



Annual Comprehensive Financial Report  
For  
San Patricio County, Texas  
For the Fiscal Year Ended December 31, 2022

David W. Wendel  
County Auditor



# San Patricio County, Texas

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## Annual Comprehensive Financial Report For the Year Ended December 31, 2022

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

**SAN PATRICIO COUNTY, TEXAS**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
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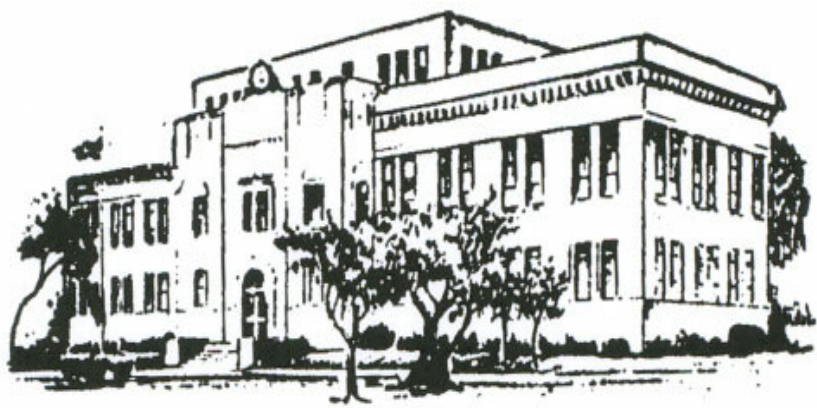
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# Introductory Section

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**SAN PATRICIO COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
DECEMBER 31, 2022**

***DISTRICT COURT***

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

***COMMISSIONERS COURT***

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

***OTHER COUNTY OFFICIALS***

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

***JUSTICES OF THE PEACE***

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

***CONSTABLES***

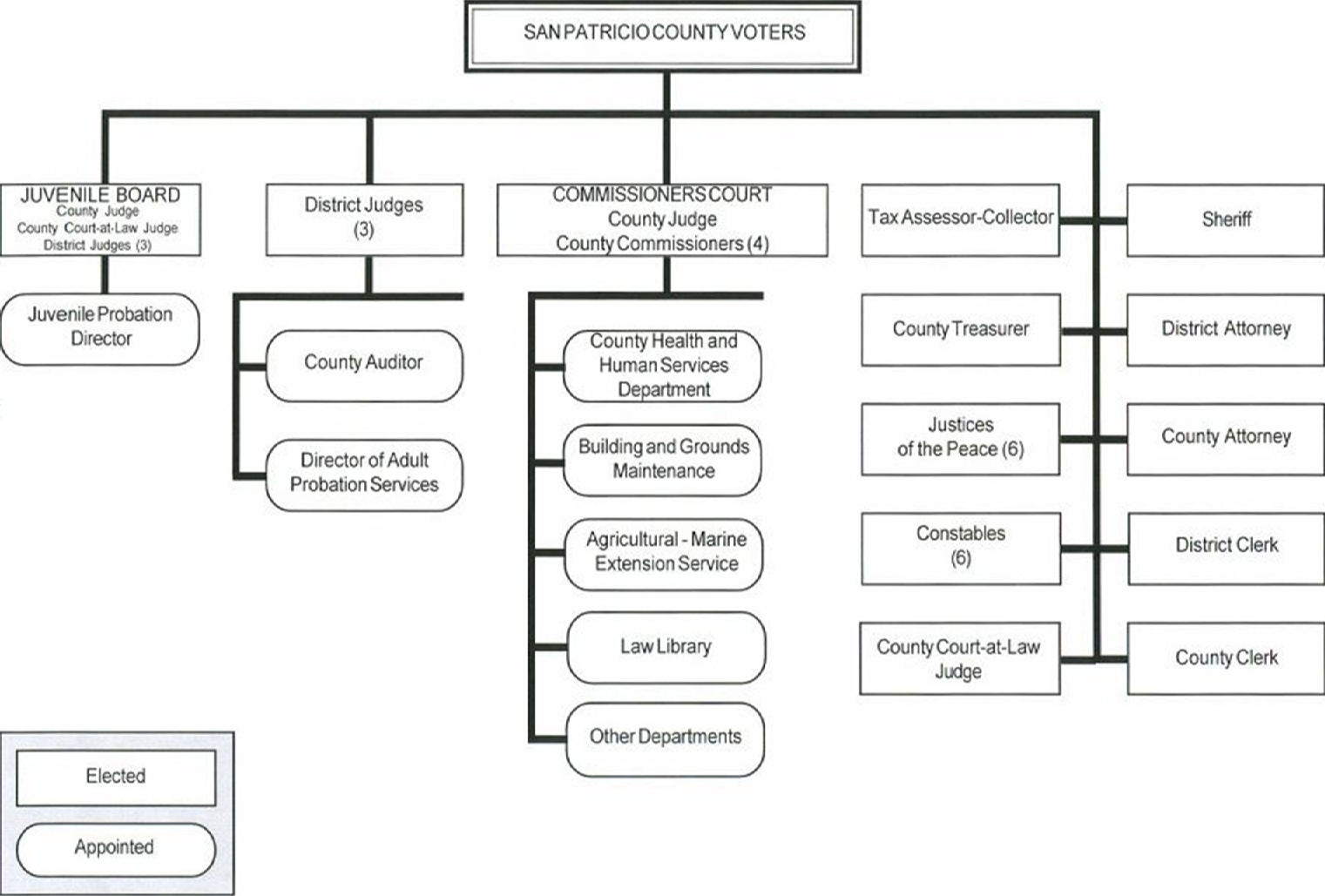
Joe Gaitan	Precinct No. 1
Francisco Cantu Jr.	Precinct No. 2
Parnel Haynes	Precinct No. 4
Valdemar Ramirez	Precinct No. 5
Kody Fahrenthold	Precinct No. 6
Teresa Gonzales	Precinct No. 8

**SAN PATRICIO COUNTY, TEXAS**  
**DIRECTORY OF OFFICIALS**  
**DECEMBER 31, 2022**  
**(Continued)**

**OTHER**

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

# SAN PATRICIO COUNTY ORGANIZATION CHART





**Sinton, Texas**

78387

**DAVID W. WENDEL**

*County Auditor*

Courthouse, Room B-50  
400 West Sinton Street  
361/364-9312 - Office  
361/364-9412 - Fax

July 31, 2023

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

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

Ladies and Gentlemen:

The Federal Single Audit Act requires us to issue a complete set of audited financial statements yearly. This report is published to fulfill that requirement for the fiscal year ended December 31, 2022.

The Annual Comprehensive Financial Report (ACFR) of San Patricio County, Texas (the "County"), for the year ended December 31, 2022, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and capital assets of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

Cascos & Associates, PC, Certified Public Accountants, have issued an unmodified ("clean") opinion on the County's financial statements for the year ended December 31, 2022. The independent auditors' report is located at the front of the financial section of this report.

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

## PROFILE OF THE COUNTY

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

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

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

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

## ECONOMIC CONDITIONS

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

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

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

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

Cheniere's 1,000+ acre Corpus Christi Liquefaction facility (CCL) is located in the Corpus Christi Bay in San Patricio County, Texas and is the first greenfield LNG export in the contiguous United States. Currently it is constructing an expansion adjacent to the CCL project for up to seven midscale trains with an expected total production capacity of approximately 10 mtpa of LNG. This Stage 3 project is fully permitted. Exxon Mobil Corporation ("Exxon"), in partnership with SABIC US Projects LLC ("SABIC") has completed construction of polyethylene derivative, ethane steam cracker and monoethylene units in the County. Approximately 700 workers are expected to be employed. Steel Dynamics recently completed construction a new state-of-the-art, electric-arc furnace flat roll steel mill, and operations began in late 2021.

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

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

## 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.

## LONG TERM FINANCIAL PLANNING

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

## AWARDS AND ACKNOWLEDGMENTS

*Certificate of Achievement.* The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to San Patricio County, Texas for its annual comprehensive financial report for the fiscal year ended December 31, 2021. This award was the fortieth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.



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

It is noted that the County has received this award forty-three times for the years 1973, 1977, 1979, and the years 1982-2021.

*Safety Award.* The County received the County Safety Award from the Texas Association of Counties for 2022, in recognition of the County's ongoing record of safety in workplace.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "DWW", with a small mark at the end of the second "W".

David W. Wendel



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**San Patricio County  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO

# Financial Section

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# Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Patricio County, Texas (the "County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matter**

##### *Change in Accounting Principle*

As described in the notes to the financial statements, in 2022, the County adopted a new accounting guidance, GASB No. 87, Leases. Our opinion is not modified with respect to this matter.

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

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



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

#### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

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

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

because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

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

***Other Information***

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

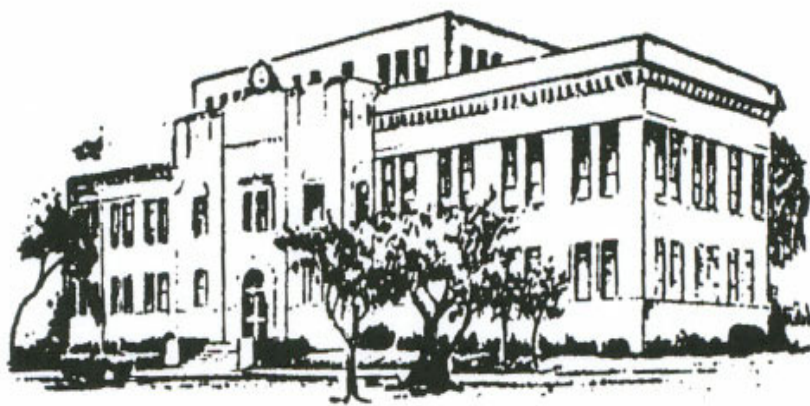
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated.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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Cascos & Associates, PC  
Brownsville, Texas  
July 31, 2023



## MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of San Patricio County, Texas (the "County") provides this Management's Discussion and Analysis of the County's Annual Comprehensive Financial Report (ACFR), reflecting the financial performance, for the readers of the County's financial statements for the year ended December 31, 2022. Please read it in conjunction with the transmittal letter, which can be found beginning on page v of this report and with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

Net Position The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2022 by \$83,933,551 (presented as "net position"). Of this amount, \$42,832,727 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 \$9,741,904 (a 13.1% increase) in 2022. The County only had governmental activities during the 2022 year. The increase in the net position is primarily attributable to increased Tax Revenues and Investment Income.

Fund Highlights: Governmental Funds - Fund Balances As of the close of 2022, the County's governmental funds reported a combined ending fund balance of \$137,866,837, which was an increase of \$73,191,681 in comparison with the prior year due mainly to an increase of Tax Revenues and Other Financing Sources. At the end of the year, the unassigned fund balance for the general fund was \$18,748,796, equal to 42.5% of total general fund expenditures including transfers to other funds.

Long Term Debt The County's total long-term debt obligations increased due to the issuing of Certificate of Obligations in 2022.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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



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

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

The *Statement of Net Position* presents assets and deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in the County's net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the County.

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

***Governmental Activities*** - The activities in this section are mostly supported by taxes and intergovernmental revenues (state and federal grants). Most of the services normally associated with County government fall into this category, including general government, health and social services, public safety and judicial, public works, community service and education. The County did not have any business type activities during 2022.

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.

The County maintains 39 governmental funds. Financial information is presented separately in the Governmental Funds Financial Statements (Page 22 and 25) for the following Major Funds: General Fund, Road and Bridge Fund, Road Improvement Fund, Capital Improvements Fund, Bond Construction Fund, and American Rescue Plan Act (ARPA) 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, Capital Improvements Fund, Bond Construction Fund, and American Rescue Plan Act (ARPA) 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.

The 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 22 and 24 of this report.

The County had no business type activities during 2022.

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

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

The County's fiduciary funds consist only of Custodial funds which accounts for fiduciary activities not accounted for in other fiduciary fund types. The County had 9 Custodial Funds at December 31, 2022.

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 33 of this report.

***Required Supplementary Information:***

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

***Other Supplementary Information:***

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

***Net Position*** - As noted earlier, net position may serve over time as a useful indicator of a County government's financial position. San Patricio County's combined net position (government activities) totaled \$83,933,551 the end of fiscal year 2022 compared to \$74,191,647 at the end of the previous year.

A large portion of the County's net position 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. The 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 2022 and 2021, which consist only of Governmental activities.

**San Patricio County's Net Position  
December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
Current and Other Assets	\$ 243,555,587	\$ 140,055,532
Capital Assets	<u>56,859,177</u>	<u>53,782,980</u>
Total Assets	\$ 300,414,764	\$ 193,838,512
Deferred Outflow of Resources	<u>\$ 7,713,691</u>	<u>\$ 9,052,156</u>
Long Term Liabilities Outstanding	\$ 123,910,223	\$ 64,660,098
Other Liabilities	<u>20,230,449</u>	<u>9,893,189</u>
Total Liabilities	\$ 144,140,672	\$ 74,553,287
Deferred Inflow of Resources	<u>\$ 80,054,232</u>	<u>\$ 54,145,734</u>
Net Position:		
Net Investment in Capital Assets	\$ (48,268,127)	\$ 19,536,156
Restricted	89,368,951	20,773,925
Unrestricted	<u>42,832,727</u>	<u>33,881,566</u>
Total Net Position	\$ 83,933,551	\$ 74,191,647

The above figures are net of related debt.

The main reason for the increase of \$9,741,904 in total Net Position was due to increased Tax Revenues and issuance of the Series 2022 Certificate of Obligation.

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

	2022	2021
Revenues		
Program Revenues:		
Charges for Services	\$ 5,682,173	\$ 9,021,772
Operating Grants and Contributions	3,532,224	2,833,643
Capital Grants and Contributions	3,131,184	1,010,878
General Revenues		
Property Taxes	50,231,134	44,377,665
Investment Earnings	2,950,092	63,845
Other	4,566,252	5,003,699
	<u>\$ 70,093,059</u>	<u>\$ 62,311,502</u>
Total Revenues		
	<u>\$ 70,093,059</u>	<u>\$ 62,311,502</u>
Expenses		
General Administration	\$ 4,329,301	\$ 3,721,904
Judicial	5,225,185	5,018,611
Legal	1,254,241	1,222,862
Elections	806,983	554,858
Financial Administration	2,889,538	2,835,473
Public Facilities	7,633,724	4,790,813
Public Safety	13,059,847	12,788,875
Environmental	63,990	80,040
Public Transportation	13,195,896	8,648,355
Health & Welfare	3,386,038	3,317,063
Culture & Recreation	1,306,659	1,165,806
Conservation	297,880	297,539
Economic Development	2,626,107	2,997,062
Amortization of Lease Expense	117,916	
Interest Expense from Leases	14,498	
Interest on Long-Term Debt	4,143,352	1,691,622
	<u>\$ 60,351,155</u>	<u>\$ 49,130,883</u>
Total Expenses		
	<u>\$ 60,351,155</u>	<u>\$ 49,130,883</u>
Change in Net Position	\$ 9,741,904	\$ 13,180,619
Net Position - Beginning	74,191,647	61,011,028
Net Position - Ending	<u>\$ 83,933,551</u>	<u>\$ 74,191,647</u>

Revenues increased mainly due to increased Tax Revenues due to increase property valuations caused by added industry to the County.

Expenses increased mainly due to increased interest on long-term debt resulting from the issue of a large amount of certificate of obligations.

The County's Net Position increased by \$9,741,904 or 13.1%. Approximately 72% of the County's total revenue came from taxes, while 10% resulted from grants and contributions. User charges for various goods and services accounted for 8% of total revenues. The largest components of expenditures were for public transportation, public safety, public facilities, and judicial. The main increases in expenditures were for public facility costs. The main reasons for the net position increase were due to increase in tax revenues and investment income.

At the end of the current fiscal year, the County reported positive balances in all categories of Net Position, except for Net Investment in Capital Assets which was a negative \$48,268,127 at 12/31/22. This deficit is expected to be liquidated by future resources.

**Governmental Activities** – Governmental Activities increased the County's Net Position by \$9,741,904 or 100% of the total Net Position increase.

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

## **FINANCIAL ANALYSIS OF COUNTY FUNDS**

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

The governmental funds reported fund balances of \$137,866,837 at the end of the current fiscal year, which is an increase of \$73,191,681, or 113% from last year's fund balances of \$64,675,156. This increase was due mainly to increased tax revenues and the issuance of the Series 2022 Certificate of Obligation.

The General Fund balance at 12/31/22 was \$24,808,388, compared to \$23,506,168 at 12/31/21, which resulted in a net increase of \$1,302,220. The main reason for the increase in fund balances for the General Fund was due to increased tax revenues. Tax revenues increased because of tax valuations going up. The Road and Bridge Fund balance at 12/31/22 was \$5,033,244, compared to \$7,980,579 at 12/31/21, which resulted in a net decrease of \$2,947,335. The main reason for the decrease in fund balances for the Road and Bridge Fund was due to increased spending on public transportation. The Capital Improvement Fund had an increase in fund balance due mainly to transfers from the General Fund to assist certain future projects.

## BUDGETARY HIGHLIGHTS

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

The main budget variance between the final budget and the actual expenditures occurred in the General Fund in General Administration due mainly to costs being \$571,075 less than anticipated.

Modest revenue growth is expected for the General Fund in fiscal year 2023, 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, 2022 amounted to \$145,894,205 less accumulated depreciation of \$89,035,028 with a net book value of \$56,859,177. This amount includes land, buildings, major improvements, equipment, infrastructure and construction in progress.

Major capital asset transactions for 2022 included purchases of vehicles and major equipment for the Sheriff's department and Road and Bridge department, major road repair. Depreciation charges for the current year totaled \$5,145,919. Detailed information regarding the capital assets of the County can be found in the Notes to the Financial Statements at Note 5 of this report.

### Capital Assets (net of accumulated depreciation) December 31

	Governmental Activities	
	2022	2021
Land	\$ 4,165,369	\$ 4,165,369
Buildings, Major Improvements, and Equipment	27,186,395	26,428,790
Infrastructure	19,691,807	21,671,044
Right-to-use Lease Assets	394,156	0
Total	\$ 51,437,727	\$ 52,265,203
Construction in Progress	5,421,450	1,517,777
Total	\$ 56,859,177	\$ 53,782,980

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

***Debt Administration:***

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

The County's bonded debt at December 31, 2022 was \$97,815,000. The total bonded debt of the County increased by \$61,870,000, a 172% increase compared to last year. The County's bonded debt at December 31, 2022 will be liquidated in 2051.

The County is also empowered by law to enter into long-term capital leases upon approval of the San Patricio County Commissioners' Court. This debt at December 31, 2022 stands at \$2,629,267. The County also entered into an SIB Loan and this debt at December 31, 2022 is \$10,725,930.

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

**Outstanding Bonded Capital Lease and Loan Debt**

**December 31**

Governmental Activities

		2022		2021
General Obligation Bonds	\$	97,815,000	\$	35,945,000
Capital Leases		2,629,267		2,740,852
SIB Loan		10,725,930		11,158,212
Total	\$	<u>111,170,198</u>	\$	<u>49,844,064</u>

The increase was due mainly to issuance of the Series 2022 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 of this report.



## **ECONOMIC CONDITION AND OUTLOOK**

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

Exxon Mobil Corporation has constructed a polyethylene derivative, ethane stem cracker and monoethylamine units in the County. Approximately 700 workers are employed.

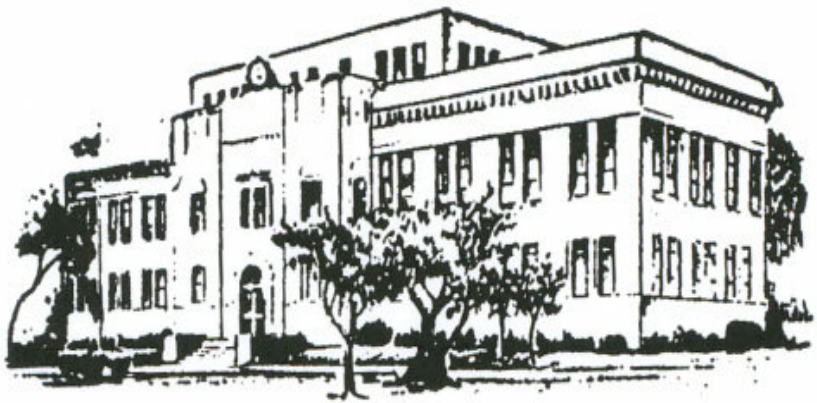
Steel Dynamics has constructed a steel plant near Sinton, Texas and began operations in late 2021 and provided jobs for county residents.

Cheniere's Corpus Christi Liquefaction facility (CCL) is the first greenfield liquefied natural gas export facility in the contiguous United States. They are currently constructing an expansion adjacent to the CCL project, and are employing approximately 450 employees.

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

## **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: 1301 E Sinton Street, Ste C, Sinton, TX 78387.



# Basic Financial Statements

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**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2022**

**ASSETS**

Cash and Cash Equivalents	\$	177,941,155
Taxes Receivable, net		46,422,164
Intergovernmental Receivables		1,814,733
Other Receivables		608,186
Due from Other Governments		1,558
Fines Receivable		13,537,550
Less Allowance for Uncollectables		(5,835,652)
Pension Assets		8,875,901
Prepaid Items		189,992
Capital Assets		
Land		4,165,369
Buildings		41,160,026
Improvements		8,419,025
Equipment		20,657,444
Infrastructure		65,558,819
Right-to-use Lease Assets		512,072
Less Accumulated Depreciation		(89,035,028)
Construction in Progress		5,421,450
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u><u>300,414,764</u></u></b>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Charge on Refundings	\$	471,688
OPEB Expenses		277,635
Pension		6,964,368
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$</b>	<b><u><u>7,713,691</u></u></b>

**LIABILITIES**

Accounts Payable	\$	4,865,450
Other Liabilities		751,108
Due To Other Funds		1,558
Due To Other Governments		2,982
Interest Payable		1,139,396
Unearned Revenue		13,469,955
Noncurrent Liabilities		
Due within One Year		4,647,469
Due in More than One Year		119,262,754
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b><u><u>144,140,672</u></u></b>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Revenues-Property Taxes	\$	44,174,348
Advance Tax Collections		18,569,545
Deferred Lease Revenues		169,557
OPEB Expenses		203,386
Pension		16,937,396
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$</b>	<b><u><u>80,054,232</u></u></b>

(continued)

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF NET POSITION  
DECEMBER 31, 2022**

(continued)

**NET POSITION**

Net Investment in Capital Assets	\$	(48,268,127)
Restricted		
General Administration		6,174,976
Public Transportation		5,625,297
Public Safety		2,232,383
Capital Projects		73,554,107
Judicial		828,325
Elections		701,079
Legal		239,562
Health & Welfare		13,222
Unrestricted		<u>42,832,727</u>
<b>TOTAL NET POSITION</b>	<b>\$</b>	<b><u><u>83,933,551</u></u></b>

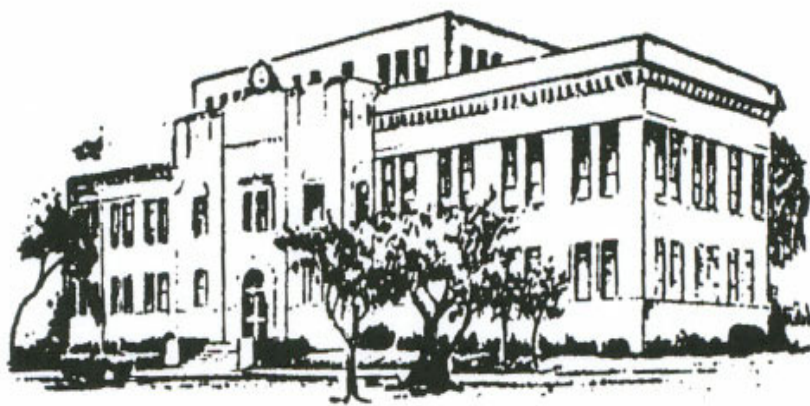
Note: Total Restricted Net Position above is \$89,368,951.

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>					
General Administration	\$ 4,329,301	\$ 714,287	\$ 33,717	\$	(3,581,297)
Judicial	5,225,185	967,329	511,478		(3,746,378)
Legal	1,254,241	107,790	93,520		(1,052,931)
Elections	806,983	78,160	10,076		(718,747)
Financial Administration	2,889,538	964,594			(1,924,944)
Public Facilities	7,633,724			3,130,184	(4,503,540)
Public Safety	13,059,847	840,445	265,158		(11,954,244)
Environmental	63,990	62,648			(1,342)
Public Transportation	13,195,896	1,704,921	232,409	1,000	(11,257,566)
Health & Welfare	3,386,038	135,982	2,385,866		(864,190)
Culture & Recreation	1,306,659	106,017			(1,200,642)
Conservation	297,880				(297,880)
Economic Development	2,626,107				(2,626,107)
Amortization of Lease Expense	117,916				(117,916)
Interest Expense from Leases	14,498				(14,498)
Interest on Long-Term Debt	4,143,352				(4,143,352)
<b>Total Governmental Activities</b>	<b>\$ 60,351,155</b>	<b>\$ 5,682,173</b>	<b>\$ 3,532,224</b>	<b>\$ 3,131,184</b>	<b>(48,005,574)</b>
General Revenues:					
Property Taxes					50,231,134
Investment Earnings					2,950,092
Other General Revenues					4,566,252
<b>Total General Revenues</b>					<b>57,747,478</b>
Change in Net Position					9,741,904
Net Position-Beginning					74,191,647
Net Position-Ending					<b>\$ 83,933,551</b>

See Accompanying Notes to Financial Statements.



**SAN PATRICIO COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2022**

	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD IMPROVEMENT PROGRAM	CAPITAL IMPROVEMENTS FUND	BOND CONSTRUCTION FUND
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 38,472,610	\$ 10,242,301	\$ 5,933,806	\$ 23,800,978	\$ 69,772,038
Taxes Receivable, net	27,870,148	12,766,142	0	0	0
Intergovernmental Receivables	168,310	0	0	0	0
Other Receivables	142,438	0	0	0	0
Due from Other Funds	1,209,972	0	0	0	0
Prepaid Items	189,992	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 68,053,470</b>	<b>\$ 23,008,443</b>	<b>\$ 5,933,806</b>	<b>\$ 23,800,978</b>	<b>\$ 69,772,038</b>
<b>LIABILITIES</b>					
Liabilities					
Accounts Payable	\$ 1,469,603	\$ 1,500,822	\$ 414,651	\$ 20,243	\$ 823,538
Intergovernmental Payables	(133)	0	0	0	0
Other Liabilities	456,887	162,492	0	22,394	30,824
Due To Other Funds	199	549	0	0	0
Unearned Revenue	0	0	0	0	0
<b>Total Liabilities</b>	<b>1,926,556</b>	<b>1,663,863</b>	<b>414,651</b>	<b>42,637</b>	<b>854,362</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenues-Property Taxes	1,700,563	323,710	0	0	0
Deferred Revenues-Property Taxes	26,169,585	12,442,431	0	0	0
Advance Tax Collections	13,278,821	3,545,195	0	0	0
Deferred Lease Revenues	169,557	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>41,318,526</b>	<b>16,311,336</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES</b>					
Nonspendable	189,992	0	0	0	0
Restricted	0	5,033,244	5,519,155	2,835,235	68,917,676
Committed	0	0	0	0	0
Assigned	5,869,600	0	0	20,923,106	0
Unassigned	18,748,796	0	0	0	0
<b>Total Fund Balances</b>	<b>24,808,388</b>	<b>5,033,244</b>	<b>5,519,155</b>	<b>23,758,341</b>	<b>68,917,676</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 68,053,470</b>	<b>\$ 23,008,443</b>	<b>\$ 5,933,806</b>	<b>\$ 23,800,978</b>	<b>\$ 69,772,038</b>

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

Total Governmental Fund Balances (p. 23)	\$ 137,866,837
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	56,859,177
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	8,934,291
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(124,577,931)
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.	4,851,177
Net Position of Governmental Activities	<u>\$ 83,933,551</u>

See Accompanying Notes to Financial Statements.



	ARPA FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$	13,176,299	\$ 11,508,011	\$ 172,906,043
	0	5,785,874	46,422,164
	0	1,646,423	1,814,733
	0	458,292	600,730
	0	0	1,209,972
	0	0	189,992
	<u>13,176,299</u>	<u>19,398,600</u>	<u>223,143,634</u>

\$	0	\$ 452,658	\$ 4,681,515
	0	3,115	2,982
	0	78,511	751,108
	0	1,209,224	1,209,972
	<u>12,997,369</u>	<u>472,586</u>	<u>13,469,955</u>
	<u>12,997,369</u>	<u>2,216,094</u>	<u>20,115,532</u>

	0	223,542	2,247,815
	0	5,562,332	44,174,348
	0	1,745,529	18,569,545
	0	0	169,557
	<u>0</u>	<u>7,531,403</u>	<u>65,161,265</u>

	0	0	189,992
	178,930	7,195,794	89,680,034
	0	1,220,055	1,220,055
	0	1,219,765	28,012,471
	0	15,489	18,764,285
	<u>178,930</u>	<u>9,651,103</u>	<u>137,866,837</u>
\$	<u>13,176,299</u>	<u>19,398,600</u>	<u>223,143,634</u>

**SAN PATRICIO COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD IMPROVEMENT PROGRAM	CAPITAL IMPROVEMENTS FUND	BOND CONSTRUCTION FUND
<b>REVENUES</b>					
Taxes	\$ 35,721,421	\$ 10,819,359	\$ 0	\$ 0	\$ 0
Licenses and Permits	449,321	0	0	0	0
Intergovernmental	845,950	132,409	0	0	0
Charges for Services	2,340,105	965,517	0	18,431	0
Fines & Forfeitures	527,046	414,359	0	0	0
Investment Income	654,377	254,415	107,602	308,134	1,189,265
Miscellaneous Revenue	4,390,066	111,480	0	28,213	0
<b>Total Revenues</b>	<b>44,928,286</b>	<b>12,697,539</b>	<b>107,602</b>	<b>354,778</b>	<b>1,189,265</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General Administration	5,136,894	0	0	0	0
Judicial	4,670,591	0	0	0	0
Legal	1,331,481	0	0	0	0
Elections	622,419	0	0	0	0
Financial Administration	3,109,531	0	0	0	0
Public Facilities	2,268,863	0	0	1,097,139	2,776,200
Public Safety	14,569,600	0	0	0	0
Environmental	63,990	0	0	0	0
Public Transportation	0	11,937,929	1,627,319	0	0
Health & Welfare	1,282,014	0	0	0	0
Culture and Recreation	1,313,840	0	0	0	0
Conservation	359,620	0	0	0	0
Economic Development	2,626,107	0	0	0	0
Debt Service	216,608	0	0	1,434,414	618,975
<b>Total Expenditures</b>	<b>37,571,558</b>	<b>11,937,929</b>	<b>1,627,319</b>	<b>2,531,553</b>	<b>3,395,175</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>7,356,728</b>	<b>759,610</b>	<b>(1,519,717)</b>	<b>(2,176,775)</b>	<b>(2,205,910)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Certificates of Obligation Issued	0	0	0	0	63,550,000
Premium on Bonds Issued	0	0	0	0	7,573,586
Other Financing Sources	503,184	8,888	0	0	0
Transfers In	0	0	0	8,713,533	0
Transfers Out	(6,557,692)	(3,715,833)	0	(162,498)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(6,054,508)</b>	<b>(3,706,945)</b>	<b>0</b>	<b>8,551,035</b>	<b>71,123,586</b>
<b>Net Changes in Fund Balances</b>	<b>1,302,220</b>	<b>(2,947,335)</b>	<b>(1,519,717)</b>	<b>6,374,260</b>	<b>68,917,676</b>
<b>Fund Balances at Beginning of Year</b>	<b>23,506,168</b>	<b>7,980,579</b>	<b>7,038,872</b>	<b>17,384,081</b>	<b>0</b>
<b>Fund Balances at End of Year</b>	<b>\$ 24,808,388</b>	<b>\$ 5,033,244</b>	<b>\$ 5,519,155</b>	<b>\$ 23,758,341</b>	<b>\$ 68,917,676</b>

See Accompanying Notes to Financial Statements.

ARPA FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 0	\$ 3,598,614	\$ 50,139,394
0	0	449,321
0	5,952,099	6,930,458
13,176	544,821	3,882,050
0	8,527	949,932
177,793	171,985	2,863,571
0	858,481	5,388,240
<u>190,969</u>	<u>11,134,527</u>	<u>70,602,966</u>
0	100,467	5,237,361
0	960,677	5,631,268
0	51,514	1,382,995
0	604,058	1,226,477
0	0	3,109,531
0	2,606,667	8,748,869
0	212,410	14,782,010
0	0	63,990
0	1,307,778	14,873,026
13,176	2,310,819	3,606,009
0	0	1,313,840
0	0	359,620
0	0	2,626,107
0	3,815,843	6,085,840
<u>13,176</u>	<u>11,970,233</u>	<u>69,046,943</u>
<u>177,793</u>	<u>(835,706)</u>	<u>1,556,023</u>
0	0	63,550,000
0	0	7,573,586
0	0	512,072
0	1,722,490	10,436,023
0	0	(10,436,023)
<u>0</u>	<u>1,722,490</u>	<u>71,635,658</u>
177,793	886,784	73,191,681
<u>1,137</u>	<u>8,764,319</u>	<u>64,675,156</u>
<u>\$ 178,930</u>	<u>\$ 9,651,103</u>	<u>\$ 137,866,837</u>

**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, 2022**

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

Net changes in fund balances - total governmental funds (p. 25)	\$ 73,191,681
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.	2,682,041
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	(588,972)
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.	4,144,190
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.	(68,899,719)
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.	(275,245)
Other financing source from Lease Financing in the governmental funds is reported as a liability in governmental activities.	(512,072)
Governmental funds report the effect of issuance costs and similar items when debt is first issued, however, these amounts are deferred and amortized in the Statement of Activities.	
Change in net position of governmental activities (p. 20)	\$ 9,741,904

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2022**

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ <u>5,035,112</u>
Total Assets	\$ <u><u>5,035,112</u></u>
 <b>LIABILITIES</b>	
Current Liabilities	
Claims Payable	<u>183,935</u>
Total Liabilities	\$ <u><u>183,935</u></u>
 <b>NET POSITION</b>	
Restricted for Health Insurance Costs	<u>4,851,177</u>
Total Net Position	\$ <u><u>4,851,177</u></u>

Note: The Insurance Internal Service Fund is the only proprietary fund of the County. The accounts payable above consists of \$183,252 in medical claims and \$683 in other payables. The entire amount of the \$183,935 is considered current because it is expected to be paid during 2023.

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, 2022**

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
<b>Operating Revenues:</b>	
Contributions for Employee Insurance and Medical Expenses	\$ 3,472,950
Insurance Reimbursements and Refunds	<u>344,208</u>
Total Operating Revenues	<u>3,817,158</u>
<b>Operating Expenses:</b>	
Insurance and Administrative Expenses	704,544
Medical Claims Expense	<u>3,474,380</u>
Total Operating Expenses	<u>4,178,924</u>
Operating Income (Loss)	<u>(361,766)</u>
<b>Non-Operating Revenues (Expenses):</b>	
Investment Income	<u>86,521</u>
Total Non-Operating Revenues (Expenses)	<u>86,521</u>
<b>Change in Net Position</b>	(275,245)
Total Net Position at Beginning of Year	<u>5,126,422</u>
Total Net Position at End of Year	<u>\$ 4,851,177</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, 2022**

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
<b>Cash flows from Operating Activities</b>	
Cash received from premium contributions and other	\$ 3,966,636
Cash paid to insurance and medical expenses	<u>(4,100,423)</u>
Net cash flows from operating activities	<u>(133,787)</u>
<b>Cash flows from Investing Activities:</b>	
Investment Income received	<u>86,521</u>
Net cash flows from investing activities	<u>86,521</u>
Net change in cash and cash equivalents	(47,266)
Cash and Cash Equivalents, Beginning of Year	<u>5,082,378</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 5,035,112</u></u>
<b>Reconciliation of Operating Income to Net Cash Flows from Operating Activities:</b>	
Operating Income (Loss)	<u>\$ (361,766)</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	149,478
Accounts Payable	(5,876)
Claims Payable	<u>84,377</u>
Total Adjustments	<u>227,979</u>
<b>Net Cash Flows From Operating Activities</b>	<u><u>\$ (133,787)</u></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  
CUSTODIAL FUNDS  
DECEMBER 31, 2022**

**ASSETS**

Cash and Cash Equivalents	\$	12,658,749
Due From Others		<u>43,956</u>
Total Assets	\$	<u>12,702,705</u>

**LIABILITIES**

Due To Others	\$	<u>121,652</u>
Total Liabilities	\$	<u>121,652</u>

**NET POSITION**

Restricted for individuals or organizations	\$	<u>12,581,053</u>
Total Net Position	\$	<u><u>12,581,053</u></u>

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

See Accompanying Notes to Financial Statements.



**SAN PATRICIO COUNTY, TEXAS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**ADDITIONS**

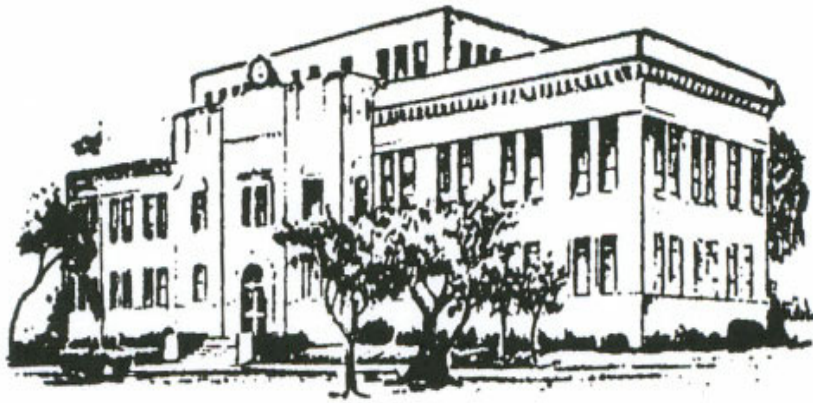
Contributions		
From other governments	\$	5,359,299
From individuals		5,435,198
Investment earnings:		
Interest, dividends, others		45,557
Taxes and fees collected for other governments		217,950,192
Miscellaneous		<u>220,733</u>
Total additions	\$	<u>229,010,979</u>

**DEDUCTIONS**

Recipient payments	\$	223,699,846
Administrative expenses		641
Purchases by inmates		<u>428,245</u>
Total deductions	\$	<u>224,128,732</u>
Net increase (decrease) in fiduciary net position	\$	4,882,247
Net position - beginning		<u>7,698,806</u>
Net position - ending	\$	<u><u>12,581,053</u></u>

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

See Accompanying Notes to Financial Statements.



**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**(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 Net Position and Statement of Activities report information on all of the non-fiduciary activities of the *Governmental activities*, which are primarily supported by intergovernmental revenues and taxes are reported separately from *business type activities*, which rely primarily upon fees charged to external parties. Eliminations have been made to minimize the double-counting of internal activities. Direct expenses are not eliminated from the various functional categories. The County had no business type activities during 2022.

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

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

The County reports the following six 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 other funds.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

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 Program Fund - is used to account for debt proceeds and other funds used for major road improvements.

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

Bond Construction Fund - accounts for debt proceeds and other funds used for major construction.

American Rescue Plan Act (ARPA) Grant Fund - accounts for federal grants used to help public transportation agencies return to service from COVID-19 suspensions.

It is noted that due to increased long-term debt the non-major permanent improvement debt service fund will be a major fund beginning in 2023.

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

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

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

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

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

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

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

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

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

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

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

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

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

Proprietary Fund Financial Statements - The only proprietary fund that the County had was the Insurance Internal Service Fund. This fund is used to account for funds used to provide health care for the County's employees. Because this service predominantly benefits governmental rather than business-type functions, this financial activity is included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing health care for the County's employees. The main operating revenues are contributions for employee insurance and medical expenses, and the main operating expenses are medical claims. The only non-operating item for 2022 was investment income.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(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), right-to-use lease assets, 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:

<u>Assets</u>	<u>Years</u>	<u>Yearly Depreciation Rates</u>
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 33.3%
Infrastructure		
Bridges	20-35	2.8% to 5.0%
Roads	20	5.0%

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

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

Cash and Cash Equivalents at December 31, 2022, totals \$172,906,043 in Governmental funds, \$5,035,112 in Proprietary funds, and \$12,658,749 in Custodial funds and consists of \$8,800 in petty cash and \$174,847,275 in bank and pool demand accounts. Nearly all of the demand accounts are interest earning accounts.

The County's total bank deposits of \$15,079,789 at December 31, 2022, 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, 2022 was \$20,134,237.

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, 2022 consist of \$174,697,661 in various external pool accounts. The various pool accounts are not subject to credit risk classifications. The pooled accounts at December 31, 2022 consist of the Tex-Pool Account \$2,540,865, LOGIC Pool Account \$81,437,449, and MBIA Class Pool Account \$90,719,348, for a total of \$174,697,661. 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, 2022:

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, 2022. The County participates in pooled accounts as discussed above. The County prefers these accounts due to the decreased risk and also the high liquidity benefit.

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

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

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

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(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, Combination Tax and Revenue Certificate of Obligation Series 2022, Qualified Energy Conservation Bond (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 \$419,604 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 2022:

Balance at Beginning of Year	\$ 395,626
Additions	419,604
Deductions	<u>(395,626)</u>
Balance at End of Year	<u><u>\$ 419,604</u></u>

***J. Fund Equity***

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

***K. Comparative Data***

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



**SAN PATRICIO COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(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 2022 year, cash and cash equivalents consist of cash on deposit and cash in pooled accounts as well as cash on hand.

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

	OPEBs	POLLUTION REMEDIAL EXPENSES	NET PENSION LIABILITY *
Balances at Beginning of the Year	\$ 1,259,537	\$ 641,978	\$ 9,411,761
Additions	296,115	-	12,506,290
Deductions	(549,349)	(2,840)	(30,793,952)
Balances at End of the Year	\$ 1,006,303	\$ 639,138	\$ (8,875,901)

\* Note: The (\$8,875,901) represents Pension Assets at 12/31/22. Net Pension Liability is \$0 at 12/31/22.

***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.

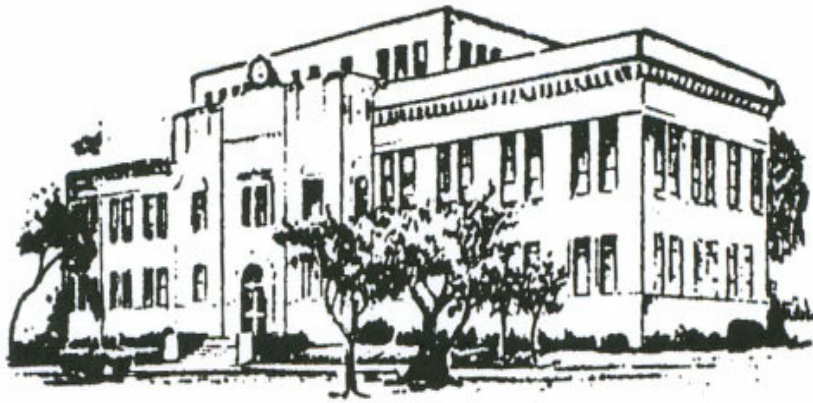
**SAN PATRICIO COUNTY, TEXAS**  
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Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by order of the Commissioners Court, the County's highest level of decision making authority. 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**  
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The Governmental Fund Balances at December 31, 2022 are summarized as follows:

<u>Fund Balances at 12/31/22</u>	<u>General Fund</u>	<u>Road &amp; Bridge Fund</u>	<u>Road &amp; Capital Improvement Funds</u>
Nonspendable	\$ 189,992	\$ -	\$ -
Restricted			
For Road and Bridge		5,033,244	-
For Debt Service			
For Sheriff's Department			
For Courthouse Security			
For Justice Court Technology			
For Court Reporters			
For Certain District and County Attorney Costs			
For Records Management			
For Airports			
For Elections			
For Clerk Contingency			
For Major Capital Outlay			8,354,390
For Other			
Total	<u>\$ -</u>	<u>\$ 5,033,244</u>	<u>\$ 8,354,390</u>
Committed			
For Health Department			
For Sheriff's Department			
For Other			
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Assigned			
For Major Capital Outlay			20,923,106
For Right of Way			
For Subsequent Year's Appropriation of Fund Balance	5,869,600		
Total	<u>\$ 5,869,600</u>	<u>\$ -</u>	<u>\$ 20,923,106</u>
Unassigned	18,748,796		-
Grand Total	<u>\$ 24,808,388</u>	<u>\$ 5,033,244</u>	<u>\$ 29,277,496</u>

Bond Construction Fund	ARPA Fund	Non-Major Govn't Funds	Total
\$ -	\$ -	\$ -	\$ 189,992
		-	5,033,244
		190,356	190,356
		1,427,919	1,427,919
		505,313	505,313
		309,540	309,540
		152,818	152,818
			-
		269,786	269,786
		862,791	862,791
		592,053	592,053
		672,466	672,466
		232,982	232,982
68,917,676		1,801,196	79,073,262
	178,930	178,574	357,504
<u>\$ 68,917,676</u>	<u>\$ 178,930</u>	<u>\$ 7,195,794</u>	<u>\$ 89,680,034</u>
		775,586	775,586
		277,711	277,711
		166,758	166,758
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,220,055</u>	<u>\$ 1,220,055</u>
			20,923,106
		1,219,765	1,219,765
			-
			-
			5,869,600
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,219,765</u>	<u>\$ 28,012,471</u>
		15,489	18,764,285
<u>\$ 68,917,676</u>	<u>\$ 178,930</u>	<u>\$ 9,651,103</u>	<u>\$ 137,866,837</u>

**SAN PATRICIO COUNTY, TEXAS**  
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**(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 12/31/2022:

Total Governmental Restricted Fund	
Balance at 12/31/2022	\$ 89,680,034
Add Net Road and Bridge Delinquent	
Taxes Receivable	323,710
Add Net Debt Service Delinquent Taxes	
Receivable	223,592
Deduct Accrued Interest Payable	
(Net of Capital Lease Liability)	(1,082,502)
Add Proprietary Internal Service Fund	
Restricted Net Position at 12/31/2022	4,851,177
Deduct Debt Related to Unspent Proceeds for	
County Road Improvement Program 2019	(2,825,235)
Others (Netted)	<u>(1,801,825)</u>
Total Restricted Net Position at 12/31/2022	<u><u>\$ 89,368,951</u></u>
**Restricted Net Position at 12/31/2022	
For General Administration	\$ 6,174,976
For Public Transportation	5,625,297
For Public Safety	2,232,383
For Capital Projects	73,554,107
For Judicial	828,325
For Elections	701,079
For Legal	239,562
For Health and Welfare	<u>13,222</u>
Total Restricted Net Position at 12/31/2022	<u><u>\$ 89,368,951</u></u>

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.

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

The Net Investment in Capital Assets is a part of the Net Position. The following is a reconciliation of the Net Investment in Capital Assets at December 31, 2022.

Capital Assets	
Land	\$ 4,165,369
Buildings	41,160,026
Improvements	8,419,025
Equipment	20,657,444
Infrastructure	65,558,819
Right-to-use Lease Assets	512,072
Accumulated Depreciation	(89,035,028)
Construction in Progress	<u>5,421,450</u>
Capital Assets Net of Depreciation at 12/31/22	<u>\$ 56,859,177</u>
Less Related Debt Plus Other Factors	
Certificates of Obligation and Bonds	\$ 97,815,000
Debt Related to Unspent Debt Proceeds	(5,519,155)
QECCB Capital Lease	2,629,267
Bond Premium Payables	10,279,724
Deferred Charge on Refunding	(471,688)
Right-to-use Lease Assets, Net	<u>394,156</u>
Subtotal	<u>\$ 105,127,304</u>
Net Investment in Capital Assets at 12/31/22	<u>\$ (48,268,127)</u>

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

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

Prepaid Appraisal Service	\$ 182,269
Prepaid Judicial (technical support related)	<u>7,723</u>
Total	<u><u>\$ 189,992</u></u>

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

Deferred Inflows/Outflows of Resources are presented in the government-wide financial Statement of Net Position.

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

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

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

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

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

As of December 31, 2022, the County had the following Deferred Outflow of resources as shown on the Statement of Net Position:

Deferred Charge on Refunding	\$ 471,688
OPEB Expenses	277,635
Pension	<u>6,964,368</u>
Total Deferred Outflow of Resources	<u><u>\$ 7,713,691</u></u>

The Deferred Charge on Refunding above resulted from the difference in the carrying value of the refunded debt and it's reacquisition price. This amount is deferred and amortized over the shorter of life of the refunded or refunding debt. The Pensions amount above is the sum of the changes of assumptions (\$3,729,013) plus County Contributions made subsequent to measurement date (\$3,235,355). See Note 8.



**SAN PATRICIO COUNTY, TEXAS**  
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As of December 31, 2022, the County had the following Deferred Inflow of Resources as shown on the Statement of Net Position:

Deferred Revenues-Property Taxes	\$	44,174,348
Advance Tax Collection		18,569,545
Deferred Lease Revenues		169,557
OPEB Expenses		203,386
Pension		<u>16,937,396</u>
Total Deferred Inflow of Resources	\$	<u><u>80,054,232</u></u>

The "Advance Tax Collections" above consisted of funds that were collected in 2022 but are recognized as revenues in 2023 since they are for 2023 operations. The "Deferred Revenues-Property Taxes" consists of the 2022 tax levy receivables that have not been collected and are budgeted for 2023 operations.

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

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

As of December 31, 2022 the County did not have any Deferred Outflows of Resources applicable to Governmental Funds and therefore not any shown on the Balance Sheet of the Governmental Funds.

As of December 31, 2022 the County had the following Deferred Inflow of Resources as shown on the Balance Sheet of the Governmental Funds:

Unavailable Revenues - Property Taxes	\$	2,247,815
Deferred Revenues - Property Taxes		44,174,348
Advance Tax Collection		18,569,545
Deferred Lease Revenues		<u>169,557</u>
Total Deferred Inflow of Resources	\$	<u><u>65,161,265</u></u>

The "Unavailable Revenues - Property Taxes" above consists of taxes levied in prior years, but not collected or available for operations as of December 31, 2022. The above "Deferred Revenues - Property Taxes" consisted of taxes levied in 2022 and budgeted for 2023 operations, but not collected as of December 31, 2022. The above "Advance Tax Collections" consist of taxes levied and collected in 2022 but are budgeted for 2023 operations.

**SAN PATRICIO COUNTY, TEXAS**  
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**S. Unearned Revenue**

Unearned Revenue at December 31, 2022 consisted of \$12,997,369 of federal American Rescue Plan Act (ARPA) Grant funds that are expected to be expended in 2023 to help public transportation agencies return service from COVID-19 suspensions. The funds will be recognized as revenue in 2023.

**T. Miscellaneous**

The following adjusts December 31, 2022 Debt Service Restricted Fund Balance to December 31, 2022 Restricted Debt Service Net Position.

Restricted Debt Service Fund Balance	\$	190,356
Add: Debt Service Fund Deferred Inflow of Unavailable Revenues-Property Taxes		223,542
Deduct: Accrued Interest Payable (Exclude QECB Capital Lease)		(1,082,502)
Adjust to Unrestricted Net Position		668,604
Restricted Debt Service Net Position	\$	-

**U. Leases**

For the year ended December 31, 2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**- Lessee**

Amount of Right-to-use Lease Assets by major classes of underlying asset:

Asset Class	As of December 31, 2022	
	Right-to-use Lease Assets Value	Accumulated Amortization
Equipment	\$ 196,371	\$ 70,561
Buildings	315,701	47,355
Total Leases	\$ 512,072	\$ 117,916

Principal and Interest Requirements to Maturity:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 125,241	\$ 5,707	\$ 130,948
2024	98,102	4,144	102,246
2025	80,168	2,634	82,801
2026	73,964	1,164	75,128
2027	17,783	61	17,843
TOTAL	\$ 395,257	\$ 13,710	\$ 408,966

**SAN PATRICIO COUNTY, TEXAS**  
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**- Leasor**

Principal and Interest Expected to Maturity:

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 87,165	\$ 7,541	\$ 94,706
2024	17,230	7,194	24,425
2025	16,855	6,936	23,791
2026	17,116	6,675	23,791
2027	16,842	6,410	23,251
2028 - 2032	74,084	28,251	102,335
2033 - 2037	70,465	22,256	92,721
2038 - 2042	74,712	16,078	90,790
2043 - 2047	75,518	9,402	84,920
2048 - 2052	57,797	3,643	61,440
2053 - 2054	6,528	128	6,656
<b>TOTAL</b>	<b>\$ 514,314</b>	<b>\$ 114,511</b>	<b>\$ 628,825</b>

**V. Pension Assets**

The County at December 31, 2022 has a total Pension Assets of \$8,875,901 since contributions exceeded liabilities. Therefore, there is no pension liabilities at December 31, 2022.

**(2) PROPERTY TAXES**

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

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

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

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Any liens and subsequent suits against the taxpayer for payment of delinquent personal property taxes are barred unless instituted within four years from the time such taxes became delinquent. Unlike real property, the sale or transfer of most personal property does not require any evidence that taxes thereon are paid. The County's 2021 tax rate (for the period October 1, 2021 to September 30, 2022) was \$0.495157 per \$100 valuation. This roll year taxes were used for the County's 2022 fiscal year operations. The 2022 tax roll is to be used for 2023 operations and its tax rate is \$0.478138 per \$100 valuation. It is noted that the County operates on a calendar year.

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

Amounts due from other governments at December 31, 2022 consist of \$1,814,733 from various Federal and State Grants. Included in the above amount is \$141,935 of Texas Department of Health Grants and \$261,364 for WIC Funds and \$776,876 for Community Development Fund due from other governmental entities.

**(4) LONG-TERM OBLIGATIONS**

The following is a summary of general long-term debt bond transactions for the year ended December 31, 2022:

	General Obligation		Total
Bonds Payable, 01/01/2022	\$ 35,945,000	\$	35,945,000
Bonds Issued	63,550,000		63,550,000
Bonds Retired	(1,680,000)		(1,680,000)
Bonds Payable, 12/31/2022	\$ 97,815,000	\$	97,815,000

The annual requirements of the general long-term bonded debt requirements outstanding at December 31, 2022 is as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2023	\$ 2,625,000	\$ 4,003,000	\$ 6,628,000
2024	2,955,000	3,890,575	6,845,575
2025	3,080,000	3,762,325	6,842,325
2026	3,220,000	3,631,925	6,851,925
2027	3,355,000	3,493,100	6,848,100
2028-2032	19,220,000	15,008,850	34,228,850
2033-2037	21,985,000	10,452,100	32,437,100
2038-2042	13,065,000	6,933,100	19,998,100
2043-2047	14,465,000	4,261,900	18,726,900
2048-2051	13,845,000	1,135,300	14,980,300
TOTAL	\$ 97,815,000	\$ 56,572,175	\$ 154,387,175

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The above debt consists of the following:

General Obligation Refunding Bonds Series 2016 Dated August 15, 2015 Interest Range 2.0% to 5.0% issued to refund Certificates of Obligation, Series 2006 that were issued For new showbarn facilities Amount Issued: \$15,415,000	\$ 11,820,000
Certificates of Obligation, Series 2016, dated February 1, 2016 Interest Range 2.0% to 4.0% issued for major road repairs Amount Issued: \$8,975,000	7,020,000
Certificates of Obligation, Series 2017, dated April 27, 2017 Interest Range 3.0% to 4.0% issued for major road repairs Amount Issued: \$9,125,000	7,545,000
Certificates of Obligation, Series 2019, dated July 11, 2019 Interest Range 3% to 4% issued for major road repairs Amount Issued: \$8,780,000	7,880,000
Certificates of Obligation, Series 2022, dated February 23, 2022 Interest Range 4% to 5% issued for major construction and renovation Amount Issued: \$63,550,000	<u>63,550,000</u>
Total outstanding at December 31, 2022	<u><u>\$ 97,815,000</u></u>

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

The Certificates of Obligations (COs) above are Combination Tax Revenue Certificates.

It is noted that at December 31, 2022 that Gross Bonded Debt (\$97,815,000) less Debt Service Funds (\$190,356) resulted in Net Bonded Debt in the amount of \$97,624,644.

The following is a summary of general long-term capital lease payable for the year ended December 31, 2022:

Capital Lease Payable at January 1, 2022	\$ 2,740,852
Capital Lease Payments made during year	<u>(111,585)</u>
Capital Lease Payable at December 31, 2022	<u><u>\$ 2,629,267</u></u>

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

At December 31, 2022, the County only had the QECB (Qualified Energy Conservation Board) Capital Lease dated August 2, 2016, interest at 3.87%. Payments are due on February 1st and August 1st. This debt was for the purchase of energy conservation equipment for County buildings and when the project was completed, \$3,185,555 was capitalized as equipment. The balance owed as December 31, 2022 is \$2,629,267. The current amount due in 2023 is \$118,958. 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, 2022:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
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
2028-2032	903,535	303,587	1,207,122
2033-2037	1,050,616	105,211	1,155,827
TOTAL	<u>\$ 2,629,267</u>	<u>\$ 862,128</u>	<u>\$ 3,491,395</u>

The above debt is serviced by the General Fund.

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At December 31, 2022 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, 2022.

SIB Loan Payable at January 1, 2022	\$ 11,158,212
SIB Loan Payments made during the year	<u>(432,282)</u>
SIB Loan Payable at December 31, 2022	<u><u>\$ 10,725,930</u></u>

The annual requirements of the long-term loan requirements outstanding at December 31, 2022 are as follows:

<u>YEAR ENDING DECEMBER 31</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENTS</u>
2023	\$ 443,536	\$ 269,957	\$ 713,493
2024	455,083	258,410	713,493
2025	466,931	246,562	713,493
2026	479,088	234,406	713,494
2027	491,560	221,933	713,493
2028-2032	2,656,560	910,903	3,567,463
2033-2037	3,020,854	546,613	3,567,467
2038-2041	2,712,319	141,652	2,853,971
TOTAL	<u><u>\$ 10,725,931</u></u>	<u><u>\$ 2,830,436</u></u>	<u><u>\$ 13,556,367</u></u>

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

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

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

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

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

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

During 2022, the County issued Certificates of Obligation in the amount of \$63,550,000 to be used for major construction of a new Courthouse building for courts, a new Emergency management building and major renovations to the old courthouse building. The debt will be liquidated in 2051. It is 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.



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

The following is an overall summary of long-term liability activity for the year ended December 31, 2022.

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
Gen. Obligation Bonds	\$ 35,945,000	\$ 63,550,000	\$ 1,680,000	\$ 97,815,000	\$ 2,625,000
QECB Capital Lease	2,740,852	-	111,585	2,629,267	118,958
SIB Loan	11,158,212	-	432,282	10,725,930	443,536
Compensated Absences					
Payable	395,626	419,604	395,626	419,604	419,604
Right-to-use Leases	-	395,257	-	395,257	125,241
OPEBs	1,259,537	296,115	549,349	1,006,303	
Pollution Remediation	641,978	-	2,840	639,138	514,137
Net Pension Liability	9,411,760	12,506,290	21,918,050	-	-
Refunding Bonds & Other					
Deferred/Premium	3,107,131	7,377,718	205,125	10,279,724	400,993
<b>Total</b>	<b>\$ 64,660,096</b>	<b>\$ 84,544,984</b>	<b>\$ 25,294,857</b>	<b>\$ 123,910,223</b>	<b>\$ 4,647,469</b>

The following adjust to Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the funds at December 31, 2022.

Ending Balance per above at December 31, 2022	\$ 123,910,223
Add (Deduct)	
Interest Payable	1,139,396
Deferred Outflow of Charge on Refundings	(471,688)
Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the funds at December 31, 2022	<u>\$ 124,577,931</u>

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

Capital Assets governmental activity for year ended December 31, 2022 was as follows:

	01/01/2022 Balance	Increases	Decreases	12/31/2022 Balance
Capital Assets Not Being Depreciated:				
Land	\$ 4,165,369	\$ -	\$ -	\$ 4,165,369
Construction in Progress	1,517,777	4,403,549	(499,876)	5,421,450
Total Capital Assets Not Being Depreciated	<u>\$ 5,683,146</u>	<u>\$ 4,403,549</u>	<u>\$ (499,876)</u>	<u>\$ 9,586,819</u>
Capital Assets Being Depreciated:				
Buildings	\$ 40,612,790	\$ 547,236	\$ -	\$ 41,160,026
Improvements Other Than Buildings	8,419,025	-	-	8,419,025
Equipment	17,673,607	3,415,396	(431,559)	20,657,444
Infrastructure	-			-
Roads	62,440,204	-	-	62,440,204
Bridges	3,118,615	-	-	3,118,615
Right-to-use Leases	-	512,072	-	512,072
Total Capital Assets Being Depreciated:	<u>\$ 132,264,241</u>	<u>\$ 4,474,704</u>	<u>\$ (431,559)</u>	<u>\$ 136,307,386</u>
Less Accumulated Depreciation For:				
Buildings	\$ (24,202,012)	\$ (1,187,208)	\$ -	\$ (25,389,220)
Improvements Other Than Buildings	(3,408,491)	(548,020)	-	(3,956,511)
Equipment	(12,666,129)	(1,431,454)	393,214	(13,704,369)
Infrastructure				
Roads	(41,824,014)	(1,925,633)	-	(43,749,647)
Bridges	(2,063,761)	(53,604)	-	(2,117,365)
Right-to-use Leases	-	(117,916)	-	(117,916)
Total Capital Assets Being Depreciated:	<u>\$ (84,164,407)</u>	<u>\$ (5,263,835)</u>	<u>\$ 393,214</u>	<u>\$ (89,035,028)</u>
Total Governmental Activity Capital Assets, Net	<u><u>\$ 53,782,980</u></u>	<u><u>\$ 3,614,418</u></u>	<u><u>\$ (538,221)</u></u>	<u><u>\$ 56,859,177</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
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The amount of capital assets net of related debt at 12/31/2022 is as follows:

Capital Assets, Net of Depreciation at 12/31/2022	\$	56,859,177
Less Related Debt		
Certificates of Obligation and Bonds	\$ 97,815,000	
Debt Related to Unspent Debt Proceeds	(5,519,155)	
QECB Capital Leases	2,629,267	
Bond Premium Payables	10,279,724	
Deferred Charge on Refundings	(471,688)	
Right-to-use Lease Assets, Net	394,156	105,127,304
Capital Assets, Net of Related Debt at 12/31/2022	\$	(48,268,127)

The amount by which capital outlay exceeded depreciation in 2022 is as follows:

Assets other than Infrastructure Purchased & Transferred	\$ 13,287,756	
Road and Bridge Construction	-	
Construction in Progress	(5,421,450)	
Loss on Disposal of Assets	(38,346)	
Capital Outlay		7,827,960
Depreciation Expense for the year		(5,263,835)
Net amount by which capital outlay was over/(under) depreciation in 2022	\$	2,564,125

Depreciation expense was charged to functions/programs of the County for the 2022 year as follows:

Governmental Activities		
General Administration	\$	128,248
Judicial		35,724
Financial Administration		9,338
Elections		167,491
Public Facilities		1,833,977
Public Safety		486,284
Public Transportation		2,498,061
Health and Welfare		32,303
Culture and Recreation		61,282
Conservation		11,127
Total Depreciation Expense	\$	5,263,835

It is also noted that Construction in Progress \$5,421,450 at 12/31/2022 consisted of \$2,639,488 for major road repairs, \$30,862 for TP McCampbell airport generator system, \$1,833,921 for building of the new Justice Center, and \$917,179 for building of the Emergency/ Data Center.

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**(6) RECEIVABLES**

Receivables for the County's individual major and non-major funds at December 31, 2022 are as follows:

	Property Taxes	Intergovernmental	Other	Total
Governmental Activities:				
General Fund	\$ 27,870,148	\$ 168,310	\$ 142,438	\$ 28,180,896
Road and Bridge	12,766,142			12,766,142
Non-Major Governmental Funds	5,785,874	1,646,423	458,292	7,890,589
Totals	<u>\$ 46,422,164</u>	<u>\$ 1,814,733</u>	<u>\$ 600,730</u>	<u>\$ 48,837,627</u>

**(7) OTHER DISCLOSURES**

A. Excess of expenditures over appropriations did not occur in any of the budgeted funds, except the Sheriff State Forfeiture Fund in which expenditures of \$17,275 exceeded appropriations of \$0 a difference of \$17,275, and the Intoxilizer Program Fund in which expenditures of \$115,129 exceeded appropriations of \$113,310 a difference of \$1,819. Overall the County had a positive budget variance.

B. At December 31, 2022, the County did not have a deficit fund balance in any of the Governmental Funds.

C. The Reconciliation of interfund transfers are as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 6,557,692
Road and Bridge Fund	-	3,715,833
Capital Improvements Fund	8,713,533	162,498
Non-Major Governmental Funds	1,722,490	-
Total	<u>\$ 10,436,023</u>	<u>\$ 10,436,023</u>

**SAN PATRICIO COUNTY, TEXAS**  
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The main transfers consisted of \$382,097 from the General Fund to the District Courts Fund for district court costs, \$650,000 from the General Fund to the Indigent Health Care Fund for indigent health care costs, \$50,850 from the General Fund to the Intoxilizer Program fund for intoxicilizer program costs, \$66,000 from General Fund to the Law Library fund for law library program costs, \$400,000 from the General Fund to the Airport Fund for airport costs, \$4,997,700 from the General Fund to the Capital Improvement Fund for capital assets costs and \$309,293 from the Road and Bridge Funds to the Capital Improvements Fund for capital assets costs.

D. The Interfund receivable and payable balances at December 31, 2022, consisted of the following:

FUNDS	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$ 1,209,972	\$ 199
Road and Bridge Fund	-	549
Nonmajor Governmental Funds	-	1,209,224
<b>Totals</b>	<b>\$ 1,209,972</b>	<b>\$ 1,209,972</b>

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 826 nontraditional define benefit pension plans. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis the annual report is available at the following link, [TCDRS.org/Employers](http://TCDRS.org/Employers).

It is noted that due to timing constraints that some information was not available for 12/31/2022 so 12/31/2021 information is presented and this is acceptable by the Governmental Accounting Standards Board (GASB).

The information for this note on this Pension Plan of San Patricio County was prepared by Milliman, Inc. titled GASB 68 Report for TCDRS. The disclosure for measurement date is December 31, 2021 and does not intend to benefit and assumes no duty or liability to other parties who receive their work. Instead Milliman intends their work product to be used for TCDRS purposes only.

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**Net Pension Liability/(Asset)**

<b>Net Pension Liability/(Asset)</b>	<b>December 31, 2020</b>	<b>December 31, 2021</b>
Total Pension Liability	\$ 121,718,624	\$ 125,373,045
Fiduciary Net Position	112,306,863	134,248,947
Net pension liability / (asset)	9,411,761	(8,875,901)
Fiduciary Net Position as a % of total pension liability	92.27%	107.08%
Pensionable covered payroll (1)	\$ 22,415,304	\$ 21,770,095
Net pension liability as a % of covered payroll	41.99%	-40.77%

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

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

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

**Other Key Actuarial Assumptions**

The demographic assumptions were developed from an actuarial experience investigation of TCDRS over the years 2017-2020. They were recommended by Milliman and adopted by the TCDRS Board of Trustees in December of 2021. All economic assumptions were recommended by Milliman and adopted by the TCDRS Board of Trustees in March of 2021. These assumptions, except where required to be different by GASB 68, are used to determine the total pension liability as of December 31, 2021. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

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

	Beginning Date	Ending Date
Valuation Date	December 21, 2020	December 31, 2021
Measurement Date	December 31, 2019	December 31, 2021
Employer's Fiscal year	January 1, 2022	December 31, 2022

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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 2022 information for a 10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected Minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) index	6.00%	4.30%
Investment- Grade Bonds	Bloomberg Barclay U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U. S. Treasury	2.00%	-1.05%

(1) Target asset allocation adopted at the March 2022 TCDRS Board Meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.6%, per Cliffwaters' 2022 capital market assumptions.

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

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

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

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

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

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

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

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

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

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes.



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

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

**Projection of Fiduciary Net Position\***

Calendar Year Ending	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses**	Projected Investment Earnings	Projected Ending Fiduciary Net Position
	(a)	(b)	(c)	(d)	(e)	(a)+(b)-(c)-(d)+(e)
2022	134,248,947	4,180,973	6,594,611	134,249	10,107,873	141,808,933
2023	141,808,933	3,661,912	7,135,873	141,809	10,642,596	148,835,759
2024	148,835,759	3,443,740	7,643,428	148,836	11,149,299	155,636,534
2025	155,636,535	3,264,154	8,144,311	155,637	11,640,520	162,241,261
2026	162,241,262	3,098,999	8,681,896	162,241	12,116,018	168,612,142
2027	168,612,142	2,952,600	9,202,980	168,612	12,575,067	174,768,217
2028	174,768,217	2,850,399	9,758,967	174,748	13,018,146	180,703,047
2029	180,703,026	2,747,968	10,332,030	180,703	13,443,772	186,382,033
2030	186,382,033	2,659,408	10,888,196	186,382	13,851,113	191,817,976
2031	191,817,975	2,572,943	11,445,457	191,818	14,240,028	196,993,671
2032	196,993,672	2,502,510	11,643,891	196,994	14,623,158	202,278,455
2033	202,278,455	2,439,828	12,121,674	202,278	15,004,369	207,398,700
2034	207,396,699	2,379,208	12,652,281	207,397	15,371,184	212,287,413
2035	212,287,413	2,330,471	12,820,374	212,287	15,734,607	217,319,830
2036	217,319,830	2,284,615	13,188,449	217,320	16,101,441	222,300,117
2037	222,300,118	2,243,295	13,598,738	222,300	16,462,911	227,185,286
2038	227,185,285	2,204,931	13,964,040	227,185	16,818,943	232,017,934
2039	232,017,933	2,172,331	14,293,087	232,018	17,172,553	236,837,712
2040	236,837,711	2,148,700	14,620,828	236,838	17,525,568	241,654,313
2041	241,654,314	2,126,918	14,860,119	241,654	17,881,711	246,561,170
2042	246,561,170	608,348	15,108,884	246,561	18,188,520	250,002,593
2043	250,002,593	550,038	15,412,500	250,003	18,436,439	253,326,567
2044	253,326,567	495,202	15,565,905	253,327	18,681,168	256,683,705
2045	256,683,706	444,544	15,634,769	256,684	18,931,727	260,168,524
2046	260,168,525	394,520	15,641,278	260,169	19,194,334	263,855,932
2047	263,855,933	349,630	15,677,638	263,856	19,471,409	267,735,478
2048	267,735,477	307,837	15,609,690	267,735	19,767,085	271,932,974
2049	271,932,975	269,212	15,527,699	271,933	20,087,556	276,490,111
2050	276,490,111	234,352	15,427,934	276,490	20,436,150	281,456,189
2051	281,456,189	201,954	15,379,321	281,456	20,813,991	286,811,357

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**Projection of Fiduciary Net Position\***

Calendar Year Ending	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses**	Projected Investment Earnings	Projected Ending Fiduciary Net Position
	(a)	(b)	(c)	(d)	(e)	(a)+(b)-(c)-(d)+(e)
2052	286,811,357	172,623	15,186,034	286,811	21,226,901	292,738,036
2053	292,738,034	145,943	14,922,460	292,738	21,685,944	299,354,723
2054	299,354,724	122,687	14,602,036	299,355	22,199,651	306,775,671
2055	306,775,672	102,260	14,236,065	306,776	22,776,257	315,111,348
2056	315,111,349	84,885	13,842,545	315,111	23,423,489	324,462,067
2057	324,462,066	69,486	13,461,219	324,462	24,147,445	334,893,316
2058	334,893,317	55,874	13,079,822	334,893	24,953,551	346,488,027
2059	346,488,027	45,163	12,636,433	346,488	25,850,457	359,400,726
2060	359,400,726	36,232	12,167,688	359,401	26,848,494	373,758,363
2061	373,758,363	28,998	11,677,329	373,758	27,957,161	389,693,435
2062	389,693,434	22,442	11,185,110	389,693	29,185,749	407,326,822
2063	407,326,822	17,373	10,696,489	407,327	30,543,268	426,783,647
2064	426,783,647	13,062	10,220,350	426,784	32,038,862	448,188,437
2065	448,188,437	9,766	9,732,897	448,188	33,682,888	471,700,006
2066	471,700,006	6,839	9,248,349	471,700	35,486,857	497,473,653
2067	497,473,653	4,882	8,755,463	497,474	37,463,006	525,688,604
2068	525,688,605	3,560	8,263,061	525,689	39,624,610	556,528,025
2069	556,528,025	2,514	7,778,582	556,528	41,985,289	590,180,718
2070	590,180,718	1,820	7,298,124	590,181	44,559,536	626,853,769
2071	626,853,770	1,215	6,827,941	626,854	47,362,837	666,763,027
2072	666,763,027	744	6,367,499	666,763	50,411,610	710,141,119
2073	710,141,119	370	5,956,138	710,141	53,722,059	757,197,269
2074	757,197,268	209	5,505,939	757,197	57,313,359	808,247,700
2075	808,247,699	99	5,070,218	808,248	61,207,537	863,576,869
2076	863,576,870	49	4,649,675	863,577	65,426,176	923,489,843
2077	923,489,843	26	4,242,335	923,490	69,992,522	988,316,566
2078	988,316,566	12	3,856,536	988,317	74,931,326	1,058,403,051
2079	1,058,403,052	-	3,489,503	1,058,403	80,268,976	1,134,124,122
2080	1,134,124,122	-	3,141,448	1,134,124	86,033,936	1,215,882,486
2081	1,215,882,486	-	2,812,718	1,215,882	92,256,785	1,304,110,671

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

Calendar Year Ending	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses**	Projected Investment Earnings	Projected Ending Fiduciary Net Position
	(a)	(b)	(c)	(d)	(e)	(a)+(b)-(c)-(d)+(e)
2082	1,304,110,670	-	2,503,271	1,304,111	98,970,380	1,399,273,668
2083	1,399,273,669	-	2,213,220	1,399,274	106,210,038	1,501,871,213
2084	1,501,871,212	-	1,942,595	1,501,871	114,013,719	1,612,440,465
2085	1,612,440,465	-	1,691,452	1,612,440	122,422,226	1,731,558,799
2086	1,731,558,799	-	1,459,940	1,731,559	131,479,412	1,859,846,712
2087	1,859,846,713	-	1,248,164	1,859,847	141,232,408	1,997,971,110
2088	1,997,971,110	-	1,056,146	1,997,971	151,731,873	2,146,648,866
2089	2,146,648,866	-	883,658	2,146,649	163,032,271	2,306,650,830
2090	2,306,650,830	-	730,175	2,306,651	175,192,177	2,478,806,181
2091	2,478,806,181	-	595,016	2,478,806	188,274,603	2,664,006,962
2092	2,664,006,962	-	477,582	2,664,007	202,347,335	2,863,212,708
2093	2,863,212,707	-	377,065	2,863,213	217,483,290	3,077,455,719
2094	3,077,455,719	-	292,648	3,077,456	233,760,916	3,307,846,531
2095	3,307,846,531	-	223,206	3,307,847	251,264,613	3,555,580,091
2096	3,555,580,092	-	167,134	3,555,580	270,085,214	3,821,942,592
2097	3,821,942,592	-	122,752	3,821,943	290,320,483	4,108,318,380
2098	4,108,318,381	-	88,356	4,108,318	312,075,643	4,416,197,350
2099	4,416,197,350	-	62,285	4,416,197	335,463,932	4,747,182,800
2100	4,747,182,800	-	42,986	4,747,183	360,607,199	5,102,999,830
2101	5,102,999,831	-	29,044	5,103,000	387,636,540	5,485,504,327

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

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

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

**Changes in Net Pension Liability/ (Asset)**

<b>Changes in Net Pension Liability / (Asset)</b>	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Fiduciary Net Position (b)</b>	<b>Net Pension Liability / (Asset) (a) - (b)</b>
Balances as of December 31, 2020	\$ 121,718,624	\$ 112,306,863	\$ 9,411,761
Changes for the year:			
Service Cost	3,145,949		3,145,949
Interest on Total Pension Liability (1)	9,252,116		9,252,116
Effect of Plan changes (2)	-		-
Effect of economic/demographic gains or losses	(1,997,122)		(1,997,122)
Effect of assumptions changes or inputs	(377,488)		(377,488)
Refund of contributions	(441,212)	(441,212)	-
Benefit payments	(5,927,821)	(5,927,821)	-
Administrative expenses		(72,630)	72,630
Member contributions		1,523,907	(1,523,907)
Net investment income		24,398,408	(24,398,408)
Employer contributions		2,497,027	(2,497,027)
Other (3)		(35,595)	35,595
Balances as of December 31, 2021	\$ 125,373,046	\$ 134,248,947	\$ (8,875,901)

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

(2) No plan changes valued.

(3) Relates to allocation of system-wide items

**Sensitivity Analysis**

The following presents the net pension liability of the employer, calculated using the discount rate of 7.6%, as well as what the San Patricio County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

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

Total Pension Liability	\$ 141,297,278	\$ 125,373,045	\$ 111,970,893
Fiduciary Net Position	134,248,947	134,248,947	134,248,947
Net pension liability/ (asset)	\$ 7,048,331	\$ (8,875,902)	\$ (22,278,054)

**SAN PATRICIO COUNTY, TEXAS**  
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**DECEMBER 31, 2022**  
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**Pension Expense / (Income)**

<b>Pension Expense / (Income)</b>	<b>January 1, 2021 to December 31, 2021</b>
Service Cost	\$ 3,145,949
Interest on total pension liability (1)	9,252,116
Effect of plan changes	-
Administrative expenses	72,630
Member contributions	(1,523,907)
Expected investment return net of investment expenses	(8,443,690)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(508,827)
Recognition of assumption changes or inputs	1,528,918
Recognition of investment gains or losses	(4,400,501)
Other (2)	35,595
Pension expense/ (income)	\$ (841,717)

(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, 2021, the deferred inflows and outflows of resources are as follows:

<b>Deferred Inflows/Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 1,346,097	\$ 419,521
Changes of assumptions	251,659	3,309,492
Net difference between projected and actual earnings	15,339,640	-
Contributions made subsequent to measurement date (3)	N/A	To be determined

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	
2022	\$ (2,261,490)
2023	(4,095,398)
2024	(3,660,553)
2025	(3,190,942)
2026	-
Thereafter (4)	-

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

(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**  
**DECEMBER 31, 2022**  
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**Schedule of Deferred Inflows and Outflows of Resources**

Expense / (Income) Calculation				Balances of Deferred Inflows and Outflows as of 12/31/2021	
Original Amount (a)	Date Established (b)	Original Recognition Period(1) (c)	Amount Recognized for 2021(1) (a) / (c)	Inflows	Outflows
<b>Investment (gains) or losses</b>					
(\$15,954,718)	12/31/2021	5.0	(\$3,190,944)	\$ 12,763,774	\$ -
(2,348,045)	12/31/2020	5.0	(469,609)	1,408,827	-
(7,539,073)	12/31/2019	5.0	(1,507,815)	3,015,628	-
9,242,953	12/31/2018	5.0	1,848,591	-	1,848,589
(5,403,616)	12/31/2017	5.0	(1,080,723)	-	-
<b>Economic/ demographic (gains) or losses</b>					
(1,997,122)	12/31/2021	3.0	(665,707)	1,331,415	-
839,041	12/31/2020	4.0	209,760	-	419,521
(58,734)	12/31/2019	4.0	(14,684)	14,682	-
(152,790)	12/31/2018	4.0	(38,198)	-	-
<b>Assumption changes or inputs</b>					
(377,488)	12/31/2021	3.0	(125,829)	251,659	-
6,618,986	12/31/2020	4.0	1,654,747	-	3,309,492
-	12/31/2019	4.0	-	-	-
-	12/31/2018	4.0	-	-	-
<b>Employer contributions made subsequent to measurement date (2)</b>				To be determined	

*(1) Investment (gains)/losses are recognized in pension expense over a period of five years; economic/demographic (gains)/losses and assumption changes or inputs are recognized over the rounded average remaining service life for all active, inactive, and retired members. The current year recognition period is calculated as follows:*

Status	Count	Remaining Service	Recognition Period
Current Active Members	494	4,045	N/A
Current Inactive Members	493	-	N/A
Current Retirees and Beneficiaries	318	-	N/A
<b>Total (Recognition Period is Rounded)</b>	<b>1,305</b>	<b>4,045</b>	<b>3</b>

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

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

**Schedule of Changes in Net Pension Liability and Related Ratios**

	Year Ended December 31									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total Pension Liability</b>										
Service cost	\$ 3,145,949	\$ 2,695,148	\$ 2,452,473	\$ 2,431,036	\$ 2,510,696	\$ 2,497,314	\$ 2,178,289	\$ 2,062,276	N/A	N/A
Interest on total pension liability	9,252,116	8,770,885	8,316,032	7,902,257	7,450,206	6,966,717	6,613,259	6,243,146	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	(402,630)	-	N/A	N/A
Effect of assump. changes or inputs	(377,488)	6,618,986	-	-	684,549	-	1,047,168	-	N/A	N/A
Effect of economic/demographic (gains) or losses	(1,997,122)	839,041	(58,734)	(152,790)	(155,867)	(446,050)	(979,724)	(227,931)	N/A	N/A
Benefit payments/refunds	(6,369,033)	(5,478,968)	(5,200,410)	(4,990,894)	(4,673,383)	(4,010,179)	(3,858,945)	(3,902,350)	N/A	N/A
Net change in total pension liability	3,654,422	13,445,092	5,509,361	5,189,609	5,816,201	5,007,802	4,597,417	4,175,141	N/A	N/A
Total Pension Liability, beginning	121,718,624	108,273,531	102,764,170	97,574,560	91,758,359	86,750,557	82,153,140	77,977,999	N/A	N/A
Total Pension Liability, ending (a)	\$ 125,373,046	\$ 121,718,623	\$ 108,273,531	\$ 102,764,169	\$ 97,574,560	\$ 91,758,359	\$ 86,750,557	\$ 82,153,140	N/A	N/A
<b>Total Pension Liability</b>										
Employer contributions	\$ 2,497,027	\$ 2,685,349	\$ 2,296,857	\$ 2,072,387	\$ 2,005,136	\$ 1,915,306	\$ 1,882,512	\$ 1,790,572	N/A	N/A
Member contributions	1,523,907	1,569,071	1,443,269	1,337,024	1,334,217	1,301,666	1,236,172	1,154,146	N/A	N/A
Investment income net of inv exp	24,398,408	10,638,232	14,752,244	(1,755,262)	12,041,515	5,770,952	(130,184)	5,063,645	N/A	N/A
Benefit payments/refunds	(6,369,033)	(5,478,968)	(5,200,410)	(4,990,894)	(4,673,383)	(4,010,179)	(3,858,945)	(3,902,350)	N/A	N/A
Administrative expenses	(72,630)	(82,177)	(78,491)	(72,146)	(62,027)	(62,664)	(56,377)	(59,093)	N/A	N/A
Other	(35,595)	(26,028)	(35,292)	(37,748)	(18,463)	(213,573)	82,889	121,260	N/A	N/A
Net change in fiduciary net position	21,942,084	9,305,479	13,178,177	(3,446,639)	10,626,995	4,701,508	(843,933)	4,168,180	N/A	N/A
Fiduciary net position, beginning	112,306,863	103,001,384	89,823,207	93,269,847	82,642,854	77,941,346	78,785,279	74,617,098	N/A	N/A
Fiduciary net position, ending (b)	\$ 134,248,947	\$ 112,306,863	\$ 103,001,384	\$ 89,823,208	\$ 93,269,849	\$ 82,642,854	\$ 77,941,346	\$ 78,785,278	N/A	N/A
NPL/(asset), ending = (a)-(b)	\$ (8,875,901)	\$ 9,411,760	\$ 5,272,147	\$ 12,940,961	\$ 4,304,711	\$ 9,115,505	\$ 8,809,211	\$ 3,367,862	N/A	N/A
Fiduciary net position as a % of total pension liability	107.08%	92.27%	95.13%	87.41%	95.59%	90.07%	89.85%	95.90%	N/A	N/A
Pensionable covered payroll	\$ 21,770,095	\$ 22,415,304	\$ 20,618,127	\$ 19,100,341	\$ 19,060,236	\$ 18,595,226	\$ 17,659,601	\$ 16,487,805	N/A	N/A
NPL/(asset) as % of covered payroll	-40.77%	41.99%	25.57%	67.75%	22.58%	49.02%	49.88%	20.43%	N/A	N/A

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

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
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**Schedule of Employer Contributions (1)**

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
2012	\$ 1,523,430	\$ 1,523,430	\$ -	\$ 15,721,693	9.7%
2013	1,604,814	1,604,814	-	15,699,285	10.2%
2014	1,790,572	1,790,572	-	16,487,805	10.9%
2015	1,882,512	1,882,512	-	17,659,601	10.7%
2016	1,915,306	1,915,306	-	18,595,226	10.3%
2017	2,005,136	2,005,136	-	19,060,236	10.5%
2018	2,072,387	2,072,387	-	19,100,341	10.8%
2019	2,296,857	2,296,857	-	20,618,127	11.1%
2020	2,685,349	2,685,349	-	22,415,304	12.0%
2021	2,497,027	2,497,027	-	21,770,095	11.5%

(1) TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis. If additional assistance is needed, please contact TCDRS.

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



**SAN PATRICIO COUNTY, TEXAS**  
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**DECEMBER 31, 2022**  
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**Notes to Schedule of Employer Contributions**

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determined contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	18.7 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smooth market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation. which the contributions are reported.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New Inflation, mortality and other assumptions were reflected. 2017: New mortality, assumptions were reflected. 2019: New Inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule.

*\* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.*

**SAN PATRICIO COUNTY, TEXAS**  
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**GASB 68 Plan Description for San Patricio County**

A description of the pension plan pursuant to Paragraph 40 of GASB Statement No. 68 is as follows:

- a. San Patricio County participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
  - 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
  - 2) The plan provides retirement, disability and survivor benefits.
  - 3) TCDRS is a savings-based plan. For the county's plan, 7% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 200%) and is then converted to an annuity.
  - 4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
  - 5) Benefit terms are established under the TCDRS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.
- c. Membership information is shown in the chart below.
- d. The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The San Patricio County contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the county and are currently 7%. Contributions to the pension plan from the county for 2021 are shown in the Schedule of Employer Contributions.
- e. The most recent annual comprehensive financial report for TCDRS can be found at the following link, [TCDRS.org/Employer](http://TCDRS.org/Employer).

**Membership Information**

Members	Dec. 31, 2020	Dec. 31, 2021
Number of inactive employees entitled to but not yet receiving benefits	468	493
Number of active employees	492	494
Average monthly salary *	\$ 3,667	\$ 3,628
Average age *	47.92	48.14
Average length of service in years *	11.12	11.06
<b>Inactive employees (or their beneficiaries)</b>		
<b>Receiving Benefits</b>		
Number of benefit recipients	310	318
Average monthly benefit	\$ 1,523	\$ 1,558

*\*Averages reported for all active employees.*

**SAN PATRICIO COUNTY, TEXAS**  
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**Actuarial Methods and Assumptions Used for GASB Calculations**

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2021 funding valuation, except as noted below and throughout this report. Please see the employer summary actuarial valuation report as of December 31, 2021 for further details.

The 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 (level percent of pay)(1)
Amortization Method	
Recognition of economic/ demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing Period	5 Years
Recognition Method	Non-asymptotic
Corridor	None
Inflation	Same as funding valuation.
Salary Increases	Same as funding valuation.
Investment Rate of Return	7.60% (Gross of administrative expenses)
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.
Mortality	Same as funding valuation.
Retirement Age	Same as funding valuation.
Turnover	Same as funding valuation.
Adjustment for Plans with the Partial-Lump Sum Payment Option (Liability and Normal Cost)	Same as funding valuation. For employers who have elected this option, a 0.75% increase is applied to the TPL related to the member deposit portion of the estimated monthly benefit for future retirees.

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

**SAN PATRICIO COUNTY, TEXAS**  
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**Actuarial Methods and Assumptions Used for GASB Calculations (Cont.)**

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2021 financial reporting metrics are the same as those used in the December 31, 2021 actuarial valuation analysis for San Patricio County.

The following is a description of the assumptions used in the December 31, 2021 actuarial valuation analysis for San Patricio County. This information may also be found in the San Patricio County December 31, 2021 Summary Valuation Report.

**Economic Assumptions**

**TCDRS system -wide economic assumptions:**

Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%

The assumed long-term investment return of 7.5% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 7.5% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

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 3.00% (made up of 2.5% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.7% per year for a career employee.

**Employer-specific economic assumptions:**

Growth in membership	0.00%
Payroll growth for funding calculations	3.00%

The payroll growth assumption is for the aggregate covered payroll of an employer.

**SAN PATRICIO COUNTY, TEXAS  
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**Merit Salary Increases**

Year of Service	Entry Age			
	Before 30	Ages 30-39	Ages 40-49	50 and later
0	5.25%	4.75%	4.25%	3.50%
1	4.50	4.00	3.50	2.75
2	4.10	3.25	2.85	2.20
3	3.70	3.00	2.50	1.75
4	3.35	2.75	2.25	1.65
5	3.10	2.60	2.15	1.55
6	2.85	2.40	2.05	1.40
7	2.65	2.25	1.90	1.25
8	2.50	2.15	1.80	1.15
9	2.35	2.00	1.65	1.05
10	2.20	1.85	1.50	0.95
11	2.10	1.75	1.35	0.85
12	1.95	1.65	1.25	0.80
13	1.85	1.55	1.10	0.75
14	1.75	1.45	1.00	0.70
15	1.65	1.35	0.90	0.65
16	1.50	1.25	0.85	0.60
17	1.40	1.15	0.75	0.55
18	1.30	1.05	0.70	0.50
19	1.25	1.00	0.65	0.45
20	1.20	0.95	0.60	0.40
21	1.15	0.90	0.55	0.40
22	1.10	0.85	0.50	0.40
23	1.00	0.75	0.45	0.40
24	0.94	0.65	0.40	0.40
25	0.88	0.60	0.40	0.40
26	0.82	0.60	0.40	0.40
27	0.76	0.60	0.40	0.40
28	0.70	0.60	0.40	0.40
29	0.65	0.60	0.40	0.40
30 & Up	0.60	0.60	0.40	0.40

*\* These rates do not include the wage inflation rate of 3.00% per year. For example, a member who entered the system at age 20 and is in the first year of service is assumed to receive an 8.41% total annual increase in his salary. The 8.41% is a combination of the 5.25% merit increase and the 3.00% wage inflation. Note that the two components are compounded, so it is a slightly different result than just adding the two percentages.*

**SAN PATRICIO COUNTY, TEXAS**  
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**Demographic Assumptions**

**TCDRS system-wide demographic assumptions:**

**Former Employees Working for Another TCDRS Employer** - Former employees who have left their accounts on deposit and are now active depositing members with another TCDRS employer are treated for valuation purposes as active members with no future member deposits.

**Family Composition** - For current retirees, beneficiary information is supplied by TCDRS. For purposes of calculating the Survivor Benefit for current depositing and non-depositing members, male members are assumed to have a female beneficiary who is three years younger. Female members are assumed to have a male beneficiary who is three years older.

**Internal Revenue Code Section 415 limit** - The Internal Revenue Code Section 415 maximum benefit limitations are not reflected in the valuation for funding purposes. Any limitation is reflected in a members' benefit after retirement.

**Internal Revenue Code Section 401(a)(17)** - Compensation is limited under IRC Section 401(a)(17) and the limit is assumed to increase at the rate of inflation for valuation purposes.

**Option Elected at Retirement** - Future retired members are assumed to elect the standard (single life) retirement option with a monthly benefit for the retiree's lifetime only. Current retirees and beneficiaries are value based on the option previously selected. All options include a cash refund feature which for valuation purposes is approximated by assuming monthly payments are received for a minimum of four years. This approximation applies for both current and future retirees.

**Replacement of Terminated Members** - New employees are assumed to replace any terminated members and have similar entry ages.

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**Disability** - The rates of disability used in this valuation are illustrated in Table 2. Members who become disabled are eligible to commence benefit payments regardless of age. Rates of disability are in a custom table based on TCDRS experience.

**Table 2 - Annual Rates of Disability\***

Age	Work related Male and Female	All Causes Male and Female	Age	Work related Male and Female	All Causes Male and Female
less than 25	0.001%	0.000%	43	0.001%	0.058%
25	0.001	0.003	44	0.001	0.066
26	0.001	0.006	45	0.001	0.074
27	0.001	0.009	46	0.001	0.082
28	0.001	0.011	47	0.001	0.090
29	0.001	0.013	48	0.001	0.099
30	0.001	0.014	49	0.001	0.108
31	0.001	0.016	50	0.001	0.117
32	0.001	0.018	51	0.001	0.126
33	0.001	0.020	52	0.001	0.135
34	0.001	0.023	53	0.001	0.144
35	0.001	0.025	54	0.001	0.153
36	0.001	0.028	55	0.001	0.162
37	0.001	0.030	56	0.001	0.171
38	0.001	0.034	57	0.001	0.180
39	0.001	0.038	58	0.001	0.189
40	0.001	0.042	59	0.001	0.198
41	0.001	0.046	60 & Above	0.001	0.000
42	0.001	0.050			

*\* The probability of disability from All Causes is applicable for members who are vested (satisfied service requirement for retirement at age 60). Before a member is vested, the Work-related disability assumptions are applicable. No disability retirements are assumed to occur after a member becomes eligible for service retirement.*

**Mortality**

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

**SAN PATRICIO COUNTY, TEXAS**  
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**Service Retirement** - Members eligible for service retirement are assumed to retire at the rates shown in Table 3.

**Table 3 - Annual Rates of Service Retirement\***

<b>Age</b>	<b>Active Svc &lt; 15</b>	<b>Active Svc 15-24</b>	<b>Active Svc 25-29</b>	<b>Active Svc 30+</b>	<b>Deferred All Svc</b>
40-49	5.3%	6.3%	7.7%	8.8%	0.0%
50	5.6	6.8	8.3	9.4	0.0
51	5.6	6.8	8.3	9.4	0.0
52	6.0	7.2	8.8	10.0	0.0
53	6.0	7.2	8.8	10.0	0.0
54	6.8	8.1	9.9	11.3	0.0
55	6.8	8.1	9.9	11.3	0.0
56	6.8	8.1	9.9	11.3	0.0
57	7.5	9.0	11.0	12.5	0.0
58	7.5	9.0	11.0	12.5	0.0
59	7.5	9.0	11.0	12.5	0.0
60	9.0	10.8	13.2	15.0	12.0
61	9.0	10.8	13.2	15.0	12.0
62	13.5	16.2	19.8	22.5	18.0
63	11.3	13.5	16.5	18.8	15.0
64	11.3	13.5	16.5	18.8	15.0
65	22.5	22.5	27.5	27.5	25.0
66	22.5	22.5	27.5	27.5	25.0
67	21.6	21.6	26.4	26.4	24.0
68	18.9	18.9	23.1	23.1	21.0
69	18.9	18.9	23.1	23.1	21.0
70	20.7	20.7	25.3	25.3	23.0
71	20.7	20.7	25.3	25.3	23.0
72	20.7	20.7	25.3	25.3	23.0
73	20.7	20.7	25.3	25.3	23.0
74	20.7	20.7	25.3	25.3	23.0
75 & Above	100.0	100.0	100.0	100.0	100.0

*\* For all eligible members ages 75 and later, retirement is assumed to occur immediately.*



**SAN PATRICIO COUNTY, TEXAS**  
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**Employer-specific demographic assumptions:**

**Other Terminations of Employment** - The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement are illustrated in Table 4. The rates vary by length of service, entry-age group (age at hire) and gender. No termination after eligibility for retirement is assumed.

**Table 4 - Annual Rates of Termination**

Years of Service	Entry Age 20		Entry Age 30		Entry Age 40		Entry Age 50	
	Male	Female	Male	Female	Male	Female	Male	Female
0	36.3%	36.3%	29.7%	29.7%	26.4%	26.4%	24.2%	24.2%
1	27.5	27.5	23.1	23.1	19.8	19.8	17.6	17.6
2	23.1	23.1	19.8	19.8	15.4	15.4	14.3	14.3
3	19.8	19.8	16.5	16.5	13.2	13.2	12.1	12.1
4	16.5	16.5	14.3	14.3	11.0	11.0	9.9	9.9
5	14.3	14.3	12.1	12.1	9.9	9.9	8.8	8.8
6	12.1	12.1	11.0	11.0	8.8	8.8	7.7	7.7
7	11.0	11.0	9.9	9.9	7.7	7.7	6.6	6.6
8	9.9	9.9	8.8	8.8	6.6	6.6	6.1	6.1
9	8.8	8.8	7.7	7.7	6.1	6.1	5.5	5.5
10	7.7	7.7	7.2	7.2	5.6	5.6	0.0	0.0
11	7.2	7.2	6.6	6.6	5.0	5.0	0.0	0.0
12	6.6	6.6	6.1	6.1	3.5	3.5	0.0	0.0
13	6.1	6.1	5.5	5.5	4.6	4.6	0.0	0.0
14	5.5	5.5	5.2	5.2	4.2	4.2	0.0	0.0
15	4.8	4.8	4.8	4.8	3.7	3.7	0.0	0.0
16	4.4	4.4	4.4	4.4	3.3	3.3	0.0	0.0
17	4.0	4.0	4.0	4.0	2.9	2.9	0.0	0.0
18	3.6	3.6	3.6	3.6	2.4	2.4	0.0	0.0
19	3.3	3.3	3.3	3.3	2.0	2.0	0.0	0.0
20	3.0	3.0	3.0	3.0	0.0	0.0	0.0	0.0
21	2.8	2.8	2.8	2.8	0.0	0.0	0.0	0.0
22	2.5	2.5	2.5	2.5	0.0	0.0	0.0	0.0
23	2.3	2.3	2.3	2.3	0.0	0.0	0.0	0.0
24	2.1	2.1	2.1	2.1	0.0	0.0	0.0	0.0
25	1.9	1.9	1.9	1.9	0.0	0.0	0.0	0.0
26	1.7	1.7	1.7	1.7	0.0	0.0	0.0	0.0
27	1.4	1.4	1.4	1.4	0.0	0.0	0.0	0.0
28	1.2	1.2	1.2	1.2	0.0	0.0	0.0	0.0
29	1.1	1.1	1.1	1.1	0.0	0.0	0.0	0.0
30 & Later	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**SAN PATRICIO COUNTY, TEXAS  
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**Adjustment for Partial Lump-Sum Payment Option: Termination Rates**

The termination rate is 0% for the two years immediately prior to retirement eligibility. Rates are reduced at ages near retirement as it is anticipated that a member would be less likely to take a withdrawal if the partial lump-sum payment option was available.

**Withdrawals** - Members who terminate may either elect to leave their account with TCDRS or withdraw their funds. The probability that a member elects a withdrawal varies by length of service and vesting schedule. Rates applied to your plan are shown in Table 5. For non-depositing members who are not vested 100% are assumed to elect a withdrawal.

**Table 5 - Probability of Withdrawal**

Years of Service	Probability	Years of Service	Probability
0	100%	15	26%
1	100	16	25
2	100	17	24
3	100	18	23
4	100	19	22
5	100	20	21
6	100	21	20
7	100	22	19
8	100	23	19
9	100	24	18
10	32	25	18
11	31	26	17
12	30	27	17
13	29	28	16
14	27	29*	16

*\* Members with more than 29 years of service are not assumed to refund.*

**Timing of Withdrawals** - For former employees only eligible for a refund of their account balance, it is assumed there is a 10% probability of the former employee electing a refund of their account balance in each of the ten years following the valuation date. That is, the account balance is assumed to be distributed within ten years of the valuation date.

For current active member who will receive a refund of their account balance, it is assumed that 50% of those members elect a refund of their account balance immediately upon termination, and the remaining 50% elect a refund at a rate of 10% in each of the ten years following the year of refund.

Current deferred vested inactive members are assumed to keep their accounts with TCDRS until their assumed retirement.

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**Contributions Made Subsequent to Measurement Date**

GASB Statement No. 71 ("GASB 71"), Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68, requires employer contributions made between the measurement date, which is the date used to determine an employer's net pension liability ("NPL"), and the employer's fiscal year end be reported as a deferred outflow of resources ("DOoR"). The statement "requires a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability."

For GASB valuation purposes, TCDRS' consulting actuary will compute each participating employer's NPL as of Dec. 31 of each year. Employers will need to account for pension contributions (employer, not employee contributions or Group Term Life premiums) made between the measurement date and the employer's fiscal year end as a DOoR. These contributions will not be reported to you as part of this GASB report; employers can access their monthly employer activity statements, which display employer contributions to the retirement plan via the TCDRS Employer Portal.

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**Summary of TCDRS Funding Policy**

**Texas County & District Retirement System Funding Policy**  
In Effect for the Dec. 31, 2021 Actuarial Valuation

**Introduction**

The funding policy governs how the Texas County & District Retirement System (TCDRS) determines the employer contributions required to ensure that benefits provided to TCDRS members are funded in a reasonable and equitable manner. The goals of TCDRS' funding policy are to fully fund benefits over the course of employees' careers to ensure intergenerational equity, and to balance rate and benefit stability with the need for the plan funding to be reflective of current plan conditions.

This policy document sets the current funding policies in effect for the Dec. 31, 2021 actuarial valuation as established by state law, administrative rule and action by the TCDRS Board of Trustees (the board). The policy serves as a comprehensive funding overview and compiles with the GASB reporting requirements for an agent multiple-employer plan.

**TCDRS funding overview**

TCDRS is a model for responsible, disciplined funding. TCDRS does not receive any state funding. As an agent, multiple-employer plan, each participating employer in the system funds its plan independently. A combination of three elements funds each employer's plan: employee deposits, employer contributions and investment income.

- The deposit rate for employees is 4%, 5%, 6% or 7% of compensation, as adopted by the employer's governing body.
- Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.
- Investment income funds a large part of the benefits employee earn.

Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis.

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate that is higher than the required rate or by making additional contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience.

In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefit may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

**SAN PATRICIO COUNTY, TEXAS**  
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**Methodology for determining employer contribution rates**

The board 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:

- 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.
- 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.
- 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.

The valuation of each employer plan is based on the system funding policy and the assets, benefits and participant profile of each participating employer plan. The four key components in the determination of employer contribution rates are: the actuarial cost method, amortization policy, the asset valuation method and the actuarial assumptions.

***Actuarial cost method***

TCDRS has adopted the replacement life entry age cost method, a conservative cost method and an industry standard. The goal of this cost method is to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payment begins. Under this approach, benefits are funded in advance as a level percentage of pay. This portion of the contribution rate is called the normal cost rate and generally remains stable from year to year.

***Amortization policy***

The portion of the contribution rate that funds any remaining unfunded amounts for benefits that are not covered by the normal cost is called the unfunded actuarial accrued liability (UAAL) rate. UAAL amounts occur when benefit enhancements are adopted that have not been funded in advance, or when actual investment or demographic experience varies from the actuarial assumptions (actuarial gains and losses). UAAL amounts are amortized on a level-percentage-of-covered-payroll basis over a closed period with a layered approach. The closed periods ensure all unfunded liabilities are financed over no more than 20 years from the time they occur. Each year new layers are established to amortize changes in the UAAL due to actuarial gains or losses, as well as any plan benefit changes elected by an employer for that year.

Benefit enhancements are amortized over a 15-year closed period. All other changes in the UAAL are amortized over 20-year closed periods. These amortization periods are generally more conservative than those of most other public retirement plans and are stricter than the minimum amortization period required under state law.

For newly participating districts that have five or fewer employees who are all within five years of retirement eligibility, any initial UAAL and any subsequent adoption of prior service credits are amortized over a five-year closed amortization period. This ensures that benefits are appropriately funded over the generation of employees.

Notwithstanding the layered approach, the total UAAL payment may not be less than the required payment obtained by amortizing the entire UAAL over a 20-year period.

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If a plan is overfunded, the overfunded actuarial accrued liability (OAAL) is calculated annually using a 30-year open amortization period.

***Asset valuation method***

When determining the actuarial value of assets used for measuring a plan's funded status, TCDRS smooths each year's actuarial investment gains and losses and recognizes them over a five-year period to better reflect the system's long-term investment horizons and to keep employer contribution rate more stable. As actuarial asset investment gains and losses are recognized, they become part of the actuarial gains and losses for the year and are funded according to the amortization policy. The five-year period helps stabilize employer rates while still ensuring that rates are reflective of current market conditions.

In addition, the board has the ability to set aside reserves from investment earnings that are used to help offset future negative economic cycles. These reverses are held separately and are not counted as part of a participating employer's plan assets until they are passed through to employers when determined necessary by the board. Reserves help maintain rate stability for employer. In addition, reserves ensure that employers do not adopt benefit increases based on a temporarily lower plan cost at a high point in a market cycle and, conversely, are not as pressured to immediately reduce benefit levels during a low point in a market cycle.

***Actuarial assumptions***

Demographic and economic assumptions are used to estimate employer liabilities and to determine the amount of funding required from employer contributions as opposed to investment earnings. These assumptions reflect a long-term perspective of 30 years or more. Examples of key economic assumptions include long-term investment return, long-term inflation and annual payroll increase.

Demographic assumptions are the actuary's best estimate of what will happen to TCDRS members and retirees. Examples of demographic assumptions are employment termination rates, retirement rates and retiree mortality rates. A complete listing of all actuarial assumptions can be found in the annual system-wide valuation report.

***Oversight***

The board has established review policies to ensure that actuarial assumptions are appropriate and that the methodology for determining employer contribution rates is being correctly applied.

***Review of actuarial assumptions***

TCDRS' actuarial assumptions are periodically reviewed and revised as deemed necessary to reflect best estimates of future experience. Every four years, the TCDRS consulting actuary conducts an investigation of experience. TCDRS assumptions are compared to plan experience and future expectations, and changes to the assumptions are recommended as needed. The board adopts actuarial assumptions to be used in the valuation based on the results of this study.

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An actuarial of every investigation of experience is required and must be performed by an independent auditing actuary to review the consulting actuary's analysis, conclusions and recommendations for accuracy, appropriateness and reasonableness. These audits alternate between a peer review and a full replication audit of the investigation of experience. In a peer review audit of the investigation, the reviewing actuary uses the raw results of the investigation for demographic assumptions as calculated by the consulting actuary to test the conclusions and recommendations. In addition, the reviewing actuary independently analyzes economic assumptions to test the results and recommendations of the consulting actuary. The reviewing actuary also examines the consulting actuary's methods and assumptions for reasonableness and internal consistency. In a full replication audit of the investigation, in addition to performing all of the steps of a peer review, the auditing actuary fully replicates the calculation of the investigation's raw results.

***Review of employer contribution rates***

In order to test accuracy and ensure that the actuarial methods and assumptions are being correctly applied, an audit of the valuation is required every four years. These audits are conducted by an independent reviewing actuary and alternate between a peer review and a full replication audit of the valuation. In the peer review audit of the valuation, the actuary uses a sample of participant data and TCDRS plans to test the results of the valuation. The reviewing actuary also examines the consulting actuary's methods and assumptions for reasonableness and internal consistency. In a full replication audit of the valuation, the auditing actuary performs all the steps of a peer review audit but instead of analyzing sample data and plans, the auditing actuary fully replicates the original actuarial valuation.

***Review and modification of funding policy***

The board will review this policy on a regular basis and may modify this policy at its discretion. Modifications to the policy may be submitted for consideration to the board by staff and/or outside consulting actuaries as circumstances warrant.

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**Glossary**

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



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**(9) DEFERRED COMPENSATION PLAN**

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

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

**(10) CONTINGENT LIABILITIES**

The County is contingently liable with respect to law suits and other claims in the ordinary course of its operations. Should such contingencies become a real liability, funds would have to be appropriated in future budgets for settlement. The County does not feel that there are any law suits pending at December 31, 2022, that would have a material effect on the financial condition of the County.

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

**(11) RISK MANAGEMENT**

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

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

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

	2022	2021
Unpaid Claims at Beginning of Year	\$ 99,558	\$ 249,866
Incurred Claims (Including IBNSRs)	4,179,924	3,803,332
Claim Payments	(4,095,547)	(3,953,640)
Unpaid Claims at End of Year	\$ 183,935	\$ 99,558

The entire amount of the \$183,935 at December 31, 2022 is considered current because it is expected to be paid during the 2023 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 \$124,577,931 difference are as follows:

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
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Bonds Payable	\$	97,815,000
Capital Leases Payable		2,629,267
SIB Loan Payable		10,725,931
Lease Payable		395,257
Compensated Absences Payable		419,604
Interest Payable		1,139,396
OPEB Liability		1,006,303
Pollution Liability		639,137
Refunding Bonds Premium		10,279,724
Deferred Outflows of Resources		
Deferred Charge on Refunding		(471,688)
Net Adjustments to Reduce fund balance total		
Governmental funds to arrive at net position		
Governmental Activities	\$	<u>124,577,931</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 \$9,328,447 difference are as follows:

Taxes Receivable Net of		
Allowances for Uncollectibles	\$	46,422,164
Fines Receivable Net of		
Allowances for Uncollectibles		7,701,898
Other Receivables Net		7,455
Other Leases (Net)		394,156
Deferred Revenue - Property Taxes		(44,174,348)
Deferred Outflows/Inflows Related to Pension (Net)		(1,097,127)
Deferred OPEB Expense (Net)		74,249
Net Adjustments for Other Long-Term		
Assets Not Available to Pay for		
Current-Period Expenditures and		
therefore are Deferred in the Funds	\$	<u>9,328,447</u>

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

**(13) POLLUTION REMEDIATION**

At December 31, 2022, 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 \$514,137 in 2023, and \$125,000 in 2024 for a total estimated future cost of \$639,137. These estimates were furnished to the County by GDH of estimated liability will change a material amount due to factors such as price increases, changes in technology, or changes in applicable laws or regulations. It is not anticipated that there will be any estimated recoveries in revenues, reducing the pollution remediation's liabilities.

**(14) CONTRACTUAL OBLIGATIONS**

At December 31, 2022, the County had three major contracts of approximately \$82,000,000 for major construction which includes building of a Justice Center, an Emergency Operations Center (EOC), and renovation of the existing Courthouse. Total costs for these projects may exceed \$97,000,000.

**(15) RECENT ACCOUNTING PRONOUNCEMENTS**

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

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

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(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. Employees hired on or after January 1, 2012 are not eligible for benefits at retirement. The OPEB plan is an agent multiple-employer plan.

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

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

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

The following projected information is provided for development of the GASB 75 disclosure for the fiscal year ending December 31, 2022 and a measurement date of December 31, 2022. 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 FY2022 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.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
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**Assumptions and Other Inputs**

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

Measurement Date	December 31, 2022
Actuarial Valuation Date	December 31, 2022
Inflation:	2.50%
Salary Increases, including inflation:	3.25%
Discount Rate:	3.72%
Prior Year Discount Rate:	2.06%
Health Care Cost Trend Rates:	See Actuarial Methods and Assumptions
Retirees' Share of Benefit-Related Costs:	See Summary of Plan Provisions

The discount rate was based on the December 31, 2022 Bond Buyer 20-Bond General Obligation Index.

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

Mortality rates for retirees were based on the PubG.H-2010 (for general employees) and PubS.H-2010 (for public safety employees) Retiree Mortality Table, Generational with Projection Scale MP-2022 for males or females, as appropriate.

**OPEN Plan - Number of Employees Covered**

Inactive employees currently receiving benefits payments	128
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	117
Total	<u>245</u>

**Changes in Total OPEB Liability**

Balance at 12/31/2021	<u>\$ 1,259,537</u>
Changes for the year:	
Service Cost	25,320
Interest	26,162
Differences between expected and actual experience	(51,503)
Changes in Assumptions/Inputs	(223,498)
Change in Benefit Terms	-
Benefit payments	(29,715)
Administrative Expense	-
Net Changes	<u>\$ (253,234)</u>
Balance at 12/31/2022	<u>\$ 1,006,303</u>

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

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

	<u>1% Decrease</u>	<u>No Change</u>	<u>1% Increase</u>
Discount Rate:	\$ 1,121,850	\$ 1,006,303	\$ 903,976
Healthcare Cost Trend Rates:	\$ 973,770	\$ 1,006,303	\$ 1,035,644

**OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB**

Service Cost	\$ 25,320
Interest on Liabilities	26,162
Difference between Actual & Expected Experience	117,955
Changes in Assumption/Inputs	(12,882)
Changes in Benefit Terms	-
<b>Total OPEB Expense</b>	<b><u><u>\$ 156,555</u></u></b>

**Deferred Outflows and Inflows**

	Outflows	Inflows
Difference between Actual & Expected Experience	\$ 199,608	\$ 38,091
Changes in assumptions or other inputs	78,027	165,295
Employer amounts for OPEB subsequent to measurement date	-	-
<b>Total Deferred Outflows and Inflows</b>	<b><u><u>\$ 277,635</u></u></b>	<b><u><u>\$ 203,386</u></u></b>

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

Year Ended Dec 31:	
2023	\$ 105,072
2024	\$ 15,654
2025	\$ (46,477)
2026	\$ -
2027	\$ -
Thereafter	\$ -

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

**Actuarial Methods and Assumptions**

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

Actuarial calculations reflect a long-term perspective.

Valuation Date: January 1, 2023  
Discount Rate: 3.72%  
Salary Scale: 3.25%  
Claim Costs: Age-neutral medical and dental claims costs were derived from the actual claims, trended to the valuation date, and adjusted for the risk characteristics of the group. There are no retirees and no active employees who are eligible for OPEB in Plan B. Therefore, it is assumed all retirees will be in Plan A.

An illustration of the claim costs per member per month (before the application of trend factors) at quinquennial ages is as follows.

Sample Age	Plan A		Dental	
	Male	Female	Male	Female
40	\$ 307.47	\$ 500.30	\$ 26.04	\$ 29.96
45	\$ 401.28	\$ 552.41	\$ 25.48	\$ 29.40
50	\$ 577.42	\$ 670.19	\$ 25.48	\$ 29.12
55	\$ 804.64	\$ 509.85	\$ 24.08	\$ 27.72
60	\$ 1,087.10	\$ 981.83	\$ 23.80	\$ 27.72
65	\$ 507.56	\$ 436.74	\$ 23.80	\$ 27.44
70	\$ 577.87	\$ 497.89	\$ 23.80	\$ 27.44
75	\$ 630.42	\$ 540.54	\$ 23.80	\$ 27.44
80	\$ 660.63	\$ 556.98	\$ 23.80	\$ 27.44
85	\$ 668.69	\$ 563.14	\$ 23.80	\$ 27.44



**SAN PATRICIO COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(continued)**

**Actuarial Methods and Assumptions (Continued)**

Stop-Loss Premiums: Estimated monthly premiums for specific stop-loss in 2022 are \$49.79.

Claim Cost Trend: Medical and dental claims and stop-loss premiums are assumed to increase at the following annual rates.

Projection Year	Medical Trend	Stop-Loss Premiums	Dental	Admin Expenses
2023	6.25%	7.25%	4.00%	2.50%
2024	6.00%	7.00%	3.75%	2.50%
2025	5.75%	6.75%	3.50%	2.50%
2026	5.50%	6.50%	3.26%	2.50%
2027	5.25%	6.25%	3.00%	2.50%
2028	5.00%	6.00%	3.00%	2.50%
2029	4.75%	5.75%	3.00%	2.50%
2030	4.50%	5.50%	3.00%	2.50%

Expenses: Estimated administrative expenses for 2022 per enrollee per month for medical is \$32.74 and for dental is \$2.14. Expenses are assumed to increase with inflation at 2.5% per annum.

Life Insurance Claims: Based on the PubG.H-2010 (general employees) and PubS.H-2010 (public safety) Healthy Retiree Mortality Tables, Generational Mortality Improvement with Projection Scale MP-2022.

Retiree Contributions: Retiree contributions are included in Summary of Plan Provisions. Future contributions are assumed to increase at the same rate as medical trend.

Protection Year	Medical Contribution	Dental Contribution
2023	6.25%	4.00%
2024	6.00%	3.75%

**Mortality**

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

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

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

**Actuarial Methods and Assumptions (Continued)**

Retirement: Retirement rates are based on the middle-high rates in the 2021 TCDRS pension plan valuation.

Age	Years of Service			
	<15	15-24	25-29	>29
40	5.25%	6.30%	7.70%	8.75%
41	5.25%	6.30%	7.70%	8.75%
42	5.25%	6.30%	7.70%	8.75%
43	5.25%	6.30%	7.70%	8.75%
44	5.25%	6.30%	7.70%	8.75%
45	5.25%	6.30%	7.70%	8.75%
46	5.25%	6.30%	7.70%	8.75%
47	5.25%	6.30%	7.70%	8.75%
48	5.25%	6.30%	7.70%	8.75%
49	5.25%	6.30%	7.70%	8.75%
50	5.63%	6.75%	8.25%	9.38%
51	5.63%	6.75%	8.25%	9.38%
52	6.00%	7.20%	8.80%	10.00%
53	6.00%	7.20%	8.80%	10.00%
54	6.75%	8.10%	9.90%	11.25%
55	6.75%	8.10%	9.90%	11.25%
56	6.75%	8.10%	9.90%	11.25%
57	7.50%	9.00%	11.00%	12.50%
58	7.50%	9.00%	11.00%	12.50%
59	7.50%	9.00%	11.00%	12.50%
60	9.00%	10.80%	13.20%	15.00%
61	9.00%	10.80%	13.20%	15.00%
62	13.50%	16.20%	19.80%	22.50%
63	11.25%	13.50%	16.50%	18.75%
64	11.25%	13.50%	16.50%	18.75%
65	22.50%	22.50%	27.50%	27.50%
66	22.50%	22.50%	27.50%	27.50%
67	21.60%	21.60%	26.40%	26.40%
68	18.90%	18.90%	23.10%	23.10%
69	18.90%	18.90%	23.10%	23.10%
70	20.70%	20.70%	25.30%	25.30%
71	20.70%	20.70%	25.30%	25.30%
72	20.70%	20.70%	25.30%	25.30%
73	20.70%	20.70%	25.30%	25.30%
74	20.70%	20.70%	25.30%	25.30%
75	100.00%	100.00%	100.00%	100.00%

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

**Actuarial Methods and Assumptions (Continued)**

Employee Turnover: Employee turnover rates are based on the 2021 TCDRS pension plan valuation.

Years of Service	Entry Age			
	15	30	40	50
0	36.30%	29.70%	26.40%	24.20%
1	27.50%	23.10%	19.80%	17.60%
2	23.10%	19.80%	15.40%	14.30%
3	19.80%	16.50%	13.20%	12.10%
4	16.50%	14.30%	11.00%	9.90%
5	14.30%	12.10%	9.90%	8.80%
6	12.10%	11.00%	8.80%	7.70%
7	11.00%	9.90%	7.70%	6.60%
8	9.90%	8.80%	6.60%	6.05%
9	8.80%	7.70%	6.05%	5.50%
10	7.70%	7.15%	5.61%	0.00%
11	7.15%	6.60%	5.28%	0.00%
12	6.60%	6.05%	4.95%	0.00%
13	6.05%	5.50%	4.62%	0.00%
14	5.50%	5.17%	4.18%	0.00%
15	4.84%	4.84%	3.74%	0.00%
16	4.40%	4.40%	3.30%	0.00%
17	3.96%	3.96%	2.86%	0.00%
18	3.63%	3.63%	2.42%	0.00%
19	3.30%	3.30%	1.98%	0.00%
20	2.97%	2.97%	0.00%	0.00%
21	2.75%	2.75%	0.00%	0.00%
22	2.53%	2.53%	0.00%	0.00%
23	2.31%	2.30%	0.00%	0.00%
24	2.09%	2.09%	0.00%	0.00%
25	1.87%	1.87%	0.00%	0.00%
26	1.65%	1.65%	0.00%	0.00%
27	1.43%	1.43%	0.00%	0.00%
28	1.21%	1.21%	0.00%	0.00%
29	1.10%	1.10%	0.00%	0.00%
30	0.00%	0.00%	0.00%	0.00%

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

**Actuarial Methods and Assumptions (Continued)**

Retiree Participation

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

Dependent Status                      Spouses are assumed to be the same age as retirees.

Current Retirees:	Current status is assumed to continue.
Future Retirees:	Of the retirees that elect to continue coverage, 20% will have a spouse on the medical plan and 30% will have a spouse on the dental plan. It was assumed that no children will be covered by future retirees.
Coverage Termination:	In addition to mortality, we assumed that 50% of retirees will terminate coverage at age 65. Spousal coverage terminates when the retiree terminates coverage.

**SAN PATRICIO COUNTY, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(continued)**

**Summary of Plan Provisions**

Eligibility for Retiree Benefits: Retirees that were hired prior to 1/1/2012 are eligible to continue their medical, dental, and life insurance coverage. Election to continue coverage can only be made at retirement. Retirees are not eligible to rejoin at any other time.

To be eligible to continue coverage retirees must be eligible for retirement under TCDRS. The eligibility requirements are as follows:

- Age 60 with 10 years of service under TCDRS
- Age plus years of service under TCDRS equaling 80
- 30 years of service under TCDRS

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

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

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

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

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

Retiree Contributions: Retiree contributions for 2022 and 2023 are shown below.

Effective January 1, 2022

Coverage Tier	Medical Plan A	Dental
Single	\$576.00	\$29.00
Employee + Spouse	\$894.00	\$55.00
Employee + Child	\$867.00	\$49.00
Family	\$1,129.00	\$73.00

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

**(17) TAX ABATEMENTS**

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

As of December 31, 2022, 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 eleven (11) companies:

1. TPCO America (Now TEDA TPCO America Corporation)
2. Chemours
3. Ingleside Ethylene LLC and Occidental Chemical Company
4. Cheniere Energy and Cheniere DBA Corpus Christi Liquifaction LLC (Trains 1,2,3)
5. Corpus Christi Liquifaction LLC, Corpus Christi Liquifaction Stage III, and Cheniere Land Holdings, LLC (Trains 4 and 5)
6. Apex Midway Wind, LLC
7. GCGV Asset Holding LLC
8. Pacific Wind Developments, LLC - Karankawa Wind Project
9. Nashtec, LLC
10. Steel Dynamics Inc.
11. El Algodon Alto Wind Farm, LLC

Generally, Chapter 312 projects proposed by said companies offer capital investment and jobs creation while meeting the County's established guidelines and criteria governing tax abatement agreements. Each agreement provides for the recapturing of property tax revenue lost as result of the agreement if the owner of the property fails to make the improvements or create the job 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 2023 (TEDA TPCO America Corporation) and 2036 (Corpus Christi Liquefaction Stage III, and Cheniere Land Holdings, LLC for Stage 3A and 3B) depending on the completion of construction.

Large increase in tax abatements is due to large industry coming to the County.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

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

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

The gross taxes abated during the 2022 year amounted to \$60,469,895. This was for the 2021 tax roll year.

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

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

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

The gross rebated taxes during 2022 amounted to \$7,414,799. This was for the 2021 tax roll year.

**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(continued)**

**(18) SUBSEQUENT EVENTS AND OTHER**

As of July 31, 2023, the date the financial statements were available to be issued, the County is not aware of any subsequent events that would have a material impact on its' financial condition.

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

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

**(19) BOUNDARY DISPUTE LITIGATION**

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

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



**REQUIRED SUPPLEMENTARY INFORMATION**  
**(Major General and Special Revenue Funds Budgetary Comparisons)**

The following are the Major governmental funds of the County that had adopted 2022 budgets.

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

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

Other Post Employment Benefits (OPEB)

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

Pension Trend Data

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

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

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

Not all information for 2022 was available but the financial information is presented as approved by the Government Accounting Standards Board.

The Notes to Required Supplementary Information provide information on the County's 2022 Budget.

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**GENERAL FUND**

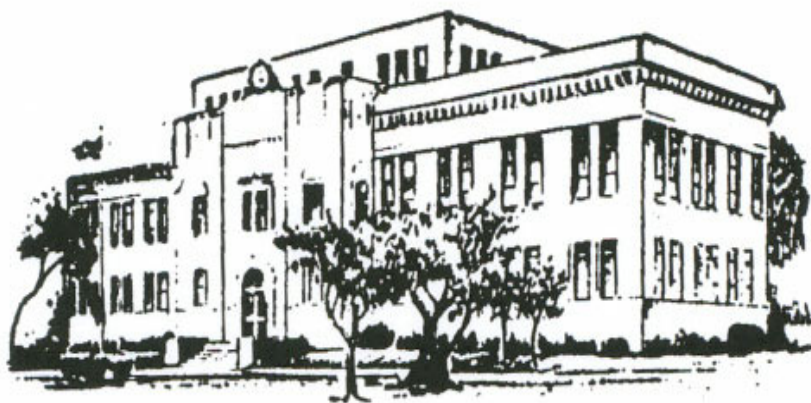
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 35,216,994	\$ 35,216,994	\$ 35,721,421	\$ 504,427
Licenses and Permits	248,500	248,500	449,321	200,821
Intergovernmental	639,268	639,268	845,950	206,682
Charges for Services	2,105,450	2,105,450	2,340,105	234,655
Fines & Forfeitures	1,040,700	1,040,700	527,046	(513,654)
Investment Income	45,000	45,000	654,377	609,377
Miscellaneous Revenue	3,317,800	3,327,802	4,390,066	1,062,264
<b>Total Revenues</b>	<b>42,613,712</b>	<b>42,623,714</b>	<b>44,928,286</b>	<b>2,304,572</b>
<b>EXPENDITURES</b>				
Current				
General Administration	5,347,969	5,707,969	5,136,894	571,075
Judicial	4,514,456	4,801,563	4,670,591	130,972
Legal	1,368,048	1,422,048	1,331,481	90,567
Elections	547,777	662,777	622,419	40,358
Financial Administration	3,217,470	3,304,470	3,109,531	194,939
Public Facilities	1,938,821	1,982,821	2,268,863	(286,042)
Public Safety	14,280,733	14,775,853	14,569,600	206,253
Environmental	113,130	113,130	63,990	49,140
Health & Welfare	1,149,672	1,296,673	1,282,014	14,659
Culture and Recreation	1,562,329	1,602,329	1,313,840	288,489
Conservation	366,357	366,357	359,620	6,737
Economic Development	2,637,060	2,637,060	2,626,107	10,953
Debt Service	216,607	216,607	216,608	(1)
<b>Total Expenditures</b>	<b>37,260,429</b>	<b>38,889,657</b>	<b>37,571,558</b>	<b>1,318,099</b>
Excess (Deficiency) of Revenues Over Expenditures	5,353,283	3,734,057	7,356,728	3,622,671
<b>OTHER FINANCING SOURCES (USES)</b>				
Other Financing Sources	0	0	503,184	503,184
Transfers In	0	0	0	0
Transfers Out	(10,624,426)	(9,005,200)	(6,557,692)	2,447,508
<b>Total Other Financing Sources (Uses)</b>	<b>(10,624,426)</b>	<b>(9,005,200)</b>	<b>(6,054,508)</b>	<b>2,950,692</b>
Net Changes in Fund Balances	(5,271,143)	(5,271,143)	1,302,220	6,573,363
Fund Balance at Beginning of Year	23,506,168	23,506,168	23,506,168	
<b>Fund Balance at End of Year</b>	<b>\$ 18,235,025</b>	<b>\$ 18,235,025</b>	<b>\$ 24,808,388</b>	<b>\$ 6,573,363</b>

See accompanying notes to required supplementary information.

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**ROAD AND BRIDGE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 10,623,120	\$ 10,623,120	\$ 10,819,359	\$ 196,239
Intergovernmental	144,587	144,587	132,409	(12,178)
Charges for Services	939,415	939,415	965,517	26,102
Fines and Forfeitures	254,481	254,481	414,359	159,878
Investment Income	8,900	8,900	254,415	245,515
Miscellaneous	14,500	14,500	111,480	96,980
<b>Total Revenues</b>	<b>11,985,003</b>	<b>11,985,003</b>	<b>12,697,539</b>	<b>712,536</b>
<b>EXPENDITURES</b>				
Public Transportation	16,376,394	16,449,866	11,937,929	4,511,937
<b>Total Expenditures</b>	<b>16,376,394</b>	<b>16,449,866</b>	<b>11,937,929</b>	<b>4,511,937</b>
Excess (Deficiency) of Revenues Over Expenditures	(4,391,391)	(4,464,863)	759,610	5,224,473
<b>OTHER FINANCING SOURCES (USES)</b>				
Other Financing Sources	0	0	8,888	8,888
Transfers Out	(456,627)	(408,102)	(3,715,833)	(3,307,731)
<b>Total Other Financing Sources (Uses)</b>	<b>(456,627)</b>	<b>(408,102)</b>	<b>(3,706,945)</b>	<b>(3,298,843)</b>
Net Changes in Fund Balances	(4,848,018)	(4,872,965)	(2,947,335)	1,925,630
Fund Balance at Beginning of Year	7,980,579	7,980,579	7,980,579	
<b>Fund Balance at End of Year</b>	<b>\$ 3,132,561</b>	<b>\$ 3,107,614</b>	<b>\$ 5,033,244</b>	<b>\$ 1,925,630</b>

See accompanying notes to required supplementary information.



**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**DECEMBER 31, 2022**

**1. BUDGETS AND BUDGETARY ACCOUNTING**

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

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

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

There were supplementary appropriations made during the year after the 2022 budget was adopted for an increase of \$1,702,700 mostly for equipment purchase. There were changes between line items that offset.

Budgets for the General, Special Revenue, and Debt Service Funds are adopted on a modified accrual basis of accounting. It is noted that not all special revenue funds adopted budgets in 2022. The basis of budgeting is the same as GAAP (General Accepted Accounting Principles).

Budgets for the 2022 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, 2022**  
**(Continued)**

The County's major governmental funds with adopted budgets for the 2022 year were the General Fund and the Road and Bridge Fund. The latter fund is a special revenue fund.

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

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

Excess of expenditures over appropriations did not occur in any of the budgeted funds, except for the Sheriff State Forfeiture Fund in which expenditures of \$17,275 exceeded appropriations of \$0 a difference of \$17,275 and Intoxilizer Program Fund in which expenditures of \$115,129 exceeded appropriations of \$113,310 a difference of \$1,819. Overall, the County had a positive budget variance.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability					
Service Cost	\$ 25,320	\$ 23,751	\$ 18,406	\$ 17,827	\$ 17,125
Interest	26,162	24,294	26,589	28,624	29,441
Changes of benefit terms	0	0	0	0	0
Diff btwn expected and actual experience	(51,503)	90,642	482,325	0	0
Changes in assumptions or other inputs	(223,498)	70,922	126,836	0	0
Benefit payments	<u>(29,715)</u>	<u>(144,537)</u>	<u>(179,608)</u>	<u>(49,359)</u>	<u>(49,359)</u>
Net Change in Total OPEB Liability	(253,234)	65,072	474,548	(2,908)	(2,793)
Total OPEB Liability - beginning	<u>1,259,537</u>	<u>1,194,465</u>	<u>719,917</u>	<u>722,825</u>	<u>725,618</u>
Total OPEB Liability - end	<u>1,006,303</u>	<u>1,259,537</u>	<u>1,194,465</u>	<u>719,917</u>	<u>722,825</u>
Covered Employee payroll	7,396,237	7,957,803	7,763,710	8,451,762	8,451,762
Total OPEB Liability as a percentage of covered employee payroll	13.6%	15.8%	15.4%	8.5%	8.6%

Notes to Schedule:

Changes to Benefit Terms:

None

Changes to Assumptions:

Discount Rate

2018	4.10%
2019	4.10%
2020	2.12%
2021	2.06%
2022	3.70%

Mortality Rates

2018	RP-2014 Employee and Healthy Annuitant Generational with MP-2018
2020	PubG.H-2010 (general employee) and PubS.H-2010 (public safety) Employee and Retiree Generational with MP-2020
2021-2022	PubG.H-2010 (general employee) and PubS.H-2010 (public safety) Employee and Retiree Generational with MP-2021

There are no assets in a qualifying trust, as defined by Governmental Accounting Standards Board Statement No. 75, to pay related benefits.

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

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Total Pension Liability</b>			
Service Cost	\$ 3,145,949	\$ 2,695,148	\$ 2,452,473
Interest on Total Pension Liability	9,252,116	8,770,885	8,316,032
Effect of plan changes	-	-	-
Effect of assumption changes or inputs	(377,488)	6,618,986	-
Effect of economic/demographic (gains) or losses	(1,997,122)	839,041	(58,734)
Refund of Contributions	-	(276,550)	(226,494)
Benefit payments/refunds of contributions	(6,369,033)	(5,202,417)	(4,973,916)
Net change in total pension liability	<u>\$ 3,654,422</u>	<u>\$ 13,445,093</u>	<u>\$ 5,509,361</u>
Total pension liability, beginning	<u>121,718,624</u>	<u>108,273,531</u>	<u>102,764,170</u>
Total pension liability, ending (a)	<u>\$125,373,046</u>	<u>\$121,718,624</u>	<u>\$108,273,531</u>
<b>Fiduciary Net Position</b>			
Employer contributions	\$ 2,497,027	\$ 2,685,349	\$ 2,296,857
Member contributions	1,523,907	1,569,071	1,443,269
Investment income net of investment expenses	24,398,408	10,638,232	14,752,244
Benefit payments/refunds of contributions	(6,369,033)	(5,202,417)	(4,973,916)
Administrative expenses	(72,630)	(82,178)	(78,491)
Refund of Contributions	-	(276,550)	(226,494)
Other	(35,595)	(26,028)	(35,292)
Net Change in fiduciary net position	<u>\$ 21,942,084</u>	<u>\$ 9,305,479</u>	<u>\$ 13,178,177</u>
Fiduciary net position, beginning	<u>112,306,863</u>	<u>103,001,384</u>	<u>89,823,207</u>
Fiduciary net position, ending (b)	<u>\$134,248,947</u>	<u>\$112,306,863</u>	<u>\$103,001,384</u>
Net pension liability / (asset) , ending = (a) - (b)	<u>\$ (8,875,901)</u>	<u>\$ 9,411,761</u>	<u>\$ 5,272,147</u>
Fiduciary net position as a % of total pension liability	107.08%	92.27%	95.13%
Pensionable covered payroll	\$ 21,770,095	\$ 22,415,301	\$ 20,418,127
Net pension liability as a % of covered payroll	-40.77%	41.99%	25.82%

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



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

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

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
2013	\$ 1,604,814	\$ 1,604,814	\$ -	\$ 15,699,285	10.2%
2014	1,790,572	1,790,572	-	16,487,805	10.9%
2015	1,882,512	1,882,512	-	17,659,601	10.7%
2016	1,915,306	1,915,306	-	18,595,226	10.3%
2017	2,005,136	2,005,136	-	19,060,236	10.5%
2018	2,072,387	2,072,387	-	19,100,341	10.8%
2019	2,296,857	2,296,857	-	20,618,127	11.1%
2020	2,685,349	2,685,349	-	22,415,300	12.0%
2021	2,497,027	2,497,027	-	21,770,100	11.5%
2022	3,235,355	3,235,355	-	25,841,511	12.5%

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

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

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

Year Ending December 31	Employee Contributions	Employer Contributions	TOTAL
2013	\$ 1,604,814	\$ 1,098,950	\$ 2,703,764
2014	1,790,572	1,154,146	2,944,718
2015	1,882,512	1,236,172	3,118,684
2016	1,915,306	1,301,666	3,216,972
2017	2,016,166	1,334,217	3,350,383
2018	1,337,024	2,072,387	3,409,411
2019	1,443,268	2,296,857	3,740,125
2020	1,569,071	2,685,349	4,254,420
2021	1,523,907	2,497,027	4,020,934
2022	1,808,906	3,235,355	5,044,261

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

## Combining and Individual Fund Statements and Schedules

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

**SAN PATRICIO COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2022**

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 6,540,569	\$ 1,935,885	\$ 3,031,557	\$ 11,508,011
Taxes Receivable		5,785,874		5,785,874
Intergovernmental Receivables	414,070		1,232,353	1,646,423
Other Receivables	458,292			458,292
<b>TOTAL ASSETS</b>	<b>\$ 7,412,931</b>	<b>\$ 7,721,759</b>	<b>\$ 4,263,910</b>	<b>\$ 19,398,600</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 108,026		\$ 344,632	\$ 452,658
Intergovernmental Payables	3,115			3,115
Other Liabilities	78,511			78,511
Due To Other Funds	326,396		882,828	1,209,224
Unearned Revenue	472,586			472,586
<b>TOTAL LIABILITIES</b>	<b>\$ 988,634</b>	<b>\$ 0</b>	<b>\$ 1,227,460</b>	<b>\$ 2,216,094</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Revenues-Property Taxes		\$ 5,785,874		\$ 5,785,874
Advance Tax Collections		1,745,529		1,745,529
<b>TOTAL DEFERRED INFLOWS OF RESOURCE</b>	<b>\$ 0</b>	<b>\$ 7,531,403</b>	<b>\$ 0</b>	<b>\$ 7,531,403</b>
<b>FUND BALANCES</b>				
Restricted	\$ 5,204,242	\$ 190,356	\$ 1,801,196	\$ 7,195,794
Committed	1,220,055			1,220,055
Assigned			1,219,765	1,219,765
Unassigned			15,489	15,489
<b>TOTAL FUND BALANCES</b>	<b>\$ 6,424,297</b>	<b>\$ 190,356</b>	<b>\$ 3,036,450</b>	<b>\$ 9,651,103</b>
<b>TOTAL LIABILITIES, DEFFERED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 7,412,931</b>	<b>\$ 7,721,759</b>	<b>\$ 4,263,910</b>	<b>\$ 19,398,600</b>

**SAN PATRICIO COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Taxes	\$	\$ 3,598,614	\$	\$ 3,598,614
Intergovernmental	2,904,865		3,047,234	5,952,099
Charges for Services	544,821			544,821
Fines & Forfeitures	8,527			8,527
Investment Income	107,463	11,281	53,241	171,985
Miscellaneous Revenue	858,481			858,481
	4,424,157	3,609,895	3,100,475	11,134,527
<b>Total Revenues</b>				
<b>EXPENDITURES</b>				
<b>Current</b>				
General Administration	100,467			100,467
Judicial	960,677			960,677
Legal	51,514			51,514
Elections	604,058			604,058
Public Facilities			2,606,667	2,606,667
Public Safety	212,410			212,410
Public Transportation	1,071,209		236,569	1,307,778
Health & Welfare	2,310,819			2,310,819
Debt Service		3,815,843		3,815,843
	5,311,154	3,815,843	2,843,236	11,970,233
<b>Total Expenditures</b>				
Excess (Deficiency) of Revenues Over Expenditures	(886,997)	(205,948)	257,239	(835,706)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	1,722,490			1,722,490
Transfers Out				0
	1,722,490		0	1,722,490
<b>Total Other Financing Sources (Uses)</b>				
Net Changes in Fund Balances	835,493	(205,948)	257,239	886,784
Fund Balances at Beginning of Year	5,588,804	396,304	2,779,211	8,764,319
Fund Balances at End of Year	\$ 6,424,297	\$ 190,356	\$ 3,036,450	\$ 9,651,103

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

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

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

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

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

**SAN PATRICIO COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
DECEMBER 31, 2022**

	<u>INDIGENT HEALTH CARE FUND</u>	<u>SHERIFF STATE FORFEITURE FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>RECORDS MANAGEMENT FUND</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 781,289	\$ 451,447	\$ 505,313	\$ 930,009
Intergovernmental Receivable	29			
Other Receivables				
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<b>\$ <u>781,318</u></b>	<b>\$ <u>451,447</u></b>	<b>\$ <u>505,313</u></b>	<b>\$ <u>930,009</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts Payable	\$	\$	\$	\$ 67,218
Intergovernmental Payable				
Other Liabilities	78,511			
Due to Other Funds				
Deferred Revenues				
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities</b>	<b><u>78,511</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>67,218</u></b>
Fund Balances - (Deficits)				
Restricted		451,447	505,313	862,791
Committed	<u>702,807</u>			
<b>Total Fund Balances</b>	<b><u>702,807</u></b>	<b><u>451,447</u></b>	<b><u>505,313</u></b>	<b><u>862,791</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>781,318</u></b>	<b>\$ <u>451,447</u></b>	<b>\$ <u>505,313</u></b>	<b>\$ <u>930,009</u></b>

(Continued)



<u>WIC</u>	<u>DISTRICT COURTS OPERATING FUND</u>	<u>INTOXILIZER PROGRAM</u>	<u>JUSTICE COURT TECHNOLOGY FUND</u>	<u>COURT REPORTER SERVICE FUND</u>	<u>CB COG GRANT FUND</u>
\$ 261,364	\$ 157,825 10,742	\$ 6,055	\$ 309,540	\$ 153,293	\$ 117,310
<u>\$ 261,364</u>	<u>\$ 168,567</u>	<u>\$ 6,055</u>	<u>\$ 309,540</u>	<u>\$ 153,293</u>	<u>\$ 117,310</u>
\$ 2,981	\$ 999	\$ 29 3,115	\$	\$ 475	\$
246,744	810				
<u>249,725</u>	<u>1,809</u>	<u>3,144</u>	<u>0</u>	<u>475</u>	<u>0</u>
<u>11,639</u>	<u>166,758</u>	<u>2,911</u>	<u>309,540</u>	<u>152,818</u>	<u>117,310</u>
<u>11,639</u>	<u>166,758</u>	<u>2,911</u>	<u>309,540</u>	<u>152,818</u>	<u>117,310</u>
<u>\$ 261,364</u>	<u>\$ 168,567</u>	<u>\$ 6,055</u>	<u>\$ 309,540</u>	<u>\$ 153,293</u>	<u>\$ 117,310</u>

**SAN PATRICIO COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
DECEMBER 31, 2022  
(Continued)**

	<u>LAW LIBRARY</u>	<u>DISTRICT ATTORNEY FORFEITURE FUND</u>	<u>AIRPORT FUND</u>	<u>SHERIFF FEDERAL FORFEITURE FUND</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 10,265	\$ 26,179	\$ 631,299	\$ 596,497
Intergovernmental Receivable				
Other Receivables			<u>458,292</u>	
<b>TOTAL ASSETS</b>	<u>\$ 10,265</u>	<u>\$ 26,179</u>	<u>\$ 1,089,591</u>	<u>\$ 596,497</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts Payable	\$ 6,220	\$	\$ 24,952	\$
Intergovernmental Payable				
Other Liabilities				
Due to Other Funds				
Deferred Revenues			<u>472,586</u>	
<b>Total Liabilities</b>	<u>6,220</u>	<u>0</u>	<u>497,538</u>	<u>0</u>
Fund Balances - (Deficits)				
Restricted	4,045	26,179	592,053	596,497
Committed				
<b>Total Fund Balances</b>	<u>4,045</u>	<u>26,179</u>	<u>592,053</u>	<u>596,497</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 10,265</u>	<u>\$ 26,179</u>	<u>\$ 1,089,591</u>	<u>\$ 596,497</u>

(Continued)

TEXAS DEPT. OF HEALTH GRANTS	VOTER REGISTRATION FUND	ELECTION SERVICES	COUNTY ATTORNEY CHECK FEE FUND	DISTRICT ATTORNEY CHECK FEE FUND
\$ 141,935	\$ 34,959	\$ 637,507	\$ 13,500	\$ 8,613
<u>\$ 141,935</u>	<u>\$ 34,959</u>	<u>\$ 637,507</u>	<u>\$ 13,500</u>	<u>\$ 8,613</u>
\$ 1,953	\$	\$	\$	\$
78,842				
<u>80,795</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>61,140</u>	<u>34,959</u>	<u>637,507</u>	<u>13,500</u>	<u>8,613</u>
<u>61,140</u>	<u>34,959</u>	<u>637,507</u>	<u>13,500</u>	<u>8,613</u>
<u>\$ 141,935</u>	<u>\$ 34,959</u>	<u>\$ 637,507</u>	<u>\$ 13,500</u>	<u>\$ 8,613</u>

**SAN PATRICIO COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
DECEMBER 31, 2022  
(Continued)**

	<u>CHILD ABUSE PREVENTION FUND</u>	<u>COUNTY ATTY PRETRIAL INTERVENTION</u>	<u>JAIL COMMISSARY FUND</u>	<u>COMMUNI- CATIONS SYSTEM FUND</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 8,216	\$ 164,436	\$ 379,975	\$ 280,910
Intergovernmental Receivable				
Other Receivables				
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<b>\$ <u>8,216</u></b>	<b>\$ <u>164,436</u></b>	<b>\$ <u>379,975</u></b>	<b>\$ <u>280,910</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts Payable	\$	\$	\$	\$ 3,199
Intergovernmental Payable				
Other Liabilities				
Due to Other Funds				
Deferred Revenues				
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>3,199</u></b>
Fund Balances - (Deficits)				
Restricted	8,216	164,436	379,975	
Committed				277,711
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Fund Balances</b>	<b><u>8,216</u></b>	<b><u>164,436</u></b>	<b><u>379,975</u></b>	<b><u>277,711</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>8,216</u></b>	<b>\$ <u>164,436</u></b>	<b>\$ <u>379,975</u></b>	<b>\$ <u>280,910</u></b>

<u>DISTRICT ATTORNEY FEDERAL FORFEITURE</u>	<u>BUTT FOUNDATION GRANT</u>	<u>HAVA GRANT</u>	<u>CLERKS CONTINGENCY FUND</u>	<u>RTF/CDP GRANT</u>	<u>TOTAL NONMAJOR SPECIAL REVENUE FUNDS</u>
\$ 53,013	\$ 16,518	\$ 28,613	\$ 232,982	\$ 5,006	\$ 6,540,569
					414,070
					458,292
<u>\$ 53,013</u>	<u>\$ 16,518</u>	<u>\$ 28,613</u>	<u>\$ 232,982</u>	<u>\$ 5,006</u>	<u>\$ 7,412,931</u>
\$	\$	\$	\$	\$	\$ 108,026
					3,115
					78,511
					326,396
					472,586
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>988,634</u>
53,013	16,518	28,613	232,982	5,006	5,204,242
					1,220,055
<u>53,013</u>	<u>16,518</u>	<u>28,613</u>	<u>232,982</u>	<u>5,006</u>	<u>6,424,297</u>
<u>\$ 53,013</u>	<u>\$ 16,518</u>	<u>\$ 28,613</u>	<u>\$ 232,982</u>	<u>\$ 5,006</u>	<u>\$ 7,412,931</u>

**SAN PATRICIO COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>INDIGENT HEALTH CARE FUND</u>	<u>SHERIFF STATE FORFEITURE FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>RECORDS MANAGEMENT FUND</u>
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$	\$
Charges for Services			54,545	281,495
Fines & Forfeitures				
Investment Income	9,662	7,913	8,549	15,364
Miscellaneous		11,750	120	
	<u>9,662</u>	<u>11,750</u>	<u>8,549</u>	<u>15,364</u>
Total Revenues	<u>9,662</u>	<u>19,663</u>	<u>63,214</u>	<u>296,859</u>
<b>EXPENDITURES</b>				
General Administration				100,467
Judicial				64,000
Legal				
Elections				
Public Safety		17,275	22,930	
Public Transportation				
Health & Welfare	502,663			
	<u>502,663</u>	<u>17,275</u>	<u>22,930</u>	<u>164,467</u>
Total Expenditures	<u>502,663</u>	<u>17,275</u>	<u>22,930</u>	<u>164,467</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(493,001)</u>	<u>2,388</u>	<u>40,284</u>	<u>132,392</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	650,000			
	<u>650,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>650,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	156,999	2,388	40,284	132,392
Fund Balances (Deficits) at Beginning of Year	<u>545,808</u>	<u>449,059</u>	<u>465,029</u>	<u>730,399</u>
<b>Fund Balances (Deficits) at End of Year</b>	<u>\$ 702,807</u>	<u>\$ 451,447</u>	<u>\$ 505,313</u>	<u>\$ 862,791</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>
\$ 901,068	\$ 396,561	\$ 62,150	\$ 17,592	\$ 26,001	\$
	3,088	259	5,301	2,630	1,993
<u>901,068</u>	<u>399,649</u>	<u>62,409</u>	<u>22,893</u>	<u>28,631</u>	<u>1,993</u>
	785,659		5,456	19,885	
		115,129			
<u>901,068</u>					
<u>901,068</u>	<u>785,659</u>	<u>115,129</u>	<u>5,456</u>	<u>19,885</u>	<u>0</u>
<u>0</u>	<u>(386,010)</u>	<u>(52,720)</u>	<u>17,437</u>	<u>8,746</u>	<u>1,993</u>
	382,907	50,850			
<u>0</u>	<u>382,907</u>	<u>50,850</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(3,103)	(1,870)	17,437	8,746	1,993
<u>11,639</u>	<u>169,861</u>	<u>4,781</u>	<u>292,103</u>	<u>144,072</u>	<u>115,317</u>
<u>\$ 11,639</u>	<u>\$ 166,758</u>	<u>\$ 2,911</u>	<u>\$ 309,540</u>	<u>\$ 152,818</u>	<u>\$ 117,310</u>

**SAN PATRICIO COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
(Continued)

	LAW LIBRARY	DISTRICT ATTORNEY FORFEITURE FUND	AIRPORT FUND	SHERIFF FEDERAL FORFEITURE FUND
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$ 100,000	\$
Charges for Services	36,115			
Fines & Forfeitures				8,527
Investment Income		7,345	4,221	10,126
Miscellaneous			739,404	
	<u>36,115</u>	<u>7,345</u>	<u>843,625</u>	<u>18,653</u>
Total Revenues	<u>36,115</u>	<u>7,345</u>	<u>843,625</u>	<u>18,653</u>
<b>EXPENDITURES</b>				
General Administration				
Judicial	82,923			
Legal				
Elections				
Public Safety				
Public Transportation			1,071,209	
Health & Welfare				
	<u>82,923</u>	<u>0</u>	<u>1,071,209</u>	<u>0</u>
Total Expenditures	<u>82,923</u>	<u>0</u>	<u>1,071,209</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(46,808)</u>	<u>7,345</u>	<u>(227,584)</u>	<u>18,653</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	66,000		562,498	
	<u>66,000</u>	<u>0</u>	<u>562,498</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>66,000</u>	<u>0</u>	<u>562,498</u>	<u>0</u>
Net Changes in Fund Balances	19,192	7,345	334,914	18,653
Fund Balances (Deficits) at Beginning of Year	<u>(15,147)</u>	<u>18,834</u>	<u>257,139</u>	<u>577,844</u>
<b>Fund Balances (Deficits) at End of Year</b>	<u>\$ 4,045</u>	<u>\$ 26,179</u>	<u>\$ 592,053</u>	<u>\$ 596,497</u>

(Continued)



TEXAS DEPT. OF HEALTH GRANTS	VOTER REGISTRATION FUND	ELECTION SERVICES	COUNTY ATTORNEY CHECK FEE FUND	DISTRICT ATTORNEY CHECK FEE FUND
\$ 901,825 2,799	\$ 10,076	\$ 30,361	\$ 45	\$
	557	10,838 47,549		147
<u>904,624</u>	<u>10,633</u>	<u>88,748</u>	<u>45</u>	<u>147</u>
	2,608		5,343	
<u>907,088</u>				
<u>907,088</u>	<u>2,608</u>	<u>0</u>	<u>5,343</u>	<u>0</u>
<u>(2,464)</u>	<u>8,025</u>	<u>88,748</u>	<u>(5,298)</u>	<u>147</u>
<u>10,235</u>				
<u>10,235</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7,771	8,025	88,748	(5,298)	147
<u>53,369</u>	<u>26,934</u>	<u>548,759</u>	<u>18,798</u>	<u>8,466</u>
<u>\$ 61,140</u>	<u>\$ 34,959</u>	<u>\$ 637,507</u>	<u>\$ 13,500</u>	<u>\$ 8,613</u>

**SAN PATRICIO COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
(Continued)

	<u>CHILD ABUSE PREVENTION FUND</u>	<u>COUNTY ATTY PRETRIAL INTERVENTION</u>	<u>JAIL COMMISSARY FUND</u>	<u>COMMUNI- CATIONS SYSTEM FUND</u>
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$	\$
Charges for Services	626	94,200		
Fines & Forfeitures				
Investment Income		2,683	6,223	5,093
Miscellaneous			59,658	
	<u>626</u>	<u>96,883</u>	<u>65,881</u>	<u>5,093</u>
Total Revenues	<u>626</u>	<u>96,883</u>	<u>65,881</u>	<u>5,093</u>
<b>EXPENDITURES</b>				
General Administration				
Judicial				
Legal		46,171		
Elections				
Public Safety			9,030	48,046
Public Transportation				
Health & Welfare				
	<u>0</u>	<u>46,171</u>	<u>9,030</u>	<u>48,046</u>
Total Expenditures	<u>0</u>	<u>46,171</u>	<u>9,030</u>	<u>48,046</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>626</u>	<u>50,712</u>	<u>56,851</u>	<u>(42,953)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	626	50,712	56,851	(42,953)
Fund Balances (Deficits) at Beginning of Year	<u>7,590</u>	<u>113,724</u>	<u>323,124</u>	<u>320,664</u>
<b>Fund Balances (Deficits) at End of Year</b>	<u>\$ 8,216</u>	<u>\$ 164,436</u>	<u>\$ 379,975</u>	<u>\$ 277,711</u>

<u>DISTRICT ATTORNEY FEDERAL FORFEITURE</u>	<u>BUTT FOUNDATION GRANT</u>	<u>HAVA GRANT</u>	<u>CLERKS CONTINGENCY FUND</u>	<u>RTF/CDP GRANT</u>	<u>TOTAL NONMAJOR SPECIAL REVENUE FUNDS</u>
\$	\$	\$ 533,185	\$	\$	\$ 2,904,865
			1,042		544,821
935	282	16	4,152	86	8,527
<u>935</u>	<u>282</u>	<u>16</u>	<u>4,152</u>	<u>86</u>	<u>107,463</u>
					858,481
					<u>4,424,157</u>
2,754					100,467
					960,677
		601,450			51,514
					604,058
					212,410
					1,071,209
					<u>2,310,819</u>
<u>2,754</u>	<u>0</u>	<u>601,450</u>	<u>0</u>	<u>0</u>	<u>5,311,154</u>
<u>(1,819)</u>	<u>282</u>	<u>(68,249)</u>	<u>5,194</u>	<u>86</u>	<u>(886,997)</u>
					1,722,490
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,722,490</u>
(1,819)	282	(68,249)	5,194	86	835,493
<u>54,832</u>	<u>16,236</u>	<u>96,862</u>	<u>227,788</u>	<u>4,920</u>	<u>5,588,804</u>
<u>\$ 53,013</u>	<u>\$ 16,518</u>	<u>\$ 28,613</u>	<u>\$ 232,982</u>	<u>\$ 5,006</u>	<u>\$ 6,424,297</u>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**INDIGENT HEALTH CARE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Investment Income	\$ 500	\$ 500	\$ 9,662	\$ 9,162
Total Revenues	500	500	9,662	9,162
<b>EXPENDITURES</b>				
Health & Welfare	700,000	700,000	502,663	197,337
Total Expenditures	700,000	700,000	502,663	197,337
Excess (Deficiency) of Revenues Over Expenditures	(699,500)	(699,500)	(493,001)	206,499
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	650,000	650,000	650,000	0
Total Other Financing Sources (Uses)	650,000	650,000	650,000	0
Net Changes in Fund Balances	(49,500)	(49,500)	156,999	206,499
Fund Balance at Beginning of Year	545,808	545,808	545,808	
<b>Fund Balance at End of Year</b>	<b>\$ 496,308</b>	<b>\$ 496,308</b>	<b>\$ 702,807</b>	<b>\$ 206,499</b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**SHERIFF'S STATE FORFEITURE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Investment Income	\$ 0	\$ 0	\$ 7,913	\$ 7,913
Miscellaneous Revenue	0	0	11,750	11,750
Total Revenues	<u>0</u>	<u>0</u>	<u>19,663</u>	<u>19,663</u>
<b>EXPENDITURES</b>				
Public Safety	<u>0</u>	<u>0</u>	<u>17,275</u>	<u>(17,275)</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>17,275</u>	<u>(17,275)</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	2,388	2,388
Fund Balance at Beginning of Year	<u>449,059</u>	<u>449,059</u>	<u>449,059</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>449,059</u></u></b>	<b>\$ <u><u>449,059</u></u></b>	<b>\$ <u><u>451,447</u></u></b>	<b>\$ <u><u>2,388</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**COURTHOUSE SECURITY FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 59,400	\$ 59,400	\$ 54,545	\$ (4,855)
Investment Income	3,500	3,500	8,549	5,049
Miscellaneous Revenue	0	0	120	120
Total Revenues	<u>62,900</u>	<u>62,900</u>	<u>63,214</u>	<u>314</u>
<b>EXPENDITURES</b>				
Public Safety	<u>165,231</u>	<u>165,231</u>	<u>22,930</u>	<u>142,301</u>
Total Expenditures	<u>165,231</u>	<u>165,231</u>	<u>22,930</u>	<u>142,301</u>
Excess (Deficiency) of Revenues Over Expenditures	(102,331)	(102,331)	40,284	142,615
Fund Balance at Beginning of Year	<u>465,029</u>	<u>465,029</u>	<u>465,029</u>	
<b>Fund Balance at End of Year</b>	<u><u>\$ 362,698</u></u>	<u><u>\$ 362,698</u></u>	<u><u>\$ 505,313</u></u>	<u><u>\$ 142,615</u></u>

**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2022  
RECORDS MANAGEMENT FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 286,500	\$ 286,500	\$ 281,495	\$ (5,005)
Investment Income	<u>600</u>	<u>600</u>	<u>15,364</u>	<u>14,764</u>
Total Revenues	<u>287,100</u>	<u>287,100</u>	<u>296,859</u>	<u>9,759</u>
<b>EXPENDITURES</b>				
General Administration	600,027	600,027	100,467	499,560
Judicial	<u>64,000</u>	<u>64,000</u>	<u>64,000</u>	<u>0</u>
Total Expenditures	<u>664,027</u>	<u>664,027</u>	<u>164,467</u>	<u>499,560</u>
Excess (Deficiency) of Revenues Over Expenditures	(376,927)	(376,927)	132,392	509,319
Fund Balance at Beginning of Year	<u>730,399</u>	<u>730,399</u>	<u>730,399</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>353,472</u></u></b>	<b>\$ <u><u>353,472</u></u></b>	<b>\$ <u><u>862,791</u></u></b>	<b>\$ <u><u>509,319</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**WIC FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 755,778	\$ 1,102,000	\$ 901,068	\$ (200,932)
Total Revenues	<u>755,778</u>	<u>1,102,000</u>	<u>901,068</u>	<u>(200,932)</u>
<b>EXPENDITURES</b>				
Health & Welfare	<u>755,778</u>	<u>1,102,000</u>	<u>901,068</u>	<u>200,932</u>
Total Expenditures	<u>755,778</u>	<u>1,102,000</u>	<u>901,068</u>	<u>200,932</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>11,639</u>	<u>11,639</u>	<u>11,639</u>	
<b>Fund Balance at End of Year</b>	<u>\$ 11,639</u>	<u>\$ 11,639</u>	<u>\$ 11,639</u>	<u>0</u>



**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**DISTRICT COURTS OPERATING FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 396,561	\$ 396,561	\$ 396,561	\$ 0
Investment Income	250	250	3,088	2,838
Total Revenues	<u>396,811</u>	<u>396,811</u>	<u>399,649</u>	<u>2,838</u>
<b>EXPENDITURES</b>				
Judicial	<u>858,603</u>	<u>858,603</u>	<u>785,659</u>	<u>72,944</u>
Total Expenditures	<u>858,603</u>	<u>858,603</u>	<u>785,659</u>	<u>72,944</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(461,792)</u>	<u>(461,792)</u>	<u>(386,010)</u>	<u>75,782</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>382,097</u>	<u>382,097</u>	<u>382,907</u>	<u>810</u>
Total Other Financing Sources (Uses)	<u>382,097</u>	<u>382,097</u>	<u>382,907</u>	<u>810</u>
Net Changes in Fund Balances	(79,695)	(79,695)	(3,103)	76,592
Fund Balance at Beginning of Year	<u>169,861</u>	<u>169,861</u>	<u>169,861</u>	
<b>Fund Balance at End of Year</b>	<u><u>\$ 90,166</u></u>	<u><u>\$ 90,166</u></u>	<u><u>\$ 166,758</u></u>	<u><u>\$ 76,592</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**INTOXILIZER PROGRAM FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 62,150	\$ 62,150	\$ 62,150	\$ 0
Investment Income	0	0	259	259
Total Revenues	<u>62,150</u>	<u>62,150</u>	<u>62,409</u>	<u>259</u>
<b>EXPENDITURES</b>				
Public Safety	<u>113,310</u>	<u>113,310</u>	<u>115,129</u>	<u>(1,819)</u>
Total Expenditures	<u>113,310</u>	<u>113,310</u>	<u>115,129</u>	<u>(1,819)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(51,160)</u>	<u>(51,160)</u>	<u>(52,720)</u>	<u>(1,560)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>50,850</u>	<u>50,850</u>	<u>50,850</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>50,850</u>	<u>50,850</u>	<u>50,850</u>	<u>0</u>
Net Changes in Fund Balances	(310)	(310)	(1,870)	(1,560)
Fund Balance at Beginning of Year	<u>4,781</u>	<u>4,781</u>	<u>4,781</u>	<u></u>
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>4,471</u></u></b>	<b>\$ <u><u>4,471</u></u></b>	<b>\$ <u><u>2,911</u></u></b>	<b>\$ <u><u>(1,560)</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**JUSTICE COURT TECHNOLOGY FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 36,900	\$ 36,900	\$ 17,592	\$ (19,308)
Investment Income	300	300	5,301	5,001
Total Revenues	<u>37,200</u>	<u>37,200</u>	<u>22,893</u>	<u>(14,307)</u>
<b>EXPENDITURES</b>				
Judicial	<u>186,800</u>	<u>186,800</u>	<u>5,456</u>	<u>181,344</u>
Total Expenditures	<u>186,800</u>	<u>186,800</u>	<u>5,456</u>	<u>181,344</u>
Excess (Deficiency) of Revenues Over Expenditures	(149,600)	(149,600)	17,437	167,037
Fund Balance at Beginning of Year	<u>292,103</u>	<u>292,103</u>	<u>292,103</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>142,503</u></u></b>	<b>\$ <u><u>142,503</u></u></b>	<b>\$ <u><u>309,540</u></u></b>	<b>\$ <u><u>167,037</u></u></b>

**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2022  
COURT REPORTER SERVICE FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for Services	\$ 15,900	\$ 15,900	\$ 26,001	\$ 10,101
Investment Income	100	100	2,630	2,530
Total Revenues	<u>16,000</u>	<u>16,000</u>	<u>28,631</u>	<u>12,631</u>
<b>EXPENDITURES</b>				
Judicial	<u>100,000</u>	<u>100,000</u>	<u>19,885</u>	<u>80,115</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>19,885</u>	<u>80,115</u>
Excess (Deficiency) of Revenues Over Expenditures	(84,000)	(84,000)	8,746	92,746
Fund Balance at Beginning of Year	<u>144,072</u>	<u>144,072</u>	<u>144,072</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>60,072</u></u></b>	<b>\$ <u><u>60,072</u></u></b>	<b>\$ <u><u>152,818</u></u></b>	<b>\$ <u><u>92,746</u></u></b>

**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2022  
CB COG GRANT FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Investment Income	\$ 100	\$ 100	\$ 1,993	\$ 1,893
Total Revenues	<u>100</u>	<u>100</u>	<u>1,993</u>	<u>1,893</u>
<b>EXPENDITURES</b>				
Public Safety	<u>117,000</u>	<u>117,000</u>	<u>0</u>	<u>117,000</u>
Total Expenditures	<u>117,000</u>	<u>117,000</u>	<u>0</u>	<u>117,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(116,900)</u>	<u>(116,900)</u>	<u>1,993</u>	<u>118,893</u>
Fund Balance at Beginning of Year	<u>115,317</u>	<u>115,317</u>	<u>115,317</u>	
<b>Fund Balance at End of Year</b>	<u><u>\$ (1,583)</u></u>	<u><u>\$ (1,583)</u></u>	<u><u>\$ 117,310</u></u>	<u><u>\$ 118,893</u></u>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**LAW LIBRARY FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 34,200	\$ 34,200	\$ 36,115	\$ 1,915
Total Revenues	<u>34,200</u>	<u>34,200</u>	<u>36,115</u>	<u>1,915</u>
<b>EXPENDITURES</b>				
Judicial	<u>99,892</u>	<u>99,892</u>	<u>82,923</u>	<u>16,969</u>
Total Expenditures	<u>99,892</u>	<u>99,892</u>	<u>82,923</u>	<u>16,969</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(65,692)</u>	<u>(65,692)</u>	<u>(46,808)</u>	<u>18,884</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>	<u>0</u>
Net Changes in Fund Balances	308	308	19,192	18,884
Fund Balance at Beginning of Year	<u>(15,147)</u>	<u>(15,147)</u>	<u>(15,147)</u>	<u></u>
<b>Fund Balance at End of Year</b>	<b><u><u>\$ (14,839)</u></u></b>	<b><u><u>\$ (14,839)</u></u></b>	<b><u><u>\$ 4,045</u></u></b>	<b><u><u>\$ 18,884</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**DISTRICT ATTORNEY FORFEITURE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Investment Income	\$ 0	\$ 0	\$ 7,345	\$ 7,345
Total Revenues	<u>0</u>	<u>0</u>	<u>7,345</u>	<u>7,345</u>
<b>EXPENDITURES</b>				
Judicial	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>0</u>	<u>0</u>	<u>7,345</u>	<u>7,345</u>
Fund Balance at Beginning of Year	<u>18,834</u>	<u>18,834</u>	<u>18,834</u>	
<b>Fund Balance at End of Year</b>	<u>\$ 18,834</u>	<u>\$ 18,834</u>	<u>\$ 26,179</u>	<u>\$ 7,345</u>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**AIRPORT FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000
Investment Income	700	700	4,221	3,521
Miscellaneous Revenue	401,000	401,000	739,404	338,404
Total Revenues	<u>451,700</u>	<u>451,700</u>	<u>843,625</u>	<u>391,925</u>
<b>EXPENDITURES</b>				
Public Transportation	<u>1,658,238</u>	<u>1,658,238</u>	<u>1,071,209</u>	<u>587,029</u>
Total Expenditures	<u>1,658,238</u>	<u>1,658,238</u>	<u>1,071,209</u>	<u>587,029</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,206,538)</u>	<u>(1,206,538)</u>	<u>(227,584)</u>	<u>978,954</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>1,200,000</u>	<u>1,200,000</u>	<u>562,498</u>	<u>(637,502)</u>
Total Other Financing Sources (Uses)	<u>1,200,000</u>	<u>1,200,000</u>	<u>562,498</u>	<u>(637,502)</u>
Net Changes in Fund Balances	(6,538)	(6,538)	334,914	341,452
Fund Balance at Beginning of Year	<u>257,139</u>	<u>257,139</u>	<u>257,139</u>	<u></u>
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>250,601</u></u></b>	<b>\$ <u><u>250,601</u></u></b>	<b>\$ <u><u>592,053</u></u></b>	<b>\$ <u><u>341,452</u></u></b>



**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2022  
COMMUNICATIONS SYSTEM FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 25,000	\$ 25,000	\$ 0	\$ (25,000)
Investment Income	300	300	5,093	4,793
Total Revenues	<u>25,300</u>	<u>25,300</u>	<u>5,093</u>	<u>(20,207)</u>
<b>EXPENDITURES</b>				
Public Safety	<u>194,000</u>	<u>194,000</u>	<u>48,046</u>	<u>145,954</u>
Total Expenditures	<u>194,000</u>	<u>194,000</u>	<u>48,046</u>	<u>145,954</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(168,700)</u>	<u>(168,700)</u>	<u>(42,953)</u>	<u>125,747</u>
Fund Balance at Beginning of Year	<u>320,664</u>	<u>320,664</u>	<u>320,664</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>151,964</u></u></b>	<b>\$ <u><u>151,964</u></u></b>	<b>\$ <u><u>277,711</u></u></b>	<b>\$ <u><u>125,747</u></u></b>

**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET TO ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2022  
ELECTION SERVICES FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 15,200	\$ 15,200	\$ 30,361	\$ 15,161
Investment Income	300	300	10,838	10,538
Miscellaneous Revenue	25,000	25,000	47,549	22,549
Total Revenues	<u>40,500</u>	<u>40,500</u>	<u>88,748</u>	<u>48,248</u>
<b>EXPENDITURES</b>				
Elections	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(59,500)</u>	<u>(59,500)</u>	<u>88,748</u>	<u>148,248</u>
Fund Balance at Beginning of Year	<u>548,759</u>	<u>548,759</u>	<u>548,759</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>489,259</u></u></b>	<b>\$ <u><u>489,259</u></u></b>	<b>\$ <u><u>637,507</u></u></b>	<b>\$ <u><u>148,248</u></u></b>

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**COUNTY ATTORNEY PRETRIAL INTERVENTION FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for Services	\$ 70,000	\$ 70,000	\$ 94,200	\$ 24,200
Investment Income	50	50	2,683	2,633
Total Revenues	<u>70,050</u>	<u>70,050</u>	<u>96,883</u>	<u>26,833</u>
<b>EXPENDITURES</b>				
Legal	<u>95,819</u>	<u>95,819</u>	<u>46,171</u>	<u>49,648</u>
Total Expenditures	<u>95,819</u>	<u>95,819</u>	<u>46,171</u>	<u>49,648</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(25,769)</u>	<u>(25,769)</u>	<u>50,712</u>	<u>76,481</u>
Fund Balance at Beginning of Year	<u>113,724</u>	<u>113,724</u>	<u>113,724</u>	
<b>Fund Balance at End of Year</b>	<b>\$ <u><u>87,955</u></u></b>	<b>\$ <u><u>87,955</u></u></b>	<b>\$ <u><u>164,436</u></u></b>	<b>\$ <u><u>76,481</u></u></b>

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

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

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

**SAN PATRICIO COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR DEBT SERVICE GOVERNMENTAL FUNDS  
 DECEMBER 31, 2022**

	<u>PERMANENT IMPROVEMENT DEBT SERVICE</u>		<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 1,935,885	\$	1,935,885
Taxes Receivable	<u>5,785,874</u>		<u>5,785,874</u>
<b>TOTAL ASSETS</b>	<u>7,721,759</u>		<u>7,721,759</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Revenues-Property Taxes	5,785,874		5,785,874
Advance Tax Collections	<u>1,745,529</u>		<u>1,745,529</u>
<b>Total Deferred Inflows of Resources</b>	<u>7,531,403</u>		<u>7,531,403</u>
<b>FUND BALANCES</b>			
Restricted	<u>190,356</u>		<u>190,356</u>
<b>Total Fund Balances (Deficits)</b>	<u>190,356</u>		<u>190,356</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 7,721,759</u>	<u>\$</u>	<u>7,721,759</u>

**SAN PATRICIO COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NON-MAJOR DEBT SERVICE GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2022**

	PERMANENT IMPROVEMENT DEBT SERVICE		TOTAL NONMAJOR DEBT SERVICE FUNDS
<b>REVENUES</b>			
Taxes	\$ 3,598,614	\$	3,598,614
Investment Income	11,281		11,281
	3,609,895		3,609,895
Total Revenues	3,609,895		3,609,895
<b>EXPENDITURES</b>			
Debt Service	3,815,843		3,815,843
	3,815,843		3,815,843
Total Expenditures	3,815,843		3,815,843
Excess (Deficiency) of Revenues Over Expenditures	(205,948)		(205,948)
Net Changes in Fund Balances	(205,948)		(205,948)
Fund Balances at Beginning of Year	396,304		396,304
Fund Balances (Deficits) at End of Year	\$ 190,356	\$	190,356

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**  
**PERMANENT IMPROVEMENT DEBT SERVICE FUND**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 3,537,246	\$ 3,537,246	\$ 3,598,614	\$ 61,368
Investment Income	2,500	2,500	11,281	8,781
Total Revenues	<u>3,539,746</u>	<u>3,539,746</u>	<u>3,609,895</u>	<u>70,149</u>
<b>EXPENDITURES</b>				
Debt Service	<u>3,818,243</u>	<u>3,818,243</u>	<u>3,815,843</u>	<u>2,400</u>
Total Expenditures	<u>3,818,243</u>	<u>3,818,243</u>	<u>3,815,843</u>	<u>2,400</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(278,497)</u>	<u>(278,497)</u>	<u>(205,948)</u>	<u>72,549</u>
Fund Balance at Beginning of Year	<u>396,304</u>	<u>396,304</u>	<u>396,304</u>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ <u><u>117,807</u></u></b>	<b>\$ <u><u>117,807</u></u></b>	<b>\$ <u><u>190,356</u></u></b>	<b>\$ <u><u>72,549</u></u></b>

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

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

1. The Right-of-Way Fund accounts for monies used for right-of-way purchases for road construction.
2. The Community Development Fund accounts for Federal and other funds that are used for major community improvement.
3. The Gulf of Mexico Energy Security Act (GOMESA) Fund accounts for Federal and other funds that are used for major shoreline restoration and improvements along the Gulf of Mexico.
4. The Mitigation Action Plan Fund accounts for funds used for emergency facilitation studies.



**SAN PATRICIO COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NON-MAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS  
DECEMBER 31, 2022**

	<u>RIGHT-OF-WAY</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>GOMESA</u>	<u>MITIGATION ACTION PLAN</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 1,230,361	\$	\$ 1,801,196	\$	\$ 3,031,557
Intergovernmental Receivables	<u>                    </u>	<u>776,876</u>	<u>                    </u>	<u>455,477</u>	<u>1,232,353</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,230,361</u>	<u>\$ 776,876</u>	<u>\$ 1,801,196</u>	<u>\$ 455,477</u>	<u>\$ 4,263,910</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts Payable	\$ 10,596	\$ 334,036	\$	\$	\$ 344,632
Due to Other Funds	<u>                    </u>	<u>442,840</u>	<u>                    </u>	<u>439,988</u>	<u>882,828</u>
Unearned Revenue	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>0</u>
<b>Total Liabilities</b>	<u>10,596</u>	<u>776,876</u>	<u>0</u>	<u>439,988</u>	<u>1,227,460</u>
Fund Balances					
Restricted	<u>                    </u>	<u>                    </u>	<u>1,801,196</u>	<u>                    </u>	<u>1,801,196</u>
Assigned	<u>1,219,765</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>1,219,765</u>
Unassigned	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>15,489</u>	<u>15,489</u>
<b>Total Fund Balances</b>	<u>1,219,765</u>	<u>0</u>	<u>1,801,196</u>	<u>15,489</u>	<u>3,036,450</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 1,230,361</u>	<u>\$ 776,876</u>	<u>\$ 1,801,196</u>	<u>\$ 455,477</u>	<u>\$ 4,263,910</u>

**SAN PATRICIO COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NON-MAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>RIGHT-OF-WAY</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>GOMESA</u>	<u>MITIGATION ACTION PLAN</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
<b>REVENUES</b>					
Intergovernmental	\$ 1,000	\$ 1,837,362	\$ 359,163	\$ 849,709	\$ 3,047,234
Investment Income	22,053		31,188		53,241
<b>Total Revenues</b>	<u>23,053</u>	<u>1,837,362</u>	<u>390,351</u>	<u>849,709</u>	<u>3,100,475</u>
<b>EXPENDITURES</b>					
Current					
Public Facilities		1,837,362	9,200	760,105	2,606,667
Public Transportation	236,569				236,569
Health and Welfare					0
<b>Total Expenditures</b>	<u>236,569</u>	<u>1,837,362</u>	<u>9,200</u>	<u>760,105</u>	<u>2,843,236</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(213,516)</u>	<u>0</u>	<u>381,151</u>	<u>89,604</u>	<u>257,239</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In					0
Transfers Out					0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Changes in Fund Balances</b>	<u>(213,516)</u>	<u>0</u>	<u>381,151</u>	<u>89,604</u>	<u>257,239</u>
Fund Balances at Beginning of Year	<u>1,433,281</u>	<u>0</u>	<u>1,420,045</u>	<u>(74,115)</u>	<u>2,779,211</u>
<b>Fund Balances at End of Year</b>	<u>\$ 1,219,765</u>	<u>\$ 0</u>	<u>\$ 1,801,196</u>	<u>\$ 15,489</u>	<u>\$ 3,036,450</u>

## **CUSTODIAL FUNDS**

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

The Custodial Funds consist of the following:

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

**SAN PATRICIO COUNTY, TEXAS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 DECEMBER 31, 2022**

	COURT COST, FINES & FEES	REGISTRY FUND	DISTRICT ATTORNEY FUND	DISTRICT JUVENILE PROBATION FUND
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	\$ 716,214	\$ 1,685,751	\$ 355	\$ 2,170,181
Due from Others				24,147
<b>TOTAL ASSETS</b>	716,214	1,685,751	355	2,194,328
<b><u>LIABILITIES</u></b>				
Due to Others		35		3,727
<b>TOTAL LIABILITIES</b>	0	35	0	3,727
<b><u>NET POSITION</u></b>				
Restricted for individuals or organizations	716,214	1,685,716	355	2,190,601
<b>TOTAL NET POSITION</b>	\$ 716,214	\$ 1,685,716	\$ 355	\$ 2,190,601

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

<u>DISTRICT ADULT PROBATION FUNDS</u>	<u>INMATE FUND</u>	<u>SEIZURE FUND</u>	<u>TAX COLLECTOR</u>	<u>SHERIFF TAX SALES FUND</u>	<u>TOTAL</u>
\$ 1,678,537 19,809	\$ 21,469	\$ 308,473	\$ 5,717,408	\$ 360,361	\$ 12,658,749 43,956
<u>1,698,346</u>	<u>21,469</u>	<u>308,473</u>	<u>5,717,408</u>	<u>360,361</u>	<u>12,702,705</u>
<u>117,890</u>					<u>121,652</u>
<u>117,890</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>121,652</u>
<u>1,580,456</u>	<u>21,469</u>	<u>308,473</u>	<u>5,717,408</u>	<u>360,361</u>	<u>12,581,053</u>
\$ <u>1,580,456</u>	\$ <u>21,469</u>	\$ <u>308,473</u>	\$ <u>5,717,408</u>	\$ <u>360,361</u>	\$ <u>12,581,053</u>

**SAN PATRICIO COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>COURT COST, FINES &amp; FEES</u>	<u>REGISTRY FUND</u>	<u>DISTRICT ATTORNEY FUND</u>	<u>DISTRICT JUVENILE PROBATION FUND</u>
<b><u>ADDITIONS</u></b>				
Contributions				
From other governments	\$	\$	\$	\$
From individuals	4,577,858	365,873	22,500	2,358,947
Investment earnings				
Interest, dividends, others		2,033		42,437
Taxes and fees collected for other governments				11,791
Miscellaneous				1,334
<b>TOTAL ADDITIONS</b>	<u>4,577,858</u>	<u>367,906</u>	<u>22,500</u>	<u>2,433,031</u>
<b><u>DEDUCTIONS</u></b>				
Recipient payments	4,642,859	295,504	22,257	2,442,603
Administrative expenses		641		
Purchases by inmates				
<b>TOTAL DEDUCTIONS</b>	<u>4,642,859</u>	<u>296,145</u>	<u>22,257</u>	<u>2,442,603</u>
Net increase (decrease) in fiduciary net position	(65,001)	71,761	243	(9,572)
Net position - beginning	781,215	1,613,955	112	2,200,173
<b>Net position - Ending</b>	<u>\$ 716,214</u>	<u>\$ 1,685,716</u>	<u>\$ 355</u>	<u>\$ 2,190,601</u>

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

<u>DISTRICT ADULT PROBATION FUNDS</u>	<u>INMATE FUND</u>	<u>SEIZURE FUND</u>	<u>TAX COLLECTOR</u>	<u>SHERIFF TAX SALES FUND</u>	<u>TOTAL</u>
\$ 3,000,352	\$ 436,314	\$ 14,131	\$	\$	\$ 5,359,299
587		500			45,557
1,631,265			215,885,450	421,686	217,950,192
219,399					220,733
<u>4,851,603</u>	<u>436,314</u>	<u>14,631</u>	<u>215,885,450</u>	<u>421,686</u>	<u>229,010,979</u>
5,048,849		27,887	211,158,562	61,325	223,699,846
	428,245				641
					428,245
<u>5,048,849</u>	<u>428,245</u>	<u>27,887</u>	<u>211,158,562</u>	<u>61,325</u>	<u>224,128,732</u>
(197,246)	8,069	(13,256)	4,726,888	360,361	4,882,247
1,777,702	13,400	321,729	990,520	0	7,698,806
<u>\$ 1,580,456</u>	<u>\$ 21,469</u>	<u>\$ 308,473</u>	<u>\$ 5,717,408</u>	<u>\$ 360,361</u>	<u>\$ 12,581,053</u>





## Other Schedules

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

**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF CAPITAL ASSETS - BY SOURCE  
DECEMBER 31, 2022**

**CAPITAL ASSETS**

Land	\$	4,165,369
Buildings		41,160,026
Improvements, Other than Buildings		8,419,025
Equipment		20,657,444
Infrastructure		65,558,819
Right-to-use Lease Assets		512,072
Construction in Progress		<u>5,421,450</u>
<b>Total Capital Assets</b>	<b>\$</b>	<b><u><u>145,894,205</u></u></b>

**INVESTMENTS IN CAPITAL ASSETS BY SOURCE**

From Governmental Funds and Other	\$	<u>145,894,205</u>
<b>Total Investment In Capital Assets</b>	<b>\$</b>	<b><u><u>145,894,205</u></u></b>

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

It is also noted that Construction in Progress \$5,421,450 at 12/31/2022 consisted of \$2,639,488 for major road repairs, \$30,862 for TP McCampbell airport generator system \$1,833,921 for Justice Center, and \$917,179 for Emergency / Data Center

**SAN PATRICIO COUNTY  
SCHEDULE OF CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2022**

<u>FUNCTION &amp; ACTIVITY</u>	<u>TOTAL</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVE- MENTS, OTHER THAN BUILDINGS</u>	<u>EQUIPMENT</u>
<b><u>GENERAL ADMINISTRATION</u></b>					
CIVIL DEFENSE	\$ 97,635	\$	\$	\$	97,635
COUNTY JUDGE	48,519				48,519
COUNTY CLERK	396,982		84,100	34,789	278,093
VETERANS SERVICE	25,210			25,210	
RECORDS MANAGEMENT	13,090				13,090
PRINTING DEPARTMENT	90,505				90,505
PERSONNEL SAFETY	27,949				27,949
INFORMATION SERVICES	223,970				223,970
NON-DEPARTMENTAL	269,163				269,163
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>1,193,023</b>	<b>0</b>	<b>84,100</b>	<b>59,999</b>	<b>1,048,924</b>
<b><u>JUDICIAL</u></b>					
COUNTY COURT-AT-LAW JUDGE	8,603				8,603
DISTRICT CLERK	100,354				100,354
DISTRICT COURT	16,837				16,837
JUSTICES OF THE PEACE	12,595				12,595
DISTRICT ATTORNEY	88,317				88,317
<b>TOTAL JUDICIAL</b>	<b>226,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,706</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>					
COUNTY AUDITOR	70,654				70,654
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>70,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,654</b>
<b><u>LEGAL</u></b>					
COUNTY ATTORNEY	5,590				5,590
GOVERNMENTAL AFFAIRS	34,492				34,492
<b>TOTAL LEGAL</b>	<b>40,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,082</b>
<b><u>ELECTIONS</u></b>					
ELECTIONS	1,421,661		6,155		1,415,506
<b>TOTAL ELECTIONS</b>	<b>1,421,661</b>	<b>0</b>	<b>6,155</b>	<b>0</b>	<b>1,415,506</b>
<b><u>PUBLIC FACILITIES</u></b>					
LAND & BUILDINGS	23,161,406	2,781,077	16,190,805	3,945,864	243,660
BUILDING SUPERINTENDENT	249,236			279	248,957
AIRPORT - TP McCAMPBELL	7,205,126	697,174	2,393,427	3,358,872	755,653
AIRPORT - SINTON	808,059	153,905	139,974	172,201	341,979
CITIZEN COLLECTION STATIONS	96,075	61,673		11,327	23,075
COUNTY FAIRGROUNDS	21,461,650		20,682,445	135,521	643,684
<b>TOTAL PUBLIC FACILITIES</b>	<b>52,981,552</b>	<b>3,693,829</b>	<b>39,406,651</b>	<b>7,624,064</b>	<b>2,257,008</b>

(Continued)

**SAN PATRICIO COUNTY  
SCHEDULE OF CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2022  
(Continued)**

<u>FUNCTION &amp; ACTIVITY</u>	<u>TOTAL</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVE- MENTS, OTHER THAN BUILDINGS</u>	<u>EQUIPMENT</u>
<b><u>PUBLIC SAFETY</u></b>					
CONSTABLES:					
PRECINCT #1	\$ 23,458	\$	\$	\$	\$ 23,458
PRECINCT #2	26,602				26,602
PRECINCT #4	28,409				28,409
PRECINCT #5	34,869				34,869
PRECINCT #6	26,737				26,737
PRECINCT #8	27,308				27,308
SHERIFF	5,184,500	24,334	136,916		5,023,250
JUVENILE PROBATION AND DETENTION CENTER	179,470			27,940	151,530
FIRE MARSHALL	27,308				27,308
HIGHWAY PATROL	8,420				8,420
<b>TOTAL PUBLIC SAFETY</b>	<b>5,567,081</b>	<b>24,334</b>	<b>136,916</b>	<b>27,940</b>	<b>5,377,891</b>
<b><u>PUBLIC TRANSPORTATION</u></b>					
ROAD AND BRIDGE:					
PRECINCT #1	2,369,126	2,400	565,081	4,511	1,797,134
PRECINCT #2	2,431,499	13,606	201,318	28,307	2,188,268
PRECINCT #3	3,580,986	45,170	130,899	51,842	3,353,075
PRECINCT #4	2,052,154	10,000	215,644		1,826,510
RIGHT OF WAY	67,000				67,000
GENERAL	39,217				39,217
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>10,539,982</b>	<b>71,176</b>	<b>1,112,942</b>	<b>84,660</b>	<b>9,271,204</b>
<b><u>HEALTH &amp; WELFARE</u></b>					
COUNTY HEALTH UNIT	458,303			82,919	375,384
WOMEN'S, INFANTS AND CHILDREN (GRANT)	182,705		171,000		11,705
<b>TOTAL HEALTH AND WELFARE</b>	<b>641,008</b>	<b>0</b>	<b>171,000</b>	<b>82,919</b>	<b>387,089</b>
<b><u>CULTURE &amp; RECREATION</u></b>					
LIBRARY	22,360				22,360
COUNTY PARKS	1,463,033	375,030	150,346	539,443	398,214
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,485,393</b>	<b>375,030</b>	<b>150,346</b>	<b>539,443</b>	<b>420,574</b>
<b><u>CONSERVATION</u></b>					
COUNTY EXTENSION AGENT	234,722	1,000	91,916		141,806
<b>TOTAL CONSERVATION</b>	<b>234,722</b>	<b>1,000</b>	<b>91,916</b>	<b>0</b>	<b>141,806</b>
<b>TOTALS</b>	<b>\$ 74,401,864</b>	<b>\$ 4,165,369</b>	<b>\$ 41,160,026</b>	<b>\$ 8,419,025</b>	<b>\$ 20,657,444</b>
<b><u>INFRASTRUCTURE</u></b>					
ROADS	62,440,204				
BRIDGES	3,118,615				
<b>TOTAL INFRASTRUCTURE</b>	<b>65,558,819</b>				
<b>RIGHT-TO-USE LEASE ASSETS</b>	<b>512,072</b>				
<b>CONSTRUCTION IN PROGRESS</b>	<b>5,421,450</b>				
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 145,894,205</b>				

Note: The above figures are presented at cost.

**SCHEDULE OF CHANGES IN CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2022**

<b>FUNCTION &amp; ACTIVITY</b>	<b>CAPITAL ASSETS 1-1-2022</b>	<b>ADDITIONS</b>	<b>DELETIONS</b>	<b>CAPITAL ASSETS 12-31-2022</b>
<b><u>GENERAL ADMINISTRATION</u></b>				
CIVIL DEFENSE	\$ 97,635	\$	\$	97,635
COUNTY JUDGE	48,519			48,519
COUNTY CLERK	396,982			396,982
VETERANS SERVICE	25,210			25,210
RECORDS MANAGEMENT	13,090			13,090
PRINTING DEPARTMENT	90,505			90,505
PERSONNEL SAFETY	27,949			27,949
INFORMATION SERVICES	223,970			223,970
NON-DEPARTMENTAL	269,163			269,163
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>1,193,023</b>	<b>0</b>	<b>0</b>	<b>1,193,023</b>
<b><u>JUDICIAL</u></b>				
COUNTY COURT-AT-LAW JUDGE	8,603			8,603
DISTRICT CLERK	100,354			100,354
DISTRICT COURT	16,837			16,837
JUSTICES OF THE PEACE	12,595			12,595
DISTRICT ATTORNEY	88,317			88,317
<b>TOTAL JUDICIAL</b>	<b>226,706</b>	<b>0</b>	<b>0</b>	<b>226,706</b>
<b><u>FINANCIAL ADMINISTRATION</u></b>				
COUNTY AUDITOR	70,654			70,654
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>70,654</b>	<b>0</b>	<b>0</b>	<b>70,654</b>
<b><u>LEGAL</u></b>				
COUNTY ATTORNEY	5,590			5,590
GOVERNMENTAL AFFAIRS	34,492			34,492
<b>TOTAL LEGAL</b>	<b>40,082</b>	<b>0</b>	<b>0</b>	<b>40,082</b>
<b><u>ELECTIONS</u></b>				
ELECTIONS	882,321	539,340		1,421,661
<b>TOTAL ELECTIONS</b>	<b>882,321</b>	<b>539,340</b>	<b>0</b>	<b>1,421,661</b>
<b><u>PUBLIC FACILITIES</u></b>				
LAND & BUILDINGS	23,161,406			23,161,406
BUILDING SUPERINTENDENT	242,696	6,540		249,236
AIRPORT - TP McCAMPBELL	7,205,126			7,205,126
AIRPORT - SINTON	803,059	5,000		808,059
CITIZEN COLLECTION STATIONS	96,075			96,075
COUNTY FAIRGROUNDS	21,341,340	125,310	5,000	21,461,650
<b>TOTAL PUBLIC FACILITIES</b>	<b>52,849,702</b>	<b>136,850</b>	<b>5,000</b>	<b>52,981,552</b>

(Continued)

**SCHEDULE OF CHANGES IN CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

<b>FUNCTION &amp; ACTIVITY</b>	<b>CAPITAL ASSETS 1-1-2021</b>	<b>ADDITIONS</b>	<b>DELETIONS</b>	<b>CAPITAL ASSETS 12-31-2022</b>
<b><u>PUBLIC SAFETY</u></b>				
CONSTABLES:				
PRECINCT #1	\$ 23,458	\$	\$	23,458
PRECINCT #2	26,602			26,602
PRECINCT #4	28,409			28,409
PRECINCT #5	34,869			34,869
PRECINCT #6	26,737			26,737
PRECINCT #8	27,308			27,308
SHERIFF	4,924,379	457,889	197,768	5,184,500
JUVENILE PROBATION AND DETENTION CENTER	197,509		18,039	179,470
FIRE MARSHALL		27,308		27,308
HIGHWAY PATROL	8,420			8,420
<b>TOTAL PUBLIC SAFETY</b>	<b>5,297,691</b>	<b>485,197</b>	<b>215,807</b>	<b>5,567,081</b>
<b><u>PUBLIC TRANSPORTATION</u></b>				
ROAD AND BRIDGE:				
PRECINCT #1	1,370,543	1,058,458	59,875	2,369,126
PRECINCT #2	2,408,233	185,425	162,159	2,431,499
PRECINCT #3	2,448,331	1,132,655		3,580,986
PRECINCT #4	1,729,387	360,193	37,426	2,052,154
RIGHT OF WAY	29,000	38,000		67,000
GENERAL	39,217			39,217
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>8,024,711</b>	<b>2,774,731</b>	<b>259,460</b>	<b>10,539,982</b>
<b><u>HEALTH &amp; WELFARE</u></b>				
COUNTY HEALTH UNIT	425,371	32,932		458,303
WOMEN'S, INFANTS AND CHILDREN (GRANT)	182,705			182,705
<b>TOTAL HEALTH AND WELFARE</b>	<b>608,076</b>	<b>32,932</b>	<b>0</b>	<b>641,008</b>
<b><u>CULTURE &amp; RECREATION</u></b>				
LIBRARY	22,360			22,360
COUNTY PARKS	1,463,033			1,463,033
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,485,393</b>	<b>0</b>	<b>0</b>	<b>1,485,393</b>
<b><u>CONSERVATION</u></b>				
COUNTY EXTENSION AGENT	192,432	42,290		234,722
<b>TOTAL CONSERVATION</b>	<b>192,432</b>	<b>42,290</b>	<b>0</b>	<b>234,722</b>
<b><u>INFRASTRUCTURE</u></b>				
ROADS	62,440,204			62,440,204
BRIDGES	3,118,615			3,118,615
<b>TOTAL INFRASTRUCTURE</b>	<b>65,558,819</b>	<b>0</b>	<b>0</b>	<b>65,558,819</b>
<b>RIGHT-TO-USE LEASE ASSETS</b>	<b>0</b>	<b>512,072</b>	<b>0</b>	<b>512,072</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>1,517,777</b>	<b>4,403,549</b>	<b>499,876</b>	<b>5,421,450</b>
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ 137,947,387</b>	<b>\$ 8,926,961</b>	<b>\$ 980,143</b>	<b>\$ 145,894,205</b>

Note: The above figures are presented at cost.

## **STATISTICAL SECTION (UNAUDITED)**

The Statistical Section presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the County's overall financial health. It includes six categories of information: Financial Trends (pages 166-175), Revenue Capacity (pages 176-187), Debt Capacity (pages 188-194), Demographic and Economic Information (pages 196-198), Operating Information (pages 199-202), and Other Information (pages 203-207).

**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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental Activities				
Net Investment in Capital Assets	\$ (48,268,127)	\$ 19,536,156	\$ 21,404,747	\$ 22,636,688
Restricted for Debt Service and Other	89,368,951	20,773,925	15,393,351	13,268,687
Unrestricted	<u>42,832,727</u>	<u>33,881,566</u>	<u>24,212,930</u>	<u>21,994,973</u>
Total governmental activities net position	<u>\$ 83,933,551</u>	<u>\$ 74,191,647</u>	<u>\$ 61,011,028</u>	<u>\$ 57,900,348</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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 24,634,300	\$ 26,006,684	\$ 25,562,621	\$ 26,741,063	\$ 24,379,116	\$ 25,138,848
12,357,409	9,983,827	10,144,054	9,945,219	8,182,548	6,944,722
<u>17,693,381</u>	<u>12,489,648</u>	<u>10,268,519</u>	<u>14,355,981</u>	<u>12,288,466</u>	<u>11,243,567</u>
<u><u>\$ 54,685,090</u></u>	<u><u>\$ 48,480,159</u></u>	<u><u>\$ 45,975,194</u></u>	<u><u>\$ 51,042,263</u></u>	<u><u>\$ 44,850,130</u></u>	<u><u>\$ 43,327,137</u></u>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Expenses				
Governmental Activities:				
General Administration	\$ 5,237,361	\$ 3,721,904	\$ 3,911,314	\$ 3,642,488
Judicial	5,631,268	5,018,611	5,213,990	4,870,819
Legal	1,382,995	1,222,862	1,226,651	1,210,813
Elections	1,226,477	554,858	850,680	603,392
Financial Administration	3,109,531	2,835,473	3,026,873	2,812,771
Public Facilities	8,748,869	4,790,813	3,422,151	2,563,774
Public Safety	14,782,010	12,788,875	14,048,340	12,852,370
Environmental	63,990	80,040	117,046	103,129
Public Transportation	14,873,026	8,648,355	10,107,472	10,151,483
Health and Welfare	3,606,009	3,317,063	2,819,117	2,708,048
Culture and Recreation	1,313,840	1,165,806	1,126,343	1,204,651
Conservation	359,620	297,539	305,276	296,712
Economic Development	2,626,107	2,997,062	3,073,531	3,182,354
Amortization of Bond Issuance Cost	-	-	-	-
Interest Long Term Debt	<u>6,085,840</u>	<u>1,691,622</u>	<u>1,795,916</u>	<u>1,628,044</u>
Total Governmental Activities				
Expenses	<u>\$ 69,046,943</u>	<u>\$ 49,130,883</u>	<u>\$ 51,044,700</u>	<u>\$ 47,830,848</u>

\*Restated

(continued)

<u>2018</u>	<u>2017*</u>	<u>2016*</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 4,147,728	\$ 9,480,134	\$ 2,890,841	\$ 2,696,408	\$ 2,530,259	\$ 2,257,556
4,158,845	3,989,173	4,013,645	3,549,114	3,599,207	3,236,692
1,115,216	909,131	835,852	717,260	709,822	824,359
551,899	374,150	387,269	292,270	330,419	272,003
2,416,827	2,205,486	2,462,535	2,012,455	2,078,564	1,973,481
2,594,057	2,950,254	3,289,129	3,902,469	5,062,836	3,777,484
11,005,364	12,051,538	11,202,744	9,211,314	10,087,528	9,610,037
116,988	85,227	121,181	97,735	87,692	90,069
11,730,149	9,841,933	13,018,356	5,075,370	6,020,513	5,848,842
2,108,393	2,250,957	2,325,374	1,920,419	2,226,186	2,216,294
1,089,248	848,958	1,009,554	570,599	370,289	720,409
286,071	266,814	270,376	220,252	260,400	203,486
3,414,356	1,496,577	421,456	142,230	130,292	-
-	-	-	-	-	-
<u>1,525,912</u>	<u>1,449,732</u>	<u>874,352</u>	<u>668,175</u>	<u>779,466</u>	<u>798,791</u>
<u>\$ 46,261,053</u>	<u>\$ 48,200,064</u>	<u>\$ 43,122,664</u>	<u>\$ 31,076,070</u>	<u>\$ 34,273,473</u>	<u>\$ 31,829,503</u>

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

	2022	2021	2020	2019
Program Revenues				
Governmental Activities:				
Charges for Services				
General Administration	\$ 714,287	\$ 835,242	\$ 922,313	\$ 961,448
Judicial	967,329	4,416,726	198,267	2,659,306
Legal	107,790	105,273	91,578	101,028
Elections	78,160	203,626	44,521	85,430
Financial Administration	964,594	931,493	884,559	941,503
Public Facilities		91,000	84,870	84,900
Public Safety	840,445	700,379	694,559	1,016,728
Environmental	62,648	66,576	81,732	73,632
Public Transportation	1,704,921	1,465,186	1,371,528	1,821,598
Health and Welfare	135,982	107,394	117,867	130,180
Culture & Recreation	106,017	98,877	63,797	176,577
Total Charges for Services	5,682,173	9,021,772	4,555,591	8,052,330
Operating Grants & Contribution	3,532,224	2,833,643	2,740,605	2,387,679
Capital Grants & Contributions -				
Public Facilities	3,131,184	1,010,878	1,221,466	541,243
Total Governmental Activities				
Program Revenues	12,345,581	12,866,293	8,517,662	10,981,252
Net (Expense) Revenue	<u>\$ (56,013,194)</u>	<u>\$ (36,264,590)</u>	<u>\$ (42,527,038)</u>	<u>\$ (36,849,596)</u>
General Revenues and Other Changes				
In Net Position				
Governmental Activities:				
Property Taxes	\$ 50,231,134	\$ 44,377,665	\$ 41,164,339	\$ 34,425,879
Investment Earnings	2,950,092	63,845	586,005	1,511,168
Other General Activities	4,566,252	5,003,699	3,887,374	4,127,807
Total Governmental Activities	<u>\$ 57,747,478</u>	<u>\$ 49,445,209</u>	<u>\$ 45,637,718</u>	<u>\$ 40,064,854</u>
Special Items	-	-	-	-
Changes in Net Position	<u>\$ 1,734,284</u>	<u>\$ 13,180,619</u>	<u>\$ 3,110,680</u>	<u>\$ 3,215,258</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.

2018	2017	2016	2015	2014	2013
\$ 731,717	\$ 592,228	\$ 512,628	\$ 520,934	\$ 581,567	\$ 452,172
3,805,793	512,806	2,666,329	3,108,239	2,131,870	863,848
123,572	117,266	132,373	124,556	110,061	90,194
102,526	107,077	53,329	40,375	35,509	33,258
993,497	953,960	904,637	901,018	790,242	711,999
185,624	81,676	86,834	84,469	391,313	92,600
792,733	836,939	976,207	986,665	874,994	803,337
92,796	63,405	64,421	67,104	60,037	60,969
1,495,391	1,426,555	1,390,714	1,401,922	1,621,456	1,547,843
169,404	160,817	158,733	155,083	201,273	251,418
126,664	168,916	178,802	195,827	190,641	179,564
8,619,717	5,021,645	7,125,007	7,586,192	6,988,963	5,087,202
2,643,089	6,336,912	1,901,844	2,106,500	1,826,418	1,828,280
694,484	530,046	1,399,580	3,407,135	1,162,295	1,024,790
<u>11,957,290</u>	<u>11,888,603</u>	<u>10,426,431</u>	<u>13,099,827</u>	<u>9,977,676</u>	<u>7,940,272</u>
<u>\$ (34,303,763)</u>	<u>\$ (35,311,461)</u>	<u>\$ (32,696,233)</u>	<u>\$ (17,976,243)</u>	<u>\$ (24,295,797)</u>	<u>\$ (23,889,231)</u>
\$ 34,972,684	\$ 33,863,322	\$ 26,765,675	\$ 25,655,399	\$ 24,925,002	\$ 22,477,888
1,034,029	540,776	245,643	41,434	25,264	35,380
4,501,981	3,412,327	617,846	1,056,503	868,533	562,668
<u>\$ 40,508,694</u>	<u>\$ 37,816,425</u>	<u>\$ 27,629,164</u>	<u>\$ 26,753,336</u>	<u>\$ 25,818,799</u>	<u>\$ 23,075,936</u>
-	-	-	0	-	2,016,772
<u>\$ 6,204,931</u>	<u>\$ 2,504,964</u>	<u>\$ (5,067,069)</u>	<u>\$ 8,777,093</u>	<u>\$ 1,523,002</u>	<u>\$ 1,203,477</u>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund				
Nonspendable	\$ 189,992	\$ 153,866	\$ 144,181	\$ 160,787
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	5,869,600	5,271,143	1,823,975	4,219,888
Unassigned	<u>18,748,796</u>	<u>18,081,159</u>	<u>17,529,799</u>	<u>13,709,302</u>
Total General Fund	<u>\$ 24,808,388</u>	<u>\$ 23,506,168</u>	<u>\$ 19,497,955</u>	<u>\$ 18,089,977</u>
All Other Governmental Funds				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	89,680,034	22,694,390	18,496,922	16,356,185
Committed	1,220,055	1,101,341	907,332	756,432
Assigned	22,142,871	17,462,519	15,197,645	11,468,795
Unassigned	<u>15,489</u>	<u>(89,262)</u>	<u>(10,508)</u>	<u>(3,110)</u>
Total All Other Governmental Funds	<u>\$ 113,058,449</u>	<u>\$ 41,168,988</u>	<u>\$ 34,591,391</u>	<u>\$ 28,578,302</u>
Total for All Governmental Funds	<u>\$ 137,866,837</u>	<u>\$ 64,675,156</u>	<u>\$ 54,089,346</u>	<u>\$ 46,668,279</u>

2018	2017	2016	2015	2014	2013
\$ -	\$ -	\$ 180,180	\$ -	\$ -	\$ 25,460
-	-	-	-	-	-
-	-	-	-	-	-
5,018,692	3,100,054	1,354,039	3,012,510	3,974,360	3,843,196
11,558,515	9,564,429	7,458,354	5,913,156	5,252,806	4,973,744
<u>\$ 16,577,207</u>	<u>\$ 12,664,483</u>	<u>\$ 8,992,573</u>	<u>\$ 8,925,666</u>	<u>\$ 9,227,166</u>	<u>\$ 8,842,400</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,183
8,094,004	9,295,199	10,888,306	8,853,452	7,738,917	6,862,732
555,505	366,406	440,411	416,589	376,149	446,609
7,815,835	1,521,114	1,375,143	922,705	412,207	615,087
(86,572)	2,583,068	(141,162)	(273,600)	(244,830)	(517,245)
<u>\$ 16,378,772</u>	<u>\$ 13,765,787</u>	<u>\$ 12,562,698</u>	<u>\$ 9,919,146</u>	<u>\$ 8,282,443</u>	<u>\$ 7,418,366</u>
<u>\$ 32,955,979</u>	<u>\$ 26,430,270</u>	<u>\$ 21,555,271</u>	<u>\$ 18,844,812</u>	<u>\$ 17,509,609</u>	<u>\$ 16,260,766</u>

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

	2022	2021	2020	2019
<b>REVENUES</b>				
Taxes	\$ 50,139,394	\$ 44,325,877	\$ 41,148,041	\$ 34,515,143
Licenses and Permits	449,321	495,852	632,033	641,908
Intergovernmental	6,930,458	4,138,518	4,292,442	3,268,377
Charges for Services	3,882,050	3,898,822	3,635,880	4,503,439
Fines & Forfeitures	949,932	1,166,547	1,253,583	1,654,838
Investment Income	2,863,571	60,269	543,543	1,391,272
Miscellaneous Revenue	5,388,240	5,624,567	4,307,985	4,401,651
Total Revenues	<u>\$ 70,602,966</u>	<u>\$ 59,710,452</u>	<u>\$ 55,813,507</u>	<u>\$ 50,376,628</u>
<b>EXPENDITURES</b>				
Current				
General Administration	\$ 5,237,361	\$ 3,624,949	\$ 3,814,532	\$ 3,548,996
Judicial	5,631,268	4,981,179	4,938,951	4,787,084
Legal	1,382,995	1,218,088	1,153,669	1,171,230
Elections	1,226,477	395,193	706,876	437,464
Financial Administration	3,109,531	2,818,679	2,877,096	2,762,580
Public Facilities	8,748,869	3,424,910	2,175,296	1,724,680
Public Safety	14,782,010	12,935,751	13,998,213	12,256,555
Environmental	63,990	80,040	117,046	103,129
Public Transportation	14,873,026	7,947,492	7,539,978	8,819,727
Health & Welfare	3,606,009	3,264,896	2,666,721	2,674,823
Culture and Recreation	1,313,840	1,109,797	1,019,043	1,198,261
Conservation	359,620	291,557	284,746	306,335
Economic Development	2,626,107	2,997,062	3,073,531	3,182,354
Debt Service				
Principal	2,223,867	2,155,834	2,008,376	1,724,261
Interest	3,241,397	1,877,615	2,016,766	1,665,628
Other Charges	620,576	1,600	1,600	1,200
Total Expenditures	<u>\$ 69,046,943</u>	<u>\$ 49,124,642</u>	<u>\$ 48,392,440</u>	<u>\$ 46,364,307</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,556,023</u>	<u>\$ 10,585,810</u>	<u>\$ 7,421,067</u>	<u>\$ 4,012,321</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds Issued	\$ 63,550,000	\$ -	\$ -	\$ 8,780,000
Bond Premium	7,573,586	-	-	-
Pymt Refunding Escrow Agent	-	-	-	-
Capital Leases and Others	-	-	-	919,979
Other Financing Sources	512,072	-	-	-
Transfers In	10,436,023	5,692,634	5,357,697	6,533,971
Transfers Out	(10,436,023)	(5,692,634)	(5,357,697)	(6,533,971)
Total Other Financing Sources (Use)	<u>\$ 71,635,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,699,979</u>
Net Changes in Fund Balances	<u>\$ 73,191,681</u>	<u>\$ 10,585,810</u>	<u>\$ 7,421,067</u>	<u>\$ 13,712,300</u>
Capital Outlay	7,827,960	2,759,486	2,337,986	5,554,086
Debt service as a percentage of Noncapital Expenditures	<u>8.9%</u>	<u>8.7%</u>	<u>8.7%</u>	<u>8.3%</u>

\* Restated



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

For 2022:  $(2,223,867 + 3,241,397) / (69,046,943 - 7,827,960) * 100\% = 8.9\%$

2018	2017	2016*	2015	2014	2013
\$ 34,781,893	\$ 33,654,838	\$ 26,642,909	\$ 25,516,946	\$ 24,755,038	\$ 22,517,331
446,949	321,000	238,087	235,602	249,399	132,776
3,608,199	7,364,027	3,869,873	3,372,169	3,255,701	3,109,686
4,084,773	3,639,115	3,702,569	3,803,087	3,941,726	3,818,124
1,212,177	881,628	1,086,920	1,142,005	1,334,969	1,156,391
952,512	516,248	236,442	39,795	24,989	35,365
4,787,057	3,495,273	998,723	1,292,805	1,582,204	1,013,436
<u>\$ 49,873,560</u>	<u>\$ 49,872,129</u>	<u>\$ 36,775,523</u>	<u>\$ 35,402,409</u>	<u>\$ 35,144,026</u>	<u>\$ 31,783,109</u>
\$ 3,427,627	\$ 8,044,232	3,194,876	2,921,795	2,518,268	2,383,184
4,292,156	4,152,111	4,007,530	3,947,526	3,686,005	3,270,481
1,144,498	933,857	836,024	807,328	725,216	830,258
479,106	1,109,651	384,028	321,425	338,931	275,657
2,514,835	2,298,440	2,467,126	2,242,383	2,112,020	1,992,823
2,218,293	3,348,348	3,703,085	2,832,829	4,281,248	3,789,728
11,250,441	12,342,495	11,149,069	11,077,474	10,342,108	9,886,559
116,988	85,227	121,181	97,735	87,692	90,069
11,157,652	18,472,392	22,306,473	5,255,290	5,039,006	4,369,762
2,249,881	2,323,518	2,336,031	2,115,270	2,247,161	2,278,789
1,102,312	1,167,966	939,679	867,990	882,496	858,083
280,288	257,730	254,976	228,110	290,705	228,938
3,414,356	1,496,577	421,456	142,230	130,292	-
1,147,629	703,530	470,000	750,000	430,000	410,000
1,550,589	1,256,974	654,925	459,071	783,285	801,135
1,200	800	200	245,575	750	2,012
<u>\$ 46,347,851</u>	<u>\$ 57,993,848</u>	<u>\$ 53,246,659</u>	<u>\$ 34,312,031</u>	<u>\$ 33,895,183</u>	<u>\$ 31,467,478</u>
<u>\$ 3,525,709</u>	<u>\$ (8,121,719)</u>	<u>\$ (16,471,136)</u>	<u>\$ 1,090,378</u>	<u>\$ 1,248,843</u>	<u>\$ 315,631</u>
\$ -	\$ 9,125,000	\$ 8,975,000	\$ 15,415,000		
		1,021,041	1,307,574		
		-	(16,477,749)		
3,000,000	3,871,718	9,185,555	-		
6,264,754	4,335,958	3,061,919	2,964,357	2,838,507	1,425,362
(6,264,754)	(4,335,958)	(3,061,919)	(2,964,357)	(2,838,507)	(1,425,362)
<u>\$ 3,000,000</u>	<u>\$ 12,996,718</u>	<u>\$ 19,181,596</u>	<u>\$ 244,825</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 6,525,709</u>	<u>\$ 4,874,999</u>	<u>\$ 2,710,460</u>	<u>\$ 1,335,203</u>	<u>\$ 1,248,843</u>	<u>\$ 315,631</u>
11,722,762	14,091,582	13,368,444	5,050,661	2,001,877	1,617,350
<u>7.8%</u>	<u>4.5%</u>	<u>2.6%</u>	<u>4.4%</u>	<u>3.7%</u>	<u>4.3%</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>
2013	\$ 22,477,888	\$ 22,477,888
2014	24,925,002	24,925,002
2015	25,655,399	25,655,399
2016	26,765,675	26,765,675
2017	33,863,323	33,863,323
2018	34,972,685	34,972,685
2019	34,425,879	34,425,879
2020	41,164,339	41,164,340
2021	44,377,665	44,377,665
2022	50,231,134	50,231,134

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

<u>YEAR</u>	<u>PROPERTY TAXES</u>	<u>TOTAL</u>
2013	\$ 22,517,331	\$ 22,517,331
2014	24,755,038	24,755,038
2015	25,516,946	25,516,946
2016	26,642,909	26,642,909
2017	33,654,838	33,654,838
2018	34,781,893	34,781,893
2019	34,515,143	34,515,143
2020	41,148,041	41,148,041
2021	44,325,877	44,325,877
2022	50,139,394	50,139,394

**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
2013	\$ 2,693,578,596	\$ 1,859,496,121	\$ 4,553,074,717
2014	2,483,753,166	2,429,713,650	4,913,466,816
2015	2,507,595,578	2,453,034,388	4,960,629,966
2016	4,345,539,908	2,439,375,421	6,784,915,329
2017	4,703,386,143	2,015,736,918	6,719,123,061
2018	4,737,230,561	2,030,241,669	6,767,472,230
2019	4,699,274,679	2,013,974,866	6,713,249,545
2020	4,712,174,319	2,021,646,011	6,733,820,330
2021	6,092,413,040	2,613,804,559	8,706,217,599
2022	6,546,124,578	23,714,150,509	30,260,275,087

Note: the large increase in 2022 of the assessed minerals and improvement was due to the increase and update of industry in the County.

<u>ESTIMATED ACTUAL VALUES</u>	<u>RATIO ASSESSED TO ESTIMATED ACTUAL VALUES</u>	<u>DIRECT TAX RATE (PER \$100 ASSESSED VALUE)</u>
\$ 4,553,074,717	100	\$ 0.520000
4,913,469,783	100	0.510000
4,960,629,966	100	0.460000
6,784,915,329	100	0.491924
6,719,123,061	100	0.516324
6,767,472,230	100	0.516324
6,713,249,545	100	0.505600
6,733,820,330	100	0.516324
8,706,217,554	100	0.495157
30,260,275,087	100	0.478138

**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	2013	2014
San Patricio County	01-01 / 12-31	100.00	\$ 0.52000	\$ 0.51000
<u>Cities</u>				
Aransas Pass	10-01 / 09-30	91.48	0.69575	0.68035
Gregory	10-01 / 09-30	100.00	0.65000	0.89000
Ingleside	10-01 / 09-30	100.00	0.68000	0.62500
Ingleside on the Bay	10-01 / 09-30	100.00	0.20726	0.20927
Lakeside	10-01 / 09-30	100.00	0.10995	0.11601
Mathis	01-01 / 12-31	100.00	0.84317	0.90000
Odem	10-01 / 09-30	100.00	0.88524	0.86117
Portland	10-01 / 09-30	100.00	0.58184	0.57275
Sinton	10-01 / 09-30	100.00	0.65000	0.65000
Taft	10-01 / 09-30	100.00	1.09052	1.09052
<u>School Districts</u>				
Aransas Pass I.S.D.	09-01 / 08-31	79.68	1.07138	1.57675
Banquete I.S.D.	09-01 / 08-31	0.14	1.51320	1.51320
Corpus Christi I.S.D.	09-01 / 08-31	0.15	1.23735	1.23735
Gregory-Portland I.S.D.	09-01 / 08-31	100.00	1.35000	1.35000
Ingleside I.S.D.	09-01 / 08-31	100.00	1.09000	1.08000
Mathis I.S.D.	09-01 / 08-31	85.56	1.34780	1.28700
Odem I.S.D.	09-01 / 08-31	100.00	1.66700	1.54100
Sinton I.S.D.	09-01 / 08-31	100.00	1.30200	1.30200
Skidmore-Tynan I.S.D.	09-01 / 08-31	4.09	1.30200	1.47500
Taft I.S.D.	09-01 / 08-31	100.00	1.47247	1.40000
<u>Special Districts</u>				
San Patricio Drainage District	01-01 / 12-31	100.00	0.66905	0.09860
San Patricio Navigation District	01-01 / 12-31	100.00	*	*
Nueces County Emergency Service Dist. No. 4	01-01 / 12-31	100.00	0.70000	0.70000

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 0.46000	\$ 0.49192	\$ 0.51632	\$ 0.516324	\$ 0.505600	\$ 0.495157	\$ 0.495157	\$ 0.478138
0.68035	0.68867	0.68866	0.775198	0.799194	0.799194	0.784481	0.774362
0.89000	0.83000	0.80307	0.803068	0.837182	0.773931	0.744060	0.801901
0.60250	0.06025	0.60250	0.607653	0.682515	0.664422	0.664422	0.539547
0.16456	0.17889	0.20102	0.214800	0.221817	0.217909	0.209641	0.207193
0.12873	0.12788	0.12538	0.132613	0.132613	0.132613	0.120381	0.122285
0.96000	1.01170	1.01170	1.058086	1.058086	1.098086	1.098086	1.098086
0.79196	0.78553	0.82285	0.857022	0.842285	0.821102	0.749840	0.671179
0.52964	0.56667	0.59786	0.649500	0.659500	0.650959	0.657057	0.627741
0.64004	0.67505	0.73750	0.737500	0.737500	0.759300	0.759300	0.759300
0.96167	1.20377	1.15917	0.889263	1.045744	1.016785	0.770000	0.660000
1.07138	1.21380	1.22239	1.361000	1.160000	1.111472	1.008523	0.991123
1.51320	1.51320	1.51320	1.469360	1.469360	1.432800	1.357030	1.221220
1.32132	1.32132	1.32130	1.305050	1.305050	1.256400	1.104000	1.256000
1.30000	1.35000	1.35000	1.350000	1.268350	1.213000	1.210300	1.210300
1.08000	1.09500	1.17600	1.166000	1.077500	1.063961	0.961004	0.978107
1.28700	1.28700	1.43467	1.429619	1.568350	1.572500	1.364550	1.347150
1.62724	1.64890	1.67000	1.670000	1.670000	1.408391	1.358176	1.340699
1.52900	1.50900	1.49900	1.449000	1.448300	1.443000	1.440300	1.422900
1.47500	1.48300	1.51800	1.508800	1.508088	1.508088	1.279100	1.399900
1.50383	1.53490	1.52490	1.515500	1.443830	1.188304	1.228500	1.211100
0.0541	0.05789	0.06539	0.069607	0.062676	0.061252	0.059893	0.053452
*	*	*	*	*	*	*	*
0.70000	0.70000	0.70000	0.700000	0.700000	0.700000	0.100000	0.095236

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

Fiscal Year	OPERATING FUNDS		
	General	Road and Bridge Special (LM &R)	Total
2013	\$ 0.423560	\$ 0.070000	\$ 0.493560
2014	0.419948	0.065920	0.485868
2015	0.384219	0.057003	0.441222
2016	0.418000	0.045003	0.463003
2017	0.428129	0.047803	0.475932
2018	0.428129	0.047803	0.475932
2019	0.419478	0.047803	0.467281
2020	0.381296	0.076860	0.458156
2021	0.376992	0.078676	0.455668
2022	0.367181	0.096181	0.463362



	<u>Certificates of Obligation and Bonds</u>	<u>Other</u>	<u>Total</u>	<u>Total County-Wide Tax Rate</u>
\$	0.026440	\$0	\$ 0.026440	0.520000
	0.024132	0	0.024132	0.510000
	0.187780	0	0.187780	0.629002
	0.028921	0	0.028921	0.491924
	0.040392	0	0.040392	0.516324
	0.040392	0	0.040392	0.516324
	0.467281	0	0.467281	0.934562
	0.045623	0	0.045623	0.503779
	0.039484	0	0.039484	0.495152
	0.031795	0	0.031795	0.495157

**SAN PATRICIO COUNTY, TEXAS  
PRINCIPAL TAXPAYERS - 2022 AND NINE YEARS AGO  
(UNAUDITED)**

<u>RANK</u>	<u>NAME</u>	<u>ASSESSED VALUE</u>	<u>PERCENT OF TOTAL</u>
1	VOESTALPINE TEXAS LLC	\$ 880,489,980	2.91%
2	CHEMOURS COMPANY FC LLC	453,187,740	1.50%
3	ENBRIDGE INGLESIDE OIL TERMINAL	443,828,270	1.47%
4	TEDA TPCO AMERICA CORPORATION	284,923,809	0.99%
5	SOUTH TEXAS GATEWAY TERMINAL	280,940,580	0.93%
6	CORPUS CHRISTI PIPELINE LP	269,551,370	0.89%
7	OXYMAR	216,087,370	0.71%
8	GRAY OAK PIPELINE LLC	202,619,770	0.67%
9	INGLESIDE COGENERATION LP	201,233,750	0.67%
10	AEP TEXAS CENTRAL COMPANY	<u>179,327,580</u>	<u>0.59%</u>
	Total	<u>\$ 3,412,190,219</u>	<u>11.33%</u>
	(11.33% of Actual Value, \$30,260,275,087)		

The information on this page is for 2022.

(Continued)

**SAN PATRICIO COUNTY, TEXAS  
PRINCIPAL TAXPAYERS - 2022 AND NINE YEARS AGO  
(UNAUDITED)  
(Continued)**

<u>RANK</u>	<u>NAME</u>	<u>ASSESSED VALUE</u>	<u>PERCENT OF TOTAL</u>
1	OxyMar Chemical Corp.	\$ 211,685,010	4.65%
2	Flint Hills Resources CC, LLC	146,336,110	3.21%
3	E.I. Dupont DeNemours & Co.	143,912,880	3.16%
4	EC&R Papalote Creek I LP	129,560,200	2.85%
5	Ingleside Cogeneration LTD Partnership	127,224,770	2.79%
6	Occidental Chemical Corp.	120,973,180	2.66%
7	Gregory Powers Partners, LP	110,770,340	2.43%
8	Trican Well Services	90,946,390	2.00%
9	Kiewit Offshore Services LTD	76,812,530	1.69%
10	Gulf Marine Fabrications	<u>64,508,090</u>	<u>1.42%</u>
	Total	<u>\$ 1,222,729,500</u>	<u>26.86%</u>

(26.86% of Actual Value, \$4,553,074,717)

The information on this page is for 2013.

**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>
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	24,599,484	93.9%	847,957
2016	33,472,043	25,456,264	76.1%	302,038
2017	31,504,825	32,195,125	102.2%	635,893
2018	34,936,635	34,129,650	97.7%	652,243
2019	39,119,907	33,977,464	86.9%	537,680
2020	40,669,148	40,425,178	99.4%	722,864
2021	44,930,123	44,041,326	98.0%	284,551
2022	50,392,194	49,509,001	98.2%	141,820

\*Includes cancellations and supplements

Collections on 2022 tax roll not complete until end of collection period on September 30, 2023. The 2022 roll year total tax levy was \$50,392,194, which will be used for 2023 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>
\$ 22,517,331	94.0%	\$ 7,751,438
24,755,038	98.7%	7,629,791
25,447,441	97.1%	8,486,490
25,758,302	77.0%	8,621,687
32,831,018	104.2%	10,529,709
34,781,893	99.6%	10,018,520
34,515,144	88.2%	11,395,631
41,148,042	101.2%	11,851,239
44,325,877	98.7%	19,936,714
49,650,821	98.5%	18,569,531

**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			
2013	17,095,000	-	-	\$ 17,095,000	0.61	\$ 264
2014	16,665,000	-	-	16,665,000	0.72	257
2015	15,585,000	-	-	15,585,000	0.66	240
2016	24,090,000	9,185,555	548	33,276,103	1.19	512
2017	32,555,000	12,142,025	2,933,585	47,630,610	1.61	690
2018	31,515,000	15,437,435	2,775,239	49,727,674	1.74	767
2019	39,075,000	14,933,274	3,517,381	57,525,655	1.83	866
2020	37,575,000	14,424,899	3,312,256	55,312,155	1.78	854
2021	35,945,000	13,899,064	3,107,130	52,951,194	1.92	817
2022	97,815,000	13,355,117	10,279,724	121,449,841	2.98	1,766

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>
2013	\$ 410,000	\$ 801,135	\$ 2,012	\$ 1,213,147	\$ 30,434,331	3.99
2014	430,000	783,285	750	1,214,035	33,895,183	3.58
2015	750,000	459,071	245,575	1,454,646	34,312,031	4.24
2016	470,000	654,925	200	1,125,125	53,246,659	2.11
2017	703,530	1,256,974	800	1,961,304	57,993,848	3.38
2018	1,147,629	1,550,589	1,200	2,699,418	46,347,852	5.82
2019	1,220,000	1,248,550	1,200	2,469,750	46,364,307	5.33
2020	1,500,000	1,600,914	1,600	3,102,514	48,392,440	6.41
2021	1,630,000	1,476,300	1,600	3,107,900	49,124,642	6.33
2022	1,680,000	2,855,164	5,400	4,540,564	69,046,543	6.58

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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Assessed Value of Real Property	<u>\$ 6,540,124,578</u>	<u>\$ 6,092,413,041</u>	<u>\$ 4,712,174,319</u>	<u>\$ 4,699,274,679</u>
Debt Limited to 25% of Assessed Value of Real Property (Article 3, Section 52, Constitution of the State of Texas)	\$ 1,635,031,145	\$ 1,523,103,260	\$ 1,178,043,580	\$ 1,174,868,670
Amount of Debt Applicable to Debt Limit	<u>(1,285,000)</u>	<u>(1,125,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>
Legal Debt Margin	<u>\$ 1,633,746,145</u>	<u>\$ 1,521,978,260</u>	<u>\$ 1,176,758,580</u>	<u>\$ 1,173,583,670</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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</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>	<u>\$ 2,483,756,133</u>	<u>\$ 2,696,578,596</u>
\$ 1,184,307,640	\$ 1,175,846,536	\$ 1,086,384,977	\$ 626,898,895	\$ 620,939,033	\$ 674,144,649
<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u>
<u>\$ 1,183,022,640</u>	<u>\$ 1,174,561,536</u>	<u>\$ 1,085,099,977</u>	<u>\$ 625,613,895</u>	<u>\$ 619,654,033</u>	<u>\$ 672,859,649</u>

**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>
2013	64,804	\$ 4,553,074,717	\$ 17,095,000	\$ 86,549
2014	64,804	4,913,469,783	16,665,000	140,582
2015	64,804	4,960,629,966	15,585,000	140,691
2016	64,804	6,784,915,329	24,090,000	105,674
2017	64,804	6,719,123,061	35,488,585	209,480
2018	64,804	6,767,472,685	34,290,724	363,123
2019	64,804	6,713,249,545	42,592,381	429,492
2020	64,804	6,733,828,330	40,887,256	488,941
2021	64,804	8,706,217,559	39,052,131	396,304
2022	68,755	30,260,275,087	108,094,724	190,356

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

The Gross Bonded Debt includes premiums.

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

<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUES</u>	<u>NET BONDED DEBT PER CAPITA</u>
\$ 17,008,451	0.37	\$ 262
16,524,418	0.34	255
15,444,309	0.31	238
23,984,326	0.35	370
35,279,105	0.52	544
33,927,601	0.50	524
42,162,889	0.63	651
40,398,315	0.60	623
38,655,827	0.44	597
107,904,368	0.36	1,569

**SAN PATRICIO COUNTY, TEXAS  
COMPUTATION OF NET DIRECT AND OVERLAPPING DEBT  
DECEMBER 31, 2022  
(UNAUDITED)**

NAME OF GOVERNMENTAL UNIT	DATE	NET DEBT OUTSTANDING AMOUNT	APPLICABLE TO SAN PATRICIO COUNTY	
			PERCENT	AMOUNT
<b>NET DIRECT</b>				
San Patricio County	12/31/2022	\$ 121,259,566	100.00%	\$ 121,259,566
<b>OVERLAPPING</b>				
Cities				
*Aransas Pass	09/30/2022	22,130,000	89.24%	19,748,812
*Gregory	09/30/2021	1,606,000	100.00%	1,606,000
*Ingleside on the Bay	09/30/2021	-	100.00%	-
*Ingleside	09/30/2021	22,260,000	100.00%	22,260,000
*Mathis	11/30/2022	4,263,000	100.00%	4,263,000
*Odem	11/30/2022	230,000	100.00%	230,000
*Portland	11/30/2022	54,412,000	100.00%	54,412,000
*Sinton	11/30/2022	3,440,000	100.00%	3,440,000
*Taft	11/30/2022	6,850,000	100.00%	6,850,000
School Districts				
*Aransas Pass I.S.D.	08/31/2021	14,535,000	86.65%	12,594,578
*Banquete I.S.D.	11/30/2022	5,831,841	0.10%	5,832
*Gregory-Portland I.S.D.	11/30/2022	185,195,000	100.00%	185,195,000
*Ingleside I.S.D.	11/30/2022	60,075,000	100.00%	60,075,000
*Mathis I.S.D.	11/30/2022	20,692,097	88.33%	18,277,329
*Odem-Edroy I.S.D.	11/30/2022	24,075,000	100.00%	24,075,000
*Sinton I.S.D.	08/31/2021	124,385,000	100.00%	124,385,000
*Skidmore-Tynan I.S.D.	11/30/2022	21,684,000	26.69%	5,787,460
*Taft I.S.D.	08/31/2021	28,160,000	100.00%	28,160,000
TOTAL OVERLAPPING		\$ 599,823,938		\$ 571,365,010
GRAND TOTALS		\$ 721,083,504		\$ 692,624,576

\* Taken from Texas Municipal Reports compiled and published by Municipal Advisory Council of Texas, Austin, Texas. The latest publication for San Patricio County is dated December 31, 2022.

\* Gross Debt. Please note that some debt may be supported by other revenues and thus be considered self supporting debt. Using gross debt may overstate the actual amount of debt supported by ad valorem taxes.

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>
2013	64,804	33.8	14,615	N/A
2014	64,804	36.1	14,736	N/A
2015	64,804	36.2	14,831	N/A
2016	64,804	35.4	14,620	N/A
2017	64,804	35.5	14,484	N/A
2018	64,804	35.6	14,502	N/A
2019	64,804	35.1	14,307	N/A
2020	64,804	38.2	13,359	N/A
2021	64,804	35.5	13,776	N/A
2022	68,755	35.8	13,918	N/A

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

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

N/A Information not readily available.

	<u>PERSONAL INCOME</u>	<u>PER CAPITA PERSONAL INCOME</u>	<u>UNEMPLOYMENT RATE</u>
\$	2,795,709,364	\$ 43,141	6.9%
	2,692,282,180	41,545	6.3%
	2,370,011,889	36,572	6.6%
	2,787,654,010	43,017	6.5%
	2,764,944,523	42,666	6.9%
	2,865,049,644	44,211	3.7%
	2,939,583,027	45,361	2.9%
	3,103,332,012	47,888	11.2%
	3,735,930,364	48,391	8.6%
	4,075,521,380	59,276	5.0%

**SAN PATRICIO COUNTY, TEXAS  
MAJOR EMPLOYERS  
DECEMBER 31, 2022 AND TEN YEARS AGO  
(UNAUDITED)**

EMPLOYER	2022			2012		
	NUMBER OF EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT	NUMBER OF EMPLOYEES	RANK	PERCENTAGE OF TOTAL COUNTY EMPLOYMENT
Kiewit Offshore Services, LTD	2,250	1	7.88%	2,291	1	4.70%
Flint Hill Resources	1,000	2	3.49%			
Gregory Portland ISD	729	3	2.55%			
Gulf Coast Growth Ventures	706	4	2.47%			
Steel Dynamics	703	5	2.46%			
Exxon Mobile	700	6	2.45%			
Cheniere Energy	652	7	2.28%			
San Patricio County	540	8	1.89%	455	4	1.50%
HEB	473	9	2.03%	470	3	1.53%
Walmart	423	10	1.47%	431	5	1.21%
Oxychem	375	11	1.30%			
Sherwin Alumin Co.	-		-	607	2	1.98%
Total	<u>8,551</u>		<u>30.27%</u>	<u>4,254</u>		<u>10.92%</u>

Source: Municipal Advisory Council of Texas (Austin, Texas) San Patricio Economic Development Corp. (Gregory, Texas), local Chambers of Commerce in the cities located in the County, and the Entities. Estimates had to be used in some cases. It has been estimated that 28,539 County residents are employed at 12/31/2022.



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

FUNCTION	<u>2021</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Administration	35	34	34	34	34	34	34	34	34	34
Judicial	44	44	43	43	43	43	43	43	44	43
Legal	25	23	23	23	23	23	23	22	21	20
Elections	3	2	2	2	2	2	2	2	2	2
Financial Administration	35	37	36	36	36	35	35	35	35	35
Public Facilities	18	18	18	18	18	18	18	18	18	18
Public Safety	171	170	170	170	169	168	167	162	160	158
Public Transportation	61	61	61	61	61	61	61	61	61	60
Health and Welfare	38	38	38	37	37	37	37	37	37	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><u>437</u></u>	<u><u>434</u></u>	<u><u>432</u></u>	<u><u>431</u></u>	<u><u>430</u></u>	<u><u>428</u></u>	<u><u>427</u></u>	<u><u>421</u></u>	<u><u>419</u></u>	<u><u>415</u></u>

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, 2022**  
**(UNAUDITED)**

NAME	TITLE	AMOUNT OF ANNUAL SALARY	SURETY BOND
David Krebs	County Judge	\$ 118,608	\$ 10,000
	Juvenile Board	6,900	
Sonia Lopez	Commissioner, Pct. No 1	76,675	3,000
Gary Moore, Sr.	Commissioner, Pct. No 2	76,675	3,000
Lilly Wilkinson	Commissioner, Pct. No 3	76,675	3,000
Howard Gillepsie	Commissioner, Pct. No 4	76,675	3,000
Oscar Rivera	Sheriff	94,132	15,000
Gracie A. Gonzales	County Clerk	76,675	35,000
Elizabeth Welborn	County Court-at-Law-Judge	166,083	5,000
	Juvenile Board	6,900	
Marcela Thormaehlen	Tax Assessor-Collector	76,675	50,000
Tamara Cochran-May	County Attorney	154,000	2,500
Denise Janak	County Treasurer	76,675	15,000
Heather Marks	District Clerk	76,675	5,000
David W. Wendel	County Auditor	134,080	5,000
Julius L. Petrus, Jr.	County Surveyor	-	1,000
Samuel B. Smith	District Attorney	-	5,000
	Juvenile Board	6,900	
 <u>JUSTICE OF THE PEACE</u>			
Leslie Deases	Precinct No. 1	67,034	1,000
Daniel Garza	Precinct No. 2	65,122	1,000
Karen Diaz	Precinct No. 4	65,122	1,000
Nere Villarreal	Precinct No. 5	65,122	5,000
Susan Price	Precinct No. 6	65,122	5,000
Elvia Hernandez	Precinct No. 8	65,122	1,000
 <u>CONSTABLES</u>			
Joe Gaitan	Precinct No. 1	48,489	1,000
Francisco Cantu	Precinct No. 2	48,036	1,000
Parnel Haynes	Precinct No. 4	48,036	1,000
Valdemar Ramirez	Precinct No. 5	48,036	1,000
Kody Fahrenthold	Precinct No. 6	48,036	1,000
Teresa Gonzales	Precinct No. 8	48,036	1,000

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Public Transportation										
Streets Resurfacing (Miles)	33	33	33	33	33	33	33	33	33	33
Public Safety										
Physical Arrests	823	810	807	801	798	796	792	789	788	781
Traffic Violations	1,362	1,347	1,344	1,363	1,360	1,356	1,354	1,342	1,321	1,301

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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Administration										
Vehicles and Other	25	25	25	25	25	25	25	23	23	23
Judicial										
Vehicles and Other	12	12	12	12	12	12	12	12	12	11
Financial Administration										
Vehicles and Other	12	12	12	12	12	12	12	12	12	12
Legal										
Other	1	1	1	1	1	1	1	1	2	1
Elections										
Other	8	8	8	8	3	3	3	3	3	3
Public Facilities										
Land, Bldgs and Improv.	124	124	124	124	123	123	122	122	130	128
Vehicles and Other	12	12	12	12	12	12	12	12	18	17
Public Safety										
Vehicles and Other	126	126	126	125	127	126	126	126	125	125
Public Transportation										
Road Mileage	613	613	613	613	613	613	613	613	613	613
Bridges	56	56	56	56	56	56	56	55	57	55
Vehicles and Other	213	213	213	215	215	214	214	214	214	214
Health and Welfare										
Vehicles and Other	18	18	18	18	18	18	18	18	18	18
Culture and Recreation										
Vehicles and Other	18	18	18	18	18	18	18	18	18	18
Conservation										
Vehicles and Other	5	5	5	5	9	9	9	5	5	5

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

Sources: County Fixed Asset Records.

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

<u>YEAR</u>	<u>PROPERTY VALUES*</u>	<u>CONSTRUCTION</u>	<u>BANK DEPOSITS</u>
2013	\$ 4,553,074,717	\$ 122,323,569	\$ 595,093,000
2014	4,913,469,783	124,201,860	601,022,000
2015	4,960,629,966	110,408,620	653,724,000
2016	6,784,915,329	118,320,511	659,123,000
2017	6,719,123,061	132,520,619	662,151,000
2018	6,767,472,230	137,512,036	663,901,342
2019	6,713,249,545	139,612,028	664,125,626
2020	6,733,820,330	137,420,092	664,220,826
2021	8,706,213,559	135,651,133	666,120,812
2022	30,260,275,087	141,322,070	668,213,752

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

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

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Gross Revenues</b>	\$ 64,266	\$ 66,576	\$ 85,985	\$ 76,232	\$ 95,225
<b>Expenses</b>	75,784	93,858	137,729	119,783	344,602
<b>Net Revenues</b>	\$ (11,518)	\$ (27,282)	\$ (51,744)	\$ (43,551)	\$ (249,377)

The County operates two collection stations for the disposal of solid waste by the residents. The first station is located at the McCampbell-Porter Airport, between Ingleside and Aransas Pass. The hours of operation are between 8:00 AM and 4:30 PM Monday through Friday, and between 8:00 AM and 12:30 PM on Saturday. As of December 31, 2014, the minimum fee charged is \$0.50 per bag of household trash. The fees increase depending on the type and amount of solid waste. The second station is located at R&B Precinct #3 in Mathis. The hours of operation are between 7:30AM and 4:00 PM, Monday through Friday. As of December 31, 2014, the minimum fee charged is \$0.50 per bag of household trash. The fees increase depending on the type and amount of solid waste. Revenue from the collection stations are deposited into the County's General Fund and Road&Bridge Precinct #3 Funds. The annual expenditures are shown above. The information is current as of 12-31-2022.

<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$ 66,930	\$ 68,821	\$ 71,270	\$ 60,969	\$ 55,775
97,458	102,861	121,191	90,069	91,475
\$ (30,528)	\$ (34,040)	\$ (49,921)	\$ (29,100)	\$ (35,700)

**SAN PATRICIO COUNTY, TEXAS  
MISCELLANEOUS STATISTICS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(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 2020 population was 68,755.

<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	68,755

Principal Cities: Sinton (5,504), County Seat; Aransas Pass (7,941); Portland (20,383); Mathis ( 4,333); Taft (2,801); Ingleside (9,519); Gregory (1,740); Odem (2,255); Taft Southwest (1,460); Ingleside on the Bay (614); Edroy (331); San Patricio (384); St. Paul (992); Lake City (447) and Lakeside (338).

County Road Mileage: Total 614.2 miles (100%) divided as follows:  
Pct. #1 - 113.3 miles (18.4%), Pct. #2 - 149.9 miles (24.4%),  
Pct. #3 - 276.7 miles (45.1%) and Pct. #4 - 74.3 miles (12.1%)

It is noted that at 12/31/2022 the County had 57 bridges that it was responsible for maintaining.

County Employees: The total number of San Patricio County employees at December 31, 2022, was 485 full time employees and 36 part time employees. Because they are separate districts, these figures do not include Juvenile Probation employees (44 full time and 9 part time) or Adult Probation employees (54 full time and 10 part time). The total County Social Security wages paid during the 2022 year were \$25,264,021.



**SAN PATRICIO COUNTY, TEXAS  
MISCELLANEOUS STATISTICS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)  
(continued)**

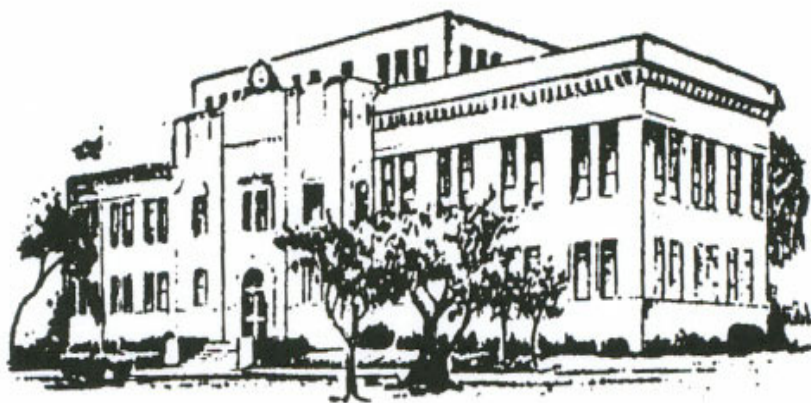
Agricultural Income: Total agricultural production in San Patricio County for 2022 are estimated at \$80 million.

The following table is an overview of 2022 Agricultural Income:

AGRICULTURAL PRODUCT	ACREAGE	VALUE
Cotton & Cotton seed	52,876	\$ 31,893,190
Fed Beef & Cow Calf	-	4,883,900
Grain Sorghum	76,380	23,164,526
Corn	22,167	7,481,363
Hay	12,687	3,330,300
Sesame	966	299,460
Wheat	532	93,100
<b>TOTAL</b>		<b>\$ 71,145,839</b>

Total from Other Livestock - County Shows, Recreational Fishing/Hunting, Commercial Fishing = \$9,242,500.

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



# Supplementary Financial Information

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**SAN PATRICIO COUNTY, TEXAS**  
**GENERAL OBLIGATION REFUNDING BONDS SERIES 2015**  
**MATURITY SCHEDULE**  
**INTEREST AT 2.00% TO 5.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2022**

ISSUED	\$ 15,415,000
PAID	<u>(3,595,000)</u>
OUTSTANDING	<u><u>\$ 11,820,000</u></u>

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

(Continued)

**SAN PATRICIO COUNTY, TEXAS**  
**GENERAL OBLIGATION REFUNDING BONDS SERIES 2015**  
**MATURITY SCHEDULE**  
**INTEREST AT 2.00% TO 5.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2022**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2030	\$ 5,990,000	3.625%	\$ 840,000	\$ 159,375	\$ -
10-01-2030				<u>144,150</u>	<u>1,143,525</u>
4-01-2031	5,110,000	5.00%	880,000	144,150	
10-01-2031				<u>122,150</u>	<u>1,146,300</u>
4-01-2032	4,190,000	5.00%	920,000	122,150	
10-01-2032				<u>99,150</u>	<u>1,141,300</u>
4-01-2033	3,215,000	5.00%	975,000	99,150	
10-01-2033				<u>74,775</u>	<u>1,148,925</u>
4-01-2034	2,190,000	5.00%	1,025,000	74,775	
10-01-2034				<u>49,150</u>	<u>1,148,925</u>
4-01-2035	1,120,000	4.00%	1,070,000	49,150	
10-01-2035				<u>22,400</u>	<u>1,141,550</u>
4-01-2036		4.75%	<u>1,120,000</u>	<u>22,400</u>	<u>1,142,400</u>
TOTALS			<u>\$ 11,820,000</u>	<u>\$ 4,215,450</u>	<u>\$ 16,035,450</u>

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, 2022, the amount of the above debt spent was \$15,415,000 and the amount unspent was \$0. Also as of December 31, 2022, the County has made all payments on the debt above timely when due. At 2-11-22, the present credit position of the County has a very good rating of Aa2, according to Moody's Investor Service, New York, NY.

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

**SAN PATRICIO COUNTY, TEXAS  
 CERTIFICATES OF OBLIGATION SERIES 2016  
 MATURITY SCHEDULE  
 INTEREST AT 2.00% TO 4.00% PAYABLE 4-1 & 10-1  
 DECEMBER 31, 2022**

ISSUED	\$ 8,975,000
PAID	<u>(1,955,000)</u>
OUTSTANDING	<u><u>\$ 7,020,000</u></u>

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

(Continued)

**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2016**  
**MATURITY SCHEDULE**  
**INTEREST AT 2.00% TO 4.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2022**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2030 10-01-2030	\$ 3,480,000	4.00%	\$ 500,000	\$ 79,600 69,600	\$ - 649,200
4-01-2031 10-01-2031	2,955,000	4.00%	525,000	69,600 59,100	653,700
4-01-2032 10-01-2032	2,410,000	4.00%	545,000	59,100 48,200	652,300
4-01-2033 10-01-2033	1,845,000	4.00%	565,000	48,200 36,900	650,100
4-01-2034 10-01-2034	1,255,000	4.00%	590,000	36,900 25,100	652,000
4-01-2035 10-01-2035	640,000	4.00%	615,000	25,100 12,800	652,900
4-01-2036		4.00%	640,000	12,800	652,800
TOTALS			<u>\$ 7,020,000</u>	<u>\$ 2,106,325</u>	<u>\$ 9,126,325</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, 2022, the amount of above debt spent was \$8,975,000 and the amount unspent was \$0. Also as of December 31, 2022, the County has made all payments on the debt above timely when due. At 2-11-22 the present credit position of the County has a very good rating of Aa2, according to Moody's Investor Service, New York, NY.

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

**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2017**  
**MATURITY SCHEDULE**  
**INTEREST AT 3.00% TO 4.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2022**

ISSUED	\$ 9,125,000
PAID	<u>(1,580,000)</u>
OUTSTANDING	<u><u>\$ 7,545,000</u></u>

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

(Continued)



**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2017**  
**MATURITY SCHEDULE**  
**INTEREST AT 3.00% TO 4.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2022**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2030	\$ 4,080,000	4.00%	\$ 495,000	\$ 91,500	\$ -
10-01-2030				<u>81,600</u>	<u>668,100</u>
4-01-2031	3,565,000	4.00%	515,000	81,600	
10-01-2031				<u>71,300</u>	<u>667,900</u>
4-01-2032	3,030,000	4.00%	535,000	71,300	
10-01-2032				<u>60,600</u>	<u>666,900</u>
4-01-2033	2,470,000	4.00%	560,000	60,600	
10-01-2033				<u>49,400</u>	<u>670,000</u>
4-01-2034	1,890,000	4.00%	580,000	49,400	
10-01-2034				<u>37,800</u>	<u>667,200</u>
4-01-2035	1,285,000	4.00%	605,000	37,800	
10-01-2035				<u>25,700</u>	<u>668,500</u>
4-01-2036	655,000	4.00%	630,000	25,700	
10-01-2036				<u>13,100</u>	<u>668,800</u>
4-01-2037		4.00%	<u>655,000</u>	<u>13,100</u>	<u>668,100</u>
TOTALS			<u>\$ 7,545,000</u>	<u>\$ 2,484,425</u>	<u>\$ 10,029,425</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, Austin, TX. The above debt will be liquidated in 2037.

At December 31, 2022, the amount of above debt spent was \$9,125,000 and the amount unspent was \$0. Also as of December 31, 2022, the County has made all payments on the debt above timely when due. At 2-11-22 the present credit position of the County has a very good rating of Aa2, according to Moody's Investor Service, New York, NY.

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

**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2019**  
**MATURITY SCHEDULE**  
**INTEREST AT 2.00% TO 4.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2022**

ISSUED	\$8,780,000
PAID	<u>(900,000)</u>
OUTSTANDING	<u><u>\$7,880,000</u></u>

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

(Continued)

**SAN PATRICIO COUNTY, TEXAS  
CERTIFICATES OF OBLIGATION SERIES 2019  
MATURITY SCHEDULE  
INTEREST AT 2.00% TO 4.00% PAYABLE 4-1 & 10-1  
DECEMBER 31, 2022  
(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2031	\$ 4,350,000	4.00%	\$ 450,000	\$ 96,000	\$ -
10-01-2031				<u>87,000</u>	<u>633,000</u>
4-01-2032	3,880,000	4.00%	470,000	87,000	
10-01-2032				<u>77,600</u>	<u>634,600</u>
4-01-2033	3,390,000	4.00%	490,000	77,600	
10-01-2033				<u>67,800</u>	<u>635,400</u>
4-01-2034	2,880,000	4.00%	510,000	67,800	
10-01-2034				<u>57,600</u>	<u>635,400</u>
4-01-2035	2,350,000	4.00%	530,000	57,600	
10-01-2035				<u>47,000</u>	<u>634,600</u>
4-01-2036	1,800,000	4.00%	550,000	47,000	
10-01-2036				<u>36,000</u>	<u>633,000</u>
4-01-2037	1,225,000	4.00%	575,000	36,000	
10-01-2037				<u>24,500</u>	<u>635,500</u>
4-01-2038	625,000	4.00%	600,000	24,500	
10-01-2038				<u>12,500</u>	<u>637,000</u>
4-01-2039		4.00%	<u>625,000</u>	<u>12,500</u>	<u>637,500</u>
TOTALS			<u>\$ 7,880,000</u>	<u>\$ 2,919,575</u>	<u>\$ 10,799,575</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, 2022, the amount of above debt spent was \$1,741,128 and the amount unspent was \$7,038,872. Also as of December 31, 2022, the County has made all payments on the debt above timely when due. At 2-11-22, the present credit position of the County has a very good rating of Aa2, according to Moody's Investor Service, New York, NY.

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

**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2022**  
**MATURITY SCHEDULE**  
**INTEREST AT 4.00% TO 5.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2022**

ISSUED	\$63,550,000
PAID	<u>-</u>
OUTSTANDING	<u><u>\$63,550,000</u></u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 63,550,000				
4-01-2023	62,665,000	5.00%	885,000	1,330,900	
10-01-2023				<u>1,308,775</u>	<u>3,524,675</u>
4-01-2024	61,510,000	5.00%	1,155,000	1,308,775	
10-01-2024				<u>1,279,900</u>	<u>3,743,675</u>
4-01-2025	60,295,000	5.00%	1,215,000	1,279,900	
10-01-2025				<u>1,249,525</u>	<u>3,744,425</u>
4-01-2026	59,015,000	5.00%	1,280,000	1,249,525	
10-01-2026				<u>1,217,525</u>	<u>3,747,050</u>
4-01-2027	57,670,000	5.00%	1,345,000	1,217,525	
10-01-2027				<u>1,183,900</u>	<u>3,746,425</u>
4-01-2028	56,255,000	5.00%	1,415,000	1,183,900	
10-01-2028				<u>1,148,525</u>	<u>3,747,425</u>
4-01-2029	54,770,000	5.00%	1,485,000	1,148,525	
10-01-2029				<u>1,111,400</u>	<u>3,744,925</u>
4-01-2030	53,210,000	5.00%	1,560,000	1,111,400	
10-01-2030				<u>1,072,400</u>	<u>3,743,800</u>
4-01-2031	51,570,000	5.00%	1,640,000	1,072,400	
10-01-2031				<u>1,031,400</u>	<u>3,743,800</u>
4-01-2032	49,850,000	4.00%	1,720,000	1,031,400	
10-01-2032				<u>997,000</u>	<u>3,748,400</u>

(Continued)

**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2022**  
**MATURITY SCHEDULE**  
**INTEREST AT 4.00% TO 5.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2022**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2033	\$ 48,060,000	4.00%	\$ 1,790,000	\$ 997,000	\$ -
10-01-2033				961,200	3,748,200
4-01-2034	46,200,000	4.00%	1,860,000	961,200	
10-01-2034				924,000	3,745,200
4-01-2035	44,265,000	4.00%	1,935,000	924,000	
10-01-2035				885,300	3,744,300
4-01-2036	42,250,000	4.00%	2,015,000	885,300	
10-01-2036				845,000	3,745,300
4-01-2037	40,150,000	4.00%	2,100,000	845,000	
10-01-2037				803,000	3,748,000
4-01-2038	37,965,000	4.00%	2,185,000	803,000	
10-01-2038				759,300	3,747,300
4-01-2039	35,695,000	4.00%	2,270,000	759,300	
10-01-2039				713,900	3,743,200
4-01-2040	33,330,000	4.00%	2,365,000	713,900	
10-01-2040				666,600	3,745,500
4-01-2041	30,870,000	5.00%	2,460,000	666,600	\$0
10-01-2041				617,400	3,744,000
4-01-2042	28,310,000	4.00%	2,560,000	617,400	
10-01-2042				566,200	3,743,600
4-01-2043	25,645,000	4.00%	2,665,000	566,200	
10-01-2043				512,900	3,744,100
4-01-2044	22,870,000	4.00%	2,775,000	512,900	
10-01-2044				457,400	3,745,300

(Continued)

**SAN PATRICIO COUNTY, TEXAS**  
**CERTIFICATES OF OBLIGATION SERIES 2022**  
**MATURITY SCHEDULE**  
**INTEREST AT 4.00% TO 5.00% PAYABLE 4-1 & 10-1**  
**DECEMBER 31, 2022**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2045	\$ 19,980,000	4.00%	2,890,000	457,400	\$ -
10-01-2045				399,600	3,747,000
4-01-2046	16,975,000	4.00%	3,005,000	399,600	
10-01-2046				339,500	3,744,100
4-01-2047	13,845,000	4.00%	3,130,000	339,500	
10-01-2047				276,900	3,746,400
4-01-2048	10,590,000	4.00%	3,255,000	276,900	
10-01-2048				211,800	3,743,700
4-01-2049	7,200,000	4.00%	3,390,000	211,800	
10-01-2049				144,000	3,745,800
4-01-2050	3,670,000	4.00%	3,530,000	144,000	
10-01-2050				73,400	3,747,400
4-01-2051	-	4.00%	3,670,000	73,400	3,743,400
TOTALS			\$ 63,550,000	\$ 44,846,400	\$ 108,396,400

The above debt was issued for construction of a new Judicial Courthouse Annex, construction of a new Emergency Operation Center (EOC) building and major renovations for the old Courthouse. The debt is serviced by the Permanent Improvement Debt Service Fund. Payments are made to UMB Bank, NA, Austin, TX. The above debt will be liquidated in 2051.

At December 31, 2022, the amount of above debt spent was \$1,667,501 and the amount unspent was \$61,882,499. Also as of December 31, 2022, the County has made all payments on the debt above timely when due. At 2-11-22 the present credit position of the County has a very good rating of Aa2, according to Moody's Investor Service, New York, NY.

The proceeds of the above debt are accounted for in the Bonds Construction Capital Projects Fund.

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF ANNUAL GENERAL LONG-TERM BONDED DEBT REQUIREMENTS**  
**DECEMBER 31, 2022**

The annual requirements of the General long-term bonded debt requirements outstanding at December 31, 2022 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2023	\$ 2,625,000	\$ 4,003,000	\$ 6,628,000
2024	2,955,000	3,890,575	6,845,575
2025	3,080,000	3,762,325	6,842,325
2026	3,220,000	3,631,925	6,851,925
2027	3,355,000	3,493,100	6,848,100
2028	3,515,000	3,336,250	6,851,250
2029	3,675,000	3,174,075	6,849,075
2030	3,830,000	3,010,325	6,840,325
2031	4,010,000	2,834,700	6,844,700
2032	4,190,000	2,653,500	6,843,500
2033	4,380,000	2,472,625	6,852,625
2034	4,565,000	2,283,725	6,848,725
2035	4,755,000	2,086,850	6,841,850
2036	4,955,000	1,887,300	6,842,300
2037	3,330,000	1,721,600	5,051,600
2038	2,785,000	1,599,300	4,384,300
2039	2,895,000	1,485,700	4,380,700
2040	2,365,000	1,380,500	3,745,500
2041	2,460,000	1,284,000	3,744,000
2042	2,560,000	1,183,600	3,743,600
2043	2,665,000	1,079,100	3,744,100
2044	2,775,000	970,300	3,745,300
2045	2,890,000	857,000	3,747,000
2046	3,005,000	739,100	3,744,100
2047	3,130,000	616,400	3,746,400
2048	3,255,000	488,700	3,743,700
2049	3,390,000	355,800	3,745,800
2050	3,530,000	217,400	3,747,400
2051	3,670,000	73,400	3,743,400
<b>TOTALS</b>	<b>\$ 97,815,000</b>	<b>\$ 56,572,175</b>	<b>\$ 154,387,175</b>

At December 31, 2021, the above debt consisted of the Series 2015 Refunding Bonds, the Series 2016 Certificates of Obligation, the Certificates of Obligation Series 2017, the Series 2019 Certificates of Obligation, and the Series 2022 Certificates of Obligation.

**SAN PATRICIO COUNTY, TEXAS**  
**QECB CAPITAL LEASE**  
**AMORTIZATION SCHEDULE**  
**INTEREST AT 3.87%, PAYABLE 2-1 & 8-1**  
**DECEMBER 31, 2022**

AMOUNT BORROWED FOR ENERGY CONSERVATION EQUIPMENT	\$ 3,185,555
PAID	<u>\$ (556,288)</u>
OUTSTANDING	<u><u>\$ 2,629,267</u></u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	TOTAL PAYMENT AMOUNT
	\$ 2,629,267				
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**  
**AMORTIZATION SCHEDULE**  
**INTEREST AT 3.87%, PAYABLE 2-1 & 8-1**  
**DECEMBER 31, 2022**  
**(Continued)**

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	TOTAL PAYMENT AMOUNT
2-01-2030	\$ 1,534,980	3.87%	\$ 87,897	\$ 31,403	\$ 119,300
8-01-2030	1,442,591	3.87%	92,389	29,702	122,091
2-01-2031	1,349,624	3.87%	92,967	27,914	120,881
8-01-2031	1,251,983	3.87%	97,641	26,115	123,756
2-01-2032	1,153,731	3.87%	98,252	24,226	122,478
8-01-2032	1,050,616	3.87%	103,115	22,325	125,440
2-01-2033	946,857	3.87%	103,759	20,330	124,089
8-01-2033	838,037	3.87%	108,820	18,321	127,141
2-01-2034	728,537	3.87%	109,500	16,216	125,716
8-01-2034	613,773	3.87%	114,764	14,097	128,861
2-01-2035	498,291	3.87%	115,482	11,877	127,359
8-01-2035	377,332	3.87%	120,959	9,642	130,601
2-01-2036	255,618	3.87%	121,714	7,301	129,015
8-01-2036	128,207	3.87%	127,411	4,946	132,357
2-01-2037	-	3.87%	<u>128,207</u>	<u>2,481</u>	<u>130,688</u>
			<u>\$ 2,629,267</u>	<u>\$ 862,128</u>	<u>\$ 3,491,395</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, 2022 the amount of above debt spent was \$3,185,555 and the amount unspent was \$0. Also as of December 31, 2022 the County has made all payments on the debt above timely when due.

The proceeds of the above debt were 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 12-31-22, the remaining principal was \$2,629,067 and total requirements were \$3,491,395.

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**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF ANNUAL CAPITAL LEASE DEBT REQUIREMENTS**  
**DECEMBER 31, 2022**

The annual requirements of the general Capital Lease long-term debt requirements outstanding at December 31, 2022 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
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
<b>TOTALS</b>	<b>\$ 2,629,267</b>	<b>\$ 862,128</b>	<b>\$ 3,491,395</b>

At December 31, 2022, the above debt consisted of the QECB Capital Lease Payable.

**SAN PATRICIO COUNTY, TEXAS  
SIB LOAN MATURITY SCHEDULE  
INTEREST AT 2.57%, PAYABLE 4-1 & 10-1  
DECEMBER 31, 2022**

AMOUNT BORROWED FOR COUNTY'S PORTION OF HARBOR BRIDGE	\$	12,403,039
PAID		<u>(1,677,109)</u>
OUTSTANDING		<u><u>\$10,725,930</u></u>

DUE DATE	UNPAID BALANCE	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 10,725,930			
4-01-2023	10,282,394	\$ 443,536	\$ 137,828	\$ -
10-01-2023			<u>132,129</u>	<u>713,493</u>
4-01-2024	9,827,311	455,083	132,129	
10-01-2024			<u>126,281</u>	<u>713,493</u>
4-01-2025	9,360,380	466,931	126,281	
10-01-2025			<u>120,281</u>	<u>713,493</u>
4-01-2026	8,881,293	479,087	120,281	
10-01-2026			<u>114,125</u>	<u>713,493</u>
4-01-2027	8,389,733	491,560	114,125	
10-01-2027			<u>107,808</u>	<u>713,493</u>
4-01-2028	7,885,375	504,358	107,808	
10-01-2028			<u>101,327</u>	<u>713,493</u>
4-01-2029	7,367,886	517,489	101,327	
10-01-2029			<u>94,677</u>	<u>713,493</u>
4-01-2030	6,836,925	530,961	94,677	
10-01-2030			<u>87,855</u>	<u>713,493</u>
4-01-2031	6,292,141	544,784	87,855	
10-01-2031			<u>80,854</u>	<u>713,493</u>
4-01-2032	5,733,173	558,968	80,854	
10-01-2032			<u>73,671</u>	<u>713,493</u>

(Continued)

**SAN PATRICIO COUNTY, TEXAS  
SIB LOAN MATURITY SCHEDULE  
INTEREST AT 2.57%, PAYABLE 4-1 & 10-1  
DECEMBER 31, 2022  
(Continued)**

DUE DATE	UNPAID BALANCE	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
4-01-2033	5,159,653	\$ 573,520	\$ 73,671	\$ -
10-01-2033			<u>66,302</u>	<u>713,493</u>
4-01-2034	4,571,201	588,452	66,301	
10-01-2034			<u>58,740</u>	<u>713,493</u>
4-01-2035	3,967,429	603,772	58,740	
10-01-2035			<u>50,981</u>	<u>713,493</u>
4-01-2036	3,347,938	619,491	50,981	
10-01-2036			<u>43,021</u>	<u>713,493</u>
4-01-2037	2,712,319	635,619	43,021	
10-01-2037			<u>34,853</u>	<u>713,493</u>
4-01-2038	2,060,152	652,167	34,853	
10-01-2038			<u>26,473</u>	<u>713,493</u>
4-01-2039	1,391,007	669,145	26,473	
10-01-2039			<u>17,875</u>	<u>713,493</u>
4-01-2040	704,441	686,566	17,875	
10-01-2040			<u>9,052</u>	<u>713,493</u>
4-01-2041		704,441	<u>9,052</u>	<u>713,493</u>
TOTALS		<u>\$ 10,725,930</u>	<u>\$ 2,830,437</u>	<u>\$ 13,556,367</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 at TxDOT Finance Division, Revenue Accounting/SIB, Austin, Texas. The debt will be serviced by the Permanent Improvement Fund It will be liquidated in 2041. The SIB Loan liability includes \$403,039 capitalized interest.

The proceeds of the above debt were/are accounted for in the Harbor Bridge Project Capital Projects Fund.

The State of Texas Legislature established the State Infrastructure Bank (SIB) as an account in the State Highway Fund to be administered by the State Transportation Commission.

The SIB Loan was approved for \$12,403,039 and due to the nature of the loan it was included as debt in 2019. Beginning in 2019 the remaining principal was \$12,403.039 with total requirements being \$16,427,142.

**SAN PATRICIO COUNTY, TEXAS**  
**SCHEDULE OF GENERAL LONG-TERM LOAN REQUIREMENTS**  
**DECEMBER 31, 2022**

The annual requirements of the General Loan long-term loan debt requirements outstanding at December 31, 2022 are as follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2023	\$ 443,536	\$ 269,957	\$ 713,493
2024	455,083	258,410	713,493
2025	466,931	246,562	713,493
2026	479,087	234,406	713,493
2027	491,560	221,933	713,493
2028	504,358	209,135	713,493
2029	517,489	196,004	713,493
2030	530,961	182,532	713,493
2031	544,784	168,709	713,493
2032	558,968	154,525	713,493
2033	573,520	139,973	713,493
2034	588,452	125,041	713,493
2035	603,772	109,721	713,493
2036	619,491	94,002	713,493
2037	635,619	77,874	713,493
2038	652,167	61,326	713,493
2039	669,145	44,348	713,493
2040	686,566	26,927	713,493
2041	704,441	9,052	713,493
<b>TOTALS</b>	<b>\$ 10,725,930</b>	<b>\$ 2,830,437</b>	<b>\$ 13,556,367</b>

The above debt is serviced by the Permanent Improvement Debt Service Fund.  
At December 31, 2022 the above debt consisted of the SIB Loan.

# Single Audit Section

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# Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Patricio County, Texas (the "County") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2023.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



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**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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



Casco & Associates, PC  
Brownsville, Texas  
July 31, 2023



# Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL 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

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

We have audited San Patricio County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

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

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

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



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

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Casco & Associates, PC  
Brownsville, Texas  
July 31, 2023

**SAN PATRICIO COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**I. Summary of Auditors' Results**

Financial Statements:

Type of auditors' report issued on whether the financial statements audited were prepared in accordance to GAAP:	Unmodified
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Internal control over financial reporting:	
Material weakness(es) identified?	None reported
Significant deficiency(ies) identified?	None reported

Noncompliance material to financial statements noted?	None
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Federal and State Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported

Type of auditors' report issued on compliance for major federal and state programs	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with Section 2CFR 200.516(a)?	None
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Identification of major federal and state programs:

<u>Assistance Listing Number:</u>	<u>Name of Federal Program:</u>
14.228	CDBG - Disaster Recovery Program Infrastructure Programs / CDBG - Mitigation Program Infrastructure Projects

Dollar threshold used to distinguish between type A and type B federal programs	\$ 750,000
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Auditee qualified as low-risk auditee:	Yes
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**II. Financial Statement Findings**

None

**III. Federal Awards Findings and Questioned Costs**

None

**SAN PATRICIO COUNTY, TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

<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, 2022**

Program  
None

Corrective Action Plan  
No corrective action required

**SAN PATRICIO COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

Federal Grantor/ Pass-Through Grantor/ Program Title		Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through Texas Department of State Health Services</i>				
WIC Program Fiscal Year 2022	10-01-2021/09-30-2022	10.557	HHS000806300001	\$ 706,038
WIC Program Fiscal Year 2023	10-01-2022/09-30-2023	10.557	HHS000806300001	195,029
Total U.S. Department of Agriculture				<u>901,067</u>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
<i>Direct Grant</i>				
COVID-19 - American Rescue Plan Act (ARPA)	03-03-2021/12-31-2026	21.027	1505-0271	13,176
Total U.S. Department of the Treasury				<u>13,176</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Texas General Land Office</i>				
CDBG - Disaster Recovery Program Infrastructure Projects	02-03-2020/12-31-2023	14.228	20-065-078-C221	1,124,586
CDBG - Mitigation Program Infrastructure Projects	11-01-2021/01-31-2025	14.228	22-085-011-D239	712,776
				<u>1,837,362</u>
Total U.S. Department of Housing and Urban Development				1,837,362
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Texas Department of State Health Services</i>				
Public Health Emergency Preparedness - CPS/Hazards	07-01-2021/06-31-2022	93.069	537-18-0180-00001	56,644
Public Health Emergency Preparedness - CPS/Hazards	07-01-2022/06-31-2023	93.069	537-18-0180-00001	61,034
				<u>117,678</u>
COVID-19 - Public Health Emergency Response - CPS	04-03-2020/03-31-2022	93.354	HHS000769600001	73,574
				<u>73,574</u>
Immunization Cooperative Agreements	09-01-2021/08-31-2022	93.268	HHS000109100001	154,900
Immunization Cooperative Agreements	09-01-2022/08-31-2023	93.268	HHS000109100001	63,045
				<u>217,945</u>
State Physical Activity and Nutrition - HPCDP-TXPHAN	06-01-2021/08-31-2022	93.439	HHS000451100001	121,539
State Physical Activity and Nutrition - HPCDP-TXPHAN	06-01-2022/08-31-2023	93.439	HHS000451100001	41,974
				<u>163,513</u>
COVID-19 - Health Disparities Grant	09-01-2021/08-31-2022	93.391	HHS001057600039	83,899
COVID-19 - Health Disparities Grant	09-01-2022/08-31-2023	93.391	HHS001057600039	45,900
				<u>129,799</u>
COVID-19 - Public Health Workforce Expansion	07-01-2021/06-30-2022	93.354	HHS001077600001	72,534
COVID-19 - Public Health Workforce Expansion	07-01-2022/06-30-2023	93.354	HHS001077600001	14,335
				<u>86,869</u>
Preventative Health and Health Services Block Grant - RLSS/LPHS	09-01-2021/08-31-2022	93.991	537-18-0246-00001	70,614
Preventative Health and Health Services Block Grant - RLSS/LPHS	09-01-2022/08-31-2023	93.991	HHS000485600049	41,831
				<u>112,445</u>
Total U.S. Department of Health and Human Services				901,823
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Direct Grant</i>				
DEM- Operation Stone Garden	03/01/2022-02/29/2023	97.067	HS-3177707	95,737
<i>Passed Through Texas Department of Emergency Management</i>				
Hazard Mitigation Grant Program-Master Drainage Plan	05-14-2020/05-22-2023	97.039	DR-4332-0249	760,105
Total U.S. Department of Homeland Security				855,842
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 4,509,270</u>



**SAN PATRICIO COUNTY, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**1. GENERAL**

The accompanying Schedule of Expenditures of Federal (the “Schedule”), presents the activity of all federal financial assistance programs of San Patricio County, Texas (the “County”), for the year ended December 31, 2022. The County’s reporting entity is defined in Note 1 to the County’s financial statements. Federal financial assistance received directly from federal agencies and other agencies are included in the Schedule.

**2. BASIS OF ACCOUNTING**

The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the County’s financial statements.

**3. INDIRECT COSTS**

The County did not elect to use a de minimis cost rate of 10% as described at 2 CFR §200.414(f)—Indirect (F&A) costs.

**4. PASS THROUGH EXPENDITURES**

None of the federal programs expended by the County were provided to subrecipients.