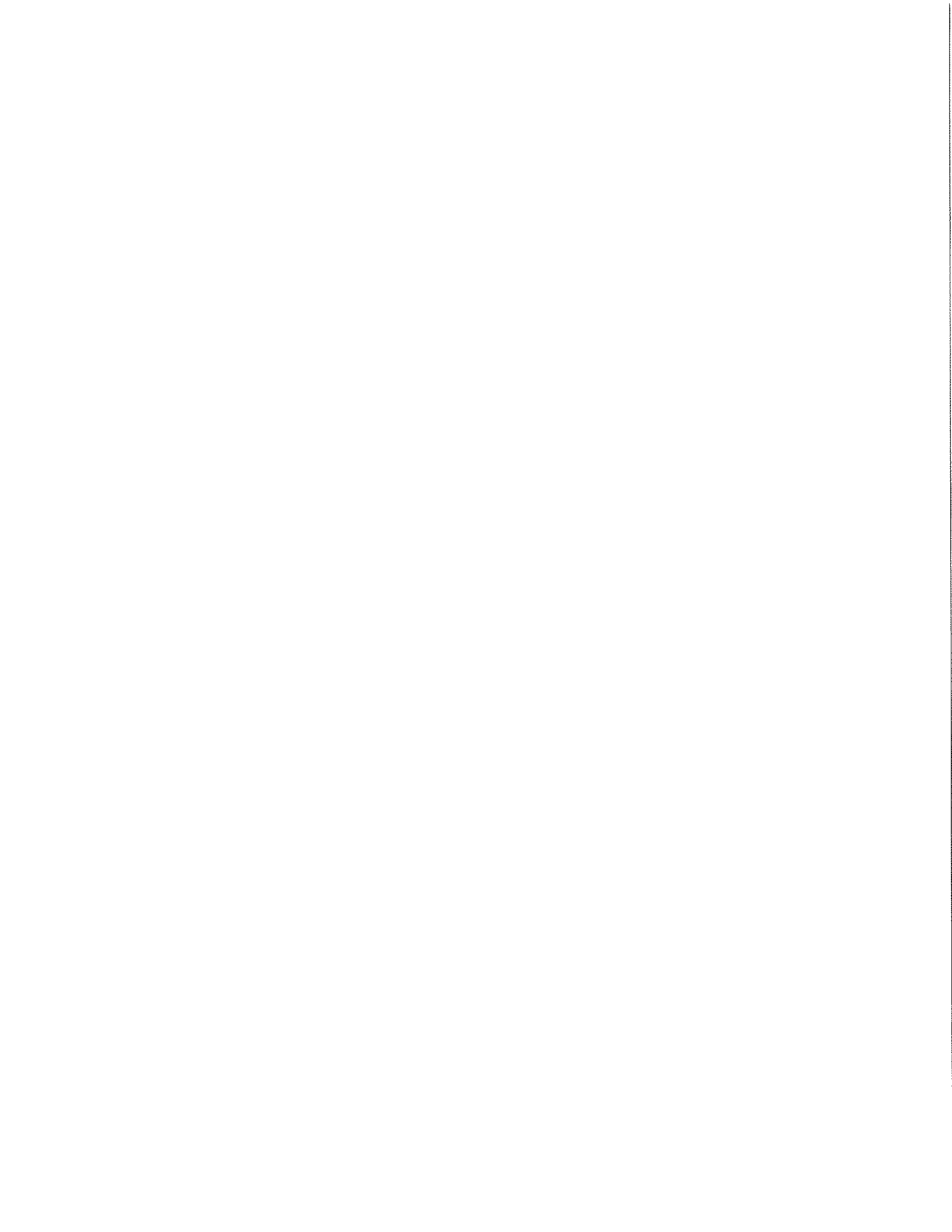


KLEBERG COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Prepared by:
Melissa S. Munoz
County Auditor



Kleberg County, Texas
 Comprehensive Annual Financial Report
 For The Year Ended September 30, 2013

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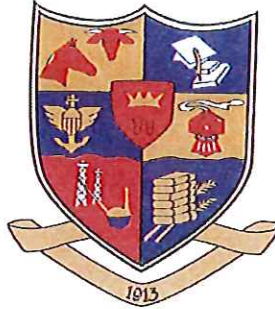
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Introductory Section

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Melissa S. Muñoz
County Auditor

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



August 28, 2014

COUNTY of KLEBERG
KINGSVILLE, TEXAS

Honorable Juan M. Escobar, 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, 2013.

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, 2013, 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, 2013, 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.

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 county judge is its chairman and the commissioner from each of the four road and bridge precincts is also a member. The Court has only such powers as are conferred upon it by the Constitution and the Statutes or by necessary implication there from. The county government provides many varied services for the public it serves. Among these services are maintenance and minor construction work on county owned and operated roads and bridges, recording functions related to property rights and vital statistics of the county, operation of the county and district judicial system, operation of the county jail, operation of the county welfare department, operation of the county agriculture extension service, and the operation and maintenance of the city/county library and county fairgrounds.

The Commissioners' Court sets the tax rates, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the County Auditor. The Commissioners' Court is also responsible for development of policies and order, approving financial commitments and appointment of various department heads. The management and leadership provided by members of the Commissioners' Court and the elected and appointed officials of other departments are crucial to the success of the County's financial management and growth.

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

Government 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.

Agriculture and Services Since the 1800's, agribusiness has been a heavy contributor to the economy of the Kingsville area 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.

Unemployment Rate The current unemployment rate of Kleberg County, Texas is 5.1%, which is lower than the national unemployment rate of 7.0% and the statewide average rate is 6.1%.

Healthcare 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, it 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.

Airports 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.

Professional Sports 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.

Long-term Financial Planning

The County's elected and appointed officials and citizens considered many factors when setting the 2013 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 2014. 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, 2013, all deposits of the County were classified in the category of lowest credit risk as defined by the Governmental Accounting Standards Board.

Risk Management

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, 2012. 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,



KLEBERG COUNTY AUDITOR
Melissa S. Muñoz



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

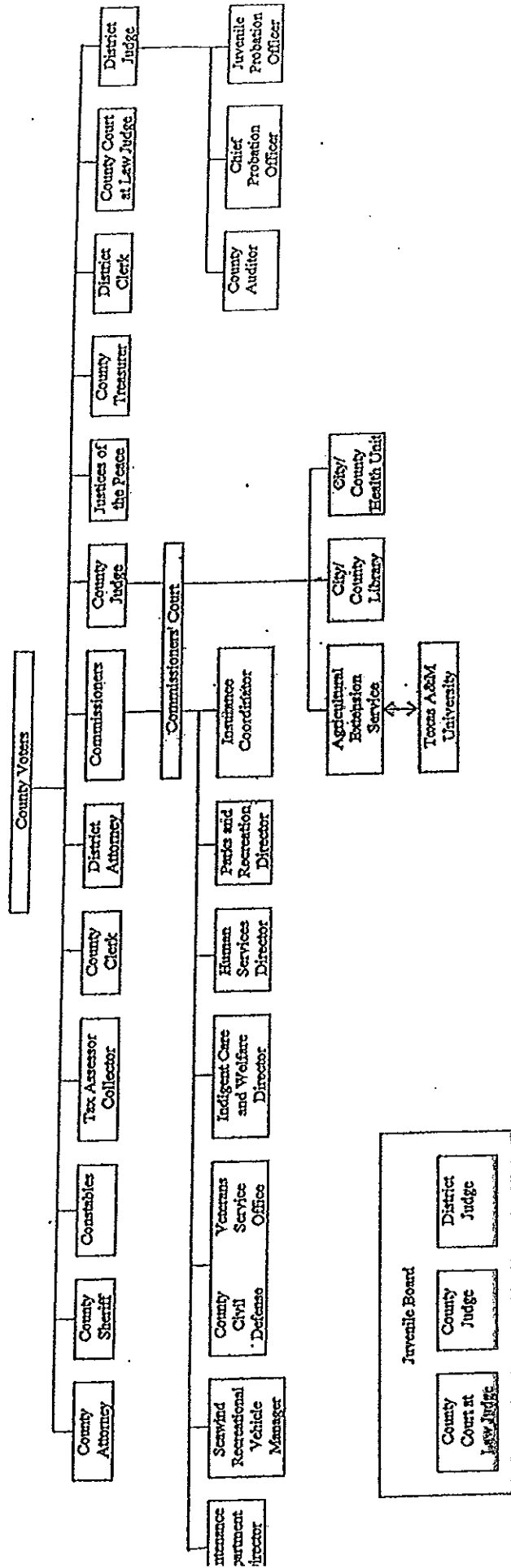
**Kleberg County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO

Kleberg County, Texas Organizational Chart



Kleberg County, Texas

Directory of Officials

September 30, 2013

DISTRICT COURT

Angelica E. Hernandez

105th Judicial District Judge

John T. Hubert

District Attorney

Jennifer Whittington

District Clerk

COMMISSIONERS' COURT

Juan M. Escobar

County Judge

O. David Rosse

Commissioner Precinct #1

Chuck Schultz

Commissioner Precinct #2

Roy Cantu

Commissioner Precinct #3

Romeo Lomas

Commissioner Precinct #4

COUNTY OFFICIALS

Delma Rios-Salazar

County Attorney

Guadalupe Mendoza

County Court at Law Judge

Leo Alarcon

County Clerk

Edward Mata

County Sheriff

Melissa T. De La Garza

Tax Assessor-Collector

Priscilla A. Cantu

County Treasurer

Melissa S. Munoz

County Auditor

JUSTICE OF THE PEACE

Andy Gonzalez, Jr.

Justice of the Peace, Precinct #1

Carmen Cortez

Justice of the Peace, Precinct #2

Sam Brown

Justice of the Peace, Precinct #3

Esequiel R. De La Paz

Justice of the Peace, Precinct #4

CONSTABLES

Albert Cavazos

Constable, Precinct #1

Omar Rosales

Constable, Precinct #2

Cirildo Zavala

Constable, Precinct #3

Amando Vidal

Constable, Precinct #4

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Financial Section

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RAUL HERNANDEZ & COMPANY, P.C.

Certified Public Accountants
5422 Holly Rd
Corpus Christi, Texas 78411
Phone (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 Kleberg County, Texas ("the County") as of and for the year ended September 30, 2013, 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, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information and schedule of funding progress for OPEB benefits 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 about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kleberg County, Texas's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, comparative budgetary schedules, 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 Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements

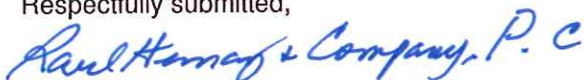
The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2014 on our consideration of Kleberg County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kleberg County, Texas's internal control over financial reporting and compliance.

Respectfully submitted,



Raul Hernandez and Company, P.C.

Corpus Christi, Texas

August 29, 2014

KLEBERG COUNTY, TEXAS

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, 2012. 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 \$20,482,537 (net position). Of this amount, \$6,796,352, (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 \$7,183,369 of which, \$1,846,523 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 \$1,846,523, or 14.6%, of total general fund expenditures; these expenditures were \$129,906 less than 2012 for a 1.1% decrease.
- The \$227,444 net change in the General Fund balance was \$46,793 more than last year's net change.

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.

KLEBERG COUNTY, TEXAS

- *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.

Figure A-1 Major Features of the County's Government-wide and Fund Financial Statements

<u>Type of Statements</u>	<u>Government-wide</u>	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Fiduciary Funds</u>
<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 Statements</u>	<i>Statement of Net position</i> <i>Statement of Activities</i>	<i>Balance Sheet</i> <i>Statement of revenues, expenditures & changes in fund balances</i> <i>Statement of cash flows</i>	<i>Statement of net position</i> <i>Statement of rev, exp, & changes in net position</i> <i>Statement of flows</i>	<i>Statement of fiduciary net position</i> <i>Statement of in fiduciary net position</i>
<u>Accounting basis and measurement focus</u>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial	Accrual accounting and economic focus	Accrual accounting economic resources focus

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.

KLEBERG COUNTY, TEXAS

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 government-wide 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.

KLEBERG COUNTY, TEXAS

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$20,482,537, and \$20,332,661, at September 30, 2013 and 2012, respectively. (See Table A-1).

**Table A-1
County's Net Position**

	Governmental Activities		Increase (Decrease)
	<u>2013</u>	<u>2012</u>	<u>2013-2012</u>
Current assets:			
Cash/Cash equivalents	9,119,522	8,914,090	205,432
Equity in Pooled Cash	1,375,994	1,702,399	(326,405)
Taxes Receivable	667,824	570,727	97,097
Accounts Receivable	516,735	564,633	(47,898)
Intergovernmental Receivable	2,084,873	1,425,745	659,128
Prepaid Items	378,596	181,541	197,055
Net Pension Asset	153,986	-	153,986
Total current assets:	<u>\$ 14,297,530</u>	<u>\$ 13,359,135</u>	<u>938,395</u>
Non-current Assets:			
Bond Issuance Costs	109,639	121,604	(11,965)
Total non-current assets:	<u>109,639</u>	<u>121,604</u>	<u>(11,965)</u>
Capital Assets:			
Capital Assets	32,997,100	32,184,660	812,440
Less Accumulated Depreciation	(14,737,838)	(14,069,346)	(668,492)
Total capital assets:	<u>18,259,262</u>	<u>18,115,314</u>	<u>143,948</u>
Total Assets	<u>\$ 32,666,431</u>	<u>\$ 31,596,053</u>	<u>1,070,378</u>
Current Liabilities			
Accounts payable and other current liabilities	2,395,199	2,681,257	(286,058)
Overdraft in Pooled Cash	1,093,981	1,049,400	44,581
Accrued Wages Payable	270,491	-	270,491
Accrued Interest Payable	25,849	-	25,849
Due to Other Governments and Agencies	2,600,511	1,738,380	862,131
Due to Others	31,940	-	31,940
Unearned Revenue	217,256	85,743	131,513
Total current liabilities	<u>6,635,227</u>	<u>5,554,780</u>	<u>1,080,447</u>
Long-term liabilities:			
Due within one year	500,000	490,000	10,000
Due in more than one year	5,048,667	5,218,612	(169,945)
Total Liabilities	<u>\$ 12,183,894</u>	<u>\$ 11,263,392</u>	<u>(159,945)</u>
Net Position:			
Net Investment in Capital Assets	13,049,873	12,690,314	359,559
Restricted For:			
Debt Service	620,624	572,378	48,246
Capital Projects	15,688	242,270	(226,582)
Unrestricted	6,796,352	6,827,699	(31,347)
Total Net Position	<u>\$ 20,482,537</u>	<u>\$ 20,332,661</u>	<u>149,876</u>

KLEBERG COUNTY, TEXAS

The County's overall financial position has improved slightly in the amount of \$149,876. 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 \$6,796,352, or 33.2% of total net position, which is up \$149,876 or .8%, in total, over the prior year.

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

	Governmental Activities		Increase (Decrease)
	<u>2013</u>	<u>2012</u>	<u>2013-2012</u>
Revenues:			
Program:			
Charges for services	\$ 5,451,283	\$ 6,376,584	\$ (925,301)
Operating Grants & Contributions	4,649,420	3,965,723	683,697
Cap. Grants & Contributions	559,987	460,944	99,043
General:			
Property Taxes	10,074,765	10,162,077	(87,312)
Sales Taxes	2,052,309	1,987,082	65,227
Investment Income	13,735	10,105	3,630
Miscellaneous Revenues	216,809	155,907	60,902
Total Revenues	<u>\$ 23,018,308</u>	<u>\$ 23,118,422</u>	<u>\$ (100,114)</u>
Cost of Services:			
General Government	3,993,993	4,254,038	(260,045)
Judicial	2,688,919	2,465,053	223,866
Public Safety	7,398,273	7,268,191	130,082
Public Transportation	2,104,530	1,709,204	395,326
Health and Welfare	3,539,919	4,063,942	(524,023)
Culture and Recreation	2,308,005	2,019,670	288,335
Conservation	117,637	98,221	19,416
Economic Development & Assistance	73,384	15,204	58,180
Intergovernmental Utility Project	424,708	190,819	233,889
Interest on Long-term debt	219,064	233,215	(14,151)
Total Cost of Services	<u>\$ 22,868,432</u>	<u>\$ 22,317,557</u>	<u>\$ 550,875</u>
Change in net assets	149,876	800,865	(650,989)
Net position - beginning	20,332,661	19,531,796	800,865
Net position - ending	<u>\$ 20,482,537</u>	<u>\$ 20,332,661</u>	<u>\$ 149,876</u>

KLEBERG COUNTY, TEXAS

Governmental Activities

- Property tax was down (\$87,312) or .9%. Net taxable property values increased by \$12,529,899 and the tax rate remained fairly stable.
- Grant revenues increased 17.7% from the prior year.

Revenues. The County's total revenues were \$23,018,308. A significant portion, 43.8%, of the County's revenue comes from property taxes. A significant amount of the County's income, 23.7% comes from charges for services, and 20.2% relates to operating grants & contributions. (See Figure A-1 and Table A-2)

Figure A-1

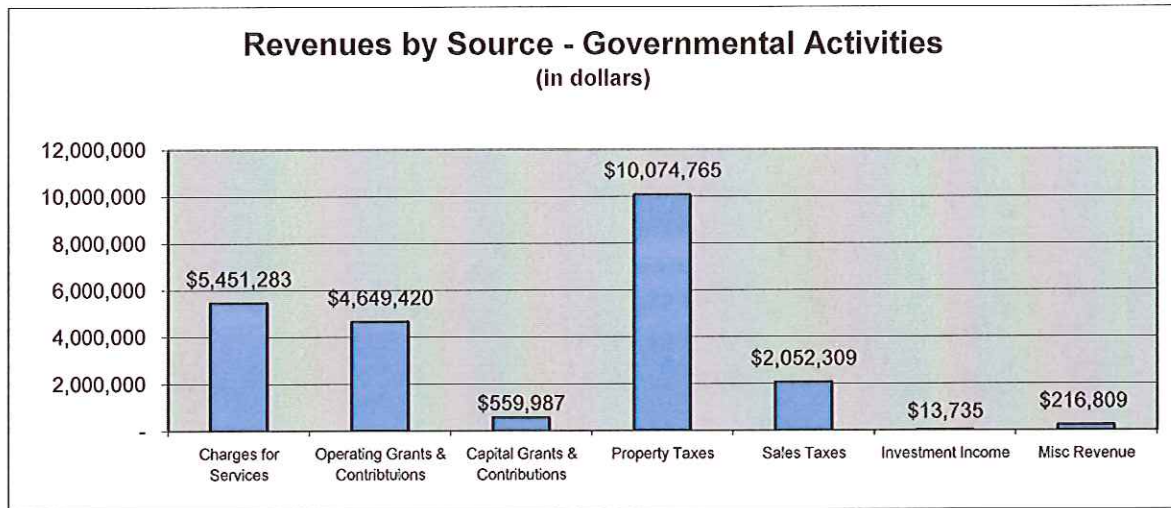
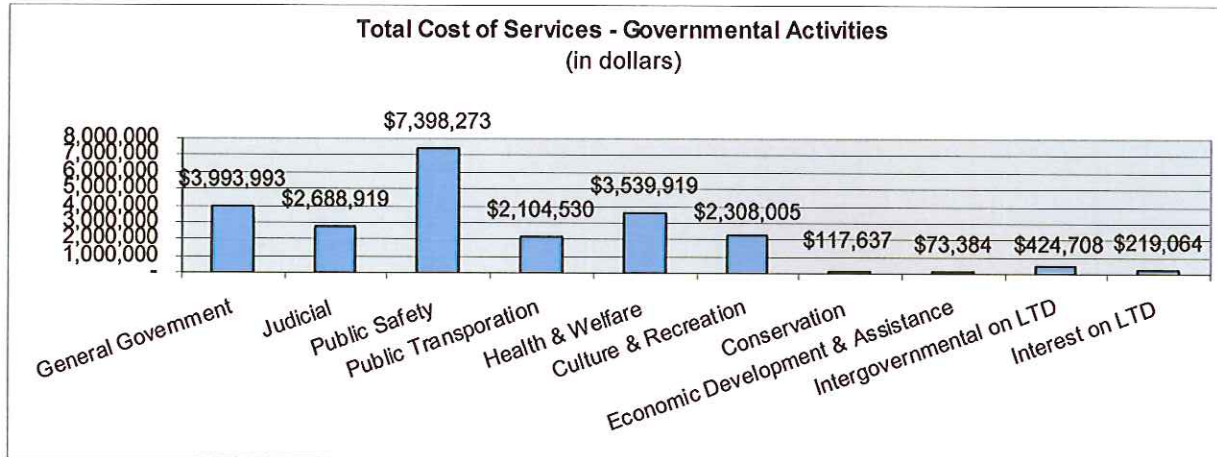


Table A-2 and Figure A-2 present the cost of each of the County's largest functions.

- The cost of all governmental activities this year was \$22,868,432. However, the amount that our taxpayers paid for these activities through property taxes was \$10,074,765.
- Some of the costs, \$5,451,283, or 23.7%, 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 was slightly lower than 2012, with a 14.6% decrease.
- Of total costs, \$7,398,273 is attributed to Public Safety, which increased from the prior year by \$130,082, or 1.8%.
- Total expenses were up \$550,875, or 2.5%, and Public Transportation had the most significant increase in the amount of \$395,326 due to a significant increase in the expenditures under the Airport Ramp Grant. Culture & Recreation expenses increased by \$288,335 or 14.3 from the prior year. The increase was the result of architectural & engineering fees under the Park Grant (CIAP) #2 Fund.

KLEBERG COUNTY, TEXAS

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 \$7,183,369, a decrease of (\$76,908), or 1.1% compared with the prior year.

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 \$1,846,523 in contrast to \$1,996,518 in the prior year. As a measure of the general fund's liquidity, we compare both unreserved fund balances and total fund balance to total fund expenditures. The total unrestricted fund balance represents 31% of total fund expenditures. Furthermore, the fund balance of the Road & Bridge Maintenance improved by \$48,978 from the preceding year. In contrast, the D.A.'s Forfeiture's fund balance decreased by (\$47,024) from the prior year due to both a decrease in revenues and an increase in expenditures.

The County, in 2013, had a decrease in Property Taxes of (\$57,022); furthermore, other revenues increased by \$79,381, for a total revenue net decrease over 2012 of (\$54,306), or .3%. Transfers out were down \$179,836 or 11.4%. Therefore, the Fund Balance had a decrease of (\$76,908).

The Debt Service Fund (County-wide) has a total fund balance of \$410,624, an increase of \$35,447. The reserves for the payment of debt service combined with the estimated first quarter

KLEBERG COUNTY, TEXAS

collections on current year assessments will cover next year's scheduled debt. The increase in the net fund balance was the result of debt service property tax revenue exceeding debt service by \$27,545.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

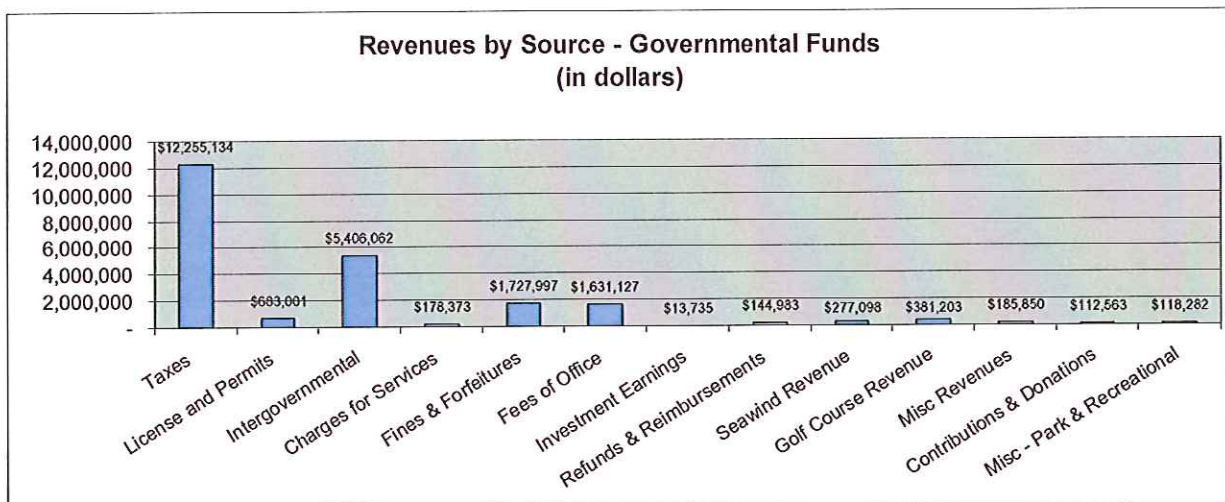
Revenues

Revenues from governmental fund types totaled \$23,115,408, a decrease of .3% compared to the preceding year. The most significant negative variances in governmental fund revenues were derived from Fines & Forfeitures, which totaled \$1,727,997, or (\$908,136) less than 2012. This was primarily due to decreases in both the District Attorney's Forfeiture and Sheriff Chapter 59 Forfeiture funds.

Another decrease in actual revenue sources was in the category of the Fees of Office, which was down (\$121,493), or 7%. Seawind revenue decreased by (\$89,484), or 24.5%, from the previous fiscal year.

The County's primary source of revenue consists of taxes, which comprise 53% of the County's total revenues. In addition, intergovernmental, fines & forfeitures and fees of office comprise 23.4%, 7.5%, and 7.1% 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

Figure A-3



KLEBERG COUNTY, TEXAS

**Table A-3
Governmental Funds – Revenues by Source***

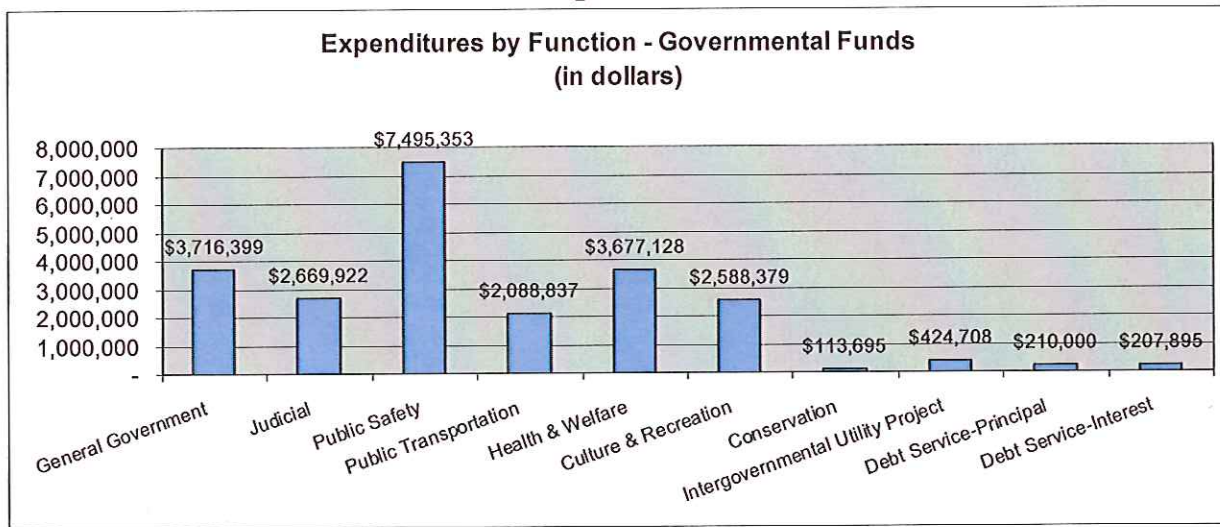
	FY 2013	FY 2012	Increase (Decrease)
Taxes	\$ 12,255,134	\$ 12,232,775	\$ 22,359
License and Permits	683,001	684,084	(1,083)
Intergovernmental	5,406,062	4,493,367	912,695
Charges for Services	178,373	103,033	75,340
Fines & Forfeitures	1,727,997	2,636,133	(908,136)
Fees of Office	1,631,127	1,752,620	(121,493)
Investment Earnings	13,735	10,141	3,594
Refunds & Reimbursements	144,983	227,376	(82,393)
Seawind Revenue	277,098	366,582	(89,484)
Golf Course Revenue	381,203	329,859	51,344
Miscellaneous Revenues	185,850	123,652	62,198
Contributions & Donations	112,563	97,988	14,575
Misc - Park & Recreational	118,282	112,104	6,178
Total Revenues	\$ 23,115,408	\$ 23,169,714	\$ (54,306)

(*) 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 32% of total expenditures, and General Government now accounts for 16% of total expenditures, compared to 17.8% in 2012. (See Figure A-4 and Table A-4)

Figure A-4



KLEBERG COUNTY, TEXAS

**Table A-4
Governmental Funds – Expenditures by Function**

	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>
General Government	\$ 3,716,399	\$ 3,976,692	\$ (260,293)
Judicial	2,669,922	2,450,507	219,415
Public Safety	7,495,353	7,376,008	119,345
Public Transportation	2,088,837	1,628,659	460,178
Health and Welfare	3,677,128	4,216,649	(539,521)
Culture and Recreation	2,588,379	2,105,502	482,877
Conservation	113,695	94,105	19,590
Intergovernmental Utility Project	424,708	190,819	233,889
Debt Service:			
Principal	210,000	200,000	10,000
Interest and Fiscal Charges	207,895	213,845	(5,950)
Total Expenditures	<u>\$ 23,192,316</u>	<u>\$ 22,452,786</u>	<u>\$ 739,530</u>

Other financing sources from the County came from:

**Table A-5
Other Financing Resources**

	<u>FY 2013</u>	<u>FY 2012</u>	<u>Increase (Decrease)</u>
Transfers In	\$ 1,406,676	\$ 1,586,477	\$ (179,801)
Transfers Out	(1,406,676)	(1,586,512)	179,836
	<u>\$ -</u>	<u>\$ (35)</u>	<u>\$ 35</u>

General Fund Budgetary Highlights

The final budget was adopted with total General Fund revenues of \$15,012,817 and expenditures of \$14,857,106, which both include transfers.

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

- Actual revenues (excluding transfers) were lower than budgeted figures by (\$720,033). Of this amount, Refunds & Reimbursements, General Sales & Use Taxes, and Fees of Office represented significant decreases in revenue, with negative variances of (\$330,565), (\$144,356), and (\$132,644), respectively.
- Actual expenditures (excluding transfers) were \$788,969 below final budget amounts. The most significant positive variances were in the Non-Departmental and Sheriff's Department which had a positive variances of \$95,691 and \$94,501, respectively. County

KLEBERG COUNTY, TEXAS

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 2013, the County had invested \$32,997,100 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, 2013, net capital assets of the governmental activities totaled \$18,259,262. Depreciation on capital assets is recognized in the Government-wide financial statements. Accumulated depreciation for infrastructure, buildings & improvements, and equipment totaled \$14,069,346. 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 Activities		Increase (Decrease)
	2013	2012	2013-2012
Land	\$ 1,860,368	\$ 1,860,368	\$ -
Construction in Progress	5,885,878	5,885,878	-
Infrastructure	1,104,445	1,089,240	15,205
Buildings and Improvements	15,265,166	14,961,142	304,024
Machinery & Equipment	8,881,243	8,388,033	493,210
Total at historical cost	<u>\$ 32,997,100</u>	<u>\$ 32,184,661</u>	<u>\$ 812,439</u>
Total Accumulated Depreciation	(14,737,838)	(14,069,346)	(668,492)
Net Capital Assets	<u>\$ 18,259,262</u>	<u>\$ 18,115,315</u>	<u>\$ 143,947</u>

Long Term Debt

At year-end, the County had \$5,554,278 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 \$210,000. 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.

KLEBERG COUNTY, TEXAS

**Table A-7
Long Term Debt**

	Governmental Activities	
	2013	2012
General obligation bonds	\$ 5,215,000	\$ 5,425,000
Compensated absences	339,278	283,612
Total governmental activities	<u>\$ 5,554,278</u>	<u>\$ 5,708,612</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2014 budget preparation increased \$4,665,972 to \$1,384,448,666. With a tax rate of \$.744, which is almost unchanged, the County expects tax revenues to remain stable.
- General operating fund spending in the 2014 budget is expected to have a slight decrease as compared to 2013.
- All other funding sources are expected to stay somewhat stable with the above property tax increase providing the needed funding for 2014.

These indicators were taken into account when adopting the general fund budget for 2014. This budget will raise more revenue from property taxes than last year's budget by an amount of \$147,424, which is a 1.57 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 \$64,595.06.

Expenditures are budgeted to decrease slightly by \$500,000. The majority of the decrease was in operational related expenses. Due to the county trying to rebuild the fund balance, each department was asked to decrease operational 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 \$2,496,518. In light of the County's low fund balance, the Commissioners' Court has enacted spending and personnel freezes and is constantly monitoring the budget. Such concerns will also be reflected in the upcoming preparation of the 2014 budget to ensure that the County maintains a positive fund balance.

KLEBERG COUNTY, TEXAS

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

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Basic Financial Statements

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KLEBERG COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

	Governmental Activities
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 9,119,522
<i>Equity in Pooled Cash</i>	1,375,994
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	667,824
<i>Accounts Receivable</i>	516,735
<i>Intergovernmental Receivable</i>	2,084,873
<i>Prepaid Items</i>	378,596
<i>Net Pension Asset</i>	153,986
Long-term assets:	
<i>Bond Issuance Costs</i>	109,639
Capital Assets (net of accumulated depreciation):	
<i>Land</i>	1,860,368
<i>Buildings and System</i>	6,916,616
<i>Improvements other than Buildings</i>	517,707
<i>Machinery and Equipment</i>	2,169,170
<i>Infrastructure</i>	909,523
<i>Construction in Progress</i>	5,885,878
Total Assets	<u>32,666,431</u>
LIABILITIES:	
<i>Accounts Payable and Other Current Liabilities</i>	2,395,199
<i>Overdraft in Pooled Cash</i>	1,093,981
<i>Accrued Wages Payable</i>	270,491
<i>Accrued Interest Payable</i>	25,849
<i>Due to Other Governments and Agencies</i>	2,600,511
<i>Due to Others</i>	31,940
<i>Unearned Revenue</i>	217,256
Noncurrent Liabilities-	
<i>Due within one year</i>	500,000
<i>Due in more than one year</i>	5,048,667
Total Liabilities	<u>12,183,894</u>
NET POSITION	
Net Investment in Capital Assets	13,049,873
Restricted For:	
Debt Service	620,624
Capital Projects	15,688
Unrestricted	6,796,352
Total Net Position	<u>\$ 20,482,537</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
<i>General Government</i>	\$ 3,993,993	\$ 1,523,966	\$ 220,863	\$ --
<i>Judicial</i>	2,688,919	13,953	206,870	--
<i>Public Safety</i>	7,398,273	1,972,910	1,188,776	--
<i>Public Transportation</i>	2,104,530	1,382,895	143,195	--
<i>Health and Welfare</i>	3,539,919	58,074	2,366,011	--
<i>Culture and Recreation</i>	2,308,005	499,485	523,705	131,460
<i>Conservation</i>	117,637	--	--	--
<i>Economic Development and Assistance</i>	73,384	--	--	--
<i>Intergovernmental Utility Projects</i>	424,708	--	--	428,527
<i>Interest on Long-term Debt</i>	219,064	--	--	--
Total Governmental Activities	<u>22,868,432</u>	<u>5,451,283</u>	<u>4,649,420</u>	<u>559,987</u>
Total Primary Government	<u>\$ 22,868,432</u>	<u>\$ 5,451,283</u>	<u>\$ 4,649,420</u>	<u>\$ 559,987</u>

General Revenues:
Property Taxes
Sales Taxes
Investment Income
Miscellaneous Revenues
Total General Revenues and Transfers
Change in Net Assets
Net Assets - Beginning
Net Assets - Ending

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and
Changes in
Net Position

Governmental
Activities

\$ (2,249,164)
(2,468,096)
(4,236,587)
(578,440)
(1,115,834)
(1,153,355)
(117,637)
(73,384)
3,819
(219,064)
(12,207,742)
(12,207,742)

10,074,765
2,052,309
13,735
216,809
12,357,618
149,876
20,332,661
\$ 20,482,537

KLEBERG COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	<u>General Fund</u>	<u>Road & Bridge Maintenance</u>
ASSETS		
Assets:		
<i>Cash and Cash Equivalents</i>	\$ 1,879,069	\$ 374,831
<i>Equity in Pooled Cash</i>	--	203,556
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	637,772	--
<i>Accounts Receivable</i>	265,031	64,189
<i>Intergovernmental Receivable</i>	350,446	146,380
<i>Interfund Receivables</i>	1,002,927	9,724
<i>Prepaid items</i>	377,439	--
Total Assets	<u>\$ 4,512,684</u>	<u>\$ 798,680</u>
LIABILITIES AND FUND BALANCES:		
Liabilities:		
<i>Accounts Payable</i>	\$ 944,707	\$ 90,121
<i>Overdraft in Pooled Cash</i>	339,374	--
<i>Accrued Wages Payable</i>	172,309	21,701
<i>Interfund Payables</i>	160,049	--
<i>Due to Others</i>	31,940	--
<i>Due to Other Governments and Agencies</i>	2,571	7,658
<i>Deferred Revenue</i>	637,772	--
Total Liabilities	<u>2,288,722</u>	<u>119,480</u>
Fund Balances:		
<i>Nonspendable</i>	377,439	--
<i>Restricted</i>	--	679,200
<i>Committed</i>	--	--
<i>Unassigned</i>	1,846,523	--
Total Fund Balance	<u>2,223,962</u>	<u>679,200</u>
Total Liabilities and Fund Balance	<u>\$ 4,512,684</u>	<u>\$ 798,680</u>

The accompanying notes are an integral part of this statement.

<u>D.A. 's Forfeiture</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,726,823	\$ 410,155	\$ 1,553,571	\$ 5,944,449
168,261	--	1,004,177	1,375,994
--	30,052	--	667,824
--	469	153,285	482,974
31,945	--	1,556,102	2,084,873
--	--	10,417	1,023,068
1,157	--	--	378,596
<u>\$ 1,928,186</u>	<u>\$ 440,676</u>	<u>\$ 4,277,552</u>	<u>\$ 11,957,778</u>
\$ 259,154	\$ --	\$ 927,944	\$ 2,221,926
--	--	754,607	1,093,981
10,470	--	66,011	270,491
3,778	--	140,126	303,953
--	--	--	31,940
23,816	--	150,249	184,294
--	30,052	--	667,824
<u>297,218</u>	<u>30,052</u>	<u>2,038,937</u>	<u>4,774,409</u>
1,158	--	--	378,597
1,629,810	--	1,494,336	3,803,346
--	410,624	744,279	1,154,903
--	--	--	1,846,523
<u>1,630,968</u>	<u>410,624</u>	<u>2,238,615</u>	<u>7,183,369</u>
<u>\$ 1,928,186</u>	<u>\$ 440,676</u>	<u>\$ 4,277,552</u>	<u>\$ 11,957,778</u>

KLEBERG COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2013*

Total fund balances - governmental funds balance sheet	\$ 7,183,369
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.	18,259,264
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	473,622
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	(122,826)
Payables for bond principal which are not due in the current period are not reported in the funds.	(5,215,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(25,849)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(333,667)
The net pension asset is not an available resource and, therefore, is not reported in the funds.	153,986
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	<u>109,638</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 20,482,537</u>

The accompanying notes are an integral part of this statement.

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KLEBERG COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Road & Bridge Maintenance
Revenue:		
Taxes:		
<i>General Property Taxes</i>	\$ 9,556,079	\$ --
<i>General Sales and Use Taxes</i>	2,052,309	--
<i>Gross Receipts Business Taxes</i>	--	--
<i>Other Taxes - Miscellaneous</i>	162,983	--
<i>License and Permits</i>	98,399	584,602
<i>Intergovernmental</i>	690,709	132,495
<i>Charges for Services</i>	--	--
<i>Fines and Forfeitures</i>	213,572	798,293
<i>Fees of Office</i>	895,258	--
<i>Investment Earnings</i>	4,891	851
<i>Refunds & Reimbursements</i>	144,983	--
<i>Seawind Revenue</i>	277,098	--
<i>Golf Course Revenue</i>	--	--
<i>Miscellaneous Revenues</i>	53,750	51,712
<i>Contributions & Donations</i>	24,471	--
<i>Miscellaneous-Park & Recreational</i>	118,282	--
Total Revenues	<u>14,292,784</u>	<u>1,567,953</u>
Expenditures:		
Current:		
<i>General Government</i>	3,417,810	--
<i>Judicial</i>	2,027,573	--
<i>Public Safety</i>	4,966,442	--
<i>Public Transportation</i>	77,388	1,518,975
<i>Health and Welfare</i>	543,959	--
<i>Culture and Recreation</i>	1,519,889	--
<i>Conservation</i>	113,695	--
<i>Intergovernmental Utility Projects</i>	--	--
Debt Service:		
<i>Principal</i>	--	--
<i>Interest and Fiscal Charges</i>	--	--
Total Expenditures	<u>12,666,756</u>	<u>1,518,975</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,626,028</u>	<u>48,978</u>
Other Financing Sources (Uses):		
<i>Transfers In</i>	--	--
<i>Transfers Out</i>	(1,398,584)	--
Total Other Financing Sources (Uses)	<u>(1,398,584)</u>	<u>--</u>
Net Change in Fund Balances	227,444	48,978
Fund Balances - Beginning	1,996,518	630,222
Fund Balances - Ending	<u>\$ 2,223,962</u>	<u>\$ 679,200</u>

The accompanying notes are an integral part of this statement.

D.A. 's Forfeiture	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 445,440	\$ --	\$ 10,001,519
--	--	--	2,052,309
--	--	30,959	30,959
--	7,364	--	170,347
--	--	--	683,001
143,685	--	4,439,173	5,406,062
--	--	178,373	178,373
413,997	--	302,135	1,727,997
--	--	735,869	1,631,127
2,686	538	4,769	13,735
--	--	--	144,983
--	--	--	277,098
--	--	381,203	381,203
593	--	79,795	185,850
--	--	88,092	112,563
--	--	--	118,282
<u>560,961</u>	<u>453,342</u>	<u>6,240,368</u>	<u>23,115,408</u>
--	--	298,589	3,716,399
607,985	--	34,364	2,669,922
--	--	2,528,911	7,495,353
--	--	492,474	2,088,837
--	--	3,133,169	3,677,128
--	--	1,068,490	2,588,379
--	--	--	113,695
--	--	424,708	424,708
--	210,000	--	210,000
--	207,895	--	207,895
<u>607,985</u>	<u>417,895</u>	<u>7,980,705</u>	<u>23,192,316</u>
<u>(47,024)</u>	<u>35,447</u>	<u>(1,740,337)</u>	<u>(76,908)</u>
--	--	1,406,676	1,406,676
--	--	(8,092)	(1,406,676)
--	--	<u>1,398,584</u>	--
<u>(47,024)</u>	<u>35,447</u>	<u>(341,753)</u>	<u>(76,908)</u>
1,677,992	375,177	2,580,368	7,260,277
<u>\$ 1,630,968</u>	<u>\$ 410,624</u>	<u>\$ 2,238,615</u>	<u>\$ 7,183,369</u>

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, 2013

Net change in fund balances - total governmental funds	\$ (76,908)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	812,441
The depreciation of capital assets used in governmental activities is not reported in the funds.	(668,492)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(97,101)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	153,986
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	210,000
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(11,965)
(Increase) decrease in accrued interest from beginning of period to end of period.	796
The net revenue (expense) of internal service funds is reported with governmental activities.	(122,826)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	<u>(50,055)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 149,876</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUND

SEPTEMBER 30, 2013

	Nonmajor Internal Service Fund
	Internal Service Fund
ASSETS:	
Current Assets:	
<i>Cash and Cash Equivalents</i>	\$ 758,855
<i>Investments</i>	
<i>Receivables (net of allowances for uncollectibles):</i>	33,761
Total Current Assets	<u>792,616</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents and Investments-	
Total Noncurrent Assets	<u>--</u>
Total Assets	<u>\$ 792,616</u>
LIABILITIES:	
Current Liabilities:	
<i>Accounts payable</i>	\$ 173,273
<i>Interfund payables</i>	719,115
<i>Unearned revenue</i>	23,054
Total Current Liabilities	<u>915,442</u>
Current Liabilities Payable from Restricted Assets-	
Total Liabilities	<u>915,442</u>
NET ASSETS:	
Total Net Assets	<u>\$ (122,826)</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN FUND NET POSITION - INTERNAL SERVICE FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Nonmajor Internal Service Fund
	Internal Service Fund
OPERATING REVENUES:	
Charges for Sales and Services:	
<i>Premiums and reimbursements</i>	\$ 3,924
Total Operating Revenues	<u>3,924</u>
OPERATING EXPENSES:	
<i>Insurance premiums and Claims</i>	126,659
<i>Self-insurance claims</i>	<u>91</u>
Total Operating Expenses	<u>126,750</u>
Operating Income	<u>(122,826)</u>
NON-OPERATING REVENUES (EXPENSES):	
Total Non-operating Revenues (Expenses)	<u>--</u>
Income before Transfers	<u>(122,826)</u>
Change in Net Assets	<u>(122,826)</u>
Total Net Assets - Beginning	--
Total Net Assets - Ending	<u>\$ (122,826)</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Nonmajor Service Funds
Cash Flows from Operating Activities:	
<i>Cash Receipts (Payments) for Quasi-external</i>	
<i>Operating Transactions with Other Funds</i>	\$ 16,931
<i>Cash Payments to Other Suppliers for Goods and Services</i>	<u>(190,736)</u>
Net Cash Provided (Used) by Operating Activities	<u>(173,805)</u>
Cash Flows from Non-capital Financing Activities:	
<i>Proceeds (Payments) from (for) Interfund Borrowings</i>	--
<i>Transfers From (To) Primary Government</i>	<u>--</u>
Net Cash Provided (Used) by Non-capital Financing Activities	<u>--</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(173,805)
Cash and Cash Equivalents at Beginning of Year	932,660
Cash and Cash Equivalents at End of Year	<u>\$ 758,855</u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating Income (Loss)	\$ (122,826)
Adjustments to Reconcile Operating Income to Net Cash	
Provided by Operating Activities	
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	(6,123)
<i>Increase (Decrease) in Accounts Payable</i>	7,626
<i>Increase (Decrease) in Unearned Revenue</i>	<u>(52,482)</u>
Total Adjustments	<u>(50,979)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (173,805)</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2013

	<u>Agency Funds</u>
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 2,416,217
Total Assets	<u>\$ 2,416,217</u>
LIABILITIES:	
<i>Due to Other Governments and Agencies</i>	\$ 2,416,217
Total Liabilities	<u>\$ 2,416,217</u>
NET ASSETS	

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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 identifiable 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.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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 fiduciary 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 two 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 outstanding 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.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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 short-term 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.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
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, 2013 for the general fund and non-major funds including the applicable allowances for uncollectible accounts, are as follows:

	<u>General & Other Major Funds</u>	<u>Non-major Funds</u>	<u>Total Governmental Funds</u>	<u>Internal Service Fund</u>	<u>Total Governmental Activities</u>
Receivables:					
Taxes	\$ 867,304	\$ -	\$ 867,304	\$ -	\$ 867,304
Accounts	329,689	153,285	482,974	33,761	516,735
Intergovernmental	528,771	1,556,102	2,084,873	-	2,084,873
Gross Receivables	<u>1,725,764</u>	<u>1,709,387</u>	<u>3,435,151</u>	<u>33,761</u>	<u>3,468,912</u>
Less: allowance for uncollectible taxes	(199,480)	-	(199,480)	-	(199,480)
Net total receivables	<u>\$ 1,526,284</u>	<u>\$ 1,709,387</u>	<u>\$ 3,235,671</u>	<u>\$ 33,761</u>	<u>\$ 3,269,432</u>

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 aggregation. Therefore, no disclosure is provided which disaggregates those balances.

KLEBERG COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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

f. **Compensated Absences**

Accumulated 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 E 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 that are constrained by external parties, constitutional provisions or enabling legislation.

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.

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 Board of Commissioners or by an elected official or department head to which the Board delegates the authority. 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 Board of Commissioners elects to assign a fund balance, they instruct the elected official or department head to do so based on the specific purpose brought to their attention.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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 County 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

New pronouncements not yet in effect as of September 30, 2013, 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, 2013.

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:

<u>Fund Name</u>	<u>Deficit Amount</u>
Juvenile Probation Fund	\$ (12,044)
Courthouse Security	(19,785)
Human Services	(54,440)
Park Grant (CIAP)	(28,182)

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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:

<u>Fund</u>	<u>Department/Expenditure</u>	<u>Amount of Excess</u>
General Fund	Sheriff/Other Services and Charges	\$ 34,945
General Fund	Sheriff/Capital Outlay	1,993
General Fund	Health & Welfare / Other Services and Charges	8,233
General Fund	Parks /Capital Outlay	10,905
General Fund	Transfers Out	2,797
Hotel/Motel Occupancy Tax Fund	Tourism/Personal Services	1,009
Kleberg Juvenile & Community Supervision	Public Safety/Other Services and Charges	21,658
Juvenile Probation Fund	Public Safety/Other Services and Charges	29,349
Community Supervision	Public Safety/Personal Services	1,106
2012 Operation Stone Garden	Public Safety/Personal Services	23,050
2011 Operation Stone Garden	Public Safety/Other Services and Charges	12,188
2010 Operation Stone Garden	Public Safety/Personal Services	1,019
Human Services-Neighbor to Neighbor	Health & Welfare/Supplies	800

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.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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, 2013:

General Fund	CSCD Personal Bond Fund
Kleberg County 911 Addressing	Community Supervision Fund
Indigent Care Fund	Title IV-E Fund
Road and Bridge Fund	Constable Pct 4 Forfeiture Fund
Records Management Fund	Human Services Fund (58)
D.A.'s Forfeiture Fund	H/S Agriculture Grant
County Attorney Hot Check Fund	Juvenile Probation Fund
Human Services 1/1-12/31 Fund (52)	Kleberg Juvenile & Community
Human Services 10/1-9/30 Fund (59)	Supervision Fund
Park Grant (CIAP) Fund	H.A.V.A. Grant
Debt Service Fund	Airport Ramp Grant
Capital Projects Fund	Office of the Governor
Sheriff Chapter 59 Forfeiture	Human Services Neighbor to Neighbor
Parks Donation	District Clerk Records Mgmt and Preservation
Constable #3 Forfeiture Fund	Operation Stonegarden Grant
Houston HIDTA Grant	Storage and Contraband Fees
Courthouse Security	Hotel/Motel Occupancy Tax Fund
JP's Tech Fund	100th Celebration Fund
GLO Grant Fund	
County Attorney Pretrial Diversion	
CDBG #711265	
County Clerks	
Homeland Security/Citizen Cops	
DRS-210087	
SHSP/LEAP Grant	
2010 Homeland Security Grant	
Golf Course Fund	

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.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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, 2013, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$3,342,957 and the bank balance was \$3,242,245 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, 2013 are shown below:

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Texpool (AAAm)	N/A	\$ 6,503,808
Total Investments		<u>\$ 6,503,808</u>

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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.

KLEBERG COUNTY, TEXAS
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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, 2013, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,860,368	\$ -	\$ -	\$ 1,860,368
Construction in progress	5,885,878	-	-	5,885,878
Total capital assets not being depreciated	<u>7,746,246</u>	<u>-</u>	<u>-</u>	<u>7,746,246</u>
<i>Capital assets being depreciated:</i>				
Infrastructure	1,089,240	15,205	-	1,104,445
Buildings and improvements	14,961,142	304,024	-	15,265,166
Equipment	8,388,033	493,210	-	8,881,243
Total capital assets being depreciated	<u>24,438,415</u>	<u>812,439</u>	<u>-</u>	<u>25,250,854</u>
Less accumulated depreciation for:				
Infrastructure	(191,288)	(3,634)	-	(194,922)
Buildings and improvements	(7,516,004)	(314,839)	-	(7,830,843)
Equipment	(6,362,054)	(350,019)	-	(6,712,073)
Total accumulated depreciation	<u>(14,069,346)</u>	<u>(668,492)</u>	<u>-</u>	<u>(14,737,838)</u>
Total capital assets being depreciated, net	<u>10,369,069</u>	<u>143,947</u>	<u>-</u>	<u>10,513,016</u>
Governmental activities capital assets, net	<u>\$ 18,115,315</u>	<u>\$ 143,947</u>	<u>\$ -</u>	<u>\$ 18,259,262</u>

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Depreciation was charged to functions as follows:

County Clerk	\$ 34,377
Emergency Management	1,877
Non-Departmental	239,130
Public Safety	2,870
District Attorney	11,896
Maintenance	10,752
Fire Protection	24,241
Constable	11,400
Sheriff	74,116
Courthouse Security	145
Public Transportation	54,026
Airport Precinct 2	8,590
Weigh Station	3,675
Health & Welfare	76,913
Indigent	30,573
Parks Department	48,501
Library	5,162
Seawind	13,541
Golf Course	12,765
County Agent	3,942
	<u>\$ 668,492</u>

F. Interfund Balances and Activity

1. Interfund Receivables and Payables

Balances due to and due from other funds at September 30, 2013, consisted of the following:

<u>Payable To Fund</u>	<u>Receivable From Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Other Governmental Funds	\$ 283,813	Short-term loans
Other Governmental Funds	Other Governmental Funds	4,597	Short-term loans
Other Governmental Funds	General Fund	15,543	Short-term loans
Total Governmental Fund Types		<u>303,953</u>	Short-term loans
General Fund	Internal Service Fund	719,115	Short-term loans
	Total	<u>\$ 1,023,068</u>	

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, 2013, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>
General fund	Other Governmental Funds	\$ 1,398,584
Other Governmental Funds	General Fund	-
Other Governmental Funds	Other Governmental Funds	8,092
	Total	<u>\$ 1,406,676</u>

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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, 2013:

Description	Interest Rates (%)	Date of Issuance	Date of Maturity	Bonds Outstanding
Certificate of Obligation Bonds 2009	3.00% - 4.50%	August 26th 2009	February 15th 2029	\$5,215,000

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2013, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
General obligation bonds	\$ 5,425,000	\$ -	\$ 210,000	\$ 5,215,000	\$ 220,000
Compensated absences *	283,612	355,028	299,362	339,278	300,000
Total governmental activities	\$ 5,708,612	\$ 355,028	\$ 509,362	\$ 5,554,278	\$ 520,000

* 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

KLEBERG COUNTY, TEXAS
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2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2013, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2014	\$ 220,000	\$ 201,245	\$ 421,245
2015	230,000	194,495	424,495
2016	240,000	187,445	427,445
2017	255,000	179,701	434,701
2018	265,000	170,920	435,920
2019-2023	1,570,000	684,563	2,254,563
2024-2028	1,980,000	322,143	2,302,143
2029	455,000	10,238	465,238
Totals	\$ 5,215,000	\$ 1,950,750	\$ 7,165,750

3. Capital Leases

Commitments under capitalized lease agreements for facilities and equipment provide for minimum future lease payments as of September 30, 2013, as follows:

NONE

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. Kleberg County provides retirement, disability, and death for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). TCDRS is a qualified pension plan 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 628 nontraditional 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.

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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 eight (8) or more years of service with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after eight 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 in a lump sum are not entitled to any amounts contributed by their employer. Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. A partial lump-sum payment option is available.

2. Funding Policy

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 10.61% for the calendar year 2013 and 5.45% for 2012. The deposit rate payable by the employee members is the rate of 7.00% as adopted by the governing body of the employer within the options available in the TCDRS.

3. Annual Pension Cost

The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2012 was 20 years.

The December 31, 2012 actuarial valuation is the most recent valuation.

	Actuarial Valuation Information		
	12/31/2010	12/31/2011	12/31/2012
Actuarial valuation date	12/31/2010	12/31/2011	12/31/2012
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period	20 yrs	20 yrs	20 yrs
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value
Actuarial Assumptions:			
Investment return*	8.00%	8.00%	8.00%
Projected salary incr.*	5.40%	5.40%	5.40%
Inflation	3.5%	3.5%	3.5%
Costs of living adjustments	0.0%	0.0%	0.0%

* Includes inflation at the stated rate

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

4. Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the plan was 84.66 percent funded. The actuarial accrued liability for benefits was \$28,035,941, and the actuarial value of assets was \$23,736,335 resulting in an unfunded actuarial accrued liability (UAAL) of \$4,299,606 with a funded ratio of 87.10%. The covered payroll (annual payroll of active employees covered by the plan) was \$7,470,328, and the ratio of the UAAL to the covered payroll was 57.55 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

5. Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2011	\$ 770,494	100%	\$ -
September 30, 2012	494,233	100%	-
September 30, 2013	545,892	100%	-

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, 2013, 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.

KLEBERG COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

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:

	Fiscal Year 2,013	Fiscal Year 2,012	Fiscal Year 2,011
OPEB Cost:			
Normal Cost	\$ 37,073	\$ 37,073	\$ 25,592
Minimum Amortization of UAL	46,106	46,106	40,059
Interest Adjustment to Year-end	3,327	3,327	2,626
Annual Required Contribution	86,506	86,506	68,277
ARC adjustment	9,124	11,375	214
Interest Adjustment to Net OPEB Obligation	(6,970)	(8,690)	(239)
OPEB Cost	88,660	89,191	68,252
Contributions Made	(68,386)	(46,199)	(279,517)
Increase in Net OPEB Obligation	20,274	42,992	(211,265)
Net OPEB Obligation - beginning of year	(174,260)	(217,252)	(5,987)
Net OPEB Obligation - end of year	\$ (153,986)	\$ (174,260)	\$ (217,252)

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

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
09/30/09	89,578	104.9%	16,683
09/30/10	68,180	133.3%	(5,987)
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)

Funded Status and Funding Progress

The funded status of the plan as of September 30, 2013, was as follows:

Actuarial Valuation Date	10/01/2011
Actuarial Value of Assets	-
Actuarial Accrued Liability	\$ 880,561
Unfunded Actuarial Liability	880,561
Funded Ratio	0.0%
Annualized Covered Payroll	\$ 4,466,217
Ratio of Unfunded Actuarial Liability to Annual Covered Payroll	19.7%

KLEBERG COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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, 2011
Actuarial Cost Method	Entry - Age Normal 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	9.5%
Payroll Growth Rate	3.5%

L. Health Care Coverage

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).

All funds of the County participate in the program and made payments to the Self-Insurance Fund based on estimates of amounts needed to pay prior year claims. The prior year claims liability was \$207,262 as of September 30, 2011. During the year an additional \$25,632 in claims for the 2011 year cleared the fund for a total claims paid of \$232,894. This cleared all unpaid claims liability as of September 20, 2011, with there being no claims liability as of September 30, 2013.

	Beginning of Fiscal Year Liability	Current-Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
2010	\$ 60,314	\$ 1,780,205	\$ 1,633,257	\$ 207,262
2011	\$ 207,262	\$ 25,632	\$ 232,894	-

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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.

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, 2013. 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, 2013, PEBSCO had \$364,067 (fair market value) in the plan for County employees.

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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.

KLEBERG COUNTY, TEXAS
HUMAN SERVICES 10/1-9/30
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 399,849	\$ 399,849	\$ 373,425	\$ (26,424)
Contributions & Donations	42,600	42,675	32,446	(10,229)
Total Revenues	<u>442,449</u>	<u>442,524</u>	<u>405,871</u>	<u>(36,653)</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	379,453	401,782	393,747	8,035
<i>Supplies</i>	230,200	232,069	228,372	3,697
<i>Other Services and Charges</i>	45,365	49,311	36,654	12,657
<i>Capital Outlay</i>	21,247	12,110	--	12,110
<i>Total Health & Welfare</i>	<u>676,265</u>	<u>695,272</u>	<u>658,773</u>	<u>36,499</u>
Total Health and Welfare	<u>676,265</u>	<u>695,273</u>	<u>658,773</u>	<u>36,500</u>
Total Expenditures	<u>676,265</u>	<u>695,273</u>	<u>658,773</u>	<u>36,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(233,816)</u>	<u>(252,749)</u>	<u>(252,902)</u>	<u>(153)</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	197,429	197,429	197,429	--
Total Other Financing Sources (Uses)	<u>197,429</u>	<u>197,429</u>	<u>197,429</u>	<u>--</u>
Net Change in Fund Balances	<u>(36,387)</u>	<u>(55,320)</u>	<u>(55,473)</u>	<u>(153)</u>
Fund Balances - Beginning	1,033	1,033	1,033	--
Fund Balances - Ending	<u>\$ (35,354)</u>	<u>\$ (54,287)</u>	<u>\$ (54,440)</u>	<u>\$ (153)</u>

KLEBERG COUNTY, TEXAS
AIRPORT RAMP GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-50

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 12,750	\$ 10,700	\$ (2,050)
Investment Earnings	--	--	123	123
Contributions & Donations	--	127,520	--	(127,520)
Total Revenues	--	140,270	10,823	(129,447)
EXPENDITURES:				
Public Transportation				
Airport Pct 2				
Other Services and Charges	--	485,763	484,136	1,627
Capital Outlay	--	11,520	8,338	3,182
Total Airport Pct 2	--	497,283	492,474	4,809
Total Public Transportation	--	497,283	492,474	4,809
Total Expenditures	--	497,283	492,474	4,809
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(357,013)	(481,651)	(124,638)
OTHER FINANCING SOURCES (USES):				
Transfers In	--	12,750	172,000	159,250
Total Other Financing Sources (Uses)	--	12,750	172,000	(159,250)
Net Change in Fund Balances	--	(344,263)	(309,651)	34,612
Fund Balances - Beginning	328,358	328,358	328,358	--
Fund Balances - Ending	<u>\$ 328,358</u>	<u>\$ (15,905)</u>	<u>\$ 18,707</u>	<u>\$ 34,612</u>

KLEBERG COUNTY, TEXAS
PARK GRANT (CIAP)
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 216,459	\$ 131,460	\$ (84,999)
Total Revenues	<u> --</u>	<u> 216,459</u>	<u> 131,460</u>	<u> (84,999)</u>
EXPENDITURES:				
Culture and Recreation				
Parks Department				
<i>Supplies</i>	--	44	--	44
<i>Other Services and Charges</i>	--	43,243	29,278	13,965
<i>Capital Outlay</i>	--	135,500	130,500	5,000
<i>Total Parks Department</i>	<u> --</u>	<u> 178,787</u>	<u> 159,778</u>	<u> 19,009</u>
Total Culture and Recreation	<u> --</u>	<u> 178,787</u>	<u> 159,778</u>	<u> 19,009</u>
Total Expenditures	<u> --</u>	<u> 178,787</u>	<u> 159,778</u>	<u> 19,009</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> 37,672</u>	<u> (28,318)</u>	<u> (65,990)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net Change in Fund Balances	<u> --</u>	<u> 37,672</u>	<u> (28,318)</u>	<u> (65,990)</u>
Fund Balances - Beginning	136	136	136	--
Fund Balances - Ending	<u>\$ 136</u>	<u>\$ 37,808</u>	<u>\$ (28,182)</u>	<u>\$ (65,990)</u>

KLEBERG COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 437,416	\$ 445,440	\$ 445,440	\$ --
<i>Other Taxes - Miscellaneous</i>	5,684	7,364	7,364	--
Investment Earnings	449	538	538	--
Total Revenues	<u>443,549</u>	<u>453,342</u>	<u>453,342</u>	<u>--</u>
EXPENDITURES:				
<i>Debt Service:</i>				
<i>Principal</i>	210,000	210,000	210,000	--
<i>Interest and Fiscal Charges</i>	207,695	207,695	207,895	(200)
<i>Fiscal Agent's Fees</i>	--	200	--	200
Total Expenditures	<u>417,695</u>	<u>417,895</u>	<u>417,895</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>25,854</u>	<u>35,447</u>	<u>35,447</u>	<u>--</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	25,854	35,447	35,447	--
Fund Balances - Beginning	375,177	375,177	375,177	--
Fund Balances - Ending	<u>\$ 401,031</u>	<u>\$ 410,624</u>	<u>\$ 410,624</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
JAIL CONSTRUCTION
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ --	\$ 61	\$ 61	\$ --
Total Revenues	<u> --</u>	<u> 61</u>	<u> 61</u>	<u> --</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Supplies	--	10,000	7,393	2,607
Total Public Safety	<u> --</u>	<u>10,000</u>	<u>7,393</u>	<u>2,607</u>
Total Public Safety	<u> --</u>	<u>10,000</u>	<u>7,393</u>	<u>2,607</u>
Total Expenditures	<u> --</u>	<u>10,000</u>	<u>7,393</u>	<u>2,607</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u> --</u>	<u>(9,939)</u>	<u>(7,332)</u>	<u>2,607</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	--	10,000	10,000	--
Total Other Financing Sources (Uses)	<u> --</u>	<u>10,000</u>	<u>10,000</u>	<u> --</u>
Net Change in Fund Balances	<u> --</u>	<u> 61</u>	<u>2,668</u>	<u>2,607</u>
Fund Balances - Beginning	13,020	13,020	13,020	--
Fund Balances - Ending	<u>\$ 13,020</u>	<u>\$ 13,081</u>	<u>\$ 15,688</u>	<u>\$ 2,607</u>

KLEBERG COUNTY, TEXAS*COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**AGENCY FUNDS**SEPTEMBER 30, 2013*

	<u>Payroll Fund</u>	<u>County Sheriff Pending Seizures</u>	<u>Sheriff Commissary</u>	<u>Sheriff Account</u>
ASSETS:				
<i>Cash and Cash Equivalents</i>	\$ 3,303	\$ 479,330	\$ 39,052	\$ 1,201
Total Assets	<u>\$ 3,303</u>	<u>\$ 479,330</u>	<u>\$ 39,052</u>	<u>\$ 1,201</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 3,303	\$ 479,330	\$ 39,052	\$ 1,201
Total Liabilities	<u>\$ 3,303</u>	<u>\$ 479,330</u>	<u>\$ 39,052</u>	<u>\$ 1,201</u>

NET ASSETS

Sheriff Inmate Trust	Parks & Recreation- Seawind	Tax Assessor/ Collector- Highway Acct	Tax Assessor Collector-VIT Account	Tax Assessor Collector Tax Account
\$ 86,957	\$ 16,315	\$ 540,841	\$ 279,349	\$ 3,945
<u>\$ 86,957</u>	<u>\$ 16,315</u>	<u>\$ 540,841</u>	<u>\$ 279,349</u>	<u>\$ 3,945</u>
\$ 86,957	\$ 16,315	\$ 540,841	\$ 279,349	\$ 3,945
<u>\$ 86,957</u>	<u>\$ 16,315</u>	<u>\$ 540,841</u>	<u>\$ 279,349</u>	<u>\$ 3,945</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2013

	<u>Library</u>	<u>County Clerk Cash Bonds</u>	<u>County Clerk Trustee</u>	<u>District Clerk</u>
ASSETS:				
<i>Cash and Cash Equivalents</i>	\$ 918	\$ 117,497	\$ 27,255	\$ 43,966
Total Assets	<u>\$ 918</u>	<u>\$ 117,497</u>	<u>\$ 27,255</u>	<u>\$ 43,966</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 918	\$ 117,497	\$ 27,255	\$ 43,966
Total Liabilities	<u>\$ 918</u>	<u>\$ 117,497</u>	<u>\$ 27,255</u>	<u>\$ 43,966</u>
NET ASSETS				

<u>District Clerk Cash Bonds</u>	<u>District Clerk Fee Account</u>	<u>County Attorney Trustee</u>	<u>District Clerk Registry of the Court</u>	<u>Tax Assessor Special Account</u>
\$ 97,800	\$ 1,424	\$ 1,539	\$ 45,234	\$ 3,110
<u>\$ 97,800</u>	<u>\$ 1,424</u>	<u>\$ 1,539</u>	<u>\$ 45,234</u>	<u>\$ 3,110</u>
\$ 97,800	\$ 1,424	\$ 1,539	\$ 45,234	\$ 3,110
<u>\$ 97,800</u>	<u>\$ 1,424</u>	<u>\$ 1,539</u>	<u>\$ 45,234</u>	<u>\$ 3,110</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2013

	<u>DPS Seizures</u>	<u>J.P. PCT 1</u>
ASSETS:		
<i>Cash and Cash Equivalents</i>	\$ 577,581	\$ 17,621
Total Assets	<u>\$ 577,581</u>	<u>\$ 17,621</u>
LIABILITIES:		
<i>Due to Other Governments and Agencies</i>	\$ 577,581	\$ 17,621
Total Liabilities	<u>\$ 577,581</u>	<u>\$ 17,621</u>
NET ASSETS		

<u>J.P. PCT 2</u>	<u>J.P. PCT 3</u>	<u>J.P. PCT 4</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 6,572	\$ 43,613	\$ 17,119	\$ 2,451,542
<u>\$ 6,572</u>	<u>\$ 43,613</u>	<u>\$ 17,119</u>	<u>\$ 2,451,542</u>
\$ 6,572	\$ 43,613	\$ 17,119	\$ 2,451,542
<u>\$ 6,572</u>	<u>\$ 43,613</u>	<u>\$ 17,119</u>	<u>\$ 2,451,542</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-55

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
Payroll Fund				
ASSETS				
Cash & Investments	\$ 7,967	\$ 5,728,967	\$ 5,733,631	\$ 3,303
Total Assets	<u>\$ 7,967</u>	<u>\$ 5,728,967</u>	<u>\$ 5,733,631</u>	<u>\$ 3,303</u>
LIABILITIES				
Due to Other Governments	\$ 7,967	\$ 5,728,967	\$ 5,733,631	\$ 3,303
Total Liabilities	<u>\$ 7,967</u>	<u>\$ 5,728,967</u>	<u>\$ 5,733,631</u>	<u>\$ 3,303</u>
County Sheriff Pending Seizures				
ASSETS				
Cash & Investments	\$ 211,608	\$ 272,159	\$ 4,437	\$ 479,330
Total Assets	<u>\$ 211,608</u>	<u>\$ 272,159</u>	<u>\$ 4,437</u>	<u>\$ 479,330</u>
LIABILITIES				
Due to Other Governments	211,608	\$ 272,159	\$ 4,437	\$ 479,330
Total Liabilities	<u>\$ 211,608</u>	<u>\$ 272,159</u>	<u>\$ 4,437</u>	<u>\$ 479,330</u>
J.P. PCT 1				
ASSETS				
Cash & Investments	\$ --	\$ 219,513	\$ 201,892	\$ 17,621
Total Assets	<u>\$ --</u>	<u>\$ 219,513</u>	<u>\$ 201,892</u>	<u>\$ 17,621</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 219,513	\$ 201,892	\$ 17,621
Total Liabilities	<u>\$ --</u>	<u>\$ 219,513</u>	<u>\$ 201,892</u>	<u>\$ 17,621</u>
J.P. PCT 2				
ASSETS				
Cash & Investments	\$ --	\$ 130,432	\$ 123,860	\$ 6,572
Total Assets	<u>\$ --</u>	<u>\$ 130,432</u>	<u>\$ 123,860</u>	<u>\$ 6,572</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 130,432	\$ 123,860	\$ 6,572
Total Liabilities	<u>\$ --</u>	<u>\$ 130,432</u>	<u>\$ 123,860</u>	<u>\$ 6,572</u>
J.P. PCT 3				
ASSETS				
Cash & Investments	\$ --	\$ 739,161	\$ 695,548	\$ 43,613
Total Assets	<u>\$ --</u>	<u>\$ 739,161</u>	<u>\$ 695,548</u>	<u>\$ 43,613</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 739,161	\$ 695,548	\$ 43,613
Total Liabilities	<u>\$ --</u>	<u>\$ 739,161</u>	<u>\$ 695,548</u>	<u>\$ 43,613</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-55

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
J.P. PCT 4				
ASSETS				
Cash & Investments	\$ --	\$ 68,782	\$ 51,663	\$ 17,119
Total Assets	<u>\$ --</u>	<u>\$ 68,782</u>	<u>\$ 51,663</u>	<u>\$ 17,119</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 68,782	\$ 51,663	\$ 17,119
Total Liabilities	<u>\$ --</u>	<u>\$ 68,782</u>	<u>\$ 51,663</u>	<u>\$ 17,119</u>
Sheriff Commissary				
ASSETS				
Cash & Investments	\$ 18,960	\$ 154,585	\$ 134,493	\$ 39,052
Total Assets	<u>\$ 18,960</u>	<u>\$ 154,585</u>	<u>\$ 134,493</u>	<u>\$ 39,052</u>
LIABILITIES				
Due to Other Governments	\$ 18,960	\$ 154,585	\$ 134,493	\$ 39,052
Total Liabilities	<u>\$ 18,960</u>	<u>\$ 154,585</u>	<u>\$ 134,493</u>	<u>\$ 39,052</u>
Sheriff Account Fund				
ASSETS				
Cash & Investments	\$ 1,845	\$ 34,640	\$ 35,284	\$ 1,201
Total Assets	<u>\$ 1,845</u>	<u>\$ 34,640</u>	<u>\$ 35,284</u>	<u>\$ 1,201</u>
LIABILITIES				
Due to Other Governments	\$ 1,845	\$ 34,640	\$ 35,284	\$ 1,201
Total Liabilities	<u>\$ 1,845</u>	<u>\$ 34,640</u>	<u>\$ 35,284</u>	<u>\$ 1,201</u>
Sheriff Inmate Trust				
ASSETS				
Cash & Investments	\$ 97,716	\$ 299,413	\$ 310,172	\$ 86,957
Total Assets	<u>\$ 97,716</u>	<u>\$ 299,413</u>	<u>\$ 310,172</u>	<u>\$ 86,957</u>
LIABILITIES				
Due to Other Governments	\$ 97,716	\$ 299,413	\$ 310,172	\$ 86,957
Total Liabilities	<u>\$ 97,716</u>	<u>\$ 299,413</u>	<u>\$ 310,172</u>	<u>\$ 86,957</u>
Parks and Recreation-Seawind				
ASSETS				
Cash & Investments	\$ 14,247	\$ 290,166	\$ 288,098	\$ 16,315
Total Assets	<u>\$ 14,247</u>	<u>\$ 290,166</u>	<u>\$ 288,098</u>	<u>\$ 16,315</u>
LIABILITIES				
Due to Other Governments	\$ 14,247	\$ 290,166	\$ 288,098	\$ 16,315
Total Liabilities	<u>\$ 14,247</u>	<u>\$ 290,166</u>	<u>\$ 288,098</u>	<u>\$ 16,315</u>
Tax Assessor/Collector-Highway Account				
ASSETS				
Cash & Investments	\$ 522,875	\$ 9,435,766	\$ 9,417,800	\$ 540,841
Total Assets	<u>\$ 522,875</u>	<u>\$ 9,435,766</u>	<u>\$ 9,417,800</u>	<u>\$ 540,841</u>
LIABILITIES				
Due to Other Governments	\$ 522,875	\$ 9,435,766	\$ 9,417,800	\$ 540,841
Total Liabilities	<u>\$ 522,875</u>	<u>\$ 9,435,766</u>	<u>\$ 9,417,800</u>	<u>\$ 540,841</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-55

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>Tax Assessor/Collector-VIT Account</u>				
ASSETS				
Cash & Investments	\$ 248,111	\$ 383,358	\$ 352,120	\$ 279,349
Total Assets	<u>\$ 248,111</u>	<u>\$ 383,358</u>	<u>\$ 352,120</u>	<u>\$ 279,349</u>
LIABILITIES				
Due to Other Governments	\$ 248,111	\$ 383,358	\$ 352,120	\$ 279,349
Total Liabilities	<u>\$ 248,111</u>	<u>\$ 383,358</u>	<u>\$ 352,120</u>	<u>\$ 279,349</u>
<u>Tax Assessor/Collector-Tax Account</u>				
ASSETS				
Cash & Investments	\$ 1,468	\$ 34,509,289	\$ 34,506,812	\$ 3,945
Total Assets	<u>\$ 1,468</u>	<u>\$ 34,509,289</u>	<u>\$ 34,506,812</u>	<u>\$ 3,945</u>
LIABILITIES				
Due to Other Governments	\$ 1,468	\$ 34,509,289	\$ 34,506,812	\$ 3,945
Total Liabilities	<u>\$ 1,468</u>	<u>\$ 34,509,289</u>	<u>\$ 34,506,812</u>	<u>\$ 3,945</u>
<u>Library</u>				
ASSETS				
Cash & Investments	\$ 772	\$ 12,205	\$ 12,059	\$ 918
Total Assets	<u>\$ 772</u>	<u>\$ 12,205</u>	<u>\$ 12,059</u>	<u>\$ 918</u>
LIABILITIES				
Due to Other Governments	\$ 772	\$ 12,205	\$ 12,059	\$ 918
Total Liabilities	<u>\$ 772</u>	<u>\$ 12,205</u>	<u>\$ 12,059</u>	<u>\$ 918</u>
<u>County Clerk Cash Bonds</u>				
ASSETS				
Cash & Investments	\$ 127,300	\$ 25,871	\$ 35,674	\$ 117,497
Total Assets	<u>\$ 127,300</u>	<u>\$ 25,871</u>	<u>\$ 35,674</u>	<u>\$ 117,497</u>
LIABILITIES				
Due to Other Governments	\$ 127,300	\$ 25,871	\$ 35,674	\$ 117,497
Total Liabilities	<u>\$ 127,300</u>	<u>\$ 25,871</u>	<u>\$ 35,674</u>	<u>\$ 117,497</u>
<u>County Clerk Trustee</u>				
ASSETS				
Cash & Investments	\$ 21,977	\$ 332,076	\$ 326,798	\$ 27,255
Total Assets	<u>\$ 21,977</u>	<u>\$ 332,076</u>	<u>\$ 326,798</u>	<u>\$ 27,255</u>
LIABILITIES				
Due to Other Governments	\$ 21,977	\$ 332,076	\$ 326,798	\$ 27,255
Total Liabilities	<u>\$ 21,977</u>	<u>\$ 332,076</u>	<u>\$ 326,798</u>	<u>\$ 27,255</u>
<u>District Clerk</u>				
ASSETS				
Cash & Investments	\$ 40,785	\$ 176,692	\$ 173,511	\$ 43,966
Total Assets	<u>\$ 40,785</u>	<u>\$ 176,692</u>	<u>\$ 173,511</u>	<u>\$ 43,966</u>
LIABILITIES				
Due to Other Governments	\$ 40,785	\$ 176,692	\$ 173,511	\$ 43,966
Total Liabilities	<u>\$ 40,785</u>	<u>\$ 176,692</u>	<u>\$ 173,511</u>	<u>\$ 43,966</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-55

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
<u>District Clerk Cash Bond</u>				
ASSETS				
Cash & Investments	\$ 87,800	\$ 10,000	\$ --	\$ 97,800
Total Assets	<u>\$ 87,800</u>	<u>\$ 10,000</u>	<u>\$ --</u>	<u>\$ 97,800</u>
LIABILITIES				
Due to Other Governments	\$ 87,800	\$ 10,000	\$ --	\$ 97,800
Total Liabilities	<u>\$ 87,800</u>	<u>\$ 10,000</u>	<u>\$ --</u>	<u>\$ 97,800</u>
<u>District Clerk Fee Account</u>				
ASSETS				
Cash & Investments	\$ 1,459	\$ 15,444	\$ 15,479	\$ 1,424
Total Assets	<u>\$ 1,459</u>	<u>\$ 15,444</u>	<u>\$ 15,479</u>	<u>\$ 1,424</u>
LIABILITIES				
Due to Other Governments	\$ 1,459	\$ 15,444	\$ 15,479	\$ 1,424
Total Liabilities	<u>\$ 1,459</u>	<u>\$ 15,444</u>	<u>\$ 15,479</u>	<u>\$ 1,424</u>
<u>County Attorney Hot Check Fund</u>				
ASSETS				
Cash & Investments	\$ 1,512	\$ 41,785	\$ 41,758	\$ 1,539
Total Assets	<u>\$ 1,512</u>	<u>\$ 41,785</u>	<u>\$ 41,758</u>	<u>\$ 1,539</u>
LIABILITIES				
Due to Other Governments	\$ 1,512	\$ 41,785	\$ 41,758	\$ 1,539
Total Liabilities	<u>\$ 1,512</u>	<u>\$ 41,785</u>	<u>\$ 41,758</u>	<u>\$ 1,539</u>
<u>District Clerk Registry of the Court</u>				
ASSETS				
Cash & Investments	\$ 34,223	\$ 173,994	\$ 162,983	\$ 45,234
Total Assets	<u>\$ 34,223</u>	<u>\$ 173,994</u>	<u>\$ 162,983</u>	<u>\$ 45,234</u>
LIABILITIES				
Due to Other Governments	\$ 34,223	\$ 173,994	\$ 162,983	\$ 45,234
Total Liabilities	<u>\$ 34,223</u>	<u>\$ 173,994</u>	<u>\$ 162,983</u>	<u>\$ 45,234</u>
<u>Tax Office Special Account</u>				
ASSETS				
Cash & Investments	\$ 6,279	\$ 433,327	\$ 436,496	\$ 3,110
Total Assets	<u>\$ 6,279</u>	<u>\$ 433,327</u>	<u>\$ 436,496</u>	<u>\$ 3,110</u>
LIABILITIES				
Due to Other Governments	\$ 6,279	\$ 433,327	\$ 436,496	\$ 3,110
Total Liabilities	<u>\$ 6,279</u>	<u>\$ 433,327</u>	<u>\$ 436,496</u>	<u>\$ 3,110</u>
<u>DPS Seizures</u>				
ASSETS				
Cash & Investments	\$ 402,015	\$ 1,385,533	\$ 1,209,967	\$ 577,581
Total Assets	<u>\$ 402,015</u>	<u>\$ 1,385,533</u>	<u>\$ 1,209,967</u>	<u>\$ 577,581</u>
LIABILITIES				
Due to Other Governments	\$ 402,015	\$ 1,385,533	\$ 1,209,967	\$ 577,581
Total Liabilities	<u>\$ 402,015</u>	<u>\$ 1,385,533</u>	<u>\$ 1,209,967</u>	<u>\$ 577,581</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-55

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
TOTAL AGENCY FUNDS:				
ASSETS				
Cash & Investments	\$ 1,848,919	\$ 54,873,158	\$ 54,270,535	\$ 2,451,542
Total Assets	<u>\$ 1,848,919</u>	<u>\$ 54,873,158</u>	<u>\$ 54,270,535</u>	<u>\$ 2,451,542</u>
LIABILITIES				
Due to Other Governments	\$ 1,848,919	\$ 54,873,158	\$ 54,270,535	\$ 2,451,542
Total Liabilities	<u>\$ 1,848,919</u>	<u>\$ 54,873,158</u>	<u>\$ 54,270,535</u>	<u>\$ 2,451,542</u>

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	155
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	165
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	172
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	176
<i>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.</i>	
Operating Information	178
<i>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.</i>	

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

COUNTY OF KLEBERG
NET POSITION BY COMPONENT,
LAST NINE FISCAL YEARS

	Fiscal Year				
	2013	2012	2011	2010	* 2009
Governmental activities					
Invested in capital assets, net of related debt	\$ 13,049,873	\$ 12,690,314	\$ 12,516,675	\$ 13,077,570	\$ 12,284,834
Restricted	636,312	814,648	522,368	475,877	656,213
Unrestricted	6,796,352	6,827,699	6,425,985	5,594,868	5,657,725
Total governmental activities net position	\$ 20,482,537	\$ 20,332,661	\$ 19,465,028	\$ 19,148,315	\$ 18,598,772
Business-type activities					
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total business-type activities net position	\$ -	\$ -	\$ -	\$ -	\$ -
Primary government					
Invested in capital assets, net of related debt	\$ 13,049,873	\$ 12,690,314	\$ 12,516,675	\$ 13,077,570	\$ 12,284,834
Restricted	636,312	814,648	522,368	475,877	656,213
Unrestricted	6,796,352	6,827,699	6,425,985	5,594,868	5,657,725
Total primary government net position	\$ 20,482,537	\$ 20,332,661	\$ 19,465,028	\$ 19,148,315	\$ 18,598,772

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

SCHEDULE 1

Fiscal Year			
2008	2007	2007	2005
\$ 11,666,501	\$ 11,658,005	\$ 11,724,791	\$ 9,962,588
611,069	594,371	565,232	496,409
<u>5,856,675</u>	<u>3,803,615</u>	<u>2,980,165</u>	<u>3,784,859</u>
<u>\$ 18,134,245</u>	<u>\$ 16,055,991</u>	<u>\$ 15,270,188</u>	<u>\$ 14,243,856</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 11,666,501	\$ 11,658,005	\$ 11,724,791	\$ 9,962,588
611,069	594,371	565,232	496,409
<u>5,856,675</u>	<u>3,803,615</u>	<u>2,980,165</u>	<u>3,784,859</u>
<u>\$ 18,134,245</u>	<u>\$ 16,055,991</u>	<u>\$ 15,270,188</u>	<u>\$ 14,243,856</u>

COUNTY OF KLEBERG

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

	Fiscal Year				
	2013	2012	2011	2010	2009
Expenses					
Governmental activities:					
General government ⁽¹⁾	\$ 3,993,993	\$ 4,254,038	\$ 3,796,018	\$ 3,679,010	\$ 3,883,372
Judicial	2,688,919	2,465,053	2,618,489	2,421,066	2,281,574
Public Safety	7,398,273	7,268,191	8,958,969	8,247,619	7,741,494
Public Transportation	2,104,530	1,709,204	1,967,102	2,241,189	2,158,066
Health and Welfare	3,539,919	4,063,942	4,664,821	4,213,913	3,791,876
Culture and Recreation	2,308,005	2,019,670	1,884,597	1,817,119	1,794,361
Conservation	117,637	98,221	89,962	104,096	102,506
Economic Development and Assistance	73,384	15,204	-	-	-
Intergovernmental Utility Projects	424,708	190,819	485,031	46,200	292,703
Interest and Fiscal Charges	219,064	233,215	233,286	234,348	32,017
Total governmental activities expenses	22,868,432	22,317,557	24,698,275	23,004,560	22,077,969
Business-type activities:	-	-	-	-	-
Total business-type activity expenses	-	-	-	-	-
Total primary government expenses	\$ 22,868,432	\$ 22,317,557	\$ 24,698,275	\$ 23,004,560	\$ 22,077,969
Program Revenue					
Governmental activities					
Charges of Services					
General government ⁽²⁾	\$ 1,523,966	\$ 1,342,295	\$ 1,270,258	\$ 1,172,146	\$ 1,230,572
Judicial	13,953	14,732	16,786	13,572	12,528
Public Safety	1,972,910	2,987,402	2,538,219	2,838,947	2,492,107
Public Transportation	1,382,895	1,546,823	1,867,405	1,769,232	1,905,449
Health and Welfare	58,074	43,369	38,483	27,375	25,057
Culture and Recreation	499,485	441,963	271,953	57,005	69,213
Operating Grants and Contributions					
General government	220,863	36,756	68,403	55,007	78,380
Judicial	206,870	347,441	633,758	521,098	395,459
Public Safety	1,188,776	1,230,303	1,784,816	1,692,004	1,835,021
Public Transportation	143,195	43,717	72,951	76,100	79,509
Health and Welfare	2,366,011	2,250,970	3,041,780	2,395,085	2,333,999
Culture and Recreation	523,705	56,536	122,688	189,070	377,218
Intergovernmental Utility Projects	-	-	232,572	413,678	-
Capital Grants and Contributions					
Culture and Recreation	131,460	242,004	-	-	-
Intergovernmental Utility Projects	428,527	218,940	252,459	46,200	292,703
Total governmental activities program revenues	10,660,690	10,803,251	12,212,531	11,266,519	11,127,215
Business-type activities:	-	-	-	-	-
Total business-type activities program revenues	-	-	-	-	-
Total primary government program revenues	\$ 10,660,690	\$ 10,803,251	\$ 12,212,531	\$ 11,266,519	\$ 11,127,215

⁽¹⁾ For the year 2004, the amount reflected above has been restated to reflect the elimination of the internal service fund expense.

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

SCHEDULE 2

		Fiscal Year							
		2008	2007	2006	2005	2004			
\$	3,296,630	\$	3,257,740	\$	3,327,978	\$	3,156,083	\$	3,583,930
	1,857,211		1,752,236		1,790,130		1,765,026		1,738,937
	7,467,961		7,221,342		6,964,673		8,032,629		8,010,761
	1,871,582		1,933,757		2,149,108		2,041,401		2,064,628
	3,142,814		3,163,113		3,136,573		2,678,387		2,812,381
	1,443,126		1,365,689		1,246,318		1,337,796		1,408,477
	113,093		104,421		104,829		113,174		104,142
	-		-		-		-		-
	338,897		1,044,632		363,515		808,099		-
	45,833		25,663		56,076		73,380		83,623
	<u>19,577,147</u>		<u>19,868,593</u>		<u>19,139,200</u>		<u>20,005,975</u>		<u>19,806,879</u>
	-		-		-		-		-
	-		-		-		-		-
\$	<u>19,577,147</u>	\$	<u>19,868,593</u>	\$	<u>19,139,200</u>	\$	<u>20,005,975</u>	\$	<u>19,806,879</u>
\$	1,319,143	\$	1,085,968	\$	1,023,103	\$	890,055	\$	1,900,151
	17,501		10,336		12,425		14,407		11,992
	3,099,699		2,451,056		2,207,150		2,429,198		1,202,653
	2,093,794		2,025,853		2,028,263		1,803,153		1,727,003
	22,185		14,404		17,445		230,162		-
	90,930		89,177		65,868		67,607		-
	98,197		79,475		357,947		27,537		-
	858,414		595,642		528,274		721,516		2,241,941
	1,366,720		1,292,884		1,255,392		2,156,786		2,421,184
	65,831		57,872		50,204		41,325		13,335
	1,799,401		1,911,668		1,750,479		1,199,721		1,651,928
	18,050		7,200		18,550		-		-
	-		-		-		-		-
	-		-		-		-		-
	338,619		1,032,110		386,749		764,898		108,775
	<u>11,188,484</u>		<u>10,653,645</u>		<u>9,701,849</u>		<u>10,346,365</u>		<u>11,278,962</u>
	-		-		-		-		-
\$	<u>11,188,484</u>	\$	<u>10,653,645</u>	\$	<u>9,701,849</u>	\$	<u>10,346,365</u>	\$	<u>11,278,962</u>

COUNTY OF KLEBERG

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

	Fiscal Year				
	2013	2012	2011	2010	2009
Net (Expense)/Revenue					
Governmental activities	\$ (12,207,742)	\$ (11,514,306)	\$ (12,485,744)	\$ (11,738,041)	\$ (10,950,754)
Business-type activities	-	-	-	-	-
Total primary government net expenses	<u>\$ (12,207,742)</u>	<u>\$ (11,514,306)</u>	<u>\$ (12,485,744)</u>	<u>\$ (11,738,041)</u>	<u>\$ (10,950,754)</u>
General Revenues and Other Changes In Net Assets					
Property Taxes	\$ 10,074,765	\$ 10,162,077	\$ 9,753,197	\$ 9,880,624	\$ 9,854,510
Sales Taxes	2,052,309	1,987,082	1,940,950	1,435,228	1,460,539
Investment Income	13,735	10,140	11,494	23,143	53,516
Miscellaneous Revenues	216,809	155,907	286,514	375,921	144,879
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-
Extraordinary Item Outflow	-	-	-	-	-
Transfers	-	(35)	811,788	-	-
Total governmental activities	<u>12,357,618</u>	<u>12,315,171</u>	<u>12,803,943</u>	<u>11,714,916</u>	<u>11,513,444</u>
Business-type activities	-	-	-	-	-
Total business-type activities	-	# -	-	-	-
Total primary government	<u>\$ 12,357,618</u>	<u>\$ 12,315,171</u>	<u>\$ 12,803,943</u>	<u>\$ 11,714,916</u>	<u>\$ 11,513,444</u>
Changes in Net Position					
Governmental activities (loss)	\$ 149,876	\$ 800,865	\$ 318,199	\$ (23,125)	\$ 562,690
Business-type activities	-	-	-	-	-
Total primary government (loss)	<u>\$ 149,876</u>	<u>\$ 800,865</u>	<u>\$ 318,199</u>	<u>\$ (23,125)</u>	<u>\$ 562,690</u>

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

SCHEDULE 2
(continued)

		Fiscal Year			
		2008	2007	2006	
\$	(8,388,663)	\$	(9,214,948)	\$	(9,437,351)
	-		-		-
\$	<u>(8,388,663)</u>	\$	<u>(9,214,948)</u>	\$	<u>(9,437,351)</u>
\$	8,819,663	\$	7,900,340	\$	7,321,484
	1,577,786		1,387,675		1,381,118
	203,430		306,650		258,851
	118,086		406,086		176,922
	(12,333)		-		-
	(239,714)		-		-
	(2)		-		-
	<u>10,466,916</u>		<u>10,000,751</u>		<u>9,138,375</u>
	-		-		-
	-		-		-
\$	<u>10,466,916</u>	\$	<u>10,000,751</u>	\$	<u>9,138,375</u>
\$	2,078,253	\$	785,803	\$	(298,976)
	-		-		-
\$	<u>2,078,253</u>	\$	<u>785,803</u>	\$	<u>(298,976)</u>

COUNTY OF KLEBERG

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

	Fiscal Year				
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Fund					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	1,846,523	735,892	212,495	892,628	1,701,645
Nonspendable	378,597	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	<u>\$ 2,225,120</u>	<u>\$ 735,892</u>	<u>\$ 212,495</u>	<u>\$ 892,628</u>	<u>\$ 1,701,645</u>
All Other Governmental Funds					
Reserved	\$ 3,803,346	\$ 1,151,953	\$ 195,769	\$ 221,949	\$ 236,419
Unreserved, reported in:	1,154,903	1,616,805	2,529,457	3,931,825	3,927,917
Special revenue funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service funds	-	-	-	-	-
Restricted					
Special revenue funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Committed					
Debt Service Funds	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-
Total all other governmental funds	<u>\$ 4,958,249</u>	<u>\$ 2,768,758</u>	<u>\$ 2,725,226</u>	<u>\$ 4,153,774</u>	<u>\$ 4,164,336</u>

COUNTY OF KLEBERG

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

	Fiscal Year				
	2004	2005	2006	2007	2008
Revenues					
Taxes					
General Property Taxes	\$ 6,931,868	\$ 7,017,818	\$ 7,304,801	\$ 7,750,574	\$ 8,694,424
General Sales and Use Taxes	1,237,007	1,263,389	1,381,118	1,387,675	1,577,786
Other Taxes -Miscellaneous	158,824	134,417	150,586	134,754	130,974
License and Permits	755,648	795,205	822,893	822,283	800,716
Intergovernmental	5,314,036	4,260,921	4,623,786	5,095,112	4,506,152
Charges for Service	124,487	19,588	17,445	14,404	37,827
Fines and Forfeitures	1,801,318	2,407,200	1,761,339	2,131,114	2,792,634
Fees of Office	1,563,707	775,400	1,600,474	1,524,901	1,673,403
Inmate housing	-	-	5,789	-	-
Investment Earnings	72,915	114,675	258,851	306,650	203,430
Refunds and Reimbursements	163,898	1,312,493	450,961	513,173	694,503
Seawind Revenue	-	-	256,540	335,209	486,225
Golf Course Revenue	-	-	-	-	-
Miscellaneous Revenue	1,496,949	699,887	172,922	420,357	118,086
Contributions and Donations	14,428	131,062	96,754	113,662	106,093
Miscellaneous - Park and Recreation	27,879	67,607	65,868	89,177	90,930
Total revenues	19,662,864	18,999,642	18,970,127	20,639,045	21,913,183
Expenditures					
General government					
General government	2,975,223	2,874,539	3,319,659	2,902,210	3,067,812
Judicial	1,738,937	1,800,607	1,782,769	1,603,506	1,810,347
Public Safety	8,010,761	8,236,913	6,860,569	6,953,661	7,608,253
Public Transportation	1,940,184	2,059,729	2,145,132	2,063,459	1,955,823
Health and Welfare	2,803,135	2,816,969	3,134,502	3,124,579	3,189,997
Culture and Recreation	1,416,824	1,439,664	1,242,430	1,364,818	1,438,047
Conservation	104,142	110,335	102,093	99,223	113,484
Intergovernmental/Capital Projects	-	808,099	363,515	1,044,632	338,897
Debt Service					
Principal	304,647	384,368	336,269	357,145	393,827
Interest	83,623	73,380	56,076	25,663	45,833
Total expenditures	19,377,476	20,604,603	19,343,014	19,538,896	19,962,320
Excess of revenues over (under) expenditures	285,388	(1,604,961)	(372,887)	1,100,149	1,950,863
Other Financing Sources (uses)					
Transfers in	1,321,636	1,607,493	1,531,777	1,299,259	1,462,013
Transfers Out	(1,321,636)	(1,607,493)	(1,537,377)	(1,299,260)	(1,462,015)
Capital Leases	-	17,362	-	115,567	-
Issuance of Bonds	-	-	-	-	-
Premiums on Bonds Sold	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Sale of Capital Assets	-	15,424	4,000	340	1,063
Total other financing sources (uses)	-	32,786	(1,600)	115,906	1,061
Special and Extraordinary Items					
Extraordinary Item Outflow	-	-	-	-	(239,714)
Total Special and Extraordinary Items	-	-	-	-	(239,714)
Net change in fund balances	\$ 285,388	\$ (1,572,175)	\$ (374,487)	\$ 1,216,055	\$ 1,712,210
Debt services as a percentage of noncapital expenditures	2.004%	2.312%	2.067%	2.070%	2.240%
* 2009 balance restated from prior year					

SCHEDULE 4

		Fiscal Year				
		2009	2010	2011	2012	2013
\$	9,488,359	\$ 9,642,223	\$ 9,818,871	\$ 10,058,541	\$ 10,001,520	
	1,460,539	1,435,228	1,940,950	1,987,082	2,052,309	
	208,705	141,413	269,198	187,152	201,305	
	769,407	679,407	668,966	684,084	683,001	
	5,753,341	5,608,340	6,410,109	4,493,367	5,406,062	
	30,453	29,752	45,605	103,033	178,373	
	1,978,192	2,248,219	2,372,376	2,636,133	1,727,997	
	1,751,097	1,797,145	1,628,405	1,752,620	1,631,127	
	-	-	-	-	-	
	53,517	23,143	11,495	10,141	13,735	
	231,337	365,069	312,373	227,376	144,983	
	396,733	373,110	326,743	366,582	277,098	
	-	-	192,704	329,859	381,203	
	113,628	378,116	266,853	123,652	185,850	
	178,891	104,264	163,869	97,988	112,563	
	69,213	57,005	79,249	112,104	118,282	
	<u>22,483,212</u>	<u>22,882,434</u>	<u>24,507,766</u>	<u>23,169,714</u>	<u>23,115,408</u>	
	3,634,557	6,086,927	4,907,867	3,976,692	3,716,399	
	2,313,388	2,506,134	2,616,012	2,450,507	2,669,922	
	7,754,805	8,498,781	9,969,320	7,376,008	7,495,353	
	2,191,896	2,179,968	1,840,106	1,628,659	2,088,837	
	3,791,621	4,666,572	4,886,731	4,216,649	3,677,128	
	2,066,482	1,809,409	2,213,470	2,105,502	2,588,379	
	102,810	119,742	115,661	94,105	113,695	
	292,703	46,200	485,031	190,819	424,708	
	415,918	208,050	214,290	200,000	210,000	
	195,537 *	220,263	221,001	213,845	207,895	
	<u>22,759,717</u>	<u>26,340,046</u>	<u>27,469,489</u>	<u>22,452,786</u>	<u>23,192,316</u>	
	<u>(276,505)</u>	<u>(3,457,612)</u>	<u>(2,961,723)</u>	<u>716,928</u>	<u>(76,908)</u>	
	1,284,332	1,454,884	2,387,640	1,586,477	1,406,676	
	(1,284,331)	(1,454,884)	(1,575,852)	(1,586,512)	(1,406,676)	
	-	-	-	-	-	
	6,000,000	-	-	-	-	
	22,820	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	<u>6,022,821</u>	<u>-</u>	<u>811,788</u>	<u>(35)</u>	<u>-</u>	
	-	-	-	-	-	
	-	-	-	-	-	
\$	<u>5,746,316</u>	<u>(3,457,612)</u>	<u>(2,149,935)</u>	<u>716,893</u>	<u>(76,908)</u>	
	2.722%	1.629%	1.613%	1.859%	1.835%	

COUNTY OF KLEBERG**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Mineral Values</u>	<u>Less: Agricultural Valuation</u>	<u>Less: Exempt Property</u>
2004	\$ 1,006,002,204	\$ 71,468,960	\$ 411,516,990	\$ 341,820,339	\$ 78,480,754
2005	1,050,267,238	81,611,940	432,489,817	337,067,602	78,226,391
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

Source: Kleberg County Tax Office

SCHEDULE 5

	<u>Add: Other Property</u>		<u>Total</u>		<u>Total Direct Tax Rate</u>
\$	1,217,600	\$	1,069,904,661	\$	0.63192
	2,046,742		1,151,121,744		0.60779
	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

COUNTY OF KLEBERG

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
County Tax Rates						
County Operating	\$ 0.59812	\$ 0.57560	\$ 0.57416	\$ 0.54168	\$ 0.61644	\$ 0.64694
County I&S	0.03380	0.03219	0.03363	0.02932	0.02996	0.02836
Total Kleberg County	<u>\$ 0.63192</u>	<u>\$ 0.60779</u>	<u>\$ 0.60779</u>	<u>\$ 0.57100</u>	<u>\$ 0.64640</u>	<u>\$ 0.67530</u>
City Rates						
City of Kingsville	\$ 0.68511	\$ 0.70196	\$ 0.71000	\$ 0.68544	\$ 0.76781	\$ 0.80187
Water Authority						
South Texas Water Authority	\$ 0.05543	\$ 0.05543	\$ 0.05516	\$ 0.05471	\$ 0.05688	\$ 0.05590
School Districts						
Kingsville ISD	\$ 1.62637	\$ 1.59449	\$ 1.60032	\$ 1.45303	\$ 1.40529	\$ 1.33925
Ricardo ISD	1.40000	1.40000	1.40000	1.28100	1.17000	1.17000
Riviera ISD	1.45000	1.32117	1.50000	1.37000	1.04000	1.04000
Santa Gertrudis ISD	1.44086	1.45000	1.50000	1.37000	1.04000	1.33425

Source: Kleberg County Appraisal District

SCHEDULE 6

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
0.64579 \$	0.66352 \$	0.71792 \$	0.71165
<u>0.02967</u>	<u>0.03194</u>	<u>0.03308</u>	<u>0.03316</u>
<u>0.67546</u> \$	<u>0.69546</u> \$	<u>0.75100</u> \$	<u>0.74481</u>
0.80187 \$	0.84220 \$	0.84220 \$	0.84220
0.05731 \$	0.06189 \$	0.06189 \$	0.06189
1.32165 \$	1.35520 \$	1.46380 \$	1.49410
1.17000	1.17000	1.17000	1.17000
1.04000	1.04000	1.04000	1.04000
1.36723	1.38570	1.45570	1.42250

COUNTY OF KLEBERG
PRINCIPAL PROPERTY TAXPAYERS,
CURRENT YEAR AND TEN YEARS AGO

SCHEDULE 7

Taxpayer	2013			2004		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
EOG Resources Inc./Min. Accts.	\$ 134,420,230	1	9.71%	\$ 158,280,008	1	14.79%
King Ranch Inc.	59,690,050	2	4.31%	45,185,610	2	4.22%
ExxonMobil Corporation	46,097,750	3	3.33%	-		-
AEP Texas Central Company	32,005,980	4	2.31%	-		-
Humble Gas Pipeline	11,965,370	5	0.86%	-		-
King Ranch Minerals Inc.	10,963,610	6	0.79%	5,494,125	10	0.51%
Union Pacific Railroad Company	10,638,700	7	0.77%	-		-
Weatherford US LP	9,348,330	8	0.68%	-		-
EOG Resources Inc.	8,818,850	9	0.64%	-		-
Wal-Mart Stores East Inc. #01-0442	8,321,030	10	0.60%	6,959,410	9	0.65%
Central Power and Light	-		-	16,202,150	3	1.51%
El Paso Production & Gas Company	-		-	14,751,240	4	1.38%
Kerr-McGee Corporation	-		-	13,657,620	5	1.28%
Southwestern Bell	-		-	10,804,020	6	1.01%
Wal-Mart Stores Inc. #01-0442	-		-	5,636,860	9	0.53%
Total	\$ 332,269,900		24.00%	\$ 276,971,043		25.89%

Source: Kleberg County Appraisal District

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COUNTY OF KLEBERG
PROPERTY TAX LEVIES AND COLLECTIONS,
LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	
	Amount	Percent of Original Levy				
2004	\$ 6,888,734	\$ 975	\$ 6,889,709	\$ 6,620,910	96.11%	
2005	6,992,098	115,591	7,107,689	6,765,464	96.76%	
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%	

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.

SCHEDULE 8

Collections in Subsequent Years	Total Collections to Date	
	Amount	Percent of Adjusted Levy
\$ 237,505	\$ 6,858,415	99.55%
309,512	7,074,976	99.54%
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	9,355,654	98.64%
205,094	9,775,982	103.07%
197,786	9,799,142	97.52%

COUNTY OF KLEBERG

SCHEDULE 9

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Certificates of Obligation</u>	<u>Capital Leases</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
2004	\$ 1,695,000	\$ -	\$ 1,695,000	2.60%	55
2005	1,390,000	132,011	1,522,011	2.30%	49
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

COUNTY OF KLEBERG

SCHEDULE 10

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING,
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Restricted to Repaying Principal</u>	<u>Total</u>	<u>Percentage of Personal Income (b)</u>	<u>Percentage of Actual Value of Taxable Property (a)</u>	<u>Per Capita (b)</u>
2004	\$ 1,695,000	\$ 107,977	\$ 1,587,023	0.245%	0.15%	51.36
2005	1,390,000	116,291	1,273,709	0.191%		41.41
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

Notes:

(a) See Schedule 5 for property value data

(b) See population and personal income on Schedule 11

COUNTY OF KLEBERG

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

(dollars in thousands)

	Fiscal Year			
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt Limit	\$ 272,321,105	\$ 287,804,360	\$ 296,737,587	\$ 344,039,433
Less: Total net debt applicable to limit	<u>1,587,023</u>	<u>1,273,709</u>	<u>909,121</u>	<u>518,413</u>
Legal Debt Margin	<u>\$ 270,734,082</u>	<u>\$ 286,530,651</u>	<u>\$ 295,828,466</u>	<u>\$ 343,521,020</u>
Total net debt applicable to the limit as a percentage of debt limit	0.58%	0.44%	0.31%	0.15%

SCHEDULE 11

Fiscal Year						
2008	2009	2010	2011	2012	2013	
\$ 339,028,093	\$ 359,657,840	\$ 365,708,853	\$ 347,575,508	\$ 342,979,692	\$ 346,112,167	
<u>137,576</u>	<u>5,740,396</u>	<u>5,529,833</u>	<u>5,292,008</u>	<u>5,049,823</u>	<u>4,804,376</u>	
<u>\$ 338,890,517</u>	<u>\$ 353,917,444</u>	<u>\$ 360,179,020</u>	<u>\$ 342,283,500</u>	<u>\$ 337,929,869</u>	<u>\$ 341,307,791</u>	
0.04%	1.60%	1.51%	1.52%	1.47%	1.39%	

LEGAL DEBT MARGIN CALCULATION FOR FISCAL YEAR 2013

Assessed value	\$ 1,384,448,666	
Debt Limit (25% of total assessed value)	346,112,167	
Debt applicable to limit:		
Gross Bonded Debt	5,215,000	
Less: Net assets in Debt Service Fund	<u>410,624</u>	
Total net debt applicable to limit	<u>4,804,376</u>	
Legal debt margin	<u>\$ 341,307,791</u>	-

COUNTY OF KLEBERG
 DEMOGRAPHIC AND ECONOMIC STATISTICS,
 LAST TEN FISCAL YEARS

SCHEDULE 12

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Unemployment Rate
2004	30,899	\$ 648,941	\$ 21,002	5.8%
2005	30,757	665,335	21,632	5.2%
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%

Source: Kleberg County Auditor's Office

COUNTY OF KLEBERG
TOP TEN EMPLOYERS,
CURRENT YEAR AND TEN YEARS AGO

SCHEDULE 13

Employer	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Naval Air Station-Kingsville	1,834	1	13.77%	1,781	1	6.84%
Texas A&M University	1,500	2	11.27%	1,083	2	4.16%
Kingsville Ind. School District	651	3	4.89%	727	3	2.79%
King Ranch	376	4	2.82%	325	8	1.25%
Wal-Mart	307	5	2.31%	392	6	1.51%
Christus Spohn-Kleberg Hospital	300	6	2.25%	361	7	1.39%
Border Patrol	300	7	2.25%			
Celanese	290	8	2.18%			
Kleberg County	275	9	2.07%			
City of Kingsville	260	10	1.95%	160	10	0.61%
Hoechst Celanese				508	4	1.95%
Calling Solutions, Inc.				400	5	1.54%
Mundy Corporation				291	9	1.12%
Total	6,093		45.76%	6,028		23.15%

Source: Greater Kingsville Economic Development Council

COUNTY OF KLEBERG

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Function/Program</u>						
Justice and law enforcement	115	108	102	132	155	144
Health and human services	78	75	72	29	35	34
Environment, parks, and education	24	41	20	13	20	23
Public works	29	32	31	38	30	32
General government	22	22	20	44	39	42
Total	<u>268</u>	<u>278</u>	<u>245</u>	<u>256</u>	<u>279</u>	<u>275</u>

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.

SCHEDULE 14

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
145	142	134	137
34	40	39	42
23	22	21	19
26	21	19	19
43	53	54	58
<u>271</u>	<u>278</u>	<u>267</u>	<u>275</u>

COUNTY OF KLEBERG

OPERATING INDICATORS BY FUNCTION/PROGRAM,
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Justice and Law Enforcement					
Jail bookings	3494	2970	3355	2527	2763
Average daily population	124	124	124	124	124
Health Services					
Economic services/support Program - unduplicated cases	148	198	122	201	244
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	979	1066	744	720	1058

Source: Various County Departments

Fiscal Year				
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
2981	3268	3398	2655	2976
124	124	160	160	160
285	310	353	363	389
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
1137	1596	1387	1588	650

COUNTY OF KLEBERG**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
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	39	39	41	47
Airport					
Number of runways	1	1	1	1	1

Source: Various County Departments

SCHEDULE 16

Fiscal Year				
<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
124	124	160	160	160
12	12	12	12	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
49	57	66	66	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.

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RAUL HERNANDEZ & COMPANY, P.C.

Certified Public Accountants
5422 Holly Rd
Corpus Christi, Texas 78411
Phone (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, 2013, and the related notes to the financial statements, which collectively comprise Kleberg County, Texas's basic financial statements, and have issued our report thereon dated August 29, 2014.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2013-1 and 2013-2 and 2013-3 and 2013-4 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2013-1 and 2013-2 and 2013-3 and 2013-4 to be significant deficiencies.

Compliance and Other Matters

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

Kleberg County, Texas's Response to Findings

Kleberg County, Texas's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Kleberg County, Texas's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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,

A handwritten signature in blue ink that reads "Raul Hernandez and Company, P.C.".

Raul Hernandez and Company, P.C.

Corpus Christi, Texas
August 29, 2014

RAUL HERNANDEZ & COMPANY, P.C.
Certified Public Accountants
5422 Holly Rd
Corpus Christi, Texas 78411
Phone (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 78364

Members of the Commissioners' Court:

Report on Compliance for Each Major Federal Program

We have audited Kleberg County, Texas's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Kleberg County, Texas's major federal programs for the year ended September 30, 2013. Kleberg County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, 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, 2013.

Report on Internal Control Over Compliance

Management of 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 Kleberg County, Texas's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Kleberg County, Texas's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2013-1 and 2013-2 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2013-1 and 2013-2 to be significant deficiencies.

Kleberg County, Texas's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Kleberg County, Texas's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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,



Raul Hernandez and Company, P.C.

Corpus Christi, Texas
August 29, 2014

KLEBERG COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? X Yes No

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

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? X Yes No

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.568	Comprehensive Energy Assistance Program
14.228	Community Development Block Grants
97.067	Homeland Security Grant Program
20.509	Formula Grants for Rural Areas

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

Auditee qualified as low-risk auditee? Yes X No

KLEBERG COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

B. Financial Statement Findings

**2013-1 Internal Control - Reconciliation of Accounts Receivable and Vouchers Payable
 (Repeat Finding)**

Condition: The County did not reconcile the accounts receivable or vouchers payable accounts on a periodic basis or at year end. The audit of these accounts required an extensive analysis by us to determine if the balances are accurate and reliable. Management had to trace individual postings of the amounts from the detail general ledger to the subsequent year to provide us with documentation that individual accounts receivable and vouchers payables balances were valid and reliable. This effort would not have been necessary if reconciliations were being prepared by management at year's end before providing trial balances to us. Furthermore, the outstanding vouchers payable balances at September 30, 2013, were paid to vendors over a period of eight months after fiscal year end, as shown below:

October 2013	\$418,402.49
November 2013	197,530.11
December 2013	59,357.83
January 2014	38,740.86
February 2014	93,289.48
March 2014	10,744.98
April 2014	6,255.07
May 2014	9,045.00
	<hr/>
	\$833,365.82

Criteria: In order to prepare accurate and timely financial statements, proper reconciliations of accounts receivable and vouchers payable are required as part of the year end process.

Effect: The lack of timely account reconciliations may allow errors or fraudulent transactions to go undetected and may cause material misstatements in the financial statements.

Cause: Currently, the County's current practice does not have a specific cutoff date that requires timely payment of vouchers payable within a reasonable period. and management is not preparing subledgers to support accounts receivable and vouchers payable balances.

Recommendation: We recommend the County develop policies and procedures for reconciliation of all asset and liability accounts in a timely manner. In addition, we recommend that the County ensure that vouchers payable are paid within a reasonable period.

Management's Response: The County agrees with this finding. The County is in the process of developing policies and procedures to ensure that reconciliation of all asset and liability accounts are completed. The County is in the process of developing a cutoff date that will require prompt payment of vouchers payable within a reasonable timeframe. Furthermore, this issue can only be resolved through collective effort from all departments within the County. The County is also in the process of reviewing other software systems in an effort to assist in this recommendation.

2013-2 Internal Control - Timeline of Year-End Closing

Condition: The County did not close their books in a timely & prompt manner. It took the County approximately eight months from the end of the fiscal year to close their books and deliver all trial balances to us.

KLEBERG COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

Criteria: At the end of an accounting period, management is responsible for closing the books to support the County's financial and management reporting. Meeting this important responsibility requires establishing a detailed close-to-report process, and employing the appropriate accounting and technical skills. The process should be done in a prompt manner soon after the fiscal year end.

Effect: Untimely closing of the books may not present relevant & reliant information to financial users of the financial statements

Cause: The County does not have policies and procedures in effect for the books to be closed in a prompt & timely manner, which should be soon after the fiscal year end.

Recommendation: We recommend the County develop policies and procedures to ensure that the process of closing the County's books is completed soon after the fiscal year end.

Management's Response: The County agrees with this finding. The County is in the process of developing policies and procedures to implement cut off dates for financial information to be processed & submitted in a timely manner from all departments to ensure that the County's books are closed in a reasonable period of time after the fiscal year end.

2013-3 Internal Control / Financial Reporting - Posting Errors

Condition: The County recorded a significant posting error in the General Fund. The posting error consisted of an overstatement to Reimbursement Revenue of \$321,365. The Golf Course Fund had a related posting error which understated revenues in the amount of \$348,632. We performed an extended analysis of this account and determined that the error resulted from the lack of understanding of the proper accounting treatment in recording the transactions. We proposed journal entries to reclassify this error from the statement of revenues to the balance sheet. A timely review of these journal entries was not done by the responsible official. In addition, the fund balance of the general fund did not include an audit adjustment of \$79,131. Furthermore, management reported the District Attorney Forfeiture fund (a special revenue fund) together with the DPS Seizure Fund (a fiduciary fund) in a single trial balance. This accounting practice is contrary to generally accepted accounting principles and not in accordance with government accounting for financial statement presentation. In addition, the liability of the DPS Seizure (Escrow) fund does not appear to be balanced to outstanding monies held in trust. We proposed an audit adjustment to separate these funds for financial reporting purposes.

Criteria: During the accounting period, management is responsible for understanding proper accounting treatment in recording transactions. Therefore, this process requires management to record transactions accurately in order to develop relevant and reliable financial statements. Furthermore, an official & thorough review of the posting of transactions and account balances on a monthly basis should be completed.

Effect: Incorrectly posting transactions in the County's books creates inaccurate and unreliable financial statements and can also mislead financial users.

Cause: Management did not have proper understanding of the accounting treatment for these transactions, which, in effect, led to the significant posting error.

Recommendation: The County must adhere to the proper reporting policies and procedures required by generally accepted accounting principles. These accounting procedures should be implemented in order to assure accurate accounting data and eliminate extensive analysis at year end. This will also ensure compliance with governmental reporting standards.

KLEBERG COUNTY, TEXAS

*SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013*

Management's Response: The County agrees with this finding. The County is in the process of ensuring that departments are adequately trained and transactions & balances are reviewed montly.

C. Federal Award Findings and Questioned Costs

**2013-1 Internal Control - Reconciliation of Accounts Receivable and Vouchers Payable
(Repeat Finding) and
2013-2 Internal Control - Timeline of Year-End Closing**

- 93.568 Comprehensive Energy Assistance Program
- 14.228 Community Development Block Grants
- 97.067 Homeland Security Grant Program
- 20.509 Formula Grants for Rural Areas

The above findings numbered 2013-1, and 2013-2 are for conditions that are pervasive throughout the County and could affect the reporting of federal funds. Therefore, these are also considered to be a significant deficiency and a material weakness, respectively, in internal control reporting for federal programs.

KLEBERG COUNTY, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED SEPTEMBER 30, 2013

Finding/Recommendation

2012-1 Internal Control - Purchasing (Repeat Finding)

Condition: The County is in the process of implementing a purchase order system throughout the County. However, it is not fully implemented and many purchase orders are issued after-the-fact.

Criteria: Purchase orders must be issued and approved prior to purchase of goods or services.

Cause: Departments that are not yet fully connected to the County's software system are still performing these tasks in the manner required prior to implementation of encumbrance accounting.

Effect: The potential effects of this internal control deficiency are lack of approval for county expenditures, and possible excess of expenditures over appropriations.

Recommendation: We recommend that the County implement encumbrance accounting to ensure proper authorization of expenditures, and to prevent excess expenditures over appropriations.

Management's Response: The County agrees with this finding. The County had developed and approved procedures whereby every department submits purchase orders prior to purchase. The County has several departments already utilizing the purchase order software. Each year, the County tries to include more departments in the transition to the new purchase order process.

Current Status

Implemented.

2012-2 Internal Control - Reconciliation of Accounts Receivable, Vouchers Payable, and Accrued Wages (Repeat Finding)

Condition: The County did not reconcile the accounts receivable or vouchers payable accounts on a periodic basis or at year end.

Criteria: In order to prepare accurate and timely financial statements, proper reconciliation of accounts receivable and vouchers payable is required.

Cause: Currently, the County's accounting software does not provide a subledger function to facilitate the reconciliation process. Another contributing factor has been the untimely posting of audit adjustments. In order for reconciliations to be prepared on a timely basis, all audit adjustments must be posted immediately following the close of the audit.

Effect: The lack of timely account reconciliations may allow errors or fraudulent transactions to go undetected.

Recommendation: We recommend the County develop policies and procedures for reconciliation of all asset and liability accounts in a timely manner. In addition, we recommend that the County ensure that all audit adjustments are posted on a timely basis.

KLEBERG COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Finding/Recommendation

Management's Response: The County agrees with this finding. The County is in the process of developing policies and procedures to ensure that reconciliation of all asset and liability accounts are done in a timely manner. The County is in the process of reviewing other software systems in an effort to assist in this recommendation. In addition, management will ensure that all audit adjustments are posted in a timely manner.

Current Status

Not implemented.

Management's Explanation If Not Implemented

Management is currently planning to address the reconciliation of accounts receivable and vouchers payable in the fiscal year 2014.

2012-3 Internal Control - Deposits

Condition: Numerous cash deposits throughout the year were not made on a timely basis.

Criteria: All Cash receipts should be deposited on a timely basis. Deposits should be made at least daily.

Cause: The County did not have policies and procedures in effect for the timely deposit of cash receipts.

Effect: Untimely deposits can lead to cash flow problems for the County. It can also leave the County more susceptible to loss of funds through theft or fraud.

Recommendation: We recommend the County develop policies and procedures for timely deposit of all cash receipts.

Management's Response: The County agrees with this finding. The County has developed new policies and procedures to ensure deposits are made in a timely manner, and deposits were being made on a more timely basis by year end.

Current Status

Implemented

2012-4 State Compliance - Public Funds Investment Act (Repeat Finding)

Condition: The County did not comply with certain elements of the Public Funds Investment Act (the "Act").

Criteria: The Act requires that the governing body review the investment policy on an annual basis. There was not written verification of this review in the current year. The Act also requires that the quarterly reports provided to the governing body by the investment officer contain a summary statement of each pooled fund group that states 1) beginning market value, 2) additions and changes, 3) ending market value, and 4) accrued interest. The quarterly reports did not contain such information.

Cause: As the County's investments consists of only TexPool Investments (public funds investment pool), it was not understood that the above criteria applied to the County.

KLEBERG COUNTY, TEXAS

*SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2013*

Finding/Recommendation

Effect: The effect of the noncompliance is a violation of state law, and a lack of adequate information provided to the governing body for decision making purposes.

Recommendation: We recommend the County develop policies and procedures to ensure that the investment policy is reviewed on an annual basis, and that the quarterly reports contain all information necessary to comply with the Act.

Management's Response: The County agrees with this finding. The County Treasurer is in the process of developing policies and procedures to implement to ensure that the Act requirements are met.

Current Status

Implemented.

KLEBERG COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2013

The County is in the process of developing policies and procedures to address the findings found on the Schedule of Findings and Questioned Costs. Melissa Munoz, the County Auditor, will coordinate these efforts. This is expected to be completed within the next fiscal year.

KLEBERG COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U. S. ELECTION ASSISTANCE COMMISSION</u>			
Passed Through Office of the Secretary of State:			
Help America Vote Act	90.401	78612	\$ 17,200
Total U. S. Election Assistance Commission			<u>17,200</u>
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>			
Passed Through Texas Department of Transportation:			
Section 5311 Public Transportation Program	20.509	51316F7023	183,093
Section 5311 Public Transportation Program	20.509	51216F7222	354,719
Section 5310 Public Transportation Program *	20.513	51316F7141	73,967
Job Access and Reverse Commute *	20.516	51216F7082	243,541
Total Passed Through Texas Department of Transportation			<u>855,320</u>
Total U. S. Department of Transportation			<u>855,320</u>
<u>U. S. DEPARTMENT OF THE INTERIOR</u>			
Direct Program:			
Coastal Impact Assistance Grant	15.668	N/A	639,947
Total U. S. Department of the Interior			<u>639,947</u>
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Passed Through National HIDTA Assistance Center:			
Houston HIDTA Grant	16.220	G13HN0014A	50,083
Total U. S. Department of Justice			<u>50,083</u>
<u>U. S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
Passed Through Texas General Land Office:			
Disaster Recovery Community Development Block Grant *	14.228	DRS010112	3,819
Disaster Recovery Community Block Grant *	14.228	DRS210087	168,912
Total Passed Through Texas General Land Office			<u>172,731</u>
Passed Through Texas Department of Agriculture:			
Community Development Block Grant *	14.228	711265	424,708
Total U. S. Department of Housing & Urban Development			<u>597,439</u>
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed Through Texas Department of Housing and Community Affairs:			
Comprehensive Energy Assistance Program	93.568	58130001639	382,097
Comprehensive Energy Assistance Program	93.568	58120001698	230,219
Total Passed Through Texas Department of Housing and Community Affairs			<u>612,316</u>
Passed Through Bee Community Action Agency:			
Community Services Block Grant	93.667	61005.1	84,149
Total U. S. Department of Health and Human Services			<u>696,465</u>

KLEBERG COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
DEPARTMENT OF HOMELAND SECURITY-FEMA			
Passed Through Texas Department of Public Safety-Div. of Emergency Management:			
Operation Stone Garden	97.067	2012	43,586
Operation Stone Garden	97.067	2010-SS-T0-0008	21,324
Operation Stone Garden	97.067	2011-SJ-T9-0011	183,338
2011 Homeland Security Grant	97.067	11-SR 48273-01	3,527
2012 Homeland Security Grant	97.067	12-SR 48273-02	49,595
2010 Homeland Security Grant	97.073	2010-SS-T0-0008	\$ 64,684
Total Passed Through Texas Department of Public Safety-Div. of Emergency Management			\$ 366,054
Passed Through Emergency Food & Shelter National Board Program:			
Emergency Food and Shelter	97.024	30-8196-00	36,700
Total Department of Homeland Security-FEMA			402,754
TOTAL EXPENDITURES OF FEDERAL AWARDS			3,259,208

* 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, 2013

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.

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KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT B-1
Page 1 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 9,577,022	\$ 9,591,330	\$ 9,556,079	\$ (35,251)
<i>General Sales and Use Taxes</i>	2,196,518	2,196,665	2,052,309	(144,356)
<i>Other Taxes - Miscellaneous</i>	149,479	162,983	162,983	--
License and Permits	94,420	101,865	98,399	(3,466)
Intergovernmental	761,781	789,237	690,709	(98,528)
Charges for Services	166,435	212,069	204,700	(7,369)
Fines and Forfeitures	24,095	50,621	213,572	162,951
Fees of Office	335,586	823,202	690,558	(132,644)
Investment Earnings	4,011	4,650	4,891	241
Refunds & Reimbursements	416,140	475,548	144,983	(330,565)
Seawind Revenue	320,000	320,000	277,098	(42,902)
Miscellaneous Revenues	126,059	128,324	53,750	(74,574)
Contributions & Donations	24,471	24,471	24,471	--
Miscellaneous-Park & Recreational	389,131	131,852	118,282	(13,570)
Total Revenues	14,585,148	15,012,817	14,292,784	(720,033)
EXPENDITURES:				
General Government				
Administrator				
<i>Personal Services</i>	43,577	43,577	43,180	397
<i>Supplies</i>	1,140	1,140	1,006	134
<i>Other Services and Charges</i>	1,014	1,014	427	587
Total Administrator	45,731	45,731	44,613	1,118
Commissioners Court				
<i>Other Services and Charges</i>	156,397	155,832	151,189	4,643
Total Commissioners Court	156,397	155,832	151,189	4,643
County Judge				
<i>Personal Services</i>	115,983	117,264	117,258	6
<i>Supplies</i>	1,150	620	597	23
<i>Other Services and Charges</i>	20,138	19,530	19,068	462
<i>Capital Outlay</i>	150	6	--	6
Total County Judge	137,421	137,420	136,923	497
County Clerk				
<i>Personal Services</i>	389,518	389,745	354,592	35,153
<i>Supplies</i>	36,778	38,040	37,193	847
<i>Other Services and Charges</i>	35,604	34,116	15,464	18,652
Total County Clerk	461,900	461,901	407,249	54,652
Veterans Service				
<i>Personal Services</i>	52,473	54,317	54,307	10
<i>Supplies</i>	6,265	6,391	6,343	48
<i>Other Services and Charges</i>	2,610	2,610	2,520	90
Total Veterans Service	61,348	63,318	63,170	148
County Auditor				
<i>Personal Services</i>	319,608	322,110	312,587	9,523
<i>Supplies</i>	6,021	6,155	5,673	482
<i>Other Services and Charges</i>	13,599	13,465	11,933	1,532
Total County Auditor	339,228	341,730	330,193	11,537

KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Treasurer				
<i>Personal Services</i>	151,275	154,061	150,039	4,022
<i>Supplies</i>	1,686	1,686	1,315	371
<i>Other Services and Charges</i>	3,591	3,591	3,157	434
<i>Total County Treasurer</i>	156,552	159,338	154,511	4,827
Tax Assessor/Collector				
<i>Personal Services</i>	351,256	371,112	370,306	806
<i>Supplies</i>	29,557	28,224	26,672	1,552
<i>Other Services and Charges</i>	26,286	26,286	23,029	3,257
<i>Total Tax Assessor-Collector</i>	407,099	425,622	420,007	5,615
Emergency Management				
<i>Personal Services</i>	52,286	52,412	38,585	13,827
<i>Supplies</i>	6,198	6,072	5,512	560
<i>Other Services and Charges</i>	15,708	15,708	11,066	4,642
<i>Total Emergency Management</i>	74,192	74,192	55,163	19,029
Data Processing				
<i>Personal Services</i>	75,353	76,979	65,754	11,225
<i>Supplies</i>	7,300	7,300	7,106	194
<i>Other Services and Charges</i>	131,191	131,191	130,640	551
<i>Total Data Processing</i>	213,844	215,470	203,500	11,970
Non-Departmental				
<i>Personal Services</i>	170,925	168,925	162,075	6,850
<i>Supplies</i>	40,060	57,346	51,952	5,394
<i>Other Services and Charges</i>	1,302,770	1,320,712	1,237,265	83,447
<i>Total Non-Departmental</i>	1,513,755	1,546,983	1,451,292	95,691
Total General Government	3,567,468	3,627,537	3,417,810	209,727
Judicial				
County court				
<i>Personal Services</i>	182,172	182,894	173,904	8,990
<i>Supplies</i>	7,746	6,999	4,606	2,393
<i>Other Services and Charges</i>	78,035	78,061	62,102	15,959
<i>Total County Court</i>	267,953	267,954	240,612	27,342
District Court				
<i>Personal Services</i>	193,740	193,337	168,938	24,399
<i>Supplies</i>	3,563	4,274	2,934	1,340
<i>Other Services and Charges</i>	441,576	493,252	466,727	26,525
<i>Total District Court</i>	638,879	690,863	638,599	52,264
District Clerk				
<i>Personal Services</i>	303,295	303,526	267,103	36,423
<i>Supplies</i>	17,400	16,839	15,659	1,180
<i>Other Services and Charges</i>	12,945	13,276	10,395	2,881
<i>Total District Clerk</i>	333,640	333,641	293,157	40,484
Justice of the Peace				
<i>Personal Services</i>	430,725	427,784	396,556	31,228
<i>Supplies</i>	6,715	6,009	5,063	946
<i>Other Services and Charges</i>	39,039	40,961	36,089	4,872
<i>Total Justice of the Peace</i>	476,479	474,754	437,708	37,046
County Attorney				
<i>Personal Services</i>	287,052	287,052	257,764	29,288
<i>Supplies</i>	1,442	1,442	1,250	192
<i>Other Services and Charges</i>	6,329	6,329	4,886	1,443
<i>Total County Attorney</i>	294,823	294,823	263,900	30,923

KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT B-1
Page 3 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
District Attorney				
<i>Personal Services</i>	149,218	149,329	124,844	24,485
<i>Supplies</i>	4,581	7,231	5,650	1,581
<i>Other Services and Charges</i>	19,552	16,792	14,674	2,118
<i>Capital Outlay</i>	50	50	--	50
<i>Total District Attorney</i>	<u>173,401</u>	<u>173,402</u>	<u>145,168</u>	<u>28,234</u>
Law Library				
<i>Personal Services</i>	1,635	1,637	1,619	18
<i>Supplies</i>	52,248	8,613	6,810	1,803
<i>Total Law Library</i>	<u>53,883</u>	<u>10,250</u>	<u>8,429</u>	<u>1,821</u>
Total Judicial	<u>2,239,059</u>	<u>2,245,685</u>	<u>2,027,573</u>	<u>218,112</u>
Public Safety				
Public Safety				
<i>Personal Services</i>	41,870	41,870	39,953	1,917
<i>Supplies</i>	34,058	34,333	31,350	2,983
<i>Other Services and Charges</i>	63,811	63,536	56,831	6,705
<i>Total Public Safety</i>	<u>139,739</u>	<u>139,739</u>	<u>128,134</u>	<u>11,605</u>
Maintenance				
<i>Personal Services</i>	289,347	284,166	280,243	3,923
<i>Supplies</i>	62,200	62,340	57,927	4,413
<i>Other Services and Charges</i>	225,395	237,926	233,973	3,953
<i>Capital Outlay</i>	8,300	909	--	909
<i>Total Maintenance</i>	<u>585,242</u>	<u>585,341</u>	<u>572,143</u>	<u>13,198</u>
Constables				
<i>Personal Services</i>	209,557	209,657	204,208	5,449
<i>Supplies</i>	26,891	29,061	25,489	3,572
<i>Other Services and Charges</i>	17,223	22,249	17,485	4,764
<i>Capital Outlay</i>	8,212	1,014	--	1,014
<i>Total Constable</i>	<u>261,883</u>	<u>261,981</u>	<u>247,182</u>	<u>14,799</u>
Sheriff				
<i>Personal Services</i>	2,995,104	2,938,387	2,841,356	97,031
<i>Supplies</i>	484,180	527,350	492,942	34,408
<i>Other Services and Charges</i>	513,344	516,892	551,837	(34,945)
<i>Capital Outlay</i>	84,256	86,256	88,249	(1,993)
<i>Total Sheriff</i>	<u>4,076,884</u>	<u>4,068,885</u>	<u>3,974,384</u>	<u>94,501</u>
Juvenile Board				
<i>Personal Services</i>	14,238	14,238	14,039	199
<i>Total Juvenile Board</i>	<u>14,238</u>	<u>14,238</u>	<u>14,039</u>	<u>199</u>
Warrant Officer				
<i>Personal Services</i>	53,141	52,266	22,846	29,420
<i>Supplies</i>	2,169	3,317	3,259	58
<i>Other Services and Charges</i>	6,672	6,384	4,455	1,929
<i>Total Warrant Officer</i>	<u>61,982</u>	<u>61,967</u>	<u>30,560</u>	<u>31,407</u>
Total Public Safety	<u>5,139,968</u>	<u>5,132,153</u>	<u>4,966,442</u>	<u>165,711</u>
Public Transportation				
Airport Pct 2				
<i>Supplies</i>	1,500	1,500	--	1,500
<i>Other Services and Charges</i>	22,900	22,900	16,801	6,099
<i>Total Airport Pct 2</i>	<u>24,400</u>	<u>24,400</u>	<u>16,801</u>	<u>7,599</u>

KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT B-1
Page 4 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Weigh Station				
<i>Personal Services</i>	46,742	46,766	39,648	7,118
<i>Supplies</i>	65	65	19	46
<i>Other Services and Charges</i>	23,935	23,911	20,920	2,991
<i>Total Weigh Station</i>	70,742	70,742	60,587	10,155
<i>Total Public Transportation</i>	95,142	95,142	77,388	17,754
Health and Welfare				
Health				
<i>Personal Services</i>	262,433	262,433	210,092	52,341
<i>Supplies</i>	40,925	40,825	26,119	14,706
<i>Other Services and Charges</i>	38,990	19,090	27,323	(8,233)
<i>Capital Outlay</i>	260	260	--	260
<i>Total Health</i>	342,608	322,608	263,534	59,074
Welfare				
<i>Personal Services</i>	128,156	128,156	121,787	6,369
<i>Supplies</i>	6,892	7,512	7,459	53
<i>Other Services and Charges</i>	61,855	63,225	62,460	765
<i>Total Welfare</i>	196,903	198,893	191,706	7,187
Indigent				
<i>Personal Services</i>	87,381	87,433	79,890	7,543
<i>Supplies</i>	5,468	5,416	5,296	120
<i>Other Services and Charges</i>	3,552	3,552	3,533	19
<i>Total Indigent</i>	96,401	96,401	88,719	7,682
<i>Total Health and Welfare</i>	635,912	617,902	543,959	73,943
Culture and Recreation				
Parks Department				
<i>Personal Services</i>	502,127	471,182	454,961	16,221
<i>Supplies</i>	65,869	65,086	60,498	4,588
<i>Other Services and Charges</i>	316,696	365,278	316,329	48,949
<i>Capital Outlay</i>	144,955	145,554	156,459	(10,905)
<i>Total Parks Department</i>	1,029,647	1,047,100	988,247	58,853
Library				
<i>Personal Services</i>	176,721	176,721	171,961	4,760
<i>Supplies</i>	40,826	41,190	39,789	1,401
<i>Other Services and Charges</i>	43,714	43,350	42,483	867
<i>Total Library</i>	261,261	261,261	254,233	7,028
Seawind				
<i>Personal Services</i>	121,109	121,211	108,260	12,951
<i>Supplies</i>	8,813	8,521	8,216	305
<i>Other Services and Charges</i>	140,347	140,537	127,011	13,526
<i>Total Seawind</i>	270,269	270,269	243,487	26,782
Padre Island				
<i>Supplies</i>	6,470	6,470	6,460	10
<i>Other Services and Charges</i>	2,530	2,530	2,462	68
<i>Total Padre Island</i>	9,000	9,000	8,922	78
<i>Total Culture and Recreation</i>	1,570,176	1,587,631	1,494,889	92,742
Tourism				
<i>Supplies</i>	27,500	27,500	25,000	2,500
<i>Total Tourism</i>	27,500	27,500	25,000	2,500

KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation				
County Agent				
<i>Personal Services</i>	107,823	107,926	100,396	7,530
<i>Supplies</i>	5,557	5,454	4,954	500
<i>Other Services and Charges</i>	8,796	8,796	8,345	451
<i>Total County Agent</i>	<u>122,176</u>	<u>122,176</u>	<u>113,695</u>	<u>8,481</u>
Total Conservation	<u>122,175</u>	<u>122,176</u>	<u>113,695</u>	<u>8,481</u>
Total Expenditures	<u>13,397,401</u>	<u>13,455,725</u>	<u>12,666,756</u>	<u>788,969</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,187,747</u>	<u>1,557,092</u>	<u>1,626,028</u>	<u>68,936</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers Out</i>	<u>(1,384,255)</u>	<u>(1,401,381)</u>	<u>(1,398,584)</u>	<u>(2,797)</u>
Total Other Financing Sources (Uses)	<u>(1,384,255)</u>	<u>(1,401,381)</u>	<u>(1,398,584)</u>	<u>(2,797)</u>
 Net Change in Fund Balances	 (196,508)	 155,711	 227,444	 71,733
Fund Balances - Beginning	1,996,518	1,996,518	1,996,518	--
Fund Balances - Ending	<u>\$ 1,800,010</u>	<u>\$ 2,152,229</u>	<u>\$ 2,223,962</u>	<u>\$ 71,733</u>

KLEBERG COUNTY, TEXAS
ROAD & BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
License and Permits	\$ 659,583	\$ 702,713	\$ 584,602	\$ (118,111)
Intergovernmental	--	132,495	132,495	--
Fines and Forfeitures	1,042,271	1,053,902	798,293	(255,609)
Investment Earnings	571	851	851	--
Miscellaneous Revenues	51,603	51,712	51,712	--
Total Revenues	<u>1,754,028</u>	<u>1,941,673</u>	<u>1,567,953</u>	<u>(373,720)</u>
EXPENDITURES:				
Public Transportation				
Public Transportation				
<i>Personal Services</i>	1,054,767	1,146,435	890,206	256,229
<i>Supplies</i>	206,874	196,034	171,863	24,171
<i>Other Services and Charges</i>	343,356	462,888	406,308	56,580
<i>Capital Outlay</i>	150,983	74,581	50,598	23,983
<i>Total Public Transportation</i>	<u>1,755,980</u>	<u>1,879,938</u>	<u>1,518,975</u>	<u>360,963</u>
Total Public Transportation	<u>1,755,980</u>	<u>1,879,937</u>	<u>1,518,975</u>	<u>360,962</u>
Total Expenditures	<u>1,755,980</u>	<u>1,879,937</u>	<u>1,518,975</u>	<u>360,962</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,952)</u>	<u>61,736</u>	<u>48,978</u>	<u>(12,758)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(1,952)	61,736	48,978	(12,758)
Fund Balances - Beginning	630,222	630,222	630,222	--
Fund Balances - Ending	<u>\$ 628,270</u>	<u>\$ 691,958</u>	<u>\$ 679,200</u>	<u>\$ (12,758)</u>

KLEBERG COUNTY, TEXAS
D.A.'S FORFEITURE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 127,000	\$ 157,073	\$ 143,685	\$ (13,388)
Fines and Forfeitures	569,984	569,984	413,997	(155,987)
Investment Earnings	2,394	2,711	2,686	(25)
Miscellaneous Revenues	546	593	593	--
Total Revenues	<u>699,924</u>	<u>730,361</u>	<u>560,961</u>	<u>(169,400)</u>
EXPENDITURES:				
Judicial				
District Attorney				
<i>Personal Services</i>	584,604	594,038	415,280	178,758
<i>Supplies</i>	60,416	58,033	51,572	6,461
<i>Other Services and Charges</i>	191,961	209,927	131,549	78,378
<i>Capital Outlay</i>	59,772	59,872	9,584	50,288
<i>Total District Attorney</i>	<u>896,753</u>	<u>921,870</u>	<u>607,985</u>	<u>313,885</u>
Total Judicial	<u>896,752</u>	<u>921,870</u>	<u>607,985</u>	<u>313,885</u>
Total Expenditures	<u>896,752</u>	<u>921,870</u>	<u>607,985</u>	<u>313,885</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(196,828)</u>	<u>(191,509)</u>	<u>(47,024)</u>	<u>144,485</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(196,828)	(191,509)	(47,024)	144,485
Fund Balances - Beginning	1,677,992	1,677,992	1,677,992	--
Fund Balances - Ending	<u>\$ 1,481,164</u>	<u>\$ 1,486,483</u>	<u>\$ 1,630,968</u>	<u>\$ 144,485</u>

KLEBERG COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 YEAR ENDED SEPTEMBER 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
9/30/10	\$ 23,560,710	\$ 25,566,351	\$ 2,005,641	92.2%	\$ 7,856,179	25.5%
9/30/11	23,150,669	26,451,920	3,301,251	87.5%	7,535,008	43.8%
9/30/12	23,736,335	28,035,941	4,299,606	84.7%	7,470,328	57.6%

Note: Funding information may differ from prior year combined data due to plan changes effective 1/1/2008.

OBEB:						
10/1/07	--	1,845,878	1,845,878	--	4,332,661	42.6%
10/1/09	--	874,234	874,234	--	4,342,187	20.1%
10/1/11	--	880,561	880,561	--	4,466,217	19.7%

Note: Actuarial valuations are completed every two years.

KLEBERG COUNTY, TEXAS

*NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2013*

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, 2013

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
Assets:			
<i>Cash and Cash Equivalents</i>	\$ 1,545,096	\$ 8,475	\$ 1,553,571
<i>Equity in Pooled Cash</i>	994,790	9,387	1,004,177
<i>Accounts Receivable</i>	153,285	--	153,285
<i>Intergovernmental Receivable</i>	1,556,102	--	1,556,102
<i>Interfund Receivables</i>	10,417	--	10,417
Total Assets	<u>\$ 4,259,690</u>	<u>\$ 17,862</u>	<u>\$ 4,277,552</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
<i>Accounts Payable</i>	\$ 925,770	\$ 2,174	\$ 927,944
<i>Overdraft in Pooled Cash</i>	754,607	--	754,607
<i>Accrued Wages Payable</i>	66,011	--	66,011
<i>Interfund Payables</i>	140,126	--	140,126
<i>Due to Other Governments and Agencies</i>	150,249	--	150,249
Total Liabilities	<u>2,036,763</u>	<u>2,174</u>	<u>2,038,937</u>
Fund Balances:			
<i>Restricted</i>	1,478,648	15,688	1,494,336
<i>Committed</i>	744,279	--	744,279
Total Fund Balance	<u>2,222,927</u>	<u>15,688</u>	<u>2,238,615</u>
Total Liabilities and Fund Balance	<u>\$ 4,259,690</u>	<u>\$ 17,862</u>	<u>\$ 4,277,552</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
Taxes:			
<i>Gross Receipts Business Taxes</i>	\$ 30,959	\$ --	\$ 30,959
<i>Intergovernmental</i>	4,439,173	--	4,439,173
<i>Charges for Services</i>	178,373	--	178,373
<i>Fines and Forfeitures</i>	302,135	--	302,135
<i>Fees of Office</i>	735,869	--	735,869
<i>Investment Earnings</i>	4,708	61	4,769
<i>Golf Course Revenue</i>	381,203	--	381,203
<i>Miscellaneous Revenues</i>	79,795	--	79,795
<i>Contributions & Donations</i>	88,092	--	88,092
Total Revenues	<u>6,240,307</u>	<u>61</u>	<u>6,240,368</u>
Expenditures:			
Current:			
<i>General Government</i>	298,589	--	298,589
<i>Judicial</i>	34,364	--	34,364
<i>Public Safety</i>	2,521,518	7,393	2,528,911
<i>Public Transportation</i>	492,474	--	492,474
<i>Health and Welfare</i>	3,133,169	--	3,133,169
<i>Culture and Recreation</i>	1,068,490	--	1,068,490
<i>Intergovernmental Utility Projects</i>	424,708	--	424,708
Total Expenditures	<u>7,973,312</u>	<u>7,393</u>	<u>7,980,705</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,733,005)</u>	<u>(7,332)</u>	<u>(1,740,337)</u>
Other Financing Sources (Uses):			
<i>Transfers In</i>	1,396,676	10,000	1,406,676
<i>Transfers Out</i>	(8,092)	--	(8,092)
Total Other Financing Sources (Uses)	<u>1,388,584</u>	<u>10,000</u>	<u>1,398,584</u>
Net Change in Fund Balances	(344,421)	2,668	(341,753)
Fund Balances - Beginning	2,567,348	13,020	2,580,368
Fund Balances - Ending	<u>\$ 2,222,927</u>	<u>\$ 15,688</u>	<u>\$ 2,238,615</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Parks Donations	Storage and Contraband Fees	100th Celebration Fund	Chapter 59 Salary Supplement
ASSETS				
<i>Assets:</i>				
<i>Cash and Cash Equivalents</i>	\$ --	\$ 166,862	\$ 28,181	\$ --
<i>Equity in Pooled Cash</i>	56,473	20	--	--
<i>Accounts Receivable</i>	--	244	162	14,817
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 56,473</u>	<u>\$ 167,126</u>	<u>\$ 28,343</u>	<u>\$ 14,817</u>
LIABILITIES AND FUND BALANCES:				
<i>Liabilities:</i>				
<i>Accounts Payable</i>	\$ 4,346	\$ --	\$ 950	\$ --
<i>Overdraft in Pooled Cash</i>	--	--	--	--
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>4,346</u>	<u>--</u>	<u>950</u>	<u>--</u>
<i>Fund Balances:</i>				
<i>Restricted</i>	--	167,126	--	14,817
<i>Committed</i>	52,127	--	27,393	--
Total Fund Balance	<u>52,127</u>	<u>167,126</u>	<u>27,393</u>	<u>14,817</u>
Total Liabilities and Fund Balance	<u>\$ 56,473</u>	<u>\$ 167,126</u>	<u>\$ 28,343</u>	<u>\$ 14,817</u>

Sheriff Chapter 59 Forfeiture	CPS Exxon Building	Kleberg Juvenile & Community Supervision	Hotel/Motel Occupancy Tax Fund	Sheriff Drug
\$ 44,965	\$ 87,960	\$ --	\$ 41,885	\$ 154,261
--	23,447	32,902	--	--
--	--	--	9,895	--
--	--	4,000	--	--
<u>\$ 44,965</u>	<u>\$ 111,407</u>	<u>\$ 36,902</u>	<u>\$ 51,780</u>	<u>\$ 154,261</u>
\$ --	\$ 363	\$ 3,488	\$ 6,857	\$ --
--	--	--	28,784	--
--	--	173	753	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>363</u>	<u>3,661</u>	<u>36,394</u>	<u>--</u>
44,965	--	--	15,386	154,261
--	111,044	33,241	--	--
<u>44,965</u>	<u>111,044</u>	<u>33,241</u>	<u>15,386</u>	<u>154,261</u>
<u>\$ 44,965</u>	<u>\$ 111,407</u>	<u>\$ 36,902</u>	<u>\$ 51,780</u>	<u>\$ 154,261</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	JAG Grant	Kleberg County 911 Addressing	Constable #3 Forfeiture Fund	Co. Atty Pretrial Diversion
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ 21,066	\$ --
<i>Equity in Pooled Cash</i>	--	--	--	17,001
<i>Accounts Receivable</i>	--	--	--	4,130
<i>Intergovernmental Receivable</i>	39,475	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	\$ 39,475	\$ --	\$ 21,066	\$ 21,131
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Overdraft in Pooled Cash</i>	7,927	--	--	--
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	31,548	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	39,475	--	--	--
Fund Balances:				
<i>Restricted</i>	--	--	21,066	21,131
<i>Committed</i>	--	--	--	--
Total Fund Balance	--	--	21,066	21,131
Total Liabilities and Fund Balance	\$ 39,475	\$ --	\$ 21,066	\$ 21,131

Operation Stonegarden Grant	Indigent Care Fund	Texas CDBG #711265	HMLD Security Grant Program/ Citizen Cops	2010 Homeland Security Grant
\$ --	\$ --	\$ --	\$ --	\$ --
104,375	219,853	--	--	--
--	--	--	--	--
--	--	104,320	--	505
--	1,819	--	--	--
<u>\$ 104,375</u>	<u>\$ 221,672</u>	<u>\$ 104,320</u>	<u>\$ --</u>	<u>\$ 505</u>
\$ --	\$ 170,335	\$ 47,328	\$ --	\$ --
--	--	56,992	--	--
--	--	--	--	--
--	--	--	--	505
104,375	--	--	--	--
<u>104,375</u>	<u>170,335</u>	<u>104,320</u>	<u>--</u>	<u>505</u>
--	--	--	--	--
--	51,337	--	--	--
--	51,337	--	--	--
<u>\$ 104,375</u>	<u>\$ 221,672</u>	<u>\$ 104,320</u>	<u>\$ --</u>	<u>\$ 505</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Golf Course Fund	Juvenile Probation Fund	Park Grant (CIAP) #2	GLO 10-5085- 000-5063
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 144,774	\$ --	\$ --	\$ (250)
<i>Equity in Pooled Cash</i>	521	--	--	--
<i>Accounts Receivable</i>	72	--	--	--
<i>Intergovernmental Receivable</i>	--	27,611	186,911	27,179
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 145,367</u>	<u>\$ 27,611</u>	<u>\$ 186,911</u>	<u>\$ 26,929</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 3,266	\$ 12,384	\$ 71,844	\$ 26,929
<i>Overdraft in Pooled Cash</i>	--	27,271	115,067	--
<i>Accrued Wages Payable</i>	4,503	--	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>7,769</u>	<u>39,655</u>	<u>186,911</u>	<u>26,929</u>
Fund Balances:				
<i>Restricted</i>	--	(12,044)	--	--
<i>Committed</i>	137,598	--	--	--
Total Fund Balance	<u>137,598</u>	<u>(12,044)</u>	<u>--</u>	<u>--</u>
Total Liabilities and Fund Balance	<u>\$ 145,367</u>	<u>\$ 27,611</u>	<u>\$ 186,911</u>	<u>\$ 26,929</u>

<u>DRS-210087</u>	<u>Community Supervision</u>	<u>Local Border Security</u>	<u>CSCD Personal Bond Unit</u>	<u>Title IV-E Expenses</u>
\$ --	\$ 189,355	\$ --	\$ 294,802	\$ --
--	18,413	13,418	--	96,167
--	42,791	--	13,689	--
168,912	--	(13,418)	--	724
--	--	--	--	--
<u>\$ 168,912</u>	<u>\$ 250,559</u>	<u>\$ --</u>	<u>\$ 308,491</u>	<u>\$ 96,891</u>
\$ 168,912	\$ 21,183	\$ --	\$ 2,540	\$ --
--	--	--	--	--
--	1,201	--	5,329	--
--	--	--	--	--
--	8,923	--	--	--
<u>168,912</u>	<u>31,307</u>	<u>--</u>	<u>7,869</u>	<u>--</u>
--	219,252	--	--	96,891
--	--	--	300,622	--
<u>--</u>	<u>219,252</u>	<u>--</u>	<u>300,622</u>	<u>96,891</u>
<u>\$ 168,912</u>	<u>\$ 250,559</u>	<u>\$ --</u>	<u>\$ 308,491</u>	<u>\$ 96,891</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	2011 Stonegarden Grant	2011 SHSP LEPTA/HMLD Grants	Operation Border Star	H/S Agriculture Grant
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ --	\$ --
<i>Equity in Pooled Cash</i>	107,370	--	23,188	15,265
<i>Accounts Receivable</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	177,099	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 284,469</u>	<u>\$ --</u>	<u>\$ 23,188</u>	<u>\$ 15,265</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 275,370	\$ --	\$ --	\$ 7,899
<i>Overdraft in Pooled Cash</i>	--	--	--	--
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	9,099	--	23,188	--
Total Liabilities	<u>284,469</u>	<u>--</u>	<u>23,188</u>	<u>7,899</u>
Fund Balances:				
<i>Restricted</i>	--	--	--	7,366
<i>Committed</i>	--	--	--	--
Total Fund Balance	<u>--</u>	<u>--</u>	<u>--</u>	<u>7,366</u>
Total Liabilities and Fund Balance	<u>\$ 284,469</u>	<u>\$ --</u>	<u>\$ 23,188</u>	<u>\$ 15,265</u>

<u>Dist. Clk Records Mgmt and Preservation</u>	<u>Courthouse Security</u>	<u>J.P.'s Tech Fund</u>	<u>Constable #2 Forfeiture Fund</u>	<u>2012 Operation Stonegarder Grant</u>
\$ 3,004	\$ --	\$ 124,788	\$ --	\$ (37,285)
25,626	--	3,410	5,043	--
1,917	2,582	1,595	--	--
--	--	--	--	43,586
--	--	--	--	--
<u>\$ 30,547</u>	<u>\$ 2,582</u>	<u>\$ 129,793</u>	<u>\$ 5,043</u>	<u>\$ 6,301</u>
\$ --	\$ 636	\$ 1,823	\$ --	\$ 6,301
--	20,864	--	--	--
--	867	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>22,367</u>	<u>1,823</u>	<u>--</u>	<u>6,301</u>
30,547	(19,785)	127,970	5,043	--
--	--	--	--	--
<u>30,547</u>	<u>(19,785)</u>	<u>127,970</u>	<u>5,043</u>	<u>--</u>
<u>\$ 30,547</u>	<u>\$ 2,582</u>	<u>\$ 129,793</u>	<u>\$ 5,043</u>	<u>\$ 6,301</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	2012 SHSP/LEAP GRANT	H.A.V.A. Grant	County Clerks	Records Management
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ (25,243)	\$ --	\$ --	\$ 129,449
<i>Equity in Pooled Cash</i>	--	--	61,754	36,521
<i>Accounts Receivable</i>	--	2,367	--	4,183
<i>Intergovernmental Receivable</i>	34,809	--	--	--
<i>Interfund Receivables</i>	--	4,598	--	--
Total Assets	<u>\$ 9,566</u>	<u>\$ 6,965</u>	<u>\$ 61,754</u>	<u>\$ 170,153</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 9,566	\$ --	\$ --	\$ 2,886
<i>Overdraft in Pooled Cash</i>	--	1,727	--	--
<i>Accrued Wages Payable</i>	--	--	--	901
<i>Interfund Payables</i>	--	1,875	4,597	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>9,566</u>	<u>3,602</u>	<u>4,597</u>	<u>3,787</u>
Fund Balances:				
<i>Restricted</i>	--	3,363	--	166,366
<i>Committed</i>	--	--	57,157	--
Total Fund Balance	<u>--</u>	<u>3,363</u>	<u>57,157</u>	<u>166,366</u>
Total Liabilities and Fund Balance	<u>\$ 9,566</u>	<u>\$ 6,965</u>	<u>\$ 61,754</u>	<u>\$ 170,153</u>

Houston HIDTA Grant	D.A.'s Hot Check	Constable #1 Forfeiture	Firefighters Grant	Constable Pct 4 Forfeiture
\$ --	\$ --	\$ --	\$ 2,572	\$ 154,701
4,899	15,269	208	--	--
--	--	--	--	--
26,475	--	--	--	--
--	--	--	--	--
<u>\$ 31,374</u>	<u>\$ 15,269</u>	<u>\$ 208</u>	<u>\$ 2,572</u>	<u>\$ 154,701</u>
\$ 4,577	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
1,065	--	--	--	--
22,967	--	--	--	--
2,765	--	--	--	--
<u>31,374</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	15,269	208	2,572	154,701
--	--	--	--	--
<u>--</u>	<u>15,269</u>	<u>208</u>	<u>2,572</u>	<u>154,701</u>
<u>\$ 31,374</u>	<u>\$ 15,269</u>	<u>\$ 208</u>	<u>\$ 2,572</u>	<u>\$ 154,701</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	U.S. Marshals/ Constable Pct 4 Forfeiture	Couny Attorney's Asset Forfeiture Fund	County Attorney Hot Checks Fund	2009 Operation Stonegarden Grant
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ 1,153	\$ 3,272	\$ --
<i>Equity in Pooled Cash</i>	4,587	--	--	67,814
<i>Accounts Receivable</i>	--	--	855	--
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 4,587</u>	<u>\$ 1,153</u>	<u>\$ 4,127</u>	<u>\$ 67,814</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ 187	\$ --
<i>Overdraft in Pooled Cash</i>	--	--	1,100	--
<i>Accrued Wages Payable</i>	--	--	248	--
<i>Interfund Payables</i>	--	--	--	65,915
<i>Due to Other Governments and Agencies</i>	--	--	--	1,899
Total Liabilities	<u>--</u>	<u>--</u>	<u>1,535</u>	<u>67,814</u>
Fund Balances:				
<i>Restricted</i>	4,587	--	2,592	--
<i>Committed</i>	--	1,153	--	--
Total Fund Balance	<u>4,587</u>	<u>1,153</u>	<u>2,592</u>	<u>--</u>
Total Liabilities and Fund Balance	<u>\$ 4,587</u>	<u>\$ 1,153</u>	<u>\$ 4,127</u>	<u>\$ 67,814</u>

Human Services 1/1-12/31	Human Services Neighbor to Neighbor	C.J.D. 9/1-8/31	Office of the Governor Grant	2009 Homeland Security Grant
\$ --	\$ --	\$ 9,069	\$ --	\$ --
--	9,320	--	--	12,719
8,491	--	--	--	--
479,477	--	--	60,325	--
--	--	--	--	--
<u>\$ 487,968</u>	<u>\$ 9,320</u>	<u>\$ 9,069</u>	<u>\$ 60,325</u>	<u>\$ 12,719</u>
\$ 2,613	\$ 439	\$ --	\$ --	\$ --
291,390	--	--	--	--
24,401	--	--	--	--
--	--	--	--	12,719
--	--	--	--	--
<u>318,404</u>	<u>439</u>	<u>--</u>	<u>--</u>	<u>12,719</u>
169,564	8,881	9,069	60,325	--
--	--	--	--	--
<u>169,564</u>	<u>8,881</u>	<u>9,069</u>	<u>60,325</u>	<u>--</u>
<u>\$ 487,968</u>	<u>\$ 9,320</u>	<u>\$ 9,069</u>	<u>\$ 60,325</u>	<u>\$ 12,719</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	<u>Human Services</u>	<u>Human Services 10/1-9/30</u>	<u>CDBG #727075</u>	<u>Airport Ramp Grant</u>
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ --	\$ 5,686
<i>Equity in Pooled Cash</i>	1,805	--	--	14,171
<i>Accounts Receivable</i>	14,023	29,372	2,100	--
<i>Intergovernmental Receivable</i>	69,580	33,033	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 85,408</u>	<u>\$ 62,405</u>	<u>\$ 2,100</u>	<u>\$ 19,857</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 49,074	\$ 20,937	\$ 1,559	\$ 1,150
<i>Overdraft in Pooled Cash</i>	--	85,352	541	--
<i>Accrued Wages Payable</i>	15,953	10,556	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>65,027</u>	<u>116,845</u>	<u>2,100</u>	<u>1,150</u>
Fund Balances:				
<i>Restricted</i>	20,381	(54,440)	--	18,707
<i>Committed</i>	--	--	--	--
Total Fund Balance	<u>20,381</u>	<u>(54,440)</u>	<u>--</u>	<u>18,707</u>
Total Liabilities and Fund Balance	<u>\$ 85,408</u>	<u>\$ 62,405</u>	<u>\$ 2,100</u>	<u>\$ 19,857</u>

Buffer Zone Protection Plan Grant	G.L.O. Grants	CDBG Grant #729095	Park Grant (CIAP)	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 69	\$ --	\$ --	\$ --	\$ 1,545,096
--	3,231	--	--	994,790
--	--	--	--	153,285
--	--	--	89,499	1,556,102
--	--	--	--	10,417
<u>\$ 69</u>	<u>\$ 3,231</u>	<u>\$ --</u>	<u>\$ 89,499</u>	<u>\$ 4,259,690</u>
\$ --	\$ --	\$ --	\$ 28	\$ 925,770
--	--	--	117,592	754,607
--	--	--	61	66,011
--	--	--	--	140,126
--	--	--	--	150,249
<u>--</u>	<u>--</u>	<u>--</u>	<u>117,681</u>	<u>2,036,763</u>
69	3,231	--	(28,182)	1,451,255
--	--	--	--	771,672
<u>69</u>	<u>3,231</u>	<u>--</u>	<u>(28,182)</u>	<u>2,222,927</u>
<u>\$ 69</u>	<u>\$ 3,231</u>	<u>\$ --</u>	<u>\$ 89,499</u>	<u>\$ 4,259,690</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Parks Donations	Storage and Conraband Fees	100th Celebration Fund	Chapter 59 Salary Supplement
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	1,565	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	196	161	--	--
<i>Golf Course Revenue</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	51,371	--
<i>Contributions & Donations</i>	28,186	--	--	--
Total Revenues	<u>28,382</u>	<u>1,726</u>	<u>51,371</u>	<u>--</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	23,978	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	6,627	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	29,421	--	--	--
<i>Intergovernmental Utility Projects</i>	--	--	--	--
Total Expenditures	<u>29,421</u>	<u>6,627</u>	<u>23,978</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,039)</u>	<u>(4,901)</u>	<u>27,393</u>	<u>--</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(1,039)	(4,901)	27,393	--
Fund Balances - Beginning	53,166	172,027	--	14,817
Fund Balances - Ending	<u>\$ 52,127</u>	<u>\$ 167,126</u>	<u>\$ 27,393</u>	<u>\$ 14,817</u>

Sheriff Chapter 59 Forfeiture	CPS Exxon Building	Kleberg Juvenile & Community Supervision	Hotel/Motel Occupancy Tax Fund	Sheriff Drug
\$ --	\$ --	\$ --	\$ 30,959	\$ --
--	--	8,297	--	--
--	86,400	--	--	--
126,268	--	542	--	82,655
--	--	--	--	--
327	76	1	29	630
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>126,595</u>	<u>86,476</u>	<u>8,840</u>	<u>30,988</u>	<u>83,285</u>
--	--	--	--	--
--	--	--	--	--
255,948	7,947	170,008	--	105,443
--	--	--	--	--
--	--	--	48,384	--
--	--	--	--	--
<u>255,948</u>	<u>7,947</u>	<u>170,008</u>	<u>48,384</u>	<u>105,443</u>
<u>(129,353)</u>	<u>78,529</u>	<u>(161,168)</u>	<u>(17,396)</u>	<u>(22,158)</u>
--	--	161,559	--	--
--	--	--	--	--
--	--	<u>161,559</u>	--	--
(129,353)	78,529	391	(17,396)	(22,158)
174,318	32,515	32,850	32,782	176,419
<u>\$ 44,965</u>	<u>\$ 111,044</u>	<u>\$ 33,241</u>	<u>\$ 15,386</u>	<u>\$ 154,261</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Kleberg County 911 Addressing	Constable #3 Forfeiture Fund	Co. Atty Pretrial Diversion	Operation Stonegarden Grant
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	21,324
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	57,200	16,031	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	--	28	--	--
<i>Golf Course Revenue</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>--</u>	<u>57,228</u>	<u>16,031</u>	<u>21,324</u>
Expenditures:				
Current:				
<i>General Government</i>	37,920	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	36,162	--	21,324
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Intergovernmental Utility Projects</i>	--	--	--	--
Total Expenditures	<u>37,920</u>	<u>36,162</u>	<u>--</u>	<u>21,324</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(37,920)</u>	<u>21,066</u>	<u>16,031</u>	<u>--</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	37,920	--	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>37,920</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	21,066	16,031	--
Fund Balances - Beginning	--	--	5,100	--
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 21,066</u>	<u>\$ 21,131</u>	<u>\$ --</u>

Indigent Care Fund	Texas CDBG #711265	HMLD Security Grant Program/ Citizen Cops	2010 Homeland Security Grant	Golf Course Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	424,708	6,335	64,684	--
--	--	--	--	--
--	--	--	--	--
705	--	--	--	--
--	--	--	--	381,203
--	--	--	--	--
--	--	--	--	15,350
<u>705</u>	<u>424,708</u>	<u>6,335</u>	<u>64,684</u>	<u>396,553</u>
--	--	--	--	--
--	--	--	--	--
--	--	6,335	64,684	--
--	--	--	--	--
729,917	--	--	--	--
--	--	--	--	350,738
--	424,708	--	--	--
<u>729,917</u>	<u>424,708</u>	<u>6,335</u>	<u>64,684</u>	<u>350,738</u>
<u>(729,212)</u>	--	--	--	<u>45,815</u>
728,000	--	--	--	35,000
--	--	--	--	--
<u>728,000</u>	--	--	--	<u>35,000</u>
(1,212)	--	--	--	80,815
52,549	--	--	--	56,783
<u>\$ 51,337</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 137,598</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Juvenile Probation Fund	Park Grant (CIAP) #2	GLO 10-5085- 000-5063	DRS-210087
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	215,161	480,169	3,819	168,912
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	--	--	--	--
<i>Golf Course Revenue</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>215,161</u>	<u>480,169</u>	<u>3,819</u>	<u>168,912</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	3,819	168,912
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	252,830	--	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	480,169	--	--
<i>Intergovernmental Utility Projects</i>	--	--	--	--
Total Expenditures	<u>252,830</u>	<u>480,169</u>	<u>3,819</u>	<u>168,912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(37,669)</u>	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(37,669)	--	--	--
Fund Balances - Beginning	25,625	--	--	--
Fund Balances - Ending	<u>\$ (12,044)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

<u>Community Supervision</u>	<u>GSCD Personal Bond Unit</u>	<u>Title IV-E Expenses</u>	<u>2011 Stonegarden Grant</u>	<u>2011 SHSP LEPTA/HMLD Grants</u>
\$ --	\$ --	\$ --	\$ --	\$ --
341,886	--	15,990	183,338	3,527
--	--	--	--	--
--	--	--	--	--
447,160	198,436	--	--	--
936	436	220	--	--
--	--	--	--	--
22,002	--	--	--	--
--	--	--	--	--
<u>811,984</u>	<u>198,872</u>	<u>16,210</u>	<u>183,338</u>	<u>3,527</u>
--	--	--	--	--
--	--	--	--	--
1,040,557	143,630	--	183,338	3,527
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,040,557</u>	<u>143,630</u>	<u>--</u>	<u>183,338</u>	<u>3,527</u>
<u>(228,573)</u>	<u>55,242</u>	<u>16,210</u>	<u>--</u>	<u>--</u>
8,092	--	--	--	--
(8,092)	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(228,573)	55,242	16,210	--	--
447,825	245,380	80,681	--	--
<u>\$ 219,252</u>	<u>\$ 300,622</u>	<u>\$ 96,891</u>	<u>\$ --</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	H/S Agriculture Grant	Dist. Clk Records Mgmt and Preservation	Courthouse Security	J.P.'s Tech Fund
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	23,248	--	--	--
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	17,874
<i>Fees of Office</i>	--	7,698	26,131	--
<i>Investment Earnings</i>	--	--	--	135
<i>Golf Course Revenue</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>23,248</u>	<u>7,698</u>	<u>26,131</u>	<u>18,009</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	2,185	--	23,842
<i>Public Safety</i>	--	--	43,085	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	15,968	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Intergovernmental Utility Projects</i>	--	--	--	--
Total Expenditures	<u>15,968</u>	<u>2,185</u>	<u>43,085</u>	<u>23,842</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,280</u>	<u>5,513</u>	<u>(16,954)</u>	<u>(5,833)</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	7,280	5,513	(16,954)	(5,833)
Fund Balances - Beginning	86	25,034	(2,831)	133,803
Fund Balances - Ending	<u>\$ 7,366</u>	<u>\$ 30,547</u>	<u>\$ (19,785)</u>	<u>\$ 127,970</u>

Constable #2 Forfeiture Fund	2012 Operation Stonegarder Grant	2012 SHSP/LEAP GRANT	H.A.V.A. Grant	County Clerks
\$ --	\$ --	\$ --	\$ --	\$ --
--	43,586	49,595	18,721	--
--	--	--	--	32,899
--	--	--	--	--
18	--	--	27	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>18</u>	<u>43,586</u>	<u>49,595</u>	<u>18,748</u>	<u>32,899</u>
--	--	--	17,200	2,128
--	--	--	--	--
--	43,586	49,595	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>43,586</u>	<u>49,595</u>	<u>17,200</u>	<u>2,128</u>
<u>18</u>	<u>--</u>	<u>--</u>	<u>1,548</u>	<u>30,771</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
18	--	--	1,548	30,771
5,025	--	--	1,815	26,386
<u>\$ 5,043</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,363</u>	<u>\$ 57,157</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Records Management	Houston HIDTA Grant	D.A.'s Hot Check	Constable #1 Forfeiture
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	50,083	--	--
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	50,189	--	--	--
<i>Investment Earnings</i>	247	--	53	--
<i>Golf Course Revenue</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>50,436</u>	<u>50,083</u>	<u>53</u>	<u>--</u>
Expenditures:				
Current:				
<i>General Government</i>	44,632	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	50,083	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Intergovernmental Utility Projects</i>	--	--	--	--
Total Expenditures	<u>44,632</u>	<u>50,083</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,804</u>	<u>--</u>	<u>53</u>	<u>--</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	5,804	--	53	--
Fund Balances - Beginning	160,562	--	15,216	208
Fund Balances - Ending	<u>\$ 166,366</u>	<u>\$ --</u>	<u>\$ 15,269</u>	<u>\$ 208</u>

<u>Firefighters Grant</u>	<u>Constable Pct 4 Forfeiture</u>	<u>U.S. Marshals/ Constable Pct 4 Forfeiture</u>	<u>County Attorney's Asset Forfeiture Fund</u>	<u>County Attorney Hot Checks Fund</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	1,000	--	--	--
--	--	--	--	--
--	177	16	--	6,255
--	--	--	--	4
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>1,177</u>	<u>16</u>	<u>--</u>	<u>6,259</u>
--	--	--	--	--
--	--	--	--	8,337
--	36,809	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>36,809</u>	<u>--</u>	<u>--</u>	<u>8,337</u>
<u>--</u>	<u>(35,632)</u>	<u>16</u>	<u>--</u>	<u>(2,078)</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	(35,632)	16	--	(2,078)
2,572	190,333	4,571	1,153	4,670
<u>\$ 2,572</u>	<u>\$ 154,701</u>	<u>\$ 4,587</u>	<u>\$ 1,153</u>	<u>\$ 2,592</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Human Services 1/1-12/31	Human Services Neighbor to Neighbor	C.J.D. 9/1-8/31
Revenue:			
Taxes:			
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	821,141	9,969	--
<i>Charges for Services</i>	--	--	--
<i>Fines and Forfeitures</i>	--	--	--
<i>Fees of Office</i>	--	--	--
<i>Investment Earnings</i>	128	--	24
<i>Golf Course Revenue</i>	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--
<i>Contributions & Donations</i>	--	12,110	--
Total Revenues	<u>821,269</u>	<u>22,079</u>	<u>24</u>
Expenditures:			
Current:			
<i>General Government</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Public Safety</i>	--	--	--
<i>Public Transportation</i>	--	--	--
<i>Health and Welfare</i>	696,466	36,700	--
<i>Culture and Recreation</i>	--	--	--
<i>Intergovernmental Utility Projects</i>	--	--	--
Total Expenditures	<u>696,466</u>	<u>36,700</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>124,803</u>	<u>(14,621)</u>	<u>24</u>
Other Financing Sources (Uses):			
<i>Transfers In</i>	14,320	--	--
<i>Transfers Out</i>	--	--	--
Total Other Financing Sources (Uses)	<u>14,320</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	139,123	(14,621)	24
Fund Balances - Beginning	30,441	23,502	9,045
Fund Balances - Ending	<u>\$ 169,564</u>	<u>\$ 8,881</u>	<u>\$ 9,069</u>

Office of the Governor Grant	Human Services	Human Services 10/1-9/30	Airport Ramp Grant	Buffer Zone Protection Plan Grant
\$ --	\$ --	\$ --	\$ --	\$ --
60,325	908,770	373,425	10,700	--
--	58,074	--	--	--
--	--	--	--	--
--	--	--	123	--
--	6,422	--	--	--
--	--	32,446	--	--
<u>60,325</u>	<u>973,266</u>	<u>405,871</u>	<u>10,823</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	492,474	--
--	995,345	658,773	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>995,345</u>	<u>658,773</u>	<u>492,474</u>	<u>--</u>
<u>60,325</u>	<u>(22,079)</u>	<u>(252,902)</u>	<u>(481,651)</u>	<u>--</u>
--	42,356	197,429	172,000	--
--	--	--	--	--
<u>--</u>	<u>42,356</u>	<u>197,429</u>	<u>172,000</u>	<u>--</u>
60,325	20,277	(55,473)	(309,651)	--
--	104	1,033	328,358	69
<u>\$ 60,325</u>	<u>\$ 20,381</u>	<u>\$ (54,440)</u>	<u>\$ 18,707</u>	<u>\$ 69</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	G.L.O. Grants	Park Grant (CIAP)	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
Taxes:			
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ 30,959
<i>Intergovernmental</i>	--	131,460	4,439,173
<i>Charges for Services</i>	--	--	178,373
<i>Fines and Forfeitures</i>	--	--	302,135
<i>Fees of Office</i>	--	--	735,869
<i>Investment Earnings</i>	11	--	4,708
<i>Golf Course Revenue</i>	--	--	381,203
<i>Miscellaneous Revenues</i>	--	--	79,795
<i>Contributions & Donations</i>	--	--	88,092
Total Revenues	<u>11</u>	<u>131,460</u>	<u>6,240,307</u>
Expenditures:			
Current:			
<i>General Government</i>	--	--	298,589
<i>Judicial</i>	--	--	34,364
<i>Public Safety</i>	--	--	2,521,518
<i>Public Transportation</i>	--	--	492,474
<i>Health and Welfare</i>	--	--	3,133,169
<i>Culture and Recreation</i>	--	159,778	1,068,490
<i>Intergovernmental Utility Projects</i>	--	--	424,708
Total Expenditures	<u>--</u>	<u>159,778</u>	<u>7,973,312</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11</u>	<u>(28,318)</u>	<u>(1,733,005)</u>
Other Financing Sources (Uses):			
<i>Transfers In</i>	--	--	1,396,676
<i>Transfers Out</i>	--	--	(8,092)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>1,388,584</u>
Net Change in Fund Balances	11	(28,318)	(344,421)
Fund Balances - Beginning	3,220	136	2,567,348
Fund Balances - Ending	<u>\$ 3,231</u>	<u>\$ (28,182)</u>	<u>\$ 2,222,927</u>

KLEBERG COUNTY, TEXAS
PARKS DONATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ --	\$ 196	\$ 196	\$ --
Contributions & Donations	--	28,186	28,186	--
Total Revenues	--	28,382	28,382	--
EXPENDITURES:				
Culture and Recreation				
Parks Department				
Supplies	--	15,313	4,012	11,301
Other Services and Charges	--	47,781	25,409	22,372
Total Parks Department	--	63,094	29,421	33,673
Total Culture and Recreation	--	63,094	29,421	33,673
Total Expenditures	--	63,094	29,421	33,673
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(34,712)	(1,039)	33,673
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	(34,712)	(1,039)	33,673
Fund Balances - Beginning	53,166	53,166	53,166	--
Fund Balances - Ending	\$ 53,166	\$ 18,454	\$ 52,127	\$ 33,673

KLEBERG COUNTY, TEXAS
STORAGE AND CONTRABAND FEES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ --	\$ 1,565	\$ 1,565	\$ --
Investment Earnings	--	161	161	--
Total Revenues	<u>--</u>	<u>1,726</u>	<u>1,726</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
Supplies	--	1,012	1,012	--
Other Services and Charges	--	5,615	5,615	--
Total Sheriff	<u>--</u>	<u>6,627</u>	<u>6,627</u>	<u>--</u>
Total Public Safety	<u>--</u>	<u>6,627</u>	<u>6,627</u>	<u>--</u>
Total Expenditures	<u>--</u>	<u>6,627</u>	<u>6,627</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(4,901)</u>	<u>(4,901)</u>	<u>--</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(4,901)	(4,901)	--
Fund Balances - Beginning	<u>172,027</u>	<u>172,027</u>	<u>172,027</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 172,027</u>	<u>\$ 167,126</u>	<u>\$ 167,126</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
100TH CELEBRATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Miscellaneous Revenues	\$ --	\$ 53,871	\$ 51,371	\$ (2,500)
Total Revenues	<u>--</u>	<u>53,871</u>	<u>51,371</u>	<u>(2,500)</u>
EXPENDITURES:				
General Government				
Non-Departmental				
<i>Other Services and Charges</i>	--	23,978	23,978	--
<i>Total Non-Departmental</i>	<u>--</u>	<u>23,978</u>	<u>23,978</u>	<u>--</u>
Total General Government	<u>--</u>	<u>23,978</u>	<u>23,978</u>	<u>--</u>
Total Expenditures	<u>--</u>	<u>23,978</u>	<u>23,978</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>29,893</u>	<u>27,393</u>	<u>(2,500)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 <u>--</u>	 <u>29,893</u>	 <u>27,393</u>	 <u>(2,500)</u>
Fund Balances - Beginning	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 29,893</u>	<u>\$ 27,393</u>	<u>\$ (2,500)</u>

KLEBERG COUNTY, TEXAS
SHERIFF CHAPTER 59 FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ --	\$ 126,268	\$ 126,268	\$ --
Investment Earnings	--	327	327	--
Total Revenues	--	126,595	126,595	--
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Other Services and Charges</i>	--	255,948	255,948	--
<i>Total Public Safety</i>	--	255,948	255,948	--
<i>Total Public Safety</i>	--	255,948	255,948	--
Total Expenditures	--	255,948	255,948	--
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	--	(129,353)	(129,353)	--
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	(129,353)	(129,353)	--
Fund Balances - Beginning	174,318	174,318	174,318	--
Fund Balances - Ending	\$ 174,318	\$ 44,965	\$ 44,965	\$ --

KLEBERG COUNTY, TEXAS
KLEBERG JUVENILE & COMMUNITY SUPERVISION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 8,297	\$ 8,297	\$ 8,297	\$ --
Fines and Forfeitures	530	600	542	(58)
Investment Earnings	1	10	1	(9)
Total Revenues	<u>8,828</u>	<u>8,907</u>	<u>8,840</u>	<u>(67)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	100,054	114,911	100,896	14,015
<i>Supplies</i>	8,446	10,752	8,261	2,491
<i>Other Services and Charges</i>	61,356	39,193	60,851	(21,658)
<i>Total Public Safety</i>	<u>169,856</u>	<u>164,856</u>	<u>170,008</u>	<u>(5,152)</u>
Total Public Safety	<u>169,856</u>	<u>164,856</u>	<u>170,008</u>	<u>(5,152)</u>
Total Expenditures	<u>169,856</u>	<u>164,856</u>	<u>170,008</u>	<u>(5,152)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(161,028)</u>	<u>(155,949)</u>	<u>(161,168)</u>	<u>(5,219)</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	161,559	166,230	161,559	(4,671)
Total Other Financing Sources (Uses)	<u>161,559</u>	<u>166,230</u>	<u>161,559</u>	<u>4,671</u>
Net Change in Fund Balances	531	10,281	391	(9,890)
Fund Balances - Beginning	32,850	32,850	32,850	--
Fund Balances - Ending	<u>\$ 33,381</u>	<u>\$ 43,131</u>	<u>\$ 33,241</u>	<u>\$ (9,890)</u>

KLEBERG COUNTY, TEXAS
HOTEL/MOTEL OCCUPANCY TAX FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ 30,959	\$ 30,959	\$ --
Investment Earnings	--	29	29	--
Total Revenues	<u>--</u>	<u>30,988</u>	<u>30,988</u>	<u>--</u>
EXPENDITURES:				
Tourism				
<i>Personal Services</i>	--	25,846	26,855	(1,009)
<i>Other Services and Charges</i>	--	14,320	10,529	3,791
<i>Capital Outlay</i>	--	11,000	11,000	--
Total Tourism	<u>--</u>	<u>51,166</u>	<u>48,384</u>	<u>2,782</u>
Total Expenditures	<u>--</u>	<u>51,166</u>	<u>48,384</u>	<u>2,782</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(20,178)</u>	<u>(17,396)</u>	<u>2,782</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(20,178)	(17,396)	2,782
Fund Balances - Beginning	<u>32,782</u>	<u>32,782</u>	<u>32,782</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 32,782</u>	<u>\$ 12,604</u>	<u>\$ 15,386</u>	<u>\$ 2,782</u>

KLEBERG COUNTY, TEXAS
 KLEBERG COUNTY 911 ADDRESSING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Total Revenues	\$ --	\$ --	\$ --	\$ --
EXPENDITURES:				
Commissioners Court				
<i>Other Services and Charges</i>	--	43,230	37,920	5,310
<i>Total Commissioners Court</i>	--	43,230	37,920	5,310
<i>Total General Government</i>	--	43,230	37,920	5,310
Total Expenditures	--	43,230	37,920	5,310
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	--	(43,230)	(37,920)	5,310
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	--	37,920	37,920	--
Total Other Financing Sources (Uses)	--	37,920	37,920	--
Net Change in Fund Balances	--	(5,310)	--	5,310
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	\$ --	\$ (5,310)	\$ --	\$ 5,310

KLEBERG COUNTY, TEXAS
 CONSTABLE #3 FORFEITURE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ --	\$ 57,200	\$ 57,200	\$ --
Investment Earnings	--	28	28	--
Total Revenues	--	57,228	57,228	--
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Other Services and Charges</i>	--	5,836	5,836	--
<i>Total Public Safety</i>	--	5,836	5,836	--
Total Public Safety	--	36,162	36,162	--
Total Expenditures	--	36,162	36,162	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	21,066	21,066	--
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	21,066	21,066	--
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	\$ --	\$ 21,066	\$ 21,066	\$ --

KLEBERG COUNTY, TEXAS
CO. ATTY PRETRIAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ --	\$ 16,031	\$ 16,031	\$ --
Total Revenues	<u>--</u>	<u>16,031</u>	<u>16,031</u>	<u>--</u>
EXPENDITURES:				
Total Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>16,031</u>	<u>16,031</u>	<u>--</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 <u>--</u>	 <u>16,031</u>	 <u>16,031</u>	 <u>--</u>
Fund Balances - Beginning	5,100	5,100	5,100	--
Fund Balances - Ending	<u>\$ 5,100</u>	<u>\$ 21,131</u>	<u>\$ 21,131</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 2010 OPERATION STONEGARDEN GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 21,368	\$ 21,324	\$ (44)
Total Revenues	<u>--</u>	<u>21,368</u>	<u>21,324</u>	<u>(44)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
<i>Personal Services</i>	--	6,205	7,224	(1,019)
<i>Supplies</i>	--	6,675	6,675	--
<i>Other Services and Charges</i>	--	7,425	7,425	--
<i>Total Sheriff</i>	<u>--</u>	<u>20,305</u>	<u>21,324</u>	<u>(1,019)</u>
Total Public Safety	<u>--</u>	<u>20,305</u>	<u>21,324</u>	<u>(1,019)</u>
Total Expenditures	<u>--</u>	<u>20,305</u>	<u>21,324</u>	<u>(1,019)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>1,063</u>	<u>--</u>	<u>(1,063)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	1,063	--	(1,063)
Fund Balances - Beginning	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 1,063</u>	<u>\$ --</u>	<u>\$ (1,063)</u>

KLEBERG COUNTY, TEXAS
INDIGENT CARE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ 347	\$ --	\$ 705	\$ 705
Miscellaneous Revenues	1,833	--	--	--
Total Revenues	<u>2,180</u>	<u>--</u>	<u>705</u>	<u>705</u>
EXPENDITURES:				
Health and Welfare				
Indigent				
<i>Other Services and Charges</i>	729,933	751,601	729,917	21,684
<i>Total Indigent</i>	<u>729,933</u>	<u>751,601</u>	<u>729,917</u>	<u>21,684</u>
<i>Total Health and Welfare</i>	<u>729,933</u>	<u>751,601</u>	<u>729,917</u>	<u>21,684</u>
Total Expenditures	<u>729,933</u>	<u>751,601</u>	<u>729,917</u>	<u>21,684</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(727,753)</u>	<u>(751,601)</u>	<u>(729,212)</u>	<u>22,389</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	728,000	729,933	728,000	(1,933)
Total Other Financing Sources (Uses)	<u>728,000</u>	<u>729,933</u>	<u>728,000</u>	<u>1,933</u>
Net Change in Fund Balances	247	(21,668)	(1,212)	20,456
Fund Balances - Beginning	52,549	52,549	52,549	--
Fund Balances - Ending	<u>\$ 52,796</u>	<u>\$ 30,881</u>	<u>\$ 51,337</u>	<u>\$ 20,456</u>

KLEBERG COUNTY, TEXAS
 TEXAS CDBG #711265
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 377,380	\$ 424,708	\$ 47,328
Total Revenues	<u> --</u>	<u> 377,380</u>	<u> 424,708</u>	<u> 47,328</u>
EXPENDITURES:				
Intergovernmental Utility Projects				
<i>Other Services and Charges</i>	<u> --</u>	<u> 556,599</u>	<u> 424,708</u>	<u> 131,891</u>
<i>Total Intergovernmental Utility Projects</i>	<u> --</u>	<u> 556,599</u>	<u> 424,708</u>	<u> 131,891</u>
Total Expenditures	<u> --</u>	<u> 556,599</u>	<u> 424,708</u>	<u> 131,891</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> (179,219)</u>	<u> --</u>	<u> 179,219</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net Change in Fund Balances	<u> --</u>	<u> (179,219)</u>	<u> --</u>	<u> 179,219</u>
Fund Balances - Beginning	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ (179,219)</u>	<u>\$ --</u>	<u>\$ 179,219</u>

KLEBERG COUNTY, TEXAS
HMLD SECURITY GRANT PROGRAM/CITIZEN COPS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 6,335	\$ 6,335	\$ --
Total Revenues	<u> --</u>	<u> 6,335</u>	<u> 6,335</u>	<u> --</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Capital Outlay</i>	<u> --</u>	<u> 6,335</u>	<u> 6,335</u>	<u> --</u>
<i>Total Public Safety</i>	<u> --</u>	<u> 6,335</u>	<u> 6,335</u>	<u> --</u>
<i>Total Public Safety</i>	<u> --</u>	<u> 6,335</u>	<u> 6,335</u>	<u> --</u>
Total Expenditures	<u> --</u>	<u> 6,335</u>	<u> 6,335</u>	<u> --</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
 Net Change in Fund Balances	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Beginning	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 2010 HOMELAND SECURITY GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 64,684	\$ 64,684	\$ --
Total Revenues	<u> --</u>	<u> 64,684</u>	<u> 64,684</u>	<u> --</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
<i>Supplies</i>	--	64,684	64,684	--
<i>Total Sheriff</i>	<u> --</u>	<u> 64,684</u>	<u> 64,684</u>	<u> --</u>
Total Public Safety	<u> --</u>	<u> 64,684</u>	<u> 64,684</u>	<u> --</u>
Total Expenditures	<u> --</u>	<u> 64,684</u>	<u> 64,684</u>	<u> --</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
 Net Change in Fund Balances	 --	 --	 --	 --
Fund Balances - Beginning	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
GOLF COURSE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Golf Course Revenue	\$ --	\$ 32,572	\$ 381,203	\$ 348,631
Contributions & Donations	--	15,350	15,350	--
Total Revenues	<u>--</u>	<u>47,922</u>	<u>396,553</u>	<u>348,631</u>
EXPENDITURES:				
Culture and Recreation				
Golf Course				
Personal Services	--	180,475	161,048	19,427
Supplies	--	64,823	52,397	12,426
Other Services and Charges	--	194,244	137,293	56,951
Total Golf Course	<u>--</u>	<u>439,542</u>	<u>350,738</u>	<u>88,804</u>
Total Culture and Recreation	<u>--</u>	<u>439,543</u>	<u>350,738</u>	<u>88,805</u>
Total Expenditures	<u>--</u>	<u>439,543</u>	<u>350,738</u>	<u>88,805</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(391,621)</u>	<u>45,815</u>	<u>437,436</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	--	35,000	35,000	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>35,000</u>	<u>35,000</u>	<u>--</u>
Net Change in Fund Balances	--	(356,621)	80,815	437,436
Fund Balances - Beginning	56,783	56,783	56,783	--
Fund Balances - Ending	<u>\$ 56,783</u>	<u>\$ (299,838)</u>	<u>\$ 137,598</u>	<u>\$ 437,436</u>

KLEBERG COUNTY, TEXAS
 JUVENILE PROBATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 254,506	\$ 253,470	\$ 215,161	\$ (38,309)
Total Revenues	<u>254,506</u>	<u>253,470</u>	<u>215,161</u>	<u>(38,309)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	128,519	140,237	128,579	11,658
<i>Supplies</i>	3,462	4,301	3,462	839
<i>Other Services and Charges</i>	122,524	91,440	120,789	(29,349)
<i>Total Public Safety</i>	<u>254,505</u>	<u>235,978</u>	<u>252,830</u>	<u>(16,852)</u>
Total Public Safety	<u>254,505</u>	<u>235,978</u>	<u>252,830</u>	<u>(16,852)</u>
Total Expenditures	<u>254,505</u>	<u>235,978</u>	<u>252,830</u>	<u>(16,852)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1</u>	<u>17,492</u>	<u>(37,669)</u>	<u>(55,161)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 1	 17,492	 (37,669)	 (55,161)
Fund Balances - Beginning	25,625	25,625	25,625	--
Fund Balances - Ending	<u>\$ 25,626</u>	<u>\$ 43,117</u>	<u>\$ (12,044)</u>	<u>\$ (55,161)</u>

KLEBERG COUNTY, TEXAS
 PARK GRANT (CIAP) #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 461,471	\$ 480,169	\$ 18,698
Total Revenues	<u> --</u>	<u> 461,471</u>	<u> 480,169</u>	<u> 18,698</u>
EXPENDITURES:				
Culture and Recreation				
Seawind				
<i>Other Services and Charges</i>	--	508,317	480,169	28,148
<i>Total Seawind</i>	<u> --</u>	<u> 508,317</u>	<u> 480,169</u>	<u> 28,148</u>
Total Culture and Recreation	<u> --</u>	<u> 508,317</u>	<u> 480,169</u>	<u> 28,148</u>
Total Expenditures	<u> --</u>	<u> 508,317</u>	<u> 480,169</u>	<u> 28,148</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> (46,846)</u>	<u> --</u>	<u> 46,846</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net Change in Fund Balances	<u> --</u>	<u> (46,846)</u>	<u> --</u>	<u> 46,846</u>
Fund Balances - Beginning	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ (46,846)</u>	<u>\$ --</u>	<u>\$ 46,846</u>

KLEBERG COUNTY, TEXAS
 GLO 10-5085-000-5063
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 3,819	\$ 3,819	\$ --
Total Revenues	<u> --</u>	<u> 3,819</u>	<u> 3,819</u>	<u> --</u>
EXPENDITURES:				
General Government				
Non-Departmental				
<i>Other Services and Charges</i>	--	3,819	3,819	--
<i>Total Non-Departmental</i>	<u> --</u>	<u> 3,819</u>	<u> 3,819</u>	<u> --</u>
<i>Total General Government</i>	<u> --</u>	<u> 3,819</u>	<u> 3,819</u>	<u> --</u>
Total Expenditures	<u> --</u>	<u> 3,819</u>	<u> 3,819</u>	<u> --</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
 Net Change in Fund Balances	 --	 --	 --	 --
Fund Balances - Beginning	27,758	27,758	27,758	--
Fund Balances - Ending	<u>\$ 27,758</u>	<u>\$ 27,758</u>	<u>\$ 27,758</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
DRS-210087
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 301,408	\$ 168,912	\$ (132,496)
Total Revenues	<u> --</u>	<u> 301,408</u>	<u> 168,912</u>	<u> (132,496)</u>
EXPENDITURES:				
General Government				
<i>Other Services and Charges</i>	--	185,857	168,912	16,945
Total General Government	<u> --</u>	<u> 185,857</u>	<u> 168,912</u>	<u> 16,945</u>
Total Expenditures	<u> --</u>	<u> 185,857</u>	<u> 168,912</u>	<u> 16,945</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> 115,551</u>	<u> --</u>	<u> (115,551)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net Change in Fund Balances	<u> --</u>	<u> 115,551</u>	<u> --</u>	<u> (115,551)</u>
Fund Balances - Beginning	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Ending	<u> --</u>	<u> 115,551</u>	<u> --</u>	<u> (115,551)</u>

KLEBERG COUNTY, TEXAS
COMMUNITY SUPERVISION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 343,330	\$ 620,808	\$ 341,886	\$ (278,922)
Fees of Office	429,523	495,175	447,160	(48,015)
Investment Earnings	935	1,000	936	(64)
Miscellaneous Revenues	18,369	120,445	22,002	(98,443)
Total Revenues	<u>792,157</u>	<u>1,237,428</u>	<u>811,984</u>	<u>(425,444)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	862,318	933,743	934,849	(1,106)
<i>Supplies</i>	40,077	23,537	25,957	(2,420)
<i>Other Services and Charges</i>	120,854	86,061	79,751	6,310
Total Public Safety	<u>1,023,249</u>	<u>1,043,341</u>	<u>1,040,557</u>	<u>2,784</u>
Total Public Safety	<u>1,023,249</u>	<u>1,043,342</u>	<u>1,040,557</u>	<u>2,785</u>
Total Expenditures	<u>1,023,249</u>	<u>1,043,342</u>	<u>1,040,557</u>	<u>2,785</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(231,092)</u>	<u>194,086</u>	<u>(228,573)</u>	<u>(422,659)</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	8,092	8,092	8,092	--
<i>Transfers Out</i>	--	--	(8,092)	8,092
Total Other Financing Sources (Uses)	<u>8,092</u>	<u>8,092</u>	<u>--</u>	<u>8,092</u>
Net Change in Fund Balances	(223,000)	202,178	(228,573)	(430,751)
Fund Balances - Beginning	447,825	447,825	447,825	--
Fund Balances - Ending	<u>\$ 224,825</u>	<u>\$ 650,003</u>	<u>\$ 219,252</u>	<u>\$ (430,751)</u>

KLEBERG COUNTY, TEXAS
 CSCD PERSONAL BOND FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 214,342	\$ 188,708	\$ 198,436	\$ 9,728
Investment Earnings	400	400	436	36
Total Revenues	<u>214,742</u>	<u>189,108</u>	<u>198,872</u>	<u>9,764</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	136,415	163,785	132,957	30,828
<i>Supplies</i>	6,150	5,895	471	5,424
<i>Other Services and Charges</i>	19,101	14,759	10,202	4,557
<i>Total Public Safety</i>	<u>161,666</u>	<u>184,439</u>	<u>143,630</u>	<u>40,809</u>
Total Public Safety	<u>161,666</u>	<u>184,439</u>	<u>143,630</u>	<u>40,809</u>
Total Expenditures	<u>161,666</u>	<u>184,439</u>	<u>143,630</u>	<u>40,809</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>53,076</u>	<u>4,669</u>	<u>55,242</u>	<u>50,573</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	53,076	4,669	55,242	50,573
Fund Balances - Beginning	245,380	245,380	245,380	--
Fund Balances - Ending	<u>\$ 298,456</u>	<u>\$ 250,049</u>	<u>\$ 300,622</u>	<u>\$ 50,573</u>

KLEBERG COUNTY, TEXAS
 TITLE IV-E
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 16,500	\$ --	\$ 15,990	\$ 15,990
Investment Earnings	225	300	220	(80)
Total Revenues	<u>16,725</u>	<u>300</u>	<u>16,210</u>	<u>15,910</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Supplies</i>	3,000	--	--	--
<i>Other Services and Charges</i>	2,800	--	--	--
<i>Total Public Safety</i>	<u>5,800</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Public Safety	<u>5,800</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures	<u>5,800</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>10,925</u>	<u>300</u>	<u>16,210</u>	<u>15,910</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	10,925	300	16,210	15,910
Fund Balances - Beginning	80,681	80,681	80,681	--
Fund Balances - Ending	<u>\$ 91,606</u>	<u>\$ 80,981</u>	<u>\$ 96,891</u>	<u>\$ 15,910</u>

KLEBERG COUNTY, TEXAS
 2011 OPERATION STONEGARDEN GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 107,824	\$ 183,338	\$ 75,514
Total Revenues	<u> --</u>	<u> 107,824</u>	<u> 183,338</u>	<u> 75,514</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
Personal Services	--	131,868	102,619	29,249
Supplies	--	5,673	3,785	1,888
Other Services and Charges	--	--	12,188	(12,188)
Capital Outlay	--	87,919	64,746	23,173
Total Sheriff	<u> --</u>	<u> 225,460</u>	<u> 183,338</u>	<u> 42,122</u>
Total Public Safety	<u> --</u>	<u> 225,460</u>	<u> 183,338</u>	<u> 42,122</u>
Total Expenditures	<u> --</u>	<u> 225,460</u>	<u> 183,338</u>	<u> 42,122</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> (117,636)</u>	<u> --</u>	<u> 117,636</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net Change in Fund Balances	<u> --</u>	<u> (117,636)</u>	<u> --</u>	<u> 117,636</u>
Fund Balances - Beginning	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ (117,636)</u>	<u>\$ --</u>	<u>\$ 117,636</u>

KLEBERG COUNTY, TEXAS
 2011 SHSP LEPTA/HMLD GRANTS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 3,527	\$ 3,527	\$ --
Total Revenues	<u> --</u>	<u> 3,527</u>	<u> 3,527</u>	<u> --</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
<i>Other Services and Charges</i>	--	3,527	3,527	--
<i>Total Sheriff</i>	<u> --</u>	<u> 3,527</u>	<u> 3,527</u>	<u> --</u>
Total Public Safety	<u> --</u>	<u> 3,527</u>	<u> 3,527</u>	<u> --</u>
Total Expenditures	<u> --</u>	<u> 3,527</u>	<u> 3,527</u>	<u> --</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net Change in Fund Balances	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Beginning	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
H/S AGRICULTURE GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 23,248	\$ 23,248	\$ 23,248	\$ --
Total Revenues	<u>23,248</u>	<u>23,248</u>	<u>23,248</u>	<u>--</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	18,981	9,164	--	9,164
<i>Supplies</i>	16,033	23,806	12,936	10,870
<i>Other Services and Charges</i>	1,933	3,977	3,032	945
<i>Total Health & Welfare</i>	<u>36,947</u>	<u>36,947</u>	<u>15,968</u>	<u>20,979</u>
Total Health and Welfare	<u>36,947</u>	<u>36,947</u>	<u>15,968</u>	<u>20,979</u>
Total Expenditures	<u>36,947</u>	<u>36,947</u>	<u>15,968</u>	<u>20,979</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,699)</u>	<u>(13,699)</u>	<u>7,280</u>	<u>20,979</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 (13,699)	 (13,699)	 7,280	 20,979
Fund Balances - Beginning	86	86	86	--
Fund Balances - Ending	<u>\$ (13,613)</u>	<u>\$ (13,613)</u>	<u>\$ 7,366</u>	<u>\$ 20,979</u>

KLEBERG COUNTY, TEXAS
 DIST. CLK RECORDS MGMT & PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ --	\$ 5,876	\$ 7,698	\$ 1,822
Total Revenues	<u>--</u>	<u>5,876</u>	<u>7,698</u>	<u>1,822</u>
EXPENDITURES:				
Judicial				
District Clerk				
Other Services and Charges	--	7,400	2,185	5,215
Total District Clerk	<u>--</u>	<u>7,400</u>	<u>2,185</u>	<u>5,215</u>
Total Judicial	<u>--</u>	<u>7,400</u>	<u>2,185</u>	<u>5,215</u>
Total Expenditures	<u>--</u>	<u>7,400</u>	<u>2,185</u>	<u>5,215</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(1,524)</u>	<u>5,513</u>	<u>7,037</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>--</u>	<u>(1,524)</u>	<u>5,513</u>	<u>7,037</u>
Fund Balances - Beginning	<u>25,034</u>	<u>25,034</u>	<u>25,034</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 25,034</u>	<u>\$ 23,510</u>	<u>\$ 30,547</u>	<u>\$ 7,037</u>

KLEBERG COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Charges for Services	\$ 15,470	\$ 23,131	\$ 26,131	\$ 3,000
Total Revenues	<u>15,470</u>	<u>23,131</u>	<u>26,131</u>	<u>3,000</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Courthouse Security				
<i>Personal Services</i>	47,733	48,506	42,949	5,557
<i>Other Services and Charges</i>	550	550	136	414
<i>Total Courthouse Security</i>	<u>48,283</u>	<u>49,056</u>	<u>43,085</u>	<u>5,971</u>
Total Public Safety	<u>48,283</u>	<u>49,056</u>	<u>43,085</u>	<u>5,971</u>
Total Expenditures	<u>48,283</u>	<u>49,056</u>	<u>43,085</u>	<u>5,971</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(32,813)</u>	<u>(25,925)</u>	<u>(16,954)</u>	<u>8,971</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 (32,813)	 (25,925)	 (16,954)	 8,971
Fund Balances - Beginning	(2,831)	(2,831)	(2,831)	--
Fund Balances - Ending	<u>\$ (35,644)</u>	<u>\$ (28,756)</u>	<u>\$ (19,785)</u>	<u>\$ 8,971</u>

KLEBERG COUNTY, TEXAS
J.P.'S TECH FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-32

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ --	\$ 17,875	\$ 17,874	\$ (1)
Investment Earnings	--	135	135	--
Total Revenues	<u>--</u>	<u>18,010</u>	<u>18,009</u>	<u>(1)</u>
EXPENDITURES:				
Judicial				
Justice of the Peace				
Other Services and Charges	--	23,846	23,842	4
Total Justice of the Peace	<u>--</u>	<u>23,846</u>	<u>23,842</u>	<u>4</u>
Total Judicial	<u>--</u>	<u>23,846</u>	<u>23,842</u>	<u>4</u>
Total Expenditures	<u>--</u>	<u>23,846</u>	<u>23,842</u>	<u>4</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(5,836)</u>	<u>(5,833)</u>	<u>3</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(5,836)	(5,833)	3
Fund Balances - Beginning	133,803	133,803	133,803	--
Fund Balances - Ending	<u>\$ 133,803</u>	<u>\$ 127,967</u>	<u>\$ 127,970</u>	<u>\$ 3</u>

KLEBERG COUNTY, TEXAS
 CONSTABLE #2 FORFEITURE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ --	\$ 18	\$ 18	\$ --
Total Revenues	<u> --</u>	<u> 18</u>	<u> 18</u>	<u> --</u>
EXPENDITURES:				
Total Expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> 18</u>	<u> 18</u>	<u> --</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
 Net Change in Fund Balances	 --	 18	 18	 --
Fund Balances - Beginning	5,025	5,025	5,025	--
Fund Balances - Ending	<u>\$ 5,025</u>	<u>\$ 5,043</u>	<u>\$ 5,043</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 2102 OPERATION STONEGARDEN GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ --	\$ 43,586	\$ 43,586
Total Revenues	<u> --</u>	<u> --</u>	<u> 43,586</u>	<u> 43,586</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
Personal Services	--	20,536	43,586	(23,050)
Total Sheriff	<u> --</u>	<u> 20,536</u>	<u> 43,586</u>	<u> (23,050)</u>
Total Public Safety	<u> --</u>	<u> 20,536</u>	<u> 43,586</u>	<u> (23,050)</u>
Total Expenditures	<u> --</u>	<u> 20,536</u>	<u> 43,586</u>	<u> (23,050)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> (20,536)</u>	<u> --</u>	<u> 20,536</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Net Change in Fund Balances	--	(20,536)	--	20,536
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u>\$ --</u>	<u>\$ (20,536)</u>	<u>\$ --</u>	<u>\$ 20,536</u>

KLEBERG COUNTY, TEXAS
 2012 SHSP/LEAP GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 24,078	\$ 49,595	\$ 25,517
Total Revenues	<u>--</u>	<u>24,078</u>	<u>49,595</u>	<u>25,517</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
Supplies	--	6,399	6,399	--
Other Services and Charges	--	37,721	37,721	--
Capital Outlay	--	5,475	5,475	--
Total Sheriff	<u>--</u>	<u>49,595</u>	<u>49,595</u>	<u>--</u>
Total Public Safety	<u>--</u>	<u>49,595</u>	<u>49,595</u>	<u>--</u>
Total Expenditures	<u>--</u>	<u>49,595</u>	<u>49,595</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(25,517)</u>	<u>--</u>	<u>25,517</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(25,517)	--	25,517
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u>\$ --</u>	<u>\$ (25,517)</u>	<u>\$ --</u>	<u>\$ 25,517</u>

KLEBERG COUNTY, TEXAS
HAVA GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 18,721	\$ 18,721	\$ --
Investment Earnings	--	27	27	--
Total Revenues	--	18,748	18,748	--
EXPENDITURES:				
General Government				
County Clerk				
<i>Supplies</i>	--	17,200	17,200	--
<i>Total County Clerk</i>	--	17,200	17,200	--
<i>Total General Government</i>	--	17,200	17,200	--
Total Expenditures	--	17,200	17,200	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	1,548	1,548	--
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	1,548	1,548	--
Fund Balances - Beginning	1,815	1,815	1,815	--
Fund Balances - Ending	<u>\$ 1,815</u>	<u>\$ 3,363</u>	<u>\$ 3,363</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 COUNTY CLERKS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Charges for Services	\$ --	\$ 32,899	\$ 32,899	\$ --
Total Revenues	<u>--</u>	<u>32,899</u>	<u>32,899</u>	<u>--</u>
EXPENDITURES:				
General Government				
County Clerk				
<i>Other Services and Charges</i>	--	4,750	2,128	2,622
<i>Total County Clerk</i>	<u>--</u>	<u>4,750</u>	<u>2,128</u>	<u>2,622</u>
<i>Total General Government</i>	<u>--</u>	<u>4,750</u>	<u>2,128</u>	<u>2,622</u>
Total Expenditures	<u>--</u>	<u>4,750</u>	<u>2,128</u>	<u>2,622</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>28,149</u>	<u>30,771</u>	<u>2,622</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	28,149	30,771	2,622
Fund Balances - Beginning	26,386	26,386	26,386	--
Fund Balances - Ending	<u>\$ 26,386</u>	<u>\$ 54,535</u>	<u>\$ 57,157</u>	<u>\$ 2,622</u>

KLEBERG COUNTY, TEXAS
RECORDS MANAGEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 28,165	\$ 50,189	\$ 50,189	\$ --
Investment Earnings	173	247	247	--
Total Revenues	<u>28,338</u>	<u>50,436</u>	<u>50,436</u>	<u>--</u>
EXPENDITURES:				
General Government				
<i>Personal Services</i>	23,451	23,463	17,497	5,966
<i>Supplies</i>	23,074	25,342	25,342	--
<i>Other Services and Charges</i>	1,801	1,801	1,793	8
Total General Government	<u>48,326</u>	<u>50,606</u>	<u>44,632</u>	<u>5,974</u>
Total Expenditures	<u>48,326</u>	<u>50,606</u>	<u>44,632</u>	<u>5,974</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(19,988)</u>	<u>(170)</u>	<u>5,804</u>	<u>5,974</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(19,988)	(170)	5,804	5,974
Fund Balances - Beginning	160,562	160,562	160,562	--
Fund Balances - Ending	<u>\$ 140,574</u>	<u>\$ 160,392</u>	<u>\$ 166,366</u>	<u>\$ 5,974</u>

KLEBERG COUNTY, TEXAS
 HOUSTON HIDTA GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 49,619	\$ 50,083	\$ 464
Total Revenues	<u>--</u>	<u>49,619</u>	<u>50,083</u>	<u>464</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
Personal Services	--	35,734	35,734	--
Other Services and Charges	--	14,349	14,349	--
Total Sheriff	<u>--</u>	<u>50,083</u>	<u>50,083</u>	<u>--</u>
Total Public Safety	<u>--</u>	<u>50,083</u>	<u>50,083</u>	<u>--</u>
Total Expenditures	<u>--</u>	<u>50,083</u>	<u>50,083</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(464)</u>	<u>--</u>	<u>464</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(464)	--	464
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u>\$ --</u>	<u>\$ (464)</u>	<u>\$ --</u>	<u>\$ 464</u>

KLEBERG COUNTY, TEXAS
D.A.'S HOT CHECK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ --	\$ 53	\$ 53	\$ --
Total Revenues	<u> --</u>	<u> 53</u>	<u> 53</u>	<u> --</u>
EXPENDITURES:				
Total Expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> 53</u>	<u> 53</u>	<u> --</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
 Net Change in Fund Balances	 --	 53	 53	 --
Fund Balances - Beginning	15,205	15,216	15,216	--
Fund Balances - Ending	<u>\$ 15,205</u>	<u>\$ 15,269</u>	<u>\$ 15,269</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 CONSTABLE PCT 4 FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Charges for Services	\$ --	\$ --	\$ 1,000	\$ 1,000
Investment Earnings	--	5	177	172
Total Revenues	<u>--</u>	<u>5</u>	<u>1,177</u>	<u>1,172</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Constables				
Other Services and Charges	--	5,000	5,000	--
Capital Outlay	--	31,809	31,809	--
Total Constable	<u>--</u>	<u>36,809</u>	<u>36,809</u>	<u>--</u>
Total Public Safety	<u>--</u>	<u>36,809</u>	<u>36,809</u>	<u>--</u>
Total Expenditures	<u>--</u>	<u>36,809</u>	<u>36,809</u>	<u>--</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>--</u>	<u>(36,804)</u>	<u>(35,632)</u>	<u>1,172</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(36,804)	(35,632)	1,172
Fund Balances - Beginning	<u>190,333</u>	<u>190,333</u>	<u>190,333</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 190,333</u>	<u>\$ 153,529</u>	<u>\$ 154,701</u>	<u>\$ 1,172</u>

KLEBERG COUNTY, TEXAS
U.S. MARSHALS-FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ --	\$ 16	\$ 16	\$ --
Total Revenues	<u> --</u>	<u> 16</u>	<u> 16</u>	<u> --</u>
EXPENDITURES:				
Total Expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> 16</u>	<u> 16</u>	<u> --</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
 Net Change in Fund Balances	 --	 16	 16	 --
Fund Balances - Beginning	4,571	4,571	4,571	--
Fund Balances - Ending	<u>\$ 4,571</u>	<u>\$ 4,587</u>	<u>\$ 4,587</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
C A'S ASSET FORFEITURE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ --	\$ 49	\$ --	\$ (49)
Total Revenues	<u> --</u>	<u> 49</u>	<u> --</u>	<u> (49)</u>
EXPENDITURES:				
Total Expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> 49</u>	<u> --</u>	<u> (49)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
 Net Change in Fund Balances	 --	 49	 --	 (49)
Fund Balances - Beginning	1,153	1,153	1,153	--
Fund Balances - Ending	<u>\$ 1,153</u>	<u>\$ 1,202</u>	<u>\$ 1,153</u>	<u>\$ (49)</u>

KLEBERG COUNTY, TEXAS
 COUNTY ATTORNEY HOT CHECK FUND'
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 9,641	\$ 9,641	\$ 6,255	\$ (3,386)
Investment Earnings	4	4	4	--
Total Revenues	<u>9,645</u>	<u>9,645</u>	<u>6,259</u>	<u>(3,386)</u>
EXPENDITURES:				
Judicial				
County Attorney				
<i>Personal Services</i>	8,860	8,860	8,337	523
<i>Supplies</i>	150	150	--	150
<i>Other Services and Charges</i>	360	510	--	510
<i>Capital Outlay</i>	500	500	--	500
<i>Total County Attorney</i>	<u>9,870</u>	<u>10,020</u>	<u>8,337</u>	<u>1,683</u>
Total Judicial	<u>9,870</u>	<u>10,020</u>	<u>8,337</u>	<u>1,683</u>
Total Expenditures	<u>9,870</u>	<u>10,020</u>	<u>8,337</u>	<u>1,683</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(225)</u>	<u>(375)</u>	<u>(2,078)</u>	<u>(1,703)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(225)	(375)	(2,078)	(1,703)
Fund Balances - Beginning	4,670	4,670	4,670	--
Fund Balances - Ending	<u>\$ 4,445</u>	<u>\$ 4,295</u>	<u>\$ 2,592</u>	<u>\$ (1,703)</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES 1/1-12/31
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 783,957	\$ 831,697	\$ 821,141	\$ (10,556)
Investment Earnings	--	402	128	(274)
Total Revenues	<u>783,957</u>	<u>832,099</u>	<u>821,269</u>	<u>(10,830)</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	144,769	148,385	140,559	7,826
<i>Supplies</i>	5,273	5,672	5,606	66
<i>Other Services and Charges</i>	645,750	694,337	550,301	144,036
<i>Capital Outlay</i>	4,808	--	--	--
<i>Total Health & Welfare</i>	<u>800,600</u>	<u>848,394</u>	<u>696,466</u>	<u>151,928</u>
Total Health and Welfare	<u>800,600</u>	<u>848,394</u>	<u>696,466</u>	<u>151,928</u>
Total Expenditures	<u>800,600</u>	<u>848,394</u>	<u>696,466</u>	<u>151,928</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(16,643)</u>	<u>(16,295)</u>	<u>124,803</u>	<u>141,098</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	14,320	14,320	14,320	--
Total Other Financing Sources (Uses)	<u>14,320</u>	<u>14,320</u>	<u>14,320</u>	<u>--</u>
Net Change in Fund Balances	(2,323)	(1,975)	139,123	141,098
Fund Balances - Beginning	30,441	30,441	30,441	--
Fund Balances - Ending	<u>\$ 28,118</u>	<u>\$ 28,466</u>	<u>\$ 169,564</u>	<u>\$ 141,098</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES NEIGHBOR TO NEIGHBOR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 31,871	\$ 9,969	\$ (21,902)
Contributions & Donations	--	12,110	12,110	--
Total Revenues	<u>--</u>	<u>43,981</u>	<u>22,079</u>	<u>(21,902)</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
Supplies	--	--	800	(800)
Other Services and Charges	--	45,628	35,900	9,728
Total Health & Welfare	<u>--</u>	<u>45,628</u>	<u>36,700</u>	<u>8,928</u>
Total Health and Welfare	<u>--</u>	<u>45,628</u>	<u>36,700</u>	<u>8,928</u>
Total Expenditures	<u>--</u>	<u>45,628</u>	<u>36,700</u>	<u>8,928</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(1,647)</u>	<u>(14,621)</u>	<u>(12,974)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 <u>--</u>	 <u>(1,647)</u>	 <u>(14,621)</u>	 <u>(12,974)</u>
Fund Balances - Beginning	23,502	23,502	23,502	--
Fund Balances - Ending	<u>\$ 23,502</u>	<u>\$ 21,855</u>	<u>\$ 8,881</u>	<u>\$ (12,974)</u>

KLEBERG COUNTY, TEXAS
OFFICE OF THE GOVERNOR GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 60,325	\$ 60,325	\$ --
Total Revenues	<u> --</u>	<u> 60,325</u>	<u> 60,325</u>	<u> --</u>
EXPENDITURES:				
Total Expenditures	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> --</u>	<u> 60,325</u>	<u> 60,325</u>	<u> --</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
 Net Change in Fund Balances	 --	 60,325	 60,325	 --
Fund Balances - Beginning	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ 60,325</u>	<u>\$ 60,325</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 616,411	\$ 616,411	\$ 908,770	\$ 292,359
Charges for Services	178,509	178,509	58,074	(120,435)
Miscellaneous Revenues	--	--	6,422	6,422
Total Revenues	<u>794,920</u>	<u>794,920</u>	<u>973,266</u>	<u>178,346</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	634,336	662,276	551,414	110,862
<i>Supplies</i>	131,918	134,558	97,426	37,132
<i>Other Services and Charges</i>	126,950	149,061	101,810	47,251
<i>Capital Outlay</i>	201,150	343,969	244,695	99,274
<i>Total Health & Welfare</i>	<u>1,094,354</u>	<u>1,289,864</u>	<u>995,345</u>	<u>294,519</u>
Total Health and Welfare	<u>1,094,354</u>	<u>1,289,865</u>	<u>995,345</u>	<u>294,520</u>
Total Expenditures	<u>1,094,354</u>	<u>1,289,865</u>	<u>995,345</u>	<u>294,520</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(299,434)</u>	<u>(494,945)</u>	<u>(22,079)</u>	<u>472,866</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	57,781	57,781	42,356	(15,425)
Total Other Financing Sources (Uses)	<u>57,781</u>	<u>57,781</u>	<u>42,356</u>	<u>15,425</u>
 Net Change in Fund Balances	 (241,653)	 (437,164)	 20,277	 457,441
Fund Balances - Beginning	104	104	104	--
Fund Balances - Ending	<u>\$ (241,549)</u>	<u>\$ (437,060)</u>	<u>\$ 20,381</u>	<u>\$ 457,441</u>