1,200,788	(1,279,824)	1,321,950
Total Capital Assets Not				
Being Depreciated	<u>\$ 5,315,884</u>	<u>\$ 1,200,788</u>	<u>\$ (1,279,824)</u>	<u>\$ 5,236,848</u>
Capital Assets Being				
Depreciated:				
Buildings	\$ 39,871,004	\$ 741,786	-	\$ 40,612,790
Improvements Other				-
Than Buildings	7,257,677	1,161,348	-	8,419,025
Equipment	15,031,010	1,347,061	(959,527)	15,418,544
Infrastructure				-
Roads	61,723,730	-	-	61,723,730
Bridges	3,073,195	-	-	3,073,195
Total Capital Assets Being				
Depreciated:	<u>\$ 126,956,616</u>	<u>\$ 3,250,195</u>	<u>\$ (959,527)</u>	<u>\$ 129,247,284</u>
Less Accumulated				
Depreciation For:				
Buildings	\$ (20,678,282)	\$ (1,153,806)	\$ -	\$ (21,832,088)
Improvements Other				-
Than Buildings	(1,821,859)	(489,496)	-	(2,311,355)
Equipment	(10,391,916)	(1,421,938)	828,129	(10,985,725)
Infrastructure				-
Roads	(36,096,241)	(2,125,823)	-	(38,222,064)
Bridges	(1,928,466)	(57,872)	-	(1,986,338)
Total Capital Assets Being				
Depreciated:	<u>\$ (70,916,764)</u>	<u>\$ (5,248,935)</u>	<u>\$ 828,129</u>	<u>\$ (75,337,570)</u>
Total Governmental				
Activity Capital Assets,				
Net	<u>\$ 61,355,736</u>	<u>\$ (797,952)</u>	<u>\$ (1,411,222)</u>	<u>\$ 59,146,562</u>

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

The amount of capital assets net of related debt at 12/31/2019 is as follows:

Capital Assets, Net of Depreciation at 12/31/2019	\$	59,146,562
Less Related Debt		
Certificates of Obligation and Bonds	\$	39,075,000
QEGB Capital Leases		2,943,126
Bond Premium Payables		3,517,381
Unspent Debt Proceeds		(8,437,295)
Deferred Charge on Refundings		(578,486)
Other		(9,852)
Capital Assets, Net of Related Debt at 12/31/2019		<u>\$ 22,636,688</u>

The amount by which capital outlay exceeded depreciation in 2019 is as follows:

Assets other than Infrastructure Purchased & Transferred	\$	4,236,760
Road and Bridge Construction		1,324,502
Loss on Disposal of Assets		(7,176)
Capital Outlay		5,554,086
Depreciation Expense for the year		<u>(5,248,935)</u>
Net amount by which capital outlay was over/(under) depreciation in 2019		<u>\$ 305,151</u>

Depreciation expense was charged to functions/programs of the County for the 2019 year as follows:

Governmental Activities		
General Administration	\$	72,931
Judicial		9,016
Financial Administration		-
Legal		1,118
Elections		158,671
Public Facilities		1,687,539
Public Safety		403,655
Public Transportation		2,825,279
Health and Welfare		34,685
Culture and Recreation		48,800
Conservation		7,241
Total Depreciation Expense		<u>\$ 5,248,935</u>

It is noted that Construction in Progress (\$1,321,950) at 12/31/2019 consisted of \$1,170,242 for major road repairs and \$151,708 for Sinton Airport fuel system.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

(6) RECEIVABLES

Receivables for the County's individual major and non-major funds at 12-31-19 are as follows:

	Property Taxes	Intergovernmental	Other	Total
Governmental Activities:				
General Fund	\$ 23,476,531	\$ 24,520	\$ 152,825	\$ 23,653,876
Road and Bridge	5,047,513		19,128	5,066,641
Non-Major Governmental Funds	3,002,539	356,906	13,351	3,372,796
Totals	<u>\$ 31,526,583</u>	<u>\$ 381,426</u>	<u>\$ 185,304</u>	<u>\$ 32,093,313</u>

(7) OTHER DISCLOSURES

A. Excess of expenditures over appropriations did not occur in any of the budgeted funds, except for the Intoxilizer Program Fund in which expenditures of \$105,011 exceeded appropriations of \$102,165 a difference of \$2,846. The Law Library Fund in which expenditure of \$75,742 exceeded appropriations of \$72,500 a difference of \$3,242, the Sheriff State Forfeiture Fund in which expenditures of \$40,390 exceeded appropriations of \$0 a difference of \$40,390 and the District Attorney Forfeiture Fund in which expenditures of \$16,074 exceeded appropriations of \$0 a difference of \$16,074.

B. At December 31, 2019, the County did not have a deficit fund balance in any of the Governmental Funds except for the Intoxilizer Program that had a deficit fund balance of \$3,110. This deficit is 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	\$ -	\$ 5,496,585
Road and Bridge Fund		105,000
Capital Improvements Fund	4,158,093	900,000
Non-Major Governmental Funds	2,375,878	32,386
Total	<u>\$ 6,533,971</u>	<u>\$ 6,533,971</u>

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

The main transfers consisted of \$363,378 from the General Fund to the District Courts Fund for District Court costs, \$450,000 from the General Fund to the Indigent Health Care Fund for Indigent health Care costs, \$1,300,000 from the General Fund to the Airport Fund for Airport costs, \$200,000 from the General Fund to the Right of Way Fund for the Right of Way costs, \$405,300 from the General Fund to the Capital Improvements Fund for Capital assets costs and \$105,000 from the Road and Bridge Fund to the Capital Improvements Fund for Capital assets costs.

D. The Interfund receivable and payable balances at December 31, 2019, consisted of the following:

FUNDS	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$ 261,318	\$ -
Non-Major Governmental Fund	-	261,318
Totals	\$ 261,318	\$ 261,318

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.

(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 800 nontraditional define benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

It is noted that due to timing constraints that some information was not available for 12-31-2019 so 12-31-18 information is presented and this is acceptable by the Governmental Accounting Standards Board (GASB).

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(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 462 employees participated in 2019.

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, 2017	Dec. 31, 2018
Number of inactive employees entitled to but not yet receiving benefits	415	431
Number of active employees	478	476
Average monthly salary *	\$ 3,235	\$ 3,256
Average age *	48.16	47.96
Average length of service in years *	11.05	11.08
Inactive employees (or their beneficiaries)		
Receiving Benefits		
Number of benefit recipients	277	288
Average monthly benefit	\$ 1,340	\$ 1,371

**Averages reported for all active employees. Average service includes all proportionate service.*

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

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 11.1% for calendar year 2019. 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, 2019, the annual pension costs for the TCDRS plan for its employees was \$3,740,125 and the actual contributions were \$3,740,125.

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, 2019
(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, 2018 funding valuation, except as noted below and throughout this report. Please see the employer summary actuarial valuation report as of December 31, 2018 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	2.75%
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 1.4% per year for a career employee.
Investment Rate of Return	8.0%
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
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

Depositing Members	The RP-2000 Active Employee Mortality Table for males with a two-year set forward and the RP-2000 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-2000 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-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 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 2018.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
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Net Pension Liability

The County's net pension liability was measured as of December 31, 2018, 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, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	3.25%
Investment Rate of Return	8.00%

Mortality rates for service retirees, as well as the beneficiaries of both service and disability retirees were based on the RP-2000 Combined Male Table with an age set forward of one year and Projection Scale AA for Males, and the RP-2000 Combined Female Table with no age adjustment and Projection Scale AA for Females. For disabled retirees, the RP-2000 Disabled Male Table with no age adjustment and Projection Scale AA for Males, and the RP-2000 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, 2018 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
NOTES TO FINANCIAL STATEMENTS
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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 2019 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 30 year time horizon; the most recent analysis was performed in 2017. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 - December 31, 2016 for more details.

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	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) index	7.00%	5.90%
Investment- Grade Bonds	Bloomberg Barclay U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board Meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70%, per Cliffwaters' 2019 capital market assumptions.

(3)-(5) Includes vintage years 2005-2007 - present of Quarter Pooled Horizon IRRs

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

Net Pension Liability/(Asset)

Net Pension Liability/(Asset)	December 31, 2017	December 31, 2018
Total Pension Liability	\$ 97,574,560	\$ 102,764,170
Fiduciary Net Position	93,269,847	89,823,207
Net pension liability / (asset)	4,304,713	12,940,963
Fiduciary Net Position as a % of total pension liability	95.59%	87.41%
Pensionable covered payroll (1)	\$ 19,060,236	\$ 19,100,341
Net pension liability as a % of covered payroll	22.58%	67.75%

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

(2) This rate reflects the long-term rate of return funding valuation assumption of 8.00 %, plus 0.10% adjustment 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.

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2018 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.

See Appendix B of this 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 (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	
Valuation Date	December 21, 2017	December 31, 2018
Measurement Date	December 31, 2017	December 31, 2018
Employer's Fiscal year	January 1, 2019	December 31, 2019

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

Changes in Net Pension Liability/ (Asset)

Changes in Net Pension Liability / (Asset)	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances as of December 31, 2018	\$ 97,574,560	\$ 93,269,847	\$ 4,304,713
Changes for the year:			
Service Cost	2,431,036		2,431,036
Interest on Total Pension Liability (1)	7,902,257		7,902,257
Effect of Plan changes (2)	-		-
Effect of economic/demographic gains or losses	(152,790)		(152,790)
Effect of assumptions changes or inputs	-		-
Refund of contributions	(370,468)	(370,468)	-
Benefit payments	(4,620,426)	(4,620,426)	-
Administrative expenses		(72,146)	72,146
Member contributions		1,337,024	(1,337,024)
Net investment income		(1,755,262)	1,755,262
Employer contributions		2,072,387	(2,072,387)
Other (3)		(37,750)	37,750
Balances as of December 31, 2019	\$ 102,764,169	\$ 89,823,206	\$ 12,940,963

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

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

(3) Relates to allocation of system-wide items

Sensitivity Analysis

The following presents the net pension liability of the county calculated using the discount rate of 8.10%, 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 (7.10%) or 1 percentage point higher (9.10%) than the current rate.

1% Decrease	Current Discount Rate	1% Increase
7.10%	8.10%	9.10%

Total Pension Liability	\$ 115,214,663	\$ 102,764,169	\$ 92,207,794
Fiduciary Net Position	89,823,208	89,823,208	89,823,208
Net pension liability/ (asset)	\$ 25,391,455	\$ 12,940,961	\$ 2,384,586

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019
(continued)

Pension Expense / (Income)

Pension Expense / (Income)	January 1, 2018 to December 31, 2018	
Service Cost	\$	2,431,036
Interest on total pension liability (1)		7,902,257
Effect of plan changes		-
Administrative expenses		72,146
Member contributions		(1,337,024)
Expected investment return net of investment expenses		(7,487,690)
Recognition of deferred inflows/outflows of resources		
Recognition of economic/demographic gains or losses		(433,609)
Recognition of assumption changes or inputs		432,929
Recognition of investment gains or losses		2,376,573
Other (2)		37,748
Pension expense/ (income)	\$	3,994,366

(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, 2018, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources		Deferred Outflows of Resources	
Differences between expected and actual experience	\$	304,037	\$	-
Changes of assumptions		-		342,275
Net difference between projected and actual earnings		-		5,660,088
Contributions made subsequent to measurement date (3)		N/A		3,740,125

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	
2019	\$ 2,158,259
2020	961,807
2021	729,671
2022	1,848,589
2023	-
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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(continued)

(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, 2019, 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.

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

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:

	2019	2018
Unpaid Claims at Beginning of Year	\$ 224,043	\$ 188,824
Incurred Claims (Including IBNSRs)	4,606,157	4,348,070
Claim Payments	<u>(4,580,676)</u>	<u>(4,312,851)</u>
Unpaid Claims at End of Year	<u>\$ 249,524</u>	<u>\$ 224,043</u>

The entire amount of the \$249,524 at 12/31/2019 is considered current because it is expected to be paid during the 2020 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 \$63,039,643 difference are as follows:

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

Bonds Payable	\$	39,075,000
Capital Leases Payable		2,943,126
SIB Loan Payable		11,990,148
Compensated Absences Payable		305,927
Interest Payable		549,118
OPEB Liability		719,917
Pollution Liability		1,015,000
Refunding Bonds Premium		3,517,381
Net Pension Liability		3,502,512
Deferred Outflows of Resources		
Deferred Charge on Refunding Pension		(578,486)
Other		-
Net Adjustments to Reduce fund balance total		-
Governmental funds to arrive at net position		
Governmental Activities	\$	<u>63,039,643</u>

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 \$9,649,256 difference are as follows:

Taxes Receivable Net of		
Allowances for Uncollectibles	\$	31,526,583
Fines Receivable Net of		
Allowances for Uncollectibles		7,561,267
Other Receivables Net		-
Deferred Revenue		<u>(29,438,594)</u>
Net Adjustments for Other Long-Term		
Assets Not Available to Pay for		
Current-Period Expenditures and		
therefore are Deferred in the Funds	\$	<u>9,649,256</u>

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

(13) POLLUTION REMEDIATION

At December 31, 2019, 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 \$50,000 in 2020, \$500,000 in 2021, and \$465,000 in 2022 for a total estimated future cost of \$1,015,000. 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. See Note 18.

(14) CONTRACTUAL OBLIGATIONS

Significant Contractual Obligations at 12/31/2019 include \$8,000 for major road repairs.

(15) RECENT ACCOUNTING PRONOUNCEMENTS

During 2020 the Governmental Accounting Standards Board extended the implementation date for several GASB Statements due to the Corona Virus situation.

GASB Statement No. 83, *Certain Asset Requirement Obligation* ("GASB 83"), addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance of this Statement. GASB 83 will be implemented by the County in fiscal year 2020 and the impact has not yet been determined.

GASB Statement No. 84, *Fiduciary Activities* ("GASB 84"), established criteria for identifying fiduciary activities of all state and local government. The focus of the criteria is generally on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. GASB 84 will be implemented by the County in fiscal year 2020 and the impact has not yet been determined.

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 2021 and the impact has not yet been determined.

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NOTES TO FINANCIAL STATEMENTS
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The following two GASB Statements are not expected to be applicable to the County.

GASB Statement No. 90, *Majority Equity Interest, an amendment of GASB Statements No. 14 and No. 61 ("GASB 90")*. This Statement establishes that ownership of a majority equity interest in a legally separated organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as an investment or a component unit. This Statement also requires that a component unit in which a government has a 100 percent equity interest, accounts for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value, at the acquisition date.

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.

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, 2020.

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

(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. The OPEB plan is an agent multiple-employer plan.

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 report 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, 2019 and a measurement date of December 31, 2019. 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 FY2019 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. In addition, GASB 75 may require a new valuation if there are significant changes in the municipal bond rate used to develop the discount rate. For these projections we have used the discount rate of 4.10% from the December 31, 2018 actuarial valuation since no new valuation has been prepared. The following is the development of the Net OPEB Liability (NOL).

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Total OPEB Liability January 1, 2019	\$ 722,825	\$0	\$ 722,825
Service Cost	17,827	0	17,827
Interest Cost	28,624	0	28,624
Changes of Benefit Terms	0	0	0
Differences between expected and actual experience	0	0	0
Changes in assumptions	0	0	0
Other changes	0	0	0
Contributions-employer	0	0	0
Net investment income	0	0	0
Benefit payments	(49,359)	0	(49,359)
Administrative Expense	0	0	0
Net change in total OPEB liability	(2,908)	0	(2,908)
Total OPEB Liability December 31, 2019	\$ 719,917	0	\$ 719,917

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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.

Total OPEB Expense	FY2019	
Service Cost at January 1, 2019	\$	17,827
Interest Cost		28,624
Changes of benefit terms		0
Current Recognized Deferred Outflows/(Inflows)		0
(Other changes, if significant)		0
Difference of Projected Investment Earnings		0
Total OPEB Expense as of December 31, 2019		46,451

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.

Schedule of Deferred Inflows/Outflows	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions/inputs	0	0
Net difference between projected and actual investments	0	0
Total	0	0

Projection of Net Inflows (Outflows)

Fiscal Year	Net Inflows (Outflows)
2020	\$0
2021	0
2022	0
2023	0
2024	0

SAN PATRICIO COUNTY, TEXAS
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(continued)

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, 2019.

Healthcare Cost Trend	Total OPEB Liability	%
1% Decrease	\$ 663,653	-7.8%
Current Healthcare Cost Trend	719,917	
1% Increase	785,584	9.1%

Discount Rate	Total OPEB Liability	%
1% Increase	\$ 653,911	-9.2%
Current Discount Rate	719,917	
1% Decrease	798,778	11.0%

ACTUARIAL ASSUMPTIONS

No changes were made in the actuarial assumptions since the projections are based on the assumptions shown in the December 31, 2018 valuation report.

The data used in the roll forward of the December 31, 2019 valuation results remain unchanged from that used in the FY2018 GASB 75 actuarial valuation report. The data reflects the plan census as of December 31, 2018.

Since the December 31, 2018 valuation results were rolled forward there are no liability gains or losses for the projection period.

It is our understanding that no significant changes have been made in the plan eligibility or plan provisions since the December 31, 2018 actuarial valuation.

The employer reported \$0 in direct contributions made for retirees for FY2019.

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(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 12/31/2019, 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 thirteen (13) 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 Liquifaction LLC (Trains 1,2,3)
6. Corpus Christi Liquifaction LLC, Corpus Christi Liquifaction 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.

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 and (depending on construction timing) 2034.

SAN PATRICIO COUNTY, TEXAS
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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

- D. Sinton ISD
 - 1. Steel Dynamics Southwest, LLC f/k/a Buffalo, LLC

- E. Taft ISD
 - 1. Apex Midway Wind, LLC

The gross taxes abated during the 2019 year amounted to \$20,854,238. This was for the 2018 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. Voelstalpine Texas LLC with Gregory-Portland Independent School District

The gross rebated taxes during the 2019 year amounted to \$238,937. This was for the 2018 tax roll year.

(18) SUBSEQUENT EVENTS AND OTHER

The County experienced a natural disaster on July 25, 2020 resulting from Hurricane Hanna, which resulted in damage to portions of the County, with Portland and Ingleside on the Bay receiving some damages. Damaged property included residential and commercial properties. The financial impact on the County at August 7, 2020 was not known. San Patricio County has been impacted from COVID-19. Estimated cost at this printing is \$1.4M. The County is expecting a full economic recovery.

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(continued)

(19) HURRICANE HARVEY

The County experienced a natural disaster on August 25, 2017, resulting from Hurricane Harvey, which resulted in damage to portions of the County, with Aransas Pass and Ingleside receiving the most substantial damage. Damaged property included residential and commercial properties, as well as numerous County-owned facilities. The estimate of the total damage to the County-owned facilities was approximately \$5.2 million. The County estimated a total projected reimbursement from FEMA of \$4,699,094. The County also incurred disaster-related expenses, which include emergency repairs to County facilities, debris removal, protective measures and costs of emergency personnel overtime. The County anticipated that most of these will be covered by grants from the FEMA and the State of Texas, included in the estimate above. As of 12/31/2019, the County has received nearly all of these funds.

The County will maintain the accounting records concerning Hurricane Harvey for at least the next fourteen years.

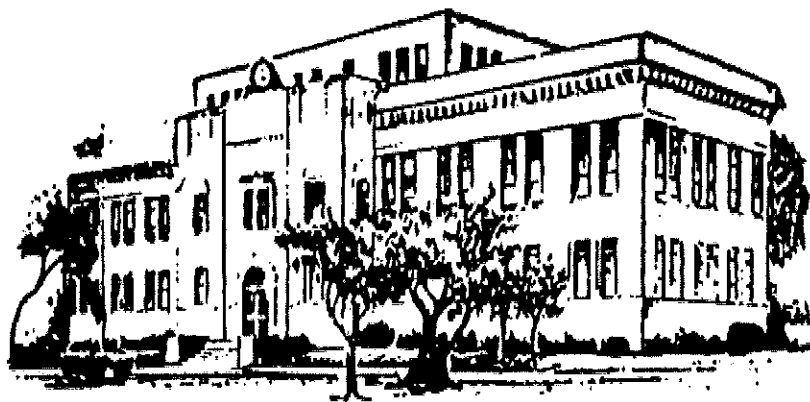
(20) BOUNDARY DISPUTE LITIGATION

Nueces County, Texas and Nueces County Appraisal District (NCAD), v. San Patricio County, Texas, Cause No. 16-0453 (the Boundary Dispute Litigation). Little activity took place in 2019 specific to the actual Boundary Dispute Litigation. It continues to be San Patricio County's desire that the favorable Supreme Court decision in Occidental Chemical Corporation will lead to an amicable resolution of the current Boundary Dispute Litigation currently pending in the 135th District Court in Refugio County. The parties continue to meet to discuss resolving the dispute; if, however no agreement is reached, it is likely that the dispute will remain unresolved until the Refugio County court makes a final decision on the remaining industrial piers/docks and all possible appeals are exhausted.

In the improbable event that the courts rule against San Patricio County, the County could be ordered to return tax payments, now less than two million dollars (\$2,000,000), on various industrial piers and docks.

(21) RESTATEMENT OF NET POSITION

The County had no Financial Restatements in 2019.



REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION

(Major General and Special Revenue Funds Budgetary Comparisons)

The following are the Major governmental funds of the County that had adopted 2019 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)

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 San Patricio County discloses certain pension trend data.

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

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

Not all information for fiscal year 2018 was available.

The Notes to Required Supplementary Information provide information on the County's 2019 Budget.

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
GENERAL FUND.

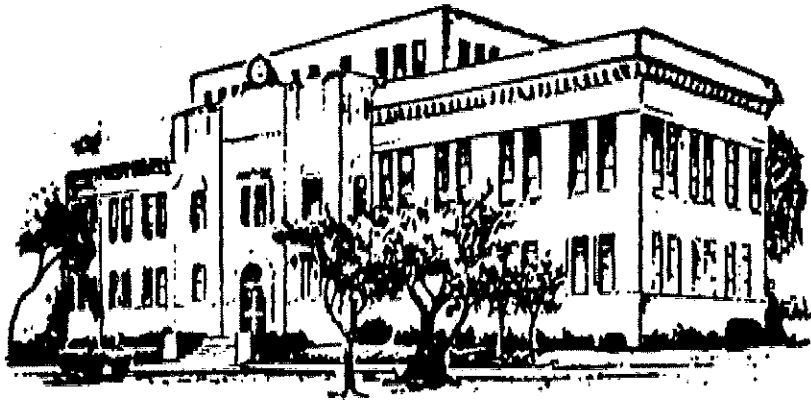
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 27,712,628	\$ 27,712,628	\$ 27,904,348	\$ 191,720
Licenses and Permits	287,700	287,700	641,908	354,208
Intergovernmental	639,200	639,200	1,062,533	423,333
Charges for Services	2,035,900	2,035,900	2,504,975	469,075
Fines & Forfeitures	785,700	785,700	1,232,417	446,717
Investment Income	415,000	415,000	812,056	397,056
Miscellaneous Revenue	3,264,500	3,264,500	3,488,360	223,860
Total Revenues	35,140,628	35,140,628	37,646,597	2,505,969
EXPENDITURES				
Current				
General Administration	3,281,368	3,463,618	3,131,147	332,471
Judicial	3,822,196	3,961,132	3,918,463	42,669
Legal	987,793	1,000,350	948,520	51,830
Elections	511,661	511,661	430,834	80,827
Financial Administration	3,217,669	3,243,308	2,762,580	480,728
Public Facilities	2,156,831	2,267,711	1,707,555	560,156
Public Safety	12,197,259	12,197,259	11,870,833	326,426
Environmental	113,130	113,130	103,129	10,001
Health & Welfare	1,061,026	1,148,416	1,077,231	71,185
Culture and Recreation	1,474,436	1,475,336	1,198,261	277,075
Conservation	309,481	309,481	306,335	3,146
Economic Development	3,443,606	3,446,606	3,182,354	264,252
Total Expenditures	32,576,456	33,138,008	30,637,242	2,500,766
Excess (Deficiency) of Revenues Over Expenditures	2,564,172	2,002,620	7,009,355	5,006,735
OTHER FINANCING SOURCES (USES)				
Transfers Out	(7,582,864)	(7,095,878)	(5,496,585)	1,599,293
Total Other Financing Sources (Uses)	(7,582,864)	(7,095,878)	(5,496,585)	1,599,293
Net Changes in Fund Balances	(5,018,692)	(5,093,258)	1,512,770	6,606,028
Fund Balance at Beginning of Year	16,577,207	16,577,207	16,577,207	
Fund Balance at End of Year	\$ 11,558,515	\$ 11,483,949	\$ 18,089,977	\$ 6,606,028

See accompanying notes to required supplementary information.

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
ROAD AND BRIDGE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 3,263,360	\$ 3,263,360	\$ 3,262,684	\$ (676)
Intergovernmental	153,127	246,117	164,026	(82,091)
Charges for Services	1,084,039	1,084,039	1,361,241	277,202
Fines and Forfeitures	284,087	284,087	315,211	31,124
Investment Income	74,000	74,000	92,336	18,336
Miscellaneous	11,050	11,050	103,069	92,019
Total Revenues	<u>4,869,663</u>	<u>4,962,653</u>	<u>5,298,567</u>	<u>335,914</u>
EXPENDITURES				
Public Transportation	5,958,974	6,051,964	5,253,938	798,026
Total Expenditures	<u>5,958,974</u>	<u>6,051,964</u>	<u>5,253,938</u>	<u>798,026</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,089,311)</u>	<u>(1,089,311)</u>	44,629	<u>1,133,940</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(327,527)	(327,527)	(105,000)	222,527
Total Other Financing Sources (Uses)	<u>(327,527)</u>	<u>(327,527)</u>	<u>(105,000)</u>	<u>222,527</u>
Net Changes in Fund Balances	(1,416,838)	(1,416,838)	(60,371)	1,356,467
Fund Balance at Beginning of Year	2,463,152	2,463,152	2,463,152	
Fund Balance at End of Year	<u>\$ 1,046,314</u>	<u>\$ 1,046,314</u>	<u>\$ 2,402,781</u>	<u>\$ 1,356,467</u>

See accompanying notes to required supplementary information.



SAN PATRICIO COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2019

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.

There were supplementary appropriations made during the year after the 2019 budget was adopted. There were changes between line items that offset. These added appropriations resulted in an increase of \$797,332 due mainly to general administration, public facility, and public transportation costs.

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 2019. The basis of budgeting is the same as GAAP (General Accepted Accounting Principles).

Budgets for the 2019 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, 2019
(Continued)

The County's major governmental funds with adopted budgets for the 2019 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 expenditure over appropriations did not occur in any of the budgeted funds, except for the Law Library in which expenditures of \$75,742 exceeded appropriations of \$72,500, a difference of \$3,242, the Intoxilizer Program Fund in which expenditures of \$105,000 exceeded appropriations of \$102,165, a difference of \$2,846. The Sheriff State Forfeiture Fund in which expenditures of \$40,390 exceed appropriations of \$0 a difference of \$40,390 and the District Attorney Forfeiture Fund in which expenditures of \$16,074 exceed appropriations of \$0, a difference of \$16,074. Overall, the County had a positive variance.

**REQUIRED SUPPLEMENTARY INFORMATION
POST EMPLOYMENT HEALTHCARE PLAN
YEAR ENDED DECEMBER 31, 2019**

SCHEDULE OF CHANGES IN THE COUNTY'S OPEB LIABILITY AND RELATED RATIOS

	2019	2018
Reporting period, fiscal year Measurement Date	12/31/2019	12/31/2018
Total OPEB liability		
Service Cost	\$ 17,827	\$ 17,125
Interest	28,624	29,441
Changes of assumptions	0	0
Actual benefit payments	(49,359)	(49,359)
Net Change in total OPEB liability	(2,908)	(2,793)
Total OPEB liability - beginning	722,825	725,618
Total OPEB liability - ending	719,917	722,825
Covered payroll	8,451,762	8,451,762
Total OPEB liability as a percentage of covered payroll	8.52%	8.55%

Notes to Schedule:

Changes of assumptions

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

2019	4.10%
2018	4.10%

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
PENSION INFORMATION
DECEMBER 31, 2019**

Schedule of Changes in Net Pension Liability and Related Ratios

	2018	2017
Total Pension Liability		
Service Cost	\$ 2,431,036	\$ 2,510,696
Interest on Total Pension Liability	7,902,258	7,450,206
Effect of plan changes	-	-
Effect of assumption changes or inputs	-	684,549
Effect of economic/demographic (gains) or losses	(152,790)	(155,867)
Refund of Contributions	-	-
Benefit payments/refunds of contributions	<u>(4,990,894)</u>	<u>(4,673,383)</u>
Net change in total pension liability	\$ 5,189,610	\$ 5,816,201
Total pension liability, beginning	<u>97,574,560</u>	<u>91,758,359</u>
Total pension liability, ending (a)	<u>\$ 102,764,170</u>	<u>\$ 97,574,560</u>
Fiduciary Net Position		
Employer contributions	\$ 2,072,386	\$ 2,005,136
Member contributions	1,337,024	1,334,217
Investment income net of investment expenses	(1,755,262)	12,041,515
Benefit payments/refunds of contributions	(4,990,894)	(4,673,383)
Administrative expenses	(72,146)	(62,027)
Refund of Contributions	-	-
Other	<u>(37,748)</u>	<u>(18,463)</u>
Net Change in fiduciary net position	\$ (3,446,640)	\$ 10,626,995
Fiduciary net position, beginning	<u>93,269,847</u>	<u>82,642,854</u>
Fiduciary net position, ending (b)	<u>\$ 89,823,207</u>	<u>\$ 93,269,849</u>
Net pension liability / (asset) , ending = (a) - (b)	<u>\$ 12,940,963</u>	<u>\$ 4,304,711</u>
Fiduciary net position as a % of total pension liability	87.41%	95.59%
Pensionable covered payroll	\$ 19,100,341	\$ 19,060,236
Net pension liability as a % of covered payroll	67.75%	22.58%

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>2016</u>	<u>2015</u>	<u>2014</u>
\$ 2,497,314	\$ 2,178,289	\$ 2,062,276
6,966,717	6,613,259	6,243,146
-	(402,630)	-
-	1,047,168	-
(446,050)	(979,724)	(227,931)
-	(205,694)	-
<u>(4,010,179)</u>	<u>(3,653,252)</u>	<u>(3,902,350)</u>
\$ 5,007,802	\$ 4,597,416	\$ 4,175,141
<u>86,750,557</u>	<u>82,153,140</u>	<u>77,977,999</u>
\$ <u>91,758,359</u>	\$ <u>86,750,556</u>	\$ <u>82,153,140</u>
\$ 1,915,306	\$ 1,882,512	\$ 1,790,572
1,301,666	1,236,172	1,154,147
5,770,952	(130,184)	5,063,645
(4,010,179)	(3,653,252)	(3,902,350)
(62,664)	(56,377)	(59,093)
-	(205,694)	-
<u>(213,573)</u>	<u>82,889</u>	<u>121,260</u>
\$ 4,701,508	\$ (843,934)	\$ 4,168,181
<u>77,941,346</u>	<u>78,785,279</u>	<u>74,617,098</u>
\$ <u>82,642,854</u>	\$ <u>77,941,345</u>	\$ <u>78,785,279</u>
\$ <u>9,115,505</u>	\$ <u>8,809,211</u>	\$ <u>3,367,861</u>
90.07%	89.85%	95.90%
\$ 18,595,226	\$ 17,659,601	\$ 16,487,808
49.02%	49.88%	20.43%

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

Year Ending December 31	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2010	\$ 1,582,482	\$ 1,582,482	\$ -	\$ 16,570,488	9.5%
2011	1,504,115	1,504,115	\$ -	16,331,332	9.2%
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%

(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**

Year Ending December 31	Employee Contributions	Employer Contributions	TOTAL
2010	\$ 1,582,482	\$ 1,159,934	\$ 2,742,416
2011	\$ 1,504,115	1,143,193	2,647,308
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

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

NON-MAJOR GOVERNMENTAL FUNDS

Combining and Individual Fund Statements and Schedules

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
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash and Cash Equivalents	\$ 5,515,112	\$ 1,455,399	\$ 1,700,439	\$ 8,670,950
Taxes Receivable		3,002,539		3,002,539
Intergovernmental Receivables	356,906			356,906
Other Receivables	11,975	1,376		13,351
TOTAL ASSETS	\$ 5,883,993	\$ 4,459,314	\$ 1,700,439	\$ 12,043,746
LIABILITIES				
Accounts Payable	\$ 690,640		\$ 965	\$ 691,605
Intergovernmental Payables	3,780			3,780
Other Liabilities	101,286			101,286
Due To Other Funds	261,318			261,318
TOTAL LIABILITIES	\$ 1,057,024	\$ 0	\$ 965	\$ 1,057,989
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues-Property Taxes	\$	\$ 199,248	\$	\$ 199,248
Deferred Revenues-Property Taxes		2,803,291		2,803,291
Advance Tax Collections		1,027,283		1,027,283
TOTAL DEFERRED INFLOWS OF RESOURCE	\$ 0	\$ 4,029,822	\$ 0	\$ 4,029,822
FUND BALANCES				
Restricted	\$ 4,073,647	\$ 429,492	\$	\$ 4,503,139
Committed	756,432			756,432
Assigned			1,699,474	1,699,474
Unassigned	(3,110)			(3,110)
TOTAL FUND BALANCES	4,826,969	429,492	1,699,474	6,955,935
TOTAL LIABILITIES, DEFFERED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 5,883,993	\$ 4,459,314	\$ 1,700,439	\$ 12,043,746

**SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$	\$ 3,348,111	\$	\$ 3,348,111
Intergovernmental	1,799,275		242,543	2,041,818
Charges for Services	637,223			637,223
Fines & Forfeitures	107,210			107,210
Investment Income	117,406	30,427	33,107	180,940
Miscellaneous Revenue	730,117	78,917		809,034
Total Revenues	<u>3,391,231</u>	<u>3,457,455</u>	<u>275,650</u>	<u>7,124,336</u>
EXPENDITURES				
Current				
General Administration	417,849			417,849
Judicial	868,621			868,621
Legal	222,710			222,710
Elections	6,630			6,630
Public Facilities			17,125	17,125
Public Safety	385,722			385,722
Public Transportation	2,077,905		18,933	2,096,838
Health & Welfare	1,597,592			1,597,592
Debt Service		3,391,089		3,391,089
Total Expenditures	<u>5,577,029</u>	<u>3,391,089</u>	<u>36,058</u>	<u>9,004,176</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,185,798)</u>	<u>66,366</u>	<u>239,592</u>	<u>(1,879,840)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	2,155,003		220,875	2,375,878
Transfers Out	(32,386)			(32,386)
Total Other Financing Sources (Uses)	<u>2,122,617</u>	<u>0</u>	<u>220,875</u>	<u>2,343,492</u>
Net Changes in Fund Balances	(63,181)	66,366	460,467	463,652
Fund Balances at Beginning of Year	<u>4,890,150</u>	<u>363,126</u>	<u>1,239,007</u>	<u>6,492,283</u>
Fund Balances at End of Year	<u>\$ 4,826,969</u>	<u>\$ 429,492</u>	<u>\$ 1,699,474</u>	<u>\$ 6,955,935</u>

NONMAJOR 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 Atty (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.

**NONMAJOR 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 Emergency Food and Shelter Program (EFSP) Fund accounts for Federal Grants used to provide emergency food and shelter to low income families.
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
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019**

	<u>INDIGENT HEALTH CARE FUND</u>	<u>SHERIFF STATE FORFEITURE FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>RECORDS MANAGEMENT FUND</u>
ASSETS				
Cash and Cash Equivalents	\$ 273,879	\$ 480,098	\$ 467,997	\$ 641,416
Receivables				
Intergovernmental Receivable	7,216			
Other Receivables			1,773	6,581
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>281,095</u>	\$ <u>480,098</u>	\$ <u>469,770</u>	\$ <u>647,997</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$	\$	\$ 20	\$ 215,466
Intergovernmental Payable				
Other Liabilities	90,781			
Due to Other Funds				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>90,781</u>	<u>0</u>	<u>20</u>	<u>215,466</u>
Fund Balances - (Deficits)				
Restricted		480,098	469,750	432,531
Committed	190,314			
Unassigned				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>190,314</u>	<u>480,098</u>	<u>469,750</u>	<u>432,531</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>281,095</u>	\$ <u>480,098</u>	\$ <u>469,770</u>	\$ <u>647,997</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>
\$	\$ 160,780	\$	\$ 307,473	\$ 132,386	\$ 181,501
250,250	9,538	1,165	1,388	530	
<u>\$ 250,250</u>	<u>\$ 170,318</u>	<u>\$ 1,165</u>	<u>\$ 308,861</u>	<u>\$ 132,916</u>	<u>\$ 181,501</u>
\$ 950	\$ 14,432	\$ 29 3,780	\$ 37,124	\$ 133	\$
224,491		466			
<u>225,441</u>	<u>14,432</u>	<u>4,275</u>	<u>37,124</u>	<u>133</u>	<u>0</u>
24,809	155,886	(3,110)	271,737	132,783	181,501
<u>24,809</u>	<u>155,886</u>	<u>(3,110)</u>	<u>271,737</u>	<u>132,783</u>	<u>181,501</u>
<u>\$ 250,250</u>	<u>\$ 170,318</u>	<u>\$ 1,165</u>	<u>\$ 308,861</u>	<u>\$ 132,916</u>	<u>\$ 181,501</u>

SAN PATRICIO COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019
 (Continued)

	<u>LAW LIBRARY</u>	<u>DISTRICT ATTORNEY FORFEITURE FUND</u>	<u>AIRPORT FUND</u>	<u>SHERIFF FEDERAL FORFEITURE FUND</u>
ASSETS				
Cash and Cash Equivalents	\$ 15,416	\$ 18,702	\$ 952,045	\$ 573,184
Receivables				
Intergovernmental Receivable				
Other Receivables	<u>1,465</u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>16,881</u>	\$ <u>18,702</u>	\$ <u>952,045</u>	\$ <u>573,184</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$	\$	\$ 408,624	\$
Intergovernmental Payable				
Other Liabilities			10,505	
Due to Other Funds	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>419,129</u>	<u>0</u>
Fund Balances - (Deficits)				
Restricted	16,881	18,702	532,916	573,184
Committed				
Unassigned	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>16,881</u>	<u>18,702</u>	<u>532,916</u>	<u>573,184</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>16,881</u>	\$ <u>18,702</u>	\$ <u>952,045</u>	\$ <u>573,184</u>

(Continued)

<u>TEXAS DEPT. OF HEALTH GRANTS</u>	<u>VOTER REGISTRATION FUND</u>	<u>ELECTION SERVICES</u>	<u>COUNTY ATTORNEY CHECK FEE FUND</u>	<u>DISTRICT ATTORNEY CHECK FEE FUND</u>
\$	\$ 31,486	\$ 298,647	\$ 18,134	\$ 8,398
88,737				
<u>\$ 88,737</u>	<u>\$ 31,486</u>	<u>\$ 298,647</u>	<u>\$ 18,134</u>	<u>\$ 8,398</u>
\$ 482	\$	\$	\$	\$
36,361				
<u>36,843</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
51,894	31,486	298,647	18,134	8,398
<u>51,894</u>	<u>31,486</u>	<u>298,647</u>	<u>18,134</u>	<u>8,398</u>
<u>\$ 88,737</u>	<u>\$ 31,486</u>	<u>\$ 298,647</u>	<u>\$ 18,134</u>	<u>\$ 8,398</u>

SAN PATRICIO COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2019
 (Continued)

	<u>CHILD ABUSE PREVENTION FUND</u>	<u>COUNTY ATTY PRETRIAL INTERVENTION</u>	<u>JAIL COMMISSARY FUND</u>	<u>COMMUNI- CATIONS SYSTEM FUND</u>
ASSETS				
Cash and Cash Equivalents	\$ 6,503	\$ 7,459	\$ 265,661	\$ 335,662
Receivables				
Intergovernmental Receivable				
Other Receivables	<u>29</u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>6,532</u>	\$ <u>7,459</u>	\$ <u>265,661</u>	\$ <u>335,662</u>
 LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$	\$ 39	\$ 7,968	\$ 2,133
Intergovernmental Payable				
Other Liabilities				
Due to Other Funds	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>0</u>	<u>39</u>	<u>7,968</u>	<u>2,133</u>
 Fund Balances - (Deficits)				
Restricted	6,532	7,420	257,693	
Committed				333,529
Unassigned	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>6,532</u>	<u>7,420</u>	<u>257,693</u>	<u>333,529</u>
 TOTAL LIABILITIES AND FUND BALANCES	 \$ <u>6,532</u>	 \$ <u>7,459</u>	 \$ <u>265,661</u>	 \$ <u>335,662</u>

<u>DISTRICT ATTORNEY FEDERAL FORFEITURE</u>	<u>BUTT FOUNDATION GRANT</u>	<u>EFSP GRANT</u>	<u>CLERKS CONTINGENCY FUND</u>	<u>RTF/CDP GRANT</u>	<u>TOTAL NONMAJOR SPECIAL REVENUE FUNDS</u>
\$ 54,391	\$ 63,693	\$	\$ 215,320	\$ 4,881	\$ 5,515,112
			209		356,906
					11,975
<u>\$ 54,391</u>	<u>\$ 63,693</u>	<u>\$ 0</u>	<u>\$ 215,529</u>	<u>\$ 4,881</u>	<u>\$ 5,883,993</u>
\$	\$ 3,240	\$	\$	\$	\$ 690,640
					3,780
					101,286
					261,318
<u>0</u>	<u>3,240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,057,024</u>
54,391	60,453		215,529	4,881	4,073,647
					756,432
					(3,110)
<u>54,391</u>	<u>60,453</u>	<u>0</u>	<u>215,529</u>	<u>4,881</u>	<u>4,826,969</u>
<u>\$ 54,391</u>	<u>\$ 63,693</u>	<u>\$ 0</u>	<u>\$ 215,529</u>	<u>\$ 4,881</u>	<u>\$ 5,883,993</u>

**SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>INDIGENT HEALTH CARE FUND</u>	<u>SHERIFF STATE FORFEITURE FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>RECORDS MANAGEMENT FUND</u>
REVENUES				
Intergovernmental	\$	\$	\$	\$
Charges for Services			61,745	284,499
Fines & Forfeitures		64,506		
Investment Income	4,223	11,560	11,472	13,104
Miscellaneous	<u>0</u>	<u> </u>	<u>129</u>	<u>21</u>
Total Revenues	<u>4,223</u>	<u>76,066</u>	<u>73,346</u>	<u>297,624</u>
EXPENDITURES				
General Administration				339,324
Judicial				7,752
Legal				
Elections				
Public Safety		40,390	101,085	
Public Transportation				
Health & Welfare	<u>342,394</u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>342,394</u>	<u>40,390</u>	<u>101,085</u>	<u>347,076</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(338,171)</u>	<u>35,676</u>	<u>(27,739)</u>	<u>(49,452)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	450,000			
Transfers Out	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Other Financing Sources (Uses)	<u>450,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	111,829	35,676	(27,739)	(49,452)
Fund Balances (Deficits) at Beginning of Year	<u>78,485</u>	<u>444,422</u>	<u>497,489</u>	<u>481,983</u>
Fund Balances (Deficits) at End of Year	<u>\$ 190,314</u>	<u>\$ 480,098</u>	<u>\$ 469,750</u>	<u>\$ 432,531</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>
\$ 698,949	\$ 377,132	\$ 50,875	\$ 48,648	\$ 18,188	\$
	5,041	624	7,363	3,044	4,804
<u>324</u>	<u>393</u>	<u>58</u>			
<u>699,273</u>	<u>382,566</u>	<u>51,557</u>	<u>56,011</u>	<u>21,232</u>	<u>4,804</u>
	666,609		68,728	16,270	
		105,011			39,348
<u>695,508</u>					
<u>695,508</u>	<u>666,609</u>	<u>105,011</u>	<u>68,728</u>	<u>16,270</u>	<u>39,348</u>
<u>3,765</u>	<u>(284,043)</u>	<u>(53,454)</u>	<u>(12,717)</u>	<u>4,962</u>	<u>(34,544)</u>
	363,378	41,625	(32,386)		
<u>0</u>	<u>363,378</u>	<u>41,625</u>	<u>(32,386)</u>	<u>0</u>	<u>0</u>
3,765	79,335	(11,829)	(45,103)	4,962	(34,544)
<u>21,044</u>	<u>76,551</u>	<u>8,719</u>	<u>316,840</u>	<u>127,821</u>	<u>216,045</u>
\$ <u>24,809</u>	\$ <u>155,886</u>	\$ <u>(3,110)</u>	\$ <u>271,737</u>	\$ <u>132,783</u>	\$ <u>181,501</u>

SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019
 (Continued)

	LAW LIBRARY	DISTRICT ATTORNEY FORFEITURE FUND	AIRPORT FUND	SHERIFF FEDERAL FORFEITURE FUND
REVENUES				
Intergovernmental	\$ 57,853	\$	\$ 150,000	\$
Charges for Services				
Fines & Forfeitures		42,704		
Investment Income	667	328	11,998	13,313
Miscellaneous	0		460,357	
	58,520	43,032	622,355	13,313
Total Revenues				
EXPENDITURES				
General Administration				
Judicial	75,742	16,074		
Legal				
Elections				
Public Safety				1,493
Public Transportation			2,077,905	
Health & Welfare				
	75,742	16,074	2,077,905	1,493
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	(17,222)	26,958	(1,455,550)	11,820
OTHER FINANCING SOURCES (USES):				
Transfers In			1,300,000	
Transfers Out				
	0	0	1,300,000	0
Total Other Financing Sources (Uses)				
Net Changes in Fund Balances	(17,222)	26,958	(155,550)	11,820
Fund Balances (Deficits) at Beginning of Year	34,103	(8,256)	688,466	561,364
Fund Balances (Deficits) at End of Year	\$ 16,881	\$ 18,702	\$ 532,916	\$ 573,184

(Continued)

<u>TEXAS DEPT. OF HEALTH GRANTS</u>	<u>VOTER REGISTRATION FUND</u>	<u>ELECTION SERVICES</u>	<u>COUNTY ATTORNEY CHECK FEE FUND</u>	<u>DISTRICT ATTORNEY CHECK FEE FUND</u>
\$ 510,833 18,330	\$ 11,486	\$ 12,065	\$ 1,656	\$
204	627 9	5,983 73,235		193
<u>529,367</u>	<u>12,122</u>	<u>91,283</u>	<u>1,656</u>	<u>193</u>
	6,630	0		
<u>508,425</u>				
<u>508,425</u>	<u>6,630</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>20,942</u>	<u>5,492</u>	<u>91,283</u>	<u>1,656</u>	<u>193</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20,942	5,492	91,283	1,656	193
<u>30,952</u>	<u>25,994</u>	<u>207,364</u>	<u>16,478</u>	<u>8,205</u>
\$ <u><u>51,894</u></u>	\$ <u><u>31,486</u></u>	\$ <u><u>298,647</u></u>	\$ <u><u>18,134</u></u>	\$ <u><u>8,398</u></u>

**SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019
 (Continued)**

	<u>CHILD ABUSE PREVENTION FUND</u>	<u>COUNTY ATTY PRETRIAL INTERVENTION</u>	<u>JAIL COMMISSARY FUND</u>	<u>COMMUNI- CATIONS SYSTEM FUND</u>
REVENUES				
Intergovernmental	\$	\$	\$	\$
Charges for Services	509	85,190		41,760
Fines & Forfeitures				
Investment Income		2,240	5,687	8,050
Miscellaneous		77	56,124	12,386
	<u>509</u>	<u>87,507</u>	<u>61,811</u>	<u>62,196</u>
EXPENDITURES				
General Administration				
Judicial				
Legal		222,710		
Elections				
Public Safety			29,974	68,421
Public Transportation				
Health & Welfare				
	<u>0</u>	<u>222,710</u>	<u>29,974</u>	<u>68,421</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	<u>509</u>	<u>(135,203)</u>	<u>31,837</u>	<u>(6,225)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	509	(135,203)	31,837	(6,225)
Fund Balances (Deficits) at Beginning of Year	<u>6,023</u>	<u>142,623</u>	<u>225,856</u>	<u>339,754</u>
Fund Balances (Deficits) at End of Year	\$ <u><u>6,532</u></u>	\$ <u><u>7,420</u></u>	\$ <u><u>257,693</u></u>	\$ <u><u>333,529</u></u>

<u>DISTRICT ATTORNEY FEDERAL FORFEITURE</u>	<u>BUTT FOUNDATION GRANT</u>	<u>EFSP GRANT</u>	<u>CLERKS CONTINGENCY FUND</u>	<u>RTF/CDP GRANT</u>	<u>TOTAL NONMAJOR SPECIAL REVENUE FUNDS</u>
\$	\$	\$	\$	\$	\$
			6,780		1,799,275
446	1,264	147	4,906	322	637,223
<u>40,000</u>	<u>86,800</u>				107,210
					117,406
<u>40,446</u>	<u>88,064</u>	<u>147</u>	<u>11,686</u>	<u>322</u>	<u>730,117</u>
17,446	78,525				417,849
					868,621
					222,710
					6,630
					385,722
					2,077,905
		17,345		33,920	1,597,592
<u>17,446</u>	<u>78,525</u>	<u>17,345</u>	<u>0</u>	<u>33,920</u>	<u>5,577,029</u>
23,000	9,539	(17,198)	11,686	(33,598)	(2,185,798)
					2,155,003
					(32,386)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,122,617</u>
23,000	9,539	(17,198)	11,686	(33,598)	(63,181)
<u>31,391</u>	<u>50,914</u>	<u>17,198</u>	<u>203,843</u>	<u>38,479</u>	<u>4,890,150</u>
\$ <u>54,391</u>	\$ <u>60,453</u>	\$ <u>0</u>	\$ <u>215,529</u>	\$ <u>4,881</u>	\$ <u>4,826,969</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
INDIGENT HEALTH CARE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Investment Income	\$ 2,500	\$ 2,500	\$ 4,223	\$ 1,723
Miscellaneous Revenue				0
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>4,223</u>	<u>1,723</u>
EXPENDITURES				
Health & Welfare	450,000	450,000	342,394	107,606
Total Expenditures	<u>450,000</u>	<u>450,000</u>	<u>342,394</u>	<u>107,606</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(447,500)</u>	<u>(447,500)</u>	<u>(338,171)</u>	<u>109,329</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	450,000	450,000	450,000	0
Total Other Financing Sources (Uses)	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	2,500	2,500	111,829	109,329
Fund Balance at Beginning of Year	<u>78,485</u>	<u>78,485</u>	<u>78,485</u>	
Fund Balance at End of Year	<u>\$ 80,985</u>	<u>\$ 80,985</u>	<u>\$ 190,314</u>	<u>\$ 109,329</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
SHERIFF'S STATE FORFEITURE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$	\$	\$	\$ 0
Fines & Forfeitures			64,506	64,506
Investment Income			11,560	11,560
Miscellaneous Revenue				0
Total Revenues	<u>0</u>	<u>0</u>	<u>76,066</u>	<u>76,066</u>
EXPENDITURES				
Public Safety			40,390	(40,390)
Total Expenditures	<u>0</u>	<u>0</u>	<u>40,390</u>	<u>(40,390)</u>
Net Changes in Fund Balances	0	0	35,676	35,676
Fund Balance at Beginning of Year	<u>444,422</u>	<u>444,422</u>	<u>444,422</u>	
Fund Balance at End of Year	<u>\$ 444,422</u>	<u>\$ 444,422</u>	<u>\$ 480,098</u>	<u>\$ 35,676</u>

**SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
COURTHOUSE SECURITY FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 40,600	\$ 40,600	\$ 61,745	\$ 21,145
Investment Income	10,000	10,000	11,472	1,472
Miscellaneous Revenue			129	129
Total Revenues	<u>50,600</u>	<u>50,600</u>	<u>73,346</u>	<u>22,746</u>
EXPENDITURES				
Public Safety	<u>158,542</u>	<u>158,542</u>	<u>101,085</u>	<u>57,457</u>
Total Expenditures	<u>158,542</u>	<u>158,542</u>	<u>101,085</u>	<u>57,457</u>
Net Changes in Fund Balances	(107,942)	(107,942)	(27,739)	80,203
Fund Balance at Beginning of Year	<u>497,489</u>	<u>497,489</u>	<u>497,489</u>	
Fund Balance at End of Year	<u>\$ 389,547</u>	<u>\$ 389,547</u>	<u>\$ 469,750</u>	<u>\$ 80,203</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
RECORDS MANAGEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 260,100	\$ 260,100	\$ 284,499	\$ 24,399
Investment Income	9,100	9,100	13,104	4,004
Miscellaneous Revenue			21	21
Total Revenues	<u>269,200</u>	<u>269,200</u>	<u>297,624</u>	<u>28,424</u>
EXPENDITURES				
General Administration	450,469	450,469	339,324	111,145
Judicial	56,000	56,000	7,752	48,248
Total Expenditures	<u>506,469</u>	<u>506,469</u>	<u>347,076</u>	<u>159,393</u>
Excess (Deficiency) of Revenues				
Net Changes in Fund Balances	<u>(237,269)</u>	<u>(237,269)</u>	<u>(49,452)</u>	<u>187,817</u>
OTHER FINANCING SOURCES (USES)				
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	(237,269)	(237,269)	(49,452)	187,817
Fund Balance at Beginning of Year	<u>481,983</u>	<u>481,983</u>	<u>481,983</u>	
Fund Balance at End of Year	<u>\$ 244,714</u>	<u>\$ 244,714</u>	<u>\$ 432,531</u>	<u>\$ 187,817</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
WIC FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 638,509	\$ 750,564	\$ 698,949	\$ (51,615)
Investment Income				0
Miscellaneous Revenue			324	324
Total Revenues	<u>638,509</u>	<u>750,564</u>	<u>699,273</u>	<u>(51,291)</u>
EXPENDITURES				
Health & Welfare	<u>638,509</u>	<u>750,564</u>	<u>695,508</u>	<u>55,056</u>
Total Expenditures	<u>638,509</u>	<u>750,564</u>	<u>695,508</u>	<u>55,056</u>
Net Changes in Fund Balances	0	0	3,765	3,765
Fund Balance at Beginning of Year	<u>21,044</u>	<u>21,044</u>	<u>21,044</u>	
Fund Balance at End of Year	<u>\$ 21,044</u>	<u>\$ 21,044</u>	<u>\$ 24,809</u>	<u>\$ 3,765</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
DISTRICT COURTS OPERATING FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 377,132	\$ 377,132	\$ 377,132	\$ 0
Investment Income	2,700	2,700	5,041	2,341
Miscellaneous Revenue			393	393
Total Revenues	<u>379,832</u>	<u>379,832</u>	<u>382,566</u>	<u>2,734</u>
EXPENDITURES				
Judicial	<u>818,484</u>	<u>818,484</u>	<u>666,609</u>	<u>151,875</u>
Total Expenditures	<u>818,484</u>	<u>818,484</u>	<u>666,609</u>	<u>151,875</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(438,652)</u>	<u>(438,652)</u>	<u>(284,043)</u>	<u>154,609</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>363,378</u>	<u>363,378</u>	<u>363,378</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>363,378</u>	<u>363,378</u>	<u>363,378</u>	<u>0</u>
Net Changes in Fund Balances	(75,274)	(75,274)	79,335	154,609
Fund Balance at Beginning of Year	<u>76,551</u>	<u>76,551</u>	<u>76,551</u>	
Fund Balance at End of Year	<u>\$ 1,277</u>	<u>\$ 1,277</u>	<u>\$ 155,886</u>	<u>\$ 154,609</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
INTOXILIZER PROGRAM FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 50,875	\$ 50,875	\$ 50,875	\$ 0
Investment Income	600	600	624	24
Miscellaneous Revenue			58	58
Total Revenues	<u>51,475</u>	<u>51,475</u>	<u>51,557</u>	<u>82</u>
EXPENDITURES				
Public Safety	<u>102,165</u>	<u>102,165</u>	<u>105,011</u>	<u>(2,846)</u>
Total Expenditures	<u>102,165</u>	<u>102,165</u>	<u>105,011</u>	<u>(2,846)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50,690)</u>	<u>(50,690)</u>	<u>(53,454)</u>	<u>(2,764)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>41,625</u>	<u>41,625</u>	<u>41,625</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>41,625</u>	<u>41,625</u>	<u>41,625</u>	<u>0</u>
Net Changes in Fund Balances	(9,065)	(9,065)	(11,829)	(2,764)
Fund Balance at Beginning of Year	<u>8,719</u>	<u>8,719</u>	<u>8,719</u>	
Fund Balance at End of Year	<u>\$ (346)</u>	<u>\$ (346)</u>	<u>\$ (3,110)</u>	<u>(2,764)</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
JUSTICE COURT TECHNOLOGY FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 27,600	\$ 27,600	\$ 48,648	\$ 21,048
Investment Income	5,100	5,100	7,363	2,263
Total Revenues	32,700	32,700	56,011	23,311
EXPENDITURES				
Judicial	81,000	81,000	68,728	12,272
Total Expenditures	81,000	81,000	68,728	12,272
Excess (Deficiency) of Revenues Over Expenditures	(48,300)	(48,300)	(12,717)	35,583
OTHER FINANCING SOURCES (USES)				
Transfers Out	(32,386)	(32,386)	(32,386)	0
Total Other Financing Sources (Uses)	(32,386)	(32,386)	(32,386)	0
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	(80,686)	(80,686)	(45,103)	35,583
Fund Balance at Beginning of Year	316,840	316,840	316,840	
Fund Balance at End of Year	\$ 236,154	\$ 236,154	\$ 271,737	\$ 35,583

**SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
COURT REPORTER SERVICE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 13,900	\$ 13,900	\$ 18,188	\$ 4,288
Investment Income	2,000	2,000	3,044	1,044
Total Revenues	<u>15,900</u>	<u>15,900</u>	<u>21,232</u>	<u>5,332</u>
EXPENDITURES				
Judicial	100,000	100,000	16,270	83,730
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>16,270</u>	<u>83,730</u>
Net Changes in Fund Balances	(84,100)	(84,100)	4,962	89,062
Fund Balance at Beginning of Year	<u>127,821</u>	<u>127,821</u>	<u>127,821</u>	<u></u>
Fund Balance at End of Year	<u>\$ 43,721</u>	<u>\$ 43,721</u>	<u>\$ 132,783</u>	<u>\$ 89,062</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
CB COG GRANT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$	\$	\$	\$
Investment Income	4,000	4,000	4,804	804
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>4,804</u>	<u>804</u>
EXPENDITURES				
Public Safety	<u>230,000</u>	<u>230,000</u>	<u>39,348</u>	<u>190,652</u>
Total Expenditures	<u>230,000</u>	<u>230,000</u>	<u>39,348</u>	<u>190,652</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(226,000)</u>	<u>(226,000)</u>	<u>(34,544)</u>	<u>191,456</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out				<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>(226,000)</u>	<u>(226,000)</u>	<u>(34,544)</u>	<u>191,456</u>
Fund Balance at Beginning of Year	<u>216,045</u>	<u>216,045</u>	<u>216,045</u>	
Fund Balance at End of Year	<u>\$ (9,955)</u>	<u>\$ (9,955)</u>	<u>\$ 181,501</u>	<u>\$ 191,456</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
LAW LIBRARY FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 53,700	\$ 53,700	\$ 57,853	\$ 4,153
Investment Income	600	600	667	67
Miscellaneous Revenue				0
Total Revenues	<u>54,300</u>	<u>54,300</u>	<u>58,520</u>	<u>4,220</u>
EXPENDITURES				
Judicial	<u>72,500</u>	<u>72,500</u>	<u>75,742</u>	<u>(3,242)</u>
Total Expenditures	<u>72,500</u>	<u>72,500</u>	<u>75,742</u>	<u>(3,242)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(18,200)</u>	<u>(18,200)</u>	<u>(17,222)</u>	<u>978</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				<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>(18,200)</u>	<u>(18,200)</u>	<u>(17,222)</u>	<u>978</u>
Fund Balance at Beginning of Year	<u>34,103</u>	<u>34,103</u>	<u>34,103</u>	
Fund Balance at End of Year	<u>\$ 15,903</u>	<u>\$ 15,903</u>	<u>\$ 16,881</u>	<u>\$ 978</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
DISTRICT ATTORNEY FORFEITURE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$	\$	\$	\$ 0
Fines & Forfeitures			42,704	42,704
Investment Income			328	328
Miscellaneous Revenue			0	0
Total Revenues	0	0	43,032	43,032
EXPENDITURES				
Judicial			16,074	(16,074)
Total Expenditures	0	0	16,074	(16,074)
Excess (Deficiency) of Revenues Over Expenditures	0	0	26,958	26,958
OTHER FINANCING SOURCES (USES)				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	26,958	26,958
Fund Balance at Beginning of Year	(8,256)	(8,256)	(8,256)	
Fund Balance at End of Year	\$ (8,256)	\$ (8,256)	\$ 18,702	\$ 26,958

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
AIRPORT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$	\$ 50,000	\$ 150,000	\$ 100,000
Investment Income	10,400	10,400	11,998	1,598
Miscellaneous Revenue	600,000	600,000	460,357	(139,643)
Total Revenues	610,400	660,400	622,355	(38,045)
EXPENDITURES				
Public Transportation	2,202,530	2,252,530	2,077,905	174,625
Total Expenditures	2,202,530	2,252,530	2,077,905	174,625
Excess (Deficiency) of Revenues Over Expenditures	(1,592,130)	(1,592,130)	(1,455,550)	136,580
OTHER FINANCING SOURCES (USES)				
Transfers In	1,300,000	1,300,000	1,300,000	0
Total Other Financing Sources (Uses)	1,300,000	1,300,000	1,300,000	0
Net Changes in Fund Balances	(292,130)	(292,130)	(155,550)	136,580
Fund Balance at Beginning of Year	688,466	688,466	688,466	
Fund Balance at End of Year	\$ 396,336	\$ 396,336	\$ 532,916	\$ 136,580

**SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
COMMUNICATIONS SYSTEM FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 56,000	\$ 56,000	\$ 41,760	\$ (14,240)
Investment Income	3,800	3,800	8,050	4,250
Miscellaneous Revenue			12,386	12,386
Total Revenues	<u>59,800</u>	<u>59,800</u>	<u>62,196</u>	<u>2,396</u>
EXPENDITURES				
Public Safety	194,000	194,000	68,421	125,579
Total Expenditures	<u>194,000</u>	<u>194,000</u>	<u>68,421</u>	<u>125,579</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(134,200)</u>	<u>(134,200)</u>	<u>(6,225)</u>	<u>127,975</u>
OTHER FINANCING SOURCES (USES)				
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	<u>(134,200)</u>	<u>(134,200)</u>	<u>(6,225)</u>	<u>127,975</u>
Fund Balance at Beginning of Year	<u>339,754</u>	<u>339,754</u>	<u>339,754</u>	
Fund Balance at End of Year	<u>\$ 205,554</u>	<u>\$ 205,554</u>	<u>\$ 333,529</u>	<u>\$ 127,975</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
ELECTION SERVICES FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 20,000	\$ 20,000	\$ 12,065	\$ (7,935)
Investment Income	1,800	1,800	5,983	4,183
Miscellaneous Revenue	15,000	15,000	73,235	58,235
Total Revenues	<u>36,800</u>	<u>36,800</u>	<u>91,283</u>	<u>54,483</u>
EXPENDITURES				
Elections				0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>36,800</u>	<u>36,800</u>	<u>91,283</u>	<u>54,483</u>
OTHER FINANCING SOURCES (USES)				
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	36,800	36,800	91,283	54,483
Fund Balance at Beginning of Year	<u>207,364</u>	<u>207,364</u>	<u>207,364</u>	
Fund Balance at End of Year	<u>\$ 244,164</u>	<u>\$ 244,164</u>	<u>\$ 298,647</u>	<u>\$ 54,483</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
COUNTY ATTORNEY PRETRIAL INTERVENTION

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 99,200	\$ 99,200	\$ 85,190	\$ (14,010)
Investment Income	3,500	3,500	2,240	(1,260)
Miscellaneous Revenue			77	77
Total Revenues	<u>102,700</u>	<u>102,700</u>	<u>87,507</u>	<u>(15,193)</u>
EXPENDITURES				
Legal	<u>233,208</u>	<u>233,208</u>	<u>222,710</u>	<u>10,498</u>
Total Expenditures	<u>233,208</u>	<u>233,208</u>	<u>222,710</u>	<u>10,498</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(130,508)</u>	<u>(130,508)</u>	<u>(135,203)</u>	<u>(4,695)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				<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>(130,508)</u>	<u>(130,508)</u>	<u>(135,203)</u>	<u>(4,695)</u>
Fund Balance at Beginning of Year	<u>142,623</u>	<u>142,623</u>	<u>142,623</u>	
Fund Balance at End of Year	<u>\$ 12,115</u>	<u>\$ 12,115</u>	<u>\$ 7,420</u>	<u>(4,695)</u>

NONMAJOR 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
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2019

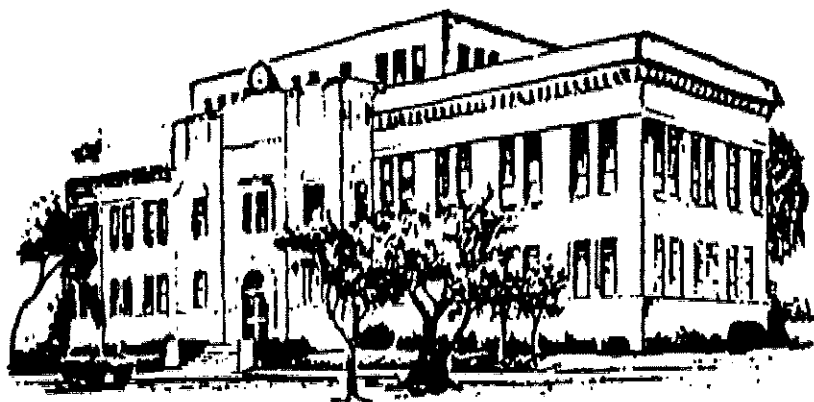
	PERMANENT IMPROVEMENT DEBT SERVICE		TOTAL NONMAJOR DEBT SERVICE FUNDS
ASSETS			
Cash and Cash Equivalents	\$ 1,455,399	\$	1,455,399
Taxes Receivable	3,002,539		3,002,539
Other Receivables	1,376		1,376
TOTAL ASSETS	\$ 4,459,314	\$	4,459,314
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenues-Property Taxes	\$ 199,248	\$	199,248
Deferred Revenues-Property Taxes	2,803,291		2,803,291
Advance Tax Collections	1,027,283		1,027,283
Total Deferred Inflows of Resources	4,029,822		4,029,822
FUND BALANCES			
Restricted	429,492		429,492
Total Fund Balances (Deficits)	429,492		429,492
TOTAL DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,459,314	\$	4,459,314

**SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	PERMANENT IMPROVEMENT DEBT SERVICE	TOTAL NONMAJOR DEBT SERVICE FUNDS
REVENUES		
Taxes	\$ 3,348,111	\$ 3,348,111
Investment Income	30,427	30,427
Miscellaneous Revenues	78,917	78,917
Total Revenues	3,457,455	3,457,455
EXPENDITURES		
Debt Service	3,391,089	3,391,089
Total Expenditures	3,391,089	3,391,089
Excess (Deficiency) of Revenues Over Expenditures	66,366	66,366
OTHER FINANCING SOURCES (USES)		
Bonds Issued	0	0
Bond Premium	0	0
Payment to Refunding Escrow Agent	0	0
Total Other Financing Sources (Uses)	0	0
Excess (Deficiency) of Revenues and Other Sources Over Expenditures		
Net Changes in Fund Balances	66,366	66,366
Fund Balances at Beginning of Year	363,126	363,126
Fund Balances (Deficits) at End of Year	\$ 429,492	\$ 429,492

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019
PERMANENT IMPROVEMENT DEBT SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 3,310,805	\$ 3,310,805	\$ 3,348,111	\$ 37,306
Investment Income	15,000	15,000	30,427	15,427
Miscellaneous Revenues			78,917	78,917
Total Revenues	<u>3,325,805</u>	<u>3,325,805</u>	<u>3,457,455</u>	<u>131,650</u>
EXPENDITURES				
Debt Service	<u>3,393,620</u>	<u>3,393,620</u>	<u>3,391,089</u>	<u>2,531</u>
Total Expenditures	<u>3,393,620</u>	<u>3,393,620</u>	<u>3,391,089</u>	<u>2,531</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(67,815)</u>	<u>(67,815)</u>	<u>66,366</u>	<u>134,181</u>
Fund Balance at Beginning of Year	<u>363,126</u>	<u>363,126</u>	<u>363,126</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 295,311</u>	<u>\$ 295,311</u>	<u>\$ 429,492</u>	<u>\$ 134,181</u>



NONMAJOR 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:

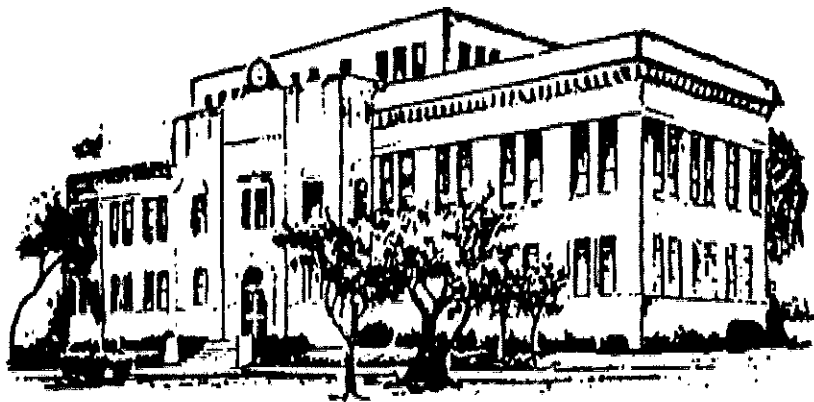
1. The Right-of-Way Fund accounts for monies used for right-of-way purchases for road construction.
2. The Energy Conservation Project Fund accounts for funds used for energy conservation equipment for the County's buildings.
3. The Mitigation Action Plan Fund accounts for funds used for emergency facilitation studies.

SAN PATRICIO COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 DECEMBER 31, 2019

	<u>RIGHT-OF-WAY</u>	<u>ENERGY CONSERVATION PROJECT</u>	<u>MITIGATION ACTION PLAN</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
ASSETS				
Cash and Cash Equivalents	\$ 1,700,439	\$	\$	\$ 1,700,439
Intergovernmental Receivables	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	\$ <u>1,700,439</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,700,439</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 965	\$	\$	\$ 965
Due to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>965</u>	<u>0</u>	<u>0</u>	<u>965</u>
Fund Balances -				
Nonspendable	0	0	0	0
Restricted	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned	1,699,474	<u>0</u>	<u>0</u>	1,699,474
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>1,699,474</u>	<u>0</u>	<u>0</u>	<u>1,699,474</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>1,700,439</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,700,439</u>

**SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>RIGHT-OF-WAY</u>	<u>ENERGY CONSERVATION PROJECT</u>	<u>MITIGATION ACTION PLAN</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
REVENUES				
Intergovernmental	\$ 212,843	\$	\$ 29,700	\$ 242,543
Investment Income	32,837	270		33,107
Rentals				0
Miscellaneous Revenue				0
Total Revenues	<u>245,680</u>	<u>270</u>	<u>29,700</u>	<u>275,650</u>
EXPENDITURES				
Current				
Public Facilities		17,125		17,125
Public Transportation	18,933			18,933
Total Expenditures	<u>18,933</u>	<u>17,125</u>	<u>0</u>	<u>36,058</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>226,747</u>	<u>(16,855)</u>	<u>29,700</u>	<u>239,592</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	200,000		20,875	220,875
Transfers Out				0
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>0</u>	<u>20,875</u>	<u>220,875</u>
Net Changes in Fund Balances	426,747	(16,855)	50,575	460,467
Fund Balances at Beginning of Year	<u>1,272,727</u>	<u>16,855</u>	<u>(50,575)</u>	<u>1,239,007</u>
Fund Balances at End of Year	<u>\$ 1,699,474</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,699,474</u>



FIDUCIARY FUNDS

AGENCY FUNDS

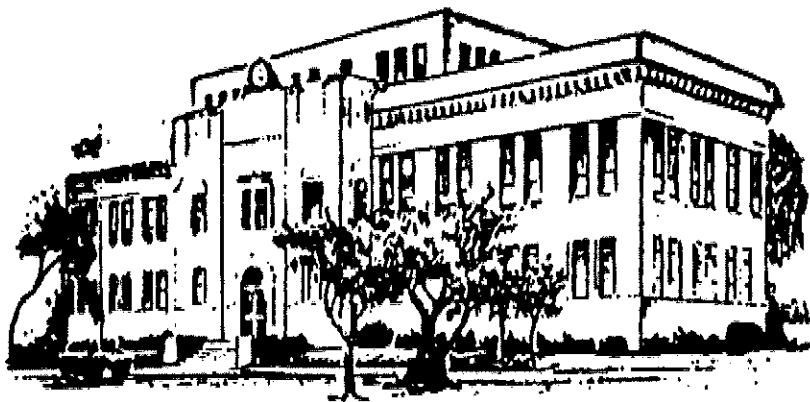
The agency Funds are a Fiduciary Fund Type and are used to account for monies received and disbursed by the County in the Capacity of trustee, custodian, or agent for individuals or other entities.

The Agency Funds consist of the following:

1. The Payroll Funds were established as clearing accounts. Cash is transferred from other County funds to the Payroll Funds, from which disbursements are made for payroll, federal income tax withheld, social security, retirement, deferred compensation, group insurance premiums, and other employee benefits and deductions.
2. The District Wide Adult Probation Department Funds account for monies received from other governmental entities and other sources and remitted to other entities for probation cost purposes.
3. The Dispute Resolution Center Fund accounts for funds that are collected by the County and held until the funds are awarded to the Resolution Center.
4. The Tri-County Narcotics Task Force Agency Fund accounts for funds that have been seized during drug arrests and held by the County until the funds are awarded by the Courts.
5. The County Clerk Trust Fund accounts for monies received that are put in trust funds and held for other individuals or entities.
6. The County Clerk Other Funds account for monies received from various County Officials and remitted to the other entities.
7. The District Clerk Trust Fund accounts for monies received that are put in trust funds and held for other individuals or entities.
8. The District Clerk Other Funds account for monies received from Various County Officials and remitted to other entities.
- 9 The SAVNS Fund accounts for funds that are for other entities to be used to aid victims of crime.
10. The Forfeiture Trust-Sheriff Fund accounts for escrow monies received through seizures pursuant to the forfeiture law.
11. The Section 125 Fund accounts for monies consisting of salaries and wages that have been deducted by the County for some employees in order to take tax advantages provided by Internal Revenue Code Section 125.

AGENCY FUNDS
(continued)

12. The Court Cost and Fees Fund accounts for receipt and disbursement of monies related to statutory court costs and fees.
13. The Tax Collector Fund accounts for receipt and disbursement of monies related to tax collections for other entities.
14. The Sheriff Regular Fund accounts for fees collected by the Sheriff's Office.
15. The Sheriff Cash Bond Fund accounts for bond funds collected by the Sheriff's Office.
16. The Inmate Trust Fund accounts for County prisoner inmate Funds remitted to the jail office to be used to buy personal items for the inmates.
17. The Justices of the Peace Fund accounts for fines and fees collected by the Justices of the Peace.
18. The District Attorney Fund accounts for certain payroll transactions of the District Attorney's Office.
19. The District Juvenile Probation Fund accounts for certain Juvenile Probation fees.
20. The District Attorney Seizure Fund accounts for funds seized and held pending court judgement.
21. The District Wide Juvenile Probation Department Funds account for monies received from other governmental entities and other sources and remitted to other entities for Juvenile probation cost purposes.



SAN PATRICIO COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2019

	PAYROLL FUNDS	DISTRICT WIDE ADULT PROBATION DEPT FUNDS	DISPUTE RESOLUTION CENTER	TRI-COUNTY NARCOTICS TASK FORCE AGENCY FUND
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 509,741	\$ 1,461,486	\$ 1,835	\$ 26,860
Due from Others		20,189		
Due from Other Governments		312		
TOTAL ASSETS	\$ 509,741	\$ 1,481,987	\$ 1,835	\$ 26,860
<u>LIABILITIES</u>				
Due to Others	\$ 509,429	\$ 1,481,987	\$ 1,835	\$ 26,860
Due to Other Governments	312			
TOTAL LIABILITIES	\$ 509,741	\$ 1,481,987	\$ 1,835	\$ 26,860

(Continued)

<u>COUNTY CLERK - TRUST FUND</u>	<u>COUNTY CLERK - OTHER FUNDS</u>	<u>DISTRICT CLERK - TRUST FUND</u>	<u>DISTRICT CLERK - OTHER FUNDS</u>	<u>SAVNS FUND</u>	<u>FORFEITURE TRUST- SHERIFF</u>
\$ 1,132,968	\$ 129,932	\$ 1,301,405	\$ 33,404	\$	\$ 1,567
<u>\$ 1,132,968</u>	<u>\$ 129,932</u>	<u>\$ 1,301,405</u>	<u>\$ 33,404</u>	<u>\$ 0</u>	<u>\$ 1,567</u>
\$ 1,132,968	\$ 129,932	\$ 1,301,405	\$ 33,404	\$	\$ 1,567
<u>\$ 1,132,968</u>	<u>\$ 129,932</u>	<u>\$ 1,301,405</u>	<u>\$ 33,404</u>	<u>\$ 0</u>	<u>\$ 1,567</u>

SAN PATRICIO COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2019
 (Continued)

	SECTION 125 TRUST FUND	COURT COSTS AND FEES	TAX COLLECTOR	SHERIFF REGULAR FUND	SHERIFF CASH BOND FUND
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 9,727	\$ 647,427	\$ 2,886,325	\$ 412	\$ 59,343
Due from Others					
Due from Other Governments					
TOTAL ASSETS	\$ 9,727	\$ 647,427	\$ 2,886,325	\$ 412	\$ 59,343
<u>LIABILITIES</u>					
Due to Others	\$ 9,727	\$ 647,427	\$ 2,886,325	\$ 412	\$ 59,343
Due to Other Governments					
TOTAL LIABILITIES	\$ 9,727	\$ 647,427	\$ 2,886,325	\$ 412	\$ 59,343

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

<u>INMATE TRUST FUND</u>	<u>JUSTICES OF THE PEACE FUND</u>	<u>DISTRICT ATTORNEY</u>	<u>DISTRICT ATTORNEY SEIZURE FUND</u>	<u>DISTRICT JUVENILE PROBATION</u>	<u>DISTRICT WIDE JUVENILE PROBATION DEPT FUNDS</u>	<u>TOTAL AGENCY FUNDS</u>
\$ 25,032	\$ 100,732	\$ 2	\$ 389,041	\$ 0	\$ 1,456,454 6,621 17,226	\$ 10,173,693 26,810 17,538
<u>\$ 25,032</u>	<u>\$ 100,732</u>	<u>\$ 2</u>	<u>\$ 389,041</u>	<u>\$ 0</u>	<u>\$ 1,480,301</u>	<u>\$ 10,218,041</u>
\$ 25,032	\$ 100,732	\$ 2	\$ 389,041	\$ 0	\$ 1,480,167 134	\$ 10,217,595 446
<u>\$ 25,032</u>	<u>\$ 100,732</u>	<u>\$ 2</u>	<u>\$ 389,041</u>	<u>\$ 0</u>	<u>\$ 1,480,301</u>	<u>\$ 10,218,041</u>

SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>BALANCE</u> <u>01/01/2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>12/31/2019</u>
<u>PAYROLL FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 475,335	\$ 34,539	\$ 133	\$ 509,741
Due From Other Governments	<u>0</u>	<u> </u>	<u> </u>	<u>0</u>
	<u>\$ 475,335</u>	<u>\$ 34,539</u>	<u>\$ 133</u>	<u>\$ 509,741</u>
LIABILITIES				
Due to Others	\$ 474,890	\$ 34,539	\$	\$ 509,429
Due to Other Governments	<u>445</u>	<u> </u>	<u>133</u>	<u>312</u>
	<u>\$ 475,335</u>	<u>\$ 34,539</u>	<u>\$ 133</u>	<u>\$ 509,741</u>
 <u>DISTRICT ADULT PROBATION DEPARTMENT FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 1,348,603	\$ 112,883	\$	\$ 1,461,486
Due from Others	4,231	15,958		20,189
Due from Other Governments	<u>445</u>	<u> </u>	<u>133</u>	<u>312</u>
	<u>\$ 1,353,279</u>	<u>\$ 128,841</u>	<u>\$ 133</u>	<u>\$ 1,481,987</u>
LIABILITIES				
Due to Others	\$ 1,353,279	\$ 128,841	\$ 133	\$ 1,481,987
Due to Other Governments	<u>0</u>	<u> </u>	<u> </u>	<u>0</u>
	<u>\$ 1,353,279</u>	<u>\$ 128,841</u>	<u>\$ 133</u>	<u>\$ 1,481,987</u>
 <u>DISPUTE RESOLUTION CENTER FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 4,509	\$	\$ 2,674	\$ 1,835
	<u>\$ 4,509</u>	<u>\$ 0</u>	<u>\$ 2,674</u>	<u>\$ 1,835</u>
LIABILITIES				
Due to Others	\$ 4,509	\$	\$ 2,674	\$ 1,835
	<u>\$ 4,509</u>	<u>\$ 0</u>	<u>\$ 2,674</u>	<u>\$ 1,835</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019
 (Continued)

	<u>BALANCE</u> 01/01/2019	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> 12/31/2019
<u>TRI-COUNTY NARCOTICS TASK</u>				
<u>FORCE AGENCY FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 26,239	\$ 621	\$ _____	\$ 26,860
	<u>\$ 26,239</u>	<u>\$ 621</u>	<u>\$ 0</u>	<u>\$ 26,860</u>
LIABILITIES				
Due to Others	\$ 26,239	\$ 621	\$ _____	\$ 26,860
	<u>\$ 26,239</u>	<u>\$ 621</u>	<u>\$ 0</u>	<u>\$ 26,860</u>
 <u>COUNTY CLERK-TRUST FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 579,832	\$ 553,136	_____	\$ 1,132,968
	<u>\$ 579,832</u>	<u>\$ 553,136</u>	<u>\$ 0</u>	<u>\$ 1,132,968</u>
LIABILITIES				
Due to Others	\$ 579,832	\$ 553,136	\$ _____	\$ 1,132,968
	<u>\$ 579,832</u>	<u>\$ 553,136</u>	<u>\$ 0</u>	<u>\$ 1,132,968</u>
 <u>COUNTY CLERK - OTHER FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 90,489	\$ 39,443	\$ _____	\$ 129,932
	<u>\$ 90,489</u>	<u>\$ 39,443</u>	<u>\$ 0</u>	<u>\$ 129,932</u>
LIABILITIES				
Due to Others	\$ 90,489	\$ 39,443	\$ _____	\$ 129,932
	<u>\$ 90,489</u>	<u>\$ 39,443</u>	<u>\$ 0</u>	<u>\$ 129,932</u>
 <u>DISTRICT CLERK - TRUST FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 999,822	\$ 301,583	\$ _____	\$ 1,301,405
	<u>\$ 999,822</u>	<u>\$ 301,583</u>	<u>\$ 0</u>	<u>\$ 1,301,405</u>
LIABILITIES				
Due to Others	\$ 999,822	\$ 301,583	\$ _____	\$ 1,301,405
	<u>\$ 999,822</u>	<u>\$ 301,583</u>	<u>\$ 0</u>	<u>\$ 1,301,405</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019
 (Continued)

	<u>BALANCE</u> 01/01/2019	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> 12/31/2019
<u>DISTRICT CLERK - OTHER FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 39,710	\$ _____	\$ 6,306	\$ 33,404
	<u>\$ 39,710</u>	<u>\$ 0</u>	<u>\$ 6,306</u>	<u>\$ 33,404</u>
LIABILITIES				
Due to Others	\$ 39,710	\$ _____	\$ 6,306	\$ 33,404
	<u>\$ 39,710</u>	<u>\$ 0</u>	<u>\$ 6,306</u>	<u>\$ 33,404</u>
<u>SAVNS FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 0	\$ _____	\$ _____	\$ _____
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES				
Due to Others	\$ 0	\$ _____	\$ _____	\$ _____
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>FORFEITURE TRUST - SHERIFF</u>				
ASSETS				
Cash and Cash Equivalents	\$ 1,532	\$ 35	\$ _____	\$ 1,567
	<u>\$ 1,532</u>	<u>\$ 35</u>	<u>\$ 0</u>	<u>\$ 1,567</u>
LIABILITIES				
Due to Others	\$ 1,532	\$ 35	\$ _____	\$ 1,567
	<u>\$ 1,532</u>	<u>\$ 35</u>	<u>\$ 0</u>	<u>\$ 1,567</u>
<u>SECTION 125 - TRUST FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 6,254	\$ 3,473	\$ _____	\$ 9,727
	<u>\$ 6,254</u>	<u>\$ 3,473</u>	<u>\$ 0</u>	<u>\$ 9,727</u>
LIABILITIES				
Due to Others	\$ 6,254	\$ 3,473	\$ _____	\$ 9,727
	<u>\$ 6,254</u>	<u>\$ 3,473</u>	<u>\$ 0</u>	<u>\$ 9,727</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019
 (Continued)

	<u>BALANCE</u> <u>01/01/2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>12/31/2019</u>
<u>COURT COST AND FEES</u>				
ASSETS				
Cash and Cash Equivalents	\$ 529,791	\$ 117,636	\$ _____	\$ 647,427
	<u>\$ 529,791</u>	<u>\$ 117,636</u>	<u>\$ 0</u>	<u>\$ 647,427</u>
LIABILITIES				
Due to Others	\$ 529,791	\$ 117,636	\$ _____	\$ 647,427
	<u>\$ 529,791</u>	<u>\$ 117,636</u>	<u>\$ 0</u>	<u>\$ 647,427</u>
<u>TAX COLLECTOR</u>				
ASSETS				
Cash and Cash Equivalents	\$ 15,343,854	\$ _____	\$ 12,457,529	\$ 2,886,325
	<u>\$ 15,343,854</u>	<u>\$ 0</u>	<u>\$ 12,457,529</u>	<u>\$ 2,886,325</u>
LIABILITIES				
Due to Others	\$ 15,343,854	\$ _____	\$ 12,457,529	\$ 2,886,325
	<u>\$ 15,343,854</u>	<u>\$ 0</u>	<u>\$ 12,457,529</u>	<u>\$ 2,886,325</u>
<u>SHERIFF REGULAR FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 1,172	\$ _____	\$ 760	\$ 412
	<u>\$ 1,172</u>	<u>\$ 0</u>	<u>\$ 760</u>	<u>\$ 412</u>
LIABILITIES				
Due to Others	\$ 1,172	\$ _____	\$ 760	\$ 412
	<u>\$ 1,172</u>	<u>\$ 0</u>	<u>\$ 760</u>	<u>\$ 412</u>
<u>SHERIFF CASH BOND FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 23,625	\$ 35,718	\$ _____	\$ 59,343
	<u>\$ 23,625</u>	<u>\$ 35,718</u>	<u>\$ 0</u>	<u>\$ 59,343</u>
LIABILITIES				
Due to Others	\$ 23,625	\$ 35,718	\$ _____	\$ 59,343
	<u>\$ 23,625</u>	<u>\$ 35,718</u>	<u>\$ 0</u>	<u>\$ 59,343</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019
 (Continued)

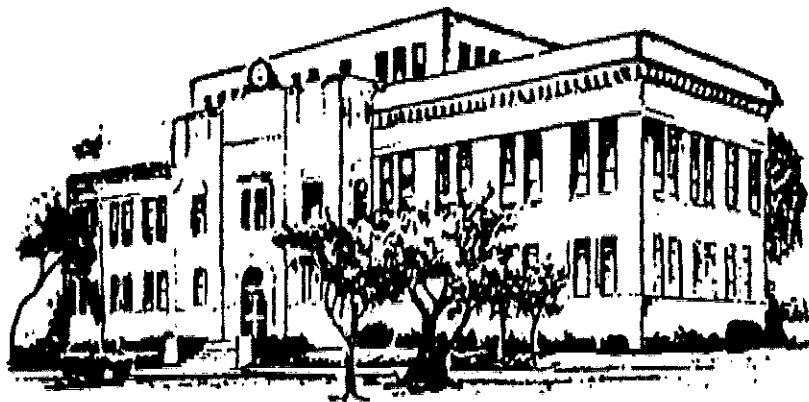
	<u>BALANCE</u> <u>01/01/2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>12/31/2019</u>
<u>INMATE TRUST FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ <u>32,182</u>	\$ _____	\$ <u>7,150</u>	\$ <u>25,032</u>
	\$ <u>32,182</u>	\$ <u>0</u>	\$ <u>7,150</u>	\$ <u>25,032</u>
LIABILITIES				
Due to Others	\$ <u>32,182</u>	\$ _____	\$ <u>7,150</u>	\$ <u>25,032</u>
	\$ <u>32,182</u>	\$ <u>0</u>	\$ <u>7,150</u>	\$ <u>25,032</u>
<u>JUSTICES OF THE PEACE FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ <u>89,918</u>	\$ <u>10,814</u>	\$ _____	\$ <u>100,732</u>
	\$ <u>89,918</u>	\$ <u>10,814</u>	\$ <u>0</u>	\$ <u>100,732</u>
LIABILITIES				
Due to Others	\$ <u>89,918</u>	\$ <u>10,814</u>	\$ _____	\$ <u>100,732</u>
	\$ <u>89,918</u>	\$ <u>10,814</u>	\$ <u>0</u>	\$ <u>100,732</u>
<u>DISTRICT ATTORNEY</u>				
ASSETS				
Cash and Cash Equivalents	\$ <u>0</u>	\$ <u>2</u>	\$ _____	\$ <u>2</u>
	\$ <u>0</u>	\$ <u>2</u>	\$ <u>0</u>	\$ <u>2</u>
LIABILITIES				
Due to Others	\$ <u>0</u>	\$ <u>2</u>	\$ _____	\$ <u>2</u>
	\$ <u>0</u>	\$ <u>2</u>	\$ <u>0</u>	\$ <u>2</u>
<u>DISTRICT ATTORNEY SEIZURE FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ <u>286,989</u>	\$ <u>102,052</u>	\$ _____	\$ <u>389,041</u>
	\$ <u>286,989</u>	\$ <u>102,052</u>	\$ <u>0</u>	\$ <u>389,041</u>
LIABILITIES				
Due to Others	\$ <u>286,989</u>	\$ <u>102,052</u>	\$ _____	\$ <u>389,041</u>
	\$ <u>286,989</u>	\$ <u>102,052</u>	\$ <u>0</u>	\$ <u>389,041</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

	<u>BALANCE</u> <u>01/01/2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>12/31/2019</u>
<u>DISTRICT JUVENILE PROBATION</u>				
ASSETS				
Cash and Cash Equivalents	\$ 0	\$	\$	\$ 0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES				
Due to Others	\$ 0	\$	\$	\$ 0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>DISTRICT JUVENILE PROBATION</u> <u>DEPARTMENT FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 1,143,299	\$ 313,155	\$	\$ 1,456,454
Due from Others	5,781	840		6,621
Due from Other Governments	17,226			17,226
	<u>\$ 1,166,306</u>	<u>\$ 313,995</u>	<u>\$ 0</u>	<u>\$ 1,480,301</u>
LIABILITIES				
Due to Others	\$ 1,166,172	\$ 313,995	\$	\$ 1,480,167
Due to Other Governments	134			134
	<u>\$ 1,166,306</u>	<u>\$ 313,995</u>	<u>\$ 0</u>	<u>\$ 1,480,301</u>
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 21,023,155	\$ 1,625,090	\$ 12,474,552	\$ 10,173,693
Due from Others	10,012	16,798	0	26,810
Due from Other Governments	17,671	0	133	17,538
TOTAL ASSETS	<u>\$ 21,050,838</u>	<u>\$ 1,641,888</u>	<u>\$ 12,474,685</u>	<u>\$ 10,218,041</u>
LIABILITIES				
Due to Others	\$ 21,050,259	\$ 1,641,888	\$ 12,474,552	\$ 10,217,595
Due to Other Governments	579	0	133	446
TOTAL LIABILITIES	<u>\$ 21,050,838</u>	<u>\$ 1,641,888</u>	<u>\$ 12,474,685</u>	<u>\$ 10,218,041</u>

Note: The only fiduciary funds the County had were Agency Funds.
It is also noted that most of the additions/(deductions) above have been netted.



OTHER SCHEDULES

Other Schedules

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

SAN PATRICIO COUNTY, TEXAS
 SCHEDULE OF CAPITAL ASSETS - BY SOURCE
 DECEMBER 31, 2019

CAPITAL ASSETS

Land	\$	3,914,898
Buildings		40,612,790
Improvements, Other than Buildings		8,419,025
Equipment		15,418,544
Infrastructure		64,796,925
Construction in Progress		<u>1,321,950</u>
Total Capital Assets	\$	<u><u>134,484,132</u></u>

INVESTMENTS IN CAPITAL ASSETS BY SOURCE

From Governmental Funds and Other	\$	<u>134,484,132</u>
Total Investment In Capital Assets	\$	<u><u>134,484,132</u></u>

Note: The figures above are presented at cost. Infrastructure consists of \$61,723,730 for roads and \$3,073,195 for bridges.

It is also noted that Construction in Progress (\$1,321,950) at 12/31/2019 consisted of \$1,170,242 for major road repairs and \$151,708 for Sinton Airport fuel system.

SAN PATRICIO COUNTY
SCHEDULE OF CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 2019

FUNCTION & ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVE- MENTS, OTHER THAN BUILDINGS	EQUIPMENT
<u>GENERAL ADMINISTRATION</u>					
CIVIL DEFENSE	\$ 91,985				\$ 91,985
COUNTY JUDGE	48,519				48,519
COUNTY CLERK	302,165		84,100	34,789	183,276
VETERANS SERVICE	25,210			25,210	
RECORDS MANAGEMENT	13,090				13,090
PRINTING DEPARTMENT	78,605				78,605
PERSONNEL SAFETY	27,949				27,949
INFORMATION SERVICES	182,136				182,136
NON-DEPARTMENTAL	269,163				269,163
TOTAL GENERAL ADMINISTRATION	1,038,822	0	84,100	59,999	894,723
<u>JUDICIAL</u>					
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
TOTAL JUDICIAL	226,706	0	0	0	226,706
<u>FINANCIAL ADMINISTRATION</u>					
COUNTY AUDITOR	66,393				66,393
TAX-ASSESSOR COLLECT	0				0
TOTAL FINANCIAL ADMINISTRATION	66,393	0	0	0	66,393
<u>LEGAL</u>					
COUNTY ATTORNEY	5,590				5,590
GOVERNMENTAL AFFAIRS	34,492				34,492
TOTAL LEGAL	40,082	0	0	0	40,082
<u>ELECTIONS</u>					
ELECTIONS	841,076				841,076
TOTAL ELECTIONS	841,076	0	0	0	841,076
<u>PUBLIC FACILITIES</u>					
LAND & BUILDINGS	22,941,735	2,561,406	16,190,805	3,945,864	243,660
BUILDING SUPERINTENDENT	242,696			279	242,417
AIRPORT - TP McCAMPBELL	7,036,033	697,174	2,393,427	3,358,872	586,560
AIRPORT - SINTON	591,228	153,905	139,974	172,201	125,148
CITIZEN COLLECTION STATIONS	96,075	61,673		11,327	23,075
COUNTY FAIRGROUNDS	21,325,880		20,682,445	135,521	507,914
TOTAL PUBLIC FACILITIES	52,233,647	3,474,158	39,406,651	7,624,064	1,728,774

(Continued)

SAN PATRICIO COUNTY
SCHEDULE OF CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 2019
(Continued)

FUNCTION & ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVE- MENTS, OTHER THAN BUILDINGS	EQUIPMENT
<u>PUBLIC SAFETY</u>					
CONSTABLES:					
PRECINCT #1	\$ 23,458				\$ 23,458
PRECINCT #2	21,284				21,284
PRECINCT #4	28,409				28,409
PRECINCT #5	27,957				27,957
PRECINCT #6	27,734				27,734
PRECINCT #8	27,308				27,308
SHERIFF	3,316,526	24,334	136,916		3,155,276
JUVENILE PROBATION AND DETENTION CENTER	217,974		0	27,940	190,034
HIGHWAY PATROL	8,420				8,420
BREATH TESTING	0				0
TOTAL PUBLIC SAFETY	3,699,070	24,334	136,916	27,940	3,509,880
<u>PUBLIC TRANSPORTATION</u>					
ROAD AND BRIDGE:					
PRECINCT #1	1,248,353	2,400	24,000	4,511	1,217,442
PRECINCT #2	2,400,209	13,606	201,318	28,307	2,156,978
PRECINCT #3	2,691,250	14,370	130,899	51,842	2,494,139
PRECINCT #4	1,574,149	10,000	215,644		1,348,505
GENERAL	39,217				39,217
TOTAL PUBLIC TRANSPORTATION	7,953,178	40,376	571,861	84,660	7,256,281
<u>HEALTH & WELFARE</u>					
COUNTY HEALTH UNIT	368,392			82,919	285,473
WOMEN'S, INFANTS AND CHILDREN (GRANT)	182,705		171,000		11,705
TOTAL HEALTH AND WELFARE	551,097	0	171,000	82,919	297,178
<u>CULTURE & RECREATION</u>					
LIBRARY	22,360				22,360
COUNTY PARKS	1,477,019	375,030	150,346	539,443	412,200
COUNTY FAIRGROUNDS	0				0
TOTAL CULTURE & RECREATION	1,499,379	375,030	150,346	539,443	434,560
<u>CONSERVATION</u>					
COUNTY EXTENSION AGENT EXHIBIT BUILDING	215,807	1,000	91,916		122,891
	0				0
TOTAL CONSERVATION	215,807	1,000	91,916	0	122,891
TOTALS	\$ 68,365,257	\$ 3,914,898	\$ 40,612,790	\$ 8,419,025	\$ 15,418,544
<u>INFRASTRUCTURE</u>					
ROADS	61,723,730				
BRIDGES	3,073,195				
TOTAL INFRASTRUCTURE	64,796,925				
CONSTRUCTION IN PROGRESS	1,321,950				
TOTAL CAPITAL ASSETS	\$ 134,484,132				

Note: The above figures are presented at cost.

**SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2019**

<u>FUNCTION & ACTIVITY</u>	<u>CAPITAL ASSETS 1-1-2019</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>CAPITAL ASSETS 12-31-2019</u>
<u>GENERAL ADMINISTRATION</u>				
CIVIL DEFENSE	\$ 91,985	\$	\$	\$ 91,985
COUNTY JUDGE	34,492	48,519	34,492	48,519
COUNTY CLERK	248,167	53,998		302,165
VETERANS SERVICE	25,210			25,210
RECORDS MANAGEMENT	13,090			13,090
PRINTING DEPARTMENT	78,605			78,605
PERSONNEL SAFETY	27,949			27,949
INFORMATION SERVICES	155,586	26,550		182,136
NON-DEPARTMENTAL	269,163			269,163
TOTAL GENERAL ADMINISTRATION	944,247	129,067	34,492	1,038,822
<u>JUDICIAL</u>				
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	90,404	33,796	35,883	88,317
TOTAL JUDICIAL	228,793	33,796	35,883	226,706
<u>FINANCIAL ADMINISTRATION</u>				
COUNTY AUDITOR	66,393			66,393
TAX-ASSESSOR COLLECTOR	0			0
TOTAL FINANCIAL ADMINISTRATION	66,393	0	0	66,393
<u>LEGAL</u>				
COUNTY ATTORNEY	5,590			5,590
GOVERNMENTAL AFFAIRS	0	34,492		34,492
TOTAL LEGAL	5,590	34,492	0	40,082
<u>ELECTIONS</u>				
ELECTIONS	841,076			841,076
TOTAL ELECTIONS	841,076	0	0	841,076
<u>PUBLIC FACILITIES</u>				
LAND & BUILDINGS	22,877,435	64,300		22,941,735
BUILDING SUPERINTENDENT	223,452	19,244		242,696
AIRPORT - TP McCAMPBELL	5,276,450	1,765,013	5,430	7,036,033
AIRPORT - SINTON	591,228			591,228
CITIZEN COLLECTION STATIONS	96,075			96,075
COUNTY FAIRGROUNDS	21,095,644	230,236		21,325,880
TOTAL PUBLIC FACILITIES	50,160,284	2,078,793	5,430	52,233,647

(Continued)

**SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

FUNCTION & ACTIVITY	CAPITAL ASSETS 1-1-2019	ADDITIONS	DELETIONS	CAPITAL ASSETS 12-31-2019
<u>PUBLIC SAFETY</u>				
CONSTABLES:				
PRECINCT #1	\$ 23,458			\$ 23,458
PRECINCT #2	21,284			21,284
PRECINCT #4	28,409			28,409
PRECINCT #5	0	27,957		27,957
PRECINCT #6	27,734			27,734
PRECINCT #8	21,284	27,308	21,284	27,308
SHERIFF	3,382,039	303,720	369,233	3,316,526
JUVENILE PROBATION AND DETENTION CENTER	183,635	34,339		217,974
HIGHWAY PATROL	8,420			8,420
BREATH TESTING	0			0
TOTAL PUBLIC SAFETY	3,696,263	393,324	390,517	3,699,070
<u>PUBLIC TRANSPORTATION</u>				
ROAD AND BRIDGE:				
PRECINCT #1	1,270,162	111,069	132,878	1,248,353
PRECINCT #2	2,469,339	112,253	181,383	2,400,209
PRECINCT #3	2,864,694	5,500	178,944	2,691,250
PRECINCT #4	1,343,710	230,439		1,574,149
GENERAL	39,217			39,217
TOTAL PUBLIC TRANSPORTATION	7,987,122	459,261	493,205	7,953,178
<u>HEALTH & WELFARE</u>				
COUNTY HEALTH UNIT	325,094	43,298		368,392
WOMEN'S, INFANTS AND CHILDREN (GRANT)	182,705			182,705
TOTAL HEALTH AND WELFARE	507,799	43,298	0	551,097
<u>CULTURE & RECREATION</u>				
LIBRARY	22,360			22,360
COUNTY PARKS	1,423,519	53,500		1,477,019
COUNTY FAIRGROUNDS	0			0
TOTAL CULTURE & RECREATION	1,445,879	53,500	0	1,499,379
<u>CONSERVATION</u>				
COUNTY EXTENSION AGENT	191,143	24,664		215,807
EXHIBIT BUILDING	0			0
SHOWBARN	0			0
TOTAL CONSERVATION	191,143	24,664	0	215,807
<u>INFRASTRUCTURE</u>				
ROADS	61,723,730			61,723,730
BRIDGES	3,073,195			3,073,195
TOTAL INFRASTRUCTURE	64,796,925	0	0	64,796,925
CONSTRUCTION IN PROGRESS	1,400,986	1,200,788	1,279,824	1,321,950
TOTAL CAPITAL ASSETS	\$ 132,272,500	\$ 4,450,983	\$ 2,239,351	\$ 134,484,132

Note: The above figures are presented at cost.

STATISTICAL SECTION

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 146-155), Revenue Capacity (pages 156-167), Debt Capacity (pages 168-174), Demographic and Economic Information (pages 176-178), Operating Information (pages 179-182), and Other Information (pages 183-187).

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 22,636,688	\$ 24,634,300	\$ 26,006,684	\$ 25,562,621
Restricted for Debt Service and Other	21,705,982	12,357,409	9,983,827	10,144,054
Unrestricted	<u>13,557,678</u>	<u>17,693,381</u>	<u>12,489,648</u>	<u>10,268,519</u>
Total governmental activities net position	<u>\$ 57,900,348</u>	<u>\$ 54,685,090</u>	<u>\$ 48,480,159</u>	<u>\$ 45,975,194</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$26,741,063	\$24,379,116	\$25,138,848	\$26,318,086	\$28,886,546	\$30,640,322
9,945,219	8,182,548	6,944,722	6,252,549	-	-
<u>14,355,981</u>	<u>12,288,466</u>	<u>11,243,567</u>	<u>11,569,502</u>	<u>12,637,553</u>	<u>14,165,679</u>
<u>\$51,042,263</u>	<u>\$44,850,130</u>	<u>\$43,327,137</u>	<u>\$44,140,137</u>	<u>\$41,524,099</u>	<u>\$44,806,001</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017*</u>	<u>2016*</u>
Expenses				
Governmental Activities:				
General Administration	\$ 3,642,488	\$ 4,147,728	\$ 9,480,134	\$ 2,890,841
Judicial	4,870,819	4,158,845	3,989,173	4,013,645
Legal	1,210,813	1,115,216	909,131	835,852
Elections	603,392	551,899	374,150	387,269
Financial Administration	2,812,771	2,416,827	2,205,486	2,462,535
Public Facilities	2,563,774	2,594,057	2,950,254	3,289,129
Public Safety	12,852,370	11,005,364	12,051,538	11,202,744
Environmental	103,129	116,988	85,227	121,181
Public Transportation	10,151,483	11,730,149	9,841,933	13,018,356
Health and Welfare	2,708,048	2,108,393	2,250,957	2,325,374
Culture and Recreation	1,204,651	1,089,248	848,958	1,009,554
Conservation	296,712	286,071	266,814	270,376
Economic Development	3,182,354	3,414,356	1,496,577	421,456
Amortization of Bond Issuance Cost	-	-	-	-
Interest Long Term Debt	1,628,044	1,525,912	1,449,732	874,352
Total Governmental Activities				
Expenses	<u>\$ 47,830,848</u>	<u>\$ 46,261,053</u>	<u>\$ 48,200,064</u>	<u>\$ 43,122,664</u>

*Restated

(continued)

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 2,696,408	\$ 2,530,259	\$ 2,257,556	\$ 2,416,010	\$ 2,537,854	\$ 2,800,597
3,549,114	3,599,207	3,236,692	3,246,614	3,566,865	3,604,665
717,260	709,822	824,359	664,737	1,035,809	713,260
292,270	330,419	272,003	394,269	338,124	421,241
2,012,455	2,078,564	1,973,481	1,981,284	2,044,998	2,032,576
3,902,469	5,062,836	3,777,484	3,040,902	4,016,462	4,402,114
9,211,314	10,087,528	9,610,037	9,824,659	10,260,748	10,201,056
97,735	87,692	90,069	91,475	109,388	81,231
5,075,370	6,020,513	5,848,842	6,067,055	6,288,960	5,863,906
1,920,419	2,226,186	2,216,294	2,114,111	2,387,453	2,616,456
570,599	370,289	720,409	808,262	838,691	959,600
220,252	260,400	203,486	190,098	216,313	210,672
142,230	130,292	-	-	-	-
-	-	-	-	-	-
<u>668,175</u>	<u>779,466</u>	<u>798,791</u>	<u>814,339</u>	<u>831,348</u>	<u>847,410</u>
<u>\$ 31,076,070</u>	<u>\$ 34,273,473</u>	<u>\$ 31,829,503</u>	<u>\$ 31,653,815</u>	<u>\$ 34,473,013</u>	<u>\$ 34,754,784</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Administration	\$ 961,448	\$ 731,717	\$ 592,228	\$ 512,628
Judicial	2,659,306	3,805,793	512,806	2,666,329
Legal	101,028	123,572	117,266	132,373
Elections	85,430	102,526	107,077	53,329
Financial Administration	941,503	993,497	953,960	904,637
Public Facilities	84,900	185,624	81,676	86,834
Public Safety	1,016,728	792,733	836,939	976,207
Environmental	73,632	92,796	63,405	64,421
Public Transportation	1,821,598	1,495,391	1,426,555	1,390,714
Health and Welfare	130,180	169,404	160,817	158,733
Culture & Recreation	176,577	126,664	168,916	178,802
Total Charges for Services	<u>8,052,330</u>	<u>8,619,717</u>	<u>5,021,645</u>	<u>7,125,007</u>
Operating Grants & Contribution	2,387,679	2,643,089	6,336,912	1,901,844
Capital Grants & Contributions -				
Public Facilities	541,243	694,484	530,046	1,399,580
Total Governmental Activities				
Program Revenues	<u>10,981,252</u>	<u>11,957,290</u>	<u>11,888,603</u>	<u>10,426,431</u>
Net (Expense) Revenue	<u>\$ (36,849,596)</u>	<u>\$ (34,303,763)</u>	<u>\$ (35,311,461)</u>	<u>\$ (32,696,233)</u>
General Revenues and Other Changes				
In Net Position				
Governmental Activities:				
Property Taxes	\$ 34,425,879	\$ 34,972,684	\$ 33,863,322	\$ 26,765,675
Investment Earnings	1,511,168	1,034,029	540,776	245,643
Other General Activities	4,127,807	4,501,981	3,412,327	617,846
Total Governmental Activities	<u>\$ 40,064,854</u>	<u>\$ 40,508,694</u>	<u>\$ 37,816,425</u>	<u>\$ 27,629,164</u>
Special Items	-	-	-	-
Changes in Net Position	<u>\$ 3,215,258</u>	<u>\$ 6,204,931</u>	<u>\$ 2,504,964</u>	<u>\$ (5,067,069)</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.

2015	2014	2013	2012	2011	2010
\$ 520,934	\$ 581,567	\$ 452,172	\$ 412,385	\$ 494,541	\$ 383,829
3,108,239	2,131,870	863,848	3,541,609	1,816,575	2,263,227
124,556	110,061	90,194	95,046	103,308	83,593
40,375	35,509	33,258	23,953	30,575	50,049
901,018	790,242	711,999	636,175	526,545	926,537
84,469	391,313	92,600	79,008	95,023	81,853
986,665	874,994	803,337	889,013	780,808	818,917
67,104	60,037	60,969	55,775	70,881	45,128
1,401,922	1,621,456	1,547,843	1,496,468	1,317,381	1,211,310
155,083	201,273	251,418	254,396	307,365	285,674
195,827	190,641	179,564	192,885	133,121	166,810
7,586,192	6,988,963	5,087,202	7,676,713	5,676,123	6,316,927
2,106,500	1,826,418	1,828,280	2,082,007	2,321,793	2,571,845
3,407,135	1,162,295	1,024,790	545,913	576,224	184,812
13,099,827	9,977,676	7,940,272	10,304,633	8,574,140	9,073,584
<u>\$ (17,976,243)</u>	<u>\$ (24,295,797)</u>	<u>\$ (23,889,231)</u>	<u>\$ (21,349,182)</u>	<u>\$ (25,898,873)</u>	<u>\$ (25,681,200)</u>
\$ 25,655,399	\$ 24,925,002	\$ 22,477,888	\$ 21,641,361	\$ 19,938,817	\$ 19,886,367
41,434	25,264	35,380	56,773	38,778	59,837
1,056,503	868,533	562,668	492,493	582,040	86,019
<u>\$ 26,753,336</u>	<u>\$ 25,818,799</u>	<u>\$ 23,075,936</u>	<u>\$ 22,190,627</u>	<u>\$ 20,559,635</u>	<u>\$ 20,032,223</u>
-	-	-	2,016,772	-	-
<u>\$ 8,777,093</u>	<u>\$ 1,523,002</u>	<u>\$ (813,295)</u>	<u>\$ 2,858,217</u>	<u>\$ (5,339,238)</u>	<u>\$ (5,648,977)</u>

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund			
Nonspendable	\$ 160,787	\$ -	\$ -
Restricted	-	-	-
Committed	-	-	-
Assigned	4,219,888	5,018,692	3,100,054
Unassigned	<u>13,709,302</u>	<u>11,558,515</u>	<u>9,564,429</u>
Total General Fund	<u><u>\$ 18,089,977</u></u>	<u><u>\$ 16,577,207</u></u>	<u><u>\$ 12,664,483</u></u>
All Other Governmental Funds			
Nonspendable	\$ -	\$ -	\$ -
Restricted	16,356,185	8,094,004	9,295,199
Committed	756,432	555,505	366,406
Assigned	11,468,795	7,815,835	1,521,114
Unassigned	<u>(3,110)</u>	<u>(86,572)</u>	<u>2,583,068</u>
Total All Other Governmental Funds	<u><u>\$ 28,578,302</u></u>	<u><u>\$ 16,378,772</u></u>	<u><u>\$ 13,765,787</u></u>
Total for All Governmental Funds	<u><u>\$ 46,668,279</u></u>	<u><u>\$ 32,955,979</u></u>	<u><u>\$ 26,430,270</u></u>

Note: The County will add yearly data until ten years are presented.

2016	2015	2014	2013	2012	2011
\$ 180,180	\$ -	\$ -	\$ 25,460	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
1,354,039	3,012,510	3,974,360	3,843,196	4,138,129	1,192,501
7,458,354	5,913,156	5,252,806	4,973,744	3,936,911	5,158,626
<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>	<u>\$ 6,351,127</u>
\$ -	\$ -	\$ -	\$ 11,183	\$ -	\$ -
10,888,306	8,853,452	7,738,917	6,862,732	6,168,950	4,525,634
440,411	416,589	376,149	446,609	904,895	3,102,163
1,375,143	922,705	412,207	615,087	796,250	-
(141,162)	(273,600)	(244,830)	(517,245)	-	(95,954)
<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>\$ 7,531,843</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>	<u>\$ 13,882,970</u>

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

	2019	2018	2017	2016*
REVENUES				
Taxes	\$ 34,515,143	\$ 34,781,893	\$ 33,654,838	\$ 26,642,909
Licenses and Permits	641,908	446,949	321,000	238,087
Intergovernmental	3,268,377	3,608,199	7,364,027	3,869,873
Charges for Services	4,503,439	4,084,773	3,639,115	3,702,569
Fines & Forfeitures	1,654,838	1,212,177	881,628	1,086,920
Investment Income	1,391,272	952,512	516,248	236,442
Miscellaneous Revenue	4,401,651	4,787,057	3,495,273	998,723
Total Revenues	\$ 50,376,628	\$ 49,873,560	\$ 49,872,129	\$ 36,775,523
EXPENDITURES				
Current				
General Administration	3,548,996	\$ 3,427,627	\$ 8,044,232	3,194,876
Judicial	4,787,084	4,292,156	4,152,111	4,007,530
Legal	1,171,230	1,144,498	933,857	836,024
Elections	437,464	479,106	1,109,651	384,028
Financial Administration	2,762,580	2,514,835	2,298,440	2,467,126
Public Facilities	1,724,680	2,218,293	3,348,348	3,703,085
Public Safety	12,256,555	11,250,441	12,342,495	11,149,069
Environmental	103,129	116,988	85,227	121,181
Public Transportation	8,819,727	11,157,652	18,472,392	22,306,473
Health & Welfare	2,674,823	2,249,881	2,323,518	2,336,031
Culture and Recreation	1,198,261	1,102,312	1,167,966	939,679
Conservation	306,335	280,288	257,730	254,976
Economic Development	3,182,354	3,414,356	1,496,577	421,456
Debt Service				
Principal	1,724,261	1,147,629	703,530	470,000
Interest	1,665,628	1,550,589	1,256,974	654,925
Other Charges	1,200	1,200	800	200
Total Expenditures	46,364,307	\$ 46,347,851	\$ 57,993,848	\$ 53,246,659
Excess (Deficiency) of Revenues Over Expenditures	4,012,321	\$ 3,525,709	\$ (8,121,719)	\$ (16,471,136)
OTHER FINANCING SOURCES (USES)				
Bonds Issued	8,780,000	-	\$ 9,125,000	8,975,000
Discount on Bonds	-	-	-	-
Bond Premium	-	-	-	1,021,041
Pymt Refunding Escrow Agent	-	-	-	-
Capital Leases and Others	919,979	3,000,000	3,871,718	9,185,555
Transfers In	6,533,971	6,264,754	4,335,958	3,061,919
Transfers Out	(6,533,971)	(6,264,754)	(4,335,958)	(3,061,919)
Total Other Financing Sources (Uses)	9,699,979	\$ 3,000,000	\$ 12,996,718	\$ 19,181,596
Net Changes in Fund Balances	\$ 13,712,300	\$ 6,525,709	\$ 4,874,999	\$ 2,710,460
Debt service as a percentage of Noncapital Expenditures	7.97%	6.3%	4.5%	2.6%

* Restated

2015	2014	2013	2012	2011	2010
\$ 25,516,946	\$ 24,755,038	22,517,331	21,619,977	\$ 19,996,613	\$ 19,917,045
235,602	249,399	132,776	125,377	229,201	140,023
3,372,169	3,255,701	3,109,686	2,936,847	3,246,062	3,112,718
3,803,087	3,941,726	3,818,124	3,826,880	3,697,912	3,969,552
1,142,005	1,334,969	1,156,391	1,238,093	1,322,086	1,613,690
39,795	24,989	35,365	56,745	38,595	57,852
1,292,805	1,582,204	1,013,436	935,912	817,039	633,024
<u>\$ 35,402,409</u>	<u>35,144,026</u>	<u>31,783,109</u>	<u>\$ 30,739,831</u>	<u>29,347,508</u>	<u>29,443,904</u>
2,921,795	2,518,268	2,383,184	2,320,461	2,416,218	2,362,816
3,947,526	3,686,005	3,270,481	3,194,031	3,369,045	3,391,155
807,328	725,216	830,258	656,118	999,471	686,833
321,425	338,931	275,657	362,032	300,471	381,515
2,242,383	2,112,020	1,992,823	1,935,498	1,930,099	1,915,928
2,832,829	4,281,248	3,789,728	1,977,149	2,750,711	3,042,616
11,077,474	10,342,108	9,886,559	9,553,882	9,652,590	9,778,113
97,735	87,692	90,069	91,475	109,388	81,231
5,255,290	5,039,006	4,369,762	4,341,984	4,571,187	4,549,007
2,115,270	2,247,161	2,278,789	2,063,775	2,254,092	2,502,589
867,990	882,496	858,083	787,033	802,339	916,226
228,110	290,705	228,938	180,692	201,142	188,176
142,230	130,292	-	-	-	-
750,000	430,000	410,000	395,000	380,000	365,000
459,071	783,285	801,135	818,241	834,710	850,541
245,575	750	2,012	295	675	748
<u>\$ 34,312,031</u>	<u>\$ 33,895,183</u>	<u>\$ 31,467,478</u>	<u>\$ 28,677,666</u>	<u>\$ 30,572,138</u>	<u>\$ 31,012,494</u>
<u>\$ 1,090,378</u>	<u>\$ 1,248,843</u>	<u>\$ 315,631</u>	<u>\$ 2,062,165</u>	<u>\$ (1,224,630)</u>	<u>\$ (1,568,590)</u>
15,415,000					
-					
1,307,574					
(16,477,749)					
-					
2,964,357	2,838,507	1,425,362	1,338,048	3,051,843	2,301,705
(2,964,357)	(2,838,507)	(1,425,362)	(1,338,048)	(3,051,843)	(2,301,705)
<u>\$ 244,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,335,203</u>	<u>\$ 1,248,843</u>	<u>\$ 315,631</u>	<u>\$ 2,062,165</u>	<u>\$ (1,224,630)</u>	<u>\$ (1,568,590)</u>
<u>4.4%</u>	<u>3.7%</u>	<u>4.3%</u>	<u>4.1%</u>	<u>4.0%</u>	<u>4.0%</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>
2010	\$ 19,886,367	\$ 19,886,367
2011	19,938,817	19,938,817
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

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

<u>YEAR</u>	<u>PROPERTY TAXES</u>	<u>TOTAL</u>
2010	\$ 19,917,045	\$ 19,917,045
2011	19,996,613	19,996,613
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

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
2010	\$ 2,443,258,273	\$ 1,686,688,960	\$ 4,129,947,233
2011	2,436,453,843	1,681,991,562	4,118,445,405
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

<u>ESTIMATED ACTUAL VALUES</u>		<u>RATIO ASSESSED TO</u> <u>ESTIMATED ACTUAL VALUES</u>	<u>DIRECT TAX RATE (PER \$100</u> <u>ASSESSED VALUE)</u>	
\$	4,129,947,233	100	\$	0.524500
	4,118,445,405	100		0.581778
	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		0.050560

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	2010	2011
San Patricio County	01-01 / 12-31	100.00 \$	0.5245 \$	0.58178
<u>Cities</u>				
Aransas Pass	10-01 / 09-30	91.48	0.60749	0.73020
Gregory	10-01 / 09-30	100.00	0.57946	0.60788
Ingleside	10-01 / 09-30	100.00	0.69750	0.69750
Ingleside on the Bay	10-01 / 09-30	100.00	0.18996	0.20726
Lakeside	10-01 / 09-30	100.00	0.09134	0.10520
Mathis	01-01 / 12-31	100.00	0.90010	0.90011
Odem	10-01 / 09-30	100.00	0.80817	0.88525
Portland	10-01 / 09-30	100.00	0.54287	0.61407
Sinton	10-01 / 09-30	100.00	0.63548	0.65000
Taft	10-01 / 09-30	100.00	0.75000	0.82745
<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		1.51220
Corpus Christi I.S.D.	09-01 / 08-31	0.15		1.23735
Gregory-Portland I.S.D.	09-01 / 08-31	100.00	1.37000	1.37000
Ingleside I.S.D.	09-01 / 08-31	100.00	1.15600	1.14000
Mathis I.S.D.	09-01 / 08-31	85.56	1.35000	1.42507
Odem I.S.D.	09-01 / 08-31	100.00	1.22646	1.29250
Sinton I.S.D.	09-01 / 08-31	100.00	1.25700	1.36120
Skidmore-Tynan I.S.D.	09-01 / 08-31	4.09	1.27839	1.60512
Taft I.S.D.	09-01 / 08-31	100.00	1.40639	1.38520
<u>Special Districts</u>				
San Patricio Drainage District	01-01 / 12-31	100.00	0.07640	0.07178
San Patricio Navigation District	01-01 / 12-31	100.00	*	*
Industrial	01-01 / 12-31	100.00	0.70000	0.00000
Industrial District 8	01-01 / 12-31	100.00	0.69750	0.69750
Ingleside Industrial	01-01 / 12-31	100.00		
Nueces County Emergency Service Dist. No. 4	01-01 / 12-31	100.00	0.69750	0.68750 0.10000

2012	2013	2014	2015	2016	2017	2018	2019
\$ 0.55000	\$ 0.52000	\$ 0.51000	\$ 0.46000	\$ 0.491924	\$ 0.516324	\$ 0.516324	\$ 0.505600
0.69575	0.69575	0.68035	0.68035	0.688665	0.688655	0.775198	0.079919
0.65000	0.65000	0.89000	0.89000	0.830000	0.803068	0.803068	0.837182
0.68000	0.68000	0.62500	0.60250	0.060250	0.602500	0.607653	0.682515
0.20726	0.20726	0.20927	0.16456	0.178890	0.201020	0.214800	0.221817
0.10995	0.10995	0.11601	0.12873	0.127877	0.125383	0.132613	0.132613
0.84317	0.84317	0.90000	0.96000	1.011695	1.011695	1.058086	1.058086
0.88524	0.88524	0.86117	0.79196	0.785531	0.822850	0.857022	0.842285
0.58184	0.58184	0.57275	0.52964	0.566668	0.597860	0.649500	0.659500
0.65000	0.65000	0.65000	0.64004	0.675046	0.737500	0.737500	0.737500
1.09052	1.09052	1.09052	0.96167	1.203768	1.159166	0.889263	1.045744
1.07138	1.07138	1.57675	1.07138	1.213800	1.222393	1.361000	1.160000
1.51320	1.51320	1.51320	1.51320	1.513200	1.513200	1.469360	1.469360
1.23735	1.23735	1.23735	1.32132	1.321320	1.321300	1.305050	1.305050
1.35000	1.35000	1.35000	1.30000	1.350000	1.350000	1.350000	1.268350
1.09000	1.09000	1.08000	1.08000	1.095000	1.176000	1.166000	1.077500
1.34780	1.34780	1.28700	1.28700	1.287000	1.434669	1.429619	1.568350
1.66700	1.66700	1.54100	1.62724	1.648900	1.670000	1.670000	1.670000
1.30200	1.30200	1.30200	1.52900	1.509000	1.499000	1.449000	1.448300
1.30200	1.30200	1.47500	1.47500	1.483000	1.518000	1.508800	1.508088
1.47247	1.47247	1.40000	1.50383	1.534900	1.524900	1.515500	1.443830
0.66905	0.6691	0.09860	0.05406	0.057888	0.065390	0.069607	0.626760
*	*	*	*	*	*	*	*
	*	0.72070	0.72070	0.720700	0.720700	0.720700	0.720700
0.68000	0.68000	0.72070	0.72070	0.720700	0.720700	0.720700	0.720700
*	*	*	*	*	*	*	*
0.70000	0.70000	0.70000	0.70000	0.700000	0.700000	0.700000	0.700000

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

<u>Fiscal Year</u>	<u>OPERATING FUNDS</u>		
	<u>General</u>	<u>Road and Bridge Special (LM &R)</u>	<u>Total</u>
2010	\$ 0.428700	\$ 0.065300	\$ 0.494000
2011	0.475156	0.072445	0.547601
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

<u>Certificates of Obligation and Bonds</u>	<u>Other</u>	<u>Total</u>	<u>Total County-Wide Tax Rate</u>
\$ 0.030500	\$0	\$ 0.030500	0.524500
0.034177	0	0.034177	0.581778
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	0.460000
0.028921	0	0.028921	0.491924
0.040392	0	0.040392	0.516324
0.040392	0	0.040392	0.516324
0.467281	0	0.049043	0.516324

**SAN PATRICIO COUNTY, TEXAS
PRINCIPAL TAXPAYERS - 2019 AND NINE YEARS AGO
(UNAUDITED)**

<u>RANK</u>	<u>NAME</u>	<u>ASSESSED VALUE</u>	<u>PERCENT OF TOTAL</u>
1	VOESTALPINE TEXAS LLC	\$ 796,859,520	11.87%
2	TEDA TPCO AMERICA CORPORATION	297,587,019	4.44%
3	OXYMAR	216,950,230	3.23%
4	CHEMOURS COMPANY FC LLC	197,244,961	2.93%
5	EC&R PAPALOTE CREEK II LP	193,515,000	2.87%
6	INGLESIDE COGENERATION LP	171,471,650	2.56%
7	CORPUS CHRISTI PIPELINE LP	159,340,090	2.37%
8	EC&R PAPALOTE CREEK I LP	156,383,520	2.34%
9	CORPUS CHRISTI LIQUEFACATION	147,600,000	2.20%
10	OCCIDENTAL CHEMICAL CORP	<u>139,214,070</u>	<u>2.07%</u>
	Total	<u>\$ 2,476,166,060</u>	<u>36.88%</u>
	(36.88% of Actual Value, \$6,713,249,545)		

The information on this page is for 2019.

(Continued)

**SAN PATRICIO COUNTY, TEXAS
 PRINCIPAL TAXPAYERS - 2019 AND NINE YEARS AGO
 (UNAUDITED)
 (Continued)**

<u>RANK</u>	<u>NAME</u>	<u>ASSESSED VALUE</u>	<u>PERCENT OF TOTAL</u>
1	Papalote Creek I LP	\$ 242,731,000	6.20%
2	OxyMar Chemical Corp.	219,944,260	5.62%
3	Gregory Power Partners	120,866,720	3.09%
4	E.I. Dupont DeNemours & Co.	115,761,070	2.96%
5	Ingleside Cogeneration LP	105,464,260	2.70%
6	Occidental Chemical Corp.	97,818,510	2.50%
7	Kiewit Offshore Services LTD	65,353,740	1.67%
8	Helix Energy Solutions Group	62,500,000	1.60%
9	Gulf Marine Fabricators-Aransas Pass	40,618,930	1.04%
10	Air Liquide LP (1)	<u>36,383,380</u>	<u>0.93%</u>
	Total	<u>\$ 1,107,441,870</u>	<u>28.31%</u>

(28.31 % of Actual Value, \$3,912,154,418)

The information on this page is for nine years ago (2010)

**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>
2010	\$ 19,889,250	\$ 19,128,583	96.2%	\$ 502,107
2011	20,915,379	19,239,366	92.0%	757,247
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

*Includes cancellations and supplements

Collections on 2019 tax roll not complete until end of collection period on September 30, 2020. The 2019 roll year total tax levy was \$39,119,907, which will be used for 2020 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>
\$ 19,630,690	98.7%	\$ 7,168,271
19,996,613	98.7%	5,642,113
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

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			
2010	\$ 18,280,000	\$ -	\$ -	\$ 18,280,000	1.48	\$ 281
2011	17,900,000	-	-	17,900,000	0.82	276
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

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>
2010	\$ 365,000	\$ 850,541	\$ 1,248	\$ 1,216,789	\$ 31,012,494	3.92
2011	380,000	834,710	675	1,215,385	30,572,138	3.98
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

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Assessed Value of Real Property	<u>\$ 4,699,274,679</u>	<u>\$ 4,737,230,561</u>	<u>\$ 4,703,386,143</u>	<u>\$ 4,345,539,908</u>	<u>\$ 2,507,595,578</u>
Debt Limited to 25% of Assessed Value of Real Property (Article 3, Section 52, Constitution of the State of Texas)	\$ 1,174,868,670	\$ 1,184,307,640	\$ 1,175,846,536	\$ 1,086,384,977	\$ 626,898,895
Amount of Debt Applicable to Debt Limit	<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>
Legal Debt Margin	<u>\$ 1,173,583,670</u>	<u>\$ 1,183,022,640</u>	<u>\$ 1,174,561,536</u>	<u>\$ 1,085,099,977</u>	<u>\$ 625,613,895</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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>\$ 2,483,756,133</u>	<u>\$ 2,696,578,596</u>	<u>\$ 2,362,521,246</u>	<u>\$ 2,436,453,843</u>	<u>\$ 2,443,258,273</u>
\$ 620,939,033	\$ 674,144,649	\$ 590,630,312	\$ 609,113,461	\$ 610,814,568
<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>\$ 619,654,033</u>	<u>\$ 672,859,649</u>	<u>\$ 589,345,312</u>	<u>\$ 607,828,461</u>	<u>\$ 609,529,568</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>
2010	64,804	\$ 4,129,947,237	\$ 18,280,000	\$ 80,134
2011	64,804	4,118,445,405	17,900,000	28,580
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

*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>
\$ 18,199,866	0.44	\$ 281
17,871,420	0.43	276
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

SAN PATRICIO COUNTY, TEXAS
COMPUTATION OF NET DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2019
(UNAUDITED)

NAME OF GOVERNMENTAL UNIT	DATE	NET DEBT OUTSTANDING AMOUNT	APPLICABLE TO SAN PATRICIO COUNTY	
			PERCENT	AMOUNT
NET DIRECT				
San Patricio County	12/31/2019	\$ 54,437,666	100.00%	\$ 54,437,666
OVERLAPPING				
Cities				
*Aransas Pass	9/30/2018	14,520,115	93.07%	13,513,871
*Gregory	6/30/2011	-	100.00%	-
*Ingleside on the Bay	6/30/2013	-	100.00%	-
*Ingleside	9/30/2019	9,640,000	100.00%	9,640,000
*Mathis	6/30/2014	499,275	100.00%	499,275
*Odem	6/30/2019	955,000	100.00%	955,000
*Portland	8/31/2018	40,062,060	100.00%	40,062,060
*Sinton	2/29/2017	67,439	100.00%	67,439
*Taft	8/31/2019	4,922,340	100.00%	4,922,340
School Districts				
*Aransas Pass I.S.D.	8/31/2018	16,751,311	75.06%	12,573,534
*Banquete I.S.D.	8/31/2018	6,765,000	0.13%	8,795
*Corpus Christi I.S.D.	8/31/2018	509,847,702	0.78%	3,976,812
*Gregory-Portland I.S.D.	8/31/2018	138,515,000	100.00%	138,515,000
*Ingleside I.S.D.	8/31/2018	42,360,788	100.00%	42,360,788
*Mathis I.S.D.	8/31/2018	26,400,956	84.82%	22,393,291
*Odem-Edroy I.S.D.	8/31/2018	25,938,003	100.00%	25,938,003
*Sinton I.S.D.	8/31/2018	22,900,825	100.00%	22,900,825
*Skidmore-Tynan I.S.D.	8/31/2018	10,559,284	2.94%	310,443
*Taft I.S.D.	8/31/2018	27,659,845	100.00%	27,659,845
TOTAL OVERLAPPING		\$ 898,364,943		\$ 366,297,320
GRAND TOTALS		\$ 952,802,609		\$ 420,734,986

* 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 July 31, 2019.

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>
2010	64,804	32.7	15,176	N/A
2011	64,804	33.8	15,211	N/A
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

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>
\$	1,752,536,666	\$ 27,044	10.6%
	2,182,999,554	33,686	9.5%
	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%

**SAN PATRICIO COUNTY, TEXAS
MAJOR EMPLOYERS
DECEMBER 31, 2019 AND NINE YEARS AGO
(UNAUDITED)**

EMPLOYER	2019			2010		
	NUMBER OF EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT	NUMBER OF EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT
Kiewit Offshore Services, Ltd.	1,754	1	5.80%	1,400	1	4.70%
Occidental Chemical	701	2	2.32%	430	6	1.44%
HEB	552	3	1.82%	156	7	0.66%
San Patricio County	481	4	1.59%	453	5	1.22%
Walmart	453	5	1.49%	557	3	1.84%
DuPont Dumours	328	6	1.09%	298	4	1.00%
Gulf Marine FAB	139	7	0.36%			
Total	<u>4,408</u>		<u>14.47%</u>	<u>3,294</u>		<u>10.86%</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.

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

FUNCTION	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Administration	34	34	34	34	34	34	34	34	34	34
Judicial	43	43	43	43	43	44	43	43	43	43
Legal	23	23	23	23	22	21	20	20	20	20
Elections	2	2	2	2	2	2	2	2	2	2
Financial Administration	36	36	35	35	35	35	35	34	35	35
Public Facilities	18	18	18	18	18	18	18	18	18	18
Public Safety	170	169	168	167	162	160	158	157	159	155
Public Transportation	61	61	61	61	61	61	60	60	60	60
Health and Welfare	37	37	37	37	37	37	38	38	38	38
Culture and Recreation	2	2	2	2	2	2	2	2	2	2
Conservation	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Totals	<u>431</u>	<u>430</u>	<u>428</u>	<u>427</u>	<u>421</u>	<u>419</u>	<u>415</u>	<u>413</u>	<u>416</u>	<u>412</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, 2019
(UNAUDITED)

NAME	TITLE	AMOUNT OF ANNUAL SALARY	SURETY BOND
David Krebs	County Judge	\$ 110,116	\$ 10,000
	Juvenile Board	6,900	
Nina G. Trevino	Commissioner, Pct. No 1	69,704	3,000
Gary Moore, Sr.	Commissioner, Pct. No 2	69,704	3,000
Alma Moreno	Commissioner, Pct. No 3	69,704	3,000
Howard Gillepsie	Commissioner, Pct. No 4	69,704	3,000
Oscar Rivera	Sheriff	83,082	15,000
Gracie A. Gonzales	County Clerk	69,704	35,000
Elizabeth Welborn	County Court-at-Law-Judge	150,100	5,000
	Juvenile Board	6,900	
Dalia Sanchez	Tax Assessor-Collector	69,704	50,000
Tamara Cochran-May	County Attorney	140,000	2,500
Denise Janak	County Treasurer	69,704	15,000
Heather Marks	District Clerk	69,704	5,000
David W. Wendel	County Auditor	123,674	5,000
Julius L. Petrus, Jr.	County Surveyor	-	1,000
Samuel B. Smith	District Attorney	10,540	5,000

JUSTICE OF THE PEACE

Yolanda Guerrero	Precinct No. 1	55,400	1,000
Daniel Garza	Precinct No. 2	53,820	1,000
Karen Diaz	Precinct No. 4	53,820	1,000
Nere Villarreal	Precinct No. 5	53,820	5,000
Susan Price	Precinct No. 6	53,820	5,000
Elvia Hernandez	Precinct No. 8	53,820	1,000

CONSTABLES

Joe Gaitain	Precinct No. 1	44,081	1,000
Steve Garcia	Precinct No. 2	43,667	1,000
Parnel Haynes	Precinct No. 4	43,667	1,000
Valdemar Ramirez	Precinct No. 5	43,667	1,000
Ron Howe	Precinct No. 6	43,667	1,000
Teresa Gonzales	Precinct No. 8	43,667	1,000

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Public Transportation										
Streets Resurfacing (Miles)	33	33	33	33	33	33	33	33	33	33
Public Safety										
Physical Arrests	801	798	796	792	789	788	781	768	763	761
Traffic Violations	363	1,360	1,356	1,354	1,342	1,321	1,301	1,299	1,297	1,294

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Administration										
Vehicles and Other	25	25	25	25	23	23	23	23	23	23
Judicial										
Vehicles and Other	12	12	12	12	12	12	11	11	11	11
Financial Administration										
Vehicles and Other	12	12	12	12	12	12	12	12	12	11
Legal										
Other	1	1	1	1	1	2	1	1	1	1
Elections										
Other	8	3	3	3	3	3	3	3	3	3
Public Facilities										
Land, Bldgs and Improv.	124	123	123	122	122	130	128	125	125	125
Vehicles and Other	12	12	12	12	12	18	17	17	13	13
Public Safety										
Vehicles and Other	125	127	126	126	126	125	125	124	124	124
Public Transportation										
Road Mileage	613	613	613	613	613	613	613	613	613	613
Bridges	56	56	56	56	55	57	55	55	55	55
Vehicles and Other	215	215	214	214	214	214	214	214	218	218
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	9	9	9	5	5	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)

YEAR	PROPERTY VALUES*	CONSTRUCTION	BANK DEPOSITS
2010	\$ 4,129,947,233	\$ 21,563,920	\$ 479,622,000
2011	4,118,445,405	29,193,607	513,380,000
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

* 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)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Gross Revenues	\$ 76,232	\$ 95,225	\$ 66,930	\$ 68,821	\$ 71,270
Expenses	119,783	344,602	97,458	102,861	121,191
Net Revenues	\$ (43,551)	\$ (249,377)	\$ (30,528)	\$ (34,040)	\$ (49,921)

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 charge 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 12-31-2019.

2014	2013	2012	2011	2010
\$ 60,969	\$ 55,775	\$ 70,881	\$ 45,128	\$ 42,502
90,069	91,475	109,338	81,231	84,702
\$ (29,100)	\$ (35,700)	\$ (38,457)	\$ (36,103)	\$ (42,200)

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SAN PATRICIO COUNTY, TEXAS
MISCELLANEOUS STATISTICS
DECEMBER 31, 2019
(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.

<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	64,804

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 12/31/2019 the County had 56 bridges that it was responsible for maintaining.

County Employees: The total number of San Patricio County employees at December 31, 2019, was 481 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 2019 year were \$19,944,657.

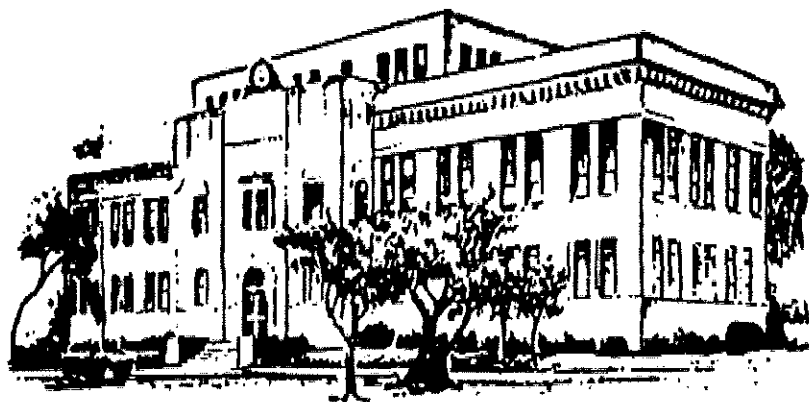
SAN PATRICIO COUNTY, TEXAS
MISCELLANEOUS STATISTICS
DECEMBER 31, 2019
(UNAUDITED)
(continued)

Agricultural Income: Estimated cash receipts from agricultural production in San Patricio County for 2019 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 2018 Agricultural Income:

AGRICULTURAL PRODUCT	ACREAGE	VALUE
Cotton & Cotton seed	122,364	\$ 96,083,000
Fed Beef & Cow Calf	-	4,792,000
Grain Sorghum	74,909	21,540,000
Corn	24,938	9,965,000
Hay	2,240	2,004,000
Sesame	-	-
Wheat	951	242,500
TOTAL		\$ 134,626,500

Total from Other Livestock - County Shows, Recreational Fishing/Hunting, Commercial Fishing = \$8,932,000.

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



SUPPLEMENTARY FINANCIAL INFORMATION

Supplementary Financial Information

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, 2019

ISSUED	\$ 15,415,000
PAID	<u>(1,860,000)</u>
OUTSTANDING	<u><u>\$ 13,555,000</u></u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 13,555,000				
4-01-2020 10-01-2020	13,000,000	4.00%	\$ 555,000	\$ 301,300 290,200	<u>\$ 1,146,500</u>
4-01-2021 10-01-2021	12,420,000	4.00%	580,000	290,200 278,600	<u>1,148,800</u>
4-01-2022 10-01-2022	11,820,000	4.00%	600,000	278,600 266,600	<u>1,145,200</u>
4-01-2023 10-01-2023	11,195,000	4.00%	625,000	266,600 254,100	<u>1,145,700</u>
4-01-2024 10-01-2024	10,545,000	4.00%	650,000	254,100 241,100	<u>1,145,200</u>
4-01-2025 10-01-2025	9,865,000	5.00%	680,000	241,100 224,100	<u>1,145,200</u>
4-01-2026 10-01-2026	9,155,000	3.00%	710,000	224,100 213,450	<u>1,147,550</u>
4-01-2027 10-01-2027	8,415,000	5.00%	740,000	213,450 194,950	<u>1,148,400</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, 2019
(Continued)

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2028	\$ 7,640,000	5.00%	\$ 775,000	\$ 194,950	
10-01-2028				175,575	\$ 1,145,525
4-01-2029	6,830,000	4.00%	810,000	175,575	
10-01-2029				159,375	1,144,950
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			\$ 13,555,000	\$ 5,920,950	\$ 19,475,950

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, 2019, the amount of the above debt spent was \$15,415,000 and the amount unspent was \$0. Also as of December 31, 2019, the County has made all payments on the debt above timely when due. At 2-20-18, 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
COMBINATION TAX AND REVENUE 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, 2019**

ISSUED	\$ 8,975,000
PAID	<u>(845,000)</u>
OUTSTANDING	<u>\$ 8,130,000</u>

<u>DUE DATE</u>	<u>UNPAID BALANCE</u>	<u>COUPON</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ANNUAL REQUIREMENT</u>
	\$ 8,130,000				
4-01-2020 10-01-2020	7,770,000	3.00%	\$ 360,000	\$ 148,825 143,425	<u>\$ 652,250</u>
4-01-2021 10-01-2021	7,400,000	3.00%	370,000	143,425 137,875	<u>651,300</u>
4-01-2022 10-01-2022	7,020,000	3.00%	380,000	137,875 132,175	<u>650,050</u>
4-01-2023 10-01-2023	6,625,000	3.00%	395,000	132,175 126,250	<u>653,425</u>
4-01-2024 10-01-2024	6,220,000	3.00%	405,000	126,250 120,175	<u>651,425</u>
4-01-2025 10-01-2025	5,805,000	3.00%	415,000	120,175 113,950	<u>649,125</u>
4-01-2026 10-01-2026	5,375,000	3.00%	430,000	113,950 107,500	<u>651,450</u>
4-01-2027 10-01-2027	4,930,000	3.00%	445,000	107,500 98,600	<u>651,100</u>
4-01-2028 10-01-2028	4,465,000	4.00%	465,000	98,600 89,300	<u>652,900</u>
4-01-2029 10-01-2029	3,980,000	4.00%	485,000	89,300 79,600	<u>653,900</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
COMBINATION TAX AND REVENUE 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, 2019
(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>\$ 8,130,000</u>	<u>\$ 2,949,925</u>	<u>\$ 11,079,925</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, 2018, the amount of above debt spent was \$8,975,000 and the amount unspent was \$ 0. Also as of December 31, 2018, the County has made all payments on the debt above timely when due. At 2-20-19 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
COMBINATION TAX AND REVENUE 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, 2019

ISSUED	\$ 9,125,000
PAID	<u>(515,000)</u>
OUTSTANDING	<u>\$ 8,610,000</u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 8,610,000				
4-01-2020	8,265,000	3.00%	\$ 345,000	\$ 165,000	
10-01-2020				<u>159,825</u>	<u>\$ 669,825</u>
4-01-2021	7,910,000	3.00%	355,000	159,825	
10-01-2021				<u>154,500</u>	<u>669,325</u>
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>

(Continued)

**SAN PATRICIO COUNTY, TEXAS
COMBINATION TAX AND REVENUE 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, 2019
(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2029	\$ 4,575,000	4.00%	\$ 475,000	\$ 101,000	
10-01-2029				91,500	\$ 667,500
4-01-2030	4,080,000	4.00%	495,000	91,500	
10-01-2030				81,600	668,100
4-01-2031	3,565,000	4.00%	515,000	81,600	
10-01-2031				71,300	667,900
4-01-2032	3,030,000	4.00%	535,000	71,300	
10-01-2032				60,600	666,900
4-01-2033	2,470,000	4.00%	560,000	60,600	
10-01-2033				49,400	670,000
4-01-2034	1,890,000	4.00%	580,000	49,400	
10-01-2034				37,800	667,200
4-01-2035	1,285,000	4.00%	605,000	37,800	
10-01-2035				25,700	668,500
4-01-2036	655,000	4.00%	630,000	25,700	
10-01-2035				13,100	668,800
4-01-2037		4.00%	655,000	13,100	668,100
TOTALS			\$ 8,610,000	\$ 3,427,100	\$ 12,037,100

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 2036.

At December 31, 2019, the amount of above debt spent was \$9,125,000 and the amount unspent was \$0. Also as of December 31, 2019, the County has made all payments on the debt above timely when due. At 2-20-18 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
COMBINATION TAX AND REVENUE 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, 2019**

ISSUED	\$8,780,000
PAID	-
OUTSTANDING	\$8,780,000

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 8,780,000				
4-01-2020	8,540,000	3.00%	\$ 240,000	\$ 233,964	
10-01-2020				158,375	\$ 632,339
4-01-2021	8,215,000	3.00%	325,000	158,375	
10-01-2021				153,500	636,875
4-01-2022	7,880,000	3.00%	335,000	153,500	
10-01-2022				148,475	636,975
4-01-2023	7,535,000	3.00%	345,000	148,475	
10-01-2023				143,300	636,775
4-01-2024	7,180,000	3.00%	355,000	143,300	
10-01-2024				137,975	636,275
4-01-2025	6,815,000	3.00%	365,000	137,975	
10-01-2025				132,500	635,475
4-01-2026	6,440,000	3.00%	375,000	132,500	
10-01-2026				126,875	634,375
4-01-2027	6,055,000	3.00%	385,000	126,875	
10-01-2027				121,100	632,975
4-01-2028	5,655,000	3.00%	400,000	121,100	
10-01-2028				113,100	634,200
4-01-2029	5,235,000	4.00%	420,000	113,100	
10-01-2029				104,700	637,800

(Continued)

SAN PATRICIO COUNTY, TEXAS
COMBINATION TAX AND REVENUE 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, 2019
(Continued)

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2030 10-01-2030	\$ 4,800,000	4.00%	\$ 435,000	\$ 104,700 96,000	\$ 635,700
4-01-2031 10-01-2031	4,350,000	4.00%	450,000	96,000 87,000	633,000.00
4-01-2032 10-01-2032	3,880,000	4.00%	470,000	87,000 77,600	634,600.00
4-01-2033 10-01-2033	3,390,000	4.00%	490,000	77,600 67,800	635,400.00
4-01-2034 10-01-2034	2,880,000	4.00%	510,000	67,800 57,600	635,400.00
4-01-2035 10-01-2035	2,350,000	4.00%	530,000	57,600 47,000	634,600.00
4-01-2036 10-01-2036	1,800,000	4.00%	550,000	47,000 36,000	633,000.00
4-01-2037 10-01-2037	1,225,000	4.00%	575,000	36,000 24,500	635,500.00
4-01-2038 10-01-2038	625,000	4.00%	600,000	24,500 12,500	637,000.00
4-01-2039 TOTALS		4.00%	625,000	12,500	637,500.00
			<u>\$ 8,780,000</u>	<u>\$ 3,925,764</u>	<u>\$ 12,705,764</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, 2019, the amount of above debt spent was \$342,705 and the amount unspent was \$8,437,295. Also as of December 31, 2019, the County has made all payments on the debt above timely when due. At 2-20-19, 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 GENERAL LONG-TERM BONDED DEBT REQUIREMENTS
DECEMBER 31, 2019

The annual requirements of the General long-term bonded debt requirements outstanding at December 31, 2019 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2020	\$ 1,500,000	\$ 1,600,914	\$ 3,100,914
2021	1,630,000	1,476,300	3,106,300
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
TOTALS	\$ 39,075,000	\$ 16,223,739	\$ 55,298,739

At December 31, 2019, the above debt consisted of the Series 2015 Refunding Bonds, the Series 2016 Certificates of Obligation, the Certificates of Obligation Series 2019, and the Series 2019.

SAN PATRICIO COUNTY, TEXAS
QECB CAPITAL LEASE DATED AUGUST 2, 2016
AMORTIZATION SCHEDULE
INTEREST AT 3.87%, PAYABLE 2-1 & 8-1
DECEMBER 31, 2019

AMOUNT BORROWED FOR ENERGY CONSERVATION EQUIPMENT	\$ 3,185,555
PAID	<u>\$ (242,429)</u>
OUTSTANDING	<u><u>\$ 2,943,126</u></u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	TOTAL PAYMENT AMOUNT
	\$ 2,943,126				
2-01-2020	2,895,753	3.87%	\$ 47,373	\$ 56,950	\$ 104,323
8-01-2020	2,845,373	3.87%	50,380	56,033	106,413
2-01-2021	2,794,678	3.87%	50,695	55,058	105,753
8-01-2021	2,740,852	3.87%	53,826	54,077	107,903
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, 2019
(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	29,702.00	122,091.00
2-01-2031	1,349,624	3.87%	92,967	27,914.00	120,881.00
8-01-2031	1,251,983	3.87%	97,641	26,115.00	123,756.00
2-01-2032	1,153,731	3.87%	98,252	24,226.00	122,478.00
8-01-2032	1,050,616	3.87%	103,115	22,325.00	125,440.00
2-01-2033	946,857	3.87%	103,759	20,330.00	124,089.00
8-01-2033	838,037	3.87%	108,820	18,321.00	127,141.00
2-01-2034	728,537	3.87%	109,500	16,216.00	125,716.00
8-01-2034	613,773	3.87%	114,764	14,097.00	128,861.00
2-01-2035	498,291	3.87%	115,482	11,877.00	127,359.00
8-01-2035	377,332	3.87%	120,959	9,642.00	130,601.00
2-01-2036	255,618	3.87%	121,714	7,301.00	129,015.00
8-01-2036	128,207	3.87%	127,411	4,946.00	132,357.00
2-01-2037	-	3.87%	128,207	2,481.00	130,688.00
			<u>\$ 2,943,126</u>	<u>\$ 1,189,268</u>	<u>\$ 4,132,394</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, 2019 the amount of above debt spent was \$3,185,555 and the amount unspent was \$0. Also as of December 31, 2019 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 12-31-18, the remaining principal was \$2,943,126 and total requirements were \$4,132,394.

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SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF ANNUAL CAPITAL LEASE DEBT REQUIREMENTS
DECEMBER 31, 2019

The annual requirements of the general Capital Lease long-term debt requirements outstanding at December 31, 2019 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2020	\$ 97,753	\$ 112,983	\$ 210,736
2021	104,521	109,135	213,656
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	\$ 2,943,126	\$ 1,189,268	\$ 4,132,394

At December 31, 2019, 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, 2019**

AMOUNT BORROWED FOR COUNTY'S PORTION OF HARBOR BRIDGE	\$ 12,403,039
PAID	<u>(412,891)</u>
OUTSTANDING	<u><u>\$11,990,148</u></u>

DUE DATE	UNPAID BALANCE	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 11,990,148			
4-01-2020		\$ 410,623	\$ 154,073	
10-01-2020			<u>148,797</u>	<u>\$ 713,493</u>
	11,579,525			
4-01-2021		421,313	148,797	
10-01-2021			<u>143,383</u>	<u>713,493</u>
	11,158,212			
4-01-2022		432,282	143,383	
10-01-2022			<u>137,828</u>	<u>713,493</u>
	10,725,930			
4-01-2023		443,536	137,828	
10-01-2023			<u>132,129</u>	<u>713,493</u>
	10,282,394			
4-01-2024		455,083	132,129	
10-01-2024			<u>126,281</u>	<u>713,493</u>
	9,827,311			
4-01-2025		466,931	126,281	
10-01-2025			<u>120,281</u>	<u>713,493</u>
	9,360,380			
4-01-2026		479,087	120,281	
10-01-2026			<u>114,125</u>	<u>713,493</u>
	8,881,293			
4-01-2027		491,560	114,125	
10-01-2027			<u>107,808</u>	<u>713,493</u>
	8,389,733			
4-01-2028		504,358	107,808	
10-01-2028			<u>101,327</u>	<u>713,493</u>
	7,885,375			
4-01-2029		517,489	101,327	
10-01-2029			<u>94,677</u>	<u>713,493</u>
	7,367,886			
4-01-2030		530,961	94,677	
10-01-2030			<u>87,855</u>	<u>713,493</u>
	6,836,925			
4-01-2031		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, 2019
(Continued)**

DUE DATE	UNPAID BALANCE	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 6,292,141			
4-01-2032		\$ 558,968	\$ 80,854	
10-01-2032			73,671	\$ 713,493
	5,733,173			
4-01-2033		573,520	73,671	
10-01-2033			66,302	713,493
	5,159,653			
4-01-2034		588,452	66,301	
10-01-2034			58,740	713,493
	4,571,201			
4-01-2035		603,772	58,740	
10-01-2035			50,981	713,493
	3,967,429			
4-01-2036		619,491	50,981	
10-01-2036			43,021	713,493
	3,347,938			
4-01-2037		635,619	43,021	
10-01-2037			34,853	713,493
	2,712,319			
4-01-2038		652,167	34,853	
10-01-2038			26,473	713,493
	2,060,152			
4-01-2039		669,145	26,473	
10-01-2039			17,875	713,493
	1,391,007			
4-01-2040		686,566	17,875	
10-01-2040			9,052	713,493
	704,441			
4-01-2041		704,441	9,052	713,493
TOTALS		<u>\$ 11,990,148</u>	<u>\$ 3,706,698</u>	<u>\$ 15,696,846</u>

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 will be 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, 2019

The annual requirements of the General Loan long-term loan debt requirements outstanding at December 31, 2019 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2020	\$ 410,623	\$ 302,870	\$ 713,493
2021	421,313	292,180	713,493
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
TOTALS	\$ 11,990,148	\$ 3,706,698	\$ 15,696,846

The above debt is serviced by the Permanent Improvement Debt Service Fund.
At December 31, 2019 the above debt consisted of the SIB Loan.

SINGLE AUDIT SECTION

Single Audit Section



Lovvorn & Kieschnick, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise San Patricio County, Texas' basic financial statements, and have issued our report thereon dated August 31, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Patricio County, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Patricio County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of San Patricio County, Texas' 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 San Patricio County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Lovvorn & Kieschnick, LLP
Corpus Christi, Texas
August 31, 2020



Lovvorn & Kieschnick, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited San Patricio County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of San Patricio County, Texas' major federal programs for the year ended December 31, 2019. San Patricio County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of San Patricio County, Texas' 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 San Patricio County, Texas' 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 San Patricio County, Texas' compliance.

Opinion on Each Major Federal Program

In our opinion, San Patricio County, Texas, 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, 2019.

Report on Internal Control Over Compliance

Management of San Patricio County, Texas, 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 San Patricio County, Texas' 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 San Patricio County, Texas' 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 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.

Respectfully submitted,



Lovvorn & Kieschnick, LLP
Corpus Christi, Texas
August 31, 2020

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified? Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes None

Noncompliance material to financial statements noted? Yes No

2. Federal Awards

Internal control over major programs:

One or more material weakness(es) identified? Yes No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance? Yes No

Identification of major programs:

CFDA Numbers(s)
10.557

Name of Federal Program or Cluster
WIC Program

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

SAN PATRICIO COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019

<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, 2019**

Program
None

Corrective Action Plan
No corrective action required

SAN PATRICIO COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Texas Department of State Health Services</i>				
WIC Program Fiscal Year 2019	10.557	2018-2019	\$ 0	\$ 615,829
	10.557	2019-2020	0	\$ 155,776
Total U.S. Department of Agriculture			0	\$ 771,605
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Texas Department of State Health Services</i>				
Drug prevention education & skills training for youth	93.959	2016-047976-002	0	\$ 86,906
Total Drug Prevention Education & Skills Training for Youth				\$ 86,906
CPS/Hazards	07-01-2018/06-31-2019	531-18-0180-00001	0	\$ 92,167
	07-01-2019/06-31-2020	531-18-0180-00001	0	\$ 60,174
			0	\$ 152,341
Immunization	09-01-2018/08-31-2019	HHS000109100001	0	\$ 97,510
	09-01-2019/08-31-2020	HHS000109100001	0	\$ 41,263
			0	\$ 138,773
HPCDP-TXPHAN	06-01-2019/08-31-2020	HHS000451100001	0	\$ 44,443
			0	\$ 44,443
RLSS/LPHS	09-01-2018/08-31-2019	537-18-0246-00001	0	\$ 90,000
	09-01-2019/08-31-2020	HHS000485600049	0	\$ 34,616
			0	\$ 124,616
CRISIS COAG				
Vector Control	11-01-2018/12-31-2020	HHS000371500022	0	\$ 10,620
Cold Chain	11-01-2018/06-30-2020	HHS000371500022	0	\$ 25,374
First Responder	11-01-2018/06-30-2021	HHS000371500022	0	\$ 31,098
Casper	11-01-2018/12-31-2019	HHS000371500022	0	\$ 6,875
				\$ 73,967
Total U.S. Department of Health and Human Services			0	\$ 621,046
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Direct:</i>				
DEM- Operation Stone Garden	97.067		0	\$ 64,002
Total U.S. Department of Homeland Security			0	\$ 64,002
U.S. DEPARTMENT GENERAL SERVICE ADMINISTRATION				
<i>Passed Through Texas Facilities Donations of Federal Surplus Personal Property</i>				
	39.003			\$ 6,335
Total U.S. General Service Administration			0	\$ 6,335
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 0	\$ 1,462,988

SAN PATRICIO COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of San Patricio County, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. San Patricio County has elected not to use the 10-percent de minimis interest cost rate allowed under the Uniform Guidance.