

Comprehensive Annual Financial Report

For Fiscal YearEnded

September 30, 2015

KLEBERG COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Prepared By Kleberg, County - Auditor's Office Melissa Green County Auditor

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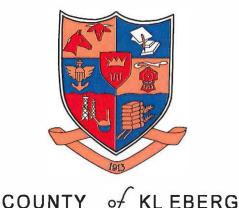
Introductory Section

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Melissa S. Green County Auditor



KINGSVILLE.

P. O. Box 72 Kingsville, Texas 78364 Phone:(361)595-8526 Fax:(361) 595-8536

June 27, 2016

Honorable Rudy Madrid, County Judge Honorable Members of the Kleberg County Commissioners' Court

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the County of Kleberg for the fiscal year ended September 30, 2015.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and compiled sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statement will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by Raul Hernandez & Co., P.C. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County, for the fiscal year ended September 30, 2015, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2015, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statement, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the other supplementary information section of this report.

Reporting

The accompanying financial statements have been prepared in conformity with general accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted primary standard setting body for establishing governmental accounting and financial principles.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

History of Kleberg County

Kleberg County was part of the Spanish province of Nuevo Santander, which encompassed the area between Tampico, Mexico and the Guadalupe River in Texas. After Mexico secured her independence in 1821, additional land in the area was granted to various individuals. In 1846, the land that is now in Kleberg County was designated a part of Nueces County and it remained so for many years.

In 1853, Richard King purchased the Santa Gertrudis grant in Kleberg County from the heirs of the original Spanish grantees and started the King Ranch. The history of Kleberg County during the next fifty years is almost indistinguishable from that of the ranch. In 1903, however, the St. Louis, Brownsville, and Mexico Railway was built through South Texas to Brownsville, and Henrietta King, owner of the King Ranch, opened for sale a large tract of her land. A surveyor employed by the ranch laid out the town of Kingsville in a pasture three miles east of the ranch headquarters. Even before the railroad reached the town, numerous lots were sold. By 1912, the population of the town was approximately 4,000. In 1908 Ricardo, located on the railroad six miles south of Kingsville, was started as a trading center for farmers living nearby. Nine miles farther down the tracks, Theodore F. Koch, who had purchased around 20,000 acres from Mrs. King in 1907, established Riviera. On Baffin Bay, a few miles to the east, Koch soon organized Riviera Beach as a vacation resort. Vattman, several miles to the northeast of Riviera, was settled in 1908 by German American families sponsored by the Catholic Colonization Society.

Kingsville grew much more rapidly than the other towns, largely because the railroad placed its general offices and shops there. The railroad employees made up a third of the population of the town and were the main source of income. As the population in the area increased, the citizens of Kingsville and the other communities began to break away from Nueces County. In 1913, the Texas legislature responded to this pressure and organized Kleberg County, named for Robert Justus Kleberg, whose son, also named Robert Justus Kleberg, was manager of the King Ranch. The law setting up the county named five residents to take

care of organizing it, including hiring a surveyor and arranging for the first election. Anton Felix H. von Blucher was employed to do the surveying, and within a short time he delineated the boundaries of the county and drew the lines of the precincts.

At an election on June 27, 1913, the precinct and county officers were chosen, and Kingsville was designated the county seat. The new public officials met in rented offices in downtown Kingsville and began their work. The commissioners' court proposed that a courthouse and hospital be built; the voters approved bond issues for their construction, and both were completed by 1914. Oil exploration began early in the county; with the first producing well discovered in 1919. During the next fifty years county wells produced around 178 million barrels of oil. The first industry in the county was a cotton mill started in Kingsville in 1921. An additional stimulus occurred in 1925, when South Texas Teachers College (now Texas A&M University-Kingsville) was established.

In 1935, Loyola Beach was developed on the Callo del Grullo, three miles east of Vattman, as a recreational spot for vacationers and fishermen. The 1940's witnessed a period of spectacular growth similar to that of the 1920's. The population rose from 7,782 in 1940 to 16,857 in 1950. This growth was due primarily to the location of the Naval Auxiliary Station (later the Naval Air Station, Kingsville) three miles southeast of Kingsville.

Profile of Kleberg County

Kleberg County is a political subdivision of the State of Texas. It has no legislative powers, and very restricted judicial and administrative powers. The governing body of the County is its Commissioners' Court of which there are five members. The government body of the County is the Commissioners' Court. The Commissioners' Court is comprised of the County Judge(who serves as the presiding officer) and the four Commissioners from one of the County's four road and bridge precincts. Each member of the Commissioners' Court is elected to a four-year term of office.

The Court has only such powers as are conferred upon it by the Constitution and the Statutes or by necessary implication there from. The Commissioners' Court has certain powers expressly granted by the legislature and powers necessarily implied by such grant. One of the most important duties of the Commissioners' Court is the management of the finances of the County. Among other things, it approves the budget, determines the tax rates, approves contracts in the name of the County, establishes policies for County operations, determines whether indebtedness should be authorized and issued, and appoints certain County officials.

The County provides a full range of services, including:

General government services related to the legislative, judicial, and executive branches of the government. This category includes budgets for the various judicial courts, indigent defense, criminal district attorney, district clerk, law library, county judge, county commissioners, tax assessor-collector, county treasurer, county auditor, county clerk, and information technology.

Public safety services related to the protection of persons and property. This category includes budgets for the sheriff, constables, juvenile and adult probation and emergency management.

Highways and streets services related to the construction, repair and maintenance of roadways. This category includes budgets for each of the four commissioners.

Health and welfare services related to public health and public assistance. This category includes budgets for health and human services, welfare and indigent assistance.

Recreational and cultural services for the benefit of residents and visitors. This category includes budgets for the library and parks.

Conservation services designed to conserve and develop natural resources. This category includes the budgets for animal control, and Texas agrilife extension.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" disbursements from County funds prior to their submission to Commissioners' Court for approval.

The County provides many varied services to the public it serves. These services include operation of the district, county and justices of the peace judicial systems, voting operations for national, state and some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of the law enforcement agencies (sheriff and constables), operation of the county jail, operation of the public health department in conjunction with the City of Kingsville, operation of the park services department, operation of the county libraries, assistance to indigents, the provision of juvenile, health, education and welfare services involving the care and correction of dependent or delinquent children as well as property tax collections for multiple agencies.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation to the Commissioner's Court on or before June 30 of each year. The Commissioner's Court uses these requests as the starting point for developing a base line budget, but without any tax increases or personnel changes. The Commissioners' Court holds several budget workshops to discuss priorities. The County Auditor then reviews the proposed budget with all the revisions as directed by Commissioners' Court. A copy of the proposed budget is filed with the County Clerk and County Auditor. The Commissioners' Court then must hold a public hearing on a day within seven calendar days after the date the proposed budget is filed, but before October 31 of the current year. The Commissioners' Court must take action on the proposed budget at the conclusion of the public hearing.

The appropriated budget is prepared by fund, department, and budget category. On some items of greater importance, the budget is prepared by line item. All transfers between budget categories and departments require the special approval of the Commissioners' Court with the exception of the special revenue funds other than the road fund and park fund. The appropriate department head can make budget transfers for those special revenue funds other than just previously mentioned.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the general fund, with appropriated annual budgets, this comparison is presented in the Supplemental-Nonmajor

Governmental Funds subsection of this report. Also included in the governmental fund subsection is project-length budget-to-actual comparison for each governmental fund for which a project length budget has been adopted (road & bridges, law library and capital projects fund).

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy

<u>Government</u> The importance of the government sector across all geographic areas in South Texas, but especially in Kleberg County. Government workers are made up of local (K-12 education), state (Texas A&M University-Kingsville), Federal civil (border patrol), and military (NAS-Kingsville). Not only is the government sector the top industry of the economy of Kleberg County, the government is the largest employer for the County with a majority of the workforce being found in the state, federal and military sectors. With the presence of a large university within the County, the state government level of employment is the largest sector of government.

<u>Agriculture and Services</u> Since the 1800's, agribusiness has been a heavy contributor to the economy of the Kingsville are and South Texas. Agribusiness is the second most important source of property tax income for Kleberg County. The majority of the County's land lies within the famed King Ranch.

King Ranch is one of the largest ranches in the world. It comprises 825,000 acres and was founded in 1853 by Richard King and Gideon R. Lewis. The King Ranch, in addition to cattle farming, operates a local museum, maintains other property concerns and works with Texas A&M University-Kingsville to perform agricultural research and development.

The King Ranch is a major employer of Kleberg County, Texas under different categories, Agriculture and Services. The Services are considered the everyday management of the ranch and the Agriculture would be raising cattle, as well as, quarter horses, cutting horses and thoroughbreds.

<u>Unemployment Rate</u> The current unemployment rate of Kleberg County, Texas is 5.63%, which is higher than the national unemployment rate of 5.28% and the statewide average rate is 4.35%.

<u>Healthcare</u> Kleberg County is serviced by a branch of CHRISTUS Spohn Hospital. It provides medical care services for the entire family, from infants to seniors. As a community hospital, is provides advanced, comprehensive health care services using the latest technology and procedures that is just a short drive away. It provides health care from OB-GYN care through birthing services. It is committed to the overall health of everyone in our area with fitness, health and wellness classes and provides complete rehab services to promote recovery after injury or surgery. CHRISTUS Spohn Hospital Kleberg is home to the only Level IV Trauma Center within several counties, which means we are equipped to provide advanced medical care for everything from traumatic injuries and emergency situations to broken bones and allergic reactions. Healthcare is the third most important sector of the economy of Kleberg County, Texas.

Major Highways US Highway 77 provides a major north-south trade corridor between the Port of Corpus Christi, Brownsville, Mexico and all points south.

<u>Airports</u> Kleberg County Airport provides a 6,000-foot runway. Corpus Christi International Airport, 35 minutes northeast of Kingsville, provides daily passenger, commercial and cargo service.

<u>Professional Sports</u> During May 2005, a 21.5 million dollar baseball stadium named "Whataburger Field" was completed in Corpus Christi, Texas, (which is 35 miles northeast of Kingsville, Texas) and is the home of the Corpus Christi Hooks, Houston Astros AA league affiliate. The addition of a professional baseball team has provided a positive impact to the economy throughout all of South Texas.

Education Within Kleberg County is Texas A& M University – Kingsville which is a public university located in Kingsville, Texas, (which is the county seat) and is one of the campuses comprising the Texas A&M University System. The university has programs in engineering, agriculture, wildlife, music, and the sciences and developed the nation's first doctoral degree in bilingual education.

Texas A&M University–Kingsville is the oldest continuously operating public institution of higher learning in South Texas. The school was chartered as the South Texas Normal School in 1917; however, the opening of the school was delayed due to World War I. Founded in 1925 as South Texas State Teachers College, the university's name changed in 1929 to Texas College of Arts and Industries signaled the broadening of its mission. A 1967 name change to Texas A&I University marked another transition. The university became a member of the Texas A&M University System in 1989 and changed its name to Texas A&M University–Kingsville in 1993.

Long-term Financial Planning

The County's elected and appointed officials and citizens considered many factors when setting the 2015 fiscal year budget and tax rates, and the fees that will be charged for services. The main driver is the Kleberg County economy. The County's employment growth has mirrored its population growth for the last several years.

These indicators were taken into account when adopting the general fund budget for 2015. Amounts available for appropriation in the general fund budget are expected to be slightly over \$15 million. Property taxes (benefiting from increases in assessed valuations), public service taxes, and grant revenue (boosted by increased state and federal funding in several of our current programs) are expected to lead this increase. The County plans to use these revenues to finance programs currently provided and to restore its General Fund fund balance to a respectable level of surplus.

The county had several capital outlay projects that were started in 2010 with the sale of certificate of obligation bonds. This allowed the county to fund six million dollars in projects for the county as follows: two million dollars went to the expansion of the county jail, two million dollars went to the renovation of a county building, one million dollars went to the improvement of the parks system, one million dollars were unrestricted. A majority of the projects have been completed and the rest are still in the construction phase.

Cash Management and Policies and Practices

The County's primary investment objective is safety of principal. Secondly, the County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Therefore, the County generally limits its investments to time accounts and requires that all deposits be either insured by federal depository insurance or collateralized. All collateral on deposits is held by third party banks acting as agent for the County and is held in the County's name. The County also has funds deposited with Tex-Pool. At September 30, 2015, all deposits of the County were classified in the category of lowest credit risk as defined by the Governmental Accounting Standards Board.

<u>Risk Management</u>

Kleberg County maintains third party insurance coverage for potential losses, including insurance on most of its major fixed assets for risks most likely to occur. In addition, the County implemented a Safety Program and created a safety committee to assist in mitigation of all types of risk.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Kleberg County, Texas for its Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2014. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose content conforms to program standards. 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 our current report continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation and execution of this audit could not have been accomplished without the efforts and cooperation of my staff, other County officials, their staffs, and Commissioners' Court. I wish to thank them all.

Respectfully submitted,

helissa Streen

KLEBERG COUNTY AUDITOR Melissa S. Green



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

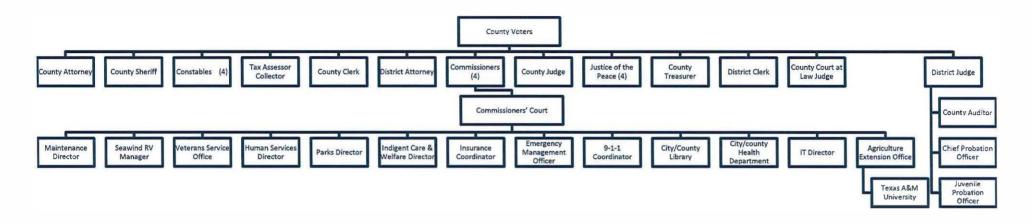
Kleberg County Texas

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

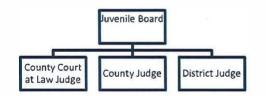
September 30, 2014

Executive Director/CEO

Kleberg County, Texas Organizational Chart



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Kleberg County, Texas Directory of Officials September 30, 2015

DISTRICT COURT

Jack Pulcher John T. Hubert Jennifer Whittington 105th Judicial District Judge **District** Attorney **District** Clerk

COMMISSIONERS' COURT

Rudy Madrid	County Judge
O. David Rosse	Commissioner Precinct #1
Joe Hinojosa	Commissioner Precinct #2
Roy Cantu	Commissioner Precinct #3
Romeo Lomas	Commissioner Precinct #4

COUNTY OFFICIALS

Kira Talip	County Attorney
Vacant	County Court at Law Judge
Stephanie G. Garza	County Clerk
Edward Mata	County Sheriff
Melissa T. De La Garza	Tax Assessor-Collector
Priscilla A. Cantu	County Treasurer
Melissa S. Green	County Auditor

JUSTICE OF THE PEACE

Andy Gonzalez, Jr.	Justice of the Peace, Precinct #1
Carmen Cortez	Justice of the Peace, Precinct #2
Chris Lee	Justice of the Peace, Precinct #3
Esequiel R. De La Paz	Justice of the Peace, Precinct #4

CONSTABLES

Albert Cavazos **Omar Rosales** Cirildo Zavala Amando Vidal

1 2 3 4

Constable, Precinct #1 Constable, Precinct #2 Constable, Precinct #3 Constable, Precinct #4

Financial Section

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RAUL HERNANDEZ & COMPANY, P.C.

Certified Public Accountants 5422 Holly Rd Corpus Christi, Texas 78411 Office (361) 980-0428 Fax (361) 980-1002

Independent Auditors' Report

To the Commissioners' Court Kleberg County, Texas P.O. Box 72 Kingsville, Texas 78364

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 the Kleberg County, Texas ("the County") as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 County'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 County'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 Kleberg County, Texas as of September 30, 2015, 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.

Emphasis of Matter

Change in Accounting Principle

As described in Note A to the financial statements, in 2015, Kleberg County, Texas adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, and GASB Statement No. 71, Pension Transition for contributions made Subsequent to the Measurement Date -- an amendment of GASB Statement No. 68. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of the County's proportionate share of the net pension liability and schedule of County pension contributions identified as Required Supplementary Information in the table of contents 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's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kleberg County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not required parts 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, budgetary comparison 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 attements 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, budgetary comparison 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 27, 2016 on our consideration of Kleberg County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting and reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kleberg County, Texas' internal control over financial reporting and compliance.

Respectfully submitted,

nancy - Corregany, P.C.

Raul Hernandez and Company, P.C.

Corpus Christi, Texas June 27, 2016 Thispage is left blank intentionally.

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MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Kleberg County (the County) annual financial report presents Management's Discussion and Analysis (MD&A) of the County's financial performance during the fiscal year ended September 30, 2015. The MD&A should be read in conjunction with the transmittal letter found in the introductory section of this report and the County's financial statements which follow this section.

FINANCIAL HIGHLIGHTS

- The assets of the Kleberg County exceeded its liabilities at the close of the most recent fiscal year by \$20,891,159 (net position). Of this amount, \$7,441,616, (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$8,068,276 of which, \$2,567,212 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,760,574, or 21%, of total general fund expenditures; these expenditures were (\$205,093) less than 2014 due to decreases in the general government, judicial, public safety, public transportation, health & welfare, conservation, and the culture & recreation categories.
- The fund balance for the General fund decreased by (\$191,990) in 2015, where the change in 2014 was an increase of 728,602.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, *and required supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer short- and long-term financial information about the activities the government operates like businesses. The County maintains one type of proprietary fund- an internal service fund. The Internal Service Fund is used to report activities of the County's self-insurance program. Because these services predominately benefit governmental rather than business-type functions, the Internal Service Fund is reported with governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial

statements, but in more detail. The Internal Service Fund is presented as a single, aggregated presentation in the proprietary fund financial statements.

• *Fiduciary fund* statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

Type of Statements	Government-wide	d Financial Statements Governmental Funds	Proprietary Funds	Fiduciary Funds
<u>Scope</u>	Entire county Government (except) Fiduciary funds) and the county's component units	The activities of the county that are not proprietary or fiduciary	Activities of County similar to private business; self insurance	Instances in which the county is the trustee or agent for someone else's resources
<u>Required Financial</u> <u>Statements</u>	Statement of <u>Net position</u> Statement of Activities	Balance Sheet Statement of revenues, expenditures & changes in fund balances Statement of cash flows	Statement of <u>net position</u> Statement of rev, exp,& <u>changes in</u> <u>net position</u> Statement of flows	Statement of fiduciary net position Statement of in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial	Accrual accounting and economic focus	ng Accrual accounting economic resources focus

Figure A-1 Major Features of the County's Government-wide

Figure A-1 shows how the required parts of this annual financial report are arranged and relate to one another. In addition to these required elements, a section with combining statements that provides details about the non-major governmental funds and internal service funds is included.

Government-wide Statements

The two government-wide statements report the County's net position and how they have changed. Net Position—the difference between the County's assets and liabilities—is one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, public safety, highways and streets, sanitation, economic development, culture and recreation, and interest on long-term debt. Property taxes and grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Commissioner's Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- Governmental funds—Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the governmental funds statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds* The County maintains one type of proprietary fund, an internal service fund. The Internal Service Fund is used to report activities of the County's self-insurance program. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the *government-wide financial statements*.

Proprietary funds provide the same type of information as the government-wide financial statements, but in more detail. The Internal Service Fund is presented as a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

• *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$20,891,159, and \$20,822,154, at September 30, 2015 and 2014, respectively. (See Table A-1).

Table A-1

Count	ty's Net Position		
	•	nmental	Increase
		ivities	(Decrease)
	<u>2015</u>	<u>2014</u>	<u>2015-2014</u>
Current assets:			
Cash/Cash equivalents	8,231,093	8,845,248	(614,155)
Equity in Pooled Cash	1,582,345	1,333,755	248,590
Taxes Receivable	734,893	686,255	48,638
Accounts Receivable	648,852	523,729	125,123
Intergovernmental Receivable	1,230,938	2,246,226	(1,015,288)
Prepaid Items	279,187	415,022	(135,835)
Net Pension Asset	155,088	154,536	552
Total current assets:	\$ 12,862,396	\$ 14,204,771	(1,342,375)
Capital Assets:			
Capital Assets	34,119,110	33,524,283	594,827
Less Accumulated	0 1, 110, 110	00,02 1,200	00 1,021
Depreciation	(16,176,186)	(15,432,952)	(743,234)
Total capital assets:	17,942,924	18,091,331	(148,407)
Total Assets	\$ 30,805,320	\$ 32,296,102	(1,490,782)
Deferred Outflows of Resources			
Deferred Outflow Related to Pension Plan	816,507	-	816,507
Total Deferred Outflows of Resources	816,507		816,507
Current Liabilities Accounts payable and			
other current liabilities	1,342,083	2,226,346	(884,263)
Overdraft in Pooled Cash	752,961	689,172	63,789
Accrued Wages Payable	227,946	272,792	(44,846)
Accrued Interest Payable	24,143	25,015	(872)
Due to Other Governments and Agencies	1,987,453	2,412,094	(424,641)
Due to Others	601,194	479,478	121,716
Unearned Revenue	10,207	10,207	-
Total current liabilities	4,945,987	6,115,104	(1,169,117)
Long torm lighilition			ż
Long-term liabilities: Due within one year	540,000	530,000	10,000
Due in more than one year	4,555,144	4,828,844	(273,700)
Net Pension Liability	572,362	-,020,044	572,362
Total Liabilities	\$ 10,613,493	\$ 11,473,948	(860,455)
	<u> </u>	φ 11, 110,010	(000,1007
Deferred Inflows of Resources			
Deferred Amounts Related to Pensions	117,175		117,175
Total Deferred Inflows of Resources	117,175	<u> </u>	117,175
Net Position:			
Net Investment in Capital Assets	13,177,924	12,732,487	445,437
Restricted For:	10,177,024	12,132,401	10401
Debt Service	255,728	433,925	(178,197)
Capital Projects	15,891	15,844	(170,197) 47
Unrestricted	7,441,616	7,639,898	(198,282)
Total Net Position	\$ 20,891,159	\$ 20,822,154	69.005
	φ 20,001,100	<u> </u>	

The County's overall financial position has improved slightly in the amount of \$69,005. The largest portion of the County's assets are invested in capital assets (e.g. land, buildings, machinery and equipment). The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The unrestricted portion of net assets was \$7,441,616, or 35% of total net position, which is down (\$198,282) due, in part, to a net decrease of revenues as well as a decrease in assets compared to the prior year.

Kleberg County's Changes in	Net position -	Governmental A	Activities	
	Gove	rnmental	Increase	
	Activities		(Decrease)	
	<u>2015</u>	<u>2014</u>	2015-2014	
Revenues:				
Program:		• • • • • • • •	A 50 750	
Charges for services	\$ 5,456,914	\$ 5,403,161	\$ 53,753	
Operating Grants & Contributions	3,694,115	5,259,952	(1,565,837)	
Cap. Grants & Contributions	2,339	3,947	(1,608)	
General:				
Property Taxes	10,329,020	10,510,151	(181,131)	
Sales Taxes	2,236,395	2,227,151	9,244	
Investment Income	8,183	6,399	1,784	
Miscellaneous Revenues	152,762	444,655	(291,893)	
Total Revenues	\$21,879,728	\$ 23,855,416	\$ (1,975,688)	
Cost of Services:				
	E 400.004	4 700 070	600 400	
General Government	5,408,364	4,799,872	608,492	
Judicial	2,458,670	2,648,245	(189,575)	
Public Safety	7,617,314	7,430,757	186,557	
Public Transportation	1,553,460	1,561,315	(7,855)	
Health and Welfare	2,994,718	3,659,884	(665,166)	
Culture and Recreation	1,482,901	2,962,555	(1,479,654)	
Conservation	110,750	118,465	(7,715)	
Economic Development & Assistance	28,699	24,457	4,242	
Interest on Long-term debt	193,823	200,611	(6,788)	
Total Cost of Services	\$21,848,699	\$ 23,406,161	\$ (1,557,462)	
Change in net assets	31,029	449,255	(418,226)	
Net position - beginning	21,200,321	20,482,537	717,784	
Reclassification of Beginning Net Position	(340,191)	(109,638)	(230,553)	
Net Position - Beginning, as Restated	20,860,130	_	-	
Net position - ending	\$20,891,159	\$ 20,822,154	\$ 69,005	

Table A-2 Kleberg County's Changes in Net position – Governmental Activities

Governmental Activities

- Property tax was down (\$181,131), or 1.7%, due to a decrease in general property taxes in the Debt Service Fund. Net taxable property values was \$1,448,815,802 and the total tax levy was \$.00744810.
- Operating Grants & Contributions decreased (\$1,565,837) due to a decrease in Health & • Welfare and Culture & Recreation program revenues compared to the prior year.

Revenues. The County's total revenues were \$21,879,728. A significant portion, 47%, of the County's revenue comes from property taxes. In addition, 24.9% comes from charges for services, and 16.8% relates to operating grants & contributions. (See Figure A-1 and Table A-2)

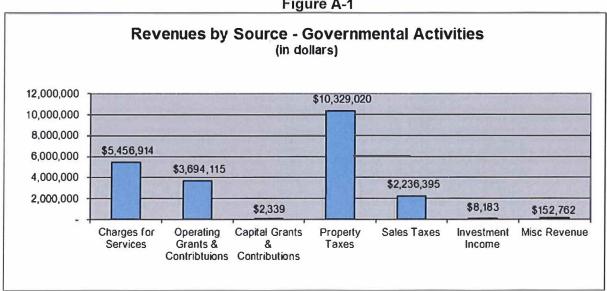


Figure A-1

Table A-2 and Figure A-2 present the cost of each of the County's largest functions.

- The cost of all governmental activities this year was \$21,848,699. However, the amount • that our taxpayers paid for these activities through property taxes was \$10,329,020.
- Some of the costs, \$5,456,914, or 24.9%, were paid by those who directly benefited from • the programs such as human services, state juvenile and adult probationary fees, and fees of office, which had a net increase compared to 2014 due to increases in governmental activities such as public safety, public transportation, and health & welfare.
- Of total costs, \$7,617,314 is attributed to Public Safety, which had a net increase from the prior year by \$186,557 due to expenditures in the Constable #3 Forfeiture Fund and the Title IV-E, JARC Grant, and the 2013 & 2014 Operation Stonegarden Grant Funds.

• Total costs of services were down (\$1,557,462), or 6.6%, where Culture & Recreation and Health & Welfare had the most significant decreases in the amounts of (\$1,479,654) and (\$665,166), respectively. The majority of the Culture & Recreation expenditure decreases were part of the General fund, Parks Donations fund, Golf Course Fund, and the Park Grant (CIAP) #2.

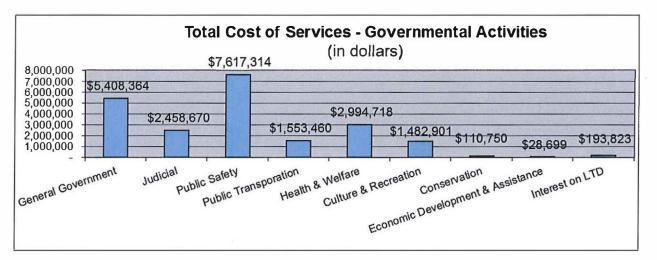


Figure A-2

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. The County has maintained an AAA/Aaa bond rating since 1978.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Project Funds. The focus of the *County's governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$8,068,276, an increase of \$487,098, or 6.4% compared with the prior year. The largest increases in fund balance were in the D.A.'s Forfeiture and the Road & Bridge funds.

The General fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,760,574 in contrast to \$2,952,564 in the prior year. The fund balance of the Road & Bridge Maintenance increased by \$200,362 from the preceding year due, in part, to increases in Equity in Pooled Cash, and Fines & Forfeiture revenue. In addition, the D.A.'s Forfeiture's fund balance increased by \$346,314 from the prior year due to, in part, increases in cash, equity in pooled cash, and fines & forfeiture revenue.

The County, in 2015, had an increase in Taxes of \$307,605, which includes general property taxes, general sales & use taxes, and miscellaneous taxes. Furthermore, fines & forfeitures increased by \$255,512. However, intergovernmental revenues decreased by (\$1,340,627), as part of an overall net decrease for revenue in the amount of (\$1,493,852) over 2014.

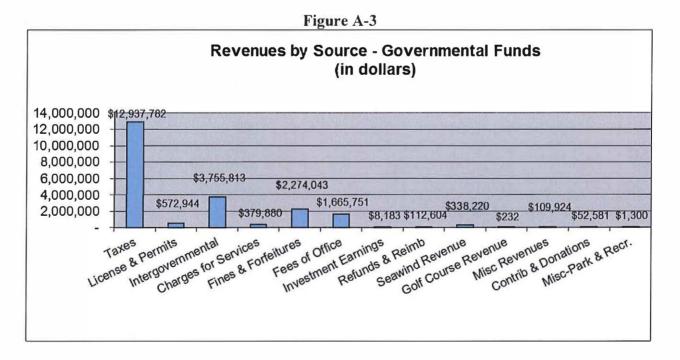
The Debt Service Fund (County-wide) has a total fund balance of \$255,728, an increase of \$41,803. The reserves for the payment of debt service combined with the estimated first quarter collections on current year assessments will cover next year's scheduled debt. The decrease in the net fund balance was the result of debt service payments toward principal & interest exceeding general property tax revenue.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues

Revenues from governmental fund types totaled \$22,209,257, which was a decrease of (\$1,493,852) compared to the preceding year. The most significant negative variances in governmental fund revenues were derived from Intergovernmental and Golf Course revenues, which decreased (\$1,340,627), and (\$320,694), respectively. The decrease in intergovernmental revenues was due to, in part, decreases in both the General and Park Grant (CIAP) #2 funds.

The County's primary source of revenue consists of taxes, which comprise 58% of the County's total revenues. In addition, intergovernmental, fines & forfeitures and fees of office comprise 16.9%, 10.2%, and 7.5% of total revenues, respectively. The County's departments that charge for services include park & recreational, fees of office from justice of the peace precincts, and constables, which are all an important part of the County's revenues. They are an integral part of the County's ability to provide the services to which citizens have become accustomed. (See Figure A-3 and Table A-3



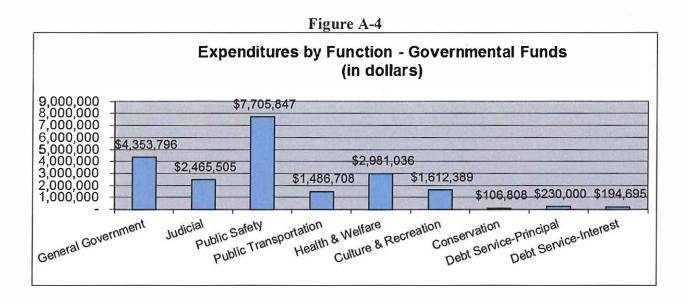
	FY 2015	FY 2014	Increase (Decrease)
Taxes	\$ 12,937,782	\$ 12,630,177	\$ 307,605
License and Permits	572,944	618,866	(45,922)
Intergovernmental	3,755,813	5,096,440	(1,340,627)
Charges for Services	379,880	184,691	195,189
Fines & Forfeitures	2,274,043	2,018,531	255,512
Fees of Office	1,665,751	1,725,863	(60,112)
Investment Earnings	8,183	6,399	1,784
Refunds & Reimbursements	112,604	107,667	4,937
Seawind Revenue	338,220	505,073	(166,853)
Golf Course Revenue	232	320,926	(320,694)
Miscellaneous Revenues	109,924	359,566	(249,642)
Contributions & Donations	52,581	128,910	(76,329)
Misc - Park & Recreational	1,300	-	1,300
Total Revenues	\$ 22,209,257	\$ 23,703,109	\$ (1,493,852)

Table A-3Governmental Funds – Revenues by Source*

(*) For comparative purposes: Taxes consists of General Property taxes, General Sales & Use taxes, and other miscellaneous taxes.

Expenditures

The County's primary expenditures were for public safety, general government, and health & welfare. Public Safety accounts for 36.4% of total expenditures, and General Government now accounts for 20.5% of total expenditures, compared to 18.8% in 2014. (See Figure A-4 and Table A-4)



						Increase
	F`	FY 2015		FY 2014		Decrease)
General Government	\$ 4	4,353,796	\$	4,370,803	\$	(17,007)
Judicial	2	2,465,505		2,632,903		(167,398)
Public Safety	7	7,705,847		7,475,702		230, 145
Public Transportation	1	,486,708		1,507,033		(20,325)
Health and Welfare	2	2,981,036		3,763,306		(782,270)
Culture and Recreation	1	,612,389		2,959,261		(1,346,872)
Conservation		106,808		114,523		(7,715)
Debt Service:						
Principal		230,000		220,000		10,000
Interest and Fiscal Charges		194,695		201,445		(6,750)
Total Expenditures	\$ 21	,136,784	\$	23,244,976	\$	(2,108,192)

Table A-4Governmental Funds – Expenditures by Function

Other financing sources from the County came from:

Table A-5 Other Financing Resources

Increase

	FY 2015	FY 2014	(Decrease)
Transfers In Transfers Out	\$ 1,336,399 (1,653,246)	\$ 1,432,245 (1,432,245)	\$ (95,846) (221,001)
	\$ (316,847)	\$ -	\$ (316,847)

General Fund Budgetary Highlights

The final budget was adopted with total General Fund revenues of \$14,409,810 and expenditures of \$15,247,078, which both include transfers.

The following are significant variations between the final budget and actual amount.

- Actual revenues (excluding transfers) were higher than budgeted figures by \$27,553. Of this amount, Charges for Services had a positive variance of \$280,743.
- Actual expenditures (excluding transfers) were \$608,463 below final budget amounts. The most significant positive variances were in the District Court, Health, and County Auditor departments which had positive variances of \$139,407, \$85,341, and \$96,194, respectively. County departments were encouraged to hold the line of salaries and expenditures to support the overall County budget due to the fact that the County was incurring higher costs on items such as medical insurance, data services, and utilities.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2015, the County had invested \$34,119,110 in a broad range of capital assets, including land, equipment, buildings, and infrastructure. (See Table A-6.)

The capital assets of the County are those assets (land, buildings, improvements, and machinery & equipment), which are used in the performance of the County's functions. At September 30, 2015, net capital assets of the governmental activities totaled \$17,942,924. Depreciation on capital assets is recognized in the Government-wide financial statements. Accumulated depreciation for infrastructure, buildings & improvements, and equipment totaled \$16,176,186. More detailed information about the county's capital assets is presented in the notes to the financial statements on page 48.

	Table A-6					
County's Capital Assets						
	Governmental		Increase			
	Act	(Decrease)				
	2015	2014	2015-2014			
Land	\$ 1,860,368	\$ 1,860,368	\$-			
Construction in Progress	5,885,878	5,885,878	-			
Infrastructure	1,104,445	1,104,445	-			
Buildings and Improvements	15,468,302	15,298,803	169,499			
Machinery & Equipment	9,800,117	9,367,793	432,324			
Total at historical cost	\$ 34,119,110	\$ 33,517,287	\$ 601,823			
Total Accumulated Depreciation	(16,176,186)	(15,432,952)	(743,234)			
Net Capital Assets	\$ 17,942,924	\$ 18,084,335	\$ (141,411)			

Long Term Debt

At year-end, the County had \$5,095,145 in bonds, and compensated absences, as shown in Table A-7. The County's total debt had a net decrease from the prior year, partially due to principal payments total of \$230,000. There was no new bond debt in the current year. More detailed information about the County's debt is presented in the notes to the financial statements on page 50.

Table A-7Long Term Debt

Activities	
2015	2014
\$ 4,765,000	\$ 4,995,000
330,145	363,844
\$ 5,095,145	\$ 5,358,844
	Activ 2015 \$4,765,000

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2016 budget preparation increased \$36,899,408 to \$1,448,826,420. With a tax rate of \$.744, which is unchanged, the County expects tax revenues to remain stable.
- General operating fund spending in the 2016 budget is expected to have a slight increase as compared to 2015.
- All other funding sources are expected to stay somewhat stable with the above property tax increase providing the needed funding for 2016.

These indicators were taken into account when adopting the general fund budget for 2015. This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,011,820, which is a 10.460 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$149,909.94.

Expenditures are budgeted to increase by \$1,145,481. The majority of the increase was in personnel related expenses.

If these estimates are realized, the County's budgetary general fund balance is expected to increase slightly. If this estimate holds true, the County will have a fund balance of an estimated \$3,930,584. In light of the County's low fund balance, the Commissioners' Court is constantly monitoring the budget. Such concerns will also be reflected in the upcoming preparation of the 2016 budget to ensure that the County maintains a positive fund balance.

CONTACTING THE COUNTY'S 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 questions about this report or need additional financial information, contact:

County Auditor's Department 700 East Kleberg Kingsville, Texas 78363

(361)595-8526

Basic Financial Statements

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KLEBERG COUNTY, TEXAS STATEMENT OF NET POSITION SEPTEMBER 30, 2015

	Governmental Activities
ASSETS:	^
Cash and Cash Equivalents	\$ 8,231,093
Equity in Pooled Cash	1,582,345
Taxes Receivables (net of allowances for uncollectibles):	734,893
Accounts Receivable	648,852
Intergover nmental Receivable	1,230,938
Prepaid items	279,187
Net Pension Asset	155,088
Capital Assets (net of accumulated depreciation):	
Land	1,860,368
Buildings and System	6,277,267
Improvements other than Buildings	720,843
Machinery and Equipment	2,296,541
Infrastructure	902,027
Construction in Progress	5,885,878
Total Assets	30,805,320
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflow Related to Pension Plan	816,507
Total Deferred Outflows of Resources	816,507
LIABILITIES:	
Accounts Payable and Other Current Liabilities	1,342,083
Overdraft in Pooled Cash	752,961
Accrued Wages Payable	227,946
Accrued Interest Payable	24,143
Due to Other Governments and Agencies	1,987,453
Due to Others	601,194
Unearned Revenue	10,207
Noncurrent Liabilities-	10,207
	E 40,000
Due within one year	540,000
Due in more than one year	4,555,144
Net Pension Liability	572,362
Total Liabilities	10,613,493
DEFERRED INFLOWS OF RESOURCES	
Deferred Amounts Related to Pensions	
Total Deferred Inflows of Resources	117,175
NET POSITION:	
Net Investment in Capital Assets	13,177,924
Restricted For:	
Debt Service	255,728
Capital Projects	15,891
Unrestricted	7,441,616
Total Net Position	
Total Net Position	\$20,891,159

KLEBERG COUNTY, TEXAS STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

			Prog	gram Revenue	es	
				Operating		Capital
		Charges for		Grants and	-	Grants and
Functions/Programs	 Expenses	 Services		Contributions	Co	ontributions
PRIMARY GOVERNMENT:						
Governmental Activities:						
General Government	\$ 5,408,364	\$ 1,587,711	\$		\$	
Judiciał	2,458,670	13,121		167,766		
Public Safety	7,617,314	2,052,923		1,294,662		
Public Transportation	1,553,460	1,512,998		77,666		
Health and Welfare	2,994,718	288,629		1,523,930		
Culture and Recreation	1,482,901	1,532		193,151		2,339
Conservation	110,750					
Economic Development and Assistance	28,699			436,940		
Interest on Long-term Debt	193,823					
Total Governmental Activities	 21,848,699	 5,456,914		3,694,115		2,339
Total Primary Government	\$ 21,848,699	\$ 5,456,914	\$	3,694,115	\$	2,339

General Revenues: Property Taxes Sales Taxes Investment Income Miscellaneous Revenues Total General Revenues and Transfers Net Position - Beginning Net Position Net Position - Beginning, as Restated Net Position - Ending

The accompanying notes are an integral part of this statement.

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	Net (Expense) Revenue and Changes in Net Position
	Governmental Activities
-	Activities
\$	(3,820,653) (2,277,783) (4,269,729) 37,204 (1,182,159) (1,285,879) (110,750) 408,241 (193,823) (12,695,331) (12,695,331)
-	10,329,020 2,236,395 8,183 152,762 12,726,360 31,029 21,200,321
	(340,191)
\$	20,860,130 20,891,159
Ψ;	20,001,100

KLEBERG COUNTY, TEXAS BALANCE SHEET - GOVERNMENTAL FUNDS SEPTEMBER 30, 2015

ASSETS	General Fund	Road & Bridge Maintenance
Assets:		
Cash and Cash Equivalents	\$ 1,854,826	\$ 300,127
Equity in Pooled Cash		468,211
Taxes Receivables (net of allowances for uncollectibles):	706,967	
Accounts Receivable	295,742	94,791
Intergovernmental Receivable	362,854	
Interfund Receivables	856,548	
Prepaid items	261,936	1,425
Total Assets	\$4,338,873	\$ <u>864,554</u>
LIABILITIES AND FUND BALANCES:		
Liabilities:	A E7C 7E0	¢ 40.405
Accounts Payable Overdraft in Pooled Cash	\$ 576,750	\$ 49,495
Accrued Wages Payable	 177,894	
Interfund Payables	5,819	20,787
Due to Others	108,298	
Due to Other Governments and Agencies	2,571	7,658
Deferred Revenue	2,371	7,000
Total Liabilities	871,332	77,940
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue Property Taxes	706,967	
Total Deferred Inflows of Resources	706,967	
Fund Balances:		
Restricted		786,614
Committed		
Unassigned	2,760,574	
Total Fund Balance	2,760,574	786,614
Total Liabilities and Fund Balance	\$4,338,873	\$864,554_

 D.A. 's Forfeiture	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,902,049 463,119 19,637 20,780 1,207 2,406,792	\$ 255,383 27,926 345 \$ 283,654	\$ 2,065,084 651,015 235,827 847,304 5,819 <u>14,618</u> \$ <u>3,819,667</u>	\$ 6,377,469 1,582,345 734,893 646,342 1,230,938 862,367 279,186 \$ 11,713,540
\$ 62,340 9,846 3,778 479,478 23,816 10,207 589,465	\$ 	\$ 278,460 752,961 19,419 133,654 13,418 173,722 1,371,634	\$ 967,045 752,961 227,946 143,251 601,194 207,767 <u>10,207</u> 2,910,371
 1,817,327 1,817,327	27,926 27,926 255,728 255,728	 1,782,906 858,489 (193,362) 2,448,033	734,893 734,893 4,642,575 858,489 2,567,212 8,068,276
\$ 2,406,792	\$283,654	\$3,819,667	\$ <u>11,713,540</u>

KLEBERG COUNTY, TEXAS RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2015

Total fund balances - governmental funds balance sheet	\$ 8,068,276
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds. Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds. The assets and liabilities of internal service funds are included in governmental activities in the SNP. Payables for bond principal which are not due in the current period are not reported in the funds. Payables for bond interest which are not due in the current period are not reported in the funds. Payables for compensated absences which are not due in the current period are not reported in the funds. Payables for contracts which are not due in the current period are not reported in the funds. Payables for contracts which are not due in the current period are not reported in the funds. Recognition of the County's proportionate share of the net pension liability is not reported in the funds. Deferred Resource Inflows related to the pension plan are not reported in the funds.	17,942,924 734,893 (1,017,705) (4,765,000) (24,143) (330,144) 155,088 (572,362) (117,175) 816,507
Net position of governmental activities - Statement of Net Position	\$ 20,891,159

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KLEBERG COUNTY, TEXAS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Revenue:	General Fund	Road & Bridge Maintenance
Taxes:		
General Property Taxes	\$ 10,192,255	\$
General Sales and Use Taxes	2,236,395	
Gross Receipts Business Taxes		
Other Taxes - Miscellaneous		
License and Permits	51,788	521,156
Intergovernmental	260,075	43,979
Charges for Services	200,010	
Fines and Forfeitures	184,103	991,842
Fees of Office	972,973	991,042
	3,420	650
Investment Earnings		850
Refunds & Reimbursements	112,604	
Seawind Revenue	338,220	
Golf Course Revenue		
Miscellaneous Revenues	65,699	19,996
Contributions & Donations	18,531	
MIscellaneous-Park & Recreational	1,300	
Total Revenues	14,437,363	1,577,623
Expenditures: Current: General Government Judicial Public Safety Public Transportation Health and Welfare Culture and Recreation Conservation Debt Service: Principal Interest and Fiscal Charges Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	3,638,682 1,875,623 5,318,331 82,780 602,085 1,355,730 106,808 12,980,039 1,457,324	 1,377,261 1,377,261 200,362
Other Financing Sources (Uses): <i>Transfers In</i> <i>Transfers Out</i> Total Other Financing Sources (Uses)	(1,649,314) (1,649,314)	
Net Change in Fund Balances	(191,990)	200,362
Fund Balances - Beginning	2,952,564	586,252
Prior Period Adjustment		
Fund Balances - Ending	\$2,760,574	\$ 786,614

D.A. 's Forfeiture	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
\$ 127,407 836,654 1,503 	\$ 459,030 7,263 205 205 	\$ 42,839 3,324,352 379,880 261,444 692,778 2,405 232 24,229 34,050 4,762,209	\$ 10,651,285 2,236,395 42,839 7,263 572,944 3,755,813 379,880 2,274,043 1,665,751 8,183 112,604 338,220 232 109,924 52,581 1,300 22,209,257
 566,131 566,131 399,433	 230,000 194,695 424,695 41,803	715,114 23,751 2,387,516 26,667 2,378,951 256,659 5,788,658 (1,026,449)	4,353,796 2,465,505 7,705,847 1,486,708 2,981,036 1,612,389 106,808 230,000 <u>194,695</u> 21,136,784 1,072,473
 399,433 1,471,013 (53,119) \$\$1,817,327		1,336,399 (3,932) 1,332,467 306,018 2,357,424 (215,409) \$\$_2,448,033	1,336,399 (1,653,246) (316,847) 755,626 7,581,178 (268,528) \$\$068,276

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KLEBERG 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 SEPTEMBER 30, 2015

Net change in fund balances - total governmental funds \$	755,626
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	594,827
The depreciation of capital assets used in governmental activities is not reported in the funds.	(743,234)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(329,528)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	552
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	230,000
(Increase) decrease in accrued interest from beginning of period to end of period.	872
The net revenue (expense) of internal service funds is reported with governmental activities.	(710,419)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	232,333
Change in net position of governmental activities - Statement of Activities $\$_{=}$	31,029

KLEBERG COUNTY, TEXAS STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS SEPTEMBER 30, 2015

	Internal Service Funds
ASSETS: Current Assets:	
Cash and Cash Equivalents Investments	\$ 73,938
Receivables (net of allowances for uncollectibles):	 2,510
Total Current Assets	 76,448
Noncurrent Assets: Restricted Cash, Cash Equivalents and Investments- Total Noncurrent Assets	
Total Assets	\$ 76,448
Current Liabilities: Accounts payable	\$ 375,038
Interfund payables	 719,115
Total Current Liabilities	 1,094,153
Current Liabilities Payable from Restricted Assets- Total Liabilities	 1,094,153
NET ASSETS:	
Total Net Assets	\$ (1,017,705)

EXHIBIT A-7

KLEBERG COUNTY, TEXAS STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	 Internal Service Funds
OPERATING REVENUES: Charges for Sales and Services: Premiums and reimbursements	\$ 665
Total Operating Revenues OPERATING EXPENSES:	
Insurance premiums and Claims Self-insurance claims Total Operating Expenses	 1,027,896 35 1,027,931
Operating Income	 (1,027,266)
NON-OPERATING REVENUES (EXPENSES): Total Non-operating Revenues (Expenses) Income before Transfers	 (1,027,266)
Interfund Transfers In	316,847
Change in Net Assets	 (710,419)
Total Net Assets - Beginning Total Net Assets - Ending	\$ (307,286) (1,017,705)

KLEBERG COUNTY, TEXAS STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Nonmajor Service Funds
Cash Flows from Operating Activities:	48844 ······
Cash Receipts (Payments) for Quasi-external	
Operating Transactions with Other Funds	\$ (1,773)
Cash Payments to Other Suppliers for Goods and Services	(824,406)
Net Cash Provided (Used) by Operating Activities	(826,179)
Cash Flows from Non-capital Financing Activities:	
Proceeds (Payments) from (for) Interfund Borrowings	
Transfers From (To) Primary Government	316,847
Net Cash Provided (Used) by Non-capital Financing Activities	316,847
Net Increase (Decrease) in Cash and Cash Equivalents	(509,332)
Cash and Cash Equivalents at Beginning of Year	583,270
Cash and Cash Equivalents at End of Year	\$ 73,938
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating Income (Loss)	\$ (1,027,266)
Adjustments to Reconcile Operating Income to Net Cash	
Provided by Operating Activities	
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	(2,438)
Increase (Decrease) in Accounts Payable	203,525
Increase (Decrease) in Unearned Revenue	
Total Adjustments	201,087
Net Cash Provided (Used) by Operating Activities	§ <u>(826,179)</u>

KLEBERG COUNTY, TEXAS STATEMENT OF FIDUCIARY NET POSITION

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS SEPTEMBER 30, 2015

ASSETS:	Agency Funds
Cash and Cash Equivalents Total Assets	\$ 1,779,686 \$ 1,779,686
LIABILITIES: <i>Due to Other Governments and Agencies</i> Total Liabilities	\$ <u>1,779,686</u> \$ <u>1,779,686</u>

NET POSITION

A. Summary of Significant Accounting Policies

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally acceptable in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in Governmental Accounting and Financial Reporting Standards. The financial report has been prepared in accordance with GASB Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments", issued in June 1999 and implemented by the County in fiscal year 2004. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

1. Reporting Entity

The County's basic financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County
- the exclusion of the organization would result in misleading or incomplete financial statements

Based on these criteria, the County has no component units. Additionally, the County is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identificable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for the governmental funds, interest and sinking fund and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The general fund and the District Attorney's forfeiture fund are major funds and the debt service fund and road and bridge fund are designated as major funds and are reported in separate columns in the fund financial statements.

3. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fuduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows including claims and judgments reported in the County's internal service fund (proprietary fund). Property taxes are recognized as revenues in the year for which they are levied. Fees and fines are considered as earned when paid. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Intergovernmental revenues, rents, commissions, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County, which includes, delinquent property taxes, licenses, fees and fines. For grants, like the government-wide financial statements, the revenue is recognized when all the eligibility requirements have been met.

When the county incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the County's policy to use restricted resources first, then unrestricted resources.

The County reports four major and two designated major governmental funds:

- The General Fund is the County's primary operating fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.
- The District Attorney's Forfeiture Fund is used to account for late check fees and forfeitures.

The Debt Service Fund accounts for tax levies and other funds used to meet annual principle and interest payment requirements on the oustanding general obligation debt and outstanding lease purchase contracts.

The Road and Bridge Fund is a special revenue fund used to account for certain types of fines and forfeitures, licenses and permits, and intergovernmental revenues. Expenditures related to road and bridge maintenance are accounted for in this fund.

All other governmental funds are combined and reported as non-major. Non-major funds included parks, grants and other special revenue funds.

Additionally, the County reports the following fund types:

Internal service funds accounted for and financed the County's uninsured risks of loss from group health insurance which was terminated September 30, 2011. Expenses are for benefits, claims and administrative expenses which were incurred prior to September 30, 2011, but not paid until 2012. Proprietary funds distinguish operation revenues and expenses from non-operating. Operating revenues and expenses generally result from providing goods and services in connection with a proprietary fund's principal and ongoing operations.

Fiduciary funds are classified into private purpose trust and agency funds. The County has only agency funds which are used to account for the assets that are held for the benefit of others or as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds include assets and liabilities of the Sheriff, Justices of the Peace, Parks Department, Tax Assessor/Collector, Library, County Clerk, District Clerk, and County Attorney.

4. Assets, liabilities, and net assets

a. Deposits and investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and shortterm investments with original maturities of less than 90 days and local government pools. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U.S. and its agencies, certificates of deposit, local government pools, repurchase agreements, and direct obligations of states, agencies, counties, cities, and other political subdivisions of any state rated "A" or its equivalent.

Investments for the County are reported at fair value in accordance with provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. All investment income is recognized as revenue in the appropriate fund's statement of revenue, expenditures, and change in fund balance. Deposit and Investment Risk Disclosures are in accordance with GASB Statement No. 40.

b. Receivables and payables

All trade and property tax receivables are shown net of an allowance for uncollectibles. Trade receivables are directly written off when circumstances indicate a receivable is no longer collectible, usually within one year that the receivable was incurred.

Property taxes are levied prior to September 30, based on taxable value as of January 1, and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. On the governmental fund financial statements, outstanding property taxes receivable is reported as deferred revenue.

Accounts receivable include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and unearned revenue (a liability) at the time the contracts are approved and signed. Grant revenues are recognized when eligibility requirements established by the grantor have been met at which time unearned revenue (the liability account) is reduced.

Lending or borrowing between funds is reflected as "due to or due from" (current position) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund activity reflected in "due to or due from" is eliminated on the government-wide statements.

c. Inventories and Prepaid Items

Inventories on the balance sheet are stated at weighted average cost. Inventory items are recorded as expenditures when they are consumed. Inventory amounts at year-end were insignificant and therefore not reported on the financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and are accounted for under the purchases method.

Inventories of governmental funds are offset by a fund balance reserve which indicates that they do not constitute "available expendable resources" even though they are a component of net current assets.

d. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized.

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

Asset Class	Estimated Useful Lives
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

e. Receivable and Payable Balances

Receivables as of September 30, 2015 for the general fund and non-major funds including the applicable allowances for uncollectible accounts, are as follows:

	General & Other Major Funds	Non-majo Funds	,		Internal Service Fund		Total Governmental Activities		
Receivables:									
Taxes	\$ 954,407 \$		\$	5	954,407 \$		9	\$	954,407
Accounts	410,515	235,8	27		646,342		2,510		648,852
Intergovernmental	383,634	847,3	04		1,230,938				1,230,938
Gross Receivables	 1,748,556	1,083,1	31		2,831,687		2,510		2,834,197
Less: allowance for									
uncollectible taxes	(219,513)				(219,513)				(219,513)
Net total receivables	\$ 1,529,043 \$	1,083,1	31 \$	5	2,612,174 \$		2,510 \$	\$	2,614,684

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

The County believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregration. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

f. Compensated Absences

Accumluated vacation and comp time is accrued when incurred and reported in the government-wide statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

g. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide net assets.

See Note F for interfund balances and activity.

h. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

i. Fund Equity

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts for Road & Bridge improvements, State & Federal grants, and Debt Service Fund.

Committed Fund Balance - represents amounts that can only be used for a specific purpose pursuant to constraints imposed by County ordinance or resolution no later than the close of the fiscal year. Committed amounts cannot be used for any other purpose unless the Board of Commissioners removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the Board of Commissioners. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation. County ordinance and resolution are equally difficult to remove the constraint on fund balance. The committed fund balance represent amounts for Asset Forfeitures, Golf Course Fund, and CSCD Personal Bond Unit.

Assigned Fund Balance - represents amounts which the County intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Commissioners Court authorizes the Count Auditor to assign fund balance. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself. When the Commissioners Court elects to assign a fund balance, they instruct the County Auditor to do so based on the specific purpose brought to their attention. These amounts represent purchases on order and subsequent year's budget appropriation of fund balance.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is 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

j. Certain reclassifications have been made to prior year amounts in order to conform to current year presentation.

B. Implementation of New Standards

The County has adopted all current GASB pronouncements that are applicable to its operations and activities. In particular, the County adopted GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," as of October 1, 2010. Statement No. 54 required the Couny to restate its fund balance in its fund-level financial statements based on a new hierarchy. (See Footnote A.4.i.) The accounting principles governing the reported amounts, financial presentations, and disclosures are subject to change from time to time based on new pronouncements and/ or rules issued by various standards-setting bodies. The GASB has issued the following new statements that are potentially applicable to the County.

- Statement No. 65, Items Previously Reported as Assets and Liabilities
- Statement No. 66, Technical Corrections 2012; an amendment of GASB Statements No. 10 and No. 62
- Statement No. 68, Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27
- Statement No. 62, Codification of Accounting and Financial Reporting Guidelines Contained in Pre-November 20, 1989 FASB and AICPA Pronouncements
- Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position
- Statement No. 64, Derivative Instruments: Application of Hedge Accounting Termination Provisions an amendment of GASB Statement No. 53.

GASB 63 - Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources are the consumption of net assets by the government that is applicable to a future reporting period and deferred inflows of resources are the acquisition of net assets by the government that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are incorportated into the definitions of the required components of the residual measure and that measure is renamed as net position, rather than net assets.

KLEBERG COUNTY, TEXAS NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

New pronouncements not yet in effect as of Sepetember 30, 2015, are not expected to have any significant impact on the County's financial position, results of operations, or cash flows. The County is currently studying these new pronouncements and will adopt them, as applicable, for the fiscal year ending September 30, 2015.

C. Compliance and Accountability

1. Deficit Fund Balance or Fund Net Assets of Individual Funds

Following are funds having deficit fund balances or fund net assets at year end:

Fund Name	Deficit Amount
Houston HIDTA Grant	\$ (4,461)
2013 Operation Stonegarden Grant Fund	(21,825)
2014 Operationg Stonegarden	(101,791)
Human Services 10/1-9/30	(15,188)
Park Grant (CIAP)	(22,398)

2. Excess of expenditures over appropriations

The following is a list of the excess of expenditures over appropriations, at the legal control by an individual fund:

Fund	Department/Expenditure	Amount of Excess
General Fund	Non-Departmental/Other Services & Charges	\$ 20,403
Kleberg Juvenile &		
Community Supervision	Public Safety/Supplies	5,419
Kleberg Juvenile &		
Community Supervision	Public Safety/Other Services & Charges	6,111
Juvenile Probation Fund	Public Safety/Supplies	2,337
Juvenile Probation Fund	Public Safety/Other Services and Charges	14,739
CSCD Personal Bond Fund	Public Safety/Personal Services	16,614
CSCD Personal Bond Fund	Public Safety/Other Services & Charges	6,411
Community Supervision	Public Safety/Personal Services	115,748
Community Supervision	Public Safety/Other Services & Charges	2,184
2013 Operation Stone Garden	Public Safety/Supplies	24,171
2013 Operation Stone Garden	Public Safety/Personal Services	128,622
2013 Operation Stone Garden	Public Safety/Other Services & Charges	36,908
2014 Operation Stone Garden	Public Safety/Other Services & Charges	38,260
Human Services	Health & Welfare/Personal Services	75,744
Human Services	Health & Welfare/Other Services and Charges	25,186
Human Services	Health & Welfare/Capital Outlay	85,830
Human Services 10/1-9/30	Health & Welfare/Personal Services	7,257

3. Budgetary Data

The following procedures are followed in establishing the budgetary data reflected in the basic financial statements:

The commissioner's court may levy taxes only in accordance with the budget. After final approval of the budget, the commissioner's court may spend county funds only in strict compliance with the budget, except in an emergency. The commissioner's court may authorize an emergency expenditure as an amendment to the original budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonable diligent thought and attention. If the court amends the original budget to meet an emergency, the court must file a copy of its order amending the budget with the county clerk and the county clerk shall attach the copy to the original budget. Only the commissioner's court may amend the budget and shift funds from one budget account to another.

The original budget is adopted by the commissioner's court and filed with the county clerk. Amendments are made during the year and approved by the commissioner's court. The budget should not be exceeded in any expenditure category under state law. The budget was amended to reflect as close as possible revenues and expenditures for the twelve month period. Certain categories exceeded the budget estimates. These variances were due to the fluctuations in revenues and expenditures as opposed to the prorated budget estimates.

The county judge is by statute, the budget officer of the county. He usually requests and relies on the assistance of the county auditor to prepare the annual budget. After being furnished budget guidelines by the commissioner's court, the county judge, with the help of the county auditor, he prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to commissioner's court.

The commissioner's court invites various department heads to appear for a hearing concerning the department's budget request. Before determining the final budget, 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. Also, amendments can be made within the above guidelines.

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 condition of the various funds and accounts. Appropriations lapse at year-end.

Budgets for the general fund and budgeted special revenue, debt service and budgeted capital projects funds are prepared and adopted in accordance with generally accepted accounting principles (GAAP).

The following funds had adopted budgets for the fiscal year ended September 30, 2015:

General Fund Road and Bridge Fund D.A.'s Forfeiture Fund Parks Donation Storage and Contraband Fees Courthouse Restoration Fund Federal Drug Fund Sheriff Chapter 59 Forfeiture Kleberg Juvenile & Community Supervision Hotel/Motel Occupancy Tax Fund Kleberg 2014 CTIF Grant Constable #3 Forfeiture Fund Co. Atty Pretrial Diversion Indigent Care Fund Golf Course Fund Juvenile Probation Fund Kleberg Co CD 7214261 Park Grant (CIAP) #2 Kleberg Co CFC 7214015 TX CDBG-DR 13-217-000-7377 DRS - 210087 Community Supervision Kleberg Co TCF 7214392 CSCD Personal Bond Fund Title IV-E Special Caseload Sex Fund

JARC Grant H/S Agriculture Grant Dist. Clk Records Mgmt & Preservation MRC Contract #07133 Courthouse Security J.P.'s Tech Fund 2012 Operation Stonegarden Grant County Clerks Records Management Houston HIDTA Grant D.A.'s Hot Check Constable Pct 4 Forfeiture 2013 Oper Stonegarden Grant County Attorney Hot Check Fund Human Services 1/1-12-31 Human Services Neighbor to Neighbor 2014 Operation Stonegarden Abandoned Vehicles Fund Human Services Human Services 10/1-9/30 Airport Ramp Grant Park Grant (CIAP) Debt Service Fund Jail Construction

The level of control is the fund. By state law, expenditures can exceed appropriations as long as the amounts do not exceed the available revenues and cash balances. Since revenues and expenditures are carefully monitored, it is believed that with GAAP basis, the county will be in compliance with state law.

The legal level of budgetary control (the level on which expenditures may not exceed appropriations) is on an object class basis. If total expenditures exceed appropriations and are in excess of revenues and available cash then transfers of appropriated amounts must be made and approval must be obtained from the commissioner's court. Management may not amend the budget. All amendments must be made by and approved by the commissioner's court.

D. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than 90 days, and local government pools. The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash and Investments

Texas statutes authorize the County to invest in (1) obligations of the U.S. Treasury or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties or cities rated "A" or better by a national investment rating firm; (5) certificates of deposit that are insured by the Federal Deposit Insurance Corporation (FDIC) or secured by obligations having a market value of at least the principal amount of the certificates; (6) fully collateralized direct repurchase agreements; and (7) local government pools.

1. Cash & Cash Equivalents

At September 30, 2015, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$2,516,868 and the bank balance was \$3,903,385 and was entirely covered by FDIC insurance or properly secured by collateral held by the County's agent in the County's name.

2. Investments

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. However, investment practices of the County were not in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The County's investments at September 30, 2015 are shown below:

Investment or Investment Type	Maturity	_	Fair Value
Texpool (AAAm) Total Investments	N/A	\$\$	6,773,156 6,773,156

Investment Accounting Policy

The County's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investments value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

Public Funds Investment Pools

Public Funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one-half of one percent of the value of its shares.

The County's investments in pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value, which equals fair value. A 2a7-like pool is one which is not registered with the Securities & Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end and if so, the reporting of the certain related disclosures:

a. Credit Risks

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. It is the County's policy to conform to Texas statutes for authorized investments, as stated above. At the end of the period, the County was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name. This type of transaction is not addressed by the County's investment policy, and, therefore, is not an investment option for the County at this time.

At the end of the period, the County was not exposed to custodial credit risk.

c. Concentration of Risk

This risk is the risk of loss attributed to the magnitude of government's investment in a single issuer. At the end of the period, the County was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk associated with changes in interest rates that will adversely affect the fair value of an investment. It is the County's policy that, in order to minimize risk of loss due to interest rate fluctuation, investment maturities will not exceed the anticipated cash flow requirements of the funds. At the end of the period, the County was not significantly exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At the end of the period, the County was not exposed to foreign currency risk.

E. Capital Assets

Capital asset activity for the year ended September 30, 2015, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,860,368 \$	\$		\$ 1,860,368
Construction in progress	5,885,878			5,885,878
Total capital assets not being depreciated	7,746,246		H 10	7,746,246
Capital assets being depreciated:				
Infrastructure	1,104,445			1,104,445
Buildings and improvements	15,298,803	169,499		15,468,302
Equipment	9,374,787	425,330		9,800,117
Total capital assets being depreciated	25,778,035	594,829		26,372,864
Less accumulated depreciation for:				
Infrastructure	(198,670)	(3,748)		(202,418)
Buildings and improvements	(8,149,525)	(320,667)		(8,470,192)
Equipment	(7,084,757)	(418,819)		(7,503,576)
Total accumulated depreciation	(15,432,952)	(743,234)		(16,176,186)
Total capital assets being depreciated, net	10,345,083	(148,405)		10,196,678
Governmental activities capital assets, net	\$18,091,329 \$	(148,405)\$		\$ 17,942,924

Depreciation was charged to functions as follows:

County Clerk	\$ 34,109
Veterans Service	3,507
Emergency Management	1.877
Non-Departmental	240,921
Public Safety	4,399
	11,318
District Attorney	,
Maintenance	11,184
Fire Protection	22,668
Constable	12,396
Sheriff	116,279
Courthouse Security	3,200
Public Transportation	54,487
Airport Precinct 2	8,590
Weigh Station	3,675
Health & Welfare	113,587
Indigent	17,335
Parks Department	50,211
Library	2,532
Seawind	17,852
Golf Course	9,165
County Agent	3,942
	\$ 743,234

F. Interfund Balances and Activity

1. Interfund Receivables and Payables

Balances due to and due from other funds at September 30, 2015, consisted of the following:

Payable To Fund	Receivable From Fund	 Amount	Purpose
General Fund	Other Governmental Funds	\$ 137,433	Short-term loans
Other Governmental Funds	General Fund	5,819	Short-term loans
Total Governmental Fund 1	ypes	 143,252	Short-term loans
General Fund	Internal Service Fund	 719,115	Short-term loans
	Total	\$ 862,367	

All amounts due are scheduled to be repaid within one year.

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2015, consisted of the following:

Transfers From	Transfers To	 Amount
General fund	Other Governmental Funds	\$ 1,332,467
General Fund	Internal Service Fund	316,847
Other Governmental Funds	Other Governmental Funds	3,932
	Total	\$ 1,653,246

Transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, 2) move restricted amounts from borrowings to the debt service fund to established mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

G. Short-Term Debt Activity

None

H. Long-Term Obligations

1. Long-Term Obligation Activity

2009 Certificates of Obligation Bonds in the amount of \$6,000,000 due in annual installments of \$200,000 to \$455,000 through February 15, 2029. Interest rates at 3.00% to 4.50% due semi-annually on February 15th and August 15th of each year. The proceeds of the above debt will be used to construct various capital projects. The debt will be serviced by the county debt service fund.

The following is the general obligation outstanding at September 30, 2015:

Description	Interest Rates (%)	Date of Issuance	Date of Maturity	Bonds Outstanding
Certificate of	3.00% -	August 26th	February 15th	\$4,765,000
Obligation Bonds	4.50%	2009	2029	
2009				

KLEBERG COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2015, are as follows:

		Beginning Balance	Increases		Decreases	Ending Balance	Due Within One Year
Governmental activities:							
General obligation bonds	\$	4,995,000 \$		\$	230,000 \$	4,765,000 \$	240,000
Compensated absences *		363,845	50,48	32	84,182	330,145	300,000
Total governmental activities	\$_	5,358,845 \$	50,48	32 \$	314,182 \$	5,095,145 \$	540,000

* Other long-term liabilities

The funds typically used to liquidate other long-term liabilities in the past are as follows:

Liability	Activity Type	Fund
Compensated absences	Governmental	General
Claims and judgments	Governmental	General

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2015, are as follows:

	Governmental Activities				
Year Ending September 30,	Principal	Interest	Total		
2016	\$ 240,000 \$	187,445 \$	427,445		
2017	255,000	179,701	434,701		
2018	265,000	170,920	435,920		
2019	280,000	161,033	441,033		
2020	295,000	149,883	444,883		
Thereafter	3,430,000	706,029	4,136,029		
Totals	\$ 4,765,000 \$	1,555,011 \$	6,320,011		

I. Risk Management

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County obtained general; law enforcement, errors and omissions; automobile, mobile equipment, real and personal property liability coverage; workers' compensation, major medical and unemployment insurance at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State to form the Texas Association of Counties plan (TAC), a Self-Funded Pool currently operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of re-insurance. The County continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. TAC's annual Financial Statements can be obtained at P.O. Box 2131, Austin, Texas 78768.

J. Pension Plan

1. Plan Description

The County's pension plan ("Plan") is a non-traditional, joint contributory, defined benefit plan which provides retirement, disability and death benefits to Plan members and beneficiaries of Brooks County provides retirement, disability, and death for all of its full-time emplyees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). TCDRS is qualified pension under Section 401(a) of Internal Revenue Code. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 535 non traditional defined benefit plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) is available upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas 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 8 years of employment with any organization with an accredited plan (not just the County), but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions ina a lump sum are not entitled to any amounts contributed by their employer. Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employerfinanced 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, disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Contributions

The employer has elected the annually determined contribution rate (variable-rate) 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 7.3% for the calendar year 2015. The deposit rate payable by the employee members is the rate of 4%, 5%, 6%, or 7.00% of compensation as adopted by the governing body of the employer within the options available in the TCDRS.

Employees of Kleberg County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 7.33% and 7.46% in calendar years 2014 and 2015, respectively. Kleberg County's contributions to TCDRS for the fiscal year ended September 30, 2015 were \$570,054 and were equal to the required contributions.

3. Discount Rate

The discount rate used to measure the total pension liability was 8.1%. There was no change in the discount rate since the prvious year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term rate of return on pension plan investments is 8.1%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2015 information for a 7-10 year time horizon.

KLEBERG COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2014.

		Target	Geometric Real Rate of Return (Expected minus
Asset Class	Benchmark	Allocation (1)	Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (Net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclay's Capital Aggregate Bond Index	3.00%	0.55%
High-Yield bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomerg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%
Total		100.00%	

(1) Target asset allocation adopted at the April 2015 TCDRS board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.7%, per Cliffwater's 2015 capital market assumptions.

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

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

4. Changes in Net Pension Liability

At December 31, 2014, Kleberg County reported a net pension liability of \$ 572,362. The changes in net pension liability were as follows:

		Increase (Decrease)				
	-	Total Pension	Fiduciary	Net Pension		
		Liability	Net Position	Liability		
		(a)	(b)	(a) - (b)		
Balance at 12/31/2013	\$	37,582,991 \$	37,075,248 \$	507,743		
Changes for the year						
Service cost		953,570	-	953,570		
Interest on total pension liability		2,984,220	-	2,984,220		
Effect of plan changes		-	-			
Effect of economic/demographic						
gains or losses		(175,762)	-	(175,762)		
Effect of assumptions changes or inputs		منا الي	-			
Refund of contributions		(294,903)	(294,903)			
Benefit payments		(2,169,618)	(2,169,618)			
Administrative expenses		-	(29,018)	29,018		
Member contributions		-	564,702	(564,702)		
Net investment income		-	2,480,447	(2,480,447)		
Employer contributions		-	591,324	(591,324)		
Other	_	-	89,954	(89,954)		
Balance at 12/31/2014	\$	38,880,499 \$	38,308,137 \$	572,362		

The net pension liability was measured as of December 31, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and for the year then ended.

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

5. Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10%) or 1-percentage-point higher (9.10%) than the current rate.

	1%	Current	1%
	Decrease	Discount Rate	Increase
	7.10%	8.10%	9.10%
County's net pension liability	\$ 43,296,960 \$	38,880,498 \$	35,222,431
Fiduciary net position	38,308,137	38,308,137	38,308,137
Net pension liability / (asset)	\$ 4,988,823 \$	572,362 \$	(3,085,706)

KLEBERG COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

6. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2015, the District recognized pension expense of \$371,420.

At September 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources		Deferred Outflows of Resources	
Differences between expected and actual				
experience	\$	117,175	\$-	
Changes in assumptions		-	-	
Net difference between projected and actual				
earnings		-	401,698	
Contributions subsequent to the measurement	date		414,809	
Total		117,175	816,507	

\$414,809 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2015. Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended D		
2015	\$	41,837
2016	\$	41,837
2017	\$	100,425
2018	\$	100,425
2019		-
Thereafter		-

K. Post-Employment Health Care Benefits

GASB Statement No. 45: Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions (OPEB), established new accounting standards for post-retirement benefits. The new standard does not require funding of OPEB expense, but any difference between the annual required contribution (ARC) and the amount funded during the year is required to be recorded in the employer's financial statement as an increase (or decrease) in the net OPEB obligation. The effective date for implementation of GASB 45 by Kleberg County is October 1, 2007. Accordingly, the County did obtain an actuarial valuation in accordance with GASB 45 standards as of October 1, 2007, 2009, and 2011, and discloses the following:

Plan Description and Funding Policy

Employees who retire from Kleberg County are eligible to continue to participate in the County's health insurance programs at the employee group rate which is determined annually by Kleberg County and approved by the Commissioner's Court. Retirees have 31 days to elect to enroll in the County's self-funded health insurance plan in which they were participating at the time of retirement unless otherwise stated in a plan document or collective bargaining agreement. As of September 30, 2015, a total of 13 eligible retirees and dependents were participating in the County's group health program. The County provides one-half of the funding for retiree premiums. Retiree's dependents are excluded from the calculation and are eligible to continue health coverage at the designated COBRA rates during their eligibility period. Dependent children were not included in the County liability since children do not have a material impact.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The County's annual OPEB cost for each plan for the current year is as follows:

OPEB Cost:		Fiscal Year 2015	Fiscal Year 2014	Fiscal Year 2013
Normal Cost	\$	19,160 \$	20,692 \$	37,073
Minimum Amortization of UAL		30,962	34,076	46,106
Interest Adjustment to Year-end		30,324	37,978	3,327
Annual Required Contribution	_	80,446	92,746	86,506
ARC adjustment		5,629	5,609	9,124
Interest Adjustment to Net OPEB Obligation	_	(6,181)	(6,159)	(6,970)
OPEB Cost		79,894	92,196	88,660
Contributions Made	_	(80,446)	(92,746)	(68,386)
Increase in Net OPEB Obligation		(552)	(550)	20,274
Net OPEB Obligation - beginning of year		(154,536)	(153,986)	(174,260)
Net OPEB Obligation - end of year	\$	(155,088) \$	(154,536)\$	(153,986)

The County has met the reporting requirements of GASB 45. As the Net OPEB Obligation, as calculated above, is an asset to the County's financial statements, the OPEB excess funding (asset) has not been accrued in the current year.

Trend Information for the Plan

		Percentage of	Net
Fiscal Year	Annual OPEB	AnnualOPEB	OPEB
Ended	Cost	Cost Contributec	Obligation
09/30/11	68,251	409.5%	(217,252)
09/30/12	89,191	51.8%	(174,260)
09/30/13	88,660	77.1%	(153,986)
09/30/14	92,196	100.59%	(154,536)
09/30/15	79,894	100.69%	(155,088)

Funded Status and Funding Progress

The funded status of the plan as of September 30, 2015, was as follows:

Actuarial Valuation Date	10/01/2013
Actuarial Value of Assets	
Actuarial Accrued Liability	\$ 924,321
Unfunded Actuarial Liability	924,321
Funded Ratio	0.0%
Annualized Covered Payroll	\$ 4,887,273
Ratio of Unfunded Actuarial Liability to Annual Covered Payroll	18.9%

KLEBERG COUNTY, TEXAS NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the status of the plan and the annual required contributions of the County are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Since this is the second year of implementation, no third year information is available.

Actuarial Methods and Assumptions

Projections of benefits are based on the substantive plan and include the type of benefits in force at the valuation date and the pattern of sharing benefits between the County and the plan members at that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce the short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions used for this valuation are as follows:

Measurement Date	October 1, 2014
Actuarial Cost Method	Projected Unit Credit Cost Method
Amortization Period	30 Years Open
Amortization Method	Level Percent of Payroll
Discount Rate	4.00%
Inflation Rate at	3.00%
Healthcare Cost Trend Rate	8.0%
Payroll Growth Rate	3.5%

L. <u>Health Care Coverage</u>

The County began to self-insure for health insurance due to the high cost of commercial health insurance effective October 1, 2003. A stop loss policy, which covers health claims in excess of \$75,000 per individual with a maximum lifetime coverage of \$925,000, is kept in force. In addition, the County's aggregate stop loss coverage is \$1 million and the County maintains aggregate coverage of its group health expenses at 100% of projected claims. Settlements have not exceeded insurance coverage during the last two years. The self insurance plan was terminated as of September 30, 2011 and the County purchased Major Medical insurance for the 2012 year from TAC. (See Note I).

M. Commitments and Contingencies

1. Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

KLEBERG COUNTY, TEXAS NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

2. Litigation

The County is contingently liable in respect of lawsuits and other claims in the ordinary course of its operations. Should such contingencies become a Kleberg liability, funds would have to be appropriated in future budgets for settlement. The County had a few lawsuits and claims pending at September 30, 2015. The County's attorneys do not feel that any liability, if any, will be material enough to affect the County's financial condition.

N. Deferred Compensation

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 the funds in the plan are held by PEBSCO (Public Employees Benefit Service Corporation, Columbus Ohio) as the plan administrator for the County. This plan qualifies under the requirements of the Internal Revenue Service Code Section 457, Subsection G. The funds are held in trust by PEBSCO for the exclusive benefit of the employees and their beneficiaries who will receive these funds directly from PEBSCO. Since these funds are directly remitted to PEBSCO by the County, the County no longer owns the amounts deferred by employees or related income on these amounts. Therefore, since this plan does not qualify to be included with the County's fiduciary funds, there are no plan assets included in the County's financial statements. It is noted, however, that as of September 30, 2015, PEBSCO had \$320,085 (fair market value) in the plan for County employees.

O. <u>Reclassification of Beginning Net Position</u>

The balance of net position at the beginning of the fiscal year 2015 has been restated from the balance previously reported in 2014, to reflect a reclassification of net assets of (\$71,663) to implement the new GASB pronouncement number 68. A prior period adjustment of (\$53,119), was made to the D.A.'s Forfeiture fund, (\$157,020) to the 2011 Stonegarden Grant, (\$43.586) to the 2012 Operation Stonegarden Grant, (\$25,517) to the 2012 SHSP/LEAP Grant, and \$26,286 to the Human Services fund were all made as a correction of an error in the previous year.

P. <u>GASB 68</u>

GASB 68--establishes standards fo accounting and financial reporting, but not funding or budgetary standards, for defined benefit pensions and defined contribution pensions provided to the employees of state and local government employers through pension plans that are administered through trusts or equivalent arrangements criteria as described in GASB 67. This statement replaces the requirements of GASB Statement 27, Accounting for Pensions by State and Local Governmental Employers. Statement No. 71 amends Statement No.68 to require that, at transition, a government recognize a beginning outflow of resources for its pension contributions, if any, made subsequent to the measurment date of the beginning pension liability.

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Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

				Variance with Final Budget
		ed Amounts		Positive
	Original	Final	Actual	(Negative)
REVENUE:				
Taxes:	¢ 0.040.070	¢ 10 107 074	¢ 10.100.055	ф (г.040)
General Property Taxes	\$ 9,949,670	\$ 10,197,274	\$ 10,192,255	\$ (5,019)
General Sales and Use Taxes	2,235,638	2,251,106	2,236,395	(14,711)
License and Permits	44,200 246,422	52,904	51,788	(1,116)
Intergovernmental	240,422	268,963	260,075	(8,888)
Charges for Services Fines and Forfeitures			280,743	280,743
Fines and Forfeitures Fees of Office	200,888	210,623	184,103	(26,520)
	633,230	754,745	692,230	(62,515)
Investment Earnings	1,410	3,420	3,420	
Refunds & Reimbursements Seawind Revenue	40,000	112,604	112,604	
Miscellaneous Revenues	390,000	392,786	338,220	(54,566)
	54,050	90,385	65,699	(24,686)
Contributions & Donations	73,700	73,700	18,531	(55,169)
Miscellaneous-Park & Recreational	62,231	1,300	1,300	
Total Revenues	13,931,439	14,409,810	14,437,363	27,553
EXPENDITURES:				
General Government				
Administrator				
Personal Services	61,895	61,892	60,823	1,069
Supplies	640	690	654	36
Other Services and Charges	1,138	1,100	401	699
Total Administrator	63,673	63,682	61,878	1,804
Commissioners Court				
Supplies		32,500	32,500	
Other Services and Charges	50,739	82,841	82,481	360
Total Commissioners Court	50,739	115,341	114,981	360
County Judge		<u>.</u>	<u></u>	
Personal Services	122,832	144,728	144,728	
Supplies	1,000	1,493	1,493	
Other Services and Charges	19,600	23,330	23,330	**
Total County Judge	143,432	169,551	169,551	
County Clerk		i		
Personal Services	385,571	398,357	398,017	340
Supplies	22,264	25,665	25,370	295
Other Services and Charges	14,769	15,663	14,700	963
Total County Clerk	422,604	439,685	438,087	1,598
Veterans Service			<u>.</u>	
Personal Services	54,233	93,075	92,590	485
Supplies	14,850	15,437	12,115	3,322
Other Services and Charges	1,725	6,833	5,459	1,374
Total Veterans Service	70,808	115,345	110,164	5,181
County Auditor				
Personal Services	332,275	332,060	249,955	82,105
Supplies	7,821	8,556	5,055	3,501
Other Services and Charges	20,728	20,208	9,620	10,588
Total County Auditor	360,824	360,824	264,630	96,194
County Treasurer				
Personal Services	157,796	157,822	153,826	3,996
Supplies	1,686	3,231	2,554	677
Other Services and Charges	3,033	1,488	1,485	3
Total County Treasurer	162,515	162,541	157,865	4,676
. clar obding froubbion		.02,011		

	5			Variance with Final Budget
	Budgeted		Astual	Positive
	Original	Final	Actual	(Negative)
Tax Assessor/Collector	400 604	401 000	000 110	4 0 10
Personal Services	400,624	401,038	396,119	4,919
Supplies	21,772	23,294	22,248	1,046
Other Services and Charges	25,458	23,582	18,561	5,021
Total Tax Assessor-Collector	447,854	447,914	436,928	10,986
Emergency Management	00.000	00.400	00.40.4	00
Personal Services	38,829	39,192	39,164	28
Supplies	3,730	2,560	2,361	199
Other Services and Charges	11,650	14,817	14,254	563
Total Emergency Management	54,209	56,569	55,779	790
Data Processing				
Personal Services	91,175	93,796	92,052	1,744
Supplies	19,485	39,855	33,438	6,417
Other Services and Charges	155,733	167,719	164,059	3,660
Total Data Processing	266,393	301,370	289,549	11,821
Non-Departmental				
Personal Services	178,253	168,303	168,303	
Supplies	46,041	59,956	55,835	4,121
Other Services and Charges	1,290,250	1,263,269	1,283,672	(20,403)
Capital Outlay	31,460	31,460	31,460	~~
Total Non-Departmental	1,546,004	1,522,988	1,539,270	(16,282)
Total General Government	3,589,057	3,755,811	3,638,682	117,129
Judicial				
County court				
Personal Services	175,578	164,328	136,766	27,562
Supplies	5,391	5,991	3,527	2,464
Other Services and Charges	76,596	120,883	115,600	5,283
Total County Court	257,565	291,202	255,893	35,309
District Court				
Personal Services	167,449	172,937	130,792	42,145
Supplies	3,174	2,015	1,253	762
Other Services and Charges	356,963	356,635	260,135	96,500
Total District Court	527,586	531,587	392,180	139,407
District Clerk			<u> </u>	i
Personal Services	292,951	293,196	292,301	895
Supplies	14,450	16,475	16,249	226
Other Services and Charges	10,692	9,786	7,819	1,967
Total District Clerk	318,093	319,457	316,369	3,088
Justice of the Peace				0,000
Personal Services	397,650	420,571	401,522	19,049
Supplies	8,606	10,517	9,310	1,207
Other Services and Charges	42,901	47,175	40,534	6,641
Total Justice of the Peace	449,157	478,263	451,366	26,897
County Attorney	449,107	470,203	401,000	20,097
Personal Services	249 402	076 044	276 044	
	248,492	276,044	276,044 1,805	
Supplies	1,424	1,805		
Other Services and Charges	5,237	5,812	5,812	
Total County Attorney	255,153	283,661	283,661	
District Attorney		154000	4.40 505	
Personal Services	154,229	154,239	149,537	4,702
Supplies	4,335	3,835	1,688	2,147
Other Services and Charges	18,318	18,809	16,484	2,325
Total District Attorney	176,882	176,883	167,709	9,174

	Budgeted	Amounts		Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Law Library				_((())
Personal Services	1,586	1,586	1,586	
Supplies	7,759	7,759	6,859	900
Other Services and Charges	80	80		80
Total Law Library	9,425	9,425	8,445	980
Total Judicial	1,993,862	2,090,478	1,875,623	214,855
Public Safety				·
Public Safety				
Personal Services	40,072	42,662	42,434	228
Supplies	1,700	1,118	1,020	98
Other Services and Charges	5,550	5,701	1,722	3,979
Total Public Safety	47,322	49,481	45,176	4,305
Maintenance				
Personal Services	280,824	301,619	279,795	21,824
Supplies	45,812	47,380	43,467	3,913
Other Services and Charges	192,931	206,011	196,774	9,237
Capital Outlay	16,920	3,000	**	3,000
Total Maintenance	536,487	558,010	520,036	37,974
Fire Protection				,
Supplies	41,000	25,218	25,205	13
Other Services and Charges	44,800	67,972	64,137	3,835
Total Fire Protection	85,800	93,190	89,342	3,848
Constables	00,000		00,012	0,010
Personal Services	199,869	202,283	200,202	2,081
Supplies	25,296	24,392	14,835	9,557
Other Services and Charges	18,052	24,354	19,445	4,909
Total Constable	243,217	251,029	234,482	16,547
Sheriff		201,029	204,402	10,347
Personal Services	1,531,000	1,562,485	1,525,384	37,101
Supplies	143,500	105,501	105,501	
Other Services and Charges	150,417	221,697	221,697	4
Capital Outlay	79,982	74,591	74,590	07.100
Total Sherift	1,904,899	1,964,274	1,927,172	37,102
Juvenile Board	10 700	10 700	11.001	4 000
Personal Services	13,780	13,783	11,881	1,902
Total Juvenile Board	13,780	13,783	11,881	1,902
County Jail				
Personal Services	1,711,904	1,640,678	1,640,678	
Supplies	314,000	296,457	296,457	
Other Services and Charges	351,600	474,333	474,333	
Total County Jail	2,377,504	2,411,468	2,411,468	
Warrant Officer				
Personal Services	44,146	45,982	45,875	107
Supplies	2,698	2,305	2,140	165
Other Services and Charges	1,081	9,880	2,770	7,110
Capital Outlay		36,740	27,989	8,751
Total Warrant Officer	47,925	94,907	78,774	16,133
Total Public Safety	5,256,934	5,436,141	5,318,331	117,810
Public Transportation	· · · · · · · · · · · · · · · · · · ·			
Airport Pct 2				
Supplies	900			
Other Services and Charges	20,700	21,600	19,980	1,620
Total Airport Pct 2	21,600	21,600	19,980	1,620
•		,		· · ·

Budgeted Amounts Peakitve Original Final Actual (Negativo) Personal Services 44,587 46,183 46,183 - Supplies 500 629 617 12 Other Services and Charges 18,030 16,425 16,000 425 Total Weigh Station 63,117 63,237 62,200 437 Fleatth and Weilare 84,717 84,4837 82,700 2,057 Health Personal Services 266,370 23,1743 34,627 Supplies 34,200 32,581 25,400 7,181 Other Services and Charges 14,555 55,474 45,168 13,306 Capital Outlay 76,937 16,1637 31,410 30,227 7,743 Veilare 118,334 119,062 333,721 85,341 419,062 333,721 85,341 Veilare 58,664 42,925 1,873 1,443 1,265 179,397 1,889 Indigent 161,624					Variance with Final Budget
Weigh Station					Positive
Perianal Services 44,587 46,183		Original	Final	Actual	(Negative)
Supplies 500 629 617 12 Other Services and Charges 18,030 16,425 16,000 425 Total Weigh Station 63,117 63,237 62,800 437 Health and Welfare 84,717 84,837 82,780 2,057 Health and Welfare 266,370 266,370 231,743 34,627 Supplies 34,200 32,581 25,400 7,181 Other Services and Charges 41,555 58,474 45,168 13,306 Capital Outlay 76,937 61,637 31,410 30,227 Total Welfare 118,334 118,351 117,306 1,045 Supplies 5,865 4,295 3,872 423 Other Services and Charges 37,425 58,049 58,219 430 Total Welfare 161,624 181,295 179,397 1,888 Indigent 70,273 1,848 12,021 112,53 Supplies 13,484 12,854 12,021 12,021	5		10.100	10.100	
Other Services and Charges 18,030 16,425 16,000 425 Tatal Public Transportation 63,117 63,237 62,800 437 Health and Welfare 84,717 84,837 82,780 2,057 Health 98,717 84,837 82,780 2,057 Health 266,370 231,743 34,627 Supplies 34,200 32,681 25,400 7,181 Other Services and Charges 41,555 58,474 45,168 13,306 Capital Outlay 76,837 61,637 31,410 30,227 70tal Health 419,062 333,721 45,341 Personal Services 118,334 118,351 117,306 1,045 1,048 1,042 1					
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Personal Services 266,370 231,743 34,627 Supplies 34,200 32,591 25,400 7,181 Other Services and Charges 41,555 58,474 45,168 13,306 Capital Outlay 76,937 61,637 31,410 30,227 85,341 Weltare 419,062 419,062 333,721 85,341 Personal Services 118,334 118,351 117,306 1,045 Supplies 5,865 4,295 3,872 423 Other Services and Charges 37,425 56,649 58,219 430 Total Weltare 16,624 181,295 179,397 1,888 Indigent 100,978 100,988 88,967 12,021 Total Mediant Mediare 681,662 701,344 602,005 99,259 Culture and Recreation 2 7425 574,256 572,704 1,552 Varia Department 618,397 619,876 615,293 4,583 Personal Services 36,616 38,311 <td></td> <td></td> <td></td> <td></td> <td></td>					
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Other Services and Charges 41,555 58,474 45,168 13,306 Capital Outlay 76,897 61,637 31,410 30,227 Total Health 419,062 419,062 333,721 85,341 Wellare					
Capital Outlay 76,937 61,637 31,410 30,227 Total Health 419,062 419,062 333,721 85,341 Personal Services 118,334 118,351 117,306 1,045 Supplies 5,865 4,295 3,872 423 Other Services and Charges 37,425 58,649 58,219 430 Total Welfare 161,624 181,295 179,397 1,898 Indigent 83,286 83,696 72,443 11,253 Personal Services 83,286 80,696 72,443 11,253 Supplies 10,478 100,988 83,966 12,021 Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation Personal Services 38,616 38,311 35,562 2,749 Supplies 10,650 7,309 7,027 282 0ther Services and Charges 569,131 574,256 572,704 1,552 Total Health and Welfare 618,397 619,876 <td>Supplies</td> <td></td> <td>32,581</td> <td></td> <td></td>	Supplies		32,581		
Total Health 419,062 419,062 333,721 85,341 Welfare 85,341 85,341 85,341 85,341 10,455 33,721 85,341 10,455 33,721 85,341 10,455 423 10,455 4233 10,455 14233 10,455 10,455 11,253 11,253 11,253 11,253 11,253 11,253 11,253 11,253 11,253 11,253 11,251 11,253 11,253 11,251 11,251 11,251 11,251 11,251 11,251 11,251 11,251 11,251	Other Services and Charges			45,168	
Welfare - - Personal Services 118,334 118,351 117,306 1,045 Supplies 5,865 4,295 3,872 423 Other Services and Charges 37,425 58,649 58,219 430 Total Welfare 161,624 181,295 179,397 1,898 Indigent 83,286 83,696 72,443 11,253 Supplies 13,484 12,854 12,021 160,000 Other Services and Charges 4,208 4,438 4,330 108 Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation 10,878 109,888 83,967 12,021 Personal Services 38,616 38,311 35,562 2,749 Supplies 10,650 7,309 7,027 282 Other Services and Charges 5669,131 574,256 572,704 1,552 Total Health and Welfare 618,397 619,876 615,293 4,583	Capital Outlay	76,937	61,637		
Personal Services 118,334 118,351 117,306 1,045 Supplies 5,865 4,295 3,872 423 Other Services and Charges 37,425 58,644 58,219 430 Total Welfare 161,624 181,295 179,397 1,898 Indigent 161,624 181,295 179,397 1,898 Personal Services 83,286 83,696 72,443 11,253 Supplies 13,444 12,854 12,194 660 Other Services and Charges 4,208 4,438 4,330 108 Total Indigent 100,978 100,988 88,967 12,021 Total Metreetion 681,662 701,344 602,085 99,259 Culture and Recreation 74,256 572,704 1,552 2,749 Supplies 10,650 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,376 619,32	Total Health	419,062	419,062	333,721	85,341
Supplies 5,865 4,295 3,872 423 Other Services and Charges 37,425 58,649 58,219 430 Total Welfare 161,624 181,295 179,397 1,898 Indigent 161,624 181,295 179,397 1,898 Personal Services 83,286 83,696 72,443 11,253 Supplies 13,444 12,884 12,194 660 Other Services and Charges 4,208 4,438 4,330 108 Total Indigent 100,978 100,988 88,967 12,021 Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation Personal Services 38,616 38,311 35,562 2,749 Supplies 10,650 7,309 7,027 282 0ther Services and Charges 569,131 574,256 572,704 1,552 Total Health and Welfare 618,397 619,876 615,293 4,583 Library Personal Services 36,82	Welfare				
Other Services and Charges 37,425 58,649 58,219 430 Total Welfare 161,624 181,295 179,397 1,898 Indigent	Personal Services	118,334	118,351	117,306	1,045
Total Welfare 161,624 181,295 179,397 1,898 Indigent 83,286 83,696 72,443 11,253 Supplies 13,484 12,854 12,194 660 Other Services and Charges 4,208 4,438 4,330 108 Total Indigent 100,978 100,988 88,967 12,021 Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation Personal Services 38,616 38,311 35,562 2,749 Supplies 10,650 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library 2 194,322 194,322 - Supplies Other Services and Charges 37,840 68,825 64,398 4,427 9 Other Services and Charges 11,910 11,047 11,009 38 004 <td< td=""><td>Supplies</td><td>5,865</td><td>4,295</td><td>3,872</td><td>423</td></td<>	Supplies	5,865	4,295	3,872	423
Total Welfare 161,624 181,295 179,397 1,898 Indigent 83,286 83,696 72,443 11,253 Supplies 13,484 12,854 12,194 660 Other Services and Charges 4,208 4,438 4,330 108 Total Indigent 100,978 100,988 88,967 12,021 Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation Personal Services 38,616 38,311 35,562 2,749 Supplies 10,650 7,309 7,027 282 0 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library - - 51,639 44,884 2,794 Personal Services and Charges 37,840 68,825 64,398 4,427 - Supplies 31,937 254,041 347,270 340,040 7,230	••				430
Indigent		161,624	181,295	179,397	1,898
Personal Services 83,286 83,696 72,443 11,253 Supplies 13,484 12,854 12,194 660 Other Services and Charges 4,208 4,438 4,330 108 Total Indigent 100,978 100,988 88,967 12,021 Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation 94,208 4,339 106,50 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library 9 94,322 - 9 9 0ther Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay - 51,639 48,845 2,794 7,230 Supplies 37,840 68,825 64,398 4,427 9 0 7,230 340,040 7,230 340,040 7,230 340,040 7,230 <td>Indigent</td> <td>i</td> <td><u>·</u></td> <td></td> <td></td>	Indigent	i	<u>·</u>		
Supplies 13,484 12,854 12,194 660 Other Services and Charges 4,208 4,438 4,330 108 Total Indigent 100,978 100,988 88,967 12,021 Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation Personal Services 38,616 38,311 35,562 2,749 Supplies 10,650 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library - 516,639 32,484 32,475 9 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind - 51,639 49,6355 91,692 4,703 Supplies		83,286	83 696	72,443	11.253
Other Services and Charges 4,208 4,438 4,330 108 Total Indigent 100,978 100,988 88,967 12,021 Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation Personal Services 38,616 38,311 35,562 2,749 Personal Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Ubers 179,372 194,322 194,322 - Supplies 36,829 32,484 32,475 9 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Total Seawind 27					
Total Indigent 100,978 100,978 100,988 88,967 12,021 Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation Parks Department 90,259 90,259 Parks Department 90,650 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library 9 93,484 32,475 9 9 Other Services and Charges 36,829 32,484 32,475 9 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 9 934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges <td< td=""><td></td><td></td><td>, .</td><td>-</td><td></td></td<>			, .	-	
Total Health and Welfare 681,662 701,344 602,085 99,259 Culture and Recreation Personal Services 38,616 38,311 35,562 2,749 Parks Department 10,650 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library Personal Services 179,372 194,322 194,322 - Supplies 36,829 32,484 32,475 9 0ther Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind					
Culture and Recreation Parks Department Personal Services 38,616 38,311 35,562 2,749 Supplies 10,650 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library Personal Services 179,372 194,322 194,322 - Supplies 36,829 32,484 32,475 9 0 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 271,144 415,669 391,522 24,147<		· · · · · · · · · · · · · · · · · · ·			
Parks Department Personal Services 38,616 38,311 35,562 2,749 Supplies 10,650 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library -		001,002	701,044	002,000	
Personal Services 38,616 38,311 35,562 2,749 Supplies 10,650 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library - - 569,131 574,256 572,704 1,552 Supplies 618,397 619,876 615,293 4,583 4,583 Library - - 51,639 32,484 32,475 9 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 144,500 147,557 131,704 15,853 Total					
Supplies 10,650 7,309 7,027 282 Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library Personal Services 179,372 194,322 194,322 Supplies 36,829 32,484 32,475 9 0 0 618,295 64,398 4,427 51,639 48,845 2,794 7,230 Seawind 51,639 48,845 2,794 7,230 Seawind 7,230 Seawind 51,639 48,845 2,794 7,230 Seawind 51,639 48,845 2,794 7,230 Seawind 51,639 48,845 2,794 7,330 Seawind 7,230 Seawind 51,639 48,845 2,794 7,330 Seawind 24,703 Supplies 91,692 4,703 Supplies 91,692 4,703 Supplies 91,692 4,703		0.0.010	00.011		2740
Other Services and Charges 569,131 574,256 572,704 1,552 Total Parks Department 618,397 619,876 615,293 4,583 Library - - - - - Supplies 36,829 32,484 32,475 9 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Supplies 99,934 96,395 91,692 4,703			,		,
Total Parks Department 618,397 619,876 615,293 4,583 Library Personal Services 179,372 194,322 Supplies 36,829 32,484 32,475 9 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 51,639 48,845 2,794 Personal Services 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island Supplies 6,000 6,100 6,031 69					
Library 179,372 194,322 194,322 Supplies 36,829 32,484 32,475 9 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island 9,000 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Seawind 9,000 9,000 8,875 125	-			······	
Personal Services 179,372 194,322 194,322 Supplies 36,829 32,484 32,475 9 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 51,639 48,845 2,794 Personal Services 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island Supplies 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 </td <td>•</td> <td>618,397</td> <td>619,876</td> <td>615,293</td> <td>4,583</td>	•	618,397	619,876	615,293	4,583
Supplies 36,829 32,484 32,475 9 Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 51,639 48,845 2,794 Personal Services 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island Supplies 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 <td< td=""><td>•</td><td></td><td>101000</td><td>101000</td><td></td></td<>	•		101000	101000	
Other Services and Charges 37,840 68,825 64,398 4,427 Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 271,144 415,669 391,522 24,147 Padre Island 271,144 415,669 391,522 24,147 Padre Island 2000 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Conservation 12,584,143 13,588,503 12,980,039 <t< td=""><td></td><td>,</td><td></td><td></td><td></td></t<>		,			
Capital Outlay 51,639 48,845 2,794 Total Library 254,041 347,270 340,040 7,230 Seawind 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Conservation 12,884,143 13,588,503 12,980,0	••	,	•	,	
Total Library 254,041 347,270 340,040 7,230 Seawind 99,934 96,395 91,692 4,703 Personal Services 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island 9,000 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Conservation 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues		37,840			
Seawind 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464					
Personal Services 99,934 96,395 91,692 4,703 Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island 9000 6,000 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues 12,884,143 13,588,503 12,980,039 608,464	Total Library	254,041	347,270	340,040	7,230
Supplies 11,910 11,047 11,009 38 Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464	Seawind				
Other Services and Charges 144,800 160,670 157,117 3,553 Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island 271,144 415,669 391,522 24,147 Padre Island 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues 12,884,143 13,588,503 12,980,039 608,464	Personal Services	99,934	96,395	91,692	4,703
Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Padre Island 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464	Supplies	11,910	11,047	11,009	38
Capital Outlay 14,500 147,557 131,704 15,853 Total Seawind 271,144 415,669 391,522 24,147 Padre Island 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues 12,884,143 13,588,503 12,980,039 608,464	Other Services and Charges	144,800	160,670	157,117	3,553
Total Seawind 271,144 415,669 391,522 24,147 Padre Island 0 0 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464		14,500		131,704	15,853
Padre Island 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464					24,147
Supplies 6,000 6,100 6,031 69 Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues 5 5 5 5 5					
Other Services and Charges 3,000 2,900 2,844 56 Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues 12 12 12 12 12		6.000	6,100	6.031	69
Total Padre Island 9,000 9,000 8,875 125 Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues 1 1 1 1 1					
Total Culture and Recreation 1,152,582 1,391,815 1,355,730 36,085 Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues Conservation Conservation <thconservation< th=""> Conservation</thconservation<>					
Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues 608,464 608,464 608,464					
Total Conservation 125,329 128,078 106,808 21,270 Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues 12,884,143 13,588,503 12,980,039 608,464		1,132,302		1,000,700	
Total Expenditures 12,884,143 13,588,503 12,980,039 608,464 Excess (Deficiency) of Revenues 608,464 <td></td> <td>125 320</td> <td>129.079</td> <td>106 808</td> <td></td>		125 320	129.079	106 808	
Excess (Deficiency) of Revenues					
		12,004,143	13,308,303	12,900,039	
Over (Onder) Experiationes 1,047,290 821,307 1,457,324 636,017		1 0 47 000	001 007	1 457 004	696 017
		1,047,290	021,307	1,407,024	030,017

	<u>Budgete</u> Original	d Amounts Final	Actual	Variance with Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES): <i>Transfers Out</i> Total Other Financing Sources (Uses)	(1,278,248) (1,278,248)	(1,658,576) (1,658,576)	(1,649,314) (1,649,314)	(9,262) (9,262)
Net Change in Fund Balances	(230,952)	(837,269)	(191,990)	645,279
Fund Balances - Beginning Fund Balances - Ending	3,622,393 \$ <u>3,391,441</u>	3,622,393 \$2,785,124	2,952,564 \$	(669,829) \$(24,550)

KLEBERG COUNTY, TEXAS ROAD & BRIDGE

ROAD & BRIDGE BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts					Variance with Final Budget Positive		
		Original		Final		Actual	_	(Negative)
REVENUE:								
License and Permits	\$	580,000	\$	580,000	\$	521,156	\$	(58,844)
Intergovernmental		32,700		44,599		43,979		(620)
Fines and Forfeitures		744,000		1,095,570		991,842		(103,728)
Investment Earnings		160		650		650		
Miscellaneous Revenues		5,000		20,056	_	19,996	_	(60)
Total Revenues		1,361,860		1,740,875		1,577,623	_	(163,252)
EXPENDITURES:								
Public Transportation								
Public Transportation								
Personal Services		1,008,954		994,954		894,542		100,412
Supplies		159,830		163,841		127,413		36,428
Other Services and Charges		173,817		373,653		355,306		18,347
Capital Outlay		19,259		9,027				9,027
Total Public Transportation		1,361,860		1,541,475		1,377,261		164,214
Total Public Transportation		1,361,860		1,541,475		1,377,261		164,214
Total Expenditures		1,361,860	_	1,541,475		1,377,261		164,214
Excess (Deficiency) of Revenues								
Over (Under) Expenditures				199,400		200,362		962
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)	_		_	∳n w*	_		_	
Net Change in Fund Balances				199,400		200,362		962
Fund Balances - Beginning		595,876		595,875		586,252		(9,623)
Fund Balances - Ending	\$	595,876	\$	795,275	\$	786,614	\$	(8,661)

KLEBERG COUNTY, TEXAS *D.A.'S FORFEITURE*

		Budgete	d An	nounts Final	Actual	F	ariance with inal Budget Positive (Negative)
REVENUE:							
Intergovernmental	\$	810,321	\$	866,606	\$ 127,407	\$	(739,199)
Fines and Forfeitures					836,654		836,654
Investment Earnings		673	_	1,489	 1,503		14
Total Revenues	_	810,994	_	868,095	 965,564		97,469
EXPENDITURES:							
Judicial							
District Attorney							
Personal Services		552,804		591,714	409,912		181,802
Supplies		27,150		32,205	24,636		7,569
Other Services and Charges		154,540		175,268	131,583		43,685
Capital Outlay		76,500		35,250			35,250
Total District Attorney		810,994		834,437	 566,131		268,306
Total Judicial		810,994		834,436	 566,131		268,305
Total Expenditures		810,994		834,436	 566,131		268,305
Excess (Deficiency) of Revenues					 		······································
Over (Under) Expenditures		- iv		33,659	 399,433		365,774
OTHER FINANCING SOURCES (USES):							
Transfers In				283,327			(283,327)
Total Other Financing Sources (Uses)			_	283,327	 		283,327
Net Change in Fund Balances				316,986	399,433		82,447
Fund Balances - Beginning		1,417,894		1,417,894	1,471,013		53,119
Prior Period Adjustment					 (53,119)		(53,119)
Fund Balances - Ending	\$	1,417,894	\$	1,734,880	\$ 1,817,327	\$	82,447

KLEBERG COUNTY, TEXAS SCHEDULE OF CHANGES IN THE COUNTY'S

SCHEDULE OF CHANGES IN THE COUNTY'S NET POSITION LIABILITY AND RELATED RATIOS FOR THE YEAR ENDED SEPTEMBER 30, 2015

		2014
Total Pension Liability: Service cost	•	050 570
	\$	953,570
Interest Changes of benefit terms		2,984,220
Difference between expected		
•		(175 700)
and actual experience Benefit payments, including refunds		(175,762)
of employee contributions		(0 464 501)
Net change in total pension liability		(2,464,521) 1,297,507
Total pension liability -beginning		37,582,991
Total pension liability-ending (a)	\$	38,880,498
Total periston hability-ending (a)	φ	30,000,490
Plan Fiduciary Net Position		
Contributions - employer	\$	591,324
Contributions - employee		564,702
Net investment income		2,480,447
Benefit payments, including refunds		
of employee contributions		(2,464,521)
Administrative expense		(29,018)
Other		89,954
Net Change in plan fiduciary		
net position		1,232,888
Plan fiduciary net position		
-beginning		37,075,248
Plan fiduciary net position		
-ending (b)	\$	38,308,136
County's net position		
liability - ending (a) - (b)	\$	572,362
Plan fiduciary net position		
as a percentage of the		
total pension liability		98.53%
Covered employee payroll	\$	8,067,177
County's net position		
liability as a percentage of		
covered-employee payroll		7.09%

Notes to Schedule:

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

KLEBERG COUNTY, TEXAS SCHEDULE OF COUNTY CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	 2015	2014
Actuarially determined contribution	\$ 570,054 \$	591,324
Contributions in relation to the actuarially required contribution	 (570,054)	(591,324)
Contribution deficiency (excess)	\$ \$	**
County's covered-employee payroll	\$ 7,613,398 \$	8,067,177
Contributions as a percentage of covered-employee payroll	7.49%	7.33%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for these years for which information is available. EXHIBIT B-5

KLEBERG COUNTY, TEXAS NOTES TO SCHEDULE OF CONTRIBUTIONS NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method Amortization method Remaining amortization period Asset valuation method Inflation Salary increases Investment rate of return Retirement age	Entry age normal Level percentage of payroll, open 30 years 5-year smoothed value, fund value 3.0% 4.9% 8.0% Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age, or when the sum of their age and years of service equals 75 or more. A member is vested after 8 years but must leave his accumulated contributions in the plan to receive any employer-financed benefit.
Mortality	The RP2000 Active Employee Mortality Table for males with a two-year set-forward and four-year setback for females with the projection scale AA.
Other Information:	There were no benefit changes during the year.

The basis of budgeting in the Budgetary Comparison Schedules included in the Required Supplementary Information is the same as Accounting Principles Generally Accepted in the United States of America (GAAP).

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Combining Statements and Budget Comparisons as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

KLEBERG COUNTY, TEXAS COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS SEPTEMBER 30, 2015

ASSETS	 Special Revenue Funds	Capital Projects Fund		-	Total Nonmajor iovernmental Funds (See Exhibit A-3)
Assets: Cash and Cash Equivalents Equity in Pooled Cash Accounts Receivable Intergovernmental Receivable Interfund Receivables Prepaid items Total Assets	\$ 2,056,602 633,859 235,827 847,304 5,819 14,618 3,794,029	\$ 	8,482 17,156 25,638	\$ 	2,065,084 651,015 235,827 847,304 5,819 14,618 3,819,667
LIABILITIES AND FUND BALANCES: Liabilities: Accounts Payable Overdraft in Pooled Cash Accrued Wages Payable Interfund Payables Due to Others Due to Other Governments and Agencies Total Liabilities DEFERRED INFLOWS OF RESOURCES	\$ 276,578 745,096 19,419 133,654 13,418 173,722 1,361,887	\$	1,882 7,865 9,747	\$	278,460 752,961 19,419 133,654 13,418 173,722 1,371,634
Fund Balances: Restricted Committed Unassigned Total Fund Balance Total Liabilities and Fund Balance	\$ 1,767,015 858,489 (193,362) 2,432,142 3,794,029	 \$	15,891 15,891 25,638	 \$	1,782,906 858,489 (193,362) 2,448,033 3,819,667

KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Revenue:	Re	pecial evenue Funds	 Capital Projects Fund		Total Nonmajor overnmental Funds (See Exhibit A-5)
Taxes:					
Gross Receipts Business Taxes	\$	42,839	\$ 		\$ 42,839
Intergovernmental	(3,324,352			3,324,352
Charges for Services		379,880			379,880
Fines and Forfeitures		261,444			261,444
Fees of Office		692,778			692,778
Investment Earnings		2,374		31	2,405
Golf Course Revenue		232			232
Miscellaneous Revenues		24,229			24,229
Contributions & Donations		34,050			34,050
Total Revenues	4	4,762,178		31	 4,762,209
Expenditures: Current:					
General Government		715,114			715,114
Judicial		23,751			23,751
Public Safety	2	2,375,532	11.9	984	2,387,516
Public Transportation	-	26,667			26,667
Health and Welfare	2	2,378,951			2,378,951
Culture and Recreation	_	256,659			256,659
Total Expenditures	5	5,776,674	 11.9	984	 5,788,658
Excess (Deficiency) of Revenues		, <u>,</u>	 ,		 -,,
Over (Under) Expenditures	(1	,014,496)	 (11,9	953)	 (1,026,449)
Other Financing Sources (Uses):					
Transfers In	1	,324,399	12,0	000	1,336,399
Transfers Out		(3,932)	,		(3,932)
Total Other Financing Sources (Uses)	1	,320,467	 12,0	000	 1,332,467
Net Change in Fund Balances		305,971		47	306,018
Fund Balances - Beginning		2,341,580	15,8	344	2,357,424
Prior Period Adjustment		(215,409)	 		 (215,409)
Fund Balances - Ending	\$2	2,432,142	\$ 15,8	391	\$ 2,448,033

KLEBERG COUNTY, TEXAS COMBINING BALANCE SHEET

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS SEPTEMBER 30, 2015

ASSETS	Parks Donations		_	Storage and Conraband Fees		100th Celebration Fund		Chapter 59 Salary Supplement	
Assets: Cash and Cash Equivalents Equity in Pooled Cash Accounts Receivable Intergovernmental Receivable Interfund Receivables Prepaid items Total Assets	\$ 	 36,958 <u>36,958</u>	\$ 	168,441 69 168,510	\$ \$	 	\$ 		
LIABILITIES AND FUND BALANCES: Liabilities: Accounts Payable Overdraft in Pooled Cash Accrued Wages Payable Interfund Payables Due to Others Due to Other Governments and Agencies Total Liabilities	\$	204	\$		\$		\$	 	
DEFERRED INFLOWS OF RESOURCES Fund Balances: <i>Restricted</i> <i>Committed</i> <i>Unassigned</i> Total Fund Balance Total Liabilities and Fund Balance	\$	36,754 		168,510 168,510 168,510	 \$		\$		

ourthouse estoration Fund	 Federal Drug Fund	Sheriff Chapter 59 Forfeiture		CPS con Building	& (eberg Juvenile Community Supervision	
\$ 1,100 1,100	\$ 104,270 104,270	\$ 56,378 	\$ 	75,666 18,336 	\$ 	 38,824 4,000 1,048 43,872	
\$ 390 390	\$ 	\$ 	\$	1,016 1,016	\$	8,209 8,209	
 \$ 710 710 1,100	\$ 104,270 104,270 104,270	 \$ 56,378 56,378 56,378	\$	92,986 92,986 94,002	 \$	 35,663 35,663 43,872	

ASSETS	C	lotel/Motel Occupancy Tax Fund		Kleberg 2014 CTIF Grant		Sheriff Drug		JAG Grant
Assets: Cash and Cash Equivalents Equity in Pooled Cash Accounts Receivable Intergovernmental Receivable Interfund Receivables Prepaid items Total Assets LIABILITIES AND FUND BALANCES: Liabilities: Accounts Payable Overdraft in Pooled Cash Accrued Wages Payable Interfund Revented	\$ \$ \$	46,609 10,767 57,376 707 6,380	\$ \$	 8,078	\$ 		\$ \$ \$	 39,475 <u>39,475</u> 7,927
Interfund Payables Due to Others Due to Other Governments and Agencies Total Liabilities DEFERRED INFLOWS OF RESOURCES		 7,087						31,548 39,475
Fund Balances: Restricted Committed Unassigned Total Fund Balance Total Liabilities and Fund Balance	\$	50,289 50,289 57,376		(8,078) (8,078) 	 \$		\$	 39,475

К 	leberg County Constable #3 911 Forfeiture Addressing Fund		 Co. Atty Pretrial Diversion		Operation conegarden Grant	Indigent Care Fund		
\$ 	 	\$	78,752 3,610 1,199 83,561	\$ 61,049 2,409 63,458	\$ 		\$	352,125 1,819 353,944
\$		\$		\$ 	\$		\$	52,693 52,693
	 	\$	83,561 83,561 83,561	\$ 63,458 63,458 63,458	\$		\$	 301,251 301,251 353,944

ASSETS	 Texas CDBG #711265	CDBG Grant Progra		n/ Security			Golf Course Fund	
Assets:								
Cash and Cash Equivalents	\$ 	\$		\$		\$	179,831	
Equity in Pooled Cash								
Accounts Receivable								
Intergovernmental Receivable					505			
Interfund Receivables								
Prepaid items	 							
Total Assets	\$ 	_ \$		\$	505	\$ <u></u>	179,831	
LIABILITIES AND FUND BALANCES: Liabilities:								
Accounts Payable	\$ 	\$		\$		\$	3	
Overdraft in Pooled Cash								
Accrued Wages Payable							(3)	
Interfund Payables					505			
Due to Others								
Due to Other Governments and Agencies								
Total Liabilities	 ***		**		505			
DEFERRED INFLOWS OF RESOURCES								
Fund Balances:								
Restricted								
Committed							179,831	
Unassigned								
Total Fund Balance	 						179,831	
Total Liabilities and Fund Balance	\$ 	\$		\$	505	\$	179,831	

Juvenile Probation Fund	tion CD		 Park Grant (CIAP) #2	+	Kleberg Co CFC 7214015	-	TX CDBG-DR 13-217-000-7377
\$ 27,613 <u>3,861</u> 31,474	\$	 1,750 <u>1,750</u>	\$ 122 122	\$		\$ \$	
\$ 27,568 21,527 49,095	\$	3,750 3,750	\$ 	\$	 	\$	
\$ (17,621) (17,621) 31,474	\$	(2,000) (2,000) 1,750	\$ 122 122 122	\$		 \$	

ASSETS	 GLO 10-5085- 000-5063	DRS-210087		Community Supervision		_	Kleberg Co TCF 7214392
Assets: Cash and Cash Equivalents Equity in Pooled Cash Accounts Receivable Intergovernmental Receivable Interfund Receivables Prepaid items	\$ 	\$	1,432	\$	189,516 13,730 33,171 2,178 238,595	\$	 6,250 6,250
Total Assets LIABILITIES AND FUND BALANCES:	\$ 	- Φ	1,432	\$	236,393	Φ	0,230
Liabilities: Accounts Payable Overdraft in Pooled Cash Accrued Wages Payable Interfund Payables Due to Others Due to Other Governments and Agencies Total Liabilities	\$ 	\$		\$	 138,766 138,767	\$	6,250 6,250
DEFERRED INFLOWS OF RESOURCES							
Fund Balances: Restricted Committed Unassigned Total Fund Balance	 		1,432 1,432		99,828 99,828		
Total Liabilities and Fund Balance	\$ 	\$	1,432	\$	238,595	\$	6,250

 Local Border Securiy	er Personal		 Title IV-E Expenses		Special Caseload Sex Fund	KSO Ch 59 Fund		
\$ 13,418 13,418	\$ \$	175,929 11,947 630 <u>188,506</u>	\$ 72,314 724 73,038	\$ 	10,139 10,139	\$	11,060 11,115	
\$ 13,418 13,418	\$	 12 12	\$ 	\$		\$	11,109 11,109	
\$ 13,418	\$	 188,494 188,494 188,506	\$ 73,038 73,038 73,038	\$	10,139 10,139 <u>10,139</u>	\$	6 6 6	

KLEBERG COUNTY, TEXAS COMBINING BALANCE SHEET

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS SEPTEMBER 30, 2015

ASSETS	_	2011 Stonegarden Grant	2011 SHSP EPTA/HMLD Grants	 JARC Grant	 Operation Border Star
Assets: Cash and Cash Equivalents Equity in Pooled Cash Accounts Receivable Intergovernmental Receivable Interfund Receivables Prepaid items	\$	 1,310 	\$ 	\$ 27,127 28,028	\$ 23,188
Total Assets	\$	1,310	\$ 	\$ 55,155	\$ 23,188
LIABILITIES AND FUND BALANCES: Liabilities: Accounts Payable Overdraft in Pooled Cash Accrued Wages Payable Interfund Payables Due to Others Due to Other Governments and Agencies Total Liabilities DEFERRED INFLOWS OF RESOURCES	\$		\$ 	\$ 8,475 8,475	\$ 23,188 23,188
Fund Balances: Restricted Committed Unassigned Total Fund Balance Total Liabilities and Fund Balance	 \$	1,310 1,310 1,310	\$ 	\$ 46,680 46,680 55,155	\$ 23,188

H/:	S Agriculture Grant	Re	Dist. Clk cords Mgmt Preservation	Mgmt Contract		ourthouse Security	 J.P.'s Tech Fund
\$	 4,591 	\$	3,005 42,628 839 	\$	 	\$ 19,100 2,263 	\$ 124,895 1,049
\$	4,591	\$	46,472	\$		\$ 21,363	\$ 5,702 131,646
\$	3,471 3,471	\$		\$		\$ 10,687 1,263 11,950	\$ 30 17,988 18,018
	1,120 1,120		46,472			 9,413 9,413	 113,628 113,628
\$	4,591	\$	46,472	\$		\$ 21,363	\$ 131,646

ASSETS		Constable #2 Forfeiture Fund		12 Operation Stonegarder Grant		2012 SHSP/LEAP GRANT		H.A.V.A. Grant
Assets:					•			
Cash and Cash Equivalents	\$		\$	8,594	\$		\$	
Equity in Pooled Cash		5,060						
Accounts Receivable								
Intergovernmental Receivable								
Interfund Receivables								
Prepaid items	.—		.—		.—			
Total Assets	\$	5,060	\$	8,594	\$; \$	
LIABILITIES AND FUND BALANCES: Liabilities: Accounts Payable Overdraft in Pooled Cash Accrued Wages Payable Interfund Payables Due to Others Due to Other Governments and Agencies Total Liabilities	\$	 	\$		\$		\$	
DEFERRED INFLOWS OF RESOURCES								
Fund Balances:								
Restricted		5,060		8,594				
Committed								
Unassigned								
Total Fund Balance		5,060		8,594		-+		4
Total Liabilities and Fund Balance	\$	5,060	\$	8,594	\$		\$	

 County Clerks	M	Records anagement	 Houston HIDTA Grant	 D.A.'s Hot Check	onstable #1 Forfeiture
\$ 23,510 23,510	\$	129,560 65,468 12,732 207,760	\$ 18,672 22,699	\$ 15,319 15,319	\$ 209 209
\$ 	\$	 962 962	\$ 610 818 22,967 2,765 27,160	\$ 	\$
 \$ 23,510 23,510 23,510	\$	206,798 206,798 207,760	\$ (4,461) (4,461) 22,699	\$ 15,319 15,319 15,319	\$ 209 209 209

ASSETS	F 	irefighters Grant	 Constable Pct 4 Forfeiture	S	13 Operation tonegarden Grant Fund	 S. Marshals/ nstable Pct 4 Forfeiture
Assets: Cash and Cash Equivalents Equity in Pooled Cash Accounts Receivable Intergovernmental Receivable Interfund Receivables Prepaid items Total Assets	\$ 	2,572 2,572	\$ 154,833 154,833	\$	122,161 9,649 131,810	\$ 4,602 4,602
LIABILITIES AND FUND BALANCES: Liabilities: Accounts Payable Overdraft in Pooled Cash Accrued Wages Payable Interfund Payables Due to Others Due to Other Governments and Agencies Total Liabilities	\$		\$ 	\$	7,766 145,869 153,635	\$
DEFERRED INFLOWS OF RESOURCES Fund Balances: Restricted Committed Unassigned Total Fund Balance		2,572	 154,833 154,833		(21,825) (21,825)	 4,602 4,602
Total Liabilities and Fund Balance	\$	2,572	\$ 154,833	\$	131,810	\$ 4,602

	County orney's Asset rfeiture Fund	nty Attorney It Checks Fund	09 Operation tonegarden Grant	Human Services I/1-12/31	N	an Services eighbor to Veighbor
\$ \$	15,447 1 <u>5,447</u>	\$ 252 4,710 178 5,140	\$ 67,814 <u>67,814</u>	\$ 453,100 453,100	\$	6,930 6,930
\$	345 3,485 3,830	\$ 18 121 139	\$ 65,915 1,899 67,814	\$ 63,000 287,715 2,946 353,661	\$	2,159 2,159
 \$	11,617 	 \$ 5,001 5,001 5,140	\$ 67,814	\$ 99,439 	 \$	4,771 4,771 6,930

KLEBERG COUNTY, TEXAS COMBINING BALANCE SHEET

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS SEPTEMBER 30, 2015

ASSETS	 C.J.D. 9/1-8/31	2014 Operation oneGarden	A 	bandoned Vehicles Fund	ffice of the Governor Grant
Assets: Cash and Cash Equivalents Equity in Pooled Cash Accounts Receivable Intergovernmental Receivable Interfund Receivables Prepaid items Total Assets	\$ 9,096 9,096	\$ 	\$	3,222 3,222	\$ 28,800 28,800
LIABILITIES AND FUND BALANCES: Liabilities: Accounts Payable Overdraft in Pooled Cash Accrued Wages Payable Interfund Payables Due to Others Due to Other Governments and Agencies Total Liabilities DEFERRED INFLOWS OF RESOURCES	\$ 	\$ 101,791 101,791	\$		\$ 28,800 28,800
Fund Balances: Restricted Committed Unassigned Total Fund Balance Total Liabilities and Fund Balance	\$ 9,096 9,096 9,096	 \$ (101,791) (101,791) 	 \$	3,222 3,222 3,222	 \$ 28,800

2009 Homeland ecurity Grant	 Human Services	Human Services 10/1-9/30	 CDBG #727075	 Airport Ramp Grant
\$ 12,719 	\$ 31,194 120,780 126,368 	\$ 34,927 16,246 	\$ 	\$ 5,690 46,660 625
\$ 12,719	\$ 278,342	\$ 51,173	\$ 	\$ 52,975
\$ 12,719 12,719	\$ 25,038 122 25,160	\$ 17,363 39,366 9,632 66,361	\$ 	\$ 639 639
 	253,182 253,182	 (15,188) (15,188)	 	 52,336 52,336
\$ 12,719	\$ 278,342	\$ 51,173	\$ 	\$ 52,975

ASSETS	Buffer Zone Protection Plan Grant	G.L.O. Grants
Assets: Cash and Cash Equivalents Equity in Pooled Cash Accounts Receivable Intergovernmental Receivable Interfund Receivables Prepaid items Total Assets	\$ \$	\$ \$
LIABILITIES AND FUND BALANCES: Liabilities: Accounts Payable Overdraft in Pooled Cash Accrued Wages Payable Interfund Payables Due to Others Due to Other Governments and Agencies Total Liabilities	\$	\$
DEFERRED INFLOWS OF RESOURCES Fund Balances: Restricted Committed Unassigned Total Fund Balance	 	
Total Liabilities and Fund Balance	\$	\$

,

CDBG Grant #729095	Park Grant (CIAP)	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 	\$	\$ 2,056,602 633,859
		235,827
	89,499	847,304
4-		5,819 14,618
\$	\$89,499_	\$ 3,794,029
Ψ	φ00,,400	φ0,704,020
\$	\$ 28	\$ 276,578
	111,808	745,096
	61	19,419
		133,654
		13,418 173,722
	111,897	1,361,887
		1,001,007
		1,767,015
		858,489
	(22,398)	(193,362)
	(22,398)	2,432,142
\$	\$89,499	\$3,794,029

KLEBERG COUNTY, TEXAS

	Parks Donations		_	Storage and Conraband Fees		Chapter 59 Salary Supplement		Courthouse Restoration Fund
Revenue:								
Taxes:	•		•		•		•	
Gross Receipts Business Taxes	\$		\$		\$		\$	
Intergovernmental								****
Charges for Services								
Fines and Forfeitures				694				
Fees of Office								
Investment Earnings		60						
Golf Course Revenue								
Miscellaneous Revenues								
Contributions & Donations			-		. 			1,100
Total Revenues		60		694				1,100
Expenditures:								
Current:								
General Government								390
Judicial								
Public Safety								
Public Transportation								
Health and Welfare								
Culture and Recreation		3,531						
Total Expenditures		3,531						390
Excess (Deficiency) of Revenues			_					
Over (Under) Expenditures		(3,471)		694				710
Other Financing Sources (Uses):								
Transfers In								
Transfers Out		***	_					
Total Other Financing Sources (Uses)			_					
			_					· · · · · · · · · · · · · · · · · · ·
Net Change in Fund Balances		(3,471)		694		99.99		710
Fund Balances - Beginning		40,225		167,816		14,817		
Prior Period Adjustment						(14,817)		
Fund Balances - Ending	\$	36,754	\$	168,510	\$		\$	710
			_	·			_	

 FederalSheriffDrugChapter 59FundForfeiture		Ex	CPS Exxon Building		berg Juvenile Community upervision	Hotel/Motel Occupancy Tax Fund			
\$ 	\$		\$		\$		\$	42,839	
76,133									
		126,969		86,400		790			
215		309		43		103		30	
***						8,297			
 76,348		127,278	-	86,443		9,190		42,869	
 10,010		127,270		00,110		0,100		12,000	
93,512									
		255,390		35,189		173,849			
								28,699	
 93,512		255,390		35,189		173,849		28,699	
 			-						
 (17,164)		(128,112)		51,254		(164,659)		14,170	
				~-		161,559			
 						161,559			
 44 M						101,009			
(17,164)		(128,112)		51,254		(3,100)		14,170	
121,434		184,490		41,732		38,763		36,119	
\$ 104,270	\$	56,378	\$	92,986	\$	35,663	\$	50,289	

		Kleberg 2014 CTIF Grant	ĸ	leberg County 911 Addressing	(Constable #3 Forfeiture Fund		Co. Atty Pretrial Diversion
Revenue:								
Taxes:								
Gross Receipts Business Taxes	\$		\$		\$		\$	~~
Intergovernmental		31,000						
Charges for Services								6. at
Fines and Forfeitures		***				83,850		14,965
Fees of Office								
Investment Earnings						47		
Golf Course Revenue								
Miscellaneous Revenues								
Contributions & Donations	_							
Total Revenues	_	31,000	_			83,897	_	14,965
Expenditures:								
Current:								
General Government		39,078						
Judicial								
Public Safety						45,343		
Public Transportation								
Health and Welfare						→ -1		
Culture and Recreation								
Total Expenditures	_	39,078				45,343		
Excess (Deficiency) of Revenues								
Over (Under) Expenditures	_	(8,078)				38,554		14,965
Other Financing Sources (Uses):								
Transfers In								
Transfers Out								
Total Other Financing Sources (Uses)	_							
	-			·····	_		_	
Net Change in Fund Balances		(8,078)				38,554		14,965
Fund Balances - Beginning				755		45,007		48,493
Prior Period Adjustment	_		. —	(755)				
Fund Balances - Ending	\$	(8,078)	\$		\$	83,561	\$	63,458

ir 	ndigent Care Fund		Golf Course Fund		Course Probation		Probation	Kleberg Co CD 7214261	 Park Grant (CIAP) #2		
\$	 518 518	\$	 232 232	\$	188,420 188,420	\$ 31,450 31,450	\$ 193,151 193,151				
	 485,408 485,408 (484,890)		 31,400 31,400 (31,168)		238,439 238,439 (50,019)	 33,450 33,450 (2,000)	 193,029 193,029 122				
	729,933 729,933		35,000 			 	 				
\$	245,043 56,208 301,251	\$	3,832 175,999 	\$	(50,019) 32,398 (17,621)	\$ (2,000) (2,000)	\$ 122 122				

Revenue: Taxes: \$ \$ \$ \$ \$ \$ Gross Receipts Business Taxes \$ \$ \$ \$ \$ Intergovernmental 14,000 1,432 364,789 Charges for Services Fines and Forfeitures Frees of Office Investment Earrings 373 Golf Course Revenue Othizes Revenues Contributions & Donations Total Revenues 14,000 436,940 Current: Public Safety Public Safety Public Safety Total Expenditures Over (Under) Expenditures					TX DBG-DR 217-000-7377	77 DRS-210087		Community Supervision		
Gross Receipts Business Taxes \$ \$ \$ \$ \$ \$ \$ \$ Intergovernmental 14,000 436,940 1,432 364,789 Charges for Services Fines and Forfeitures Fines and Forfeitures Fees of Office 373 Golf Course Revenue Miscellaneous Revenues Contributions & Donations Total Revenues Current: General Government 14,000 436,940 Public Satety Public Satety Uture and Recreation <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
Intergovernmental 14,000 436,940 1,432 364,789 Charges for Services Fines and Forfeitures Fines and Forfeitures <t< td=""><td></td><td>٠</td><td></td><td>•</td><td></td><td>^</td><td></td><td>•</td><td></td></t<>		٠		•		^		•		
Charges for Services Fines and Forfeitures Frees of Office 429,001 Investment Earnings 429,001 Investment Earnings 429,001 Investment Earnings Miscellaneous Revenue Othice Total Revenues 14,000 436,940 Current: General Government 14,000 436,940 Public Safety <		\$		\$		\$		\$		
Fines and Forfeitures 429,001 Frees of Office 429,001 Investment Earnings 373 Golf Course Revenue 373 Golf Course Revenues 6,630 Contributions & Donations Total Revenues 14,000 436,940 1,432 800,793 Expenditures: Current: General Government 14,000 436,940 Judicial <td></td> <td></td> <td>14,000</td> <td></td> <td>-</td> <td></td> <td>1,432</td> <td></td> <td>364,789</td>			14,000		-		1,432		364,789	
Fees of Office 429,001 Investment Earnings 373 Golf Course Revenue 373 Golf Course Revenues 373 Golf Course Revenues 6,630 Contributions & Donations 6,630 Contributions & Donations 6,630 Current: <										
Investment Earnings 373 Golf Course Revenue Miscellaneous Revenues 6,630 Contributions & Donations 6,630 Contributions & Donations 6,630 Contributions & Donations Total Revenues 14,000 436,940 1,432 800,793 Expenditures: Quidicia Public Safety <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
Golf Course Revenue 6,630 Contributions & Donations										
Miscellaneous Revenues 6,630 Contributions & Donations 6,630 Total Revenues 14,000 436,940 1,432 800,793 800,793 Expenditures: Current: </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>~ +</td> <td></td> <td></td>							~ +			
Contributions & Donations										
Total Revenues 14,000 436,940 1,432 800,793 Expenditures: Current: General Government 14,000 436,940 Judicial Public Safety 832,283 Public Transportation 832,283 Public Transportation Health and Welfare Culture and Recreation Total Expenditures 14,000 436,940 Excess (Deficiency) of Revenues 14,000 436,940 832,283 Excess (Deficiency) of Revenues 3,932 Other Financing Sources (Uses): 3,932 3,932 Total Other Financing Sources (Uses)									6,630	
Expenditures: Current: General Government 14,000 436,940 Judicial Public Safety 832,283 Public Transportation 832,283 Public Transportation Health and Welfare Culture and Recreation Total Expenditures 14,000 436,940 832,283 Excess (Deficiency) of Revenues 832,283 Over (Under) Expenditures 832,283 Over (Under) Expenditures Other Financing Sources (Uses): 3,932 Transfers Out Net Change in Fund Balances										
Current: General Government 14,000 436,940 Judicial Public Safety 832,283 Public Transportation 8 Health and Welfare Cutture and Recreation Total Expenditures 14,000 436,940 832,283 Excess (Deficiency) of Revenues 14,000 436,940 832,283 Excess (Deficiency) of Revenues 14,000 436,940 832,283 Over (Under) Expenditures 1,432 (31,490) Other Financing Sources (Uses): 3,932 Transfers Out (3,932) Total Other Financing Sources (Uses) Net Change in Fund Balances 1,432 (31,490) Fund Balances - Beginning 131,318 <td>Total Revenues</td> <td></td> <td>14,000</td> <td></td> <td>436,940</td> <td></td> <td>1,432</td> <td></td> <td>800,793</td>	Total Revenues		14,000		436,940		1,432		800,793	
Current: General Government 14,000 436,940 Judicial Public Safety 832,283 Public Transportation 8 Health and Welfare Cutture and Recreation Total Expenditures 14,000 436,940 832,283 Excess (Deficiency) of Revenues 14,000 436,940 832,283 Excess (Deficiency) of Revenues 14,000 436,940 832,283 Over (Under) Expenditures 1,432 (31,490) Other Financing Sources (Uses): 3,932 Transfers Out (3,932) Total Other Financing Sources (Uses) Net Change in Fund Balances 1,432 (31,490) Fund Balances - Beginning 131,318 <td>Expenditures:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Expenditures:									
General Government 14,000 436,940 Judicial Public Safety 832,283 Public Transportation 832,283 Public Transportation 832,283 Public Transportation Health and Welfare Culture and Recreation Total Expenditures 14,000 436,940 832,283 Excess (Deficiency) of Revenues 14,000 436,940 832,283 Over (Under) Expenditures 1,432 (31,490) Other Financing Sources (Uses): 3,932 Transfers In (3,932) Total Other Financing Sources (Uses) Net Change in Fund Balances 1,432 (31,490)										
Judicial Public Safety 832,283 Public Transportation 832,283 832,283 Public Transportation Health and Welfare Outre and Recreation 832,283 832,283 Excess (Deficiency) of Revenues 14,000 436,940 832,283 832,283 Over (Under) Expenditures 14,000 436,940 832,283 832,283 Over (Under) Expenditures 1,432 (31,490) 3,932 Transfers In 3,932 Total Other Financing Sources (Uses) Net Change in Fund Balances			14,000		436,940					
Public Safety 832,283 Public Transportation Health and Welfare Culture and Recreation Total Expenditures 14,000 436,940 832,283 Excess (Deficiency) of Revenues 14,000 436,940 832,283 Over (Under) Expenditures 832,283 14,000 Other Financing Sources (Uses): 1,432 (31,490) Other Financing Sources (Uses): 3,932 Total Other Financing Sources (Uses) Net Change in Fund Balances 1,432 (31,490) Fund Balances - Beginning 1,432 (31,490)										
Public TransportationHealth and WelfareCulture and RecreationTotal Expenditures14,000436,940832,283Excess (Deficiency) of Revenues14,000436,940832,283Over (Under) Expenditures1,432(31,490)Other Financing Sources (Uses):3,932Transfers In3,932Total Other Financing Sources (Uses)Net Change in Fund Balances1,432(31,490)Fund Balances - Beginning131,318	Public Safety						**		832,283	
Health and WelfareCulture and RecreationTotal Expenditures14,000436,940832,283Excess (Deficiency) of Revenues1,432(31,490)Other Financing Sources (Uses):3,932Transfers In3,932Transfers Out(3,932)Total Other Financing Sources (Uses)Net Change in Fund Balances1,432(31,490)Fund Balances - Beginning131,318										
Total Expenditures14,000436,940832,283Excess (Deficiency) of Revenues Over (Under) Expenditures1,432(31,490)Other Financing Sources (Uses): Transfers In Transfers Out Total Other Financing Sources (Uses)3,932Total Other Financing Sources (Uses)3,932Total Other Financing Sources (Uses)(3,932)Net Change in Fund Balances1,432(31,490)Fund Balances - Beginning131,318										
Total Expenditures14,000436,940832,283Excess (Deficiency) of Revenues Over (Under) Expenditures1,432(31,490)Other Financing Sources (Uses): Transfers In Transfers Out 	Culture and Recreation									
Excess (Deficiency) of Revenues Over (Under) Expenditures1,432(31,490)Other Financing Sources (Uses): Transfers In Transfers Out Total Other Financing Sources (Uses)3,932Total Other Financing Sources (Uses)(3,932)Total Other Financing Sources (Uses)Net Change in Fund Balances1,432(31,490)Fund Balances - Beginning131,318			14,000		436,940				832,283	
Over (Under) Expenditures1,432(31,490)Other Financing Sources (Uses): Transfers In3,932Transfers Out(3,932)Total Other Financing Sources (Uses)Net Change in Fund Balances1,432(31,490)Fund Balances - Beginning131,318										
Transfers In 3,932 Transfers Out (3,932) Total Other Financing Sources (Uses) Net Change in Fund Balances 1,432 (31,490) Fund Balances - Beginning 131,318							1,432		(31,490)	
Transfers In 3,932 Transfers Out (3,932) Total Other Financing Sources (Uses) Net Change in Fund Balances 1,432 (31,490) Fund Balances - Beginning 131,318										
Transfers Out (3,932) Total Other Financing Sources (Uses) (3,932) Net Change in Fund Balances 1,432 (31,490) Fund Balances - Beginning 131,318									0.000	
Total Other Financing Sources (Uses) 1,432 (31,490) 131,318 131,318 131,318										
Net Change in Fund Balances 1,432 (31,490) Fund Balances - Beginning 131,318										
Fund Balances - Beginning131,318	Total Other Financing Sources (Uses)									
Fund Balances - Beginning131,318					<u> </u>					
	Net Change in Fund Balances						1,432		(31,490)	
	Fund Balances - Beginning								131,318	
Prior Period Adjustment										
Fund Balances - Ending \$ 1,432 \$ 99,828		\$		\$		\$	1,432	\$	99,828	

_	Kleberg Co TCF 7214392	Personal		Title IV-E Expenses			Special Caseload Sex Fund	 KSO Ch 59 Fund	
\$		\$		\$		\$		\$ 	
	17,313						13,116		

			151,773						•
	94-94		136		121				6

					~ ∽				
	17,313		151,909	_	121		13,116	 	6
_			101,000				10,110		
	17,313							→	
			210,047		33,303		2,977		
							'		
					Ar 14			 	
	17,313		210,047		33,303		2,977	 	
			(58,138)		(33,182)		10,139	 	6

					÷			 	
						·		 	
			(58,138)		(33,182)		10,139		6
			246,632		106,220				
\$		\$	188,494	\$	73,038	\$	 10,139	\$ 	6

	2011 Stonegarden JARC Grant Grant		H/S Agriculture Grant		Dist. Clk Records Mgmt and Preservatio		
Revenue:	_		 				
Taxes:							
Gross Receipts Business Taxes	\$		\$ 	\$	÷	\$	
Intergovernmental			225,152		22,839		
Charges for Services							
Fines and Forfeitures							
Fees of Office							8,487
Investment Earnings							
Golf Course Revenue							
Miscellaneous Revenues							
Contributions & Donations							
Total Revenues	_		 225,152		22,839		8,487
Expenditures:							
Current:							
General Government							
Judicial							1,559
Public Safety			178,472				
Public Transportation							
Health and Welfare					21,719		
Culture and Recreation			***				
Total Expenditures			 178,472		21,719		1,559
Excess (Deficiency) of Revenues	_		 				
Over (Under) Expenditures	_		 46,680		1,120		6,928
Other Financing Sources (Uses):							
Transfers In							
Transfers Out							
Total Other Financing Sources (Uses)			 **				
с , , ,	_						
Net Change in Fund Balances			46,680		1,120		6,928
Fund Balances - Beginning		158,330					39,544
Prior Period Adjustment		(157,020)					
Fund Balances - Ending	\$	1,310	\$ 46,680	\$	1,120	\$	46,472

٦	MRC Contract #07133		Contract Courthouse		 J.P.'s Tech Fund		onstable # Forfeiture Fund	ŧ2	2	2012 Operation Stonegarder Grant		
	\$		\$		\$ 	\$			\$			
		3,500										
				28,496	20,236							
				28,496 29	64			8				
				29				0				
		3,500		28,525	 20,300			8				
		 3,500 3,500		 25,562 25,562 2,963	 16,525 16,525 3,775	_		8		 219 219 (219)		
				2,963	3,775			8		(219)		
	\$		\$	6,450 9,413	\$ 109,853 113,628	\$	5,05 5,06		\$	52,399 (43,586) 8_594		

		2012 SHSP/LEAP GRANT		County Clerks		Records Management		Houston HIDTA Grant
Revenue:								
Taxes:								
Gross Receipts Business Taxes	\$		\$		\$		\$	~~
Intergovernmental								20,444
Charges for Services				4,851		~ ~		
Fines and Forfeitures								-
Fees of Office						70,387		
Investment Earnings						158		
Golf Course Revenue								
Miscellaneous Revenues								
Contributions & Donations								
Total Revenues				4,851		70,545	_	20,444
Expenditures:								
Current:								
General Government				31,761		45,364		
Judicial								
Public Safety								24,905
Public Transportation								
Health and Welfare								
Culture and Recreation								
Total Expenditures	_			31,761		45,364		24,905
Excess (Deficiency) of Revenues								
Over (Under) Expenditures				(26,910)		25,181		(4,461)
Other Financing Sources (Uses):								
Transfers In								
Transfers Out								
Total Other Financing Sources (Uses)			-					
с , , , , , , , , , , , , , , , , , , ,	_						_	
Net Change in Fund Balances				(26,910)		25,181		(4,461)
Fund Balances - Beginning		25,517		50,420		181,617		
Prior Period Adjustment		(25,517)						
Fund Balances - Ending	\$		\$	23,510	\$	206,798	\$	(4,461)

	D.A.'s Hot Constable #1 Check Forfeiture		Firefighters Grant	Constable Pct 4 Forfeiture	2013 Operation Stonegarden Grant Fund			
\$		\$	\$	\$	\$			
·			·		194,040			
		77						

	23			80				
	23			80	194,040			
	 23	 		 	215,865 215,865 (21,825)			
			·					
	23			80	(21,825)			
	15,296	209	2,572	154,753				
\$	15,319	\$ 209	\$2,572	\$154,833	\$ (21,825)			

	Constable Pct 4 Attorne		County (orney's Asset rfeiture Fund		County Attorney Hot Checks Fund		Human Services 1/1-12/31		
Revenue:									
Taxes:									
Gross Receipts Business Taxes	\$			\$		\$		\$	
Intergovernmental									437,897
Charges for Services									
Fines and Forfeitures					13,940				
Fees of Office							4,634		
Investment Earnings		7	'		21		6		
Golf Course Revenue									
Miscellaneous Revenues									113
Contributions & Donations									
Total Revenues		7	_		13,961		4,640	_	438,010
Expenditures:									
Current:									
General Government									
Judicial					3,498		2,169		
Public Safety									
Public Transportation									
Health and Welfare									512,083
Culture and Recreation									
Total Expenditures			-		3,498		2,169		512,083
Excess (Deficiency) of Revenues			-						
Over (Under) Expenditures		7	_		10,463		2,471		(74,073)
Other Financing Sources (Uses):									
Transfers In									11,525
Transfers Out									
Total Other Financing Sources (Uses)			-						11,525
, , , , , , , , , , , , , , , , , , ,			_						
Net Change in Fund Balances		7			10,463		2,471		(62,548)
Fund Balances - Beginning Prior Period Adjustment		4,595			1,154		2,530		161,987
Fund Balances - Ending	\$	4,602	_ \$	\$	11,617	\$	5,001	\$	99,439

Human ServicesNeighbor toC.J.D.Neighbor9/1-8/31		-	2014 Operation StoneGarden			Human Services		
\$	 17,048 17,048	\$ 11	\$	1,898 1,898	\$	 3,219 3,222	\$	540,370 288,629 5,970 834,969
	 20,483 20,483 (3,435)	 11	-	 103,689 103,689 (101,791)		 3,222		 665,959 665,959 169,010
		 	-					97,506 97,506
\$	(3,435) 8,206 4,771	\$ 11 9,085 ; 9,096	\$	(101,791) (101,791)	\$	3,222 3,222	\$ 3	266,516 (39,620) 26,286 253,182

12,

KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Human Services 10/1-9/30	Airport Ramp Grant
Revenue:		
Taxes:		
Gross Receipts Business Taxes	\$	\$
Intergovernmental	471,394	19,687
Charges for Services		
Fines and Forfeitures		
Fees of Office		
Investment Earnings		3
Golf Course Revenue		
Miscellaneous Revenues		~~
Contributions & Donations	32,950	****
Total Revenues	504,344	19,690
Expenditures:		
Current:		
General Government		
Judicial		
Public Safety		
Public Transportation		23,167
Health and Welfare	673,299	
Culture and Recreation		
Total Expenditures	673,299	23,167
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	(168,955)	
Other Financing Sources (Uses):		
Transfers In	272,694	12,250
Transfers Out		
Total Other Financing Sources (Uses)	272,694	12,250
Net Change in Fund Balances	103,739	8,773
Fund Balances - Beginning	(118,927)	43,563
Prior Period Adjustment		
Fund Balances - Ending	\$(15,188)	\$52,336

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EXHIBIT C-4 Page 7 of 7

Buffer Zone Protection Plan Grant	G.L.O. Grants				
\$	\$ 	\$ 2,339 2,339	\$ 42,839 3,324,352 379,880 261,444 692,778 2,374 232 24,229 34,050 4,762,178		
69 69 (69)	3,237 3,237 (3,237)	 2,339	715,114 23,751 2,375,532 26,667 2,378,951 256,659 5,776,674 (1,014,496)		
		 	1,324,399 (3,932) 1,320,467		
(69) 69 \$	(3,237) 3,237 \$	2,339 (24,737) \$(22,398)	305,971 2,341,580 (215,409) \$2,432,142		

KLEBERG COUNTY, TEXAS PARKS DONATION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	 Budgete	d Am	ounts Final		Actual	F	ariance with inal Budget Positive (Negative)
REVENUE:		•		•		•	
Investment Earnings	\$ 60	\$	60	\$	60	\$	
Total Revenues	 60		60		60		
EXPENDITURES:							
Culture and Recreation							
Parks Department							
Supplies	7,000		7,000				7,000
Other Services and Charges	18,000		18,000		3,531		14,469
Capital Outlay	15,000		15,000				15,000
Total Parks Department	 40,000		40,000		3,531		36,469
Total Culture and Recreation	 40,000		40,000		3,531		36,469
Total Expenditures	 40,000		40,000		3,531		36,469
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	 (39,940)		(39,940)		(3,471)		36,469
OTHER FINANCING SOURCES (USES):							
Total Other Financing Sources (Uses)	 						
	(00.040)		(00.040)				00.400
Net Change in Fund Balances	(39,940)		(39,940)		(3,471)		36,469
Fund Balances - Beginning	40,225		40,225		40,225		
Fund Balances - Ending	\$ 285	\$	285	\$	36,754	\$	36,469

KLEBERG COUNTY, TEXAS STORAGE AND CONTRABAND FEES

STORAGE AND CONTRABAND FEES SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	 Budgete Original	d Am	ounts Final		Actual		Variance with Final Budget Positive (Negative)
REVENUE:							
Fines and Forfeitures	\$ 1,000	\$	1,000	\$	694	\$	(306)
Investment Earnings	 45		45				(45)
Total Revenues	 1,045		1,045	_	694	_	(351)
EXPENDITURES: Total Expenditures Excess (Deficiency) of Revenues	 ्र स्व न्व				ernit	-	
Over (Under) Expenditures	 1,045		1,045		694	-	(351)
OTHER FINANCING SOURCES (USES): Total Other Financing Sources (Uses)	 # M		jang			-	
Net Change in Fund Balances	1,045		1,045		694		(351)
Fund Balances - Beginning Fund Balances - Ending	\$ 167,816 168,861	\$	167,816 168,861	\$	167,816 168,510	_ \$ <u>_</u>	(351)

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KLEBERG COUNTY, TEXAS COURT HOUSE RESTORATION FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

REVENUE:	Ori	Budgete iginal	d Amo	unts Final		Actual	F	ariance with inal Budget Positive Negative)
Contributions & Donations	\$	1,100	\$	1,100	\$	1,100	\$	
Total Revenues	Ψ	1,100	Ψ	1,100	Ψ	1,100	Ψ	
Total Revenues		1,100		1,100		1,100		
EXPENDITURES:								
General Government								
Data Processing								
Other Services and Charges		390		390		390		
Total Data Processing		390		390		390		
Total General Government		390		390		390		****
Total Expenditures		390		390		390		
Excess (Deficiency) of Revenues								
Over (Under) Expenditures		710		710		710		
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)								
Net Change in Fund Balances		710		710		710		
Fund Balances - Beginning		. <u>-</u>						
Fund Balances - Ending	\$	710	\$	710	\$	710	\$	
U U U U U U U U U U U U U U U U U U U								

KLEBERG COUNTY, TEXAS FEDERAL DRUG FUND

FEDERAL DRUG FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	d Am	ounts Final		Actual	-	ariance with Final Budget Positive (Negative)
REVENUE:								
Intergovernmental	\$	38,000	\$	76,133	\$	76,133	\$	
Investment Earnings		150		215		215		
Total Revenues	_	38,150		76,348		76,348	_	
EXPENDITURES: General Government Data Processing								
Other Services and Charges		38,150		93,512		93,512		
Total Data Processing		38,150		93,512		93,512		
Total General Government		38,150		93,512		93,512		
Total Expenditures		38,150		93,512		93,512		
Excess (Deficiency) of Revenues Over (Under) Expenditures				(17,164)		(17,164)		
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)	_				_		_	
Net Change in Fund Balances				(17,164)		(17,164)		
Fund Balances - Beginning		121,434		121,434		121,434		
Fund Balances - Ending	\$	121,434	\$	104,270	\$	104,270	\$	

KLEBERG COUNTY, TEXAS SHERIFF CHAPTER 59 FORFEITURE

		Budgete			ariance with inal Budget Positive			
		Original	<u>u / III</u>	Final		Actual	(Negative)
REVENUE:		Onginal	-	ППА	_	Actual		Negalive)
	\$	170.000	¢	170.000	\$	100.000	\$	(46.012)
Fines and Forfeitures	Φ	172,982	\$	172,982	Ф	126,969	φ	(46,013)
Investment Earnings		225		309		309		
Total Revenues		173,207		173,291		127,278		(46,013)
EXPENDITURES:								
Public Safety								
Public Safety								
Other Services and Charges		173,207		255,390		255,390		
Total Public Safety		173,207		255,390		255,390		
Total Public Safety		173,207		255,390		255,390		
Total Expenditures		173,207		255,390		255,390		
Excess (Deficiency) of Revenues								
Over (Under) Expenditures				(82,099)		(128,112)		(46,013)
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)								
Total Other Financing Sources (Uses)					_			

\$

184,490

184,490

\$

(82,099)

184,490

102,391

\$

(128,112)

184,490

56,378

\$

Net Change in Fund Balances	

Fund Balances - Beginning Fund Balances - Ending (46,013)

(46,013)

--

KLEBERG COUNTY, TEXAS KLEBERG JUVENILE & COMMUNITY SUPERVISION SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	d Amo	ounts Final		Actual		/ariance with Final Budget Positive (Negative)
REVENUE: Fines and Forfeitures	\$	200	\$	1 200	\$	790	\$	(410)
Investment Earnings	φ	200	φ	1,200 135	φ	103	φ	(410)
Miscellaneous Revenues		8,297		12,500		8,297		(4,203)
Total Revenues		<u> </u>		13,835			_	
Total nevenues		8,507		13,035		9,190		(4,645)
EXPENDITURES:								
Public Safety								
Public Safety								
Personal Services		109,098		109,098		94,061		15,037
Supplies		10,164		10,164		15,583		(5,419)
Other Services and Charges		53,891		58,094		64,205		(6,111)
Total Public Safety		173,153		177,356		173,849		3,507
Total Public Safety		173,153		177,356		173,849	_	3,507
Total Expenditures		173,153		177,356		173,849		3,507
Excess (Deficiency) of Revenues	-	•			-			
Over (Under) Expenditures		(164,646)		(163,521)		(164,659)		(1,138 <u>)</u>
OTHER FINANCING SOURCES (USES):	1							
Transfers In		161,559		164,856		161,559		(3,297)
Total Other Financing Sources (Uses)		161,559		164,856		161,559		3,297
Net Change in Fund Balances		(3,087)		1,335		(3,100)		(4,435)
Fund Balances - Beginning		38,763		38,763		38,763	•	
Fund Balances - Ending	\$	35,676	\$	40,098	\$	35,663	\$	(4,435)
	Ψ		· <u></u>		•		*=	<u>+</u> _

KLEBERG COUNTY, TEXAS HOTEL/MOTEL OCCUPANCY TAX FUND

HOTEL/MOTEL OCCUPANCY TAX FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIB	11

REVENUE:	_	Budgete Original	d Am	ounts Final		Actual	F	ariance with inal Budget Positive (Negative)
Taxes:								
Gross Receipts Business Taxes	\$	30,926	\$	30,926	\$	42,839	\$	11,913
Investment Earnings	Ψ	16	Ψ	16	Ψ	30	Ψ	14
Total Revenues		30,942		30,942		42,869		11,927
Total Hevendes		00,042		00,042		12,000		11,027
EXPENDITURES: Tourism								
		37,992		37,992		28,699		9,293
Other Services and Charges Total Tourism								<u> </u>
		37,992		37,992		28,699		9,293
Total Expenditures		37,992		37,992		28,699		9,293
Excess (Deficiency) of Revenues		(7.050)		(7.050)		44 470		01 000
Over (Under) Expenditures		(7,050)		(7,050 <u>)</u>		14,170		21,220
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)								
Net Change in Fund Balances		(7,050)		(7,050)		14,170		21,220
Fund Balances - Beginning		36,119		36,119		36,119		
Fund Balances - Ending	\$	29,069	\$	29,069	\$	50,289	\$	21,220
	-		-					

KLEBERG COUNTY, TEXAS KLEBERG 2014 CTIF GRANT SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original		ariance with Final Budget Positive (Negative)			
REVENUE:							
Intergovernmental	\$	31,000	\$	31,000	\$ 31,000	\$	
Total Revenues	_	31,000	_	31,000	 31,000	_	44
EXPENDITURES:							
General Government							
Data Processing							
Other Services and Charges		39,078		39,078	39,078		
Total Data Processing		39,078		39,078	 39,078		
Total General Government		39,078		39,078	 39,078		
Total Expenditures		39,078	_	39,078	 39,078		
Excess (Deficiency) of Revenues				<u> </u>	 		
Over (Under) Expenditures		(8,078)		(8,078)	(8,078)		
OTHER FINANCING SOURCES (USES):							
Total Other Financing Sources (Uses)			_		 	_	
Net Change in Fund Balances		(8,078)		(8,078)	(8,078)		
Fund Balances - Beginning							
Fund Balances - Ending	\$	(8,078)	\$	(8,078)	\$ (8,078)	\$	

KLEBERG COUNTY, TEXAS CONSTABLE #3 FORFEITURE FUND

EXHI	ЯΤ	C-1	3
		0-1	

						ariance with inal Budget	
	 Budgete	d Am			Positive		
	 Original		Final	 Actual	_(Negative)	
REVENUE:							
Fines and Forfeitures	\$ 80,240	\$	80,240	\$ 83,850	\$	3,610	
Investment Earnings	 27		27	 47		20	
Total Revenues	 80,267		80,267	 83,897		3,630	
EXPENDITURES:							
Public Safety							
Public Safety							
Other Services and Charges	 18,134		18,134	 16,848		1,286	
Total Public Safety	 18,134		18,134	 16,848		1,286	
Total Public Safety	 46,630		46,630	 45,343		1,287	
Total Expenditures	 46,630		46,630	 45,343		1,287	
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	 33,637		33,637	 38,554		4,917	
OTHER FINANCING SOURCES (USES):							
Total Other Financing Sources (Uses)	 -+++			 			
Net Change in Fund Balances	33,637		33,637	38,554		4,917	
Fund Balances - Beginning	 45,007		45,007	 45,007			
Fund Balances - Ending	\$ 78,644	\$	78,644	\$ 83,561	\$	4,917	

KLEBERG COUNTY, TEXAS CO. ATTY PRETRIAL DIVERSION

CO. ATTY PRETRIAL DIVERSION SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	Actual	Variance with Final Budget Positive (Negative)				
REVENUE: Fines and Forfeitures	¢	14.005	۴	14.005	¢	14.005	۴	
	\$	14,965	\$	14,965	\$	14,965	\$_	
Total Revenues		14,965		14,965		14,965	-	
EXPENDITURES: Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures							-	
Over (Onder) Expenditures		14,900		14,900		14,900	-	
OTHER FINANCING SOURCES (USES): Total Other Financing Sources (Uses)							-	
Net Change in Fund Balances		14,965		14,965		14,965		
Fund Balances - Beginning		48,493		48,493		48,493		
Fund Balances - Ending	\$	63,458	\$	<u>63,458</u>	\$	63,458_	\$_	

KLEBERG COUNTY, TEXAS

INDIGENT CARE FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Original Final Actual							Variance with Final Budget Positive (Negative)		
REVENUE:	•		•		•		•			
Investment Earnings	\$	195	\$	195	\$	518	\$	323		
Total Revenues		195		195		518		323		
EXPENDITURES:										
Health and Welfare										
Indigent										
Other Services and Charges		730,128		730,128		485,408		244,720		
Total Indigent		730,128		730,128		485,408		244,720		
Total Health and Welfare		730,128		730,128		485,408		244,720		
Total Expenditures		730,128		730,128		485,408		244,720		
Excess (Deficiency) of Revenues		<u> </u>		·	-	· · · · ·				
Over (Under) Expenditures		(729,933)		(729,933)		(484,890)		245,043		
OTHER FINANCING SOURCES (USES):										
Transfers In		729,933		729,933		729,933				
Total Other Financing Sources (Uses)		729,933		729,933	_	729,933				
Net Change in Fund Balances						245,043		245,043		
Fund Balances - Beginning		56,208		56,208		56,208	_			
Fund Balances - Ending	\$	56,208	\$	56,208	\$	301,251	\$	245,043		

KLEBERG COUNTY, TEXAS GOLF COURSE FUND

GOLF COURSE FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	 Budgete Original	d An	 Actual		Variance with Final Budget Positive (Negative)	
REVENUE:						
Golf Course Revenue	\$ 325,914	\$	325,914	\$ 232	\$	(325,682)
Contributions & Donations	 16,000		16,000	 		(16,000)
Total Revenues	 341,914		341,914	 232	-	(341,682)
EXPENDITURES:						
Culture and Recreation						
Golf Course						
Personal Services	173,714		173,714	117		173,597
Supplies	57,300		48,740	759		47,981
Other Services and Charges	145,900		154,920	30,524		124,396
Total Golf Course	 376,914		377,374	31,400		345,974
Total Culture and Recreation	 376,914		377,374	 31,400	_	345,974
Total Expenditures	 376,914		377,374	 31,400	_	345,974
Excess (Deficiency) of Revenues				 	_	
Over (Under) Expenditures	 (35,000)	_	(35,460)	 (31,168)		4,292
OTHER FINANCING SOURCES (USES):						
Transfers In	35,000		35,000	35,000		
Total Other Financing Sources (Uses)	 35,000	_	35,000	 35,000		
Net Change in Fund Balances			(460)	3,832		4,292
Fund Balances - Beginning	175,999		175,999	175,999		
Fund Balances - Ending	\$ 175,999	\$	175,539	\$ 179,831	\$_	4,292

KLEBERG COUNTY, TEXAS JUVENILE PROBATION FUND

JUVENILE PROBATION FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	d Am	Actual	F	ariance with inal Budget Positive (Negative)		
REVENUE:	•		•		•		•	
Intergovernmental	\$	250,467	\$	242,767	\$	188,420	\$	(54,347)
Total Revenues		250,467		242,767		188,420	_	(54,347)
EXPENDITURES:								
Public Safety								
Public Safety								
Personal Services		174,590		177,890		156,486		21,404
Supplies		1,000		2,914		5,251		(2,337)
Other Services and Charges		74,877		61,963		76,702		(14,739)
Total Public Safety		250,467	-	242,767		238,439		4,328
Total Public Safety		250,467	-	242,767		238,439		4,328
Total Expenditures		250,467		242,767		238,439		4,328
Excess (Deficiency) of Revenues								
Over (Under) Expenditures						(50,019)		(50,019)
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)								
Net Change in Fund Balances						(50,019)		(50,019)
Fund Balances - Beginning		32,398		32,398		32,398		~~
Fund Balances - Ending	\$	32,398	\$	32,398	\$	(17,621)	\$	(50,019)
e e e e e e e e e e e e e e e e e e e	'					1 1 1 1		<u> </u>

KLEBERG COUNTY, TEXAS KLEBERG COCD 7214261

KLEBERG COCD 7214261 SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

REVENUE:		Budgete Original	d Am	Actual	Variance with Final Budget Positive (Negative)			
Intergovernmental	\$	33,450	\$	33,450	\$	31,450	\$	(2,000)
Total Revenues	Ψ		Ψ		Ψ		Ψ	
Total Revenues		33,450		33,450		31,450		(2,000)
EXPENDITURES:								
General Government								
Data Processing								
Other Services and Charges		33,450		33,450		33,450		
Total Data Processing		33,450		33,450		33,450		
Total General Government		33,450		33,450		33,450		
Total Expenditures		33,450		33,450		33,450		
Excess (Deficiency) of Revenues		· · ·		· · ·		<u> </u>		
Over (Under) Expenditures						(2,000)		(2,000)
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)								
						(0.000)		(0.000)
Net Change in Fund Balances						(2,000)		(2,000)
Fund Balances - Beginning								
Fund Balances - Ending	\$		\$		\$	(2,000)	\$	(2,000)
Lind Edding	¥ <u> </u>		Ψ		¥	7-10001	*===	1,000

KLEBERG COUNTY, TEXAS PARK GRANT (CIAP) #2 SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

REVENUE: Intergovernmental	\$	Budgete Original 257,608	Actual 193,151	Fi	riance with nal Budget Positive Negative) (64,457)			
Total Revenues	•	257,608	•	257,608	·	193,151		(64,457)
EXPENDITURES: Culture and Recreation Seawind								<u> </u>
Other Services and Charges		193,029		193,029		193,029		
Total Seawind		193,029		193,029		193,029		
Total Culture and Recreation		193,029		193,029		193,029		
Total Expenditures	_	193,029		193,029		193,029		
Excess (Deficiency) of Revenues Over (Under) Expenditures	_	64,579		64,579		122		(64,457)
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)								****
Net Change in Fund Balances		64,579		64,579		122		(64,457)
Fund Balances - Beginning Fund Balances - Ending	\$	 64,579	\$	64,579	\$	122	\$	(64,457)

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KLEBERG COUNTY, TEXAS KLEBERG CO CFC 7214015 SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	d Amo	ounts Final		Actual		Variance with Final Budget Positive (Negative)
REVENUE:								
Intergovernmental	\$	14,000	\$	14,000	\$	14,000	\$_	
Total Revenues		14,000		14,000		14,000		
EXPENDITURES:								
General Government								
Data Processing								
Other Services and Charges		14,000		14,000		14,000		
Total Data Processing		14,000		14,000		14,000		
Total General Government		14,000		14,000		14,000		****
Total Expenditures		14,000		14,000		14,000		
Excess (Deficiency) of Revenues							_	
Over (Under) Expenditures								
							_	
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)							_	
Net Change in Fund Balances								
Fund Balances - Beginning								
Fund Balances - Ending	¢		\$		\$		¢	
	Ψ		Ψ		Φ		Ψ_	

KLEBERG COUNTY, TEXAS TX CDBG-DR 13-217-000-7377

TX CDBG-DR 13-217-000-7377 SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

REVENUE: Intergovernmental Total Revenues	 \$ Budgete Original 393,246 393,246	<u>d Am</u>	ounts Final 393,246 393,246	\$ Actual 436,940 436,940	F	ariance with inal Budget Positive Negative) 43,694 43,694
EXPENDITURES:						
General Government						
Data Processing						
Other Services and Charges	436,940		436,940	436,940		
Total Data Processing	 436,940		436,940	 436,940		++
Total General Government	 436,940		436,940	436,940		
Total Expenditures	436,940		436,940	436,940		
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	 (43,694)		(43,694)	 		43,694
OTHER FINANCING SOURCES (USES):						
Total Other Financing Sources (Uses)	 			 		
Net Change in Fund Balances	(43,694)		(43,694)			43,694
Fund Balances - Beginning						
Fund Balances - Ending	\$ (43,694)	\$	(43,694)	\$ 	\$	43,694

KLEBERG COUNTY, TEXAS

DRS-210087 SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	nounts Final		Actual		Variance with Final Budget Positive (Negative)	
REVENUE:								
Intergovernmental	\$	1,432	\$	1,432	\$	1,432	\$	
Total Revenues		1,432	_	1,432	_	1,432	_	
EXPENDITURES:								
Total Expenditures				····				
Excess (Deficiency) of Revenues Over (Under) Expenditures	_	1,432	_	1,432	_	1,432		
OTHER FINANCING SOURCES (USES): Total Other Financing Sources (Uses)	_							
Net Change in Fund Balances		1,432		1,432		1,432		
Fund Balances - Beginning Fund Balances - Ending	\$	 1,432	\$	1,432	\$	1,432	\$	

	Budgeted Amounts Original Final					Actual	Variance with Final Budget Positive (Negative)		
REVENUE:									
Intergovernmental	\$	418,112	\$	383,346	\$	364,789	\$	(18,557)	
Fees of Office		556,880		430,329		429,001		(1,328)	
Investment Earnings		800		800		373		(427)	
Miscellaneous Revenues						6,630		6,630	
Total Revenues		975,792	_	814,475		800,793	_	(13,682)	
EXPENDITURES:									
Current:									
Public Safety									
Public Safety									
Personal Services		871,102		638,203		753,951		(115,748)	
Supplies		37,838		12,860		6,540		6,320	
Other Services and Charges		66,852		69,608		71,792		(2,184)	
Total Public Safety		975,792		720,671		832,283		(111,612)	
Total Public Safety		975,792		720,671	_	832,283		(111,612)	
Total Expenditures		975,792		723,182		832,283		(109,101)	
Excess (Deficiency) of Revenues									
Over (Under) Expenditures				91,293	<u> </u>	(31,490)		(122,783)	
OTHER FINANCING SOURCES (USES):									
Transfers In				3,932		3,932			
Transfers Out				(87,515)		(3,932)		(83,583)	
Total Other Financing Sources (Uses)			_	(83,583)				(83,583)	
				7 740				(22,222)	
Net Change in Fund Balances				7,710		(31,490)		(39,200)	
Fund Balances - Beginning		131,318		131,318		131,318			
Fund Balances - Ending	\$	131,318	\$	139,028	\$	99,828	\$	(39,200)	

KLEBERG COUNTY, TEXAS KLEBERG CO TCF 7214392

		Budgete	d Am	ounts				riance with nal Budget Positive
	Original			Final	Actual		(Negative)	
REVENUE:								
Intergovernmental	\$	17,313	\$	17,313	\$	17,313	\$	
Total Revenues		17,313	·	17,313	-	17,313		
EXPENDITURES:								
General Government								
Data Processing								
Other Services and Charges		17,313		17,313		17,313		
Total Data Processing		17,313		17,313		17,313		
Total General Government		17,313		17,313		17,313		
Total Expenditures		17,313		17,313		17,313		
Excess (Deficiency) of Revenues								
Over (Under) Expenditures								
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)								
Net Change in Fund Balances								
Fund Balances - Beginning			. —		.—		.—	
Fund Balances - Ending	\$		<u>\$</u>		<u>\$</u>		\$	

KLEBERG COUNTY, TEXAS CSCD PERSONAL BOND FUND

CSCD PERSONAL BOND FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts OriginalFinal					Actual	Variance with Final Budget Positive (Negative)		
REVENUE:	•		•		•		•	(05 700)	
Fees of Office	\$	200,924	\$	187,503	\$	151,773	\$	(35,730)	
Investment Earnings		400		200		136		(64)	
Miscellaneous Revenues	_		_	100	_	هر مو		(100)	
Total Revenues	_	201,324		187,803		151,909	_	(35,894)	
EXPENDITURES:									
Public Safety									
Public Safety									
Personal Services		176,563		178,643		195,257		(16,614)	
Supplies		4,900		1,734		953		781	
Other Services and Charges		19,861		7,426		13,837		(6,411)	
Total Public Safety		201,324	_	187,803		210,047		(22,244)	
Total Public Safety		201,324		187,803		210,047		(22,244)	
Total Expenditures		201,324		187,803		210,047	_	(22,244)	
Excess (Deficiency) of Revenues		<u> </u>	_				_	<u>, , ,</u>	
Over (Under) Expenditures	_		_			(58,138)		(58,138)	
OTHER FINANCING SOURCES (USES):									
Total Other Financing Sources (Uses)	_				_		_	at at	
Net Change in Fund Balances						(58,138)		(58,138)	
Fund Balances - Beginning		246,632		246,632		246,632			
Fund Balances - Ending	\$	246,632	\$	246,632	\$	188,494	\$	(58,138)	

KLEBERG COUNTY, TEXAS

SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	 Budgete Original	d Am	ounts Final		Actual	Variance with Final Budget Positive (Negative)		
REVENUE:						•	(00.000)	
Intergovernmental	\$ 12,100	\$	20,000	\$		\$	(20,000)	
Investment Earnings	 225		145		121		(24)	
Total Revenues	 12,325		20,145		121		(20,024)	
EXPENDITURES: Public Safety Public Safety								
Other Services and Charges	12,325		45,145		33,303		11,842	
Total Public Safety	 12,325		45,145		33,303		11,842	
Total Public Safety	 12,325		45,145		33,303		11,842	
Total Expenditures	 12,325		45,145		33,303		11,842	
Excess (Deficiency) of Revenues Over (Under) Expenditures	 		(25,000)		(33,182)		(8,182)	
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)	 		~~	_				
Net Change in Fund Balances			(25,000)		(33,182)		(8,182)	
Fund Balances - Beginning	106,220		106,220		106,220			
Fund Balances - Ending	\$ 106,220	\$	81,220	\$	73,038	\$	(8,182)	

KLEBERG COUNTY, TEXAS SPECIAL CASELOAD SEX FUND

SPECIAL CASELOAD SEX FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u></u>	<u>Budgete</u> Original	d Am		Actual	Fir	riance with nal Budget Positive Negative)	
REVENUE:	۴	50.400	۴	50.400	۴	10110	۴	(00.0.40)
Intergovernmental	\$	52,462	\$	52,462	\$	13,116	\$	(39,346)
Total Revenues		52,462		52,462		13,116		(39,346)
EXPENDITURES:								
Public Safety								
Public Safety								
Personal Services		46,073		46,073		2,821		43,252
Supplies		2,338		2,338		35		2,303
Other Services and Charges		6,798		6,798		121		6,677
Total Public Safety		55,209		55,209		2,977		52,232
Total Public Safety		55,210		55,210		2,977		52,233
Total Expenditures		55,210		55,210		2,977		52,233
Excess (Deficiency) of Revenues								
Over (Under) Expenditures		(2,748)		(2,748)		10,139		12,887
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)		2,748		2,748				2,748
Net Change in Fund Balances						10,139		10,139
Fund Balances - Beginning								
Fund Balances - Ending	\$		\$		\$	10,139	\$	10,139

KLEBERG COUNTY, TEXAS JARC GRANT

JARC GRANT SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgete	d Amo	ounts			ariance with inal Budget Positive
	 Original		Final	Actual		(Negative)
REVENUE:	 <u>ongina</u>			 		(
Intergovernmental	\$ 435,492	\$	435,492	\$ 225,152	\$	(210,340)
Total Revenues	 435,492		435,492	 225,152		(210,340)
EXPENDITURES:						
Current:						
Public Safety						
Public Safety						
Personal Services	292,781		292,781	142,678		150,103
Supplies	55,758		55,758	26,690		29,068
Other Services and Charges	 19,842		19,842	 9,104		10,738
Total Public Safety	 368,381		368,381	 178,472		189,909
Total Public Safety	368,381		368,381	 178,472		189,909
Total Expenditures	 420,090		420,090	 178,472		241,618
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	 15,402		15,402	 46,680		31,278
OTHER FINANCING SOURCES (USES):						
Total Other Financing Sources (Uses)	 			 ***		
Net Change in Fund Balances	15,402		15,402	46,680		31,278
Fund Balances - Beginning						
Fund Balances - Ending	\$ 15,402	\$	15,402	\$ 46,680	\$ <u> </u>	31,278

KLEBERG COUNTY, TEXAS H/S AGRICULTURE GRANT SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	d Am	ounts Final		Actual	Fir	riance with nal Budget Positive Vegative)
REVENUE:	•		•	~~~~~	•		•	
Intergovernmental	\$	21,814	\$	22,839	\$	22,839	\$	
Total Revenues		21,814		22,839		22,839		
EXPENDITURES:								
Health and Welfare								
Health & Welfare								
Personal Services		5,000						
Supplies		16,314		22,339		21,219		1,120
Other Services and Charges		500		500		500		
Total Health & Welfare		21,814		22,839		21,719		1,120
Total Health and Welfare		21,814		22,839		21,719		1,120
Total Expenditures		21,814		22,839		21,719		1,120
Excess (Deficiency) of Revenues								
Over (Under) Expenditures						1,120		1,120
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)						****		
Net Change in Fund Balances						1,120		1,120
Fund Balances - Beginning								
Fund Balances - Ending	\$	++	\$		\$	1,120	\$	1,120
· · · · · · · · · · · · · · · · · · ·	Ψ		'=		-	.,	*=	<u>, · _ · </u>

KLEBERG COUNTY, TEXAS DIST. CLK RECORDS MGMT & PRESERVATION SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete	d Amo	ounts			ariance with inal Budget Positive
	(Original		Final	Actual		(Negative)
REVENUE:							
Fees of Office	\$	5,750	\$	8,487	\$ 8,487	\$	
Total Revenues		5,750		8,487	 8,487	_	
EXPENDITURES:							
Current:							
Judicial							
District Clerk							
Supplies		2,200		2,200	1,559		641
Total District Clerk		2,200		2,200	 1,559		641
Total Judicial		2,200		2,200	 1,559		641
Total Expenditures		5,750		5,750	 1,559		4,191
Excess (Deficiency) of Revenues							
Over (Under) Expenditures				2,737	 6,928		4,191
OTHER FINANCING SOURCES (USES):							
Total Other Financing Sources (Uses)					 		
Net Change in Fund Balances				2,737	6,928		4,191
Fund Balances - Beginning		39,544		39,544	39,544		
Fund Balances - Ending	\$	39,544	\$	42,281	\$ 46,472	\$	4,191

KLEBERG COUNTY, TEXAS

EXHIE	віт (C-31

	 <u>Budgete</u> Original	d Am	ounts Final	Actual		Variance with Final Budget Positive (Negative)
REVENUE:	 				_	
Intergovernmental	\$ 3,500	\$	3,500	\$ 3,500	\$	
Total Revenues	 3,500		3,500	 3,500	_	
EXPENDITURES:				 	_	
Public Transportation						
Public Transportation						
Other Services and Charges	3,500		3,500	3,500		
Total Public Transportation	 3,500		3,500	 3,500		
Total Public Transportation	 3,500		3,500	 3,500	-	
Total Expenditures	 3,500		3,500	 3,500	_	
Excess (Deficiency) of Revenues	 			 *	_	
Over (Under) Expenditures						
OTHER FINANCING SOURCES (USES):						
Total Other Financing Sources (Uses)	 				_	
	 			 · · ·	_	
Net Change in Fund Balances						
Fund Balances - Beginning	 		~~	 		
Fund Balances - Ending	\$ 	\$		\$ 	\$	

		Budgete Original	d Am	 Actual	Variance with Final Budget Positive (Negative)		
REVENUE:							
Charges for Services	\$	28,803	\$	28,803	\$ 28,496	\$	(307)
Investment Earnings		29		29	29		
Total Revenues		28,832		28,832	 28,525		(307)
EXPENDITURES:							
Public Safety							
Public Safety							
Courthouse Security							
Personal Services		13,429		13,429	13,429		
Other Services and Charges		12,434		12,434	12,133		301
Total Courthouse Security		25,863		25,863	 25,562		301
Total Public Safety	-	25,863		25,863	 25,562		301
Total Expenditures		25,863		25,863	 25,562		301
Excess (Deficiency) of Revenues					 		
Over (Under) Expenditures		2,969	<u></u>	2,969	 2,963		(6)
OTHER FINANCING SOURCES (USES):							
Total Other Financing Sources (Uses)					 		•••
Net Change in Fund Balances		2,969		2,969	2,963		(6)
Fund Balances - Beginning		6,450		6,450	6,450		****
Fund Balances - Ending	\$	9,419	\$	9,419	\$ 9,413	\$	(6)

KLEBERG COUNTY, TEXAS J.P.'S TECH FUND

J.P.'S TECH FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

REVENUE:		Budgete Original	d Am	ounts Final	 Actual	F	ariance with inal Budget Positive (Negative)
Fines and Forfeitures	\$	8,625	\$	(9,433)	\$ 20,236	\$	29,669
Total Revenues		8,625		(9,497)	 20,300	-	29,797
EXPENDITURES:							
Judicial							
Justice of the Peace							
Supplies				2,315	2,315		
Other Services and Charges		8,625		31,094	14,210		16,884
Total Justice of the Peace		8,625		33,409	16,525		16,884
Total Judicial		8,625		33,409	16,525		16,884
Total Expenditures		8,625		33,409	16,525		16,884
Excess (Deficiency) of Revenues	_						
Over (Under) Expenditures				(42,906)	 3,775		46,681
OTHER FINANCING SOURCES (USES):							
Total Other Financing Sources (Uses)		***			 ****		
Net Change in Fund Balances				(42,906)	3,775		46,681
Fund Balances - Beginning		109,853		109,853	109,853		
Fund Balances - Ending	\$	109,853	\$	66,947	\$ 113,628	\$	46,681

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	C	Budgete Priginal	d Am	ounts Final	 Actual	Fir	riance with nal Budget Positive Negative)
REVENUE:						•	(-)
Intergovernmental	\$	275	\$	275	\$ 	\$	(275)
Total Revenues		275		275	 		(275)
EXPENDITURES:							
Public Safety							
Public Safety							
Sheriff							
Personal Services		275		275	219		56
Total Sherifi		275		275	 219		56
Total Public Safety		275		275	219		56
Total Expenditures		275		275	 219		56
Excess (Deficiency) of Revenues					 		
Over (Under) Expenditures					 (219)		(219)
OTHER FINANCING SOURCES (USES):							
Total Other Financing Sources (Uses)					 		
Net Change in Fund Balances					(219)		(219)
Fund Balances - Beginning				8,813	52,399		43,586
Prior Period Adjustment				-,	(43,586)		(43,586)
Fund Balances - Ending	\$		\$	8,813	\$ 8,594	\$	(219)

KLEBERG COUNTY, TEXAS COUNTY CLERKS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

COUNTY CLERKS SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE

		Budgete Original	d Am	ounts Final	 Actual	Variance with Final Budget Positive (Negative)
REVENUE:						•
Charges for Services	\$	7,800	\$	4,851	\$ 4,851	\$
Total Revenues		7,800		4,851	 4,851	
EXPENDITURES:						
General Government						
County Clerk						
Supplies		7,800		6,518	6,518	
Other Services and Charges				27,098	25,243	1,855
Total County Clerk		7,800		33,616	 31,761	1,855
Total General Government		7,800		33,617	 31,761	1,856
Total Expenditures		7,800		33,617	 31,761	1,856
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u> </u>			(28,766 <u>)</u>	 (26,910)	1,856
OTHER FINANCING SOURCES (USES):						
Total Other Financing Sources (Uses)					 	
Net Change in Fund Balances				(28,766)	(26,910)	1,856
Fund Balances - Beginning	_	50,420		50,420	 50,420	
Fund Balances - Ending	\$	50,420	\$	21,654	\$ 23,510	\$1,856_

KLEBERG COUNTY, TEXAS RECORDS MANAGEMENT SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	d Am	ounts Final		Actual		/ariance with Final Budget Positive (Negative)
REVENUE:								
Fees of Office	\$	50,364	\$	70,387	\$	70,387	\$	
Investment Earnings		78		158		158		
Total Revenues		50,442		70,545		70,545	_	
EXPENDITURES: General Government								
Personal Services		50,442		54,807		40,109		14,698
Supplies				5,255		5,255	_	
Total General Government		50,442		60,063		45,364		14,699
Total Expenditures		50,442		60,063		45,364		14,699
Excess (Deficiency) of Revenues Over (Under) Expenditures				10,482		25,181		14,699
OTHER FINANCING SOURCES (USES): Total Other Financing Sources (Uses)		A 4						
Net Change in Fund Balances				10,482		25,181		14,699
Fund Balances - Beginning		181,617		181,617		181,617		
Fund Balances - Ending	\$	181,617	\$	192,099	\$	206,798	\$	14,699
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		Budgete Original	d Am	. <u></u>	Actual	Variance with Final Budget Positive (Negative)		
REVENUE:	^		*		*	~	*	(10,170)
Intergovernmental	\$	32,920	\$	32,920	\$	20,444	\$	(12,476)
Total Revenues		32,920		32,920		20,444		(12,476)
EXPENDITURES:								
Public Safety								
Public Safety								
Sheriff								
Personal Services		20,536		20,536		17,937		2,599
Other Services and Charges		12,384		12,384		6,968		5,416
Total Sheriff		32,920		32,920		24,905		8,015
Total Public Safety		32,920		32,920		24,905		8,015
Total Expenditures	<u> </u>	32,920		32,920		24,905		8,015
Excess (Deficiency) of Revenues		· · · · · · · · · · · · · · · · · · ·						······································
Over (Under) Expenditures						(4,461)		(4,461)
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)								
Total Other Financing Sources (Uses)								
Net Change in Fund Balances						(4,461)		(4,461)
Fund Balances - Beginning								
Fund Balances - Ending	¢		¢		\$	(4,461)	\$	(4,461)
r unu balances - Enung	Φ		Φ		Φ	(4,401)	φ	(4,401)

KLEBERG COUNTY, TEXAS

D.A.'S HOT CHECK SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete	d Am	ounts Final		Actual	_	Variance with Final Budget Positive (Negative)
REVENUE:	¢	00	ሱ	00	\$	00	\$	
Investment Earnings Total Revenues	\$	23	\$	23	Ф	23	ф	
Total Revenues		23		23		23	-	
EXPENDITURES:								
Total Expenditures							-	
Excess (Deficiency) of Revenues							-	
Over (Under) Expenditures		23		23		23	_	
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)	<u></u>						-	
Total Other Finghoing Courses (Daes)						,	-	·····
Net Change in Fund Balances		23		23		23		
Not ondrige in Fund Ediances		20		20		20		
Fund Balances - Beginning		15,296		15,296		15,296		
Fund Balances - Ending	\$	15,319	\$	15,319	\$	15,319	\$	

KLEBERG COUNTY, TEXAS CONSTABLE PCT 4 FORFEITURE

CONSTABLE PCT 4 FORFEITURE SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgeted Amounts Original Final Actual						Variance with Final Budget Positive (Negative)		
REVENUE:										
Investment Earnings	\$	80	\$	80	\$	80	\$			
Total Revenues		80		80		80				
EXPENDITURES:										
Total Expenditures										
Excess (Deficiency) of Revenues										
Over (Under) Expenditures		80		80		80				
OTHER FINANCING SOURCES (USES):										
Total Other Financing Sources (Uses)	. —									
Net Change in Fund Balances		80		80		80				
Fund Balances - Beginning		154,753		154,753		154,753				
Fund Balances - Ending	\$	154,833	\$	154,833	\$	154,833	\$	······································		
Q	*		·		'		`====			

KLEBERG COUNTY, TEXAS 2013 OPER STONEGARDEN GRANT

REVENUE:	Budgeted Amounts Original Final					Actual	Variance with Final Budget Positive (Negative)	
Intergovernmental	\$	120,500	\$	120,500	\$	194,040	\$	73,540
Total Revenues	·	120,500		120,500		194,040	_	73,540
EXPENDITURES: Public Safety Public Safety Sheriff								
Personal Services		70		70		128,692		(128,622)
Supplies		10,294		10,294		34,465		(24,171)
Other Services and Charges						36,908		(36,908)
Capital Outlay		120,500		120,500		15,800		104,700
Total Sherift		130.864		130,864		215,865		(85,001)
Total Public Safety		130,864		130,864		215,865		(85,001)
Total Expenditures		130,864		130,864		215,865		(85,001)
Excess (Deficiency) of Revenues								
Over (Under) Expenditures		(10,364)		(10,364)		(21,825)		(11,461)
OTHER FINANCING SOURCES (USES): Total Other Financing Sources (Uses)		m ++		44				
Net Change in Fund Balances		(10,364)		(10,364)		(21,825)		(11,461)
Fund Balances - Beginning Fund Balances - Ending	\$	(10,364)	\$	(10,364)	\$	(21,825)	\$	(11,461)

KLEBERG COUNTY, TEXAS COUNTY ATTORNEY HOT CHECK FUND'

COUNTY ATTORNEY HOT CHECK FUND' SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	d Am	ounts Final		Actual	Variance with Final Budget Positive (Negative)	
REVENUE:	٨		•	4 00 4	•	4 00 4	•	
Fees of Office	\$	3,500	\$	4,634	\$	4,634	\$	
Investment Earnings				6		6		
Total Revenues		3,500		4,640		4,640	_	
EXPENDITURES:								
Judicial								
County Attorney						1 000		0.0
Personal Services				1,855		1,823		32
Other Services and Charges		3,500		3,274		346		2,928
Total County Attorney		3,500		5,129		2,169		2,960
Total Judicial		3,500		5,129		2,169		2,960
Total Expenditures		3,500		5,129		2,169		2,960
Excess (Deficiency) of Revenues				(o 1 7 1		
Over (Under) Expenditures				(489)		2,471	_	2,960
OTHER FINANCING SOURCES (USES):								
Total Other Financing Sources (Uses)								
							_	
Net Change in Fund Balances				(489)		2,471		2,960
Fund Balances - Beginning		2,530		2,530		2,530		
Fund Balances - Ending	\$	2,530	\$	2,041	\$	5,001	\$	2,960
e e e e e e e e e e e e e e e e e e e					·	· · · · · · · · · · · · · · · · · · ·		

KLEBERG COUNTY, TEXAS HUMAN SERVICES 1/1-12/31

EXHIBIT C-42

		Budgete Original	d Am		Actual	Variance with Final Budget Positive (Negative)		
REVENUE:								
Intergovernmental	\$	476,005	\$	573,174	\$	437,897	\$	(135,277)
Miscellaneous Revenues				113		113		
Total Revenues		476,005		573,287	<u></u>	438,010		(135,277)
EXPENDITURES:								
Health and Welfare								
Health & Welfare								
Personal Services		103,732		82,477		74,681		7,796
Supplies		4,223		2,374		1,960		414
Other Services and Charges		385,943		506,217		435,442		70,775
Total Health & Welfare		493,898		591,068		512,083		78,985
Total Health and Welfare		493,898		591,067		512,083		78,984
Total Expenditures		493,898		591,067		512,083		78,984
Excess (Deficiency) of Revenues								<u> </u>
Over (Under) Expenditures		(17,893)		(17,780)		(74,073)		(56,293)
OTHER FINANCING SOURCES (USES):								
Transfers In		17,893		11,525		11,525		
Total Other Financing Sources (Uses)		17,893		11,525		11,525		
				11,020		,020		
Net Change in Fund Balances				(6,255)		(62,548)		(56,293)
Fund Balances - Beginning		161,987		161,987		161,987		
Fund Balances - Ending	\$	161,987	\$	155,732	\$	99,439	\$	(56,293)
	T		•		•		,	

KLEBERG COUNTY, TEXAS HUMAN SERVICES NEIGHBOR TO NEIGHBOR SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	 Budgete Original	d Am	ounts Final	 Actual	Variance with Final Budget Positive (Negative)	
REVENUE:						<i>(</i>)
Intergovernmental	\$ 13,739	\$	24,593	\$ 17,048	\$	(7,545)
Total Revenues	 13,739		24,593	 17,048		(7,545)
EXPENDITURES:						
Health and Welfare						
Health & Welfare						
Supplies	2,000		7,180	3,797		3,383
Other Services and Charges	11,739		23,235	16,686		6,549
Total Health & Welfare	 13,739		30,415	 20,483		9,932
Total Health and Welfare	 13,739		30,415	20,483		9,932
Total Expenditures	 13,739		30,415	20,483		9,932
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	 		(5,822)	 (3,435)		2,387
OTHER FINANCING SOURCES (USES):						
Total Other Financing Sources (Uses)	 			 		
Net Change in Fund Balances			(5,822)	(3,435)		2,387
Fund Balances - Beginning	 8,206		8,206	 8,206		
Fund Balances - Ending	\$ 8,206	\$	2,384	\$ 4,771	\$	2,387

KLEBERG COUNTY, TEXAS 2014 OPERATION STONEGARDEN

REVENUE:		Budgete Original	d Am	ounts Final		Actual	Variance with Final Budget Positive (Negative)		
	¢	<u> </u>	¢	00.000	¢	1 000	۴	(50.400)	
Intergovernmental	\$	60,000	\$	60,000	\$	1,898	\$	(58,102)	
Total Revenues		60,000		60,000		1,898		(58,102)	
EXPENDITURES:									
Public Safety									
Public Safety									
Personal Services		80,573		80,573		41,564		39,009	
Other Services and Charges		23,865		23,865		62,125		(38,260)	
Total Public Safety		104,438		104,438		103,689		749	
Total Public Safety		104,438		104,438		103,689		749	
Total Expenditures		104,438		104,438		103,689		749	
Excess (Deficiency) of Revenues									
Over (Under) Expenditures		(44,438)		(44,438)		(101,791)		(57,353)	
OTHER FINANCING SOURCES (USES):									
Total Other Financing Sources (Uses)									
Net Change in Fund Balances		(44,438)		(44,438)		(101,791)		(57,353)	
Fund Balances - Beginning									
Fund Balances - Ending	\$	(44,438)	\$	(44,438)	\$	(101,791)	\$	(57,353)	
-	•	<u> </u>		<u> </u>		<u> </u>		<u> </u>	

KLEBERG COUNTY, TEXAS ABANDONED VEHICLES FUND SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts Original Final					Actual	_	Variance with Final Budget Positive (Negative)
REVENUE:				_		_		
Investment Earnings	\$	3	\$	3	\$	3	\$	
Miscellaneous Revenues		2,838		2,838		3,219	_	381
Total Revenues	_	2,841	_	2,841		3,222	-	381
EXPENDITURES: Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures		 2,841		2,841		3,222	-	
OTHER FINANCING SOURCES (USES): Total Other Financing Sources (Uses)			_				-	
Net Change in Fund Balances		2,841		2,841		3,222		381
Fund Balances - Beginning Fund Balances - Ending	\$	2,841	\$	2,841	\$	3,222	\$	381

EXHIBIT C-45

KLEBERG COUNTY, TEXAS HUMAN SERVICES

HUMAN SERVICES SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgete	d An	nounts				Variance with Final Budget Positive
	 Original		Final		Actual		(Negative)
REVENUE:						_	
Intergovernmental	\$ 753,395	\$	627,656	\$	540,370	\$	(87,286)
Charges for Services	49,024		33,294		288,629		255,335
Miscellaneous Revenues	 1,640		610		5,970	_	5,360
Total Revenues	 804,059	_	661,560	_	834,969	_	173,409
EXPENDITURES:							
Health and Welfare							
Health & Welfare							
Personal Services	588,016		347,896		423,640		(75,744)
Supplies	139,444		73,310		59,940		13,370
Other Services and Charges	134,380		71,363		96,549		(25,186)
Capital Outlay					85,830		(85,830)
Total Health & Welfare	 861,840		492,569		665,959		(173,390)
Total Health and Welfare	 861,840	_	492,569		665,959		(173,390)
Total Expenditures	 861,840		492,569		665,959		(173,390)
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	 (57,781)		168,991		169,010		19
OTHER FINANCING SOURCES (USES):							
Transfers In	57,781		57,781		97,506		39,725
Total Other Financing Sources (Uses)	 57,781		57,781		97,506	_	(39,725)
Net Change in Fund Balances			226,772		266,516		39,744
Fund Balances - Beginning	(39,620)		(39,620)		(39,620)		
Prior Period Adjustment	 				26,286		26,286
Fund Balances - Ending	\$ (39,620)	\$	187,152	\$	253,182	\$	66,030

KLEBERG COUNTY, TEXAS HUMAN SERVICES 10/1-9/30

REVENUE:		Budgete Original	d Am	ounts Final		Actual	Fi	ariance with nal Budget Positive Negative)
Intergovernmental	\$	399,870	\$	359,717	\$	471.394	\$	111,677
Contributions & Donations	•	32,600	•	33,076		32,950	•	(126)
Total Revenues		432,470	_	392,793	_	504,344	_	111,551
EXPENDITURES: Health and Welfare Health & Welfare								
Personal Services		376,974		375,151		382,408		(7,257)
Supplies		213,593		243,890		241,482		2,408
Other Services and Charges		50,110		50,726		49,409		1,317
Total Health & Welfare		640,677		669,767		673,299		(3,532)
Total Health and Welfare		640,677		669,767		673,299		(3,532)
Total Expenditures		640,677		669,767		673,299		(3,532)
Excess (Deficiency) of Revenues								
Over (Under) Expenditures		(208,207)		(276,974)		(168,955)		108,019
OTHER FINANCING SOURCES (USES):								
Transfers In		208,207		272,694		272,694		
Total Other Financing Sources (Uses)		208,207		272,694	_	272,694		
Net Change in Fund Balances		~ →		(4,280)		103,739		108,019
Fund Balances - Beginning		(118,927)		(118,927)		(118,927)		
Fund Balances - Ending	\$	(118,927)	\$	(123,207)	\$	(15,188)	\$	108,019

KLEBERG COUNTY, TEXAS AIRPORT RAMP GRANT

SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	d Am	iounts Final	 Actual	F	ariance with inal Budget Positive (Negative)
REVENUE:							
Intergovernmental	\$	12,250	\$	12,250	\$ 19,687	\$	7,437
Investment Earnings				3	 3		
Total Revenues		12,250	_	12,253	 19,690		7,437
EXPENDITURES:							
Public Transportation							
Airport Pct 2							
Other Services and Charges		18,000		18,000	17,351		649
Capital Outlay		6,500		6,500	5,816		684
Total Airport Pct 2		24,500		24,500	 23,167		1,333
Total Public Transportation		24,500		24,500	23,167		1,333
Total Expenditures		24,500		24,500	 23,167		1,333
Excess (Deficiency) of Revenues							
Over (Under) Expenditures		(12,250)		(12,247)	 (3,477)		8,770
OTHER FINANCING SOURCES (USES):							
Transfers In		12,250		12,250	12,250		
Total Other Financing Sources (Uses)	_	12,250		12,250	 12,250		
Net Change in Fund Balances				3	8,773		8,770
Fund Balances - Beginning		43,563		43,563	 43,563		₩ ₩
Fund Balances - Ending	\$	43,563	\$	43,566	\$ 52,336	\$	8,770

KLEBERG COUNTY, TEXAS PARK GRANT (CIAP) SPECIAL REVENUE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Budgete Original	d Am	ounts Final		Actual	F	ariance with Final Budget Positive (Negative)
REVENUE:	•		•		•		•	
Intergovernmental	\$	2,339	\$	2,339	\$	2,339	\$	
Total Revenues		2,339		2,339		2,339		
EXPENDITURES: Total Expenditures							_	
Excess (Deficiency) of Revenues Over (Under) Expenditures		2,339		2,339		2,339		
OTHER FINANCING SOURCES (USES): Total Other Financing Sources (Uses)								5458
Net Change in Fund Balances		2,339		2,339		2,339		
Fund Balances - Beginning Fund Balances - Ending	\$	(24,737) (22,398)	\$	(24,737) (22,398)	\$	(24,737) (22,398)	\$	

KLEBERG COUNTY, TEXAS DEBT SERVICE FUND

DEBT SERVICE FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

REVENUE:	_	Budgete Original	d Am 	ounts Final		Actual	Fin F	iance with al Budget Positive egative)
Taxes:								
General Property Taxes	\$	420,385	\$	459,030	\$	459,030	\$	
Other Taxes - Miscellaneous		4,000		7,263		7,263		
Investment Earnings		110		205		205		
Total Revenues	_	424,495		466,498	_	466,498		
EXPENDITURES: Debt Service: Principal Interest and Fiscal Charges Total Expenditures		230,000 194,695 424,695		230,000 194,695 424,695		230,000 194,695 424,695		
Excess (Deficiency) of Revenues Over (Under) Expenditures		(200)		41,803		41,803		
OTHER FINANCING SOURCES (USES): Total Other Financing Sources (Uses)								***
Net Change in Fund Balances		(200)		41,803		41,803		
Fund Balances - Beginning Fund Balances - Ending	\$	213,925 213,725	\$	213,925 255,728	\$	213,925 255,728	\$	

KLEBERG COUNTY, TEXAS

JAIL CONSTRUCTION CAPITAL PROJECTS FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED SEPTEMBER 30, 2015

.

		Budgeter Original	d Am	ounts Final	 Actual	Fina Pc	nce with I Budget ositive gative)
REVENUE:	_						
Investment Earnings	\$	15	\$	27	\$ 31	\$	4
Total Revenues		15		27	 31		4
EXPENDITURES:							
Public Safety		-					
Public Safety							
Supplies		9,000		11,997	11,966		31
Other Services and Charges		3,015		18	 18		
Total Public Safety		12,015		12,015	11,984		31
Total Public Safety		12,015		12,015	11,984		31
Total Expenditures		12,015		12,015	11,984		31
Excess (Deficiency) of Revenues							
Over (Under) Expenditures		(12,000)		(11,988)	 (11,953)		35
OTHER FINANCING SOURCES (USES):							
Transfers In		12,000		12,000	12,000		
Total Other Financing Sources (Uses)		12,000	_	12,000	 12,000		
Net Change in Fund Balances				12	47		35
Fund Balances - Beginning		15,844		15,844	 15,844		
Fund Balances - Ending	\$	15,844	\$	15,856	\$ 15,891	\$	35

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KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS SEPTEMBER 30, 2015

		County Sheriff		
	Payroll <u>Fun</u> d	Pending Seizures	Sheriff _Commissary	Sheriff Account
ASSETS: <i>Cash and Cash Equivalents</i> Total Assets	\$ <u></u>	\$ <u>167,328</u> \$ <u>167,328</u>	\$ <u>33,084</u> \$ <u>33,084</u>	\$ <u>1,629</u> \$1,629
LIABILITIES: <i>Due to Other Governments and Agencies</i> Total Liabilities	\$ <u></u> \$	\$ <u>167,328</u> \$ <u>167,328</u>	\$ <u>33,084</u> \$ <u>33,084</u>	\$ <u>1,629</u> \$ <u>1,629</u>

NET POSITION

	Sheriff Inmate Trust	Park Recrea Seav	aton-	Tas Assessor/ Collector- Highway Acct		Co	x Assessor bllector-VIT Account	_	Tax Assessor Collector Tax Account
\$ \$	117,484 117,484	\$ <u></u> \$		\$ \$	652,224 652,224	\$ \$	274,205 274,205	\$ \$	
\$ \$	117,484 117,484	\$ <u></u> \$ <u></u>		\$ \$	652,224 652,224	\$ \$	274,205 274,205	\$ \$	

KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS SEPTEMBER 30, 2015

		Library	C 	County Clerk Cash Bonds		County Clerk Trustee		District Clerk
ASSETS: Cash and Cash Equivalents Total Assets	\$ \$	1,183 1,183	\$ \$	42,931 42,931	\$ \$	77,070 77,070	\$ \$	10,459 10,459
LIABILITIES: <i>Due to Other Governments and Agencies</i> Total Liabilities	\$ \$	1,183 1,183	\$	42,931 42,931	\$ \$	77,070	\$ \$	10,459 10,459

NET POSITION

EXHIBIT C-52 Page 2 of 3

C	District Clerk Cash Bonds	 rict Clerk Fee ccount	County Attorney Trustee		, , ,		5	Assessor Special Account
\$	143,450	\$ 1,932	\$	<u>1,131</u>	\$	40,861	\$	4,183
\$	143,450	\$ 1,932	\$	1,131	\$	40,861	\$	4,183
\$	143,450	\$ 1,932	\$	1,131	\$	40,861	\$	4,183
\$	143,450	\$ 1,932	\$	1,131	\$	40,861	\$	4,183

KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS SEPTEMBER 30, 2015

		J.P. PCT 1		
ASSETS: Cash and Cash Equivalents Total Assets	\$ \$	129,179 129,179	\$ \$	10,584 10,584
LIABILITIES: <i>Due to Other Governments and Agencies</i> Total Liabilities	\$ \$	129,179 129,179	\$ \$	10,584 10,584

NET POSITION

J.F	P. PCT 2	J.P. PCT 3	J.P. PCT 4	Total Agency Funds (See Exhibit A-10)
\$	4,835	\$ <u>64,047</u>	\$1,887	\$ <u>1,779,686</u>
\$	4,835	\$ <u>64,047</u>	\$1,887	\$ <u>1,779,686</u>
\$	4,835	\$ <u>64,047</u>	\$1,887_	\$ <u>1,779,686</u>
\$	4,835	\$ <u>64,047</u>	\$1,887_	\$ <u>1,779,686</u>

KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS YEAR ENDED SEPTEMBER 30, 2015

Payroll Fund	_	Balance October 1, 2014	Additions	Deductions	_	Balance September 30, 2015
ASSETS						
Cash & Investments	\$	\$	5,734,339 \$	5,734,339	\$	
Total Assets	\$	\$	5,734,339	5,734,339	\$_	=
LIABILITIES						
Due to Other Governments	\$	\$	5,734,339 \$	5,734,339	\$_	
Total Liabilities	\$	\$	5,734,339 \$	5,734,339	\$ ₌₌	
County Sheriff Pending Seizures ASSETS						
Cash & Investments	\$	176,243 \$	1,933 \$	10,848	\$	167,328
Total Assets	\$	176,243 \$	1,933 \$	10,848	\$	167,328
LIABILITIES						
Due to Other Governments	_	176,243 \$	1,933 \$	10,848	\$_	167,328
Total Liabilities	\$	176,243 \$	1,933_\$	10,848	\$	167,328
<u>J.P. PCT 1</u> ASSETS						
Cash & Investments	\$	11,951 \$	168,821 \$	170,188	\$	10,584
Total Assets	\$	11,951 \$	168,821 \$	170,188	\$	10,584
LIABILITIES						
Due to Other Governments	\$_	11,951 \$	168,821 \$	170,188	\$	10,584
Total Liabilities	\$	11,951 \$	168,821 \$	170,188	\$	10,584
<u>J.P. PCT 2</u> ASSETS						
Cash & Investments	\$	5,297 \$	105,348 \$	105,810	\$	4,835
Total Assets	\$	5,297 \$	105,348 \$	105,810	\$ <u></u>	4,835
LIABILITIES						
Due to Other Governments	\$	5,297 \$	105,348 \$	105,810	\$	4,835
Total Liabilities	\$	5,297 \$\$	105,348 \$	105,810	\$	4,835
<u>J.P. PCT 3</u> ASSETS						
Cash & Investments	\$	45,021 \$	1,143,726 \$	1,124,700	\$	64,047
Total Assets	\$	45,021 \$	1,143,726 \$	1,124,700	\$	64,047
LIABILITIES						
Due to Other Governments	\$	45,021 \$	1,143,726 \$	1,124,700	\$	64,047
Total Liabilities	\$	45,021 \$	1,143,726 \$	1,124,700	\$	64,047

KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS YEAR ENDED SEPTEMBER 30, 2015

	(Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
<u>J.P. PCT 4</u> ASSETS					
Cash & Investments	\$	2,084 \$	38,347 \$	38,544	\$ 1,887
Total Assets	\$	2,084 \$	38,347 \$	38,544	\$ 1,887
LIABILITIES					
Due to Other Governments	\$	2,084 \$	38,347 \$	38,544	\$ 1,887
Total Liabilities	\$	2,084_\$	<u>38,347</u> \$		\$ 1,887
<u>Sheriff Commissary</u> ASSETS					
Cash & Investments	\$	30,652 \$	92,273 \$	89,841	\$ 33,084
Total Assets	\$	30,652 \$	92,273 \$	89,841	\$ 33,084
LIABILITIES					
Due to Other Governments	\$	30,652 \$	92,273 \$	89,841	\$ 33,084
Total Liabilities	\$	30,652 \$	92,273 \$	89,841	\$ 33,084
Sheriff Account Fund ASSETS					
Cash & Investments	\$	1,275 \$	24,752 \$	24,398	\$ 1,629
Total Assets	\$	1,275 \$	24,752 \$	24,398	\$ 1,629
LIABILITIES					
Due to Other Governments	\$	1,275 \$	24,752 \$	24,398	\$ 1,629
Total Liabilities	\$	1,275 \$	24,752 \$	24,398	\$ 1,629
Sheriff Inmate Trust ASSETS					
Cash & Investments	\$	100,853 \$	247,071 \$	230,440	\$ 117,484
Total Assets	\$	100,853 \$	247,071 \$	230,440	\$ 117,484
LIABILITIES					
Due to Other Governments	\$	100,853 \$	247,071 \$	230,440	\$ 117,484
Total Liabilities	\$	100,853 \$	247,071 \$	230,440	\$ 117,484
Parks and Recreation-Seawind ASSETS					
Cash & Investments	\$	97,729 \$	196,357 \$	294,086	\$
Total Assets	\$	97,729 \$	196,357 \$	294,086	\$
LIABILITIES					
Due to Other Governments	\$	97,729 \$	196,357 \$	294,086	\$
Total Liabilities	\$	97,729 \$	196,357 \$	294,086	\$
Tax Assessor/Collector-Highway Account ASSETS					
Cash & Investments	\$	711,797 \$	8,654,028 \$	8,713,601	\$ 652,224
Total Assets	\$	711,797 \$	8,654,028 \$	8,713,601	\$ 652,224
LIABILITIES					
Due to Other Governments	\$	711,797 \$	8,654,028 \$	8,713,601	\$ 652,224
Total Liabilities	\$	711,797 \$	8,654,028 \$	8,713,601	\$ 652,224

KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2015

		Balance October 1, 2014	Additions	Deductions		Balance September 30, 2015
Tax Assessor/Collector-VIT Account ASSETS				Deddellona		
Cash & Investments Total Assets	\$ \$	287,120 \$\$\$\$\$\$\$\$	413,943 \$ 413,943 \$	426,858 426,858	\$ \$	274,205 274,205
LIABILITIES						
Due to Other Governments Total Liabilities	\$ \$	287,120 \$ 287,120 \$	413,943 \$ 413,943 \$	426,858 426,858	\$ \$	274,205
Tax Assessor/Collector-Tax Account ASSETS						
Cash & Investments	\$	\$	36,599,796 \$	36,599,796	\$	
Total Assets	\$	\$	36,599,796 \$	36,599,796	\$	
LIABILITIES						
Due to Other Governments	\$	\$	36,599,796 \$	36,599,796	\$	
Total Liabilities	\$	\$	36,599,796 \$	36,599,796	\$	
Library						
ASSETS Cash & Investments	¢	908 \$	7005 \$	7.500	¢	1 1 0 0
Total Assets	\$ \$	908 \$	7,835 7,835 \$	7,560 7,560	\$	1,183 1,183
		`	· · ·			
LIABILITIES Due to Other Governments	\$	908 \$	7,835 \$	7,560	\$	1,183
Total Liabilities	\$	<u> </u>	7,835 \$	7,560	\$	1,183
County Clerk Cash Bonds ASSETS						
Cash & Investments	\$	45,259 \$	31,707 \$	34,035	\$	42,931
Total Assets	\$	45,259 \$	31,707_\$	34,035	\$	42,931
LIABILITIES						
Due to Other Governments	\$	45,259_\$	31,707 \$	34,035	\$	42,931
Total Liabilities	\$	45.259 \$	31,707 \$	34,035	\$	42,931
County Clerk Trustee ASSETS						
Cash & Investments	\$	39,806 \$	486,035 \$	448,771	\$	77,070
Total Assets	\$	39,806_\$	486,035 \$	448,771	\$	77,070
LIABILITIES						
Due to Other Governments Total Liabilities	\$ \$	39,806 \$	486,035 \$ 486,035 \$	448,771 448,771	\$	77,070 77,070
	Ψ	¢	<u> </u>	<u></u>	Ψ	
District Clerk ASSETS						
Cash & Investments	\$	7,735 \$	194,100 \$	191,376	\$	10,459
Total Assets	\$	7,735 \$	194,100 \$	191,376	\$	10,459
LIABILITIES						
Due to Other Governments	\$	7,735 \$	194,100 \$	191,376	\$	10,459
Total Liabilities	\$	7,735 \$	194,100 \$	191,376	\$	10,459

KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS YEAR ENDED SEPTEMBER 30, 2015

		Balance October 1, 2014	Additions	Deductions		Balance September 30, 2015
District Clerk Cash Bond ASSETS					_	
Cash & Investments Total Assets	\$ \$	97,850 \$ 97,850 \$	60,500 \$ 60,500 \$	14,900 14,900	\$ \$	143,450 143,450
LIABILITIES						
Due to Other Governments Total Liabilities	\$ \$	97,850 \$ 97,850 \$	60,500 \$ 60,500 \$	14,900 14,900	\$ \$	143,450 143,450
District Clerk Fee Account ASSETS						
Cash & Investments	\$	1,742 \$	25,516_\$	25,326	\$	1,932
Total Assets	\$	1,742 \$	25,516 \$	25,326	\$	1,932
LIABILITIES						
Due to Other Governments	\$	1,742 \$	25,516 \$	25,326	\$	1,932
Total Liabilities	\$	1,742 \$	25,516 \$	25,326	\$	1,932
County Attorney Hot Check Fund ASSETS						
Cash & Investments	\$	5,750 \$	37,425 \$	42,044	\$	1,131
Total Assets	\$	5,750 \$	<u> </u>	42,044	\$	1,131
LIABILITIES						
Due to Other Governments	\$	5,750 \$	37,425 \$	42,044	\$	1,131
Total Liabilities	\$	5,750_\$	37.425 \$	42,044	\$	1,131
District Clerk Registry of the Court ASSETS						
Cash & Investments	\$	32,592 \$	41,959 \$	33,690	\$	40,861
Total Assets	\$	32,592 \$	41,959 \$	33,690	\$	40,861
LIABILITIES						
Due to Other Governments	\$	32,592 \$	41,959 \$	33,690	\$	40,861
Total Liabilities	\$	32,592 \$	41,959 \$	33,690	\$ <u></u>	40,861
Tax Office Special Account ASSETS						
Cash & Investments	\$	5,139 \$	33,259 \$	34,215	\$	4,183
Total Assets	\$	<u> </u>	33,259 \$	34,215	\$	4,183
LIABILITIES						
Due to Other Governments	\$	5,139 \$	33,259 \$	34,215	\$	4,183
Total Liabilities	\$	5,139 \$	33,259 \$	34,215	\$	4,183
DPS Seizures ASSETS						
Cash & Investments	\$	287,064 \$	840,437 \$	998,322	\$	129,179
Total Assets	\$	287,064 \$	840,437 \$	998,322	\$	129,179
LIABILITIES						
Due to Other Governments	\$	287,064_\$	840,437 \$	998,322	\$	129,179
Total Liabilities	\$	287,064 \$	840,437 \$	998,322	\$	129,179

KLEBERG COUNTY, TEXAS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS YEAR ENDED SEPTEMBER 30, 2015

	(Balance October 1, 2014	Additions	Deductions	S	Balance eptember 30, 2015
TOTAL AGENCY FUNDS: ASSETS Cash & Investments	\$	1,993,867 \$	55,179,507 \$	55,393,688	\$	1,779,686
Total Assets	\$	1,993,867 \$	55,179,507 \$	55,393,688	\$	1,779,686
Due to Other Governments Total Liabilities	\$ \$	1,993,867 \$ 	55,179,507 \$ \$\$\$	55,393,688 55,393,688	\$ \$	1,779,686

STATISTICAL SECTION

This part of the Kleberg County, Texas's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends	162
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	170
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	
Debt Capacity	179
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information	183
These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	187
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

NET POSITION BY COMPONENT, LAST TEN FISCAL YEARS

	Fiscal Year								
	2015		2014		2013		2012		2011
Governmental activities									
Invested in capital assets, net of related debt	\$ 13,177,924	\$	12,732,487	\$	13,049,873	\$	12,690,314	\$	12,516,675
Restricted	271,619		449,769		636,312		814,648		522,368
Unrestricted	7,441,616		7,639,898		6,796,352		6,827,699	-	6,425,985
Total governmental activities net position	\$ 20,891,159	\$	20,822,154	\$	20,482,537	\$	20,332,661	\$_	19,465,028
Business-type activities									
Invested in capital assets, net of related debt	\$ -	\$	-	\$	-	\$	-	\$	
Restricted	-		-		-		-		-
Unrestricted	-				-			-	-
Total business-type activities net position	\$ 	\$	-	\$		\$	-	\$_	<u> </u>
Primary government									
invested in capital assets, net of related debt	\$ 13,177,924	\$	12,732,487	\$	13,049,873	\$	12,690,314	\$	12,516,675
Restricted	271,619		449,769		636,312		814,648		522,368
Unrestricted	7,441,616		7,639,898	-	6,796,352		6,827,699	-	6,425,985
Total primary government net position	\$ 20,891,159	\$	20,822,154	\$	20,482,537	\$	20,332,661	\$_	19,465,028

Note: The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

* 2009-Restated from previous year to reflect \$6 million in unspent bond proceeds

Fiscal Year												
	2010	2009	2008		2007	2006						
\$	13,077,570 475,877 <u>5,59</u> 4,868	12,284,834 \$ 656,213 5,657,725	11,666,501 611,069 5,856,675	\$	11,658,005 \$ 594,371 3,803,615	11,724,791 565,232 2,980,165						
\$	19,148,315	<u> 18,598,772 </u> \$	18,134,245	\$	16,055,991 \$	15,270,188						
\$	- -	- \$ 	- -	\$		-						
\$		\$		\$	\$	-						
\$	13,077,570 475,877 5,594,868	12,284,834 \$ 656,213 5,657,725	11,666,501 611,069 5,856,675	\$	11,658,005 \$ 594,371 3,803,615	11,724,791 565,232 2,980,165						
\$	19,148,315	18,598,772 \$	18,134,245	\$	16,055,991 \$	15,270,188						

•

CHANGES INNET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting)

	2015	2014		2013		2012		2011		2010
Expenses										
Governmental activities:										
General government ⁽¹⁾	\$ 5,408,364 \$	4,799,872	\$	3,993,993	\$	4,254,038	\$	3,796,018	\$	3,679,010
Judicial	2,458,670	2,648,245		2,688,919		2,465,053		2,618,489		2,421,066
Public Safety	7,617,314	7,430,757		7,398,273		7,268,191		8,958,969		8,247,619
Public Transportation	1,553,460	1,561,315		2,104,530		1,709,204		1,967,102		2,241,189
Health and Weifare	2,994,718	3,659,884		3,539,919		4,063,942		4,664,821		4,213,913
Culture and Recreation	1,482,901	2,962,555		2,308,005		2,019,670		1,884,597		1,817,119
Conservation	110,750	118,465		117,637		98,221		89,962		104,096
Economic Development and Assistance	28,699	24,457		73,384		15,204		-		
Intergovernmental Utility Projects	-	-		424,708		190,819		485,031		46,200
Interest and Fiscal Charges	193,823	200,611	• •	219,064		233,215	•	233,286		234,348
Total governmental activities expenses	21,848,699	23,406,161	• •	22,868,432	•	22,317,557		24,698,275		23,004,560
Business-type activities:	<u> </u>		-			-				<u> </u>
Total business-type activity expenses	-			-						
Total primary government expenses	\$ 21,848.699 \$	23,406,161	\$	22.868,432	\$	22,317,557	\$	24.698,275	z.	23.004.560
Program Revenue										
Governmental activities										
Charges of Services										
General government (2)	\$ 1,587,711 \$	1,852,477	\$	1,523,966	\$	1,342,295	\$	1,270,258	\$	1,172,146
Judicial	13,121	14,649		13,953		14,732		16,786		13,572
Public Safely	2,052,923	1,837,257		1,972,910		2,987,402		2,538,219		2,838,94 7
Public Transportation	1,512,998	1,290,681		1,382,895		1,546,823		1,867,405		1,769,232
Health and Welfare	288,629	87,171		58,074		43,369		38,483		27,375
Culture and Recreation	1,532	320,926		499,485		441,963		271,953		57,005
Operating Grants and Contributions		340.121		000 000		26 766		CO 100		55.007
General government	167,766	340, 12 1 107,66 7		220,863 208,870		36,756 347,441		68,403 633,758		521,098
Judicial Public Safety	1,294,662	1,428,066		1,188,776		1,230,303		1,784,816		1,692,004
Public Transportation	77,666	65,974		143,195		43,717		72,951		76,100
Health and Weijare	1,523,930	2,292,521		2,366,011		2,250,970		3,041,780		2,395,085
Culture and Recreation	193,151	1,025,603		523,705		56,536		122.688		189.070
Intergovernmental Utility Projects				-		-		232,572		413,678
Economic Development and Assistance	436,940									
Capital Grants and Contributions										
Culture and Recreation	2,339	3,947		131,460		242,004		-		
Intergovernmental Utility Projects	+		-	428,527		218,940		252,459		46,200
Total governmental activities program revenues	9,153,368	10,667,080		10,660,690		10,803,251		12,212,531		11,266,519
Business-type activities:	-	-		-		÷		-		-
Total business-type activities program revenues			-						. <u> </u>	-
Total primary government program revenues	\$ 9,153,368_\$	10,667,060	\$	10,660,690	\$	10,803,251	\$	12,212,531 \$;	11,266,519

⁽ⁱ⁾ For the year 2004, the amount reflected above has been restated to reflect the elimination of the Internal service fund expense.

⁽²⁾ For tha year 2004, the amount reflected above has been restated to reflect tha elimination of the internal service fund revenue.

	0000		Fiscal Year		0007		0000
	2009	-	2008	•	2007		2006
\$	3,883,372	\$	3,296,630	\$	3,257,740	\$	3,327,978
	2,281,574		1,857,211		1,752,236		1,790,130
	7,741,494		7,467,961		7,221,342		6,964,673
	2,158,066		1,871,582		1,933,757		2,149,108
	3,791,876		3,142,814		3,163,113		3,136,573
	1,794,361		1,443,126		1,365,689		1,246,318
	102,506		113,093		104,421		104,829
	202 702		-		1044632		-
	292,703		338,897		1,044,632		363,515
	32,017	•	45,833	•	25,663		56,076
	22,077,969		19,577,147		19,868,593		19,139,200
	22,011,505	-	15,577,147	•	19,000,000		13,133,200
	-		-				-
	-		-		_		_
				-			
\$	22,077,969	\$	19,577,147	\$	19,868,593	\$	19,139,200
				-			
\$	1,230,572	\$	1,319,143	\$	1,085,968	\$	1,023,103
•	12,528	*	17,501	•	10,336	•	12,425
	2,492,107		3,099,699		2,451,056		2,207,150
	1,905,449		2,093,794		2,025,853		2,028,263
	25,057		22,185		14,404		17,445
	69,213		90,930		89,177		65,868
	78,380		98,197		79,475		357,947
	395,459		858,414		595,642		528,274
	1,835,021		1,366,720		1,292,884		1,255,392
	79,509		65,831		57,872		50,204
	2,333,999		1,799,401		1,911,668		1,750,479
	377,218		18,050		7,200		18,550
	-		-		-		-
	-		-		-		-
	292,703	-	338,619		1,032,110		386,749
	11,127,215		11,188,484		10,653,645		9,701,849
	-		-		-		-
			-				
\$	11,127,215	\$	11,188,484	\$	10,653,645	\$	9,701,849

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CHANGES IN NET POSITION, LAST NINE FISCAL YEARS (accrual basis of accounting)

	_	2015		2014	_	2013		2012	2011		2010
Net (Expense)/Revenue) Governmental activities Business-type activities	\$	(12,695,331)	\$	(12,739,101)	\$	(12,207,742)	\$	(11,514,306) 	\$ (12,485,744)	\$	(11,738,041)
Total primary government net expenses	\$_	(12,695,331)	\$	(12,739,101)	\$	(12,207,742)	\$	(11,514,306)	\$ (12,485,744)	\$ =	(11,738,041)
General Revenues and Other Changes	s in N	let Assets									
Property Taxes Sales Taxes Investment Income Miscellaneous Revenues Gain (Loss) on Sale of Capital Assets Extraordinary Item Outflow Transfers	\$	10,280,382 2,236,395 8,183 152,763 - - -	\$	10,510,151 2,227,151 6,399 444,655 - - -	\$	10,074,765 2,052,309 13,735 216,809 - - -	\$	10,162,077 1,987,082 10,140 155,907 - - (35)	\$ 9,753,197 1,940,950 11,494 286,514 - - 811,788	\$	9,880,624 1,435,228 23,143 375,921
Total governmental activities	_	12,677,723	-	13,188,356	_	12,357,618	. <u>-</u>	12,315,171	12,803,943	_	11,714,916
Business-type activities	_		_	-	_	-	_	-		_	~
Total business-type activities					_	_	#_			_	
Total primary government	\$	12,677,723	\$	13,188,356	\$	12,357,618	\$ =	12,315,171	\$ 12,803,943	\$ _	11,714,916
Changes in Net Position Governmental activities (loss) Business-type activities	\$	(17,608)	\$	449,255 5 	\$	149,876	\$	800,865 -	\$ 318,199 	\$	(23,125)
Total primary government (loss)	\$_	(17,608)	\$_	449,255	\$	149,876	\$ =	800,865	\$ 318,199	\$ =	(23,125)

Notes: The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2004.

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SCHEDULE 2 (continued)

2009	2008		2007	2006
\$ (10,950,754)	\$ (8,388,663) 	\$	(9,214,948)	\$ (9,437,351)
\$ (10,950,754)	\$ (8,388,663)	\$	(9,214,948)	\$ (9,437,351)
\$ 9,854,510 1,460,539 53,516 144,879 - -	\$ 8,819,663 1,577,786 203,430 118,086 (12,333) (239,714)	\$	7,900,340 1,387,675 306,650 406,086 - -	\$ 7,321,484 1,381,118 258,851 176,922 - -
- <u> </u>	(2)			9,138,375
		_		
\$ 11,513,444	\$ 10,466,916	\$	10,000,751	\$ 9,138,375
\$ 562,690 	\$ 2,078,253	\$	785,803	\$ (298,976)
\$ 562,690	\$ 2,078,253	\$	785,803	\$ (298,976)

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FUND BALANCES, GOVERNMENTAL FUNDS, LAST TEN FISCAL YEARS (modified accrual basis of accounting)

		Fiscal Year										
	_	2006		<u>2007</u>		2008		2009		<u>2010</u>		<u>2011</u>
General Fund												
Reserved	\$		\$	-	\$	-	\$	-	\$	278,384	\$	
Unreserved		212,495		892,628		1,701,645		1,624,418		960,591		
Nonspendable		-		-		-		-		-		-
Restricted		-		-		-		-		-		-
Committed		-		-		-		-		-		-
Unassigned	_	-		-		-		-		-	_	1,815,867
Total general fund	#	212,495	= \$ =	892,628	= ^{\$} =	1,701,645	\$	1,624,418	\$	1,238,975	\$ _	1,815,867
All Other Governmental Funds	#											
Reserved	#	195,769	÷	221,949	\$	226 440	æ	E 072 090	¢	2 220 497	¢	
	\$ #	•	Ф	•	Φ	236,419	Φ	5,973,980	Φ	3,329,187	Φ	-
Unreserved, reported in: Special revenue funds	#	2,529,457		3,931,825		3,927,917		3,789,686		4,061,027		-
Capital projects funds				-		-		-		-		-
Debt service funds		-		-		-		-		-		-
Restricted												
Special revenue funds		_		-		-		-		-		3,776,540
Capital projects funds		-		-		-		-		_		153,605
Committed												
Debt Service Funds		-		-		-		-		-		333,416
Special Revenue Funds	_	-		-		-		-				465,101
Total all other governmental funds	\$	2,725,226	\$_	4,153,774	\$_	4,164,336	\$_	9,763,666	\$	7,390,214	\$	4,728,662

Fiscal Year											
	<u>2012</u>		2013		<u>2014</u>	<u>2015</u>					
\$	_	\$		\$	- \$						
Ψ	_	Ψ	_	Ψ	~ ¥	-					
	-		-		-	-					
	-		-		-	-					
	1,996,518		2 5 45 200		-	-					
			2,545,328		2,952,564	2,567,212					
\$	1,996,518	\$	2,545,328	\$	2,952,564 \$	- 2,567,212					
						-					
\$	-	\$	-	\$	- \$	-					
	-		-		-	+					
	-		-		-	-					
	-		-		-	-					
	-		-		-	-					
	4,374, 134		3,777,111		3,763,554	4,386,841					
	-		-								
	375,177		410,624		213,925	255,728					
	514,446		395,648		651,135	858,489					
\$	5,263,757	\$	4,583,383	\$	4,628,614 \$	5,501,058					

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS, LAST TEN FISCAL YEARS (modified accrual basis of accounting)

	-	<u>2006</u>		<u>2007</u>		2008		2009	<u>2010</u>
Revenues									
Taxes									
General Property Taxes	\$	7,304,801	\$	7,750,574	\$	8,694,424	\$	9,488,359 \$	9,642,223
General Sales and Use Taxes	•	1,381,118		1,387,675		1,577,786		1,460,539	1,435,228
Other Taxes -Miscellaneous		150,586		134,754		130,974		208,705	141,413
License and Permits		822,893		822,283		800,716		769,407	679,407
Intergovernmental		4,623,786		5,095,112		4,506,152		5,753,341	5,608,340
Charges for Service		17,445		14,404		37,827		30,453	29,752
Fines and Forfeitures		1,761,339		2,131,114		2,792,634		1,978,192	2,248,219
Fees of Office		1,600,474		1,524,901		1,673,403		1,751,097	1,797,145
Inmate housing		5,789		-		-		-	-
Investment Earnings		258,851		306,650		203,430		53,517	23,143
Refunds and Reimbursements		450,961		513,173		694,503		231,337	365,069
Seawind Revenue		256,540		335,209		486,225		396,733	373,110
Golf Course Revenue		-		-		-		-	-
Miscellaneous Revenue		172,922		420,357		118,086		113,628	378,116
Contributions and Donations		96,754		113,662		106,093		178,691	104,264
Miscellaneous - Park and Recreation		65,868	_	89,177		90,930		69,213	 57,005
Total revenues	_	18,970,127		20,639,045		21,913,183		22,483,212	 22,882,434
Expenditures									
General government									
General government		3,319,659		2,902,210		3,067,812		3,634,557	6,086,927
Judicial		1,782,769		1,603,506		1,810,347		2,313,388	2,506,134
Public Safety		6,860,569		6,953,661		7,608,253		7,754,805	8,496,781
Public Transportation		2,145,132		2,063,459		1,955,823		2,191,896	2,179,968
Health and Welfare		3,134,502		3,124,579		3,189,997		3,791,621	4,666,572
Culture and Recreation		1,242,430		1,364,818		1,438,047		2,066,482	1,809,409
Conservation		102,093		99,223		113,484		102,810	119,742
Intergovernmental/Capital Projects		363,515		1,044,632		338,897		292,703	46,200
Debt Service									
Principal		336,269		357,145		393,827		415,918	208,050
Interest		56,076		25,663		45,833		195,537 *	 220,263
Total expenditures	_	19,343,014		19,538,896		19,962,320		22,759,717	 26,340,046
Excess of revenues over		(970.007)		1 100 140		1 050 963		(976 505)	(2 457 649
(under) expenditures	_	(372,887)	•	1,100,149		1,950,863		(276,505)	 (3,457,612
Other Financing Sources (uses)									
Transfers in		1,531,777		1,299,259		1,462,013		1,284,332	1,454,884
Transfers Out		(1,537,377)		(1,299,260)		(1,462,015)		(1,284,331)	(1,454,884
Capital Leases		-		115,567		-		-	
Issuance of Bonds		-		-		۰		6,000,000	
Premiums on Bonds Sold		-		-		-		22,820	
Bond Issuance Costs Sale of Capital Assets		4,000		- 340		1,063		-	
Total other financing		•				<u> </u>	-		
sources (uses)		(1,600)		115,906		1,061	-	6,022,821	 -
Special and Extraordinary Items								·	
Extraordinary Item Outflow	_	_		<u> </u>		(239,714)		<u> </u>	
Total Special and Extraordinary Items						(239,714)	,		
Net change in fund balances	\$	(374,487)	\$	1,216,055	\$	1,712,210	\$	5,746,316 \$	(3,457,612
	* =	(8, 4, 40)			¥		· :	v	 101,001,014
Debt services as a percentage of noncapital expenditures * 2009 balance restated from pri	orvear	2.067%		2.070%		2.240%		2.722%	1.629%

* 2009 balance restated from prior year

 2011		2012	 2013	 2014		2015
\$ 9,818,871	\$	10,058,541	\$ 10,001,520	\$ 10,353,116	\$	10,651,285
1,940,950		1,987,082	2,052,309	2,227,151		2,236,395
269,198		187,152	201,305	49,910		50,102
668,966		684,084	683,001	618,866		572,944
6,410,109		4,493,367	5,406,062	5,096,440		3,755,813
45,605		103,033	178,373	184,691		379,880
2,372,376		2,636,133	1,727,997	2,018,531		2,274,043
1,628,405		1,752,620	1,631,127	1,725,863		1,665,751
-		-	-	-		-
11,495		10,141	13,735	6,399		8,183
312,373		227,376	144,983	107,667		112,604
326,743		366,582	277,098	505,073		338,220
192,704		329,859	381,203	320,926		232
266,853		123,652	185,850	359,566		109,924
163,869		97,988 112 104	112,563	128,910		52,581
79,249		112,104	118,282		•	1,300
24,507,766	•	23,169,714	23,115,408	23,703,109	•	22,209,257
4,907,867		3,976,692	3,716,399	4,370,803		4,353,796
2,616,012		2,450,507	2,669,922	2,632,903		2,465,505
9,969,320		7,376,008	7,495,353	7,475,702		7,705,847
1,840,106		1,628,659	2,088,837	1,507,033		1,486,708
4,886,731		4,216,649	3,677,128	3,763,306		2,981,036
2,213,470		2,105,502	2,588,379	2,959,261		1,612,389
115,661		94,105	113,695	114,523		106,808
485,031		190,819	424,708	-		-
014 000		200.000	240.000			000.000
214,290		200,000	210,000	220,000		230,000
221,001		213,845	207,895	201,445		194,695
27,469,489		22,452,786	23,192,316	23,244,976		21,136,784
(2,961,723)		716,928	(76,908)	458,133		1,072,473
(= ,20)			(, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
2,387,640		1,586,477	1,406,676	1,432,245		1,336,399
(1,575,852)		(1,586,512)	(1,406,676)	(1,432,245)		(1,653,246)
		(.,,	-	(1,102,210)		(1,000,210)
-		-	-	-		-
-		-	-	-		-
-		-	-	-		-
-			-			
044 700		(05)				
811,788		(35)				(316,847)
		-				
						(316 847)
						(316,847)
\$ (2,149,935)	\$	716,893	\$ (76,908)	\$ 458,133	\$	755,626
1.613%		1.859%	1.835%	1.813%		2.009%

ASSESSED VALUE AND ACTUAL VALUE OF TAX ABLE PROPERTY LAST TEN FISCAL YEARS

Fiscal Year	Real Property	Personal Property	Mineral Values	Less: Agricultural Valuation	Less: Exempt Property
0000		00.040.470		0.40.070.070	00 404 747
2006	1,096,145,017	83,040,170	434,310,124	348,879,378	80,491,717
2007	1,284,053,211	92,381,850	551,355,333	452,164,326	100,675,239
2008	1,316,082,280	91,691,500	524,579,359	474,353,412	103,082,091
2009	1,371,678,135	88,135,350	571,424,790	470,001,398	123,877,008
2010	1,504,092,805	89,715,170	538,329,120	551,823,800	118,823,628
2011	1,540,515,248	82,654,510	443,786,030	562,499,392	115,480,009
2012	1,601,474,930	84,624,180	413,252,940	604,293,890	124,704,961
2013	1,470,607,333	98,925,340	404,557,390	464,964,321	126,275,357
2014	1,495,732,900	111,860,820	405,902,940	478,217,228	130,157,453
2015	1,523,893,186	120,404,240	383,099,190	477,823,900	139,784,765

Source: Kleberg County Tax Office

Add: Other Property	Total	Total Direct Tax Rate
2,826,135	1,186,950,351	0.60779
1,206,902	1,376,157,731	0.57100
1,194,737	1,356,112,373	0.64640
1,271,490	1,438,631,359	0.67530
1,345,744	1,462,835,411	0.67546
1,325,646	1,390,302,033	0.69546
1,565,568	1,371,918,767	0.75100
1,598,281	1,384,448,666	0.74481
1,867,396	1,406,989,375	0.74481
2,139,061	1,411,927,012	0.74481

DIRECT AND OVERLAPPING PROPERTY TAX RATES, LAST TEN FISCAL YEARS (rate per \$1,000 of assessed value)

		2006	_	2007	_	2008	_	2009	_	2010	_	2011	
County Tax Rates													
County Operating County I&S Total Kleberg County	\$ \$	0.57416 0.03363 0.60779	\$ 	0.54168 0.02932 0.57100	\$ 	0.61644 0.02996 0.64640	\$ 	0.64694 0.02836 0.67530	·	0.64579 0.02967 0.67546	\$ 	0.66352 0.03194 0.69546	_
City Rates													
City of Kingsville	\$	0.71000	\$	0.68544	\$	0.76781	\$	0.80187	\$	0.80187	\$	0.84220	\$
Water Authority													
South Texas Water Authority	\$	0.05516	\$	0.05471	\$	0.05688	\$	0.05590	\$	0.05731	\$	0.06189	\$
School Districts													
Kingsville ISD Ricardo ISD Riviera ISD Santa Gertrudis ISD	\$	1.60032 1.40000 1.50000 1.50000	\$	1.45303 1.28100 1.37000 1.37000	\$	1.40529 1.17000 1.04000 1.04000	\$	1.33925 1.17000 1.04000 1.33425	\$	1.32165 1.17000 1.04000 1.36723	\$	1.35520 1.17000 1.04000 1.38570	\$

Source: Kleberg County Appraisal District

2012	 2013 2014		2014	2015
0.71792 0.03308	\$ 0.71165 0.03316	\$	0.07290 0.01581	\$ 0.71172 0.03309
0.75100	\$ 0.74481	\$	0.08871	\$ 0.74481
0.84220	\$ 0.84220	ţ	0.84220	\$ 0.84220
0.06189	\$ 0.06189	ş	0.08511	\$ 0.85409
1.46380 1.17000 1.04000 1.45570	\$ 1.49410 1.17000 1.04000 1.42250	\$	1.51890 1.17000 1.04000 1.38680	\$ 1.51890 1.17000 1.04000 1.36540

PRINCIPAL PROPERTY TAXPAYERS, CURRENT YEAR AND TEN YEARS AGO

			2015				2006	
_		Taxable Assessed	_ /	Percentage of Total County Taxable Assessed		Taxable Assessed	5 /	Percentage of Total County Taxable Assessed
Taxpayer	-	Value	Rank	Value	-	Value	Rank	Value
EOG Resources Inc./Min. Accts.	\$	115,589,100	1	8.35%	\$	157,252,263	1	13.25%
King Ranch Inc.		65,144,110	2	4.71%		46,528,562	2	3.92%
AEP Texas Central Company		33,979,720	3	2.45%		-		0.00%
Exxonmobil Coporation		33,909,730	4	2.45%		-		0.00%
AEP Electric Transmission of Texas LLC		12,220,970	5	0.88%		-		0.00%
Union Pacific Railroad Company		11,841,550	6	0.86%		5,494,125	10	0.46%
Humble Gas Pipeline		11,142,350	7	0.80%		-		0.00%
Integrity Delaware, LLC		11,120,430	8	0.80%		-		0.00%
King Ranch Minerals, Inc		10,212,560	9	0.73%				0.00%
EOG Resources Inc.		9,822,120	10	0.71%		-		0.00%
Wal-Mart Stores East Inc. #01-0442		-				6,959,410	9	0.59%
Central Power and Light		~		-		16,352,452	3	1.38%
El Paso Production & Gas Company		-		-		14,785,623	4	1.25%
Kerr-McGee Corporation		-		-		12,585,263	5	1.06%
Southwestern Bell		-		-		10,904,585	6	0.92%
Wal-Mart Stores Inc. #01-0442		-		~		5,636,860	9	0.47%
Total	\$_	314,982,640		22.74%	\$_	276,499,143		23.29%

Source: Kleberg County Appraisal District

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PROPERTY TAX LEVIES AND COLLECTIONS, LAST TEN FISCAL YEARS

	Taxes Levied for the			Collected within the Fiscal Year of the Levy			
Fiscal	Fiscal Year		Total		Percent of		
Year	(Original Levy)	Adjustments	Adjusted Levy	Amount	Original Levy		
2006	7,185,935	22,178	7,208,113	7,002,602	97.45%		
2007	7,835,372	53,263	7,888,635	7,646,085	97.58%		
2008	8,700,898	(24,824)	8,676,074	8,428,927	96.87%		
2009	9,635,833	(23,007)	9,612,826	9,205,788	95.54%		
2010	9,705,841	27,808	9,733,649	9,380,171	96.64%		
2011	9,460,549	24,311	9,484,860	9,258,526	97.86%		
2012	10,026,588	(20,166)	9,484,860	9,775,982	97.61%		
2013	10,053,034	(4,859)	10,048,175	9,799,142	97.47%		
2014	10,227,076	(25,588)	10,201,488	9,964,017	97.43%		
2015	10,272,552	86,725	10,359,277	10,111,875	98.44%		

Source: Kleberg County Tax Office

Note: These accounts represent cash collections from the Tax Assessor Collector and any adjustments to the tax roll per the Kleberg County Appraisal District.

Collections in	Total Collections to Date					
Subsequent		Percent of				
Years	Amount	Adjusted Levy				
167,877	7,170,479	99.48%				
190,213	7,836,298	99.34%				
202,291	8,631,218	99.48%				
357,356	9,563, 144	99.48%				
275,542	9,655,713	99.20%				
492,947	9,751,473	102.81%				
205,094	9,981,076	105.23%				
197,786	9,996,928	99.49%				
178,430	10,142,447	99.42%				
240,332	10,352,207	99.93%				

RATIO OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

Fiscal	Certificates of	Capital	Total Primary	Percentage of Personal	
Year	Obligation	Leases	Government	Income	Per Capita
2006	1,070,000	101,291	1,171,291	1.70%	37
2007	730,000	157,623	887,623	1.90%	29
2008	375,000	101,363	476,363	0.90%	16
2009	6,000,000	50,908	6,050,908	11.70%	197
2010	5,815,000	24,290	5,839,290	10.36%	182
2011	5,625,000	-	5,625,000	10.08%	172
2012	5,425,000	-	5,425,000	0.00%	0
2013	5,215,000	-	5,215,000	0.00%	0
2014	4,995,000	_	4,995,000	12.19%	64
2015	4,765,000	-	4,765,000	12.86%	63

RATIOS OF GENERAL BONDED DEBT OUTSTANDING, LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	Percentage of Personal Income (b)	Percentage of Actual Value of Taxable Property (a)	Per Capita (b)
2006	1,070,000	161,291	908,709	0.133%	0.08%	29.08
2007	730,000	211,587	518,413	0.113%	0.04%	17.06
2008	375,000	237,424	137,576	0.026%	0.01%	4.55
2009	6,000,000	259,604	5,740,396	1.112%	0.40%	187.31
2010	5,815,000	285,167	5,529,833	0.981%	0.38%	172.48
2011	5,625,000	332,992	5,292,008	0.948%	0.38%	161.80
2012	5,425,000	375,177	5,049,823	0.823%	0.37%	157.68
2013	5,215,000	421,245	4,793,755	0.763%	0.35%	149.33
2014	4,995,000	424,495	4,570,505	0.751%	0.32%	141.99
2015	4,765,000	427,445	4,337,555	0.708%	0.31%	136.16

Notes:

(a) See Schedule 5 for property value data

(b) See population and personal income on Schedule 11

LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (dollars in thousands)

		Fiscal Y	/ea	r				
Debt Limit	\$	<u>2006</u> 296,737,587	\$	<u>2007</u> 344.039.433	¢	<u>2008</u> 339.028.093	\$	<u>2009</u> 359,657,840
Debt Limit	Ψ	200,101,001	Ψ	000,400	Ψ	333,020,033	Ψ	000,007,040
Less: Total net debt applicable to limit		909,121		518,413		137,576	_	5,740,396
Legal Debt Margin	\$	295,828,466	\$	343,521,020	\$	338,890,517	\$_	353,917,444
Total net debt applicable to the limit as a percentage of debt limit		0.31%		0.15%		0.04%		1.60%

		Fiscal Y	'ear			
\$	<u>2010</u> 365,708,853 \$	<u>2011</u> 347,575,508 \$	<u>2012</u> 342,979,692 \$	<u>2013</u> 346,112,167 \$	<u>2014</u> 351,747,344 \$	<u>2015</u> 352,981,753
-	5,529,833	5,292,008	5,049,823	4,804,376	4,781,075	4,509,617
\$_	360,179,020 \$	342,283,500 \$	337,929,869 \$	<u>341,307,791</u> \$	346,966,269 \$	348,472,136
	1.51%	1.52%	1.47%	1.39%	1.36%	1.28%

LEGAL DEBT MARGIN CALCULATION FOR FISCAL YEAR 2015

Assessed value	\$ 1,411,927,012
Debt Limit (25% of total assessed value)	352,981,753
Debt applicable to limit: Gross Bonded Debt Less: Net assets in Debt Service Fund Total net debt applicable to limit Legal debt margin	\$ 4,765,000 255,383 4,509,617 348,472,136

DEMOGRAPHIC AND ECONOMIC STATISTICS, LAST TEN FISCAL YEARS

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Unemployment Rate
2006	31,245	681,422	21,809	5.1%
2007	30,390	460,317	15,147	4.7%
2008	30,248	520,356	17,203	4.3%
2009	30,647	516,433	16,851	6.8%
2010	32,061	563,632	17,580	6.9%
2011	32,708	558,195	17,066	6.7%
2012	32,025	613,471	19,156	5.9%
2013	32,101	628,056	19,565	5.1%
2014	32,190	608,970	18,918	4.4%
2015	31,857	612,610	19,230	6.0%

Source: Kleberg County Auditor's Office

TOP TEN EMPLOYERS,

CURRENT YEAR AND TEN YEARS AGO

		2015			2006	
_			Percentage			Percentage
			of Total County			of Total County
Employer	Employees	Rank	Employment	Employees	Rank	Employment
Texas A&M University	1,953	1	14.67%	1,782	1	6.84%
Naval Air Station	1,502	2	11.28%	1, 128	2	4.33%
Celanese	650	3	4.88%	780	3	3.00%
Christus Spohn Kleberg Hospital	600	4	4.51%	325	8	1.25%
Kingsville ISD	539	5	4.05%	393	6	1.51%
HEB	410	6	3.08%	352	7	1.35%
Wal-Mart	350	7	2.63%			
Border Patrol	288	8	2.16%			
City of Kingsville	307	9	2.31%			
Kleberg County	250	10	1.88%	160	10	0.61%
Hoechst Celanese				625	4	2.40%
Calling Solutions, Inc.				398	5	1.53%
Mundy Corporation				291	9	1.12%
Total	6,849		51.44%	6,234		23.94%

Source: Greater Kingsville Economic Development Council

FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM, LAST TEN FISCAL YEARS

-	2006	<u>2007</u>	2008	<u>2009</u>	<u>2010</u>	<u>2011</u>
Function/Program						
Justice and law enforcement	102	132	155	144	145	142
Health and human services	72	29	35	34	34	40
Environment, parks, and education	20	13	20	23	23	22
Public works	31	38	30	32	26	21
General government	20	44	39	42	43	53
Total	245	256	279	275	271	278

Source: Kleberg County Auditor's Office

Notes: A full-time employee is scheduled to work 2080 hours per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 40.

2012	<u>2013</u> <u>2014</u>		2015
134	137	137	136
39	42	42	40
21	19	19	14
19	19	19	21
54	58	58	65
267	275	275	276

OPERATING INDICATORS BY FUNCTION/PROGRAM, LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010
Function/Program	<u></u>		<u> </u>		
<u>r unoustin rogram</u>					
Justice and Law Enforcement					
Jail bookings	3355	2527	2763	2981	3268
Average daily population	124	124	124	124	124
riverage daily population	121	121	121	12 1	121
Health Services					
Economic services/support					
Program - unduplicated cases	122	201	244	285	310
r rogram anaphoatoa oabob	122	201	- · ·	200	010
Parks and Land Use					
Daily boat launches	N/A	N/A	N/A	N/A	N/A
•					
Public Works					
Centerline mile of road maintained:					
County	182	182	182	182	182
State	149	149	149	149	149
Airport					
Bases aircraft	1	1	1	1	1
Takeoffs and landings	744	720	1058	1137	1596
5					

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Source: Various County Departments

Fiscal Year				
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>
3398	2655	2976	2822	2508
160	160	160	160	160
353	363	389	382	405
N/A	N/A	N/A	N/A	N/A
182	182	182	182	182
149	149	149	149	149
1	1	1	1	1
1387	1588	650	650	658

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

	2006	2007	2008	2009	<u>2010</u>
Function/Program					
Justice and Law Enforcement					
Correction facility capacity	124	124	124	124	124
Parks and Land Use					
Number of county parks	12	12	12	12	12
Park Acreage:	250	250	250	250	250
Developed	245	245	245	245	245
Undeveloped	5	5	5	5	5
County golf courses	1	1	1	1	1
Nature center	2	2	2	2	2
Exposition center	1	1	1	1	1
Public Works					
Centerline miles of county roads	182	182	182	182	182
Traffic signals	20	20	20	20	20
Bridges	1	1	1	1	1
Active vehicles in vehicle replacement plan	39	41	47	49	57
Airport					
Number of runways	1	1	1	1	1

Source: Various County Departments

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Fiscal Year				
<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
160	160	160	160	160
12	12	12	120	12
250	250	250	250	250
245	245	245	245	245
5	5	5	5	5
1	1	1	1	1
2	2	2	2	2
1	1	1	1	1
182	182	182	182	182
20	20	20	20	20
1	1	1	1	1
66	66	81	81	81
		- •	·	
1	1	1	1	1
•		•	-	-

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Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities. This page is left blank intentionally.

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RAUL HERNANDEZ & COMPANY, P.C. Certified Public Accountants 5422 Holly Rd Corpus Christi, Texas 78411 Office (361) 980-0428 Fax (361) 980-1002

Independent Auditors' Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance With *Government Auditing Standards*

Commissioners' Court Kleberg County, Texas P.O. Box 72 Kingsville, Texas 78364

Members of the Commissioners' Court:

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 Kleberg County, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Kleberg County, Texas' basic financial statements, and have issued our report thereon dated June 27, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Kleberg County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Respectfully submitted,

and Hemany + Company, P.C.

Raul Hernandez and Company, P.C.

Corpus Christi, Texas June 27, 2016

RAUL HERNANDEZ & COMPANY, P.C.

Certified Public Accountants 5422 Holly Rd Corpus Christi, Texas 78411 Office (361) 980-0428 Fax (361) 980-1002

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133

Commissioners' Court Kleberg County, Texas P.O. Box 72 Kingsville, Texas **7**8364

Members of the Commissioners' Court:

Report on Compliance for Each Major Federal Program

We have audited the Kleberg County, Texas' 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 the Kleberg County, Texas' major federal programs for the year ended September 30, 2015. Kleberg County, Texas' 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 Kleberg County, Texas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 the Kleberg County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Kleberg County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2015.

Report on Internal Control Over Compliance

Management of the Kleberg County, Texas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Kleberg County, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 the Kleberg County, Texas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance is a deficiency over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of over compliance with a type of compliance is a deficiency 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 deficiences. We did not identify any deficiencies in internal control over compliance that we considered 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.

Respectfully submitted,

Caul Kemeny + Company, P. C.

Raul Hernandez and Company, P.C.

Corpus Christi, Texas June 27, 2016

KLEBERG COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

A. Summary of Auditor's Results

Financial Statements 1. Type of auditor's report issued: Unmodified Internal control over financial reporting: One or more material weaknesses 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? X No Yes Federal Awards 2. Internal control over major programs: One or more material weaknesses identified? Yes X No One or more significant deficiencies identified that are not considered to be material weaknesses? X None Reported Yes 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 Circular A-133? X No Yes Identification of major programs: CFDA Number(s) Name of Federal Program or Cluster 20.509 Formula Grants for Rural Areas 93.568 Low-Income Home Energy Assistance

Dollar threshold used to distinguish between type A and type B programs:

Auditee qualified as low-risk auditee?

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

\$300.000

Yes

X No

KLEBERG COUNTY, TEXAS SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Finding/Recommendation

Current Status

Management's Explanation

N/A

KLEBERG COUNTY, TEXAS CORRECTIVE ACTION PLAN FOR THE YEAR ENDED SEPTEMBER 30, 2015

N/A

KLEBERG COUNTY, TEXAS SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF TRANSPORTATION Passed Through Texas Department of Transportation: Section 5311 Public Transportation Program Section 5311 Public Transportation Program Section 5310 Public Transportation Program * Job Access and Reverse Commute * Total Passed Through Texas Department of Transportation Total U. S. Department of Transportation	20.509 20.509 20.513 20.516	51316F7023 51216F7222 51316F7141 51216F7082	161,143 334,109 4,875 178,472 678,599 678,599
<u>U. S. DEPARTMENT OF THE INTERIOR</u> Direct Program: Coastal Impact Assistance Grant National Padre Island Seashore Dispatch Agreement Total U. S. Department of the Interior	15.668 15.944	N/A N/A	193,029 25,000 218,029
<u>U. S. DEPARTMENT OF JUSTICE</u> Passed Through National HIDTA Assistance Center: Houston HIDTA Grant Organized Crime Drug Enforcement Task Forces (OCDETF) DEA Total U. S. Department of Justice	16.220 16.111	G13HN0014A SW-TXS-0999	24,905 7,848 32,753
U. S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT Passed Through Texas General Land Office: Texas Community Development Block Grant Program Texas Department of Agriculture - Office of Rural Affairs Texas Department of Agriculture - Office of Rural Affairs Total Passed Through Texas General Land Office Total U. S. Department of Housing & Urban Development	14.228 14.228 14.228	7214392 7214015 7214261	17,313 14,000 33,450 64,763 64,763
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed Through Texas Department of Housing and Community Affairs: Comprehensive Energy Assistance Program Total Passed Through Texas Department of Housing and Community A Passed Through Bee Community Action Agency: Community Services Block Grant Total U. S. Department of Health and Human Services	93.568 ffairs 93.667	58130001639 61005.1	399,931 399,931 111,632 511,563
DEPARTMENT OF HOMELAND SECURITY-FEMA Passed Through Texas Department of Public Safety-Div. of Emergency Operation Stone Garden Total Passed Through Texas Department of Public Safety-Div. of Emergency	97.067 97.067 97.067	2012 2013 2014 ment	219 21,578 92,680 114,477
U.S. INSTITUTE OF MUSEUM & LIBRARY SERVICES Passed Through Texas State Library & Archives Commission: Edge Reimbursement Program Total U.S. Institute of Museum & Library Services	45.310	421-15095	2,040
U.S. GENERAL SERVICES ADMINISTRATION - FEDERAL SURPLUS Donation of Federal Surplus Personal Property Total U.S. General Services Administration - Federal Surplus Program	<u>PROGRAM</u> 39.003		2,131 2,131

KLEBERG COUNTY, TEXAS SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
OFFICE OF THE PRESIDENT OFFICE OF THE NATIONAL DRUG CONTROL POLICY HIDTA Texas Coastal Corridor Initiative (TCCI) Total Office of the President Office of the National Drug Control Policy	95.001	G15HN0014A	17,057 17,057
Passed Through Emergency Food & Shelter National Board Program: Emergency Food and Shelter Total Department of Homeland Security-FEMA TOTAL EXPENDITURES OF FEDERAL AWARDS	97.024	30-8196-00	20,483 20,483 \$661,895

* Indicates clustered program under OMB Circular A-133 Compliance Supplement

The accompanying notes are an integral part of this schedule.

KLEBERG COUNTY, TEXAS NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Kleberg 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 general purpose financial statements.