



Comprehensive Annual Financial Report

For

San Patricio County, Texas

For the Fiscal Year Ended December 31, 2014

David W. Wendel

County Auditor



San Patricio County, Texas

Comprehensive Annual Financial Report For the Year Ended December 31, 2014

Issued By:

County Auditor's Office

David W. Wendel

County Auditor



SAN PATRICIO COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2014
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Introductory Section

SAN PATRICIO COUNTY, TEXAS
DIRECTORY OF OFFICIALS
DECEMBER 31, 2014

DISTRICT COURT

Starr Bauer	Judge, 36 th Judicial District
Joel B. Johnson	Judge, 156 th Judicial District
Janna K. Whatley	Judge, 343 rd Judicial District
Michael E. Welborn	District Attorney
Laura Miller	District Clerk

COMMISSIONERS COURT

Terry Simpson	County Judge
Nina G. Trevino	Commissioner, Precinct No. 1
Fred P. Nardini	Commissioner, Precinct No. 2
Alma V. Moreno	Commissioner, Precinct No. 3
Jim Price	Commissioner, Precinct No. 4

OTHER COUNTY OFFICIALS

Patrick Flanigan	County Court-at-Law Judge
Leroy Moody	Sheriff
Gracie A. Gonzales	County Clerk
Dalia Sanchez	Tax Assessor-Collector
David Aken	County Attorney
Courtenay Dugat	County Treasurer
David W. Wendel	County Auditor

JUSTICES OF THE PEACE

Yolanda Guerrero	Precinct No. 1
Daniel Garza	Precinct No. 2
Karen Diaz	Precinct No. 4
Nere Villarreal	Precinct No. 5
Charlene Lewis	Precinct No. 6
Elvia Hernandez	Precinct No. 8

CONSTABLES

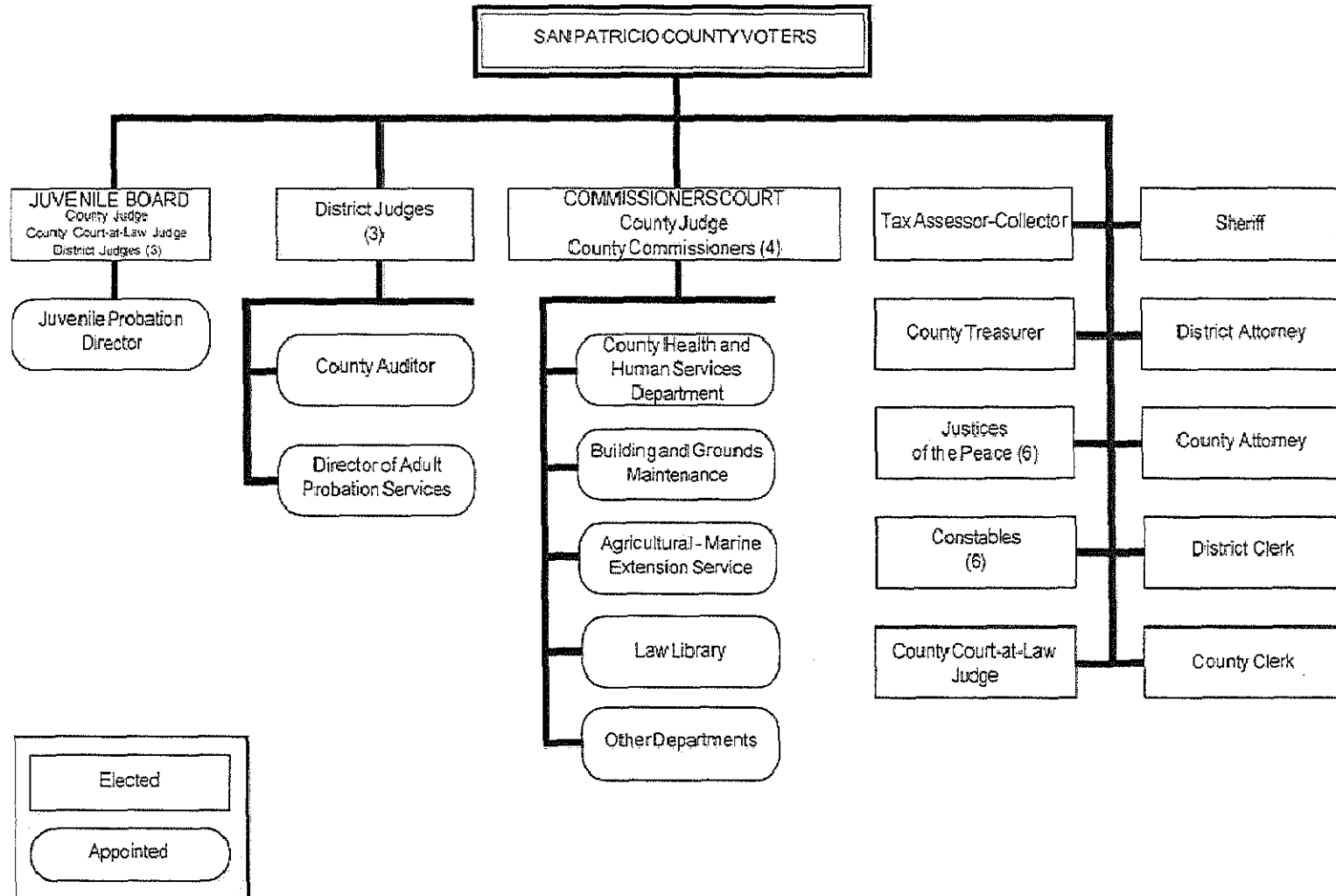
Joe Gaitan	Precinct No. 1
Steve Garcia	Precinct No. 2
Parnell Haynes	Precinct No. 4
Juan C. Gonzales	Precinct No. 5
Don Perkins	Precinct No. 6
Teresa Gonzales	Precinct No. 8

SAN PATRICIO COUNTY, TEXAS
DIRECTORY OF OFFICIALS
DECEMBER 31, 2014
(continued)

OTHER

James A. Mobley, M.D.	County Health Officer
VACANT	County Health Department Administrator
Julius L. Petrus, Jr.	County Surveyor
Bobby McCool	County Extension Agent (AG)
Kathy Farrow	County Extension Agent (FCS)
Adrian Arredondo	County Extension Agent (FCS)
Clifford Charles Edge, III	County Librarian
John Doria	Building Superintendent
Edward Salazar	Director of Adult Probation Services
Jaime Coronado	Juvenile Probation Director
Tina M. Garrett	Major Jailer
Johnny Segovia Dolores Hinojosa	Veteran's Service Officer
Raul A. Delgado, Jr.	Manager, Computer Dept.
Hugh Wayne	Director, Printing Dept.
Norma J. Rivera	Personnel Director
William Zagorski	Emergency Management Coordinator

SAN PATRICIO COUNTY ORGANIZATION CHART



11



Sinton, Texas
78387

DAVID W. WENDEL

County Auditor

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

June 19, 2015

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

FORMAL TRANSMITTAL OF THE COMPREHENSIVE ANNUAL
FINANCIAL REPORT

Ladies and Gentlemen:

The Federal Single Audit Act requires us to issue a complete set of audited financial statements yearly. This report is published to fulfill that requirement for the fiscal year ended December 31, 2014.

The Comprehensive Annual Financial Report (CAFR) of San Patricio County, Texas (The County), for the year ended December 31, 2014, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and capital assets of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

Lovvorn & Kieschnick, LLP, Certified Public Accountants, have issued an unmodified ("clean") opinion on San Patricio County's financial statements for the year ended December 31, 2014. The independent auditor's report is located at the front of the financial section of this report.

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

PROFILE OF THE COUNTY

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

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

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

In governments, the budget is an integral part of its' accounting system and daily operations. The annual budget serves as the foundation of the County's financial planning and control. Annual budgets are adopted for the General Fund and certain Special Revenue and Debt Service Funds. Appropriations are made for line items at the department level. All amendments and changes must be approved by the Commissioners' Court. The Level of Control (the level on which expenditures and transfers may not legally exceed appropriations) for each legally adopted annual budget is the fund.

ECONOMIC CONDITIONS

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

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

1. Most departments and agencies operated within 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.

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

Looking ahead, San Patricio County must continue to monitor all financial resources and carefully plan for future years. While increased growth in some areas of the County offers hope for the future, some areas of the County are not experiencing economic growth. In addition, such growth 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. The San Patricio County Economic Development Corporation was formed in 1992, and has been instrumental in generating interest in the local area. The Corpus Christi Regional Economic Development Corporation has also generated interest in the local area.

In 2005, the Naval Station in Ingleside was put on the U.S. Navy's closure list which had a negative impact on the County. The closure was completed in 2010. The properties of the base have been sold to developers, which are expected to bring more industry and employment to the County.

In late 2008 it was announced that the TPCO America Corporation was to build a mini-facility that will manufacture steel products from recycled scrap steel. This will be located in the eastern part of the County, and construction began in 2014 with operations beginning in the near future. Construction is expected to provide between 400 and 600 jobs, and 300 full time jobs upon completion. In 2009 the County approved ten year tax abatements to TPCO America Corporation. The abatements will be as follows: 100% for the first five years, 85% for the sixth year, 70% for the seventh year, 55% for the eighth year, 40% for the ninth year, and 25% for the tenth year.

In 2013, it was announced that Voestalpine, a leading steel processing company based out of Linz, Austria, would be constructing and operating an iron producing plant in San Patricio County. This is an investment of about \$700,000,000 and is expected to employ about 150 workers. The plant is expected to be completed and operating by 2016.

In 2014, it was announced that Occidental Chemical Corporation would be expanding its plant and Cheniere would be building a natural gas liquefaction facility. Both will be in the eastern part of the County and will provide industry and jobs.

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 and work.

LONG TERM FINANCIAL PLANNING

Basic long term financial planning is in place which includes analyzing the economic environment and making projections, especially for capital project funds and debt service funds, to ensure that resources are in place to meet committed projects and ensure that there is adequate funding for projects prior to their approval and that adequate funding is in place for debt that has been or will be incurred, with an appropriate plan for repayment.

AWARDS AND AKNOWLEDGMENTS

Certificate of Achievement. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to San Patricio County, Texas for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2013. This award was the thirty-second consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

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

It is noted that the County has received this award thirty-five times for the years 1973, 1977, 1979, and the years 1982-2013.

Safety Award. The County received the County Safety Award from the Texas Association of Counties for 2014 in recognition of the County's ongoing record of safety in the 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 for all of their help. I would also like 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 of serving on the Special Review Committee of the Government Finance Officers Association as a reviewer for the Certificate of Achievement for Excellence in Financial Reporting Program.

Respectfully Submitted,



David W. Wendel
County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

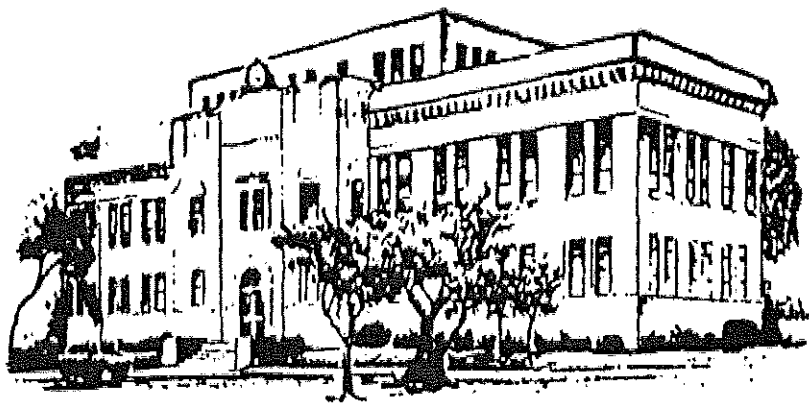
Presented to

**San Patricio County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO



Financial Section





Lovvorn & Kieschnick, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Patricio County as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of San Patricio County as of December 31, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and funding progress for the retirement plan and other post-employment benefits on pages 6-15 and 61-66 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise San Patricio County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and

relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2015, on our consideration of San Patricio 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Patricio County's internal control over financial reporting and compliance.

Lovvorn & Kieschnick, LLP

Lovvorn & Kieschnick, LLP

June 19, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of San Patricio County, Texas (the County) provides this Management's Discussion and Analysis of the County's Comprehensive Annual Financial Report (CAFR), reflecting the financial performance, for the readers of the County's financial statements for the fiscal year ended December 31, 2014. Please read it in conjunction with the transmittal letter, which can be found beginning on page V of this report, as well as with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

Net Position: The assets and deferred outflows of resource of San Patricio County exceeded its liabilities and deferred inflows of resources at December 31, 2014 by \$44,850,130 (presented as "net position"). Of this amount, \$12,288,466 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 \$1,522,993 (a 3.5% increase) in fiscal year 2014. The County only had governmental activities during the 2014 year. The increase in the net position is primarily attributable to increased tax revenues.

Fund Highlights: Governmental Funds- Fund Balances: As the close of the fiscal year 2014, the County's governmental funds reported a combined ending fund balance of \$17,509,609, which was an increase of \$1,248,843 in comparison with the prior year, due mainly to property tax revenues. At the end of the year, the unassigned fund balance for the general fund was \$5,252,806 equal to 22% of total general fund expenditures including transfers to other funds.

Long Term Debt: The County's total long-term debt obligations decreased by \$430,000 due to principal payment. The County issued certificates of obligation in 2006 for fairgrounds construction and its balance at 12-31-2014 was \$16,665,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

The *Statement of Net Position* 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. It is noted that at 12-31-14 the County did not have any deferred outflows of resources.

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

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

Governmental Activities – The activities in this section are mostly supported by taxes and intergovernmental revenues (state and federal grants). Most of the services normally associated with County government fall into this category, including general government, health and social services, public safety and judicial, public works, community service and education. The County did not have any business type activities during the 2014 year.

The government-wide financial statements can be found on pages 19 and 21 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 in 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 and on the expendable resources available for future spending. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. The governmental fund financial statements provide a short-term view of the County's general government operations and the basic services it provides that assist in determining whether there will be adequate financial resources available to meet the current needs of the County (near term inflow and outflow of spendable resources as well as on balances of spendable resources). This approach is known as using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities.

San Patricio County maintains 38 governmental funds. Information is presented separately in the governmental funds balance sheet and statements of revenues, expenditures, and changes in fund balances for the General Fund and the Road and Bridge Fund, which are considered to be major funds. Data from the other non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements are presented on pages 23 and 24 of this report.

The County had no business type activities during the 2014 year.

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

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

The County's fiduciary funds are the Agency Funds, which account for the assets held for distribution by the County as an agent for other governmental units, organizations or individuals. The County had 21 Agency Funds as of December 31, 2014.

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 one page 31 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 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 \$44,850,130 at the end of fiscal year 2014, compared to \$43,327,137 at the end of the previous year.

A large portion of the County's Net position (54%) reflects the amount invested in capital assets such as land, buildings, major improvements, equipment and infrastructure (roads and bridges), less any related debt used to acquire those assets that is still outstanding. San Patricio County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The tables provided on the following pages show net position and changes in net position for fiscal years 2014 and 2013, which consist of only Governmental Activities.

**San Patricio County's Net Position
December 31, 2014 and 2013**

	2014	2013
Current and Other Assets	\$ 50,200,163	\$ 46,531,487
Capital Assets	41,044,116	42,233,848
Total Assets	<u>91,244,279</u>	<u>88,765,335</u>
Long Term Liabilities Outstanding	18,519,872	19,731,186
Other Liabilities	2,552,823	1,270,461
Total Liabilities	<u>21,072,695</u>	<u>21,001,647</u>
Deferred Inflow of Resources	<u>25,321,454</u>	<u>24,436,551</u>
Net Position:		
Net Investment in Capital Assets	24,379,116	25,138,848
Restricted	8,182,548	6,944,722
Unrestricted	12,288,466	11,243,567
Total Net Position	<u>\$ 44,850,130</u>	<u>\$ 43,327,137</u>

The above figures are not net of related debt.

The main reason for the increase of \$1,522,993 in total Net Position was due mainly to decreased building purchases.

San Patricio County's Changes in Net Position
For the years ended December 31, 2014 and 2013

	2014	2013
Revenues		
Program Revenues:		
Charges for Services	\$ 6,988,963	\$ 5,087,202
Operating Grants and Contributions	1,826,418	1,828,280
Capital Grants and Contributions	1,162,295	1,024,790
General Revenues		
Property Taxes	24,925,002	22,477,888
Investment Earnings	25,264	35,380
Other	868,533	562,668
Total Revenues	\$ 35,796,475	\$ 31,016,208
Expenses		
General Administration	\$ 2,530,259	2,257,556
Judicial	3,599,207	3,236,692
Legal	709,822	824,359
Elections	330,419	272,003
Financial Administration	2,078,564	1,973,481
Public Facilities	5,062,836	3,777,484
Public Safety	10,087,528	9,610,037
Environmental	87,692	90,069
Public Transportation	6,020,513	5,848,842
Health and Welfare	2,226,186	2,216,294
Culture and Recreation	370,298	720,409
Economic Development	130,292	-
Conservation	260,400	203,486
Interest on Long-Term Debt	\$ 779,466	\$ 798,791
Total Expenses	\$ 34,273,482	\$ 31,829,503
Change in Net Position	\$ 1,522,993	\$ (813,295)
Net Position at Beginning of Year	43,327,137	44,140,432
Prior Period Adjustment	-	-
Net Position at End of Year	\$ 44,850,130	\$ 43,327,137

Revenues increased mainly due to increased tax revenues. Expenses increased due mainly to increased Public Facilities costs.

The County's net position increased by \$1,522,993 or 3.5%. Approximately 70% of the County's total revenue came from taxes, while 5% resulted from grants and contributions. User charges for various goods and services accounted for 20% of total revenues. The largest components of expenditures were for public safety, public transportation, judicial, and public facilities. The main increases in expenditure were for public safety and public facilities costs. Changes increased due mainly to increases in judicial fees.

A large portion of the County's net position (54%) is reflected in capital assets (e.g. land, buildings, equipment, and infrastructure) to acquire or construct the assets. Restricted Net Position accounts for 18% of the County's Net Position. The remaining balance of unrestricted net position (28%) may be used to meet the County's ongoing obligations to citizens and creditors. Internally imposed designations of resources are not presented as restricted net position.

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

Governmental Activities – Governmental activities decreased the County's net position by \$1,522,993 or 3.5% of the total net position decrease.

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 projected to pace inflation.

FINANCIAL ANALYSIS OF COUNTY FUNDS

As mentioned earlier, San Patricio County uses fund accounting to record transactions to ensure and demonstrate compliance with state and federal statutes, GASB Pronouncements and GFOA guidelines. The focus of the governmental fund is to provide the available near term resources and expenditures and balances of spendable resources. Such information is useful in assessing San Patricio County's financing requirements. In particular, unreserved funds 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 \$17,509,609 at the end of the current fiscal year, which is an increase of \$1,248,843, or 2% from last year's fund balances of \$16,260,766. This increase was due mainly to increased property tax revenues.

The General Fund Balance at 12/31/2014 was \$9,227,166, compared to \$8,842,400 at 12/31/2013, which resulted in a net increase of \$384,766. The Road and Bridge Fund Balance at 12/31/2014 was \$3,027,206, compared to \$2,210,762 at 12/31/2013, which resulted in a net increase of \$816,444. The main reason for the increase was due to an increase in tax revenues.

BUDGETARY HIGHLIGHTS

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

The main budget variance between the final budget and the actual expenditures occurred in the General Fund in Public Safety due mainly to costs being \$701,306 less than anticipated.

Modest revenue growth is expected for the General Fund in fiscal year 2015, 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, 2014 amounted to \$103,767,527 less accumulated depreciation of \$62,723,411 with a net book value of \$41,044,116. This amount includes land, buildings, major improvements, equipment, infrastructure and construction in progress.

Major capital asset transactions for the 2014 year included purchases of vehicles and major equipment for the Sheriff's department, Road and Bridge department, and building purchases. Depreciation charges for the current year totaled \$3,191,609. Detailed information regarding the capital assets of the County can be found in the Notes to the Financial Statements at Note 5 starting on page 45 of this report.

Capital Assets (net of accumulated depreciation)

December 31, 2014 and 2013

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
Land	\$ 3,423,193	\$ 3,239,246
Buildings, Major Improvements, and Equipment	25,864,503	26,315,558
Infrastructure	11,352,668	12,611,044
Total	40,640,364	42,165,848
Construction in Progress	403,752	68,000
Total	\$ 41,044,116	\$ 42,233,848

More detailed information regarding the County's Capital Assets is presented in the Notes to the Financial Statements at Note 5 starting on Page 45 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 as of December 31, 2014 stands at \$16,665,000. The total bonded debt of the County was decreased by \$430,000, a 3% decrease compared to last year. The County's general obligations are rated Ba3 by Moody's Investor Service. This debt is the only long-term bonded debt of the County as of 12-31-2014 and will be liquidated in 2036.

The County is also empowered by law to enter into long-term capital leases upon approval of the San Patricio County Commissioner's Court. This debt at 12-31-2014 stands at \$0 because the County currently does not have such debt.

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

Outstanding Bond and Capital Lease Debt

December 31, 2014 and 2013

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
General Obligation Bonds	\$16,665,000	\$17,095,000
Capital Leases	<u>0</u>	<u>0</u>
Total	<u>\$16,665,000</u>	<u>\$17,095,000</u>

The decrease was due to principal payments. The General Obligation Bonds are certificates of obligation and are insured by Ambac Assurance Corporation of New York, NY.

More detailed information regarding the County's long-term obligations is presented in the Notes to the Financial Statements at Note 4 starting on Page 43 of this report.

ECONOMIC CONDITION AND OUTLOOK

The downturns in the U.S. economy have had similar impacts on the County, and this trend is of much cause of concern to the County's management. However, some new industry is locating in the County which should have a positive economic impact. Hopefully, the U.S. economy will have an upturn soon, as recent trends seem to indicate.

In late 2009 it was announced that TPCO America Corporation would build a mini mill facility that manufactures steel products from recycled scrap steel. In 2009 the County approved a major ten year tax abatement to TPCO America Corporation. The abatements will be as follows: first 5 years 100%, 6th year 85%, 7th year 70%, 8th year 55%, 9th year 40%, and 10th year 25%.

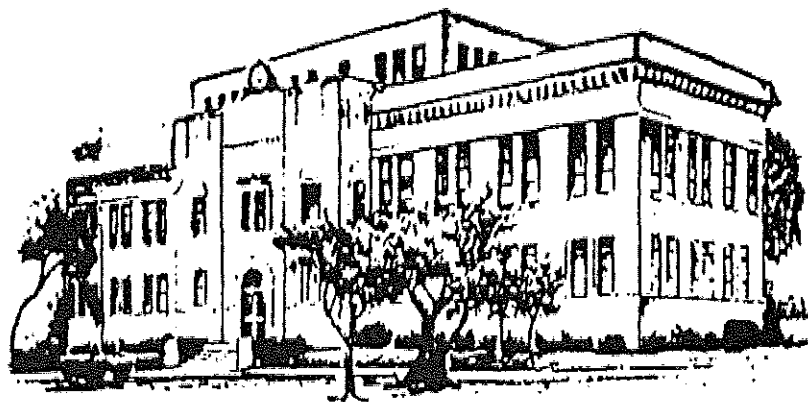
In 2013, it was announced that Voestalpine, a leading steel processing company based out of Linz, Austria, would be constructing and operating an iron producing plant in San Patricio County. This is an investment of approximately \$700,000,000 and is expected to employ about 150 workers. The plant is expected to be completed and operating by 2016. Also in 2014 it was announced that Occidental Chemical Corporation will be expanding its plant and Cheniere will be building a new liquefaction facility. Both will be in the eastern part of the County and will provide industry and jobs.

CONTACTING THE COUNTY'S OFFICE OF FINANCIAL MANAGEMENT

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

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Basic Financial Section



**SAN PATRICIO COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2014**

ASSETS

Cash and Cash Equivalents	\$ 26,358,515
Taxes Receivable, net	19,208,421
Intergovernmental Receivables	555,733
Other Receivables	166,639
Fines Receivable	10,055,197
Less Allowance for Uncollectables	(6,144,342)
Capital Assets	
Land	3,423,193
Buildings	38,667,849
Improvements	1,506,068
Equipment	11,066,442
Infrastructure	48,700,223
Less Accumulated Depreciation	(62,723,411)
Construction in Progress	<u>403,752</u>
TOTAL ASSETS	\$ <u>91,244,279</u>

LIABILITIES

Accounts Payable	\$ 1,309,693
Other Liabilities	239,979
Interest Payable	193,537
Noncurrent Liabilities	
Due within One Year	809,614
Due in More than One Year	<u>18,519,872</u>
TOTAL LIABILITIES	\$ <u>21,072,695</u>

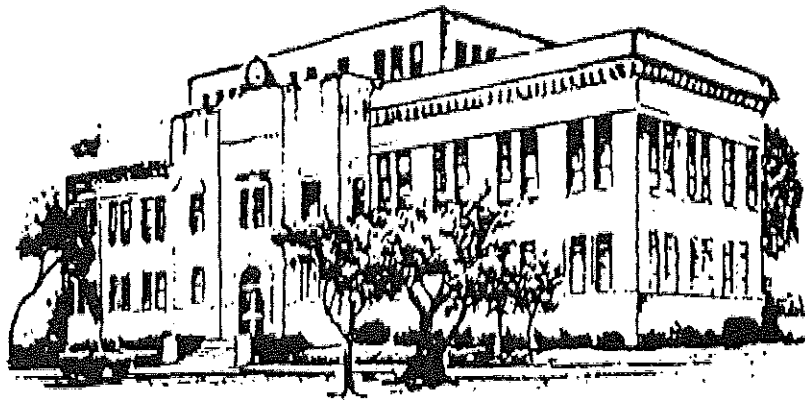
DEFERRED INFLOWS OF RESOURCES

Deferred Revenues-Property Taxes	17,691,663
Advance Tax Collections	<u>7,629,791</u>
Total Deferred Inflows of Resources	<u>25,321,454</u>

NET POSITION

Net Investment in Capital Assets	\$ 24,379,116
Restricted for:	
Road and Bridge	4,018,049
Public Safety	1,446,061
Other	2,718,438
Unrestricted	<u>12,288,466</u>
TOTAL NET POSITION	\$ <u>44,850,130</u>

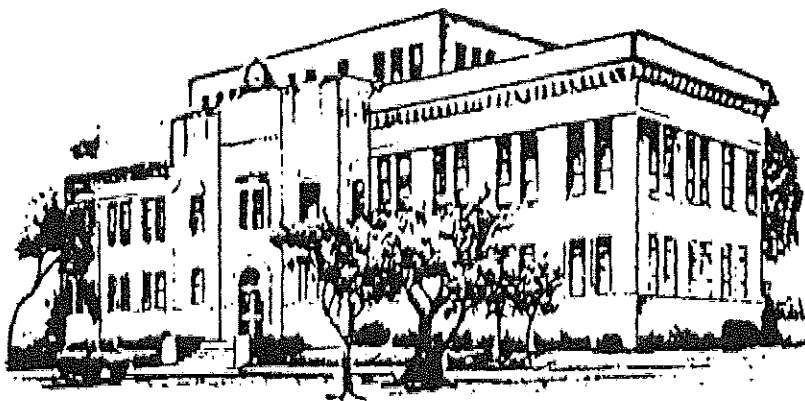
See Accompanying Notes to Financial Statements.



**SAN PATRICIO COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
			Capital Grants and Contributions	Governmental Activities
Governmental Activities				
General Administration	\$ 2,530,259	\$ 581,567	\$ 15,314	\$ (1,933,378)
Judicial	3,599,207	2,131,870	541,644	(925,693)
Legal	709,822	110,061	39,540	(560,221)
Elections	330,419	35,509	21,903	(273,007)
Financial Administration	2,078,564	790,242		(1,288,322)
Public Facilities	5,062,836	391,313		(3,560,258)
Public Safety	10,087,528	874,994	170,367	(9,042,167)
Environmental	87,692	60,037		(27,655)
Public Transportation	6,020,513	1,621,456	172,023	(4,176,004)
Health & Welfare	2,226,186	201,273	865,627	(1,159,286)
Culture & Recreation	370,298	190,641		(179,657)
Conservation	260,400			(260,400)
Economic Development	130,292			(130,292)
Interest on Long-Term Debt	779,466			(779,466)
Total Governmental Activities	\$ 34,273,482	\$ 6,988,963	\$ 1,826,418	\$ 1,162,295
General Revenues:				
Property Taxes				24,925,002
Investment Earnings				25,264
Other General Revenues				868,533
Total General Revenues				25,818,799
Change in Net Position				1,522,993
Net Position-Beginning				43,327,137
Net Position-Ending				\$ 44,850,130

See Accompanying Notes to Financial Statements.



**SAN PATRICIO COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	GENERAL FUND	ROAD AND BRIDGE FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and Cash Equivalents	\$ 15,779,387	\$ 4,155,385	\$ 5,822,568	\$ 25,757,340
Taxes Receivable, net	15,820,113	2,478,960	909,348	19,208,421
Intergovernmental Receivables	9,139	0	546,594	555,733
Other Receivables	110,457	18,323	18,540	147,320
Due from Other Funds	354,419	0	0	354,419
TOTAL ASSETS	\$ 32,073,515	\$ 6,652,668	\$ 7,297,050	\$ 46,023,233
LIABILITIES				
Accounts Payable	\$ 550,456	\$ 159,514	\$ 371,044	\$ 1,081,014
Other Liabilities	193,171	835	45,973	239,979
Due To Other Funds	0	0	354,419	354,419
Total Liabilities	743,627	160,349	771,436	1,675,412
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues-Property Taxes	1,252,086	192,465	72,207	1,516,758
Deferred Revenues-Property Taxes	14,568,027	2,286,495	837,141	17,691,663
Advance Tax Collections	6,282,609	986,153	361,029	7,629,791
Total Deferred Inflows of Resources	22,102,722	3,465,113	1,270,377	26,838,212
FUND BALANCES				
Restricted	0	3,027,206	4,711,711	7,738,917
Committed	0	0	376,149	376,149
Assigned	3,974,360	0	412,207	4,386,567
Unassigned	5,252,806	0	(244,830)	5,007,976
Total Fund Balances	9,227,166	3,027,206	5,255,237	17,509,609
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 32,073,515	\$ 6,652,668	\$ 7,297,050	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	41,044,116
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	5,446,932
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(19,523,023)
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.	372,496
Net Position of Governmental Activities	\$ 44,850,130

See Accompanying Notes to Financial Statements.

SAN PATRICIO COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	GENERAL FUND	ROAD AND BRIDGE FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 20,160,513	\$ 3,330,428	\$ 1,264,097	\$ 24,755,038
Licenses and Permits	249,399	0	0	249,399
Intergovernmental	573,419	172,023	2,510,259	3,255,701
Charges for Services	2,197,982	1,062,594	681,150	3,941,726
Fines & Forfeitures	778,149	342,525	214,295	1,334,969
Investment Income	16,489	3,675	4,825	24,989
Miscellaneous Revenue	829,396	104,975	647,833	1,582,204
Total Revenues	24,805,347	5,016,220	5,322,459	35,144,026
EXPENDITURES				
Current				
General Administration	2,346,938	0	171,330	2,518,268
Judicial	2,353,619	0	1,332,386	3,686,005
Legal	674,140	0	51,076	725,216
Elections	316,845	0	22,086	338,931
Financial Administration	2,112,020	0	0	2,112,020
Public Facilities	2,054,174	0	2,227,074	4,281,248
Public Safety	9,926,880	0	415,228	10,342,108
Environmental	87,692	0	0	87,692
Public Transportation	0	3,758,712	1,280,294	5,039,006
Health & Welfare	847,337	0	1,399,824	2,247,161
Culture and Recreation	882,496	0	0	882,496
Conservation	290,705	0	0	290,705
Economic Development	130,292	0	0	130,292
Debt Service	0	0	1,214,035	1,214,035
Total Expenditures	22,023,138	3,758,712	8,113,333	33,895,183
Excess (Deficiency) of Revenues Over Expenditures	2,782,209	1,257,508	(2,790,874)	1,248,843
OTHER FINANCING SOURCES (USES)				
Transfers In	0	0	2,838,507	2,838,507
Transfers Out	(2,397,443)	(441,064)	0	(2,838,507)
Total Other Financing Sources (Uses)	(2,397,443)	(441,064)	2,838,507	0
Net Changes in Fund Balances	384,766	816,444	47,633	1,248,843
Fund Balances at Beginning of Year	8,842,400	2,210,762	5,207,604	16,260,766
Fund Balances at End of Year	\$ 9,227,166	\$ 3,027,206	\$ 5,255,237	\$ 17,509,609

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

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

Net changes in fund balances - total governmental funds (p. 24)	\$ 1,248,843
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.	(1,189,732)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	400,109
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.	(23,731)
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.	430,000
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.	657,504
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. 21)	\$ <u><u>1,522,993</u></u>

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2014**

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ <u>601,175</u>
Total Assets	<u>601,175</u>
 LIABILITIES	
Current Liabilities	
Accounts Payable	<u>228,679</u>
Total Liabilities	<u>228,679</u>
 NET POSITION	
Restricted for Health Insurance Costs	<u>372,496</u>
Total Net Position	<u>\$ <u>372,496</u></u>

Note: The Insurance Internal Service Fund is the only proprietary fund of the County. The accounts payable above consists of \$228,679 in medical claims and \$-0- in other payables. The entire amount of the \$228,679 is considered current because it is expected to be paid during the 2015 fiscal year.

See Accompanying Notes to Financial Statements.

**SAN PATRICIO COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
Operating Revenues:	
Contributions for Employee Insurance and Medical Expenses	\$ 3,621,355
Insurance Reimbursements and Refunds	<u>233,206</u>
Total Operating Revenues	<u>3,854,561</u>
Operating Expenses:	
Insurance and Administrative Expenses	540,919
Medical Claims Expense	<u>2,656,413</u>
Total Operating Expenses	<u>3,197,332</u>
Operating Income (Loss)	<u>657,229</u>
Non-Operating Revenues (Expenses):	
Investment Income	<u>275</u>
Total Non-Operating Revenues (Expenses)	<u>275</u>
Change in Net Position	657,504
Total Net Position at Beginning of Year	<u>(285,008)</u>
Total Net Position at End of Year	<u><u>\$ 372,496</u></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, 2014**

	<u>GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS</u>
Cash flows from Operating Activities:	
Cash received from premium contributions and other	\$ 4,008,086
Cash paid to insurance and medical expenses	<u>(3,407,186)</u>
Net cash flows from operating activities	<u>600,900</u>
Cash flows from investing activities:	
Investment Income received	<u>275</u>
Net cash flows from investing activities	<u>275</u>
Net change in cash and cash equivalents	601,175
Cash and Cash Equivalents, Beginning of Year	<u>0</u>
Cash and Cash Equivalents, End of Year	\$ <u><u>601,175</u></u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities:	
Operating Income (Loss)	\$ 657,229
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	153,525
Amounts Due to Other Funds	(310,377)
Claims Payable	<u>100,523</u>
Total Adjustments	<u>(56,329)</u>
Net Cash Flows From Operating Activities	\$ <u><u>600,900</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
AGENCY FUNDS
DECEMBER 31, 2014**

ASSETS

Cash and Cash Equivalents	\$ 7,252,466
Due From Others	10,350
Due From Other Governments	<u>9,168</u>

TOTAL ASSETS \$ 7,271,984

LIABILITIES

Due To Others \$ 7,271,984

Total Liabilities \$ 7,271,984

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

See Accompanying Notes to Financial Statements.

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SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

(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 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 Statement of Position and Statement of Activities report information on all of the non-fiduciary activities of the *Governmental activities*, which are primarily supported by intergovernmental revenues and taxes are reported separately from *business-type activities*, which rely primarily upon fees charged to external parties. Eliminations have been made to minimize the double-counting of internal activities. Direct expenses are not eliminated from the various functional categories. The County had no business type activities during the 2013 year.

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

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

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

The County reports the following major governmental funds:

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

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

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

Special Revenue Funds - 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 - 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 - 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 County personnel. Because this fund is a proprietary fund, it distinguishes operating revenues and expenses from non-operating items.

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

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

C. Measurement Focus and Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements – The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds report only assets and liabilities and do not have a measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include taxes, grants, and entitlements. On an accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Government Fund Financial Statements – All governmental fund types are accounted for using a 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 and “available” means collection within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year-end. Also considered susceptible to accrual are intergovernmental and fines receivables. Expenditures are recorded when the related fund liability is incurred. All transactions occurring in the governmental fund financial statements are recorded using the modified accrual basis of accounting, except for:

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

Proprietary Fund Financial Statements – The only proprietary fund that the County had was the Insurance Internal Service Fund. This fund is used to account for funds used to provide health care for the County’s employees. Because this service predominantly benefits governmental rather than business-type functions, this financial activity is included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing health care for the County’s employees. The main operating revenues are contributions for employee insurance and medical expenses, and the main operating expenses are medical claims. The only Non-operating item for the 2014 year was Investment Income.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

(Continued)

D. Receivables

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

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

E. Inventories

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

F. Capital Assets

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

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

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

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013
(continued)

G. Cash and Cash Equivalents

Cash and Cash Equivalents at December 31, 2014, totals \$33,610,981, (\$25,757,340 in Governmental funds, \$601,175 in Proprietary funds, and \$7,252,466 in agency funds) and consists of \$8,550 in petty cash and \$33,602,431 in bank and pool demand accounts. Nearly all of the demand accounts are interest earning accounts.

The County's total bank deposits of \$12,092,602 at December 31, 2014, 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, 2014 was \$20,151,974.

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, 2014 consist of \$22,021,805 in various external pool accounts. The various pool accounts are not subject to credit risk classifications. The pooled accounts at 12/31/14 consist of the Tex-Pool Account (\$856,766), LOGIC Pool Account (\$13,607,890), and MBIA Class Pool Account (\$7,557,149), for a total of \$22,021,805. 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, 2014:

Deposits - All of the County deposits were insured and collateralized during the year, except as noted above.

Investments - The County does have a formal investment policy, but it had no investments at December 31, 2014. The County participates in pooled accounts as discussed above. The County prefers these accounts due to the decrease in risk and also the high liquidity benefit.

Interest rate risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County feels that with pooled accounts, this risk is very low due to their high liquidity.

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

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

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(continued)

Custodial credit risk - For an investment, custodial credit risk is the risk that in the event of the failure of the counter 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 Certificates of Obligation Series 2006, compensated absences, pollution remediation and OPEBs.

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 \$225,861 has been accrued as payable within one year since the amount due after one year is not material. Nearly all of the compensated absences payable is liquidated by the General and Road and Bridge Funds in Personal Services accounts as budgeted. The following summary is presented for informational purposes and is an overall summary of the changes in compensated absences for the 2014 year:

Balance at Beginning of Year	\$ 208,876
Additions	225,861
Deductions	<u>(208,876)</u>
Balance at End of Year	<u>\$ 225,861</u>

J. Fund Equity

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

K. Comparative Data

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

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(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 2014 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

OPEB's and Pollution Remedial Expenses are recorded in the government-wide financial statements. OPEB expenses are serviced in the appropriate General and Road and Bridge Fund personal services accounts as budgeted and the Pollution Remedial expenses are serviced in the Sinton Airport department of the Airport Fund in the appropriate other services and charges account. See Note 16 for more information on OPEBs and Note 13 for more information on Pollution Remedial expenses. The following summary is presented for informational purposes and is an overall summary of these costs for the 2013 year.

	OPEBs	POLLUTION REMEDIAL EXPENSES
Balances at Beginning of the Year	\$ 1,637,837	\$ 789,473
Additions	82,852	0
Deductions	(50,762)	(155,433)
Balance at the End of the Year	\$ 1,669,927	\$ 768,698

N. Fund Balance Classification

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

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

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

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(continued)

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by order of the Commissioners Court, the County's highest level of decision making authority. It takes a majority vote of the Commissioners' Court to result in legislation, a resolution or an ordinance. The required formal action that must be taken by Commissioners' Court is done at a Commissioners' Court meeting and by a majority vote may establish, modify, or rescind a fund balance commitment. 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 of 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
NOTES TO FINANCIAL STATEMENTS
December 31, 2014
(Continued)

The Governmental Fund Balances at 12-31-14 are summarized as follows:

<u>Fund Balances at 12-31-14</u>	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Non Major Gvmt'l Funds</u>	<u>Total</u>
Nonspendable	\$ 0	\$ 0	\$ 0	0
Restricted				
For Road and Bridge		3,027,206	798,378	3,825,584
For Debt Service			140,582	140,582
For Public Safety			1,446,061	1,446,061
For Certain District and County Attorney Costs			558,383	558,383
For Records Management			834,461	834,461
For Airports			179,532	179,532
For Elections			259,922	259,922
For Clerk Contingency			172,969	172,969
For Other			321,423	321,423
Total	\$ -	\$ 3,027,206	\$ 4,711,711	\$ 7,738,917
Committed				
For Health and Welfare			104,313	104,313
For Public Safety			146,303	146,303
For Other			125,533	125,533
Total	\$ -	\$ -	\$ 376,149	\$ 376,149
Assigned				
For Major Capital Outlay			117,868	117,868
For Right of Way			294,339	294,339
For Pollution Remediation	768,698			768,698
For Subsequent Year's Appropriation of Fund Balance	3,205,662			3,205,662
Total	3,974,360	-	412,207	4,386,567
Unassigned	5,252,806	-	(244,830)	5,007,976
Grand Total	\$ 9,227,166	\$ 3,027,206	\$ 5,255,237	\$ 17,509,609

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(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 12/31/14:

Total Governmental Restricted Fund Balances at 12/31/14	\$7,738,917
Add Net Road and Bridge Delinquent Taxes Receivable	192,465
Add Net Debt Service Delinquent Taxes Receivable	72,207
Deduct Accrued Interest Payable	(193,537)
Add Proprietary Internal Service Fund Restricted Net Position at 12/31/14	<u>372,496</u>
Total Restricted Net Position at 12/31/14	<u>\$8,182,548**</u>

**Restricted Net Position at 12/31/14	
For Road and Bridge	\$4,018,049
For Public Safety	1,446,061
For Other	<u>2,718,438</u>
Total Restricted Net Position at 12/31/14	<u>\$8,182,548</u>

P. Prepaid Items

Prepaid items consist of prepaid costs paid in December of one year but were not due until January of the following year. They are offset in a like amount in Fund Balances- Nonspendable in the Government Fund Balance Sheet Statements. The County did not have any material prepaid items at December 31, 2014.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

Q . Deferred Inflows/Outflows of Resources

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

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

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

The Net Position is the residual of all elements presented in this statement.

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

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

As of 12-31-14 the County did not have any Deferred Outflows of Resources. Thus they are not presented in this comprehensive annual financial report.

As of 12-31-14 the County had the following Deferred Inflow of Resources as shown on the Statement of Net Position:

Deferred Revenues- Property Taxes	\$17,691,663
Advance Tax Collection	<u>7,629,791</u>
 Total Deferred Inflow of Resources	 <u>\$25,321,454</u>

The “Advance Tax Collections” above consisted of funds that were collected in 2014 but are recognized as revenues in the 2015 fiscal year since they are for 2015 year operations. The “Deferred Revenues-Property Taxes” consists of Tax Revenues recognized as Revenue but have not been collected and are budgeted for 2015 year operations.

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, Deferred Revenue – Property Taxes and Advance Tax Collections are only applicable to the General, Road and Bridge Special Revenue, and Permanent Improvement Debt Service Funds.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

As of 12-31-14, the County had the following Deferred Inflow of Resources as shown on the Balance Sheet of the Government Funds:

Unavailable Revenue- Property Taxes	\$ 1,516,758
Deferred Revenue- Property Taxes	17,691,663
Advance Tax Collections	<u>7,629,791</u>
Total Deferred Inflow of Resources	<u>\$ 26,838,212</u>

The "Unavailable Revenues- Property Taxes" above consists of taxes levied in prior years, but not collected or available for operations at December 31, 2014. The above "Deferred Revenues- Property Taxes" consists of taxes levied in 2014 and budgeted for 2015 operations, but not collected at December 31, 2014. The above "Advance Tax Collections" consist of taxes levied and collected in 2014 but are budgeted for 2015 operations.

(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; 2% in July, and 1% in months thereafter. Collections of the current year's levy are reported as current collections if received by June 30, (within 9 months of the 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.

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 2013 tax rate (for the period October 1, 2013 to September 30, 2014) was \$0.52000 per \$100 valuation. This roll year taxes were for the County's 2014 fiscal year operations. The 2014 tax roll is to be used for 2015 operations and its tax rate is \$0.51000 per \$100 valuation. It is noted that the County operates on a calendar year.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31 2014
(Continued)

(3) GRANTS RECEIVABLE DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at December 31, 2014 consist of \$555,733 from various Federal and State grants. Included in the above amount is \$55,536 of Texas Department of Health grants and \$152,945 from WIC funds due from other governmental entities, and \$338,113 due from CIAP funds.

(4) LONG-TERM OBLIGATIONS

The following is a summary of general long-term debt bond transactions for the year ended December 31, 2014:

	General Obligation	Total
Bonds Payable 01/01/14	\$ 17,095,000	\$ 17,095,000
Bonds Issued	-	-
Bonds Retired	(430,000)	(430,000)
Bonds Payable 12/31/14	<u>\$ 16,665,000</u>	<u>\$ 16,665,000</u>

The annual requirements of the general long-term bonded debt requirements outstanding at December 31, 2014 are as follows:

Year Ended December 31	PRINCIPAL	INTEREST	TOTAL REQUIREMENTS
2015	\$ 450,000	\$ 764,023	\$ 1,214,023
2016	470,000	743,323	1,213,323
2017	490,000	721,723	1,211,723
2018	515,000	699,110	1,214,110
2019	540,000	675,373	1,215,373
2020-2024	3,090,000	2,983,406	6,073,406
2025-2029	3,880,000	2,188,033	6,068,033
2030-2034	4,915,000	1,153,002	6,068,002
2035-2036	<u>2,315,000</u>	<u>111,269</u>	<u>2,426,269</u>
TOTAL	<u>\$ 16,665,000</u>	<u>\$ 10,039,262</u>	<u>\$ 26,704,262</u>

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

The above debt consists of the following:

Certificates of Obligation, Series 2006, dated August 1, 2006 Interest Range 4.25% to 4.75% issued for new showbarn facilities. Amount issued \$19,330,000.	<u>\$ 16,665,000</u>
Total Outstanding at December 31, 2014	<u>\$16,665,000</u>

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

During 2006, the County issued Certificates of Obligation in the amount of \$19,330,000 that are to be used for major fairgrounds construction which consisted of new animal exhibit buildings and other facilities. These certificates are insured by Ambac Assurance Corporation of New York, NY, that had an insurance rating of Ba3 at 12-31-14 by Moody's.

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

The following is an overall summary of long-term liability activity for the year ended December 31, 2014:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General Obligation Bonds	\$17,095,000	\$ 0	\$ 430,000	\$16,665,000	\$ 450,000
Compensated Absences Payable	208,876	225,861	208,876	225,861	225,861
OPEBs	1,637,837	82,852	50,762	1,669,927	
Pollution Remediation	<u>789,473</u>	<u>134,658</u>	<u>155,433</u>	<u>768,698</u>	<u>133,753</u>
Total	<u>\$19,731,186</u>	<u>\$ 443,371</u>	<u>\$ 845,071</u>	<u>\$19,329,486</u>	<u>\$ 809,614</u>

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31 2014
(Continued)

(5) CAPITAL ASSETS

Capital Assets governmental activity for the year ended December 31, 2014 was as follows:

	Balance 12/31/2013	Increases	Decreases	Balance 12/31/2014
Capital Assets Not Being Depreciated:				
Land	\$ 3,239,246	\$ 183,947	\$ 0	\$ 3,423,193
Construction in Progress	68,000	335,752	0	403,752
Total Capital Assets Not Being Depreciated	<u>\$ 3,307,246</u>	<u>\$ 519,699</u>	<u>\$ 0</u>	<u>\$ 3,826,945</u>
Capital Assets Being Depreciated:				
Buildings	\$ 38,327,730	\$ 340,119	\$	\$ 38,667,849
Improvements Other Than Buildings	1,481,668	24,400		1,506,068
Equipment	10,628,429	1,222,341	(784,328)	11,066,442
Infrastructure				-
Roads	45,985,455	0		45,985,455
Bridges	2,714,768	0		2,714,768
Total Capital Assets Being Depreciated:	<u>\$ 99,138,050</u>	<u>\$ 1,586,860</u>	<u>\$ (784,328)</u>	<u>\$ 99,940,582</u>
Less Accumulated Depreciation For:				
Buildings	\$ (14,922,128)	\$ (1,118,068)	\$ 0	\$ (16,040,196)
Improvements Other Than Buildings	(897,340)	(47,837)	0	(945,177)
Equipment	(8,302,801)	(767,328)	679,746	(8,390,483)
Infrastructure				-
Roads	(34,514,111)	(1,177,231)	0	(35,691,342)
Bridges	(1,575,068)	(81,145)	0	(1,656,213)
Total Capital Assets Being Depreciated:	<u>\$ (60,211,448)</u>	<u>\$ (3,191,609)</u>	<u>\$ 679,746</u>	<u>\$ (62,723,411)</u>
Total Governmental Activity Capital Assets, Net	<u>\$ 42,233,848</u>	<u>\$ (1,085,050)</u>	<u>\$ (104,582)</u>	<u>\$ 41,044,116</u>

The amounts above are not shown net of related debt.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

The amount of capital assets net of related debt at 12/31/2014 is as follows:

Capital Assets, Net of Depreciation at 12/31/14		\$41,044,116
Less Related Debt		
Certificates of Obligation	16,665,000	
Capital Leases	<u>0</u>	<u>16,665,000</u>
Capital Assets, Net of Related Debt at 12/31/14		<u>\$24,379,116</u>

The amount by which capital outlay exceeded depreciation in 2014 is as follows:

Increase in Capital Assets during 2014 year	\$ 2,106,559
Less Trade In's (\$441,533) + Changes in Construction in Progress (\$335,752) + Gain on Disposal of Capital Assets (\$1,099)	<u>(104,682)</u>
Capital Outlay	2,001,877
Depreciation Expense for the year	<u>(3,191,609)</u>
Net amount by which capital outlay was under depreciation in 2014	<u>\$ (1,189,732)</u>

Depreciation expense was charged to functions/programs of the County for the 2014 year as follows:

Governmental Activities:

General Admission	\$ 30,198
Judicial	4,809
Financial Administration	2,504
Legal	0
Elections	2,540
Public Facilities	497,484
Public Safety	352,366
Public Transportation	1,531,919
Health and Welfare	23,935
Culture and Recreation	737,362
Conservation	<u>8,492</u>
Total Depreciation Expense	<u>\$ 3,191,609</u>

It is noted that the 12/31/14 Construction in Progress (\$68,000) consisted of \$68,000 for a new radio tower for the Sheriff's Department to be located in Aransas Pass, Texas. No work was done on this tower in 2014. The tower is hoped to be completed in 2014. The remaining \$335,752 was for major improvements to La Fruta RV Park near Mathis, TX.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31 2014
(Continued)

(6) RECEIVABLES

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

	<u>Property Taxes</u>	<u>Intergovernmental</u>	<u>Other</u>	<u>Total</u>
Governmental Activities				
General Fund	\$ 15820113	\$ 9,139	\$ 110,457	\$ 15,939,709
Road and Bridge	2478960		18,323	2,497,283
Non-Major Governmental Funds	909348	546,594	18,540	-
	<u>19208421</u>	<u>546,594</u>	<u>18,540</u>	<u>1,474,482</u>
Totals	<u>\$ 19208421</u>	<u>\$ 555,733</u>	<u>\$ 147,320</u>	<u>\$ 19,911,474</u>

(7) OTHER DISCLOSURES

A. Excess of expenditures over appropriations did not occur in any of the budgeted funds, except for the District Attorney Special Revenue Fund in which expenditures of \$161,910 exceeded appropriations of \$142,742, a difference of \$19,168. Overall, the County had a positive variance.

B. At December 31, 2014, the County did not have a deficit balance in any of the Governmental Funds, except for the Home Program Capital Projects Fund that had a Deficit Fund Balance of \$601. It is noted that the Capital Improvements Capital Projects fund had a deficit Unassigned Balance of \$244,229 but still had an overall Positive Fund Balance of \$672,017. These deficits are expected to be liquidated by future resource of the County.

C. The Reconciliation of interfund transfers are as follows:

	Transfers In	Transfers Out
General Fund		
Road and Bridge Fund	\$	2,397,443
Non-Major Governmental Funds		441,064
	<u>2,838,507</u>	<u>2,838,507</u>
Totals	<u>\$ 2,838,507</u>	<u>\$ 2,838,507</u>

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

The main transfers consisted of \$274,571 from the General Fund to the District Courts Fund for District Court Costs, \$350,266 from the General Fund to the District Operating Fund for District Attorney costs, \$341,800 from the General Fund to the Indigent Health Care Fund for Indigent Health Care costs, \$1,081,440 from the General Fund to the Capital Improvements Fund for capital assets costs and \$441,064 from the Road and Bridge Fund to the Capital Improvements Fund for capital assets costs.

D. The interfund receivable and payable balances at December 31, 2014, consisted of the following:

<u>FUNDS</u>	<u>INTERFUND RECEIVABLE</u>	<u>INTERFUND PAYABLES</u>
General Fund	\$ 354,419	\$ 0
Road and Bridge Fund	0	0
Non-Major Governmental Funds	0	354,419
Proprietary Funds	<u>0</u>	<u>0</u>
Totals	<u>\$ 354,419</u>	<u>\$ 354,419</u>

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). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 800 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

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

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy. The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 10.86% for calendar year 2014. The contribution rate payable by the employee members is the rate of 7.0% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost. For the employer's accounting year ending December 31, 2014, the annual pension cost for the TCDRS plan for its employees was \$2,944,719, and the actual contributions were \$2,944,719.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2001, the basis for determining the contribution rate for calendar year 2014.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

Actuarial Valuation Information

Actuarial Valuation Date	12/31/12	12/31/13	12/31/14
Actuarial cost Method	Entry Age	Entry Age	Entry Age
Amortization Method	Level Percentage of payroll, closed	Level Percentage of payroll, closed	Level Percentage of payroll, closed
Amortization Period	20.0	20.0	20.0
Asset Valuation Method	SAF: 10yr. Smoothed Value	SAF: 10yr. Smoothed Value	SAF: 5 yr. Smoothed Value
Actuarial Assumptions:	ESF: Fund Value	ESF: Fund Value	ESF: Fund Value
Investment Return*	8.00%	8.00%	8.00%
Projected Salary Increases*	5.40%	5.40%	4.90%
Inflation	3.50%	3.50%	3.00%
Cost-of-Living Adjustment	0.00%	0.00%	0.00%

*Includes inflation at stated rate

Trend Information for the Retirement Plan for the Employees of San Patricio County

<u>Accounting Year Ending</u>	<u>Annual Pension Cost</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/2012	\$2,623,929	100.00%	\$0
12/31/2013	2,703,764	100.00%	0
12/31/2014	2,944,719	100.00%	0

Schedule of Funding for the Retirement Plan for the Employees of San Patricio County

<u>Valuation date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Liability (AAL)(b)</u>	<u>Unfunded AAL (UALL)(b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (c)*</u>	<u>UAAAL as a Percentage of Payroll ((b-a)/c)</u>
12/31/2012	\$47,708,346	\$55,469,035	\$7,760,689	86.01%	\$15,721,693	49.36%
12/31/2013	49,902,739	57,601,692	7,698,953	86.63%	15,699,285	49.04%
12/31/2014	52,158,472	59,303,483	7,145,011	87.95%	16,487,773	43.34%

*The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2014

(Continued)

(9) DEFERRED COMPENSATION PLAN

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

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

(10) CONTINGENT LIABILITIES

The County is contingently liable with respect to law suits and other claims in the ordinary course of its operations. Should such contingencies become a real liability, funds would have to be appropriated in future budgets for settlement. The County does not feel that there are any law suits pending at December 31, 2014, that would have a material effect on the financial condition of the County.

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

(11) RISK MANAGEMENT

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

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

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

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

	<u>2014</u>	<u>2013</u>
Unpaid Claims at Beginning of Year	\$ 128,155	\$ 393,382
Incurred Claims (including IBNRs)	4,008,086	3,401,292
Claim Payments	<u>(3,907,562)</u>	<u>(3,666,519)</u>
Unpaid Claims at End of Year	<u>\$ 228,679</u>	<u>\$ 128,155</u>

The entire amount of the \$228,679 at 12/31/2014 is considered current because it is expected to be paid during the 2014 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 sheet 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 \$19,523,023 differences are as follows:

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

Bonds Payable	\$16,665,000
Compensated Absences Payable	225,861
Interest Payable	193,537
OPEB Liability	1,669,927
Pollution Liability	768,698
Other	<u>0</u>
Net Adjustments to Reduce fund balance total	
Governmental funds to arrive at net position	
Governmental Activities	<u>\$19,523,023</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 \$5,446,932 differences are as follows:

Taxes Receivable Net of	
Allowances for Uncollectables	\$19,208,421
Fines Receivable Net of	
Allowances for Uncollectables	3,910,855
Other Receivables Net	19,319
Deferred Revenue	<u>(17,691,663)</u>
Net Adjustments for Other Long-Term	
Assets Not Available to Pay for Current-	
Period Expenditures and therefore	
Are Deferred in the Funds	<u>\$5,446,932</u>

(13) POLLUTION REMEDIATION

At December 31, 2014, the County was implementing pollution remediations required 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 \$133,753 in 2015, and \$145,412 in 2016, \$169,869 in 2017, and \$319,664 in 2018 for a total estimated future cost of \$768,698. These estimates were furnished to the County by Arcadis, U.S. Inc. of Denver, Colorado who are doing sample studies for the County. It is not anticipated that the estimated liability will change by 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.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(continued)

(14) COMMITMENTS

At December 31, 2014, The County had \$68,000 committed to finishing a radio tower for the Sheriff's Department. The County also had \$335,752 committed to major park improvements.

(15) ACCOUNTING PRONOUNCEMENTS

Recently Issued and Adopted Accounting Pronouncements

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus- an amendment of GASB Statements No. 14 and No. 34*, effective for periods beginning after June 15, 2012, improves financial reporting by enhancing guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity. The County has implemented the new requirements for the fiscal year ended December 31, 2013 financial statements.

In March 2012, the GASB issued Statement 65, *Items Previously Reported as Assets and Liabilities*. GASB 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources and deferred inflows of resources, certain items that were previously reported as assets and liabilities. This statement is effective for periods beginning after December 15, 2012. The County has implemented the new requirements for the Fiscal Year Ended December 31, 2013 financial statements.

Recently Issued Accounting Pronouncements

In June 2012, The GASB issued Statement No. 67, *Financial Reporting for Pension Plans- an amendment of GASB Statement 25*. GASB 67 improves financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by the pension plans that are within its scope. This Statement is effective for financial statements for fiscal years beginning after June 15, 2013. Management is currently evaluating the impact of the adoption of this statement on the County's financial statements.

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions- an amendment of GASB Statement 27*. GASB 68 improves accounting and financial reporting by statement and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. This Statement is effective for fiscal years beginning after June 15, 2014. Management is currently evaluating the impact of the adoption of this statement on the County's financial statements.

(16) OTHER POST EMPLOYEE BENEFITS (OPEBs)

The County provides post retirement medical, prescription drug, dental and life insurance benefits on behalf of its eligible retirees and their dependents. The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 45 as its final accrual accounting standards for retiree healthcare and other postemployment benefits ("OPEBs"). GASB 45 requires public employers to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and the trust, if any, set aside to advance fund these benefits.

The County selected Cap Risk Consulting Group of Austin, Texas to perform an actuarial valuation of its postemployment healthcare plans with a valuation date of January 1, 2014, and this was done in 2015. The tables below set forth the key results of our valuation. This valuation is to be done every two years even though some updates will be done yearly the next one is to be done in 2017.

Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The actuarial valuations for OPEB plans involve the estimates of the value of reported amounts and assumptions about the probability of events far into the future and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. The actuarial calculations of the OPEB plan reflect a long-term prospective. The net OPEB obligation had a minor increase in 2014 due mainly to decreased contributions.

It is noted that retirees pay for their insurance premiums.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

Currently the County pays for and reports retiree benefits on a “pay-as-you-go” basis, which is the practice of paying for these benefits as they become due each year. Our estimates below are based on the assumption that the County will continue pay-as-you-go (“Paygo”) funding.

<i>As of January 1, 2014 (in thousands)</i>	<i>Paygo</i>
Net Present Value of County-funded Plan Costs	\$ 148
Actuarial Accrued Liability	56
Net OPEB Obligation	637
Discount Rate	3.50%

<i>As of December 31, 2014 (in thousands)</i>	
Annual Required Contribution	\$ 85
OPEB Cost	83
County Contribution	51
Net OPEB Obligation	1,670

The net present value of County-funded plan costs represents the single sum value of the County’s funding obligation with regard to post-employment benefits provided for the current employees and retirees. It equals the present value of benefits and expenses, minus the present value of retiree contributions. It is not a liability in the accounting sense, and need not be disclosed in the County’s financial report. These amounts are discounted for the time value of money.

The actuarial accrued liability (“AAL”) is the portion of the net present value of County-funded plan costs attributable to employee service prior to January 1, 2010. GASB 45 requires the disclosure of this number in the financial report. The attribution method is based on the Entry Age Normal Actuarial Cost Method, described in more detail later in this report.

The Net Present Value and Actuarial Accrued Liability decreased as compared to the prior valuation (e.g., \$16.2 million to \$10.8 and \$1.6 million to \$1.0 million respectively). The decrease is due, in a large part, to contribution rate changes, plan benefit changes, participation changes, and amortization period change.

The net OPEB obligation is the liability for OPEB that GASB Statement 45 requires the County to include in its CAFR (Comprehensive Annual Financial Report) balance sheet.

The Net OPEB Obligation is the accumulated excess of the ARC (Annual Required Contribution) over the actual County OPEB funding. Therefore, to the extent that the County’s funding for OPEB during any fiscal year falls short of the ARC, an OPEB Obligation will exist as of the end of that year.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

The Annual Required Contribution is the County's funding target for the current fiscal year in accordance with the GASB 45 provisions.

The County's OPEB funding is based on actual claims and administrative expenses paid for retirees less the retirees' contributions. For the 2014 fiscal year, the County's contribution is significantly lower than the previous two years. Because the County has a small number of retirees covered under the medical plan, there are and will be random fluctuations in the claims. The retirees' claims during the year were lower than they have been in recent years and lower than we would expect in the future.

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.

The required schedule of funding progress presents multi-year trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

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.

The assumption is that the inflation rate, investment return and the projected salary increases is a 3% average over time. The Medical Trend for healthcare cost rates are as follows: Projection years 1 to 8+ years for medical are 1.9%, 8.5%, 8.0%, 7.5%, 7.0%, 6.5% and 6.0% respectively. For dental for projection years 1 to 8+ years the rates are 5.0%, 4.5%, 4.0%, 3.5%, 3.0%, 3.0%, 3.0% and 3.0% respectively. 2014 Year data is not readily available.

The actuarial methods and significant assumptions used to determine the ARC for the current year and the information required by paragraph 25c.

- a) The actuarial cost method used is the entry-age normal method.
- b) As of this valuation date, there are no assets, hence no need to an actuarial value of assets.
- c) The amortization method is level percent of payroll. The amortization period is 1 year. The period is closed
- d) Disclosure of the significant actuarial assumption follows.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31 2014
(Continued)

OPEB Cost and Obligation	FY 2012	FY 2013	FY 2014
Normal Cost	\$ 85,719	\$ 85,719	\$ 47,931
Minimum Amortization to Year-end	1,591,092	56,844	37,127
Interest Adjustment to Year-end	58,688	4,990	0
Annual Required Contribution	1,735,499	147,553	85,058
ARC Adjustment	(3,660,652)	(58,730)	(59,530)
Interest Adjustment to Net OPEB Obligation	128,123	57,536	57,324
OPEB Cost	(1,797,030)	146,359	82,852
Contributions Made	(219,742)	(152,402)	(50,762)
Increase (Decrease) in Net OPEB Obligation	(2,016,772)	(6,043)	32,090
Net OPEB Obligation- beginning of year	3,660,652	1,645,880	1,637,837
Net OPEB Obligation- end of year	1,643,880	1,639,837	1,669,927

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2012	\$ (1,797,030)	-12.1%	\$ 1,643,880
12/31/2013	147,359	103.2%	1,637,837
12/31/2014	82,852	61.27%	1,669,927

Funded Status

Actuarial Variation Date	1/1/2014
Actuarial Variation of Assets	0
Actuarial Accrued Liability	983,573
Unfunded Actuarial Liability	983,573
Funded Ratio	0.00%
Annualized Covered Payroll	12,906,176
Ratio of Unfunded Actuarial Liability to Annual Covered Payroll	7.74%
Actuarial Cost Method	Entry Age Normal

Required Supplementary Information Schedule for Funding Progress

Actuarial Variation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as Percentage of Covered Payroll ((b-a)/c)
1/1/2010	\$ 0	\$ 10,846,223	\$ 10,846,223	0	14,400,638	75.3%
1/1/2012	\$ 0	\$ 1,591,092	\$ 1,591,092	0	12,760,816	12.5%
1/1/2014	\$ 0	\$ 998,573	\$ 998,573	0	12,906,176	7.74%

It is noted that the actuarial valuation will be done every other year even though some information can be obtained yearly. The next actuarial variation will be done in 2017.

SAN PATRICIO COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014
(Continued)

(17) SUBSEQUENT EVENTS AND OTHER

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

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 agrees to pay \$3,000,000 to the State of Texas on December 31, 2015, 2016, 2017, and 2018.

In May, 2015 the County hired a financial consultant to negotiate long term debt (Certificates of Obligation) for this cost.

In June, 2015 the County began working with its financial consultant to refund the Series 2006 Certificates of Obligation (\$16,125,000 balance at 06-01-14) and possibly incur additional debt in the amounts of \$12,000,000 for the County's share of the Harbor Bridge and \$40,000,000 for major road improvements.

REQUIRED SUPPLEMENTARY INFORMATION

(Major General and Special Revenue Funds Budgetary Comparisons)

The following are the Major governmental funds of the County that had adopted 2014 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.

(Pension Trend Data)

The Schedule of Funding Progress for the Retirement Plan for the Employees of San Patricio County discloses pension trend data for the 2012-2014 years.

(Other Post Employment Benefits)

The Schedule of Funding Progress for Other Post Employee Benefits discloses trend data.

The Notes to Required Supplementary Information provide information on the County's 2014 Budget.

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 19,327,861	\$ 19,327,861	\$ 20,160,513	\$ 832,652
Licenses and Permits	125,000	125,000	249,399	124,399
Intergovernmental	427,900	531,466	573,419	41,953
Charges for Services	2,233,000	2,233,000	2,197,982	(35,018)
Fines & Forfeitures	765,900	765,900	778,149	12,249
Investment Income	30,000	30,000	16,489	(13,511)
Miscellaneous Revenue	340,360	340,360	829,396	489,036
Total Revenues	23,250,021	23,353,587	24,805,347	1,451,760
EXPENDITURES				
General Administration	2,500,403	2,500,403	2,346,938	153,465
Judicial	2,495,578	2,495,578	2,353,619	141,959
Legal	747,442	747,442	674,140	73,302
Elections	400,857	400,857	316,845	84,012
Financial Administration	2,320,608	2,320,608	2,112,020	208,588
Public Facilities	2,104,766	2,348,957	2,054,174	294,783
Public Safety	10,524,620	10,628,186	9,926,880	701,306
Environmental	97,130	97,130	87,692	9,438
Health & Welfare	919,005	929,005	847,337	81,668
Culture and Recreation	1,034,618	1,015,368	882,496	132,872
Conservation	294,461	294,461	290,705	3,756
Economic Development	160,000	160,000	130,292	29,708
Total Expenditures	23,599,488	23,937,995	22,023,138	1,914,857
Excess (Deficiency) of Revenues Over Expenditures	(349,467)	(584,408)	2,782,209	3,366,617
OTHER FINANCING SOURCES (USES)				
Transfers In	0	0	0	0
Transfers Out	(2,703,822)	(2,468,881)	(2,397,443)	71,438
Total Other Financing Sources (Uses)	(2,703,822)	(2,468,881)	(2,397,443)	71,438
Net Changes in Fund Balances	(3,053,289)	(3,053,289)	384,766	3,438,055
Fund Balance at Beginning of Year	8,842,400	8,842,400	8,842,400	
Fund Balance at End of Year	\$ 5,789,111	\$ 5,789,111	\$ 9,227,166	\$ 3,438,055

See accompanying notes to required supplementary information.

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
ROAD AND BRIDGE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 3,194,236	\$ 3,194,236	\$ 3,330,428	\$ 136,192
Intergovernmental	137,143	137,143	172,023	34,880
Charges for Services	1,042,166	1,042,166	1,062,594	20,428
Fines and Forfeitures	355,889	355,889	342,525	(13,364)
Investment Income	7,200	7,200	3,675	(3,525)
Miscellaneous	1,500	1,500	104,975	103,475
Total Revenues	<u>4,738,134</u>	<u>4,738,134</u>	<u>5,016,220</u>	<u>278,086</u>
EXPENDITURES				
Public Transportation	4,638,784	4,404,420	3,758,712	645,708
Total Expenditures	<u>4,638,784</u>	<u>4,404,420</u>	<u>3,758,712</u>	<u>645,708</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>99,350</u>	<u>333,714</u>	<u>1,257,508</u>	<u>923,794</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(290,000)	(524,364)	(441,064)	83,300
Total Other Financing Sources (Uses)	<u>(290,000)</u>	<u>(524,364)</u>	<u>(441,064)</u>	<u>83,300</u>
Net Changes in Fund Balances	(190,650)	(190,650)	816,444	1,007,094
Fund Balance at Beginning of Year	<u>2,210,762</u>	<u>2,210,762</u>	<u>2,210,762</u>	
Fund Balance at End of Year	<u>\$ 2,020,112</u>	<u>\$ 2,020,112</u>	<u>\$ 3,027,206</u>	<u>\$ 1,007,094</u>

See accompanying notes to required supplementary information.

**SCHEDULE OF FUNDING PROGRESS FOR THE RETIREMENT PLAN FOR THE
EMPLOYEES OF SAN PATRICIO COUNTY**

Actuarial Valuation date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)(b)	Unfunded AAL (UALL)(b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)*	UAAL as a Percentage of Payroll ((b-a)/c)
12/31/2012	\$47,708,346	\$53,469,035	\$7,760,689	86.01%	\$15,721,673	49.36%
12/31/2013	49,902,739	57,601,692	7,698,953	86.63%	15,699,285	49.04%
12/31/2014	52,158,472	59,303,483	7,145,011	87.95%	16,487,773	43.34%

* The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

Note: The San Patricio County Employee's Retirement Plan is administered by the Texas Country and District Retirement System, Austin, TX.

**SCHEDULE OF FUNDING PROGRESS OF OTHER POST EMPLOYMENT BENEFITS
FOR SAN PATRICIO COUNTY**

Actuarial Valuation Date	Actuarial Valuation of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded ALL (UALL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b- a)/c)
1/1/2010	\$0	\$10,846,233	\$10,846,233	0.00%	\$14,400,638	75.3%
1/1/2012	\$0	\$ 1,591,092	\$ 1,591,092	0.00%	\$12,760,816	12.5%
1/1/2014	\$0	\$ 998,573	\$ 998,573	0.00%	\$12,906,176	7.74%

SAN PATRICIO COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2014

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 Commissioner's 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 Commissioner's Court.

A public hearing is held on the budget by the Commissioner's Court. Department heads may attend. Before determining the final budget, the Commissioner's 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 Commissioner's 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 Commissioner's Court advised of the conditions of the various funds and accounts. The Level of 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 Commissioner's Court.

There were supplementary appropriations made during the year after the 2014 budget that were adopted. These added appropriations resulted in an increase of \$190,943 due mainly to unanticipated indigent health care and capital outlay costs. 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 2014. The basis of budgeting is the same as GAAP (General Accepted Accounting Principles).

Budgets for the 2014 year were adopted for the following funds; General Fund, the Road and Bridge Fund, 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, District Attorney 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, Permanent Improvement Bonds Fund, and the Road Bonds Fund.

The County's major governmental funds with adopted budgets for the 2014 year were the General Fund and Road and Bridge Fund.

SAN PATRICIO COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2014
(Continued)

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 Commissioner's 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.

Combining and Individual Fund Statements and Schedules

These Statements present information on the individual fund types and serve to assure disclosure is sufficient to meet the County's reporting objectives. These statements also serve to present budgetary data.

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**SAN PATRICIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash and Cash Equivalents	\$ 4,184,324	\$ 501,015	\$ 1,137,229	\$ 5,822,568
Taxes Receivable		909,348		909,348
Intergovernmental Receivables	208,481		338,113	546,594
Other Receivables	17,944	596		18,540
TOTAL ASSETS	\$ 4,410,749	\$ 1,410,959	\$ 1,475,342	\$ 7,297,050
LIABILITIES				
Accounts Payable	\$ 107,236		\$ 263,808	\$ 371,044
Other Liabilities	45,973			45,973
Due To Other Funds	111,235		243,184	354,419
TOTAL LIABILITIES	264,444	0	506,992	771,436
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues-Property Taxes	\$	\$ 72,207	\$	\$ 72,207
Deferred Revenues-Property Taxes		837,141		837,141
Advance Tax Collections		361,029		361,029
TOTAL DEFERRED INFLOWS OF RESOURCES	0	1,270,377	0	1,270,377
FUND BALANCES				
Restricted	3,770,156	140,582	800,973	4,711,711
Committed	376,149			376,149
Assigned			412,207	412,207
Unassigned			(244,830)	(244,830)
TOTAL FUND BALANCES	4,146,305	140,582	968,350	5,255,237
TOTAL LIABILITIES, DEFFERED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,410,749	\$ 1,410,959	\$ 1,475,342	\$ 7,297,050

**SAN PATRICIO COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
REVENUES				
Taxes	\$ 1,398,994	\$ 1,264,097	\$ 1,111,265	\$ 2,510,259
Intergovernmental	681,150			681,150
Charges for Services	214,295			214,295
Fines & Forfeitures	3,729	404	692	4,825
Investment Income	643,064	3,567	1,202	647,833
Miscellaneous Revenue				
Total Revenues	<u>2,941,232</u>	<u>1,268,068</u>	<u>1,113,159</u>	<u>5,322,459</u>
EXPENDITURES				
Current				
General Administration	171,330			171,330
Judicial	1,332,386			1,332,386
Legal	51,076			51,076
Elections	22,086			22,086
Public Facilities			2,227,074	2,227,074
Public Safety	415,228			415,228
Public Transportation	974,151		306,143	1,280,294
Health & Welfare	1,399,824			1,399,824
Debt Service		1,214,035		1,214,035
Total Expenditures	<u>4,366,081</u>	<u>1,214,035</u>	<u>2,533,217</u>	<u>8,113,333</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,424,849)</u>	<u>54,033</u>	<u>(1,420,058)</u>	<u>(2,790,874)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	1,316,003	0	1,522,504	2,838,507
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>1,316,003</u>	<u>0</u>	<u>1,522,504</u>	<u>2,838,507</u>
Net Changes in Fund Balances	<u>(108,846)</u>	<u>54,033</u>	<u>102,446</u>	<u>47,633</u>
Fund Balances at Beginning of Year	4,255,151	86,549	865,904	5,207,604
Fund Balances at End of Year	<u>\$ 4,146,305</u>	<u>\$ 140,582</u>	<u>\$ 968,350</u>	<u>\$ 5,255,237</u>

NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS

NonMajor 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 certain local intergovernmental and other revenues used for District Court expenditures.
7. The District Attorney Operating Fund accounts for State Grants, other local intergovernmental and other revenues used to fund District Attorney Expenditures.
8. 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.
9. The Justice Court Technology Fund accounts for fees and other funds used to enhance Justices of the Peace office technology.
10. The Court Reporter Service Fund accounts for fees and other revenues used for Court Reporter expenditures.
11. The CB COG Grant Fund accounts for grants and other monies used for emergency 911 costs.
12. 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.

NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
(continued)

13. The Child Abuse Prevention Fund accounts for fees and other funds used to prevent child abuse.
14. The County Atty (Attorney) Pretrial Intervention accounts for fees and other monies used for County Attorney pretrial intervention purposes.
15. The District Attorney Forfeiture Fund accounts for forfeitures and other revenues that are used for District Attorney expenditures.
16. The Airport Fund accounts for funds used for airport maintenance.
17. The Sheriff's Forfeiture Fund accounts for money received through seizures pursuant to federal forfeiture laws.
18. The District Attorney Federal Forfeiture Fund accounts for federal forfeitures and other revenues that are used for District Attorney expenditures.
19. 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.
20. 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.
21. The Voter Registration Fund accounts for State Voter Registration Grants.
22. The Victim Information & Notification Everyday Service (VINES) Program Fund accounts for grants and other funds that are to provide information services to crime victims and other concerned citizens.
23. The Election Services Fund accounts for funds used for election services.
24. The County Attorney Check Fee Fund is used to account for "hot check" charges received by the County Attorney.
25. The District Attorney Check Fee Fund is used to account for "hot check" charges received by the District Attorney.
26. The Jail Commissary Fund is used to account for jail commissary profits

NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
(continued)

27. The Emergency Food and Shelter Program (EFSP) Fund accounts for Federal Grants used to provide emergency food and shelter to low income families.
28. The Clerk Contingency Fund accounts for certain County and District Clerk fees and other monies to be used for contingency costs.
29. The Communications System Fund accounts for radio maintenance fees received from other governmental entities

**SAN PATRICIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014**

	<u>INDIGENT HEALTH CARE FUND</u>	<u>SHERIFF STATE FORFEITURE FUND</u>	<u>COURTHOUSE SECURITY FUND</u>	<u>RECORDS MANAGEMENT FUND</u>
ASSETS				
Cash and Cash Equivalents	\$ 55,420	\$ 315,992	\$ 590,516	\$ 857,366
Receivables				
Intergovernmental Receivable				
Other Receivables			1,370	6,807
Prepaid Items				
TOTAL ASSETS	\$ <u>55,420</u>	\$ <u>315,992</u>	\$ <u>591,886</u>	\$ <u>864,173</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$	\$	\$ 6,575	\$ 29,712
Intergovernmental Payable				
Other Liabilities	45,298			
Due to Other Funds				
Total Liabilities	<u>45,298</u>	<u>0</u>	<u>6,575</u>	<u>29,712</u>
Fund Balances - (Deficits)				
Restricted		315,992	585,311	834,461
Committed	10,122			
Assigned				
Unassigned				
Total Fund Balances	<u>10,122</u>	<u>315,992</u>	<u>585,311</u>	<u>834,461</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>55,420</u>	\$ <u>315,992</u>	\$ <u>591,886</u>	\$ <u>864,173</u>

(Continued)

<u>WIC</u>	<u>DISTRICT COURTS OPERATING FUND</u>	<u>DISTRICT ATTORNEY 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>
\$	\$ 72,439	\$ 55,929	\$ 3,514	\$ 197,599	\$ 99,945	\$ 77,670
152,945		80		1,081	345	
<u>\$ 152,945</u>	<u>\$ 72,439</u>	<u>\$ 56,009</u>	<u>\$ 3,514</u>	<u>\$ 198,680</u>	<u>\$ 100,290</u>	<u>\$ 77,670</u>
\$ 2,566	\$ 527	\$ 1,713	\$ 160	\$	\$ 50	\$
109,215		675				
<u>111,781</u>	<u>527</u>	<u>2,388</u>	<u>160</u>	<u>0</u>	<u>50</u>	<u>0</u>
41,164	71,912	53,621	3,354	198,680	100,240	77,670
<u>41,164</u>	<u>71,912</u>	<u>53,621</u>	<u>3,354</u>	<u>198,680</u>	<u>100,240</u>	<u>77,670</u>
<u>\$ 152,945</u>	<u>\$ 72,439</u>	<u>\$ 56,009</u>	<u>\$ 3,514</u>	<u>\$ 198,680</u>	<u>\$ 100,290</u>	<u>\$ 77,670</u>

SAN PATRICIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014
 (Continued)

	LAW LIBRARY	DISTRICT ATTORNEY FORFEITURE FUND	AIRPORT FUND	SHERIFF FORFEITURE FUND
ASSETS				
Cash and Cash Equivalents	\$ 47,504	\$ 153,994	\$ 222,860	\$ 366,973
Receivables				
Intergovernmental Receivable				
Other Receivables	1,267		5,235	
Prepaid Items				
TOTAL ASSETS	\$ 48,771	\$ 153,994	\$ 228,095	\$ 366,973
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 11,294	\$ 2,682	\$ 48,563	\$
Intergovernmental Payable				
Other Liabilities				
Due to Other Funds				
Total Liabilities	11,294	2,682	48,563	0
Fund Balances - (Deficits)				
Restricted	37,477	151,312	179,532	366,973
Committed				
Assigned				
Unassigned				
Total Fund Balances	37,477	151,312	179,532	366,973
TOTAL LIABILITIES AND FUND BALANCES	\$ 48,771	\$ 153,994	\$ 228,095	\$ 366,973

(Continued)

<u>TEXAS DEPT. OF HEALTH GRANTS</u>	<u>FAMILY PLANNING WHFPT</u>	<u>HAVA GRANT</u>	<u>VOTER REGISTRATION FUND</u>	<u>ELECTION SERVICES</u>	<u>COUNTY ATTORNEY CHECK FEE FUND</u>	<u>DISTRICT ATTORNEY CHECK FEE FUND</u>
\$	\$	\$	\$ 21,660	\$ 238,262	\$ 36,145	\$ 7,213
55,536					435	
<u>\$ 55,536</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,660</u>	<u>\$ 238,262</u>	<u>\$ 36,580</u>	<u>\$ 7,213</u>
\$ 489	\$	\$	\$	\$	\$ 1	\$
2,020						
<u>2,509</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
53,027			21,660	238,262	36,579	7,213
<u>53,027</u>	<u>0</u>	<u>0</u>	<u>21,660</u>	<u>238,262</u>	<u>36,579</u>	<u>7,213</u>
<u>\$ 55,536</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,660</u>	<u>\$ 238,262</u>	<u>\$ 36,580</u>	<u>\$ 7,213</u>

SAN PATRICIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014
 (Continued)

	<u>CHILD ABUSE PREVENTION FUND</u>	<u>COUNTY ATTY PRETRIAL INTERVENTION</u>	<u>JAIL COMMISSARY FUND</u>	<u>COMMUNI- CATIONS SYSTEM FUND</u>
ASSETS				
Cash and Cash Equivalents	\$ 3,359	\$ 258,026	\$ 102,065	\$ 143,421
Receivables				
Intergovernmental Receivable				
Other Receivables	20	1,189		
Prepaid Items				
TOTAL ASSETS	<u>\$ 3,379</u>	<u>\$ 259,215</u>	<u>\$ 102,065</u>	<u>\$ 143,421</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$	\$ 482	\$ 1,950	\$ 472
Intergovernmental Payable				
Other Liabilities				
Due to Other Funds				
Total Liabilities	<u>0</u>	<u>482</u>	<u>1,950</u>	<u>472</u>
Fund Balances - (Deficits)				
Restricted	3,379	258,733	100,115	
Committed				142,949
Assigned				
Unassigned				
Total Fund Balances	<u>3,379</u>	<u>258,733</u>	<u>100,115</u>	<u>142,949</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,379</u>	<u>\$ 259,215</u>	<u>\$ 102,065</u>	<u>\$ 143,421</u>

<u>DISTRICT ATTORNEY FEDERAL FORFEITURE</u>	<u>EFSP GRANT</u>	<u>CLERKS CONTINGENCY FUND</u>	<u>TOTAL NONMAJOR SPECIAL REVENUE FUNDS</u>
\$ 67,069	\$ 16,529	\$ 172,854	\$ 4,184,324
		115	208,481
			17,944
			0
<u>\$ 67,069</u>	<u>\$ 16,529</u>	<u>\$ 172,969</u>	<u>\$ 4,410,749</u>
\$	\$	\$	\$ 107,236
			0
			45,973
			111,235
<u>0</u>	<u>0</u>	<u>0</u>	<u>264,444</u>
67,069	16,529	172,969	3,770,156
			376,149
			0
			0
<u>67,069</u>	<u>16,529</u>	<u>172,969</u>	<u>4,146,305</u>
<u>\$ 67,069</u>	<u>\$ 16,529</u>	<u>\$ 172,969</u>	<u>\$ 4,410,749</u>

**SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014**

	INDIGENT HEALTH CARE FUND	SHERIFF STATE FORFEITURE FUND	COURTHOUSE SECURITY FUND	RECORDS MANAGEMENT FUND
REVENUES				
Intergovernmental	\$	\$ 0	\$	\$
Charges for Services			47,919	244,048
Fines & Forfeitures		148,779		
Investment Income	49	248	557	737
Miscellaneous		0		
Total Revenues	49	149,027	48,476	244,785
EXPENDITURES				
General Administration				171,330
Judicial				32,790
Legal				
Elections				
Public Facilities				
Public Safety		149,449	82,629	
Public Transportation				
Health & Welfare	432,970			
Total Expenditures	432,970	149,449	82,629	204,120
Excess (Deficiency) of Revenues Over Expenditures	(432,921)	(422)	(34,153)	40,665
OTHER FINANCING SOURCES (USES):				
Transfers In	341,800			0
Transfers Out				
Total Other Financing Sources (Uses)	341,800	0	0	0
Net Changes in Fund Balances	(91,121)	(422)	(34,153)	40,665
Fund Balances (Deficits) at Beginning of Year	101,243	316,414	619,464	793,796
Fund Balances (Deficits) at End of Year	\$ 10,122	\$ 315,992	\$ 585,311	\$ 834,461

(Continued)

<u>WIC</u>	<u>DISTRICT COURTS OPERATING FUND</u>	<u>DISTRICT ATTORNEY 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>
\$ 501,079	\$ 284,964	\$ 133,306 2,650	\$ 52,046	\$ 36,196	\$ 14,727	\$ 0
0	182 397	107 116	27 0	167	88	73
<u>501,079</u>	<u>285,543</u>	<u>136,179</u>	<u>52,073</u>	<u>36,363</u>	<u>14,815</u>	<u>73</u>
	560,854	494,326		16,031	7,443	
			100,046			6,857
<u>508,363</u>						
<u>508,363</u>	<u>560,854</u>	<u>494,326</u>	<u>100,046</u>	<u>16,031</u>	<u>7,443</u>	<u>6,857</u>
<u>(7,284)</u>	<u>(275,311)</u>	<u>(358,147)</u>	<u>(47,973)</u>	<u>20,332</u>	<u>7,372</u>	<u>(6,784)</u>
	274,571	350,266	42,583			0
<u>0</u>	<u>274,571</u>	<u>350,266</u>	<u>42,583</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(7,284)</u>	<u>(740)</u>	<u>(7,881)</u>	<u>(5,390)</u>	<u>20,332</u>	<u>7,372</u>	<u>(6,784)</u>
<u>48,448</u>	<u>72,652</u>	<u>61,502</u>	<u>8,744</u>	<u>178,348</u>	<u>92,868</u>	<u>84,454</u>
<u>\$ 41,164</u>	<u>\$ 71,912</u>	<u>\$ 53,621</u>	<u>\$ 3,354</u>	<u>\$ 198,680</u>	<u>\$ 100,240</u>	<u>\$ 77,670</u>

**SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014**

(Continued)

	LAW LIBRARY	DISTRICT ATTORNEY FORFEITURE FUND	AIRPORT FUND	SHERIFF FORFEITURE FUND
REVENUES				
Intergovernmental	\$	\$ 3,780	\$ 51,030	\$
Charges for Services	59,730			
Fines & Forfeitures		65,516		
Investment Income	24	177	112	332
Miscellaneous		9,909	558,862	
	59,754	79,382	610,004	332
Total Revenues	59,754	79,382	610,004	332
EXPENDITURES				
General Administration				
Judicial	51,907	161,910		
Legal				
Elections				
Public Facilities				
Public Safety				
Public Transportation			974,151	
Health & Welfare				
	51,907	161,910	974,151	0
Total Expenditures	51,907	161,910	974,151	0
Excess (Deficiency) of Revenues Over Expenditures	7,847	(82,528)	(364,147)	332
OTHER FINANCING SOURCES (USES):				
Transfers In	24,000		236,000	
Transfers Out		0		
	24,000	0	236,000	0
Total Other Financing Sources (Uses)	24,000	0	236,000	0
Net Changes in Fund Balances	31,847	(82,528)	(128,147)	332
Fund Balances (Deficits) at Beginning of Year	5,630	233,840	307,679	366,641
Fund Balances (Deficits) at End of Year	\$ 37,477	\$ 151,312	\$ 179,532	\$ 366,973

(Continued)

<u>TEXAS DEPT. OF HEALTH GRANTS</u>	<u>FAMILY PLANNING WHFPT</u>	<u>HAVA GRANT</u>	<u>VOTER REGISTRATION FUND</u>	<u>ELECTION SERVICES</u>	<u>COUNTY ATTORNEY CHECK FEE FUND</u>	<u>DISTRICT ATTORNEY CHECK FEE FUND</u>
\$ 338,504	\$ 12,382	\$	\$ 21,903	\$	\$	\$
52,351	26,993			20,402	8,296	75
	176		17	197		6
				14,798		
<u>390,855</u>	<u>39,551</u>	<u>0</u>	<u>21,920</u>	<u>35,397</u>	<u>8,296</u>	<u>81</u>
					6,573	
			22,086			
<u>395,969</u>	<u>62,522</u>					
<u>395,969</u>	<u>62,522</u>	<u>0</u>	<u>22,086</u>	<u>0</u>	<u>6,573</u>	<u>0</u>
<u>(5,114)</u>	<u>(22,971)</u>	<u>0</u>	<u>(166)</u>	<u>35,397</u>	<u>1,723</u>	<u>81</u>
<u>26,748</u>	<u>20,035</u>					
<u>26,748</u>	<u>20,035</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>21,634</u>	<u>(2,936)</u>	<u>0</u>	<u>(166)</u>	<u>35,397</u>	<u>1,723</u>	<u>81</u>
<u>31,393</u>	<u>2,936</u>	<u>0</u>	<u>21,826</u>	<u>202,865</u>	<u>34,856</u>	<u>7,132</u>
<u>\$ 53,027</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,660</u>	<u>\$ 238,262</u>	<u>\$ 36,579</u>	<u>\$ 7,213</u>

**SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014
 (Continued)**

	CHILD ABUSE PREVENTION FUND	COUNTY ATTY PRETRIAL INTERVENTION	JAIL COMMISSARY FUND	COMMUNI- CATIONS SYSTEM FUND
REVENUES				
Intergovernmental	\$	\$	\$	\$
Charges for Services	687	81,788		79,950
Fines & Forfeitures				
Investment Income		218	75	116
Miscellaneous			52,727	1,066
Total Revenues	<u>687</u>	<u>82,006</u>	<u>52,802</u>	<u>81,132</u>
EXPENDITURES				
General Administration				
Judicial				
Legal		44,503		
Elections				
Public Facilities				
Public Safety			17,490	58,757
Public Transportation				
Health & Welfare				
Total Expenditures	<u>0</u>	<u>44,503</u>	<u>17,490</u>	<u>58,757</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>687</u>	<u>37,503</u>	<u>35,312</u>	<u>22,375</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	687	37,503	35,312	22,375
Fund Balances (Deficits) at Beginning of Year	<u>2,692</u>	<u>221,230</u>	<u>64,803</u>	<u>120,574</u>
Fund Balances (Deficits) at End of Year	<u>\$ 3,379</u>	<u>\$ 258,733</u>	<u>\$ 100,115</u>	<u>\$ 142,949</u>

<u>DISTRICT ATTORNEY FEDERAL FORFEITURE</u>	<u>EFSP GRANT</u>	<u>CLERKS CONTINGENCY FUND</u>	<u>TOTAL NONMAJOR SPECIAL REVENUE FUNDS</u>
\$	\$	\$	\$
		5,338	1,398,994
			681,150
51	15	154	214,295
<u>5,013</u>			<u>3,729</u>
			643,064
<u>5,064</u>	<u>15</u>	<u>5,492</u>	<u>2,941,232</u>
			171,330
7,125			1,332,386
			51,076
			22,086
			0
			415,228
			974,151
			<u>1,399,824</u>
<u>7,125</u>	<u>0</u>	<u>0</u>	<u>4,366,081</u>
<u>(2,061)</u>	<u>15</u>	<u>5,492</u>	<u>(1,424,849)</u>
			1,316,003
			0
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,316,003</u>
<u>(2,061)</u>	<u>15</u>	<u>5,492</u>	<u>(108,846)</u>
<u>69,130</u>	<u>16,514</u>	<u>167,477</u>	<u>4,255,151</u>
\$ <u>67,069</u>	\$ <u>16,529</u>	\$ <u>172,969</u>	\$ <u>4,146,305</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
INDIGENT HEALTH CARE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Investment Income	\$ 400	\$ 400	\$ 49	\$ (351)
Total Revenues	<u>400</u>	<u>400</u>	<u>49</u>	<u>(351)</u>
EXPENDITURES				
Health & Welfare	<u>370,000</u>	<u>456,800</u>	<u>432,970</u>	<u>23,830</u>
Total Expenditures	<u>370,000</u>	<u>456,800</u>	<u>432,970</u>	<u>23,830</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(369,600)</u>	<u>(456,400)</u>	<u>(432,921)</u>	<u>23,479</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>255,000</u>	<u>341,800</u>	<u>341,800</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>255,000</u>	<u>341,800</u>	<u>341,800</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	<u>(114,600)</u>	<u>(114,600)</u>	<u>(91,121)</u>	<u>23,479</u>
Fund Balance at Beginning of Year	<u>101,243</u>	<u>101,243</u>	<u>101,243</u>	
Fund Balance at End of Year	<u>\$ (13,357)</u>	<u>\$ (13,357)</u>	<u>\$ 10,122</u>	<u>\$ 23,479</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
SHERIFF'S STATE FORFEITURE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$	\$	\$	\$ 0
Fines & Forfeitures			148,779	148,779
Investment Income			248	248
Miscellaneous Revenue				0
Total Revenues	<u>0</u>	<u>0</u>	<u>149,027</u>	<u>149,027</u>
EXPENDITURES				
Public Safety	<u>200,000</u>	<u>200,000</u>	<u>149,449</u>	<u>50,551</u>
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>149,449</u>	<u>50,551</u>
Net Changes in Fund Balances	(200,000)	(200,000)	(422)	199,578
Fund Balance at Beginning of Year	<u>316,414</u>	<u>316,414</u>	<u>316,414</u>	
Fund Balance at End of Year	<u>\$ 116,414</u>	<u>\$ 116,414</u>	<u>\$ 315,992</u>	<u>\$ 199,578</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
COURTHOUSE SECURITY FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 49,400	\$ 49,400	\$ 47,919	\$ (1,481)
Investment Income	900	900	557	(343)
Total Revenues	<u>50,300</u>	<u>50,300</u>	<u>48,476</u>	<u>(1,824)</u>
EXPENDITURES				
Public Safety	<u>152,142</u>	<u>152,142</u>	<u>82,629</u>	<u>69,513</u>
Total Expenditures	<u>152,142</u>	<u>152,142</u>	<u>82,629</u>	<u>69,513</u>
Net Changes in Fund Balances	(101,842)	(101,842)	(34,153)	67,689
Fund Balance at Beginning of Year	<u>619,464</u>	<u>619,464</u>	<u>619,464</u>	
Fund Balance at End of Year	<u>\$ 517,622</u>	<u>\$ 517,622</u>	<u>\$ 585,311</u>	<u>\$ 67,689</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
RECORDS MANAGEMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 149,300	\$ 149,300	\$ 244,048	\$ 94,748
Investment Income	1,300	1,300	737	(563)
Total Revenues	<u>150,600</u>	<u>150,600</u>	<u>244,785</u>	<u>94,185</u>
EXPENDITURES				
General Administration	785,027	785,027	171,330	613,697
Judicial	85,364	85,364	32,790	52,574
Total Expenditures	<u>870,391</u>	<u>870,391</u>	<u>204,120</u>	<u>666,271</u>
Excess (Deficiency) of Revenues				
Net Changes in Fund Balances	<u>(719,791)</u>	<u>(719,791)</u>	<u>40,665</u>	<u>760,456</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over				
Net Changes in Fund Balances	(719,791)	(719,791)	40,665	760,456
Fund Balance at Beginning of Year	<u>793,796</u>	<u>793,796</u>	<u>793,796</u>	
Fund Balance at End of Year	<u>\$ 74,005</u>	<u>\$ 74,005</u>	<u>\$ 834,461</u>	<u>\$ 760,456</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
WIC FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 578,575	\$ 578,575	\$ 501,079	\$ (77,496)
Investment Income				0
Miscellaneous Revenue				0
Total Revenues	<u>578,575</u>	<u>578,575</u>	<u>501,079</u>	<u>(77,496)</u>
EXPENDITURES				
Health & Welfare	<u>578,575</u>	<u>578,575</u>	<u>508,363</u>	<u>70,212</u>
Total Expenditures	<u>578,575</u>	<u>578,575</u>	<u>508,363</u>	<u>70,212</u>
Net Changes in Fund Balances	0	0	(7,284)	(7,284)
Fund Balance at Beginning of Year	<u>48,448</u>	<u>48,448</u>	<u>48,448</u>	
Fund Balance at End of Year	<u>\$ 48,448</u>	<u>\$ 48,448</u>	<u>\$ 41,164</u>	<u>(7,284)</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
DISTRICT COURTS OPERATING FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 284,964	\$ 284,964	\$ 284,964	\$ 0
Investment Income	100	100	182	82
Miscellaneous Revenue			397	397
Total Revenues	<u>285,064</u>	<u>285,064</u>	<u>285,543</u>	<u>479</u>
EXPENDITURES				
Judicial	609,686	609,686	560,854	48,832
Total Expenditures	<u>609,686</u>	<u>609,686</u>	<u>560,854</u>	<u>48,832</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(324,622)</u>	<u>(324,622)</u>	<u>(275,311)</u>	<u>49,311</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	274,571	274,571	274,571	0
Total Other Financing Sources (Uses)	<u>274,571</u>	<u>274,571</u>	<u>274,571</u>	<u>0</u>
Net Changes in Fund Balances	(50,051)	(50,051)	(740)	49,311
Fund Balance at Beginning of Year	72,652	72,652	72,652	
Fund Balance at End of Year	<u>\$ 22,601</u>	<u>\$ 22,601</u>	<u>\$ 71,912</u>	<u>\$ 49,311</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
DISTRICT ATTORNEY OPERATING FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 130,646	\$ 130,646	\$ 133,306	\$ 2,660
Charges for Services			2,650	2,650
Investment Income	50	50	107	57
Miscellaneous Revenue			116	116
Total Revenues	<u>130,696</u>	<u>130,696</u>	<u>136,179</u>	<u>5,483</u>
EXPENDITURES				
Judicial	<u>523,297</u>	<u>523,297</u>	<u>494,326</u>	<u>28,971</u>
Total Expenditures	<u>523,297</u>	<u>523,297</u>	<u>494,326</u>	<u>28,971</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(392,601)</u>	<u>(392,601)</u>	<u>(358,147)</u>	<u>34,454</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>350,266</u>	<u>350,266</u>	<u>350,266</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>350,266</u>	<u>350,266</u>	<u>350,266</u>	<u>0</u>
Net Changes in Fund Balances	(42,335)	(42,335)	(7,881)	34,454
Fund Balance at Beginning of Year	<u>61,502</u>	<u>61,502</u>	<u>61,502</u>	
Fund Balance at End of Year	<u>\$ 19,167</u>	<u>\$ 19,167</u>	<u>\$ 53,621</u>	<u>\$ 34,454</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
INTOXILIZER PROGRAM FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 52,046	\$ 52,046	\$ 52,046	\$ 0
Investment Income	10	10	27	17
Miscellaneous Revenue				0
Total Revenues	<u>52,056</u>	<u>52,056</u>	<u>52,073</u>	<u>17</u>
EXPENDITURES				
Public Safety	<u>102,271</u>	<u>102,271</u>	<u>100,046</u>	<u>2,225</u>
Total Expenditures	<u>102,271</u>	<u>102,271</u>	<u>100,046</u>	<u>2,225</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50,215)</u>	<u>(50,215)</u>	<u>(47,973)</u>	<u>2,242</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>42,583</u>	<u>42,583</u>	<u>42,583</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>42,583</u>	<u>42,583</u>	<u>42,583</u>	<u>0</u>
Net Changes in Fund Balances	(7,632)	(7,632)	(5,390)	2,242
Fund Balance at Beginning of Year	<u>8,744</u>	<u>8,744</u>	<u>8,744</u>	
Fund Balance at End of Year	<u>\$ 1,112</u>	<u>\$ 1,112</u>	<u>\$ 3,354</u>	<u>\$ 2,242</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
JUSTICE COURT TECHNOLOGY FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 37,000	\$ 37,000	\$ 36,196	\$ (804)
Investment Income	125	125	167	42
Total Revenues	<u>37,125</u>	<u>37,125</u>	<u>36,363</u>	<u>(762)</u>
EXPENDITURES				
Judicial	36,600	36,600	16,031	20,569
Total Expenditures	<u>36,600</u>	<u>36,600</u>	<u>16,031</u>	<u>20,569</u>
Net Changes in Fund Balances	525	525	20,332	19,807
Fund Balance at Beginning of Year	<u>178,348</u>	<u>178,348</u>	<u>178,348</u>	
Fund Balance at End of Year	<u>\$ 178,873</u>	<u>\$ 178,873</u>	<u>\$ 198,680</u>	<u>\$ 19,807</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
COURT REPORTER SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 14,600	\$ 14,600	\$ 14,727	\$ 127
Investment Income	100	100	88	(12)
Total Revenues	<u>14,700</u>	<u>14,700</u>	<u>14,815</u>	<u>115</u>
EXPENDITURES				
Judicial	76,000	76,000	7,443	68,557
Total Expenditures	<u>76,000</u>	<u>76,000</u>	<u>7,443</u>	<u>68,557</u>
Net Changes in Fund Balances	(61,300)	(61,300)	7,372	68,672
Fund Balance at Beginning of Year	92,868	92,868	92,868	
Fund Balance at End of Year	<u>\$ 31,568</u>	<u>\$ 31,568</u>	<u>\$ 100,240</u>	<u>\$ 68,672</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
CB COG GRANT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$	\$	\$	\$ 0
Investment Income	100	100	73	(27)
Total Revenues	100	100	73	(27)
EXPENDITURES				
Public Safety	62,276	63,000	6,857	56,143
Total Expenditures	62,276	63,000	6,857	56,143
Excess (Deficiency) of Revenues Over Expenditures	(62,176)	(62,900)	(6,784)	56,116
OTHER FINANCING SOURCES (USES)				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	(62,176)	(62,900)	(6,784)	56,116
Fund Balance at Beginning of Year	84,454	84,454	84,454	
Fund Balance at End of Year	\$ 22,278	\$ 21,554	\$ 77,670	\$ 56,116

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
LAW LIBRARY FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Charges for Services	\$ 60,000	\$ 60,000	\$ 59,730	\$ (270)
Investment Income	10	10	24	14
Total Revenues	<u>60,010</u>	<u>60,010</u>	<u>59,754</u>	<u>(256)</u>
EXPENDITURES				
Judicial	72,680	72,680	51,907	20,773
Total Expenditures	<u>72,680</u>	<u>72,680</u>	<u>51,907</u>	<u>20,773</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(12,670)</u>	<u>(12,670)</u>	<u>7,847</u>	<u>20,517</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	24,000	24,000	24,000	0
Total Other Financing Sources (Uses)	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	11,330	11,330	31,847	20,517
Fund Balance at Beginning of Year	5,630	5,630	5,630	
Fund Balance at End of Year	<u>\$ 16,960</u>	<u>\$ 16,960</u>	<u>\$ 37,477</u>	<u>\$ 20,517</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
DISTRICT ATTORNEY FORFEITURE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 1,920	\$ 1,920	\$ 3,780	\$ 1,860
Fines & Forfeitures	40,000	40,000	65,516	25,516
Investment Income	130	130	177	47
Miscellaneous Revenue	50	50	9,909	9,859
Total Revenues	<u>42,100</u>	<u>42,100</u>	<u>79,382</u>	<u>37,282</u>
EXPENDITURES				
Judicial	112,742	142,742	161,910	(19,168)
Total Expenditures	<u>112,742</u>	<u>142,742</u>	<u>161,910</u>	<u>(19,168)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(70,642)</u>	<u>(100,642)</u>	<u>(82,528)</u>	<u>18,114</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				0
Transfers Out	(161,468)	(131,468)		131,468
Total Other Financing Sources (Uses)	<u>(161,468)</u>	<u>(131,468)</u>	<u>0</u>	<u>131,468</u>
Net Changes in Fund Balances	(232,110)	(232,110)	(82,528)	149,582
Fund Balance at Beginning of Year	233,840	233,840	233,840	
Fund Balance at End of Year	<u>\$ 1,730</u>	<u>\$ 1,730</u>	<u>\$ 151,312</u>	<u>\$ 149,582</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
AIRPORT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$	\$	\$ 51,030	\$ 51,030
Investment Income	300	300	112	(188)
Miscellaneous Revenue	<u>515,000</u>	<u>515,000</u>	<u>558,862</u>	<u>43,862</u>
Total Revenues	<u>515,300</u>	<u>515,300</u>	<u>610,004</u>	<u>94,704</u>
EXPENDITURES				
Public Transportation	<u>1,026,927</u>	<u>1,026,927</u>	<u>974,151</u>	<u>52,776</u>
Total Expenditures	<u>1,026,927</u>	<u>1,026,927</u>	<u>974,151</u>	<u>52,776</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(511,627)</u>	<u>(511,627)</u>	<u>(364,147)</u>	<u>147,480</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>236,000</u>	<u>236,000</u>	<u>236,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>236,000</u>	<u>236,000</u>	<u>236,000</u>	<u>0</u>
Net Changes in Fund Balances	(275,627)	(275,627)	(128,147)	147,480
Fund Balance at Beginning of Year	<u>307,679</u>	<u>307,679</u>	<u>307,679</u>	
Fund Balance at End of Year	\$ <u>32,052</u>	\$ <u>32,052</u>	\$ <u>179,532</u>	\$ <u>147,480</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
COMMUNICATIONS SYSTEM FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental				0
Charges for Services	\$ 80,000	\$ 80,000	\$ 79,950	\$ (50)
Investment Income	200	200	116	(84)
Miscellaneous Revenue			1,066	1,066
Total Revenues	<u>80,200</u>	<u>80,200</u>	<u>81,132</u>	<u>932</u>
EXPENDITURES				
Public Safety	<u>220,000</u>	<u>220,000</u>	<u>58,757</u>	<u>161,243</u>
Total Expenditures	<u>220,000</u>	<u>220,000</u>	<u>58,757</u>	<u>161,243</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(139,800)</u>	<u>(139,800)</u>	<u>22,375</u>	<u>162,175</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	<u>(139,800)</u>	<u>(139,800)</u>	<u>22,375</u>	<u>162,175</u>
Fund Balance at Beginning of Year	<u>120,574</u>	<u>120,574</u>	<u>120,574</u>	
Fund Balance at End of Year	<u>\$ (19,226)</u>	<u>\$ (19,226)</u>	<u>\$ 142,949</u>	<u>\$ 162,175</u>

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NONMAJOR DEBT SERVICE GOVERNMENTAL FUNDS

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

1. The Permanent Improvement Bonds Fund is used to accumulate monies for payment of the 2006 Certificates of Obligation.
2. The Road Bonds Fund was used to accumulate monies for the 1977 Road Bonds Series issued for major road construction and improvements. This debt has been liquidated so these funds will be used for future bonded debts.

**SAN PATRICIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2014**

	<u>PERMANENT IMPROVEMENT DEBT SERVICE</u>	<u>ROAD BONDS DEBT SERVICE</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
ASSETS			
Cash and Cash Equivalents	\$ 501,015	\$	\$ 501,015
Taxes Receivable	909,348		909,348
Other Receivables	596		596
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 1,410,959	\$ 0	\$ 1,410,959
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES			
Other Liabilities	\$	\$	\$ 0
	<hr/>	<hr/>	<hr/>
Total Liabilities	0	0	0
	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenues-Property Taxes	72,207		72,207
Deferred Revenues-Property Taxes	837,141		837,141
Advance Tax Collections	361,029		361,029
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	1,270,377	0	1,270,377
	<hr/>	<hr/>	<hr/>
FUND BALANCES			
Restricted	140,582	0	140,582
Unassigned	0	0	0
	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficits)	140,582	0	140,582
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,410,959	\$ 0	\$ 1,410,959
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**SAN PATRICIO COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>PERMANENT IMPROVEMENT DEBT SERVICE</u>	<u>ROAD BONDS DEBT SERVICE</u>	<u>TOTAL NONMAJOR DEBT SERVICE FUNDS</u>
REVENUES			
Taxes	\$ 1,264,097	\$ 0	\$ 1,264,097
Investment Income	404	0	404
Miscellaneous Revenues	3,567	0	3,567
Total Revenues	<u>1,268,068</u>	<u>0</u>	<u>1,268,068</u>
EXPENDITURES			
Debt Service	<u>1,214,035</u>	<u>0</u>	<u>1,214,035</u>
Total Expenditures	<u>1,214,035</u>	<u>0</u>	<u>1,214,035</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>54,033</u>	<u>0</u>	<u>54,033</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	0		0
Transfers Out		<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures			
Net Changes in Fund Balances	54,033	0	54,033
Fund Balances at Beginning of Year	<u>86,549</u>	<u>0</u>	<u>86,549</u>
Fund Balances (Deficits) at End of Year	<u>\$ 140,582</u>	<u>\$ 0</u>	<u>\$ 140,582</u>

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
PERMANENT IMPROVEMENT DEBT SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 1,206,508	\$ 1,206,508	\$ 1,264,097	\$ 57,589
Investment Income	1,000	1,000	404	(596)
Miscellaneous Revenues			3,567	3,567
Total Revenues	<u>1,207,508</u>	<u>1,207,508</u>	<u>1,268,068</u>	<u>60,560</u>
EXPENDITURES				
Debt Service	<u>1,218,285</u>	<u>1,218,285</u>	<u>1,214,035</u>	<u>4,250</u>
Total Expenditures	<u>1,218,285</u>	<u>1,218,285</u>	<u>1,214,035</u>	<u>4,250</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(10,777)</u>	<u>(10,777)</u>	<u>54,033</u>	<u>64,810</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	<u>(10,777)</u>	<u>(10,777)</u>	<u>54,033</u>	<u>64,810</u>
Fund Balance at Beginning of Year	<u>86,549</u>	<u>86,549</u>	<u>86,549</u>	
Fund Balance (Deficit) at End of Year \$	<u><u>75,772</u></u>	<u><u>75,772</u></u>	<u><u>140,582</u></u>	<u><u>64,810</u></u>

**SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014
ROAD BONDS DEBT SERVICE FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes	\$	\$	\$	\$ 0
Investment Income				0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES				
Debt Service				0
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>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Net Changes in Fund Balances	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

NONMAJOR CAPITAL PROJECTS GOVERNMENTAL FUNDS

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

1. The Capital Improvements Fund is used to account for certain monies used for major building construction and improvements and other costs.
2. The Home Program Fund accounts for Federal and other monies that are used to build homes for qualified County residents.
3. The Right-of-Way Fund accounts for monies used for right-of-way purchases for road construction.
4. The CIAP (Coastal Impact Assistance Program) Fund accounts for Federal and other funds used for conservation, protection and preservation of coastal areas including wetlands.
5. The Community Development Fund accounts for Federal and other funds that are used for major community improvements.

**SAN PATRICIO COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2014**

	<u>CAPITAL IMPROVEMENTS</u>	<u>HOME PROGRAM</u>	<u>RIGHT-OF-WAY</u>
ASSETS			
Cash and Cash Equivalents	\$ 728,699	\$ 114,149	\$ 294,381
Intergovernmental Receivables			
Prepaid Items			
Due from Other Funds			
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>728,699</u>	\$ <u>114,149</u>	\$ <u>294,381</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 56,682	\$ 114,750	\$ 42
Other Liabilities			
Due to Other Funds			
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>56,682</u>	<u>114,750</u>	<u>42</u>
Fund Balances -			
Nonspendable	0	0	0
Restricted	798,378		
Committed			
Assigned	117,868		294,339
Unassigned	<u>(244,229)</u>	<u>(601)</u>	<u> </u>
Total Fund Balances	<u>672,017</u>	<u>(601)</u>	<u>294,339</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>728,699</u>	\$ <u>114,149</u>	\$ <u>294,381</u>

<u>CIAP</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
\$ 338,113	\$	\$ 1,137,229
		338,113
		0
		<u>0</u>
<u>\$ 338,113</u>	<u>\$ 0</u>	<u>\$ 1,475,342</u>
\$ 92,334	\$	\$ 263,808
		0
<u>243,184</u>		<u>243,184</u>
<u>335,518</u>	<u>0</u>	<u>506,992</u>
0	0	0
2,595		800,973
		0
		412,207
		<u>(244,830)</u>
<u>2,595</u>	<u>0</u>	<u>968,350</u>
<u>\$ 338,113</u>	<u>\$ 0</u>	<u>\$ 1,475,342</u>

SAN PATRICIO COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>CAPITAL IMPROVEMENTS</u>	<u>HOME PROGRAM</u>	<u>RIGHT-OF-WAY</u>
REVENUES			
Intergovernmental	\$	\$ 300,972	\$
Investment Income	257		435
Private Source Contributions			
Miscellaneous Revenue	<u>1,200</u>	<u> </u>	<u>2</u>
Total Revenues	<u>1,457</u>	<u>300,972</u>	<u>437</u>
EXPENDITURES			
Current			
Public Facilities	1,103,013	300,237	
Public Transportation			306,143
Total Expenditures	<u>1,103,013</u>	<u>300,237</u>	<u>306,143</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,101,556)</u>	<u>735</u>	<u>(305,706)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	1,522,504		
Transfers Out			
Total Other Financing Sources (Uses)	<u>1,522,504</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	420,948	735	(305,706)
Fund Balances at Beginning of Year	<u>251,069</u>	<u>(1,336)</u>	<u>600,045</u>
Fund Balances at End of Year	<u>\$ 672,017</u>	<u>\$ (601)</u>	<u>\$ 294,339</u>

<u>CIAP</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>TOTAL NONMAJOR CAPITAL PROJECT FUNDS</u>
\$ 670,293	\$ 140,000	\$ 1,111,265
		692
		0
		1,202
<u>670,293</u>	<u>140,000</u>	<u>1,113,159</u>
683,824	140,000	2,227,074
		306,143
<u>683,824</u>	<u>140,000</u>	<u>2,533,217</u>
<u>(13,531)</u>	<u>0</u>	<u>(1,420,058)</u>
		1,522,504
		0
<u>0</u>	<u>0</u>	<u>1,522,504</u>
(13,531)	0	102,446
<u>16,126</u>	<u>0</u>	<u>865,904</u>
<u>\$ 2,595</u>	<u>\$ 0</u>	<u>\$ 968,350</u>

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AGENCY FUNDS

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

The Agency Funds consist of the following:

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

AGENCY FUNDS

(continued)

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



**SAN PATRICIO COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014**

	<u>PAYROLL FUNDS</u>	<u>DISTRICT WIDE ADULT PROBATION DEPT FUNDS</u>	<u>DISPUTE RESOLUTION CENTER</u>	<u>TRI-COUNTY NARCOTICS TASK FORCE AGENCY FUND</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 411,853	\$ 795,805	\$ 2,588	\$ 25,228
Due from Others		4,569		
Due from Other Governments				
TOTAL ASSETS	\$ <u>411,853</u>	\$ <u>800,374</u>	\$ <u>2,588</u>	\$ <u>25,228</u>
<u>LIABILITIES</u>				
Due to Others	\$ 411,853	\$ 800,374	\$ 2,588	\$ 25,228
Due to Other Governments				
TOTAL LIABILITIES	\$ <u>411,853</u>	\$ <u>800,374</u>	\$ <u>2,588</u>	\$ <u>25,228</u>

(Continued)

<u>COUNTY CLERK - TRUST FUND</u>	<u>COUNTY CLERK - OTHER FUNDS</u>	<u>DISTRICT CLERK - TRUST FUND</u>	<u>DISTRICT CLERK - OTHER FUNDS</u>	<u>HEALTH DEPARTMENT FUND</u>	<u>FORFEITURE TRUST- SHERIFF</u>
\$ 301,321	\$ 68,917	\$ 302,351	\$ 175,513	\$	\$ 1,474
<u>\$ 301,321</u>	<u>\$ 68,917</u>	<u>\$ 302,351</u>	<u>\$ 175,513</u>	<u>\$ 0</u>	<u>\$ 1,474</u>
\$ 301,321	\$ 68,917	\$ 302,351	\$ 175,513	\$	\$ 1,474
<u>\$ 301,321</u>	<u>\$ 68,917</u>	<u>\$ 302,351</u>	<u>\$ 175,513</u>	<u>\$ 0</u>	<u>\$ 1,474</u>

SAN PATRICIO COUNTY, TEXAS
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2014
 (Continued)

	<u>SECTION 125 TRUST FUND</u>	<u>COURT COSTS AND FEES</u>	<u>TAX COLLECTOR</u>	<u>SHERIFF REGULAR FUND</u>	<u>SHERIFF CASH BOND FUND</u>
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 14,379	\$ 300,034	\$ 3,952,240	\$ 13,478	\$ 29,103
Due from Others					
Due from Other Governments					
TOTAL ASSETS	\$ <u>14,379</u>	\$ <u>300,034</u>	\$ <u>3,952,240</u>	\$ <u>13,478</u>	\$ <u>29,103</u>
<u>LIABILITIES</u>					
Due to Others	\$ 14,379	\$ 300,034	\$ 3,952,240	\$ 13,478	\$ 29,103
Due to Other Governments					
TOTAL LIABILITIES	\$ <u>14,379</u>	\$ <u>300,034</u>	\$ <u>3,952,240</u>	\$ <u>13,478</u>	\$ <u>29,103</u>

<u>INMATE TRUST FUND</u>	<u>JUSTICES OF THE PEACE FUND</u>	<u>DISTRICT ATTORNEY</u>	<u>DISTRICT ATTORNEY SEIZURE FUND</u>	<u>DISTRICT JUVENILE PROBATION</u>	<u>DISTRICT WIDE JUVENILE PROBATION DEPT FUNDS</u>	<u>TOTAL AGENCY FUNDS</u>
\$ 34,652	\$ 58,573	\$ 96	\$ 256,752	\$	\$ 508,109	\$ 7,252,466
					5,781	10,350
					9,168	9,168
<u>\$ 34,652</u>	<u>\$ 58,573</u>	<u>\$ 96</u>	<u>\$ 256,752</u>	<u>\$ 0</u>	<u>\$ 523,058</u>	<u>\$ 7,271,984</u>
\$ 34,652	\$ 58,573	\$ 96	\$ 256,752	\$	\$ 523,058	\$ 7,271,984
						0
<u>\$ 34,652</u>	<u>\$ 58,573</u>	<u>\$ 96</u>	<u>\$ 256,752</u>	<u>\$ 0</u>	<u>\$ 523,058</u>	<u>\$ 7,271,984</u>

**SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>BALANCE</u> <u>01/01/2014</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>12/31/2014</u>
<u>PAYROLL FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 374,753	\$ 37,100		\$ 411,853
Due From Other Governments	<u>0</u>			<u>0</u>
	<u>\$ 374,753</u>	<u>\$ 37,100</u>	<u>0</u>	<u>\$ 411,853</u>
LIABILITIES				
Due to Others	\$ 374,753	\$ 37,100		\$ 411,853
Due to Other Governments	<u>0</u>			<u>0</u>
	<u>\$ 374,753</u>	<u>\$ 37,100</u>	<u>0</u>	<u>\$ 411,853</u>
 <u>DISTRICT ADULT PROBATION DEPARTMENT FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 640,274	\$ 155,531	\$	\$ 795,805
Due from Others	0	4,569		4,569
Due from Other Governments	<u>0</u>			<u>0</u>
	<u>\$ 640,274</u>	<u>\$ 160,100</u>	<u>\$ 0</u>	<u>\$ 800,374</u>
LIABILITIES				
Due to Others	\$ 640,274	\$ 160,100	\$	\$ 800,374
Due to Other Governments	<u>0</u>			<u>0</u>
	<u>\$ 640,274</u>	<u>\$ 160,100</u>	<u>\$ 0</u>	<u>\$ 800,374</u>
 <u>DISPUTE RESOLUTION CENTER FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 2,337	\$ 251	\$	\$ 2,588
	<u>\$ 2,337</u>	<u>\$ 251</u>	<u>\$ 0</u>	<u>\$ 2,588</u>
LIABILITIES				
Due to Others	\$ 2,337	\$ 251	\$	\$ 2,588
	<u>\$ 2,337</u>	<u>\$ 251</u>	<u>\$ 0</u>	<u>\$ 2,588</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014
 (Continued)

	<u>BALANCE</u> <u>01/01/2014</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>12/31/2014</u>
<u>TRI-COUNTY NARCOTICS TASK FORCE AGENCY FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 25,206	\$ 22	\$	\$ 25,228
	<u>\$ 25,206</u>	<u>\$ 22</u>	<u>\$ 0</u>	<u>\$ 25,228</u>
LIABILITIES				
Due to Others	\$ 25,206	\$ 22	\$	\$ 25,228
	<u>\$ 25,206</u>	<u>\$ 22</u>	<u>\$ 0</u>	<u>\$ 25,228</u>
<u>COUNTY CLERK-TRUST FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 298,731	\$ 2,590	\$	\$ 301,321
	<u>\$ 298,731</u>	<u>\$ 2,590</u>	<u>\$ 0</u>	<u>\$ 301,321</u>
LIABILITIES				
Due to Others	\$ 298,731	\$ 2,590	\$	\$ 301,321
	<u>\$ 298,731</u>	<u>\$ 2,590</u>	<u>\$ 0</u>	<u>\$ 301,321</u>
<u>COUNTY CLERK - OTHER FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 66,293	\$ 2,624	\$	\$ 68,917
	<u>\$ 66,293</u>	<u>\$ 2,624</u>	<u>\$ 0</u>	<u>\$ 68,917</u>
LIABILITIES				
Due to Others	\$ 66,293	\$ 2,624	\$	\$ 68,917
	<u>\$ 66,293</u>	<u>\$ 2,624</u>	<u>\$ 0</u>	<u>\$ 68,917</u>
<u>DISTRICT CLERK - TRUST FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 653,116	\$	\$ 350,765	\$ 302,351
	<u>\$ 653,116</u>	<u>\$ 0</u>	<u>\$ 350,765</u>	<u>\$ 302,351</u>
LIABILITIES				
Due to Others	\$ 653,116	\$	\$ 350,765	\$ 302,351
	<u>\$ 653,116</u>	<u>\$ 0</u>	<u>\$ 350,765</u>	<u>\$ 302,351</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014
 (Continued)

	<u>BALANCE</u> <u>01/01/2014</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>12/31/2014</u>
<u>DISTRICT CLERK - OTHER FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 169,981	\$ 5,532	\$ _____	\$ 175,513
	<u>\$ 169,981</u>	<u>\$ 5,532</u>	<u>\$ 0</u>	<u>\$ 175,513</u>
LIABILITIES				
Due to Others	\$ 169,981	\$ 5,532	\$ _____	\$ 175,513
	<u>\$ 169,981</u>	<u>\$ 5,532</u>	<u>\$ 0</u>	<u>\$ 175,513</u>
<u>HEALTH DEPARTMENT FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ _____	\$ _____	\$ _____	\$ _____
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES				
Due to Others	\$ _____	\$ _____	\$ _____	\$ _____
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>FORFEITURE TRUST - SHERIFF</u>				
ASSETS				
Cash and Cash Equivalents	\$ 1,473	\$ 1	\$ _____	\$ 1,474
	<u>\$ 1,473</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 1,474</u>
LIABILITIES				
Due to Others	\$ 1,473	\$ 1	\$ _____	\$ 1,474
	<u>\$ 1,473</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 1,474</u>
<u>SECTION 125 - TRUST FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 23,564	\$ _____	\$ 9,185	\$ 14,379
	<u>\$ 23,564</u>	<u>\$ 0</u>	<u>\$ 9,185</u>	<u>\$ 14,379</u>
LIABILITIES				
Due to Others	\$ 23,564	\$ _____	\$ 9,185	\$ 14,379
	<u>\$ 23,564</u>	<u>\$ 0</u>	<u>\$ 9,185</u>	<u>\$ 14,379</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

	<u>BALANCE</u> <u>01/01/2014</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>12/31/2014</u>
<u>COURT COST AND FEES</u>				
ASSETS				
Cash and Cash Equivalents	\$ 366,774	\$ _____	\$ 66,740	\$ 300,034
	<u>\$ 366,774</u>	<u>\$ 0</u>	<u>\$ 66,740</u>	<u>\$ 300,034</u>
LIABILITIES				
Due to Others	\$ 366,774	\$ _____	\$ 66,740	\$ 300,034
	<u>\$ 366,774</u>	<u>\$ 0</u>	<u>\$ 66,740</u>	<u>\$ 300,034</u>
<u>TAX COLLECTOR</u>				
ASSETS				
Cash and Cash Equivalents	\$ 14,106,969	\$ _____	\$ 10,154,729	\$ 3,952,240
	<u>\$ 14,106,969</u>	<u>\$ 0</u>	<u>\$ 10,154,729</u>	<u>\$ 3,952,240</u>
LIABILITIES				
Due to Others	\$ 14,106,969	\$ _____	\$ 10,154,729	\$ 3,952,240
	<u>\$ 14,106,969</u>	<u>\$ 0</u>	<u>\$ 10,154,729</u>	<u>\$ 3,952,240</u>
<u>SHERIFF REGULAR FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 7,201	\$ 6,277	\$ _____	\$ 13,478
	<u>\$ 7,201</u>	<u>\$ 6,277</u>	<u>\$ 0</u>	<u>\$ 13,478</u>
LIABILITIES				
Due to Others	\$ 7,201	\$ 6,277	\$ _____	\$ 13,478
	<u>\$ 7,201</u>	<u>\$ 6,277</u>	<u>\$ 0</u>	<u>\$ 13,478</u>
<u>SHERIFF CASH BOND FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 41,002	\$ _____	\$ 11,899	\$ 29,103
	<u>\$ 41,002</u>	<u>\$ 0</u>	<u>\$ 11,899</u>	<u>\$ 29,103</u>
LIABILITIES				
Due to Others	\$ 41,002	\$ _____	\$ 11,899	\$ 29,103
	<u>\$ 41,002</u>	<u>\$ 0</u>	<u>\$ 11,899</u>	<u>\$ 29,103</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

	<u>BALANCE</u> <u>01/01/2014</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>12/31/2014</u>
<u>INMATE TRUST FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 39,099	\$ _____	\$ 4,447	\$ 34,652
	<u>\$ 39,099</u>	<u>\$ 0</u>	<u>\$ 4,447</u>	<u>\$ 34,652</u>
LIABILITIES				
Due to Others	\$ 39,099	\$ _____	\$ 4,447	\$ 34,652
	<u>\$ 39,099</u>	<u>\$ 0</u>	<u>\$ 4,447</u>	<u>\$ 34,652</u>
<u>JUSTICES OF THE PEACE FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 65,712	\$ _____	\$ 7,139	\$ 58,573
	<u>\$ 65,712</u>	<u>\$ 0</u>	<u>\$ 7,139</u>	<u>\$ 58,573</u>
LIABILITIES				
Due to Others	\$ 65,712	\$ _____	\$ 7,139	\$ 58,573
	<u>\$ 65,712</u>	<u>\$ 0</u>	<u>\$ 7,139</u>	<u>\$ 58,573</u>
<u>DISTRICT ATTORNEY</u>				
ASSETS				
Cash and Cash Equivalents	\$ 0	\$ 96	\$ _____	\$ 96
	<u>\$ 0</u>	<u>\$ 96</u>	<u>\$ 0</u>	<u>\$ 96</u>
LIABILITIES				
Due to Others	\$ 0	\$ 96	\$ _____	\$ 96
	<u>\$ 0</u>	<u>\$ 96</u>	<u>\$ 0</u>	<u>\$ 96</u>
<u>DISTRICT ATTORNEY SEIZURE FUND</u>				
ASSETS				
Cash and Cash Equivalents	\$ 244,420	\$ 12,332	\$ _____	\$ 256,752
	<u>\$ 244,420</u>	<u>\$ 12,332</u>	<u>\$ 0</u>	<u>\$ 256,752</u>
LIABILITIES				
Due to Others	\$ 244,420	\$ 12,332	\$ _____	\$ 256,752
	<u>\$ 244,420</u>	<u>\$ 12,332</u>	<u>\$ 0</u>	<u>\$ 256,752</u>

(Continued)

SAN PATRICIO COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

	<u>BALANCE</u> 01/01/2014	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> 12/31/2014
<u>DISTRICT JUVENILE PROBATION</u>				
ASSETS				
Cash and Cash Equivalents	\$ 0	\$	\$	\$ 0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
LIABILITIES				
Due to Others	\$ 0	\$	\$	\$ 0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
 <u>DISTRICT JUVENILE PROBATION</u> <u>DEPARTMENT FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 374,903	\$ 133,206	\$	\$ 508,109
Due from Others	15,453		9,672	5,781
Due from Other Governments	1,189	7,979		9,168
	<u>\$ 391,545</u>	<u>\$ 141,185</u>	<u>\$ 9,672</u>	<u>\$ 523,058</u>
LIABILITIES				
Due to Others	\$ 390,590	\$ 141,185	\$ 8,717	\$ 523,058
Due to Other Governments	955		955	0
	<u>\$ 391,545</u>	<u>\$ 141,185</u>	<u>\$ 9,672</u>	<u>\$ 523,058</u>
 <u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 17,501,808	\$ 355,562	\$ 10,604,904	\$ 7,252,466
Due from Others	15,453	4,569	9,672	10,350
Due from Other Governments	1,189	7,979	0	9,168
TOTAL ASSETS	<u>\$ 17,518,450</u>	<u>\$ 368,110</u>	<u>\$ 10,614,576</u>	<u>\$ 7,271,984</u>
LIABILITIES				
Due to Others	\$ 17,517,495	\$ 368,110	\$ 10,613,621	\$ 7,271,984
Due to Other Governments	955	0	955	0
TOTAL LIABILITIES	<u>\$ 17,518,450</u>	<u>\$ 368,110</u>	<u>\$ 10,614,576</u>	<u>\$ 7,271,984</u>



Other Schedules

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

**SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF CAPITAL ASSETS - BY SOURCE
DECEMBER 31, 2014**

CAPITAL ASSETS

Land	\$	3,423,193
Buildings		38,667,849
Improvements, Other than Buildings		1,506,068
Equipment		11,066,442
Infrastructure		48,700,223
Construction in Progress		<u>403,752</u>
Total Capital Assets	\$	<u><u>103,767,527</u></u>

INVESTMENTS IN CAPITAL ASSETS BY SOURCE

From Governmental Funds and Other	\$	<u>103,767,527</u>
Total Investment In Capital Assets	\$	<u><u>103,767,527</u></u>

Note: The figures above are presented at cost. Infrastructure consists of \$45,985,455 for roads and \$2,714,768 for bridges.

SAN PATRICIO COUNTY
SCHEDULE OF CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 2014

FUNCTION & ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVE- MENTS, OTHER THAN BUILDINGS	EQUIPMENT
<u>GENERAL ADMINISTRATION</u>					
CIVIL DEFENSE	\$ 114,429	\$	\$	\$	\$ 114,429
COUNTY JUDGE	34,492				34,492
COUNTY CLERK	266,407		84,100	34,789	147,518
VETERANS SERVICE	25,210			25,210	
RECORDS MANAGEMENT	13,090				13,090
PRINTING DEPARTMENT	65,088				65,088
PERSONNEL SAFETY	0				
INFORMATION SERVICES	99,931				99,931
NON-DEPARTMENTAL	162,427				162,427
TOTAL GENERAL ADMINISTRATION	781,074	0	84,100	59,999	636,975
<u>JUDICIAL</u>					
DISTRICT CLERK	100,354				100,354
DISTRICT COURT	10,837				10,837
JUSTICES OF THE PEACE	21,502				21,502
DISTRICT ATTORNEY	55,323				55,323
TOTAL JUDICIAL	188,016	0	0	0	188,016
<u>FINANCIAL ADMINISTRATION</u>					
COUNTY AUDITOR	68,929				68,929
TAX-ASSESSOR COLLECT	0				0
TOTAL FINANCIAL ADMINISTRATION	68,929	0	0	0	68,929
<u>LEGAL</u>					
COUNTY ATTORNEY	34,258				34,258
TOTAL LEGAL	34,258	0	0	0	34,258
<u>ELECTIONS</u>					
ELECTIONS	246,036				246,036
TOTAL ELECTIONS	246,036	0	0	0	246,036
<u>PUBLIC FACILITIES</u>					
LAND & BUILDINGS	19,527,673	2,436,174	16,099,330	748,509	243,660
BUILDING SUPERINTENDENT	85,848			279	85,569
AIRPORT - TP McCAMPBELL	2,107,317	682,878	564,711	353,679	506,049
AIRPORT - SINTON	516,270	153,905	139,974	172,201	50,190
CITIZEN COLLECTION STATIONS	73,000	61,673		11,327	
COUNTY FAIRGROUNDS	20,905,728		20,682,445	35,576	187,707
TOTAL PUBLIC FACILITIES	43,215,836	3,334,630	37,486,460	1,321,571	1,073,175

(Continued)

SAN PATRICIO COUNTY
SCHEDULE OF CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
DECEMBER 31, 2014
(Continued)

FUNCTION & ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVE- MENTS, OTHER THAN BUILDINGS	EQUIPMENT
<u>PUBLIC SAFETY</u>					
CONSTABLES:					
PRECINCT #1	\$ 18,751	\$	\$	\$	\$ 18,751
PRECINCT #2	40,721				40,721
PRECINCT #4	11,614				11,614
PRECINCT #5	0				0
PRECINCT #6	21,493				21,493
PRECINCT #8	17,951				17,951
SHERIFF	2,515,336	24,334	111,166		2,379,836
JUVENILE PROBATION AND DETENTION CENTER	178,196		0	27,940	150,256
HIGHWAY PATROL	8,420				8,420
BREATH TESTING	84,284				84,284
TOTAL PUBLIC SAFETY	2,896,766	24,334	111,166	27,940	2,733,326
<u>PUBLIC TRANSPORTATION</u>					
ROAD AND BRIDGE:					
PRECINCT #1	703,344	2,400	24,000	4,511	672,433
PRECINCT #2	2,075,334	13,606	201,318	28,307	1,832,103
PRECINCT #3	2,154,529	14,370	131,899	39,340	1,968,920
PRECINCT #4	1,135,712	10,000	215,644		910,068
GENERAL	52,417				52,417
TOTAL PUBLIC TRANSPORTATION	6,121,336	40,376	572,861	72,158	5,435,941
<u>HEALTH & WELFARE</u>					
COUNTY HEALTH UNIT	259,048				259,048
WOMEN'S, INFANTS AND CHILDREN (GRANT)	182,705		171,000		11,705
TOTAL HEALTH AND WELFARE	441,753	0	171,000	0	270,753
<u>CULTURE & RECREATION</u>					
LIBRARY	22,360				22,360
COUNTY PARKS	430,088	22,853	150,346	24,400	232,489
COUNTY FAIRGROUNDS	0				0
TOTAL CULTURE & RECREATION	452,448	22,853	150,346	24,400	254,849
<u>CONSERVATION</u>					
COUNTY EXTENSION AGENT EXHIBIT BUILDING	217,100 0	1,000	91,916		124,184 0
TOTAL CONSERVATION	217,100	1,000	91,916	0	124,184
TOTALS	\$ 54,663,552	\$ 3,423,193	\$ 38,667,849	\$ 1,506,068	\$ 11,066,442
<u>INFRASTRUCTURE</u>					
ROADS	45,985,455				
BRIDGES	2,714,768				
TOTAL INFRASTRUCTURE	48,700,223				
CONSTRUCTION IN PROGRESS	403,752				
TOTAL CAPITAL ASSETS	\$ 103,767,527				

Note: The above figures are presented at cost.

**SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>FUNCTION & ACTIVITY</u>	<u>CAPITAL ASSETS 1-1-2014</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>CAPITAL ASSETS 12-31-2014</u>
<u>GENERAL ADMINISTRATION</u>				
CIVIL DEFENSE	\$ 92,658	\$ 39,522	\$ 17,751	\$ 114,429
COUNTY JUDGE	34,492			34,492
COUNTY CLERK	245,000	21,407		266,407
VETERANS SERVICE	25,210			25,210
RECORDS MANAGEMENT	13,090			13,090
PRINTING DEPARTMENT	65,088			65,088
PERSONNEL SAFETY	17,985		17,985	0
INFORMATION SERVICES	92,866	7,065		99,931
NON-DEPARTMENTAL	162,427			162,427
TOTAL GENERAL ADMINISTRATION	748,816	67,994	35,736	781,074
<u>JUDICIAL</u>				
DISTRICT CLERK	100,354			100,354
DISTRICT COURT	10,837			10,837
JUSTICES OF THE PEACE	21,502			21,502
DISTRICT ATTORNEY	19,440	35,883		55,323
TOTAL JUDICIAL	152,133	35,883	0	188,016
<u>FINANCIAL ADMINISTRATION</u>				
COUNTY AUDITOR	90,422		21,493	68,929
TAX-ASSESSOR COLLECTOR	5,680		5,680	0
TOTAL FINANCIAL ADMINISTRATION	96,102	0	27,173	68,929
<u>LEGAL</u>				
COUNTY ATTORNEY	7,384	26,874		34,258
TOTAL LEGAL	7,384	26,874	0	34,258
<u>ELECTIONS</u>				
ELECTIONS	239,471	6,565		246,036
TOTAL ELECTIONS	239,471	6,565	0	246,036
<u>PUBLIC FACILITIES</u>				
LAND & BUILDINGS	19,184,529	343,144		19,527,673
BUILDING SUPERINTENDENT	85,848			85,848
AIRPORT - TP McCAMPBELL	2,072,956	34,361		2,107,317
AIRPORT - SINTON	516,270			516,270
CITIZEN COLLECTION STATIONS	73,000			73,000
COUNTY FAIRGROUNDS	20,897,536	8,192		20,905,728
TOTAL PUBLIC FACILITIES	42,830,139	385,697	0	43,215,836

(Continued)

**SCHEDULE OF CHANGES IN CAPITAL ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)**

<u>FUNCTION & ACTIVITY</u>	<u>CAPITAL ASSETS 1-1-2014</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>CAPITAL ASSETS 12-31-2014</u>
<u>PUBLIC SAFETY</u>				
CONSTABLES:				
PRECINCT #1	\$ 36,534		\$ 17,783	\$ 18,751
PRECINCT #2	19,437	21,284		40,721
PRECINCT #4	11,614			11,614
PRECINCT #5	15,409		15,409	0
PRECINCT #6	17,751	21,493	17,751	21,493
PRECINCT #8	17,951			17,951
SHERIFF	2,282,497	447,041	214,202	2,515,336
JUVENILE PROBATION AND DETENTION CENTER	179,294	19,742	20,840	178,196
HIGHWAY PATROL	8,420			8,420
BREATH TESTING	84,284			84,284
TOTAL PUBLIC SAFETY	2,673,191	509,560	285,985	2,896,766
<u>PUBLIC TRANSPORTATION</u>				
ROAD AND BRIDGE:				
PRECINCT #1	716,481	41,070	54,207	703,344
PRECINCT #2	1,926,825	238,235	89,726	2,075,334
PRECINCT #3	2,190,592	203,500	239,563	2,154,529
PRECINCT #4	1,150,087	21,625	36,000	1,135,712
GENERAL	52,417			52,417
TOTAL PUBLIC TRANSPORTATION	6,036,402	504,430	419,496	6,121,336
<u>HEALTH & WELFARE</u>				
COUNTY HEALTH UNIT	259,048			259,048
WOMEN'S, INFANTS AND CHILDREN (GRANT)	182,705			182,705
TOTAL HEALTH AND WELFARE	441,753	0	0	441,753
<u>CULTURE & RECREATION</u>				
LIBRARY	38,298		15,938	22,360
COUNTY PARKS	232,489	197,599		430,088
COUNTY FAIRGROUNDS	0			0
TOTAL CULTURE & RECREATION	270,787	197,599	15,938	452,448
<u>CONSERVATION</u>				
COUNTY EXTENSION AGENT	180,895	36,205		217,100
EXHIBIT BUILDING	0			0
SHOWBARN	0			0
TOTAL CONSERVATION	180,895	36,205	0	217,100
<u>INFRASTRUCTURE</u>				
ROADS	45,985,455			45,985,455
BRIDGES	2,714,768			2,714,768
TOTAL INFRASTRUCTURE	48,700,223	0	0	48,700,223
CONSTRUCTION IN PROGRESS	68,000	335,752		403,752
TOTAL CAPITAL ASSETS	\$ 102,445,296	\$ 2,106,559	\$ 784,328	\$ 103,767,527

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 132-140), Revenue Capacity (pages 142-153), Debt Capacity (pages 154-160), Demographic and Economic Information (pages 162-164), Operating Information (pages 165-168), and Other Information (pages 169-171).

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 relates 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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 24,379,116	25,138,848	26,318,086	\$ 28,886,546
Restricted for Debt Service and Other	8,182,548	6,944,722	6,252,549	0
Unrestricted	<u>12,288,466</u>	<u>11,243,567</u>	<u>11,569,502</u>	<u>12,637,553</u>
Total governmental activities net position	<u>\$ 44,850,130</u>	<u>43,327,137</u>	<u>44,140,137</u>	<u>\$ 41,524,099</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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$	30,640,322	\$ 32,837,782	\$ 33,309,227	\$ 34,049,445	\$ 31,789,329	\$ 28,685,243
	0	205,020	444,758	519,716	578,212	589,148
	<u>14,165,679</u>	<u>17,458,342</u>	<u>19,990,260</u>	<u>21,853,732</u>	<u>18,871,398</u>	<u>16,187,780</u>
\$	<u><u>44,806,001</u></u>	<u><u>50,501,144</u></u>	<u><u>53,744,245</u></u>	<u><u>56,422,893</u></u>	<u><u>51,238,939</u></u>	<u><u>45,462,171</u></u>

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Expenses				
Governmental Activities:				
General Administration	\$ 2,530,259	2,257,556	2,416,010	\$ 2,537,854
Judicial	3,599,207	3,236,692	3,246,614	3,566,865
Legal	709,822	824,359	664,737	1,035,809
Elections	330,419	272,003	394,269	338,124
Financial Administration	2,078,564	1,973,481	1,981,284	2,044,998
Public Facilities	5,062,836	3,777,484	3,040,902	4,016,462
Public Safety	10,087,528	9,610,037	9,824,659	10,260,748
Environmental	87,692	90,069	91,475	109,388
Public Transportation	6,020,513	5,848,842	6,067,055	6,288,960
Health and Welfare	2,226,186	2,216,294	2,114,111	2,387,453
Culture and Recreation	370,289	720,409	808,262	838,691
Conservation	260,400	203,486	190,098	216,313
Economic Development	130,292	0	0	0
Amortization of Bond Issuance Costs	0	0	0	0
Interest Long Term Debt	779,466	798,791	814,339	831,348
Total Governmental Activities	<u>\$ 34,273,473</u>	<u>31,829,503</u>	<u>31,653,815</u>	<u>\$ 34,473,013</u>
Expenses				

(continued)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$	2,800,597	\$ 2,455,393	\$ 5,023,713	\$ 2,113,842	\$ 2,114,757	\$ 1,791,101
	3,604,665	3,389,464	3,262,148	3,074,405	2,830,136	2,664,770
	713,260	720,290	543,832	488,193	449,410	454,903
	421,241	272,843	362,296	267,174	165,136	385,786
	2,032,576	1,903,478	1,734,888	1,572,418	1,425,167	1,361,227
	4,402,114	4,524,661	3,017,922	2,346,042	1,881,216	4,090,972
	10,201,056	9,829,865	8,682,571	7,410,239	7,098,237	6,993,558
	81,231	84,702	90,000	72,766	54,933	47,918
	5,863,906	6,384,212	5,720,000	3,162,774	1,958,204	1,701,403
	2,616,456	2,527,697	2,548,166	2,145,401	2,016,407	2,338,134
	959,600	910,603	806,382	222,455	188,479	100,450
	210,672	201,375	185,911	238,682	227,278	225,436
	0	0	0	0	0	0
	0	10,404	10,404	10,404	3,468	0
	847,410	864,134	881,901	941,275	321,045	95,432
\$	<u>34,754,784</u>	<u>34,079,121</u>	<u>32,870,134</u>	<u>24,066,070</u>	<u>20,733,873</u>	<u>22,251,090</u>

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Administration	\$ 581,567	\$ 452,172	412,385	\$ 494,541
Judicial	2,131,870	863,848	3,541,609	1,816,575
Legal	110,061	90,194	95,046	103,308
Elections	35,509	33,258	23,953	30,575
Financial Administration	790,242	711,999	636,175	526,545
Public Facilities	391,313	92,600	79,008	95,023
Public Safety	874,994	803,337	889,013	780,808
Environmental	60,037	60,969	55,775	70,881
Public Transportation	1,621,456	1,547,843	1,496,468	1,317,381
Health and Welfare	201,273	251,418	254,396	307,365
Culture & Recreation	190,641	179,564	192,885	133,121
Total Charges for Services	<u>6,988,963</u>	<u>5,087,202</u>	<u>7,676,713</u>	<u>5,676,123</u>
Operating Grants & Contributions	1,826,418	1,828,280	2,082,007	2,321,793
Capital Grants & Contributions -				
Public Facilities	<u>1,162,295</u>	<u>1,024,790</u>	<u>545,913</u>	<u>576,224</u>
Total Governmental Activities				
Program Revenues	\$ 9,977,676	\$ 7,940,272	10,304,633	\$ 8,574,140
Net (Expense) Revenue	<u>\$ 24,925,002</u>	<u>\$ (23,889,231)</u>	<u>(21,349,182)</u>	<u>\$ (25,898,873)</u>
General Revenues and Other Changes				
In Net Position				
Governmental Activities:				
Property Taxes	\$ 24,925,002	22,477,888	21,641,361	\$ 19,938,817
Investment Earnings	25,264	35,380	56,773	38,778
Other General Activities	868,533	562,668	492,493	582,040
Total Governmental Activities	<u>\$ 25,818,799</u>	<u>23,075,936</u>	<u>22,190,627</u>	<u>\$ 20,559,635</u>
Special Items	<u>\$ 0</u>	<u>0</u>	<u>2,016,772</u>	
Changes in Net Position	<u>\$ 1,522,993</u>	<u>(813,295)</u>	<u>2,858,217</u>	<u>\$ (5,339,238)</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.

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$	383,829	\$ 485,418	\$ 481,893	\$ 583,839	\$ 588,741	\$ 419,522
	2,263,227	2,592,852	2,109,493	2,241,891	1,580,491	2,249,136
	83,593	62,649	67,579	53,491	58,536	62,943
	50,049	36,844	88,115	51,283	69,231	0
	926,537	944,130	860,789	669,889	810,667	639,060
	81,853	107,934	137,354	114,488	142,285	126,571
	818,917	847,294	978,620	888,293	981,085	709,848
	45,128	42,502	56,587	44,742	41,201	28,074
	1,211,310	1,213,403	1,304,453	1,304,140	1,327,025	1,304,349
	285,674	360,372	335,225	259,648	229,088	222,199
	166,810	76,542	34,748	0	0	0
	<u>6,316,927</u>	<u>6,769,940</u>	<u>6,454,856</u>	<u>6,211,704</u>	<u>5,828,350</u>	<u>5,761,702</u>
	2,571,845	2,197,429	2,353,082	1,606,706	2,029,425	2,875,084
	<u>184,812</u>	<u>1,100,428</u>	<u>933,234</u>	<u>1,037,452</u>	<u>398,592</u>	<u>2,547,758</u>
\$	<u>9,073,584</u>	\$ <u>10,067,797</u>	\$ <u>9,741,172</u>	\$ <u>8,855,862</u>	\$ <u>8,256,367</u>	\$ <u>11,184,544</u>
\$	<u>(25,681,200)</u>	\$ <u>(24,011,324)</u>	\$ <u>(23,128,962)</u>	\$ <u>(15,210,208)</u>	\$ <u>(12,477,506)</u>	\$ <u>(11,066,546)</u>
\$	19,886,367	\$ 20,096,396	\$ 18,947,806	\$ 17,460,961	\$ 16,045,078	\$ 15,153,198
	59,837	153,540	872,867	2,273,600	1,463,743	628,517
	86,019	518,287	629,641	659,601	745,453	797,355
\$	<u>20,032,223</u>	\$ <u>20,768,223</u>	\$ <u>20,450,314</u>	\$ <u>20,394,162</u>	\$ <u>18,254,274</u>	\$ <u>16,579,070</u>
\$	<u>(5,648,977)</u>	\$ <u>(3,243,101)</u>	\$ <u>(2,678,648)</u>	\$ <u>5,183,954</u>	\$ <u>5,776,768</u>	\$ <u>5,512,524</u>

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund				
Unspendable	\$ 0	\$ 25,460	\$ 0	\$ 0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	3,974,360	3,843,196	4,138,129	1,192,501
Unassigned	<u>5,252,806</u>	<u>4,973,744</u>	<u>3,936,911</u>	<u>5,158,626</u>
Total General Fund	<u>\$ 9,227,166</u>	<u>\$ 8,842,400</u>	<u>\$ 8,075,040</u>	<u>6,351,127</u>
All Other Governmental Funds				
Unspendable	\$ 0	\$ 11,183	0	0
Restricted	7,738,917	6,862,732	6,168,950	4,525,634
Committed	376,149	446,609	904,895	3,102,163
Assigned	412,207	615,087	796,250	(95,954)
Unassigned	<u>(244,830)</u>	<u>(517,245)</u>	<u>0</u>	<u>0</u>
Total All Other Governmental Funds	<u>\$ 8,282,443</u>	<u>\$ 7,418,366</u>	<u>\$ 7,870,095</u>	<u>7,531,843</u>
Total for All Governmental Funds	<u>\$ 17,509,609</u>	<u>\$ 16,260,766</u>	<u>\$ 15,945,135</u>	<u>13,882,970</u>

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

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
REVENUES					
Taxes	\$ 24,755,038	\$ 22,517,331	\$ 21,619,977	\$ 19,996,613	\$ 19,917,045
Licenses and Permits	249,399	132,776	125,377	229,201	140,023
Intergovernmental	3,255,701	3,109,686	2,936,847	3,246,062	3,112,718
Charges for Services	3,941,726	3,818,124	3,826,880	3,697,912	3,969,552
Fines & Forfeitures	1,334,969	1,156,391	1,238,093	1,322,086	1,613,690
Investment Income	24,989	35,365	56,745	38,595	57,852
Miscellaneous Revenue	1,582,204	1,013,436	935,912	817,039	633,024
Total Revenues	<u>35,144,026</u>	<u>31,783,109</u>	<u>30,739,831</u>	<u>29,347,508</u>	<u>29,443,904</u>
EXPENDITURES					
Current					
General Administration	2,518,268	2,383,184	2,320,461	2,416,218	2,362,816
Judicial	3,686,005	3,270,481	3,194,031	3,369,045	3,391,155
Legal	725,216	830,258	656,118	999,471	686,833
Elections	338,931	275,657	362,032	300,471	381,515
Financial Administration	2,112,020	1,992,823	1,935,498	1,930,099	1,915,928
Public Facilities	4,281,248	3,789,728	1,977,149	2,750,711	3,042,616
Public Safety	10,342,108	9,886,559	9,553,882	9,652,590	9,778,113
Environmental	87,692	90,069	91,475	109,388	81,231
Public Transportation	5,039,006	4,369,762	4,341,984	4,571,187	4,549,007
Health & Welfare	2,247,161	2,278,789	2,063,775	2,254,092	2,502,589
Culture and Recreation	882,496	858,083	787,033	802,339	916,226
Conservation	290,705	228,938	180,692	201,142	188,176
Debt Service	130,292				
Principal	430,000	410,000	395,000	380,000	365,000
Interest	783,285	801,135	818,241	834,710	850,541
Other Charges	750	2,012	295	675	748
Total Expenditures	<u>\$ 33,895,183</u>	<u>\$ 31,467,478</u>	<u>\$ 28,677,666</u>	<u>\$ 30,572,138</u>	<u>\$ 31,012,494</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,248,843</u>	<u>\$ 315,631</u>	<u>\$ 2,062,165</u>	<u>\$ (1,224,630)</u>	<u>\$ (1,568,590)</u>
OTHER FINANCING SOURCES (USES)					
Bonds Issued					
Discount on Bonds					
Capital Leases					
Transfers In	\$ 2,838,507	\$ 1,425,362	\$ 1,338,048	\$ 3,051,843	\$ 2,301,705
Transfers Out	2,838,507	(1,425,362)	(1,338,048)	(3,051,843)	(2,301,705)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>\$ 1,248,843</u>	<u>\$ 315,631</u>	<u>\$ 2,062,165</u>	<u>\$ (1,224,630)</u>	<u>\$ (1,568,590)</u>
Debt service as a percentage of Noncapital Expenditures	<u>3.6%</u>	<u>4.3%</u>	<u>4.1%</u>	<u>4.0%</u>	<u>4.3%</u>

	2009	2008	2007	2006	2005
\$	20,006,042	\$ 18,858,646	\$ 17,489,519	\$ 16,115,187	\$ 15,139,453
	165,986	118,750	140,361	131,425	133,174
	3,615,328	3,748,422	3,064,863	2,890,580	5,811,017
	4,363,361	4,315,206	4,171,543	4,390,024	3,685,922
	1,484,589	1,430,348	1,429,821	1,297,149	1,229,578
	146,800	833,179	2,191,425	1,381,567	589,719
	474,107	592,968	388,674	552,280	486,814
	<u>30,256,213</u>	<u>29,897,519</u>	<u>28,876,206</u>	<u>26,758,212</u>	<u>27,075,677</u>

	2,429,490	2,160,419	1,999,055	2,085,984	1,813,197
	3,265,775	3,154,027	3,012,657	2,823,118	2,671,839
	705,769	526,640	478,716	448,874	457,556
	243,492	332,441	237,391	190,986	531,232
	1,833,328	1,658,420	1,566,045	1,421,852	1,377,295
	5,228,275	9,764,935	14,287,984	1,977,656	3,660,479
	9,383,450	8,517,647	7,226,623	7,049,948	7,132,101
	84,702	90,000	72,766	54,933	47,918
	4,949,096	4,604,233	4,448,628	4,471,449	3,867,381
	2,461,646	2,480,687	2,102,488	2,012,623	2,362,849
	886,385	875,330	233,063	251,452	99,232
	181,729	161,383	218,768	210,270	239,389
	429,059	411,055	1,043,165	1,000,385	960,382
	868,858	886,418	978,665	72,552	110,552
	295	295	295	500	1,000
\$	<u>32,951,349</u>	<u>35,623,930</u>	<u>37,906,309</u>	<u>24,072,582</u>	<u>25,332,402</u>

\$ (2,695,136) \$ (5,726,411) \$ (9,030,103) \$ 2,685,630 \$ 1,743,275

			19,330,000		
			(10,889)		
				380,847	
\$	4,347,048	\$ 1,644,006	\$ 1,685,282	\$ 2,114,107	\$ 1,998,127
	(4,347,048)	(1,644,006)	(1,685,282)	(2,114,107)	(1,998,127)
	<u>0</u>	<u>0</u>	<u>19,319,111</u>	<u>380,847</u>	<u>0</u>
\$	<u>(2,695,136)</u>	<u>(5,726,411)</u>	<u>22,004,741</u>	<u>2,124,122</u>	<u>190,541</u>

4.8% 5.3% 5.7% 4.7% 4.6%

**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>
2005	\$ 15,139,453	\$ 15,139,453
2006	16,045,078	16,045,078
2007	17,460,961	17,460,961
2008	18,947,806	18,947,806
2009	20,096,396	20,096,396
2010	19,886,367	19,886,367
2011	19,938,817	19,938,817
2012	21,641,361	21,641,361
2013	22,477,888	22,477,888
2014	24,925,002	24,925,002

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

<u>YEAR</u>	<u>PROPERTY TAXES</u>	<u>TOTAL</u>
2005	\$ 15,153,198	\$ 15,153,098
2006	16,115,187	16,115,187
2007	17,489,519	17,489,519
2008	18,858,646	18,858,646
2009	20,006,042	20,006,042
2010	19,917,045	19,917,045
2011	19,996,613	19,996,613
2012	21,619,977	21,619,977
2013	22,517,331	22,517,331
2014	24,755,038	24,755,038

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

<u>YEAR</u>	<u>ASSESSED VALUES</u>	
	<u>REAL ESTATE AND PERSONAL</u>	<u>MINERALS AND IMPROVEMENTS</u>
2005	1,596,188,910	1,209,957,718
2006	1,884,479,577	1,305,579,600
2007	2,181,884,577	1,511,623,702
2008	2,265,516,297	1,564,485,877
2009	2,314,411,085	1,597,743,333
2010	2,443,258,273	1,686,688,960
2011	2,436,453,843	1,681,991,562
2012	2,362,521,246	1,631,414,093
2013	2,693,578,596	1,859,496,121
2014	2,483,756,133	2,429,713,650

<u>TOTAL</u>	<u>ESTIMATED ACTUAL VALUES</u>	<u>RATIO ASSESSED TO ESTIMATED ACTUAL VALUES</u>	<u>DIRECT TAX RATE (PER \$100 ASSESSED VALUE)</u>
2,806,146,628	2,806,146,628	100	0.53990
3,190,059,177	3,190,059,177	100	0.53990
3,693,508,279	3,693,508,279	100	0.52750
3,830,002,174	3,830,002,174	100	0.52750
3,912,154,418	3,912,154,418	100	0.52450
4,129,947,233	4,129,947,233	100	0.52450
4,118,445,405	4,118,445,405	100	0.581778
3,993,935,339	3,993,935,339	100	0.55000
4,553,074,717	4,553,074,717	100	0.52000
4,913,469,783	4,913,469,783	100	0.51000

SAN PATRICIO COUNTY
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
(UNAUDITED)

GOVERNMENTAL SUBDIVISIONS	DATE OF FISCAL YEAR	PERCENTAGE APPLICABLE TO SAN PATRICIO COUNTY	2005		2006	
			\$	\$	\$	\$
San Patricio County	01-01 / 12-31	100.00	\$	0.5399	\$	0.5399
<u>Cities</u>						
Aransas Pass	10-01 / 09-30	91.48		0.63360		0.60124
Gregory	10-01 / 09-30	100.00		0.75846		0.71129
Ingleside	10-01 / 09-30	100.00		0.69990		0.73000
Ingleside on the Bay	10-01 / 09-30	100.00		0.16415		0.16484
Lakeside	10-01 / 09-30	100.00		0.07644		0.07806
Mathis	01-01 / 12-31	100.00		1.03873		0.97457
Odem	10-01 / 09-30	100.00		0.86900		0.85224
Portland	04-01 / 03-31	100.00		0.49470		0.50230
Sinton	10-01 / 09-30	100.00		0.64000		0.64000
Taft	10-01 / 09-30	100.00		0.80602		0.78284
<u>School Districts</u>						
Aransas Pass I.S.D.	09-01 / 08-31	79.68		1.57675		1.44842
Banquete I.S.D.	09-01 / 08-31	0.17				
Corpus Christi I.S.D.						
Gregory-Portland I.S.D.	07-01 / 06-30	100.00		1.74090		1.61000
Ingleside I.S.D.	09-01 / 08-31	100.00		1.62877		1.50000
Mathis I.S.D.	09-01 / 08-31	85.56		1.58430		1.44690
Odem I.S.D.	09-01 / 08-31	100.00		1.61030		1.50030
Sinton I.S.D.	09-01 / 08-31	100.00		1.57000		1.44250
Skidmore-Tynan I.S.D.	09-01 / 08-31	3.67		1.58500		1.58500
Taft I.S.D.	09-01 / 08-31	100.00		1.57610		1.45200
<u>Special Districts</u>						
San Patricio Drainage District	01-01 / 12-31	100.00		0.09967		0.09105
San Patricio Navigation District	01-01 / 12-31	100.00		*		*
Industrial	01-01 / 12-31	100.00		0.69990		0.73000
Industrial District 8	01-01 / 12-31	100.00		0.69990		0.73000
Ingleside Industrial	01-01 / 12-31	100.00				
Nueces County Emergency Service Dist. No. 4	01-01 / 12-31	100.00		*		*

* No levy

Note: The information above was obtained from each entity's financial office.

	2007	2008	2009	2010	2011	2012	2013	2014
\$	0.5275 \$	0.5275 \$	0.5245 \$	0.5245 \$	0.581778 \$	0.55000 \$	0.52000 \$	0.51000
	0.60124	0.58000	0.59286	0.60749	0.73020	0.69575	0.69575	0.68035
	0.71129	0.63229	0.62774	0.57946	0.60788	0.65000	0.65000	0.89000
	0.73000	0.71500	0.70000	0.69750	0.69750	0.68000	0.68000	0.62500
	0.16484	0.17606	0.18996	0.18996	0.20726	0.20726	0.20726	0.20927
	0.07806	0.08208	0.08829	0.09134	0.10520	0.10995	0.10995	0.11601
	0.97457	0.97457	0.95789	0.90010	0.90011	0.84317	0.84317	0.90000
	0.85224	0.84500	0.83754	0.80817	0.88525	0.88524	0.88524	0.86117
	0.50230	0.50689	0.52037	0.54287	0.61407	0.58184	0.58184	0.57275
	0.64000	0.63548	0.63548	0.63548	0.65000	0.65000	0.65000	0.65000
	0.78284	0.75000	0.75000	0.75000	0.82745	1.09052	1.09052	1.09052
	1.44842	1.06138	1.07138	1.07138	1.07138	1.07138	1.07138	1.57675
					1.51220	1.51320	1.51320	1.51320
					1.23735	1.23735	1.23735	1.23735
	1.61000	1.36000	1.36000	1.37000	1.37000	1.35000	1.35000	1.35000
	1.50000	1.13000	1.13900	1.15600	1.14000	1.09000	1.09000	1.08000
	1.44690	1.35000	1.35000	1.35000	1.42507	1.34780	1.34780	1.28700
	1.50030	1.29244	1.29240	1.22646	1.29250	1.66700	1.66700	1.54100
	1.44250	1.24000	1.35120	1.25700	1.36120	1.30200	1.30200	1.30200
	1.58500	1.27773	1.27901	1.27839	1.60512	1.30200	1.30200	1.47500
	1.45200	1.26072	1.30970	1.40639	1.38520	1.47247	1.47247	1.40000
	0.09105	0.07974	0.07928	0.07640	0.07178	0.66905	0.66905	0.09860
	*	*	*	*	*	*	*	*
	0.73000	0.71500	0.70000	0.70000	0.00000			0.72070
	0.73000	0.71500	0.70000	0.69750	0.69750	0.68000	0.68000	0.72070
						*	*	*
*	*		0.07000	0.69750	0.68750	0.700000	0.70000	0.70000
					0.10000			

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

<u>OPERATING FUNDS</u>			
<u>Fiscal Year</u>	<u>General</u>	<u>Road and Bridge Special (LM & R)</u>	<u>Total</u>
2005	\$ 0.4361	\$ 0.0744	\$ 0.5105
2006	0.4361	0.0744	0.5105
2007	0.4354	0.0629	0.4983
2008	0.4354	0.0667	0.5021
2009	0.4333	0.0663	0.4996
2010	0.4287	0.0653	0.4940
2011	0.475156	0.072445	0.547601
2012	0.451547	0.068846	0.520393
2013	0.423560	0.070000	0.49356
2014	0.419948	0.065920	0.485868

DEBT SERVICE FUNDS&
PERMANENT IMPROVEMENT FUNDS

<u>Certificates of Obligation</u>	<u>Other</u>	<u>Total</u>	<u>Total County-Wide Tax Rate</u>
\$ 0	\$ 0.0294	\$ 0.0294	\$ 0.5399
0.0294	0	0.0294	0.5399
0.0292	0	0.0292	0.5275
0.0254	0	0.0254	0.5275
0.0249	0	0.0249	0.5245
0.0305	0	0.0305	0.5245
0.034177	0	0.034177	0.581778
0.029607	0	0.029607	0.55000
0.026440	0	0.02644	0.52000
0.024132	0	0.024132	0.51000

**SAN PATRICIO COUNTY, TEXAS
PRINCIPAL TAXPAYERS - 2014 AND NINE YEARS AGO
(UNAUDITED)**

RANK	NAME	ASSESSED VALUE	PERCENT OF TOTAL
1	OXYMAR	\$ 216,118,900	4.40%
2	EC&R PAPALOTE CREEK I LP	167,876,520	3.42%
3	E I DUPONT DE NEMOURS & CO	150,842,702	3.07%
4	OCCIDENTAL CHEMICAL CORP	142,427,114	2.90%
5	FLINT HILLS RESOURCES CC LLC	140,753,396	2.86%
6	INGLESIDE COGENERATION LP	135,670,220	2.76%
7	GREGORY POWER PARTNERS LP	113,436,141	2.31%
8	TRICAN WELL SERVICES	110,332,540	2.25%
9	KIEWIT OFFSHORE SERVICES LTD	83,766,729	1.70%
10	AEP TEXAS CENTRAL COMPANY	<u>74,823,587</u>	<u>1.52%</u>
	Total (27.19% of Actual Value, \$4,913,469,783)	\$ <u><u>\$1,336,047,849</u></u>	<u><u>27.19%</u></u>

The information on this page is for 2014.

**SAN PATRICIO COUNTY, TEXAS
 PRINCIPAL TAXPAYERS - 2014 AND NINE YEARS AGO
 (UNAUDITED)
 (CONTINUED)**

RANK	NAME	ASSESSED VALUE	PERCENT OF TOTAL
1	OxyMar Chemica Corp.	\$ 233,061,700	8.31%
2	E. I Dupont DeNemours & Co.	124,414,310	4.43%
3	Occidental Chemical Corp.	111,864,695	3.99%
4	EOG Resources	81,123,280	2.89%
5	AEP Central Power & Light Co.	53,065,900	1.89%
6	Kiewit Offshore Services LTD	39,901,630	1.42%
7	Ingleside Cogeneration LP	36,422,720	1.30%
8	Gregory Power Partners LP	34,700,478	1.24%
9	BPU Reynolds Sherwin Alumina	34,352,440	1.22%
10	Gulf Marine Fabricators	<u>22,386,610</u>	<u>0.80%</u>
	Total	\$ <u><u>771,293,763</u></u>	<u><u>27.49%</u></u>
	(27.49 % of Actual Value, \$2,806,146,628)		

The information on this page is for nine years ago, 2005

(continued)

**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>
2005	\$ 15,129,037	\$ 14,618,605	96.6%	\$ 118,345
2006	16,703,475	15,476,324	92.7%	638,863
2007	16,524,208	16,360,757	99.0%	67,888
2008	19,483,256	18,249,124	93.7%	609,522
2009	19,859,744	19,338,718	97.4%	262,849
2010	19,889,250	19,128,583	96.2%	502,107
2011	20,915,379	19,239,366	92.0%	757,247
2012	21,953,992	20,779,062	94.6%	840,915
2013	23,959,902	21,763,726	90.8%	753,605
2014	25,073,632	24,073,156	96.0%	681,882

*Includes cancellations and supplements

Collections on 2014 tax roll not complete until end of collection period on September 30, 2014. The 2014 roll year total tax levy was \$25,073,622 which will be used for 2015 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 next 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>
\$	14,736,950	97.4%	\$ 5,011,229
	16,115,187	96.5%	3,962,340
	16,428,645	99.4%	7,416,529
	18,858,646	96.8%	7,368,142
	19,601,567	98.7%	6,882,139
	19,630,690	98.7%	7,168,271
	19,996,613	95.6%	5,642,113
	21,619,977	98.5%	8,216,285
	22,517,331	94.0%	7,751,438
	24,755,038	98.7%	7,629,791

**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			
2005	\$ 1,900,000	\$ 298,664	\$ 2,198,664	N/A	\$ 33
2006	20,300,000	228,279	20,528,279	N/A	306
2007	19,330,000	155,114	19,485,114	1.14	290
2008	18,995,000	79,059	19,074,059	0.97	284
2009	18,645,000	-	18,645,000	0.95	278
2010	18,280,000	-	18,280,000	1.48	281
2011	17,900,000	-	17,900,000	0.82	276
2012	17,505,000	-	17,505,000	0.79	270
2013	17,095,000	-	17,095,000	0.61	264
2014	16,665,000	-	16,665,000	0.72	257

Note: The details regarding the County's outstanding debt can be found in the notes to the financial statements

N/A Information not readily available.

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>
2005	\$ 890,000	\$ 98,752	\$ 1,000	\$ 989,752	25,332,402	3.91
2006	930,000	60,755	500	991,255	24,072,582	4.12
2007	970,000	1,035,312	295	2,005,607	37,906,309	5.29
2008	335,000	880,291	295	1,215,586	35,623,930	3.41
2009	350,000	865,735	295	1,216,030	32,951,349	3.69
2010	365,000	850,541	1,248	1,216,789	31,012,494	3.92
2011	380,000	834,710	675	1,215,385	30,572,138	3.98
2012	395,000	818,241	295	1,213,536	28,677,666	4.23
2013	410,000	801,135	2,012	1,213,147	30,434,331	3.99
2014	430,000	783,285	750	1,214,035	33,895,183	3.58

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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Assessed Value of Real Property	\$ <u>2,483,756,133</u>	\$ <u>2,696,578,596</u>	\$ <u>2,362,521,246</u>	\$ <u>2,436,453,843</u>
Debt Limited to 25% of Assessed Value of Real Property (Article 3, Section 52, Constitution of the State of Texas)	\$ 620,939,033	\$ 673,394,649	\$ 590,630,312	\$ 609,113,461
Amount of Debt Applicable to Debt Limit	<u>(1,285,000)</u>	<u>(1,285,000)</u>	<u>(1,285,000)</u> *	<u>(1,285,000)</u> *
Legal Debt Margin	\$ <u>619,654,033</u>	\$ <u>672,109,649</u>	\$ <u>589,345,312</u>	\$ <u>607,828,461</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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ <u>2,443,258,273</u>	\$ <u>2,314,411,085</u>	\$ <u>2,265,516,297</u>	\$ <u>2,181,884,557</u>	\$ <u>1,844,479,577</u>	\$ <u>1,596,188,910</u>
\$ 610,814,568	\$ 578,527,713	\$ 566,379,074	\$ 545,471,139	\$ 461,119,894	\$ 399,047,228
<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>609,529,568</u>	\$ <u>577,242,713</u>	\$ <u>565,094,074</u>	\$ <u>544,186,139</u>	\$ <u>459,834,894</u>	\$ <u>397,762,228</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>
2005	67,138 \$	2,806,146,628 \$	1,900,000 \$	530,173
2006	67,138	3,190,059,177	20,300,000	765,032
2007	67,138	3,693,508,279	19,330,000	670,268
2008	67,138	3,830,002,174	18,995,000	595,644
2009	67,138	3,912,154,418	18,645,000	348,285
2010	64,804	4,129,947,237	18,280,000	80,134
2011	64,804	4,118,445,405	17,900,000	28,580
2012	64,804	3,993,935,339	17,505,000	86,717
2013	64,804	4,553,074,717	17,095,000	86,549
2014	64,804	4,913,469,783	16,665,000	140,582

*SOURCE: U.S. Bureau of Census and Texas Almanac published by the Dallas Morning News.

	<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUES</u>	<u>NET BONDED DEBT PER CAPITA</u>
\$	1,369,827	0.05	\$ 20
	19,534,968	0.61	291
	18,659,732	0.51	278
	18,399,356	0.48	274
	18,296,715	0.47	273
	18,199,866	0.44	281
	17,871,420	0.43	276
	17,418,283	0.34	269
	17,008,451	0.37	262
	16,524,418	0.34	255

SAN PATRICIO COUNTY, TEXAS
COMPUTATION OF NET DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2014
(UNAUDITED)

NAME OF GOVERNMENTAL UNIT	NET DEBT DATE	OUTSTANDING AMOUNT	APPLICABLE TO SAN PATRICIO COUNTY	
			PERCENT	AMOUNT
DIRECT				
San Patricio County	12/31/2014	\$ 16,524,418	100.00%	\$ 16,524,418
OVERLAPPING				
Cities				
*Aransas Pass	7/31/2014	27,700,000	91.48	25,339,960
*Gregory	8/31/2014	2,680,000	100.00	2,680,000
*Ingleside	7/31/2014	4,920,000	100.00	4,920,000
*Mathis	7/31/2014	1,483,000	100.00	1,483,000
*Odem	3/31/2012	1,060,545	100.00	1,060,545
*Portland	9/30/2013	13,199,521	100.00	13,199,521
*Sinton	7/31/2014	4,840,000	100.00	4,840,000
*Taft	7/31/2014	6,259,802	100.00	6,259,802
School Districts				
*Aransas Pass I.S.D.	8/31/2013	1,699,529	79.68	1,354,185
*Banquete I.S.D.	7/31/2014	10,838,783	0.17	18,426
*Corpus Christi I.S.D.	8/31/2013	290,686,947	0.14	406,962
*Gregory-Portland I.S.D.	8/31/2014	43,775,548	100.00	43,775,548
*Ingleside I.S.D.	8/31/2013	7,648,639	100.00	7,648,639
*Mathis I.S.D.	8/31/2013	16,873,816	85.56	14,437,237
*Odem-Edroy I.S.D.	8/31/2013	5,149,433	100.00	5,149,433
*Sinton I.S.D.	8/31/2013	28,120,609	100.00	28,120,609
*Skidmore-Tynan I.S.D.	7/31/2014	11,826,337	3.67	434,026
*Taft I.S.D.	8/31/2013	<u>29,886,746</u>	100.00	<u>29,886,746</u>
Total Overlapping		\$ <u>508,649,255</u>		\$ <u>191,014,639</u>
Grand Totals		\$ <u><u>525,173,673</u></u>		\$ <u><u>207,539,057</u></u>

* 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 August 21, 2014

Note: Outstanding amount above for San Patricio County includes only bonded debt. 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>
2005	67,138	32.2	15,742	N/A
2006	67,138	32.3	15,761	N/A
2007	67,138	32.3	15,769	N/A
2008	67,138	32.7	15,778	N/A
2009	67,138	32.8	15,642	N/A
2010	64,804	32.7	15,176	N/A
2011	64,804	33.8	15,211	N/A
2012	64,804	32	15,215	N/A
2013	64,804	33.8	14,615	N/A
2014	64,804	36.1	14,736	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</u> <u>INCOME</u>	<u>PER CAPITA</u> <u>PERSONAL</u> <u>INCOME</u>	<u>UNEMPLOYMENT</u> <u>RATE</u>
\$ N/A	\$ N/A	4.2%
N/A	N/A	4.2%
1,709,343,000	24,674	5.6%
1,965,288,680	27,452	5.9%
1,952,368,590	26,422	9.7%
1,752,536,666	27,044	10.6%
2,182,999,554	31,998	9.5%
2,257,512,144	34,836	8.2%
2,795,709,364	43,141	6.9%
2,692,282,180	41,545	6.3%

**SAN PATRICIO COUNTY, TEXAS
MAJOR EMPLOYERS
DECEMBER 31, 2014 AND EIGHT YEARS AGO
(UNAUDITED)**

EMPLOYER	2014			2006		
	NUMBER OF EMPLOYEES	RANK	PERCENT OF TOTAL EMPLOYMENT	NUMBER OF EMPLOYEES	RANK	PERCENT OF TOTAL EMPLOYMENT
Kiewit Offshore Services, Ltd.	2,000	1	7.54%	1,000	2	3.27%
Sherwin Alumina Co.	608	2	1.98%	850	3	2.78%
San Patricio County	551	3	1.54%	200	7	0.65%
Wal-Mart	511	4	1.50%	485	5	1.59%
HEB	482	5	1.42%	250	6	0.82%
Ocidental Chemical	403	6	1.22%	500	4	1.64%
Dupont Dumoury	321	7	0.97%	199	8	0.64%
North Bay Hospital	210	8	0.71%	155	9	0.51%
Southwest Marine				130	10	0.43%
Naval Station Ingleside				3,605	1	11.79%
	<u>5,086</u>		<u>16.88%</u>	<u>7,374</u>		<u>24.12%</u>

Source: Municipal Advisory Council of Texas (Austin, Texas) San Patricio Economic Development Corporation (Gregory, Texas), local Chambers of Commerce in the cities located in the County, and the Entities. Estimates had to be used in some cases.

Note: Information for nine years ago is not readily available. The County will provide comparisons to nine years ago beginning in 2015.

It is also noted that in November, 2005, closure of the Naval Station Ingleside was announced and this closure took effect in 2010. The property is expected to be sold to a developer. Also a large pipe plant is expected to be built in the County in the next several years.

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

FUNCTION	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Administration	34	34	34	34	34	34	34	34	34	34
Judicial	44	43	43	43	43	43	43	43	43	43
Legal	21	20	20	20	20	20	20	20	20	19
Elections	2	2	2	2	2	2	2	2	2	2
Financial Administration	35	35	34	35	35	35	33	32	34	35
Public Facilities	18	18	18	18	18	18	17	17	18	18
Public Safety	160	158	157	159	155	144	93	93	98	100
Public Transportation	61	60	60	60	60	60	60	60	60	60
Health and Welfare	37	38	38	38	38	38	38	38	39	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>419</u>	<u>415</u>	<u>413</u>	<u>416</u>	<u>412</u>	<u>401</u>	<u>347</u>	<u>346</u>	<u>355</u>	<u>356</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, 2014
(UNAUDITED)

NAME	TITLE	AMOUNT OF ANNUAL SALARY	SURETY BOND
Terry Simpson	County Judge	\$ 91,230	\$ 10,000
	Juvenile Board	6,000	
Nina G. Trevino	Commissioner, Pct. No 1	62,574	3,000
Fred P. Nardini	Commissioner, Pct. No 2	62,574	3,000
Alma Moreno	Commissioner, Pct. No 3	62,574	3,000
Jim Price	Commissioner, Pct. No 4	62,574	3,000
Leroy Moody	Sheriff	76,821	15,000
Gracie A. Gonzales	County Clerk	62,574	35,000
Patrick Flanigan	County Court-at-Law-Judge	139,000	5,000
	Juvenile Board	6,000	
Dalia Sanchez	Tax Assessor-Collector	62,574	50,000
David Aken	County Attorney	110,859	2,500
Courtney Dugat	County Treasurer	62,574	15,000
Laura Miller	District Clerk	62,574	5,000
David W. Wendel	County Auditor	103,723	5,000
Julius L. Petrus, Jr.	County Surveyor	0	1,000
Michael E. Welborn	District Attorney	6,000	5,000

JUSTICE OF THE PEACE

Yolanda Guerrero	Precinct No. 1	49,732	1000
Daniel Garza	Precinct No. 2	48,314	1000
Karen Diaz	Precinct No. 4	48,314	1000
Nere Villarreal	Precinct No. 5	48,314	5000
Charlene Lewis	Precinct No. 6	48,314	5000
Elvia Hernandez	Precinct No. 8	48,314	1000

CONSTABLES

Joe Gaitan	Precinct No. 1	39,571	1000
Steve Garcia	Precinct No. 2	39,202	1000
Parnel Haynes	Precinct No. 4	39,202	1000
Juan C. Gonzales	Precinct No. 5	38,638	1000
Don Perkins	Precinct No. 6	39,202	1000
Teresa Gonzales	Precinct No. 8	39,202	1000

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Public Transportation								
Streets Resurfacing (Miles)	33	33	33	33	33	33	33	32
Public Safety								
Physical Arrests	788	781	768	763	761	762	758	745
Traffic Violations	1,321	1301	1,299	1,297	1,294	1,292	1,286	1,223

Note: The County will add yearly data until ten years of information are presented.
More information will be presented in future years.

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

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

	2014	2013	2012	2011	2010	2009	2008	2007
General Administration								
Vehicles and Other	23	23	23	23	23	24	24	23
Judicial								
Vehicles and Other	12	11	11	11	11	11	11	10
Financial Administration								
Vehicles and Other	12	12	12	12	11	10	10	10
Legal								
Other	2	1	1	1	1	1	1	1
Elections								
Other	3	3	3	3	3	3	3	3
Public Facilities								
Land, Bldgs and Improv.	130	128	125	125	125	125	124	122
Vehicles and Other	18	17	17	13	13	13	13	12
Public Safety								
Vehicles and Other	125	125	124	124	124	124	123	121
Public Transportation								
Road Mileage	613	613	613	613	613	613	613	613
Bridges	57	55	55	55	55	55	55	55
Vehicles and Other	214	214	214	218	218	218	217	214
Health and Welfare								
Vehicles and Other	18	18	18	18	18	18	18	18
Culture and Recreation								
Vehicles and Other	18	18	18	18	18	18	18	18
Conservation								
Vehicles and Other	5	5	5	5	5	5	5	5

Note: The County will add information yearly until ten years are presented. All County Land, Building, and Improvements are included under Public Facilities in this schedule.

Sources: County Fixed Asset Records.

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

YEAR	PROPERTY VALUES*	CONSTRUCTION	BANK DEPOSITS
2005	\$ 2,806,146,628	\$ 189,661,054	\$ 356,112,000
2006	3,190,059,177	193,224,063	402,478,000
2007	3,693,508,279	191,372,124	424,000,000
2008	3,830,002,174	186,522,354	449,000,000
2009	3,912,154,418	47,723,292	472,317,000
2010	4,129,947,233	21,563,920	479,622,000
2011	4,118,445,405	29,193,607	513,380,000
2012	3,993,935,339	114,094,883	545,920,000
2013	4,553,074,717	122,323,569	595,093,000
2014	4,913,469,783	124,201,860	601,022,000

* 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.

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

	2014	2013	2012	2011	2010	2009	2008	2007	2006
Gross Revenues	\$60,969	\$55,775	\$70,881	\$45,128	\$42,502	\$56,587	\$44,742	\$41,201	\$28,074
Expenses	90,069	91,475	109,388	81,231	84,702	90,000	72,766	54,933	47,918
Net Revenues	(\$29,100)	(\$35,700)	(\$38,507)	(\$36,103)	(\$42,200)	(\$33,413)	(\$28,024)	(\$13,732)	(\$19,844)

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 12:00 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 Precint #3 in Mathis. The hours of operation are between 7:30 AM 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. Revenues from the collection stations are deposited into the County's General Fund. The annual revenues and expenditures are shown above.

SAN PATRICIO COUNTY, TEXAS
MISCELLANEOUS STATISTICS
DECEMBER 31, 2014
(UNAUDITED)

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

Population Growth and Statistics: Farming, ranching, oil and gas production, industry, and the fish and shrimping business have contributed to the growth of San Patricio County. Nueces County and San Patricio County together form one of the 23 Standard Metropolitan Statistical Area (SMSA) of Texas. The 2010 population was 64,804.

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

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

County Road Mileage: Total 614.2 miles (100%) divided as follows:
Pct. No. #1 - 93.8 miles (5.3%), Pct. No. #2 - 149.9 miles (24.5%),
Pct. No #3- 276.7 miles (45.0%), and Pct. No. #4 - 93.8 miles (15.3%).

It is noted that at 12-31-14 the County had 55 bridges that it was responsible for maintaining.

County Employees: The total number of San Patricio County employees at December 31, 2014, was 480 full time employees and 36 part time employees. Because they are separate districts these figures do not include Juvenile Probation employees (35 full time and 1 part time) or Adult Probation employees (56 full time and 9 part time). The total County Social Security wages paid during the 2014 year were \$16,426,159.

SAN PATRICIO COUNTY, TEXAS
MISCELLANEOUS STATISTICS
DECEMBER 31, 2014
(UNAUDITED)
(Continued)

Agricultural Income: Estimated cash receipts from agricultural production in San Patricio County for 2014 is estimated at \$ 105 million. This level of agricultural income would probably result in \$210 million of economic effect upon the county. The following table is an overview of 2014 Agricultural Income:

<u>AGRICULTURAL PRODUCT</u>	<u>ACREAGE</u>	<u>VALUE</u>
Cotton & Cottonseed	111,305	\$ 62,609,036
Fed Beef & Cow Calf		5,578,300
Grain Sorghum	99,559	28,870,304
Corn	15,376	5,713,452
Hay	3,339	934,780
Sesame	449	136,535
Wheat	1,859	<u>910,910</u>
TOTAL		\$ 104,753,317

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

It is noted that San Patricio County was in a drought year in 2014.

Supplementary Financial Information

SAN PATRICIO COUNTY, TEXAS
CERTIFICATES OF OBLIGATION SERIES 2006
MATURITY SCHEDULE
INTEREST AT 4.25 % TO 4.75% PAYABLE 4-1 & 10-1
December 31, 2014

ISSUED	\$19,330,000
PAID	<u>-2,665,000</u>
OUTSTANDING	<u><u>\$16,665,000</u></u>

DUE DATE	UNPAID BALANCE	COUPON	PRINCIPAL	INTEREST	ANNUAL REQUIREMENT
	\$ 16,665,000				
4-01-2015	16,215,000	4.50%	\$450,000	\$387,073	
10-01-2015				<u>\$376,950</u>	<u>\$1,214,023</u>
4-01-2016	15,745,000	4.50%	\$470,000	\$376,950	
10-01-2016				<u>\$366,373</u>	<u>\$1,213,323</u>
4-01-2017	15,255,000	4.50%	\$490,000	\$366,373	
10-01-2017				<u>\$355,350</u>	<u>\$1,211,723</u>
4-01-2018	14,740,000	4.50%	\$515,000	\$355,350	
10-01-2018				<u>\$343,760</u>	<u>\$1,214,110</u>
4-01-2019	14,200,000	4.50%	\$540,000	\$343,760	
10-01-2019				<u>\$331,613</u>	<u>\$1,215,373</u>
4-01-2020	13,635,000	4.40%	\$565,000	\$331,613	
10-01-2020				<u>\$319,180</u>	<u>\$1,215,793</u>
4-01-2021	13,045,000	4.50%	\$590,000	\$319,180	
10-01-2021				<u>\$305,908</u>	<u>\$1,215,088</u>
4-01-2022	12,430,000	4.50%	\$615,000	\$305,908	
10-01-2022				<u>\$292,067</u>	<u>\$1,212,975</u>
4-01-2023	11,785,000	4.50%	\$645,000	\$292,067	
10-01-2023				<u>\$277,558</u>	<u>\$1,214,625</u>
4-01-2024	11,110,000	4.50%	\$675,000	\$277,558	
10-01-2024				<u>\$262,367</u>	<u>\$1,214,925</u>
4-01-2025	10,405,000	4.60%	\$705,000	\$262,367	
10-01-2025				<u>\$246,156</u>	<u>\$1,213,523</u>
4-01-2026	9,665,000	4.625%	\$740,000	\$246,156	
10-01-2026				<u>\$229,039</u>	<u>\$1,215,195</u>

SAN PATRICIO COUNTY, TEXAS
CERTIFICATES OF OBLIGATION SERIES 2006
MATURITY SCHEDULE
INTEREST AT 4.25 % TO 4.75% PAYABLE 4-1 & 10-1
December 31, 2014
(Continued)

4-01-2027	8,890,000	4.625%	\$775,000	\$229,039	
10-01-2027				\$210,637	\$1,214,676
4-01-1028	8,080,000	4.625%	\$810,000	\$210,637	
10-01-2028				\$191,395	\$1,212,032
4-01-2029	7,230,000	4.625%	\$850,000	\$191,395	
10-01-2029				\$171,212	\$1,212,607
4-01-2030	6,340,000	4.625%	\$890,000	\$171,212	
10-01-2030				\$150,070	\$1,211,282
4-01-2031	5,405,000	4.75%	\$935,000	\$150,070	
10-01-2031				\$127,869	\$1,212,939
4-01-2032	4,425,000	4.75%	\$980,000	\$127,869	
10-01-2032				\$104,833	\$1,212,702
4-01-2033	3,395,000	4.70%	\$1,030,000	\$104,833	
10-01-2033				\$80,634	\$1,215,467
4-01-2034	2,315,000	4.70%	\$1,080,000	\$80,634	
10-01-2034				\$54,978	\$1,215,612
4-01-2035	1,185,000	4.70%	\$1,130,000	\$54,978	
10-01-2035				\$28,147	\$1,213,125
4-01-2036		4.75%	\$1,185,000	\$28,144	\$1,213,144
TOTALS			\$16,665,000	\$10,039,262	\$26,704,262

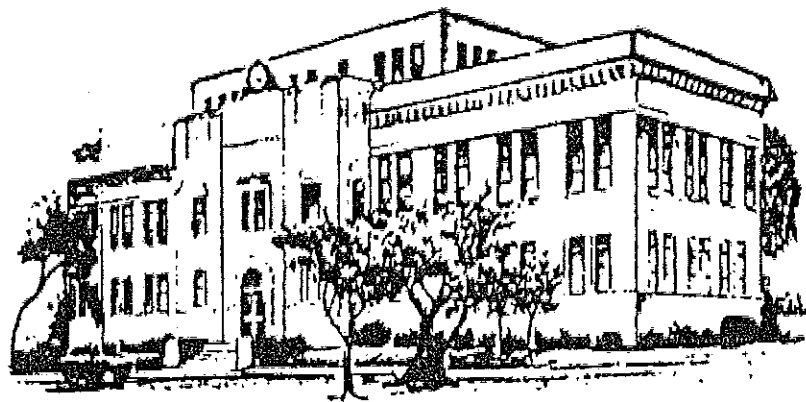
The above debt was issued for new showbarn facilities and is served by the Permanent Improvement Debt Service Fund. Payments are made to the Bank of New York Mellon, Pittsburgh , PA The above debt will be liquidated in 2036.

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF ANNUAL GENERAL LONG-TERM BONDED DEBT REQUIREMENTS
DECEMBER 31, 2014

The annual requirements of genral long-term bonded debt requirements outstanding at December 31, 2014 are as follows:

<u>YEAR ENDING DECEMBER 31</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENTS</u>
2015	\$ 450,000	\$ 764,023	\$ 1,214,023
2016	470,000	743,323	1,213,323
2017	490,000	721,723	1,211,723
2018	515,000	699,110	1,214,110
2019	540,000	675,373	1,215,373
2020	565,000	650,793	1,215,793
2021	590,000	625,088	1,215,088
2022	615,000	597,975	1,212,975
2023	645,000	569,625	1,214,625
2024	675,000	539,925	1,214,925
2025	705,000	508,523	1,213,523
2026	740,000	475,195	1,215,195
2027	775,000	439,676	1,214,676
2028	810,000	402,032	1,212,032
2029	850,000	362,607	1,212,607
2030	890,000	321,282	1,211,282
2031	935,000	277,939	1,212,939
2032	980,000	232,702	1,212,702
2033	1,030,000	185,467	1,215,467
2034	1,080,000	135,612	1,215,612
2035	1,130,000	83,125	1,213,125
2036	1,185,000	28,144	1,213,144
TOTALS	\$ <u>16,665,000</u>	\$ <u>10,039,262</u>	\$ <u>26,704,262</u>

Single Audit Section





Lovvorn & Kieschnick, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Patricio County, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise San Patricio County's basic financial statements, and have issued our report thereon dated June 19, 2015.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did

not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Patricio 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Lovvorn & Kieschnick, LLP

Lovvorn & Kieschnick, LLP

June 19, 2015



Lovvorn & Kieschnick, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

We have audited San Patricio County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of San Patricio County's major federal programs for the year ended December 31, 2014. San Patricio County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of San Patricio County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about San Patricio County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of San Patricio County's compliance.

Opinion on Each Major Federal Program

In our opinion, San Patricio 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, 2014.

Report on Internal Control Over Compliance

Management of San Patricio County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered San Patricio County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of San Patricio County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Lovvorn & Kieschnick, LLP

Lovvorn & Kieschnick, LLP

June 19, 2015

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

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

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

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

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

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes X No

Identification of major programs:

<u>CFDA Numbers(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Women, Infants and Children (WIC) Fiscal Year 2014
15.668	Coastal Impact Assistance Program

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

SAN PATRICIO COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014

<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, 2014**

<u>Program</u>	<u>Corrective Action Plan</u>
None	No corrective action required

SAN PATRICIO COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through Texas Department of State Health Services Women, Infants and Children (WIC) Fiscal Year 2014	10.557		<u>569,914</u>
Total U.S. Department of Agriculture			<u>569,914</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed Through Texas Department of Agriculture			
CDBG Grant	14.228	713105	8,600
CDBG Grant	14.228	713421	125,720
ORCA Grant	14.228	711295	5,680
Total Passed Through Office of Rural Community Affairs			<u>140,000</u>
Passed Through Office of Texas Department of Housing and Community Affairs			
TDHCA Grant	14.239	1001649	180,400
TDHCA Grant	14.239	1001855	114,750
Total Passed Through Office of Texas Department of Housing and Community Affairs			<u>295,150</u>
Total U.S. Department Of Housing and Urban Development			<u>435,150</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Texas Department of State Health Services			
Centers for Disease Control and Prevention	93.283		76,263
Immunization Grants	93.268		135,864
Preventive Health and Health Services Block Grant - RLSS/LPHS	93.991		124,607
Family Planning Grant	93.994		12,382
Total U.S. Department of Health and Human Services			<u>349,116</u>
U.S. DEPARTMENT OF INTERIOR			
Direct			
Coastal Impact Assistance Program	15.668	F12AF70275	525,024
		F12AF00885	1,512
		F13AF00043	143,757
Total U.S. Department of Interior			<u>670,293</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
DIRECT			
DEM - Operation Stone Garden	97.067		7,585
Total U.S. Department of Homeland Security			<u>7,585</u>
U.S. DEPARTMENT OF GENERAL SERVICE ADMINISTRATION			
Passed Through Texas Facilities Commission / Federal Surplus Program			
Donation of Federal Surplus Personal Property	39.003		5,864
Total U.S. Department of General Service Administration			<u>5,864</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>2,037,922</u></u>

The accompanying notes are an integral part of this schedule.

SAN PATRICIO COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of San Patricio County, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

