

*Comprehensive Annual Financial
Report For Fiscal Year Ended
September 30, 2019*

KLEBERG COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Prepared By;
Kleberg County - Auditor's Office
Ms. Melissa S. Green
County Auditor

Kleberg County, Texas
 Comprehensive Annual Financial Report
 For The Year Ended September 30, 2019

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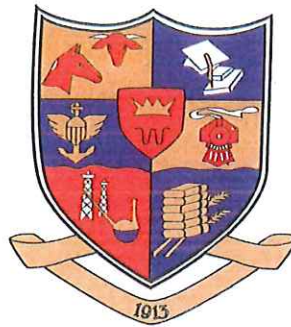
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Melissa S. Green
County Auditor

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COUNTY of KLEBERG
KINGSVILLE, TEXAS

June 24, 2020

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

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the County of Kleberg for the fiscal year ended September 30, 2019.

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, 2019, 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 unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2019, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Reporting

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

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

History of Kleberg County

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

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

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

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

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

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

Profile of Kleberg County

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

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

The County provides a full range of services, including:

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

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

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

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

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

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

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

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

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy

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 4.06%, which is higher than the national unemployment rate of 3.60% and the statewide average rate of 3.50%.

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.

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

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

Long-term Financial Planning

The County's elected and appointed officials and citizens considered many factors when setting the 2019 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 2019. 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.

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, 2018. 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,



Melissa S. Green
Kleberg County Auditor

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Introductory Section



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Kleberg County
Texas**

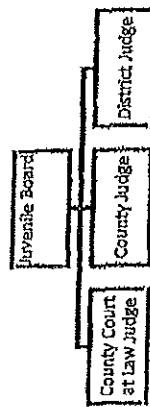
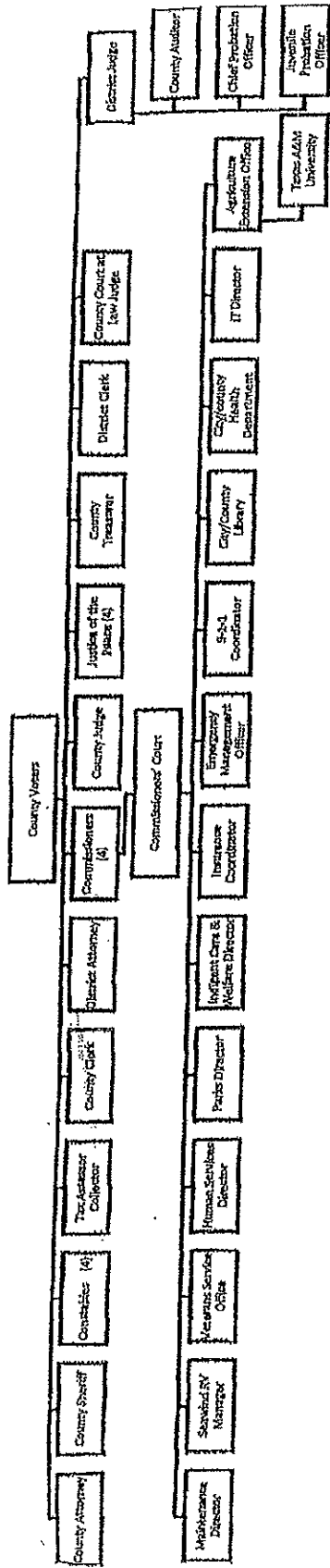
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrell

Executive Director/CEO

Kleberg County, Texas Organizational Chart



Kleberg County, Texas

Directory of Officials

September 30, 2019

DISTRICT COURT

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

COMMISSIONERS' COURT

Rudy Madrid	County Judge
O. David Rosse	Commissioner Precinct #1
Chuck Schultz	Commissioner Precinct #2
Roy Cantu	Commissioner Precinct #3
Zaragoza Salinas	Commissioner Precinct #4

COUNTY OFFICIALS

Kira T. Sanchez	County Attorney
Jaime Carrillo	County Court at Law Judge
Stephanie G. Garza	County Clerk
Richard Kirkpatrick	County Sheriff
Melissa T. De La Garza	Tax Assessor-Collector
Priscilla A. Cantu	County Treasurer
Melissa S. Green	County Auditor

JUSTICE OF THE PEACE

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

CONSTABLES

Bill Hack	Constable, Precinct #1
Omar Rosales	Constable, Precinct #2
Jesse Rivera	Constable, Precinct #3
Amando Vidal	Constable, Precinct #4

Financial Section

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RAUL HERNANDEZ & COMPANY, P.C.
Certified Public Accountants
5402 Holly Road, Suite 102
Corpus Christi, Texas 78411
Office (361) 980-0428 Fax (361) 980-1002

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kleberg County, Texas ("the County") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and budgetary comparison information and schedule of the County's proportionate share of the net pension liability and schedule of County pension contributions, and schedule of the County's proportionate share of the net OPEB liability and schedule of County OPEB contributions identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management 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' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and 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 June 24, 2020 on our consideration of Kleberg County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kleberg County, Texas' internal control over financial reporting and compliance.

Respectfully submitted,

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

Raul Hernandez and Company, P.C.

Corpus Christi, Texas
June 24, 2020

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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, 2019. 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 \$25,467,366 (net position). Of this amount, \$13,355,389, (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 \$17,353,371 of which, \$6,403,685 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 \$6,835,720, or 47%, of total general fund expenditures; these expenditures were \$968,307 more than 2018 due, in part, to increases in general government, health & welfare, and conservation.
- The fund balance for the General fund increased to \$7,075,708 in 2019, an increase of \$1,330,709 from 2018.
- At the end of the current fiscal year, the deferred outflows of resources totaled \$3,334,793. Furthermore, deferred inflows of resources totaled \$28,085, while net pension liability totaled \$6,119,161. Therefore, the deferred inflows of resources and net pension liability total of \$6,147,246 exceeded the deferred the outflows of resources by \$2,812,453.

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

KLEBERG COUNTY, TEXAS

activities of the County’s self-insurance program. Because these services predominately benefit governmental rather than business-type functions, the Internal Service Fund is reported with governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, but in more detail. The Internal Service Fund is presented as a single, aggregated presentation in the proprietary fund financial statements.

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

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

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

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

KLEBERG COUNTY, TEXAS

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

Fund Financial Statements

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

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

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the 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 \$25,467,366, and \$24,984,523, at September 30, 2019 and 2018, respectively. (See Table A-1).

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

	Governmental Activities		Increase (Decrease)
	2019	2018	2019-2018
Current assets:			
Cash/Cash equivalents	17,085,112	17,158,454	(73,342)
Equity In Pooled Cash	2,674,154	1,985,884	688,270
Taxes Receivable	939,362	895,430	43,932
Accounts Receivable	785,760	839,083	(53,323)
Intergovernmental Receivable	916,069	1,099,509	(183,440)
Prepaid Items	239,988	262,406	(22,418)
Total current assets:	\$ 22,640,445	\$ 22,240,766	399,679
Capital Assets:			
Capital Assets	36,852,650	35,798,770	1,053,880
Less Accumulated Depreciation	(19,254,450)	(18,461,790)	(792,660)
Total capital assets:	17,598,200	17,336,980	261,220
Total Assets	\$ 40,238,645	\$ 39,577,746	660,899
Deferred Outflows of Resources			
Deferred Outflow Related to Pension Plan	3,185,261	731,934	2,453,327
Deferred Charge of Refunding Bonds	149,532	163,125	(13,593)
Total Deferred Outflows of Resources	3,334,793	895,059	2,439,734
Current Liabilities			
Accounts payable and other current liabilities	2,539,518	2,880,506	(340,988)
Accrued Wages Payable	36,549	135,865	(99,316)
Accrued Interest Payable	27,193	42,164	(14,971)
Due to Other Governments and Agencies	1,658,908	1,761,560	(102,652)
Due to Others	-	13,418	(13,418)
Unearned Revenue	10,207	10,207	-
Total current liabilities	4,272,375	4,843,720	(571,345)
Long-term liabilities:			
Due within one year	735,000	615,000	120,000
Due in more than one year	6,541,285	6,993,744	(452,459)
Net Pension Liability - due in more than one year	6,119,161	2,180,245	3,938,916
Net OPEB Liability - due in more than one year	410,166	381,065	29,101
Total Liabilities	\$ 18,077,987	\$ 15,013,774	3,064,213
Deferred Inflows of Resources			
Deferred Amounts Related to Pensions	28,085	474,508	(446,423)
Total Deferred Inflows of Resources	28,085	474,508	(446,423)
Net Position:			
Net Investment in Capital Assets	10,648,200	10,071,980	576,220
Restricted For:			
Federal and State Programs	16,393	718,478	(702,085)
Debt Service	445,679	396,272	49,407
Capital Projects	1,001,705	347,763	653,942
Unrestricted	13,355,389	13,450,030	(94,641)
Total Net Position	\$ 25,467,366	\$ 24,984,523	482,843

KLEBERG COUNTY, TEXAS

The County's overall financial position has increased in the amount of \$482,843. The largest portion of the County's assets are invested in capital assets (e.g. land, construction in progress, infrastructure, buildings & improvements, 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 \$13,355,389, or 52% of total net position, which is down (\$94,641) due, in part, to a net increase in pension liabilities.

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

	Governmental Activities		Increase (Decrease)
	<u>2019</u>	<u>2018</u>	<u>2019-2018</u>
Revenues:			
Program:			
Charges for services	\$ 5,305,622	\$ 6,004,392	\$ (698,770)
Operating Grants & Contributions	6,586,559	8,067,707	(1,481,148)
Cap. Grants & Contributions	485,507	416,830	68,677
General:			
Property Taxes	11,979,811	11,544,360	435,451
Sales Taxes	2,532,888	2,102,581	430,307
Investment Income	400,832	278,854	121,978
Miscellaneous Revenues	223,156	145,261	77,895
Total Revenues	<u>\$ 27,514,375</u>	<u>\$ 28,559,985</u>	<u>\$ (1,045,610)</u>
Cost of Services:			
General Government	7,121,673	5,230,625	1,891,048
Judicial	3,141,004	2,858,732	282,272
Public Safety	10,450,589	13,387,829	(2,937,240)
Public Transportation	1,880,415	1,481,845	398,570
Health and Welfare	2,997,919	2,870,485	127,434
Culture and Recreation	863,818	710,981	152,837
Conservation	97,484	70,670	26,814
Economic Development & Assistance	219,191	255,680	(36,489)
Interest on Long-term debt	259,439	154,722	104,717
Total Cost of Services	<u>\$ 27,031,532</u>	<u>\$ 27,021,569</u>	<u>\$ 9,963</u>
Change in net assets	482,843	1,538,416	(1,055,573)
Net position - beginning	24,984,523	23,797,383	1,187,140
Reclassification of Beginning Net Position	-	(351,276)	351,276
Net Position - Beginning, as Restated	-	23,446,107	-
Net position - ending	<u>\$ 25,467,366</u>	<u>\$ 24,984,523</u>	<u>\$ 482,843</u>

KLEBERG COUNTY, TEXAS

Governmental Activities

- Property tax was up \$435,451, or 3.7%, due to an increase in other – miscellaneous taxes in the General Fund. Net taxable property values was \$1,538,274,423 and the total tax levy was \$.78145.
- Operating Grants & Contributions decreased (\$1,481,148) due to a decrease in Judicial, and Public Safety program revenues compared to the prior year.

Revenues. The County’s total revenues were \$27,514,375. A significant portion, 44%, of the County’s revenue comes from property taxes. In addition, 24% comes from operating grants & contributions, and 19% relates to charges for services. (See Figure A-1 and Table A-2)

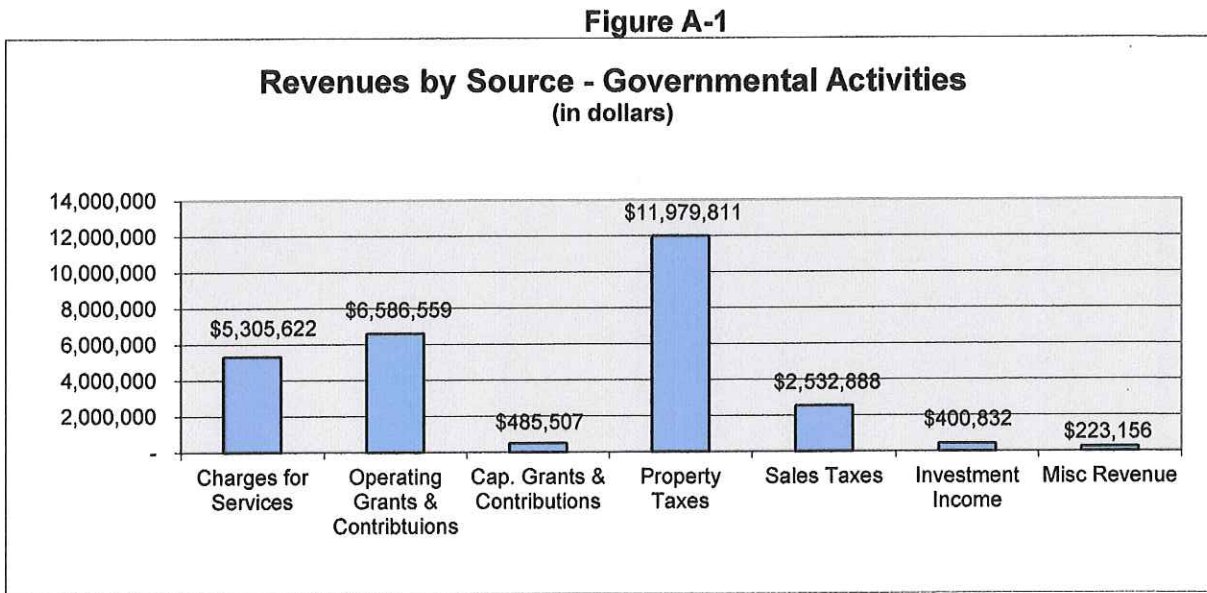


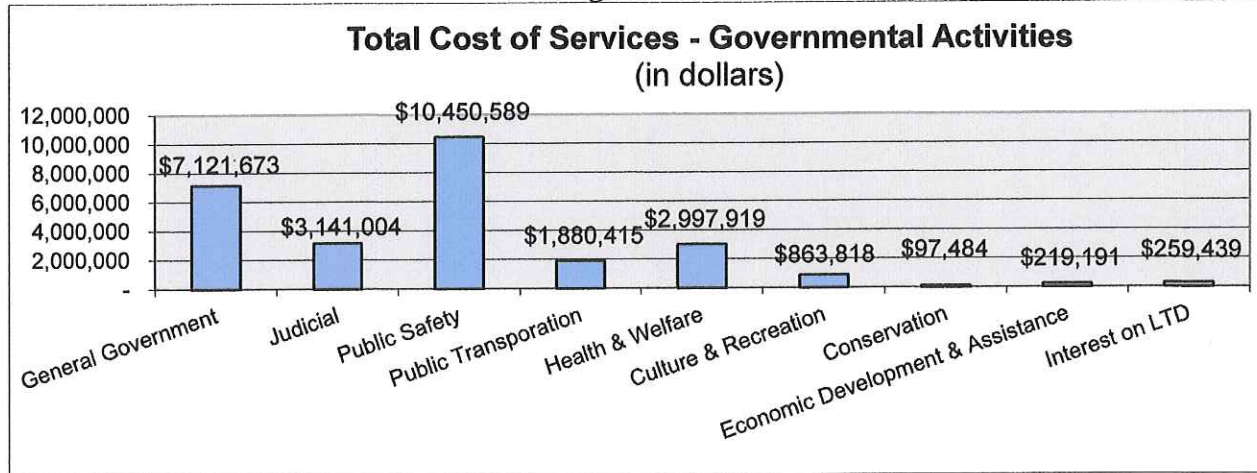
Table A-2 and Figure A-2 present the cost of each of the County’s largest functions.

- The cost of all governmental activities this year was \$27,031,532. However, the amount that our taxpayers paid for these activities through property taxes was \$11,979,811.
- Some of the costs, \$5,305,622, or 19%, were paid by those who directly benefited from the programs such as human services, state juvenile and adult probationary fees, and fees of office.
- Of total costs, \$10,450,589 is attributed to Public Safety, which had a net decrease from the prior year by (\$2,937,240) due, in part, to the decrease in expenditures in the General Fund, Task Force Program Income, CPS Exxon Building, Federal Drug Fund, and Title IV-E funds.

KLEBERG COUNTY, TEXAS

- Total costs of services were up \$9,963, where general government expenditures had the most significant increases in the amount of \$1,891,048. The majority of the general government expenditure increases were part of the Disaster relief fund.

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 \$17,353,371, a net increase of \$745,688 compared with the prior year. The largest increases in fund balance were in the General Fund and the Park Grant (CIAP) fund.

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 \$6,835,720 in contrast to \$5,486,242 in the prior year. The fund balance of the Park Grant (CIAP) Fund increased by \$327,814 from the preceding year due to an increase in revenues. In addition, the Indigent Care fund balance increased by \$302,488 due to a \$648,183 transfer in. The County, in 2019, had an increase in Taxes of \$692,846, which includes general property taxes, general sales & use taxes, gross receipts business taxes, and miscellaneous taxes. In contrast, intergovernmental revenues decreased by (\$623,544), as part of an overall net decrease for revenue in the amount of (\$1,208,600).

KLEBERG COUNTY, TEXAS

The Debt Service Fund (County-wide) has a total fund balance of \$445,679, an increase of \$49,407. The reserves for the payment of debt service combined with the estimated first quarter collections on current year assessments will cover next year's scheduled debt. The increase in the net fund balance was the result of decreases in debt payments of principal, interest & fiscal charges, along with a decrease in bond issuance costs.

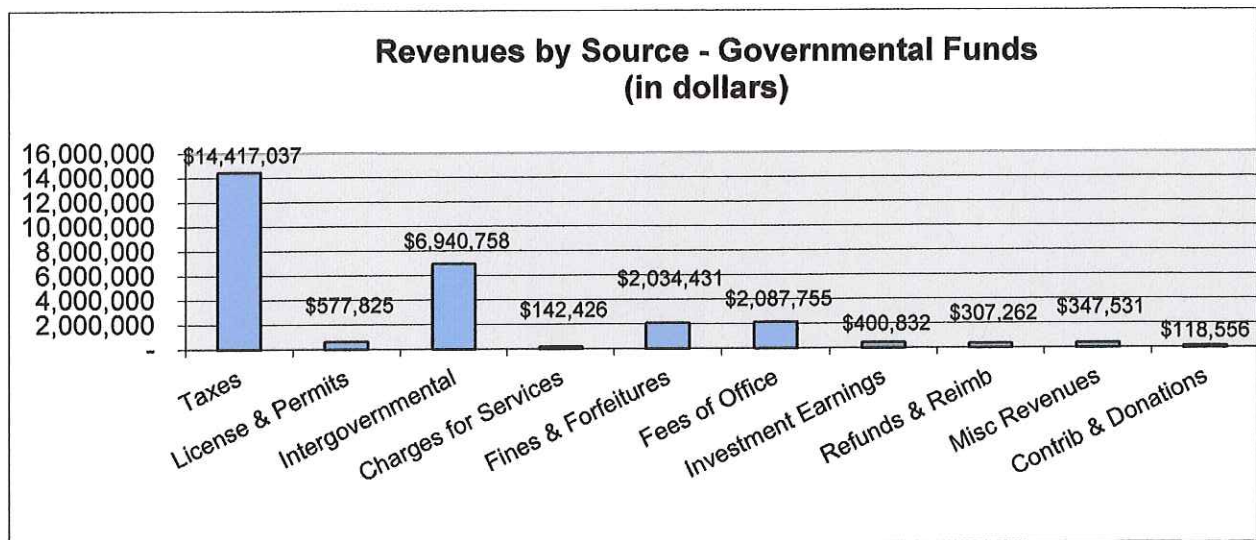
FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues

Revenues from governmental fund types totaled \$27,374,413, which was a decrease of (\$1,208,600) compared to the preceding year. The most significant variances in governmental fund revenues were derived from Intergovernmental and refunds & reimbursements, which decreased (\$623,544), and (\$583,280), respectively. The decrease in intergovernmental revenues was due to, in part, decreases in revenues for the D.A.'s Forfeiture, Task Force Program Income, Federal Drug, Kleberg 2014 CTIF Grant, Home Grant, Kleberg Co CFC 7214015, and 2016 Operation Stonegarden Grant.

The County's primary source of revenue consists of taxes, which comprise 53% of the County's total revenues. In addition, intergovernmental, fees of office, and fines & forfeitures comprise 25%, 7.6%, and 7.4% 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***

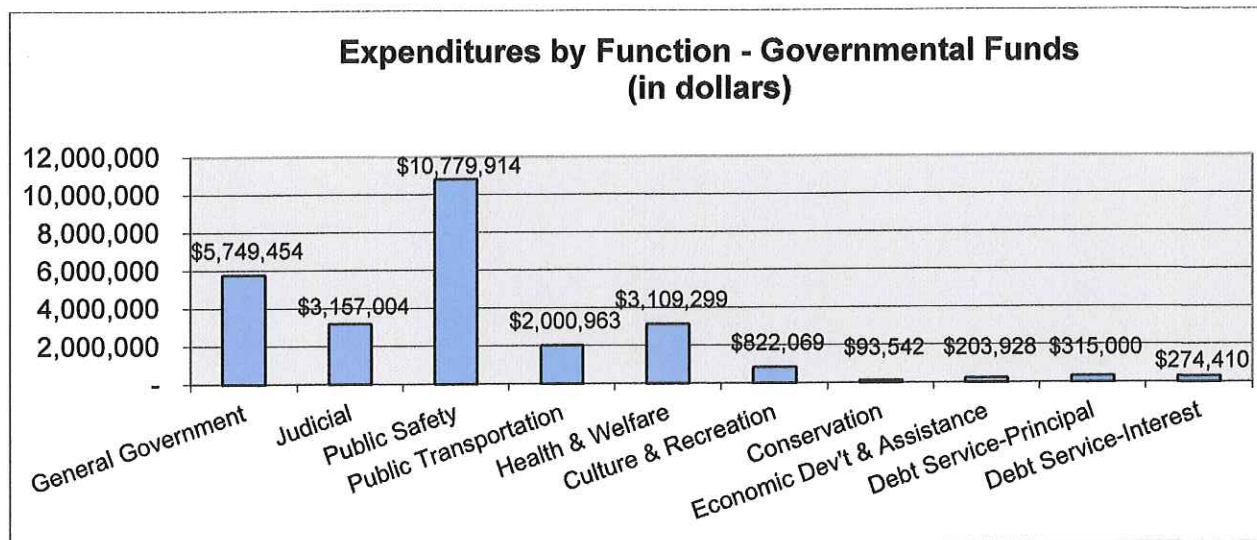
	FY 2019	FY 2018	Increase (Decrease)
Taxes	\$ 14,417,037	\$ 13,724,191	\$ 692,846
License and Permits	577,825	641,596	(63,771)
Intergovernmental	6,940,758	7,564,302	(623,544)
Charges for Services	142,426	583,601	(441,175)
Fines & Forfeitures	2,034,431	2,469,884	(435,453)
Fees of Office	2,087,755	1,787,829	299,926
Investment Earnings	400,832	278,854	121,978
Refunds & Reimbursements	307,262	890,542	(583,280)
Miscellaneous Revenues	347,531	96,782	250,749
Contributions & Donations	118,556	545,432	(426,876)
Total Revenues	\$ 27,374,413	\$ 28,583,013	\$ (1,208,600)

(*) 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 judicial categories. Public Safety accounts for 41% of total expenditures, and General Government now accounts for 22% of total expenditures. (See Figure A-4 and Table A-4)

Figure A-4



KLEBERG COUNTY, TEXAS

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

	FY 2019	FY 2018	Increase (Decrease)
General Government	\$ 5,749,454	\$ 5,414,731	\$ 334,723
Judicial	3,157,004	2,846,265	310,739
Public Safety	10,779,914	13,183,703	(2,403,789)
Public Transportation	2,000,963	1,609,685	391,278
Health and Welfare	3,109,299	2,824,899	284,400
Culture and Recreation	822,069	658,731	163,338
Conservation	93,542	66,728	26,814
Economic Development and Assistance	203,928	441,796	(237,868)
Debt Service:			
Principal	315,000	340,000	(25,000)
Interest and Fiscal Charges	274,410	77,868	196,542
Bond Issuance Costs	-	56,875	(56,875)
Total Expenditures	\$ 26,505,583	\$ 27,521,281	\$ (1,015,698)

Other financing sources from the County came from:

**Table A-5
Other Financing Resources**

	FY 2019	FY 2018	Increase (Decrease)
Transfers In	\$ 1,100,109	\$ 1,037,662	\$ 62,447
Transfers Out	(1,223,251)	(1,037,662)	(185,589)
Issuance of Bonds	-	7,060,000	(7,060,000)
Payment to Refunded Bond Escrow Agent	-	(3,888,125)	3,888,125
	\$ (123,142)	\$ 3,171,875	\$ (3,295,017)

General Fund Budgetary Highlights

The final budget was adopted with total General Fund revenues of \$15,372,210 and expenditures of \$16,790,922, which both include transfers.

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

- Actual revenues (excluding transfers) were higher than budgeted figures by \$1,639,467. Of this amount, Fees of Office had the largest positive variance of \$1,282,493.
- Actual expenditures (excluding transfers) were \$996,203 below final budget amounts. The most significant positive variances were in the Commissioners Court, Sheriff, and Non-Departmental departments which had positive variances of \$177,647, \$168,649, and \$118,665, respectively. County departments were encouraged to hold the line of salaries and expenditures to support the overall County budget due to the fact that the County was incurring higher costs on items such as medical insurance, data services, and utilities.

KLEBERG COUNTY, TEXAS

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019, the County had invested \$36,852,650 in a broad range of capital assets, including land, construction in progress, infrastructure, buildings & improvements, and machinery & equipment. (See Table A-6.)

The capital assets of the County are those assets (land, construction in progress, infrastructure, buildings & improvements, and machinery & equipment), which are used in the performance of the County's functions. At September 30, 2019, net capital assets of the governmental activities totaled \$17,598,200. Depreciation on capital assets is recognized in the Government-wide financial statements. Accumulated depreciation for infrastructure, buildings & improvements, and equipment totaled \$19,254,450. More detailed information about the county's capital assets is presented in the notes to the financial statements on page 49.

Table A-6
County's Capital Assets

	Governmental Activities		Increase (Decrease)
	2019	2018	2019-2018
Land	\$ 2,047,738	\$ 2,047,738	\$ -
Construction in Progress	5,885,878	5,885,878	-
Infrastructure	1,241,250	1,241,250	-
Buildings and Improvements	15,756,518	15,719,527	36,991
Machinery & Equipment	11,921,266	10,904,377	1,016,889
Total at historical cost	\$ 36,852,650	\$ 35,798,770	\$ 1,053,880
Total Accumulated Depreciation	(19,254,450)	(18,461,790)	(792,660)
Net Capital Assets	\$ 17,598,200	\$ 17,336,980	\$ 261,220

Long Term Debt

At year-end, the County had \$7,276,286 in bonds, and compensated absences, as shown in Table A-7. The County's total debt had a net decrease from the prior year, due to additional bond debt payments in 2019. More detailed information about the County's debt is presented in the notes to the financial statements on page 51.

Table A-7
Long Term Debt

	Governmental Activities	
	2019	2018
General obligation bonds	\$ 6,950,000	\$ 7,265,000
Compensated absences	326,286	343,744
Total governmental activities	\$ 7,276,286	\$ 7,608,744

KLEBERG COUNTY, TEXAS

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2020 budget preparation increased \$49,617,155 to \$1,587,891,578. With a tax rate of \$.76950, the County expects tax revenues to remain stable.
- General operating fund spending in the 2020 budget is expected to have a slight increase as compared to 2019.
- All other funding sources are expected to stay somewhat stable with the above property tax providing the needed funding for 2020.

These indicators were taken into account when adopting the general fund budget for 2020. This budget will increase revenue from property taxes than last year's budget by an amount of \$440,413.00, which is an increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$139,306.18.

Expenditures are budgeted to increase.

If these estimates are realized, the County's budgetary general fund balance is expected to increase. If this estimate holds true, the County will have a fund balance of an estimated \$7,665,012. In light of the County's building fund balance, the Commissioners' Court is constantly monitoring the budget. Such concerns will also be reflected in the upcoming preparation of the 2020 budget to ensure that the County continues to build a positive fund balance.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

County Auditor's Department
700 East Kleberg
Kingsville, Texas 78363
(361)595-8526

Basic Financial Statements

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KLEBERG COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Governmental Activities
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 17,085,112
<i>Equity in Pooled Cash</i>	2,674,154
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	939,362
<i>Accounts Receivable</i>	785,760
<i>Intergovernmental Receivable</i>	916,069
<i>Prepaid items</i>	239,988
Capital Assets (net of accumulated depreciation):	
<i>Land</i>	2,047,738
<i>Buildings and System</i>	5,068,129
<i>Improvements other than Buildings</i>	965,868
<i>Machinery and Equipment</i>	2,614,895
<i>Infrastructure</i>	1,015,692
<i>Construction in Progress</i>	5,885,878
Total Assets	<u>40,238,645</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflow Related to Pension Plan	3,185,261
Deferred Charge of Refunding Bonds	149,532
Total Deferred Outflows of Resources	<u>3,334,793</u>
LIABILITIES:	
<i>Accounts Payable and Other Current Liabilities</i>	2,539,518
<i>Accrued Wages Payable</i>	36,549
<i>Accrued Interest Payable</i>	27,193
<i>Due to Other Governments and Agencies</i>	1,658,908
<i>Unearned Revenue</i>	10,207
Noncurrent Liabilities-	
<i>Due within one year</i>	735,000
<i>Due in more than one year</i>	6,541,285
<i>Net Pension Liability-due in more than one year</i>	6,119,161
<i>Net OPEB Liability-due in more than one year</i>	410,166
Total Liabilities	<u>18,077,987</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Amounts Related to Pensions	28,085
Total Deferred Inflows of Resources	<u>28,085</u>
NET POSITION:	
Net Investment in Capital Assets	10,648,200
Restricted For:	
Federal and State Programs	16,393
Debt Service	445,679
Capital Projects	1,001,705
Unrestricted	13,355,389
Total Net Position	<u>\$ 25,467,366</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
<i>General Government</i>	\$ 7,121,673	\$ 1,897,114	\$ --	\$ --
<i>Judicial</i>	3,141,004	11,627	544,618	--
<i>Public Safety</i>	10,450,589	1,587,451	4,184,759	--
<i>Public Transportation</i>	1,880,415	1,796,331	75,514	--
<i>Health and Welfare</i>	2,997,919	13,099	1,781,668	--
<i>Culture and Recreation</i>	863,818	--	--	459,957
<i>Conservation</i>	97,484	--	--	--
<i>Economic Development and Assistance</i>	219,191	--	--	--
<i>Intergovernmental Utility Projects</i>	--	--	--	25,550
<i>Interest on Long-term Debt</i>	259,439	--	--	--
Total Governmental Activities	<u>27,031,532</u>	<u>5,305,622</u>	<u>6,586,559</u>	<u>485,507</u>
Total Primary Government	<u>\$ 27,031,532</u>	<u>\$ 5,305,622</u>	<u>\$ 6,586,559</u>	<u>\$ 485,507</u>

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

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and
Changes in
Net Position

Governmental
Activities

\$ (5,224,559)
(2,584,759)
(4,678,379)
(8,570)
(1,203,152)
(403,861)
(97,484)
(219,191)
25,550
(259,439)

(14,653,844)

(14,653,844)

11,979,811
2,532,888
400,832
223,156

15,136,687
482,843
24,984,523

\$ 25,467,366

KLEBERG COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General Fund	Road & Bridge Maintenance
ASSETS		
Assets:		
<i>Cash and Cash Equivalents</i>	\$ 6,957,837	\$ 1,665,115
<i>Equity in Pooled Cash</i>	--	--
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	903,000	--
<i>Accounts Receivable</i>	355,269	75,664
<i>Intergovernmental Receivable</i>	370,579	--
<i>Interfund Receivables</i>	345,318	--
<i>Prepaid Items</i>	239,988	--
Total Assets	<u>\$ 9,171,991</u>	<u>\$ 1,740,779</u>
LIABILITIES AND FUND BALANCES:		
Liabilities:		
<i>Accounts Payable</i>	\$ 1,082,760	\$ 178,202
<i>Accrued Wages Payable</i>	--	13,741
<i>Interfund Payables</i>	1,819	--
<i>Due to Other Governments and Agencies</i>	108,704	--
<i>Deferred Revenue</i>	--	--
Total Liabilities	<u>1,193,283</u>	<u>191,943</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue -- Property Taxes	<u>903,000</u>	<u>--</u>
Total Deferred Inflows of Resources	<u>903,000</u>	<u>--</u>
Fund Balances:		
<i>Nonspendable</i>	239,988	--
<i>Restricted</i>	--	1,548,836
<i>Committed</i>	--	--
<i>Unassigned</i>	6,835,720	--
Total Fund Balance	<u>7,075,708</u>	<u>1,548,836</u>
Total Liabilities and Fund Balance	<u>\$ 9,171,991</u>	<u>\$ 1,740,779</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

D.A. 's Forfeiture	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
\$ 1,132,232	\$ 612,945	\$ 5,129,647	\$ 15,497,776
1,210,414	--	1,463,740	2,674,154
--	36,362	--	939,362
67,132	273	287,111	785,449
55,321	--	490,169	916,069
--	57,350	1,819	404,487
--	--	--	239,988
<u>\$ 2,465,099</u>	<u>\$ 706,930</u>	<u>\$ 7,372,486</u>	<u>\$ 21,457,285</u>
\$ 81,663	\$ --	\$ 1,196,893	\$ 2,539,518
5,022	--	17,786	36,549
--	224,888	177,780	404,487
23,816	--	41,270	173,790
10,207	--	--	10,207
<u>120,708</u>	<u>224,888</u>	<u>1,433,729</u>	<u>3,164,551</u>
--	36,363	--	939,363
<u>--</u>	<u>36,363</u>	<u>--</u>	<u>939,363</u>
--	--	--	239,988
2,344,391	445,679	5,300,178	9,639,084
--	--	1,070,614	1,070,614
--	--	(432,035)	6,403,685
<u>2,344,391</u>	<u>445,679</u>	<u>5,938,757</u>	<u>17,353,371</u>
<u>\$ 2,465,099</u>	<u>\$ 706,930</u>	<u>\$ 7,372,486</u>	<u>\$ 21,457,285</u>

KLEBERG COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2019

Total fund balances - governmental funds balance sheet	\$ 17,353,371
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.	17,598,200
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	939,363
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	102,529
Payables for bond principal which are not due in the current period are not reported in the funds.	(6,950,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(27,193)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(326,285)
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(6,119,161)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(28,085)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	3,185,261
The accumulated accretion of interest on capital appreciation bonds is not reported in the funds.	149,532
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	<u>(410,166)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 25,467,366</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, 2019

	General Fund	Road & Bridge Maintenance
Revenue:		
Taxes:		
<i>General Property Taxes</i>	\$ 11,383,660	\$ --
<i>General Sales and Use Taxes</i>	2,532,888	--
<i>Gross Receipts Business Taxes</i>	--	--
<i>Other Taxes - Miscellaneous</i>	--	--
<i>License and Permits</i>	61,605	516,220
<i>Intergovernmental</i>	881,121	56,026
<i>Charges for Services</i>	19,781	--
<i>Fines and Forfeitures</i>	207,941	1,280,111
<i>Fees of Office</i>	1,316,522	--
<i>Investment Earnings</i>	247,144	30,544
<i>Refunds & Reimbursements</i>	301,721	--
<i>Miscellaneous Revenues</i>	45,797	117,040
<i>Contributions & Donations</i>	13,497	--
Total Revenues	<u>17,011,677</u>	<u>1,999,941</u>
Expenditures:		
Current:		
<i>General Government</i>	4,634,917	--
<i>Judicial</i>	2,131,381	--
<i>Public Safety</i>	6,316,204	--
<i>Public Transportation</i>	71,631	1,899,327
<i>Health and Welfare</i>	595,155	--
<i>Culture and Recreation</i>	673,725	--
<i>Conservation</i>	93,542	--
<i>Economic Development and Assistance</i>	--	--
Debt Service:		
<i>Principal</i>	--	--
<i>Interest and Fiscal Charges</i>	--	--
Total Expenditures	<u>14,516,555</u>	<u>1,899,327</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,495,122</u>	<u>100,614</u>
Other Financing Sources (Uses):		
<i>Transfers In</i>	--	--
<i>Transfers Out</i>	(1,164,413)	--
Total Other Financing Sources (Uses)	<u>(1,164,413)</u>	<u>--</u>
Net Change in Fund Balances	1,330,709	100,614
Fund Balances - Beginning	5,744,999	1,448,222
Fund Balances - Ending	<u>\$ 7,075,708</u>	<u>\$ 1,548,836</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

D.A. 's Forfeiture	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 449,321	\$ --	\$ 11,832,981
--	--	--	2,532,888
--	--	44,300	44,300
--	6,868	--	6,868
--	--	--	577,825
549,030	--	5,454,581	6,940,758
--	--	122,645	142,426
--	--	546,379	2,034,431
--	--	771,233	2,087,755
34,602	14,401	74,141	400,832
--	--	5,541	307,262
--	--	184,694	347,531
--	--	105,059	118,556
<u>583,632</u>	<u>470,590</u>	<u>7,308,573</u>	<u>27,374,413</u>
--	--	1,114,537	5,749,454
953,806	--	71,817	3,157,004
--	--	4,463,710	10,779,914
--	--	30,005	2,000,963
--	--	2,514,144	3,109,299
--	--	148,344	822,069
--	--	--	93,542
--	--	203,928	203,928
--	315,000	--	315,000
--	106,183	168,227	274,410
<u>953,806</u>	<u>421,183</u>	<u>8,714,712</u>	<u>26,505,583</u>
<u>(370,174)</u>	<u>49,407</u>	<u>(1,406,139)</u>	<u>868,830</u>
--	--	1,100,109	1,100,109
--	--	(58,838)	(1,223,251)
--	--	1,041,271	(123,142)
<u>(370,174)</u>	<u>49,407</u>	<u>(364,868)</u>	<u>745,688</u>
2,714,565	396,272	6,303,625	16,607,683
<u>\$ 2,344,391</u>	<u>\$ 445,679</u>	<u>\$ 5,938,757</u>	<u>\$ 17,353,371</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, 2019

Net change in fund balances - total governmental funds	\$ 745,688
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,053,931
The depreciation of capital assets used in governmental activities is not reported in the funds.	(771,564)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	139,962
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	315,000
(Increase) decrease in accrued interest from beginning of period to end of period.	14,971
The net revenue (expense) of internal service funds is reported with governmental activities.	166,430
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	17,459
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(1,169,933)
Implementing GASB 75 required certain expenditures to be de-expended and recorded as deferred resource c	<u>(29,101)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 482,843</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2019

	Internal Service Funds
ASSETS:	
Current Assets:	
<i>Cash and Cash Equivalents</i>	\$ 57,971
<i>Investments</i>	
<i>Receivables (net of allowances for uncollectibles):</i>	<u>311</u>
Total Current Assets	<u>58,282</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents and Investments-	
<i>Investments</i>	<u>44,247</u>
Total Noncurrent Assets	<u>44,247</u>
Total Assets	<u>\$ 102,529</u>
LIABILITIES:	
Current Liabilities:	
Current Liabilities Payable from Restricted Assets-	
Total Liabilities	<u>---</u>
NET POSITION:	
Total Net Position	<u>\$ 102,529</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 FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Internal Service Funds
OPERATING REVENUES:	
Charges for Sales and Services:	
<i>Premiums and reimbursements</i>	\$ 43,288
Total Operating Revenues	<u>43,288</u>
OPERATING EXPENSES:	
Total Operating Expenses	<u>--</u>
Operating Income	<u>43,288</u>
NON-OPERATING REVENUES (EXPENSES):	
Total Non-operating Revenues (Expenses)	<u>--</u>
Income before Transfers	43,288
<i>Interfund Transfers In</i>	123,142
Change in Net Assets	<u>166,430</u>
Total Net Assets - Beginning	(63,901)
Total Net Assets - Ending	<u>\$ 102,529</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, 2019

	Nonmajor Service Funds
Cash Flows from Operating Activities:	
Cash Receipts (Payments) for Interfund Services provided and used:	
Operating Transactions with Other Funds	\$ 166,430
Cash Payments to Other Suppliers for Goods and Services	(111,874)
Net Cash Provided (Used) by Operating Activities	<u>54,556</u>
Cash Flows from Non-capital Financing Activities:	
Proceeds (Payments) from (for) Interfund Borrowings	--
Transfers From (To) Primary Government	--
Net Cash Provided (Used) by Non-capital Financing Activities	<u>--</u>
Net Increase (Decrease) in Cash and Cash Equivalents	54,556
Cash and Cash Equivalents at Beginning of Year	47,662
Cash and Cash Equivalents at End of Year	<u>\$ 102,218</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 166,430
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	6,603
Increase (Decrease) in Accounts Payable	(118,477)
Increase (Decrease) in Unearned Revenue	--
Total Adjustments	<u>(111,874)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 54,556</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2019

	<u>Agency Funds</u>
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 2,457,932
Total Assets	<u>\$ 2,457,932</u>
LIABILITIES:	
<i>Due to Other Governments and Agencies</i>	\$ 2,457,932
Total Liabilities	<u>\$ 2,457,932</u>
NET POSITION	

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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 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, 2019

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 four major and two designated major governmental funds:

The General Fund is the County's primary operating fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The District Attorney's Forfeiture Fund is used to account for late check fees and forfeitures.

The Debt Service Fund accounts for tax levies and other funds used to meet annual principle and interest payment requirements on the 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, 2019

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, 2019

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 acquisition 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, 2019 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	\$ 1,219,951	\$ --	\$ 1,219,951	\$ --	\$ 1,219,951
Accounts	498,338	287,111	785,449	--	785,449
Intergovernmental	425,900	490,169	916,069	--	916,069
Gross Receivables	<u>2,144,189</u>	<u>777,280</u>	<u>2,921,469</u>	<u>--</u>	<u>2,921,469</u>
Less: allowance for uncollectible taxes	(280,588)	--	(280,588)	--	(280,588)
Net total receivables	<u>\$ 1,863,601</u>	<u>\$ 777,280</u>	<u>\$ 2,640,881</u>	<u>\$ --</u>	<u>\$ 2,640,881</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.

KLEBERG COUNTY, TEXAS
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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.

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 F for interfund balances and activity.

h. **Use of Estimates**

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

i. **Fund Equity**

Fund balances of the governmental funds are classified as follows:

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

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

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

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

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

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds

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

B. Implementation of New Standards

The County has adopted all current GASB pronouncements that are applicable to its operations and activities. 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.

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

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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>
Courthouse Restoration Fund	(17,432)
KC Mitigation Action Plan	(13,309)
CCRTA Grant	(3,080)
Home Grant	(43,003)
Energy Project Fund	(56,447)
Section 5304 Federal Planning	(24,272)
Juvenile Probation Fund	(33,185)
Kleberg Co CFC 7214015	(4,000)
Kleberg Co TCF 7214392	(47,235)
5310 Enhancement Grant	(3,390)
Houston HIDTA Grant	(21,597)
Human Services	(130,086)
2016 Operation Stonegarden Grant	(40,029)

2. Excess of expenditures over appropriations

The County did not have excess of expenditures over appropriations, at the legal control by an individual fund.

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
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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, 2019:

- General Fund
- Road and Bridge Fund
- D.A.'s Forfeiture Fund
- CPS Exxon Building
- Human Services 1/1-12/31
- Task Force Program Income
- Courthouse Restoration Fund
- Federal Drug Fund
- Debt Service Fund
- Sheriff Chapter 59 Forfeiture
- Community Supervision
- Human Services Neighbor to Neighbor
- Human Services
- County Attorney Pretrial Diversion
- 2017 Operation Stonegarden
- SO TX Task Force Federal
- Special Caseload Sex Fund
- Texas A&M University Fund
- CSCD Personal Bond Fund
- Energy Project Fund
- 2018 Operation Stonegarden
- Human Services
- Human Services 10/1-9/30
- J.P.'s Tech Fund
- Records Management

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

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

D. Deposits and Investments

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

KLEBERG COUNTY, TEXAS
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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 fair 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, 2019, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$22,319,416 and the bank balance was \$16, 978,604 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, 2019 are shown below:

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Texpool (AAAm)	N/A	\$ 4,261,057
Texas Class		9,920,232
Total Investments		<u>\$ 14,181,289</u>

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.

KLEBERG COUNTY, TEXAS
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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 fair value of its underlying investment portfolio within one-half of one percent of the value of its shares.

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

Analysis of Specific Deposit and Investment Risks

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

a. Credit Risks

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

b. Custodial Credit Risk

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

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

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

c. Concentration of Risk

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

d. Interest Rate Risk

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

KLEBERG COUNTY, TEXAS
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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, 2019, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 2,047,738	\$ --	\$ --	\$ 2,047,738
Construction in progress	5,885,878	--	--	5,885,878
Total capital assets not being depreciated	<u>7,933,616</u>	<u>--</u>	<u>--</u>	<u>7,933,616</u>
<i>Capital assets being depreciated:</i>				
Infrastructure	1,241,250	--	--	1,241,250
Buildings and improvements	15,719,527	36,991	--	15,756,518
Equipment	10,904,377	1,016,889	--	11,921,266
Total capital assets being depreciated	<u>27,865,154</u>	<u>1,053,880</u>	<u>--</u>	<u>28,919,034</u>
Less accumulated depreciation for:				
Infrastructure	(216,682)	(8,876)	--	(225,558)
Buildings and improvements	(9,421,912)	(300,609)	--	(9,722,521)
Equipment	(8,823,196)	(483,175)	--	(9,306,371)
Total accumulated depreciation	<u>(18,461,790)</u>	<u>(792,660)</u>	<u>--</u>	<u>(19,254,450)</u>
Total capital assets being depreciated, net	9,403,364	261,220	--	9,664,584
Governmental activities capital assets, net	<u>\$ 17,336,980</u>	<u>\$ 261,220</u>	<u>\$ --</u>	<u>\$ 17,598,200</u>

Depreciation was charged to functions as follows:

Veterans Service	\$ 3,507
Emergency Management	1,877
Non-Departmental	260,250
Public Safety	114,454
District Attorney	21,096
Maintenance	11,184
Fire Protection	19,299
Constable	14,296
Sheriff	147,872
Courthouse Security	3,950
Airport Precinct 2	4,031
Weigh Station	1,205
Health & Welfare	115,685
Parks Department	47,271
Library	2,692
Seawind	12,365
Golf Course	7,684
County Agent	3,942
	<u>\$ 792,660</u>

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

F. Interfund Balances and Activity

1. Interfund Receivables and Payables

Balances due to and due from other funds at September 30, 2019, 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	\$ 345,318	Short-term loans
Other Governmental Funds	General Fund	1,819	Short-term loans
Total Governmental Fund Types		<u>404,487</u>	Short-term loans
General Fund	Internal Service Fund	-	Short-term loans
	Total	<u>\$ 404,487</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, 2019, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>
General fund	Other Governmental Funds	\$ 1,100,109
General Fund	Internal Service Fund	123,423
	Total	<u>\$ 1,223,532</u>

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

2018 General Obligation Bonds in the amount of \$3,115,000 due in annual installments of \$110,000 to \$220,000 through February 15, 2039. Interest rates at 3-4% due semi-annually on February 15th, and August 15th of each year. The proceeds of the above debt were received in the 2017-2018 fiscal year and were used for the construction of a CPS Exxon Building. The debt is serviced by the CPS Exxon Building fund.

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.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Advance Refunding of Debt. On December 14, 2017, the County issued Limited Tax Refunding Bonds Series 2017 totaling \$3,945,000 with interest rates stated at 2.62% to advance refund \$3,945,000 of General Obligation Bonds Series 2009 with an interest rate of 3-4.5%. The net proceeds were used to purchase U.S. Government securities, which were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, \$3,725,000 of the Series 2009 bonds are considered to be defeased and the liability for those bonds was removed from the long-term debt. The deferred loss on defeasance of bonds, which is the difference between the reacquisition price and the net carrying amount of the refunded bonds, is being amortized over the life of the bonds. The refunding resulted in a gross debt service savings of \$222,665.66 and a net present value debt service savings of \$217,791.13 (or 5.977602% of the principal amount of the refunded bonds) which were used to refund the Series 2009 bonds and pay costs of issuance.

Deferred Charge on Refunding. At the government-wide financial statements (Exhibit A-1), the County reports cumulative charges of refunding as net deferred outflows in the amount of \$163,125.

The following is the general obligation outstanding at September 30, 2019:

Description	Interest Rates (%)	Date of Issuance	Date of Maturity	Bonds Outstanding
General Obligation Bonds, Series 2018	3.00%-4.00%	February 12, 2018	February 15, 2034	\$3,115,000
Limited Tax Refunding Bonds, Series 2017	2.62%	December 14, 2017	February 15, 2029	\$3,835,000

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2019, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 3,395,000	\$ --	\$ 280,000	\$ 3,115,000	\$ 110,000
Limited Tax Refunding bonds	3,870,000	--	35,000	3,835,000	325,000
Compensated absences *	343,744	115,000	132,459	326,285	300,000
Total governmental activities	\$ 7,608,744	\$ 115,000	\$ 447,459	\$ 7,276,285	\$ 735,000

* Other long-term liabilities

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

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

2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2019, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2020	\$ 435,000	\$ 209,270	\$ 644,270
2021	460,000	197,118	657,118
2022	475,000	184,423	659,423
2023	490,000	171,325	661,325
2024	505,000	157,825	662,825
Thereafter	4,585,000	961,724	5,546,724
Totals	\$ 6,950,000	\$ 1,881,685	\$ 8,831,685

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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 workers' compensation, major medical and unemployment insurance at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State to form the Texas Association of Counties plan (TAC), a Self-Funded Pool currently operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of re-insurance. The County continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. TAC's annual Financial Statements can be obtained at P.O. Box 2131, Austin, Texas 78768.

J. Pension Plan

1. Plan Description

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

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas statutes governing TCDRS (TCDRS ACT). Members can retire at ages 60 and above with 10 or more years of service with 30 years of service regardless of age, or when the sum of their age and years of service equals 80 or more.

Members are vested after 8 years of employment with any organization with an accredited plan (not just the County), but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions 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, 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.

KLEBERG COUNTY, TEXAS
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2. Contributions

The employer has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 8% for the calendar year 2018. The deposit rate payable by the employee members is the rate of 4%, 5%, 6%, or 7.00% of compensation as adopted by the governing body of the employer within the options available in the TCDRS.

Employees of Kleberg County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 8% and 8% in calendar years 2018 and 2019, respectively. Kleberg County's contributions to TCDRS for the fiscal year ended September 30, 2019 were \$730,542 and were equal to the required contributions.

3. Discount Rate

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

The long-term rate of return on pension plan investments is 8.1%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown below are based on January 2018 information for a 7-10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2018.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Developed	50% MSCI World Ex USA (Net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	10.00%	5.40%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	7.00%	5.90%
Investment-Grade Bonds	Barclay's Capital Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%
Total		100.00%	

(1) Target asset allocation adopted at the April 2017 TCDRS board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 2.0%, per Cliffwater's 2017 capital market assumptions.

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

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

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

4. Changes in Net Pension Liability

At December 31, 2018, Kleberg County reported a net pension liability of \$ 6,119,160. The changes in net pension liability were as follows:

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2017	\$ 43,688,870	\$ 41,508,626	\$ 2,180,244
Changes for the year			
Service cost	900,424	-	900,424
Interest on total pension liability	3,500,314	-	3,500,314
Effect of plan changes	--	-	--
Effect of economic/demographic gains or losses	--	-	--
Effect of assumptions changes or inputs	--	-	--
Refund of contributions	--	-	--
Benefit Payments	(2,805,696)	(2,805,696)	--
Administrative expenses	-	(31,456)	31,456
Member contributions	-	621,734	(621,734)
Net investment income	-	(789,872)	789,872
Employer contributions	-	700,018	(700,018)
Other	(1,439)	(40,041)	38,602
Net Changes	<u>1,593,603</u>	<u>(2,345,313)</u>	<u>3,938,916</u>
Balance at 12/31/2018	\$ 45,282,473	\$ 39,163,313	\$ 6,119,160

The net pension liability was measured as of December 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date and for the year then ended.

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

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

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

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

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
	County's net pension liability	\$ 50,631,523	\$ 45,282,474
Fiduciary net position	39,163,315	39,163,314	39,163,315
Net pension liability / (asset)	\$ 11,468,208	\$ 6,119,160	\$ 1,601,298

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

For the year ended September 30, 2019, the District recognized pension expense of \$1,828,296.

At September 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ --	\$ 28,085
Changes in assumptions	90,963	--
Net difference between projected and actual earnings	2,535,475	--
Contributions subsequent to the measurement date	558,823	--
Total	3,185,261	28,085

\$558,823 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

Year ended Dec. 31:	
2020	\$ 1,097,504
2021	\$ 360,583
2022	\$ 322,205
2023	\$ 818,061

K. Other Post-Employment Benefits

1. Plan Description

The County provides retiree coverage that has a subsidy by the employer sponsor, so there are costs determined under GASB 75. The County provides medical, dental, and vision benefits to eligible retirees and their dependents. The County pays the full individual contribution rate for the medical. The retiree pays for any dependent medical coverage elected and the full premium for dental and vision coverage. All active employees who retire directly from the County and meet the eligibility criteria may participate.

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 was enacted on December 8, 2003. As a result of this legislation, employers providing drug coverage to Medicare eligible retirees, that is, at least actuarially equivalent to the standard benefit provided by Medicare, may be eligible to receive a federal subsidy. GASB has taken the position that any federal subsidy received should be reported as revenue to the plan sponsor and not used as an offset to the GASB liabilities.

2. Benefits Provided

The County provides medical, dental, and vision benefits to eligible retirees and their spouses. The County pays 100% of the individual coverage contribution rate for the medical plan for the eligible retirees under 65. The retiree pays additional premium above the individual rate for dependent coverage. The dental and vision benefits are paid for entirely by the retiree with no contribution from the County.

3. Contributions

Employees for the County were required to contribute 0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 0% and 0% in calendar year 2017 and 2018, respectively. The County's contributions to TCDRS for the year ended September 30, 2018 were \$0 because the County does not participate in the group term life insurance portion of TCDRS.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Discount Rate:

The GASB statement requires that the discount rate used to determine the plan liabilities for retiree healthcare benefits is based on the earnings rate of the plan assets if the projected assets are sufficient to cover the projected benefit payments. Since there are no plan assets held in trust the Bond Buyer GO Bond 20 Index is used for determining the discount rate of 4.06%.

Changes in the Total OPEB Liability:

At September 30, 2019 the County reported a total OPEB liability of \$410,166. The changes in the total OPEB liability were as follows:

	Increase (Decrease) Total OPEB Liability
Balance at September 30, 2018	\$ 381,065
Changes for the year:	
Service cost	26,041
Interest	15,224
Change in benefit terms	-
Difference between expected and actual experience	-
Changes in assumptions	-
Benefit payments, including refunds of employee contributions	(12,164)
Other charges	-
Net changes	<u>29,101</u>
Balance at September 30, 2019	<u>\$ 410,166</u>

The total OPEB liability was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date and for the year then ended.

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

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

4. Discount Rate Sensitivity Analysis

The following shows the total OPEB liability calculated using the discount rate of 4.06%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.06%) or 1 percentage point higher (5.06%) than the current rate.

	1% Decrease in Discount Rate (3.06%)	Discount Rate (4.06%)	1% Increase in Discount rate (5.06%)
Total OPEB Liability	\$ 362,504	\$ 410,166	\$ 467,553

5. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2019, the County recognized OPEB expense of \$41,265.

At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual economic experience (net of current year amortization)	\$ --	\$ --
Changes in actuarial assumptions (net of current year amortization)	--	--
Differences between projected and actual investment earnings (net of current year amortization)	--	--
Contributions subsequent to the measurement date	--	--
Total	\$ --	\$ --

\$0 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2019. Other amounts reported as deferred outflows and inflows of resources to OPEB will be recognized in OPEB expense as follows:

Fiscal year ended September 30		
2020	\$	--
2021	\$	--
2022	\$	--
2023	\$	--
2024	\$	--
Thereafter	\$	--

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 and a one-time aggregate specific of \$150,000. The maximum lifetime coverage is unlimited. 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. The self insurance plan was reinstated in November 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, 2016. The County's attorneys do not feel that any liability, if any, will be material enough to affect the County's financial condition.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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, 2019, PEBSCO had \$326,285 (fair market value) in the plan for County employees.

O. Subsequent Events

The County has evaluated subsequent events through June 29, 2020, the date which the financial statements were available to be issued.

The 2020 COVID-19 (Coronavirus) pandemic has caused extensive disruptions to businesses in America and the entire World. In the face of these disruptions, the fluid situation has become difficult to assess the likely impact to not only the economy in America but also the local economy. The County is striving to be highly attuned and is maintaining a heightened state of readiness for the principal risks and increased uncertainties ahead. Given the potential for rapid spreading of the virus, management will be evaluating the current and potential effects on its operations and financial reporting.

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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
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 11,199,491	\$ 11,213,228	\$ 11,383,660	\$ 170,432
<i>General Sales and Use Taxes</i>	2,018,683	2,532,888	2,532,888	--
License and Permits	55,000	63,615	61,605	(2,010)
Intergovernmental	675,499	705,661	881,121	175,460
Charges for Services	16,800	27,072	19,781	(7,291)
Fines and Forfeitures	149,060	216,131	207,941	(8,190)
Fees of Office	894,294	1,324,201	1,316,522	(7,679)
Investment Earnings	7,400	247,124	247,144	20
Refunds & Reimbursements	25,000	301,721	301,721	--
Miscellaneous Revenues	53,679	107,931	45,797	(62,134)
Contributions & Donations	--	13,495	13,497	2
Total Revenues	<u>15,094,906</u>	<u>16,753,068</u>	<u>17,011,677</u>	<u>258,609</u>
EXPENDITURES:				
General Government				
Administrator				
<i>Personal Services</i>	48,057	48,167	48,088	79
<i>Supplies</i>	600	605	501	104
<i>Other Services and Charges</i>	975	1,654	1,648	6
Total Administrator	<u>49,632</u>	<u>50,426</u>	<u>50,237</u>	<u>189</u>
Commissioners Court				
<i>Supplies</i>	40,000	36,000	36,000	--
<i>Other Services and Charges</i>	772,500	1,106,892	929,245	177,647
Total Commissioners Court	<u>812,500</u>	<u>1,142,892</u>	<u>965,245</u>	<u>177,647</u>
County Judge				
<i>Personal Services</i>	117,085	126,021	124,975	1,046
<i>Supplies</i>	3,057	1,756	973	783
<i>Other Services and Charges</i>	26,443	28,960	24,532	4,428
Total County Judge	<u>146,585</u>	<u>156,737</u>	<u>150,480</u>	<u>6,257</u>
County Clerk				
<i>Personal Services</i>	416,913	419,281	409,042	10,239
<i>Supplies</i>	36,182	36,947	35,629	1,318
<i>Other Services and Charges</i>	30,028	42,866	41,551	1,315
Total County Clerk	<u>483,123</u>	<u>499,094</u>	<u>486,222</u>	<u>12,872</u>
Veterans Service				
<i>Personal Services</i>	83,016	87,136	84,847	2,289
<i>Supplies</i>	5,765	2,977	2,920	57
<i>Other Services and Charges</i>	1,777	5,800	5,800	--
Total Veterans Service	<u>90,558</u>	<u>95,913</u>	<u>93,567</u>	<u>2,346</u>
County Auditor				
<i>Personal Services</i>	356,633	370,706	361,858	8,848
<i>Supplies</i>	7,929	7,624	5,956	1,668
<i>Other Services and Charges</i>	18,704	18,147	7,330	10,817
Total County Auditor	<u>383,266</u>	<u>396,477</u>	<u>375,144</u>	<u>21,333</u>
County Treasurer				
<i>Personal Services</i>	158,681	159,302	150,521	8,781
<i>Supplies</i>	1,748	1,593	1,433	160
<i>Other Services and Charges</i>	6,400	5,935	5,935	--
Total County Treasurer	<u>166,829</u>	<u>166,830</u>	<u>157,889</u>	<u>8,941</u>

KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Tax Assessor/Collector				
<i>Personal Services</i>	433,916	434,097	427,392	6,705
<i>Supplies</i>	29,790	36,000	35,327	673
<i>Other Services and Charges</i>	28,685	28,307	25,074	3,233
<i>Total Tax Assessor-Collector</i>	<u>492,391</u>	<u>498,404</u>	<u>487,793</u>	<u>10,611</u>
Emergency Management				
<i>Supplies</i>	3,630	1,943	1,875	68
<i>Other Services and Charges</i>	10,270	12,000	11,719	281
<i>Capital Outlay</i>	--	491	--	491
<i>Total Emergency Management</i>	<u>13,900</u>	<u>14,434</u>	<u>13,594</u>	<u>840</u>
Data Processing				
<i>Personal Services</i>	8,498	8,519	8,500	19
<i>Supplies</i>	12,370	18,285	16,741	1,544
<i>Other Services and Charges</i>	200,290	194,354	193,415	939
<i>Total Data Processing</i>	<u>221,158</u>	<u>221,158</u>	<u>218,656</u>	<u>2,502</u>
Non-Departmental				
<i>Personal Services</i>	219,043	226,337	197,799	28,538
<i>Supplies</i>	42,484	55,259	52,074	3,185
<i>Other Services and Charges</i>	1,412,167	1,433,159	1,354,515	78,644
<i>Capital Outlay</i>	40,000	40,000	31,702	8,298
<i>Total Non-Departmental</i>	<u>1,713,694</u>	<u>1,754,755</u>	<u>1,636,090</u>	<u>118,665</u>
Total General Government	<u>4,573,636</u>	<u>4,997,117</u>	<u>4,634,917</u>	<u>362,200</u>
Judicial				
County court				
<i>Personal Services</i>	186,370	195,506	194,300	1,206
<i>Supplies</i>	5,450	3,385	2,306	1,079
<i>Other Services and Charges</i>	135,460	177,210	174,309	2,901
<i>Total County Court</i>	<u>327,280</u>	<u>376,101</u>	<u>370,915</u>	<u>5,186</u>
District Court				
<i>Personal Services</i>	128,932	129,183	109,294	19,889
<i>Supplies</i>	858	908	538	370
<i>Other Services and Charges</i>	325,528	325,240	275,182	50,058
<i>Total District Court</i>	<u>455,318</u>	<u>455,331</u>	<u>385,014</u>	<u>70,317</u>
District Clerk				
<i>Personal Services</i>	325,458	351,528	347,201	4,327
<i>Supplies</i>	15,354	16,189	16,092	97
<i>Other Services and Charges</i>	12,004	11,575	8,753	2,822
<i>Total District Clerk</i>	<u>352,816</u>	<u>379,292</u>	<u>372,046</u>	<u>7,246</u>
Justice of the Peace				
<i>Personal Services</i>	465,807	477,792	466,680	11,112
<i>Supplies</i>	9,647	13,000	12,177	823
<i>Other Services and Charges</i>	46,865	46,853	33,863	12,990
<i>Total Justice of the Peace</i>	<u>522,319</u>	<u>537,645</u>	<u>512,720</u>	<u>24,925</u>
County Attorney				
<i>Personal Services</i>	293,589	308,973	308,973	--
<i>Supplies</i>	1,895	1,805	1,805	--
<i>Other Services and Charges</i>	6,691	7,283	7,283	--
<i>Total County Attorney</i>	<u>302,175</u>	<u>318,061</u>	<u>318,061</u>	<u>--</u>
District Attorney				
<i>Personal Services</i>	165,047	165,669	159,098	6,571
<i>Supplies</i>	4,580	4,580	2,559	2,021
<i>Other Services and Charges</i>	15,500	14,877	1,754	13,123
<i>Total District Attorney</i>	<u>185,127</u>	<u>185,126</u>	<u>163,411</u>	<u>21,715</u>

KLEBERG COUNTY, TEXAS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Law Library				
Personal Services	1,598	1,602	1,589	13
Supplies	7,150	7,626	7,625	1
Total Law Library	8,748	9,228	9,214	14
Total Judicial	2,153,783	2,260,785	2,131,381	129,404
Public Safety				
Public Safety				
Personal Services	52,273	52,288	45,486	6,802
Supplies	1,200	1,095	865	230
Other Services and Charges	3,031	3,121	881	2,240
Total Public Safety	56,504	56,504	47,232	9,272
Maintenance				
Personal Services	276,036	276,416	253,608	22,808
Supplies	28,520	35,301	31,761	3,540
Other Services and Charges	166,920	400,189	337,585	62,604
Capital Outlay	12,300	7,757	--	7,757
Total Maintenance	483,776	719,663	622,954	96,709
Fire Protection				
Supplies	46,570	45,660	44,569	1,091
Other Services and Charges	59,470	60,380	55,460	4,920
Total Fire Protection	106,040	106,040	100,029	6,011
Constables				
Personal Services	207,200	207,264	180,304	26,960
Supplies	21,471	18,713	10,428	8,285
Other Services and Charges	16,604	20,447	14,753	5,694
Total Constable	245,275	246,424	205,485	40,939
Sheriff				
Personal Services	1,913,934	1,900,242	1,764,698	135,544
Supplies	189,700	194,845	170,396	24,449
Other Services and Charges	173,428	240,025	231,369	8,656
Total Sheriff	2,277,062	2,335,112	2,166,463	168,649
Juvenile Board				
Personal Services	20,855	20,855	20,812	43
Total Juvenile Board	20,855	20,855	20,812	43
County Jail				
Personal Services	2,043,291	2,044,072	2,041,949	2,123
Supplies	351,100	443,363	441,973	1,390
Other Services and Charges	444,800	447,137	446,913	224
Capital Outlay	--	13,854	13,854	--
Total County Jail	2,839,191	2,948,426	2,944,689	3,737
Total Public Safety	6,028,702	6,644,524	6,316,204	328,320
Public Transportation				
Airport Pct 2				
Supplies	830	830	--	830
Other Services and Charges	40,630	40,630	10,856	29,774
Total Airport Pct 2	41,460	41,460	10,856	30,604
Weigh Station				
Personal Services	50,883	50,899	45,760	5,139
Supplies	350	235	208	27
Other Services and Charges	17,530	18,230	14,807	3,423
Total Weigh Station	68,763	69,364	60,775	8,589
Total Public Transportation	110,223	110,823	71,631	39,192

KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health and Welfare				
Health				
<i>Personal Services</i>	300,000	300,000	243,961	56,039
<i>Supplies</i>	29,425	36,470	32,139	4,331
<i>Other Services and Charges</i>	37,540	80,495	63,551	16,944
<i>Total Health</i>	<u>366,965</u>	<u>416,965</u>	<u>339,651</u>	<u>77,314</u>
Welfare				
<i>Personal Services</i>	98,241	98,297	98,010	287
<i>Supplies</i>	3,110	3,972	3,971	1
<i>Other Services and Charges</i>	37,450	54,993	54,689	304
<i>Total Welfare</i>	<u>138,801</u>	<u>157,262</u>	<u>156,670</u>	<u>592</u>
Indigent				
<i>Personal Services</i>	83,526	83,526	79,527	3,999
<i>Supplies</i>	13,424	13,198	13,086	112
<i>Other Services and Charges</i>	4,266	6,892	6,221	671
<i>Total Indigent</i>	<u>101,216</u>	<u>103,616</u>	<u>98,834</u>	<u>4,782</u>
Total Health and Welfare	<u>606,982</u>	<u>677,843</u>	<u>595,155</u>	<u>82,688</u>
Culture and Recreation				
Parks Department				
<i>Personal Services</i>	38,558	40,558	40,559	(1)
<i>Supplies</i>	9,165	10,605	9,645	960
<i>Other Services and Charges</i>	35,800	47,952	35,750	12,202
<i>Capital Outlay</i>	18,350	2,858	--	2,858
<i>Total Parks Department</i>	<u>101,873</u>	<u>101,973</u>	<u>85,954</u>	<u>16,019</u>
Library				
<i>Personal Services</i>	205,874	205,874	190,530	15,344
<i>Supplies</i>	25,460	37,540	37,218	322
<i>Other Services and Charges</i>	31,458	37,178	33,247	3,931
<i>Total Library</i>	<u>262,792</u>	<u>280,592</u>	<u>260,995</u>	<u>19,597</u>
Seawind				
<i>Personal Services</i>	110,470	118,256	115,579	2,677
<i>Supplies</i>	19,045	18,995	18,995	--
<i>Other Services and Charges</i>	181,359	171,015	171,015	--
<i>Capital Outlay</i>	10,392	13,000	13,000	--
<i>Total Seawind</i>	<u>321,266</u>	<u>321,266</u>	<u>318,589</u>	<u>2,677</u>
Padre Island				
<i>Supplies</i>	5,550	3,103	2,844	259
<i>Other Services and Charges</i>	3,450	5,477	5,343	134
<i>Total Padre Island</i>	<u>9,000</u>	<u>8,580</u>	<u>8,187</u>	<u>393</u>
Total Culture and Recreation	<u>694,931</u>	<u>712,412</u>	<u>673,725</u>	<u>38,687</u>
Conservation				
County Agent				
<i>Personal Services</i>	94,462	94,628	80,545	14,083
<i>Supplies</i>	4,437	2,381	2,117	264
<i>Other Services and Charges</i>	10,355	12,245	10,880	1,365
<i>Total County Agent</i>	<u>109,254</u>	<u>109,254</u>	<u>93,542</u>	<u>15,712</u>
Total Conservation	<u>109,254</u>	<u>109,254</u>	<u>93,542</u>	<u>15,712</u>
Total Expenditures	<u>14,277,513</u>	<u>15,512,758</u>	<u>14,516,555</u>	<u>996,203</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>817,393</u>	<u>1,240,310</u>	<u>2,495,122</u>	<u>1,254,812</u>

KLEBERG COUNTY, TEXAS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES (USES):				
<i>Transfers Out</i>	(1,130,021)	(1,278,164)	(1,164,413)	(113,751)
Total Other Financing Sources (Uses)	<u>(1,130,021)</u>	<u>(1,278,164)</u>	<u>(1,164,413)</u>	<u>(113,751)</u>
Net Change in Fund Balances	(312,628)	(37,854)	1,330,709	1,368,563
Fund Balances - Beginning	5,740,790	5,744,999	5,744,999	--
Fund Balances - Ending	<u>\$ 5,428,162</u>	<u>\$ 5,707,145</u>	<u>\$ 7,075,708</u>	<u>\$ 1,368,563</u>

KLEBERG COUNTY, TEXAS
ROAD & BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
License and Permits	\$ 500,000	\$ 518,570	\$ 516,220	\$ (2,350)
Intergovernmental	70,000	425,754	56,026	(369,728)
Fines and Forfeitures	980,000	1,281,073	1,280,111	(962)
Investment Earnings	12,000	30,544	30,544	--
Miscellaneous Revenues	--	117,020	117,040	20
Total Revenues	<u>1,562,000</u>	<u>2,372,961</u>	<u>1,999,941</u>	<u>(373,020)</u>
EXPENDITURES:				
Public Transportation				
Public Transportation				
<i>Personal Services</i>	1,098,069	1,091,687	1,015,245	76,442
<i>Supplies</i>	206,965	222,356	158,096	64,260
<i>Other Services and Charges</i>	452,540	689,021	600,202	88,819
<i>Capital Outlay</i>	125,784	125,784	125,784	--
<i>Total Public Transportation</i>	<u>1,883,358</u>	<u>2,128,848</u>	<u>1,899,327</u>	<u>229,521</u>
Total Public Transportation	<u>1,883,358</u>	<u>2,128,848</u>	<u>1,899,327</u>	<u>229,521</u>
Total Expenditures	<u>1,883,358</u>	<u>2,128,848</u>	<u>1,899,327</u>	<u>229,521</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(321,358)</u>	<u>244,113</u>	<u>100,614</u>	<u>(143,499)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 (321,358)	 244,113	 100,614	 (143,499)
Fund Balances - Beginning	1,448,222	1,448,222	1,448,222	--
Fund Balances - Ending	<u>\$ 1,126,864</u>	<u>\$ 1,692,335</u>	<u>\$ 1,548,836</u>	<u>\$ (143,499)</u>

KLEBERG COUNTY, TEXAS

D.A.'S FORFEITURE

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 1,315,149	\$ 1,511,546	\$ 549,030	\$ (962,516)
Investment Earnings	17,129	34,602	34,602	--
Total Revenues	<u>1,332,278</u>	<u>1,546,148</u>	<u>583,632</u>	<u>(962,516)</u>
EXPENDITURES:				
Judicial				
District Attorney				
<i>Personal Services</i>	695,176	935,740	612,711	323,029
<i>Supplies</i>	50,850	52,150	33,416	18,734
<i>Other Services and Charges</i>	308,177	409,730	291,679	118,051
<i>Capital Outlay</i>	192,000	175,960	16,000	159,960
<i>Total District Attorney</i>	<u>1,246,203</u>	<u>1,573,580</u>	<u>953,806</u>	<u>619,774</u>
Total Judicial	<u>1,246,203</u>	<u>1,573,579</u>	<u>953,806</u>	<u>619,773</u>
Total Expenditures	<u>1,246,203</u>	<u>1,573,579</u>	<u>953,806</u>	<u>619,773</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>86,075</u>	<u>(27,431)</u>	<u>(370,174)</u>	<u>(342,743)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 86,075	 (27,431)	 (370,174)	 (342,743)
Fund Balances - Beginning	2,714,565	2,714,565	2,714,565	--
Fund Balances - Ending	<u>\$ 2,800,640</u>	<u>\$ 2,687,134</u>	<u>\$ 2,344,391</u>	<u>\$ (342,743)</u>

KLEBERG COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
NET POSITION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	2014	2015	2016	2017	2018
Total Pension Liability:					
Service cost	\$ 953,570	\$ 934,978	\$ 948,035	\$ 896,540	\$ 900,424
Interest	2,984,220	3,101,882	3,209,774	3,363,124	3,500,314
Changes of benefit terms		(79,814)			
Difference between expected and actual experience	(175,762)	(251,717)	65,135	(81,376)	(1,439)
Change of assumptions		439,182		272,887	--
Benefit payments, including refunds of employee contributions	(2,464,521)	(2,488,919)	(2,802,644)	(2,718,696)	(2,805,696)
Net change in total pension liability	1,297,507	1,655,592	1,420,300	1,732,479	1,593,603
Total pension liability -beginning	37,582,991	38,880,498	40,536,090	41,956,390	43,688,869
Total pension liability-ending (a)	\$ 38,880,498	\$ 40,536,090	\$ 41,956,390	\$ 43,688,869	\$ 45,282,472
Plan Fiduciary Net Position					
Contributions - employer	\$ 591,324	\$ 573,164	\$ 601,590	\$ 623,323	\$ 700,018
Contributions - employee	564,702	537,823	562,987	599,459	621,734
Net investment income	2,480,447	(289,473)	2,704,745	5,462,727	(789,872)
Benefit payments, including refunds of employee contributions	(2,464,521)	(2,488,919)	(2,802,644)	(2,718,696)	(2,805,696)
Administrative expense	(29,018)	(26,916)	(29,405)	(27,605)	(31,456)
Other	89,954	47,151	(108,515)	(20,308)	(40,041)
Net Change in plan fiduciary net position	1,232,888	(1,647,170)	928,758	3,918,900	(2,345,313)
Plan fiduciary net position -beginning	37,075,248	38,308,137	36,660,967	37,589,726	41,508,626
Plan fiduciary net position -ending (b)	\$ 38,308,136	\$ 36,660,967	\$ 37,589,726	\$ 41,508,626	\$ 39,163,313
County's net position liability - ending (a) - (b)	\$ 572,362	\$ 3,875,123	\$ 4,366,664	\$ 2,180,244	\$ 6,119,160
Plan fiduciary net position as a percentage of the total pension liability	98.53%	90.44%	89.59%	95.01%	86.49%
Covered payroll	\$ 8,067,177	\$ 7,683,180	\$ 8,042,672	\$ 8,550,391	\$ 8,881,908
County's net position liability as a percentage of covered payroll	7.09%	50.44%	54.29%	25.50%	68.89%

Notes to Schedule:

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

KLEBERG COUNTY, TEXAS
SCHEDULE OF COUNTY CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 730,542	\$ 699,894	\$ 623,323	\$ 616,353	\$ 570,054	\$ 591,324
Contributions in relation to the actuarially required contribution	730,542	(700,018)	(623,323)	(616,353)	(570,054)	(591,324)
Contribution deficiency (excess)	\$ -	(124)	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 9,240,948	\$ 8,881,908	\$ 8,550,391	\$ 8,135,718	\$ 7,613,398	\$ 8,067,177
Contributions as a percentage of covered payroll	7.91%	7.75%	7.29%	7.58%	7.49%	7.33%

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

KLEBERG COUNTY, TEXAS

EXHIBIT B-6

*NOTES TO SCHEDULE OF CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019*

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	1.8 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	4.9%
Investment rate of return	8.0%
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Other Information:	No changes in plan provisions.

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).

KLEBERG COUNTY, TEXAS
SCHEDULE OF THE CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
LAST TEN FISCAL YEARS *

	2017	2018
Total OPEB Liability		
Service cost	\$ 25,025	\$ 26,041
Interest (on the total OPEB Liability)	15,069	15,224
Changes of benefit terms	--	
Difference between expected and actual experience	--	
Change of assumptions	--	
Benefit payments, including refunds of employee contributions	(10,305)	(12,164)
Net Change in Total OPEB Liability	29,789	29,101
Total OPEB Liability-Beginning	351,276	381,065
Total OPEB Liability-Ending	<u>\$ 381,065</u>	<u>\$ 410,166</u>
County's covered payroll	\$ 5,908,875	\$ 5,908,875
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	6.45%	6.94%

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

KLEBERG COUNTY, TEXAS
NOTES TO SCHEDULE OF OPEB CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
LAST TEN FISCAL YEARS *

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Straight-line amortization of expected working life
Remaining Amortization Period	N/A
Asset Valuation Method	N/A
Inflation	N/A
Salary Increases	N/A
Investment Rate of Return	3.44%, based on 20-year Bond GO Index published by bondbuyer.com as of December 28, 2017
Retirement Age	N/A
Mortality	See Tables 1 thru 4 in the Milliman Valuation Report

Other Information: There were no benefit changes during the year.

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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, 2019

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
Assets:			
<i>Cash and Cash Equivalents</i>	\$ 5,128,934	\$ 713	\$ 5,129,647
<i>Equity in Pooled Cash</i>	1,442,058	21,682	1,463,740
<i>Accounts Receivable</i>	287,111	--	287,111
<i>Intergovernmental Receivable</i>	490,169	--	490,169
<i>Interfund Receivables</i>	1,819	--	1,819
Total Assets	<u>\$ 7,350,091</u>	<u>\$ 22,395</u>	<u>\$ 7,372,486</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
<i>Accounts Payable</i>	\$ 1,196,893	\$ --	\$ 1,196,893
<i>Accrued Wages Payable</i>	17,786	--	17,786
<i>Interfund Payables</i>	177,780	--	177,780
<i>Due to Other Governments and Agencies</i>	41,270	--	41,270
Total Liabilities	<u>1,433,729</u>	<u>--</u>	<u>1,433,729</u>
DEFERRED INFLOWS OF RESOURCES			
Fund Balances:			
<i>Restricted</i>	5,277,783	22,395	5,300,178
<i>Committed</i>	1,070,614	--	1,070,614
<i>Unassigned</i>	(432,035)	--	(432,035)
Total Fund Balance	<u>5,916,362</u>	<u>22,395</u>	<u>5,938,757</u>
Total Liabilities and Fund Balance	<u>\$ 7,350,091</u>	<u>\$ 22,395</u>	<u>\$ 7,372,486</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
Taxes:			
<i>Gross Receipts Business Taxes</i>	\$ 44,300	\$ --	\$ 44,300
<i>Intergovernmental</i>	5,454,581	--	5,454,581
<i>Charges for Services</i>	122,645	--	122,645
<i>Fines and Forfeitures</i>	546,379	--	546,379
<i>Fees of Office</i>	771,233	--	771,233
<i>Investment Earnings</i>	74,095	46	74,141
<i>Refunds & Reimbursements</i>	5,541	--	5,541
<i>Miscellaneous Revenues</i>	184,694	--	184,694
<i>Contributions & Donations</i>	105,059	--	105,059
Total Revenues	<u>7,308,527</u>	<u>46</u>	<u>7,308,573</u>
Expenditures:			
Current:			
<i>General Government</i>	1,114,537	--	1,114,537
<i>Judicial</i>	71,817	--	71,817
<i>Public Safety</i>	4,463,710	--	4,463,710
<i>Public Transportation</i>	30,005	--	30,005
<i>Health and Welfare</i>	2,514,144	--	2,514,144
<i>Culture and Recreation</i>	148,344	--	148,344
<i>Economic Development and Assistance</i>	203,928	--	203,928
Debt Service:			
<i>Interest and Fiscal Charges</i>	168,227	--	168,227
Total Expenditures	<u>8,714,712</u>	<u>--</u>	<u>8,714,712</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,406,185)</u>	<u>46</u>	<u>(1,406,139)</u>
Other Financing Sources (Uses):			
<i>Transfers In</i>	1,100,109	--	1,100,109
<i>Transfers Out</i>	(58,838)	--	(58,838)
Total Other Financing Sources (Uses)	<u>1,041,271</u>	<u>--</u>	<u>1,041,271</u>
Net Change in Fund Balances	(364,914)	46	(364,868)
Fund Balances - Beginning	6,281,276	22,349	6,303,625
Fund Balances - Ending	<u>\$ 5,916,362</u>	<u>\$ 22,395</u>	<u>\$ 5,938,757</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	<u>Parks Donations</u>	<u>Storage and Contraband Fees</u>	<u>Kingsville Narcotics Task Force Federal</u>	<u>Kingsville Task Force Program Income</u>
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 27,174	\$ 273	\$ 17,330	\$ 155
<i>Equity in Pooled Cash</i>	18	1,342	--	--
<i>Accounts Receivable</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 27,192</u>	<u>\$ 1,615</u>	<u>\$ 17,330</u>	<u>\$ 155</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Restricted</i>	--	1,615	17,330	155
<i>Committed</i>	27,192	--	--	--
<i>Unassigned</i>	--	--	--	--
Total Fund Balance	<u>27,192</u>	<u>1,615</u>	<u>17,330</u>	<u>155</u>
Total Liabilities and Fund Balance	<u>\$ 27,192</u>	<u>\$ 1,615</u>	<u>\$ 17,330</u>	<u>\$ 155</u>

Task Force Program Income	Courthouse Restoration Fund	Federal Drug Fund	FEMA Disaster May 31	KC Mitigation Action Plan Fund
\$ 1,884,750	\$ 19,847	\$ 54,240	\$ 8,362	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 1,884,750</u>	<u>\$ 19,847</u>	<u>\$ 54,240</u>	<u>\$ 8,362</u>	<u>\$ --</u>
\$ 16,069	\$ 37,279	\$ --	\$ --	\$ 13,309
10,157	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>26,226</u>	<u>37,279</u>	<u>--</u>	<u>--</u>	<u>13,309</u>
1,858,524	--	54,240	8,362	--
--	--	--	--	--
--	(17,432)	--	--	(13,309)
<u>1,858,524</u>	<u>(17,432)</u>	<u>54,240</u>	<u>8,362</u>	<u>(13,309)</u>
<u>\$ 1,884,750</u>	<u>\$ 19,847</u>	<u>\$ 54,240</u>	<u>\$ 8,362</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Sheriff Chapter 59 Forfeiture	Juvenile Probation Grants	CPS Exxon Building	Kleberg Juvenile Probation
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 257,316	\$ 25,142	\$ 248,649	\$ --
<i>Equity in Pooled Cash</i>	--	--	139,628	5,947
<i>Accounts Receivable</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 257,316</u>	<u>\$ 25,142</u>	<u>\$ 388,277</u>	<u>\$ 5,947</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 723	\$ 25,142	\$ 12,918	\$ 3,654
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	57,350	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>723</u>	<u>25,142</u>	<u>70,268</u>	<u>3,654</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Restricted</i>	256,593	--	--	--
<i>Committed</i>	--	--	318,009	2,293
<i>Unassigned</i>	--	--	--	--
Total Fund Balance	<u>256,593</u>	<u>--</u>	<u>318,009</u>	<u>2,293</u>
Total Liabilities and Fund Balance	<u>\$ 257,316</u>	<u>\$ 25,142</u>	<u>\$ 388,277</u>	<u>\$ 5,947</u>

Hotel/Motel Occupancy Tax Fund	MISD Pre-Trial Diversion	Kleberg 2014 CTIF Grant	CCRTA Grant	JAG Grant
\$ 98,190	\$ 5,565	\$ 23,949	\$ --	\$ --
31,088	--	--	--	10,186
13,862	--	--	1,521	--
--	--	--	--	21,362
--	--	--	--	--
<u>\$ 143,140</u>	<u>\$ 5,565</u>	<u>\$ 23,949</u>	<u>\$ 1,521</u>	<u>\$ 31,548</u>
\$ 100	\$ 36	\$ --	\$ 4,601	\$ --
219	--	--	--	--
--	--	--	--	31,548
--	--	--	--	--
<u>319</u>	<u>36</u>	<u>--</u>	<u>4,601</u>	<u>31,548</u>
142,821	5,529	23,949	--	--
--	--	--	--	--
--	--	--	(3,080)	--
<u>142,821</u>	<u>5,529</u>	<u>23,949</u>	<u>(3,080)</u>	<u>--</u>
<u>\$ 143,140</u>	<u>\$ 5,565</u>	<u>\$ 23,949</u>	<u>\$ 1,521</u>	<u>\$ 31,548</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	<u>Home Grant</u>	<u>Constable #3 Forfeiture Fund</u>	<u>Targeted Specific Grant</u>	<u>Co. Atty Pretrial Diversion</u>
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ 12,421	\$ 3,675	\$ --
<i>Equity in Pooled Cash</i>	--	--	--	97,590
<i>Accounts Receivable</i>	--	--	--	5,024
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 12,421</u>	<u>\$ 3,675</u>	<u>\$ 102,614</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 43,003	\$ --	\$ 645	\$ 353
<i>Accrued Wages Payable</i>	--	--	--	372
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>43,003</u>	<u>--</u>	<u>645</u>	<u>725</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Restricted</i>	--	12,421	--	101,889
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(43,003)	--	3,030	--
Total Fund Balance	<u>(43,003)</u>	<u>12,421</u>	<u>3,030</u>	<u>101,889</u>
Total Liabilities and Fund Balance	<u>\$ --</u>	<u>\$ 12,421</u>	<u>\$ 3,675</u>	<u>\$ 102,614</u>

Indigent Care Fund	Section 5304 Federal Planning	Golf Course Fund	Juvenile Probation Fund	Park Grant (CIAP) #2
\$ 352,093	\$ --	\$ 159,231	\$ --	\$ --
--	--	--	--	122
67	--	--	--	--
--	--	--	--	--
1,819	--	--	--	--
<u>\$ 353,979</u>	<u>\$ --</u>	<u>\$ 159,231</u>	<u>\$ --</u>	<u>\$ 122</u>
\$ 31,845	\$ 24,272	\$ --	\$ 31,185	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>31,845</u>	<u>24,272</u>	<u>--</u>	<u>31,185</u>	<u>--</u>
--	--	--	--	122
322,134	--	159,231	--	--
--	(24,272)	--	(31,185)	--
<u>322,134</u>	<u>(24,272)</u>	<u>159,231</u>	<u>(31,185)</u>	<u>122</u>
<u>\$ 353,979</u>	<u>\$ --</u>	<u>\$ 159,231</u>	<u>\$ --</u>	<u>\$ 122</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Kleberg Co CFC 7214015	GLO 10-5085- 000-5063	DRS-210087	Community Supervision
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ 146	\$ 1,432	\$ 1,235
<i>Equity in Pooled Cash</i>	--	--	--	39,398
<i>Accounts Receivable</i>	--	--	--	32,421
<i>Intergovernmental Receivable</i>	4,000	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 4,000</u>	<u>\$ 146</u>	<u>\$ 1,432</u>	<u>\$ 73,054</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 8,000	\$ --	\$ --	\$ 786
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>8,000</u>	<u>--</u>	<u>--</u>	<u>786</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Restricted</i>	--	146	1,432	72,268
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(4,000)	--	--	--
Total Fund Balance	<u>(4,000)</u>	<u>146</u>	<u>1,432</u>	<u>72,268</u>
Total Liabilities and Fund Balance	<u>\$ 4,000</u>	<u>\$ 146</u>	<u>\$ 1,432</u>	<u>\$ 73,054</u>

<u>Kleberg Co TCF 7214392</u>	<u>Disaster Relief Fund</u>	<u>Local Border Security</u>	<u>CSCD Personal Bond Unit</u>	<u>South Texas Task Force Federal</u>
\$ --	\$ 3,500	\$ --	\$ 217,462	\$ 795,757
--	--	13,418	--	--
--	--	--	18,838	--
--	--	--	--	--
--	--	--	--	--
<u>\$ --</u>	<u>\$ 3,500</u>	<u>\$ 13,418</u>	<u>\$ 236,300</u>	<u>\$ 795,757</u>
\$ 47,235	\$ 3,500	\$ --	\$ --	\$ 60,667
--	--	--	--	--
--	--	--	--	--
--	--	13,418	--	--
<u>47,235</u>	<u>3,500</u>	<u>13,418</u>	<u>--</u>	<u>60,667</u>
--	--	--	--	735,090
--	--	--	236,300	--
(47,235)	--	--	--	--
<u>(47,235)</u>	<u>--</u>	<u>--</u>	<u>236,300</u>	<u>735,090</u>
<u>\$ --</u>	<u>\$ 3,500</u>	<u>\$ 13,418</u>	<u>\$ 236,300</u>	<u>\$ 795,757</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	<u>Title IV-E Expenses</u>	<u>Energy Project Fund</u>	<u>Special Caseload Sex Fund</u>	<u>Texas A&M University Fund</u>
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ 7,203	\$ 10,036	\$ 85,618
<i>Equity in Pooled Cash</i>	55,122	--	--	--
<i>Accounts Receivable</i>	--	--	--	1,114
<i>Intergovernmental Receivable</i>	724	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 55,846</u>	<u>\$ 7,203</u>	<u>\$ 10,036</u>	<u>\$ 86,732</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ 63,650	\$ 64	\$ 7,387
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>63,650</u>	<u>64</u>	<u>7,387</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Restricted</i>	55,846	--	9,972	79,345
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	(56,447)	--	--
Total Fund Balance	<u>55,846</u>	<u>(56,447)</u>	<u>9,972</u>	<u>79,345</u>
Total Liabilities and Fund Balance	<u>\$ 55,846</u>	<u>\$ 7,203</u>	<u>\$ 10,036</u>	<u>\$ 86,732</u>

<u>KSO Ch 59 Fund</u>	<u>2011 Stonegarden Grant</u>	<u>5310 Enhancement Grant</u>	<u>JARC Grant</u>	<u>Operation Border Star</u>
\$ 14,435	\$ --	\$ --	\$ 53,142	\$ --
--	1,310	--	--	23,188
11	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 14,446</u>	<u>\$ 1,310</u>	<u>\$ --</u>	<u>\$ 53,142</u>	<u>\$ 23,188</u>
\$ 14,027	\$ --	\$ 3,390	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	23,188
<u>14,027</u>	<u>--</u>	<u>3,390</u>	<u>--</u>	<u>23,188</u>
419	1,310	--	53,142	--
--	--	--	--	--
--	--	(3,390)	--	--
<u>419</u>	<u>1,310</u>	<u>(3,390)</u>	<u>53,142</u>	<u>--</u>
<u>\$ 14,446</u>	<u>\$ 1,310</u>	<u>\$ --</u>	<u>\$ 53,142</u>	<u>\$ 23,188</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	<u>H/S Agriculture Grant</u>	<u>District Clerk Records Mgmt & Preservation</u>	<u>Courthouse Security</u>	<u>J.P.'s Tech Fund</u>
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ 23,377	\$ --	\$ 116,144
<i>Equity in Pooled Cash</i>	7,251	16,317	44,184	1,832
<i>Accounts Receivable</i>	--	950	1,797	1,075
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 7,251</u>	<u>\$ 40,644</u>	<u>\$ 45,981</u>	<u>\$ 119,051</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 3,918	\$ 9,996	\$ 427	\$ 7,203
<i>Accrued Wages Payable</i>	--	--	778	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>3,918</u>	<u>9,996</u>	<u>1,205</u>	<u>7,203</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Restricted</i>	3,333	30,648	44,776	111,848
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total Fund Balance	<u>3,333</u>	<u>30,648</u>	<u>44,776</u>	<u>111,848</u>
Total Liabilities and Fund Balance	<u>\$ 7,251</u>	<u>\$ 40,644</u>	<u>\$ 45,981</u>	<u>\$ 119,051</u>

Constable #2 Forfeiture Fund	2012 Operation Stonegarden Grant	County Clerks	Records Management	Houston HIDTA Grant
\$ --	\$ 8,594	\$ --	\$ 287,813	\$ --
5,085	--	7,763	23,957	4,135
--	--	--	5,599	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 5,085</u>	<u>\$ 8,594</u>	<u>\$ 7,763</u>	<u>\$ 317,369</u>	<u>\$ 4,135</u>
\$ --	\$ --	\$ 2,308	\$ 592	\$ --
--	--	--	304	--
--	--	--	--	22,967
--	--	--	--	2,765
<u>--</u>	<u>--</u>	<u>2,308</u>	<u>896</u>	<u>25,732</u>
5,085	8,594	--	316,473	--
--	--	5,455	--	--
--	--	--	--	(21,597)
<u>5,085</u>	<u>8,594</u>	<u>5,455</u>	<u>316,473</u>	<u>(21,597)</u>
<u>\$ 5,085</u>	<u>\$ 8,594</u>	<u>\$ 7,763</u>	<u>\$ 317,369</u>	<u>\$ 4,135</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	<u>D.A.'s Hot Check</u>	<u>Constable #1 Forfeiture</u>	<u>Firefighters Grant</u>	<u>Constable Pct 4 Forfeiture</u>
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 16,125	\$ --	\$ 2,572	\$ 162,490
<i>Equity in Pooled Cash</i>	2	210	--	1
<i>Accounts Receivable</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 16,127</u>	<u>\$ 210</u>	<u>\$ 2,572</u>	<u>\$ 162,491</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Restricted</i>	16,127	210	2,572	162,491
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total Fund Balance	<u>16,127</u>	<u>210</u>	<u>2,572</u>	<u>162,491</u>
Total Liabilities and Fund Balance	<u>\$ 16,127</u>	<u>\$ 210</u>	<u>\$ 2,572</u>	<u>\$ 162,491</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>	<u>2009 Operation Stonegarden Grant</u>	<u>Human Services 1/1-12/31</u>
\$ 4,844	\$ 6,010	\$ 4,064	\$ --	\$ --
--	--	2,039	67,814	--
--	--	30	--	78,753
--	--	--	--	166,047
--	--	--	--	--
<u>\$ 4,844</u>	<u>\$ 6,010</u>	<u>\$ 6,133</u>	<u>\$ 67,814</u>	<u>\$ 244,800</u>
\$ --	\$ --	\$ --	\$ --	\$ 158,314
--	--	--	--	1,571
--	--	--	65,915	--
--	--	--	1,899	--
--	--	--	<u>67,814</u>	<u>159,885</u>
4,844	6,010	6,133	--	84,915
--	--	--	--	--
--	--	--	--	--
<u>4,844</u>	<u>6,010</u>	<u>6,133</u>	<u>--</u>	<u>84,915</u>
<u>\$ 4,844</u>	<u>\$ 6,010</u>	<u>\$ 6,133</u>	<u>\$ 67,814</u>	<u>\$ 244,800</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Human Services Neighbor to Neighbor	C.J.D. 9/1-8/31	2014 Operation StoneGarden	Abandoned Vehicles Fund
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ 9,143	\$ 90,221	\$ 3,237
<i>Equity in Pooled Cash</i>	42,590	--	--	--
<i>Accounts Receivable</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
Total Assets	<u>\$ 42,590</u>	<u>\$ 9,143</u>	<u>\$ 90,221</u>	<u>\$ 3,237</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 3,513	\$ --	\$ --	\$ --
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
Total Liabilities	<u>3,513</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Restricted</i>	39,077	9,143	90,221	3,237
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total Fund Balance	<u>39,077</u>	<u>9,143</u>	<u>90,221</u>	<u>3,237</u>
Total Liabilities and Fund Balance	<u>\$ 42,590</u>	<u>\$ 9,143</u>	<u>\$ 90,221</u>	<u>\$ 3,237</u>

<u>Human Services</u>	<u>Human Services 10/1-9/30</u>	<u>Airport Ramp Grant</u>	<u>2016 Operation Stonegarden Grant</u>	<u>G.L.O. Grants</u>
\$ --	\$ --	\$ 5,972	\$ --	\$ --
--	23,426	10,161	--	16
74,564	51,485	--	--	--
--	21,373	--	--	--
--	--	--	--	--
<u>\$ 74,564</u>	<u>\$ 96,284</u>	<u>\$ 16,133</u>	<u>\$ --</u>	<u>\$ 16</u>
\$ 204,650	\$ 18,605	\$ 497	\$ 40,029	\$ --
--	4,385	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>204,650</u>	<u>22,990</u>	<u>497</u>	<u>40,029</u>	<u>--</u>
--	73,294	15,636	--	16
--	--	--	--	--
(130,086)	--	--	(40,029)	--
<u>(130,086)</u>	<u>73,294</u>	<u>15,636</u>	<u>(40,029)</u>	<u>16</u>
<u>\$ 74,564</u>	<u>\$ 96,284</u>	<u>\$ 16,133</u>	<u>\$ --</u>	<u>\$ 16</u>

KLEBERG COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2019

	CDBG Grant #729095	Park Grant (CIAP)	2018 Oper Stonegarden Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ --	\$ 5,128,934
<i>Equity in Pooled Cash</i>	--	766,918	--	1,442,058
<i>Accounts Receivable</i>	--	--	--	287,111
<i>Intergovernmental Receivable</i>	25,550	89,499	161,614	490,169
<i>Interfund Receivables</i>	--	--	--	1,819
Total Assets	<u>\$ 25,550</u>	<u>\$ 856,417</u>	<u>\$ 161,614</u>	<u>\$ 7,350,091</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ 132,821	\$ 160,180	\$ 1,196,893
<i>Accrued Wages Payable</i>	--	--	--	17,786
<i>Interfund Payables</i>	--	--	--	177,780
<i>Due to Other Governments and Agencies</i>	--	--	--	41,270
Total Liabilities	<u>--</u>	<u>132,821</u>	<u>160,180</u>	<u>1,433,729</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Restricted</i>	25,550	723,596	1,434	5,277,783
<i>Committed</i>	--	--	--	1,070,614
<i>Unassigned</i>	--	--	--	(432,035)
Total Fund Balance	<u>25,550</u>	<u>723,596</u>	<u>1,434</u>	<u>5,916,362</u>
Total Liabilities and Fund Balance	<u>\$ 25,550</u>	<u>\$ 856,417</u>	<u>\$ 161,614</u>	<u>\$ 7,350,091</u>

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KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Parks Donations	Storage and Conraband Fees	Kingsville Narcotics Task Force Federal	Kingsville Task Force Program Income
Revenue:				
<i>Taxes:</i>				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	1
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	546	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	664	27	937	--
<i>Refunds & Reimbursements</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>664</u>	<u>573</u>	<u>937</u>	<u>1</u>
Expenditures:				
<i>Current:</i>				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	8,000	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
<i>Debt Service:</i>				
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>--</u>	<u>8,000</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>664</u>	<u>(7,427)</u>	<u>937</u>	<u>1</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	<u>664</u>	<u>(7,427)</u>	<u>937</u>	<u>1</u>
Fund Balances - Beginning	26,528	9,042	16,393	154
Fund Balances - Ending	<u>\$ 27,192</u>	<u>\$ 1,615</u>	<u>\$ 17,330</u>	<u>\$ 155</u>

Task Force Program Income	Courthouse Restoration Fund	Federal Drug Fund	FEMA Disaster May 31	KC Mitigation Action Plan Fund
\$ --	\$ --	\$ --	\$ --	\$ --
624,804	206,868	29,890	--	66,691
--	--	--	--	--
--	--	--	--	--
26,662	465	475	--	--
--	--	--	--	--
--	50,000	--	--	--
<u>651,466</u>	<u>257,333</u>	<u>30,365</u>	<u>--</u>	<u>66,691</u>
--	334,985	--	--	--
--	--	--	--	--
1,006,288	--	43,035	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,006,288</u>	<u>334,985</u>	<u>43,035</u>	<u>--</u>	<u>--</u>
<u>(354,822)</u>	<u>(77,652)</u>	<u>(12,670)</u>	<u>--</u>	<u>66,691</u>
--	--	--	--	--
(42,304)	--	--	--	--
<u>(42,304)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>(397,126)</u>	<u>(77,652)</u>	<u>(12,670)</u>	<u>--</u>	<u>66,691</u>
2,255,650	60,220	66,910	8,362	(80,000)
<u>\$ 1,858,524</u>	<u>\$ (17,432)</u>	<u>\$ 54,240</u>	<u>\$ 8,362</u>	<u>\$ (13,309)</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Sheriff Chapter 59 Forfeiture	Juvenile Probation Grants	CPS Exxon Building	Kleberg Juvenile Probation
Revenue:				
<i>Taxes:</i>				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	147,056	5,003
<i>Charges for Services</i>	--	--	98,400	2,942
<i>Fines and Forfeitures</i>	483,014	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	687	--	407	137
<i>Refunds & Reimbursements</i>	--	--	5,541	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>483,701</u>	<u>--</u>	<u>251,404</u>	<u>8,082</u>
Expenditures:				
<i>Current:</i>				
<i>General Government</i>	--	5,453	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	864,553	--	23,125	172,738
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
<i>Debt Service:</i>				
<i>Interest and Fiscal Charges</i>	--	--	168,227	--
Total Expenditures	<u>864,553</u>	<u>5,453</u>	<u>191,352</u>	<u>172,738</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(380,852)</u>	<u>(5,453)</u>	<u>60,052</u>	<u>(164,656)</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	164,856
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>164,856</u>
Net Change in Fund Balances	<u>(380,852)</u>	<u>(5,453)</u>	<u>60,052</u>	<u>200</u>
Fund Balances - Beginning	<u>637,445</u>	<u>5,453</u>	<u>257,957</u>	<u>2,093</u>
Fund Balances - Ending	<u>\$ 256,593</u>	<u>\$ --</u>	<u>\$ 318,009</u>	<u>\$ 2,293</u>

Hotel/Motel Occupancy Tax Fund	MISD Pre-Trial Diversion	Kleberg 2014 CTIF Grant	CCRTA Grant	Home Grant
\$ 44,300	\$ --	\$ --	\$ --	\$ --
--	28,906	--	24,770	--
--	--	--	--	--
--	--	--	--	--
2,278	--	20	--	--
--	--	--	--	--
--	--	--	--	--
<u>46,578</u>	<u>28,906</u>	<u>20</u>	<u>24,770</u>	<u>--</u>
--	28,306	--	25,910	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
15,263	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>15,263</u>	<u>28,306</u>	<u>--</u>	<u>25,910</u>	<u>--</u>
<u>31,315</u>	<u>600</u>	<u>20</u>	<u>(1,140)</u>	<u>--</u>
--	107	--	--	--
--	--	--	--	--
<u>--</u>	<u>107</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>31,315</u>	<u>707</u>	<u>20</u>	<u>(1,140)</u>	<u>--</u>
111,506	4,822	23,929	(1,940)	(43,003)
<u>\$ 142,821</u>	<u>\$ 5,529</u>	<u>\$ 23,949</u>	<u>\$ (3,080)</u>	<u>\$ (43,003)</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Constable #3 Forfeiture Fund	Targeted Specific Grant	Co. Atty Pretrial Diversion	NIBRS Grant
Revenue:				
Taxes:				
Gross Receipts Business Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	83,500
Charges for Services	--	--	--	--
Fines and Forfeitures	--	--	36,770	--
Fees of Office	--	--	--	--
Investment Earnings	236	15	--	--
Refunds & Reimbursements	--	--	--	--
Miscellaneous Revenues	--	--	--	--
Contributions & Donations	--	--	--	--
Total Revenues	<u>236</u>	<u>15</u>	<u>36,770</u>	<u>83,500</u>
Expenditures:				
Current:				
General Government	--	33,125	--	--
Judicial	--	--	29,476	--
Public Safety	--	--	--	83,500
Public Transportation	--	--	--	--
Health and Welfare	--	--	--	--
Culture and Recreation	--	--	--	--
Economic Development and Assistance	--	--	--	--
Debt Service:				
Interest and Fiscal Charges	--	--	--	--
Total Expenditures	<u>--</u>	<u>33,125</u>	<u>29,476</u>	<u>83,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>236</u>	<u>(33,110)</u>	<u>7,294</u>	<u>--</u>
Other Financing Sources (Uses):				
Transfers In	--	40,000	--	--
Transfers Out	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>40,000</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	236	6,890	7,294	--
Fund Balances - Beginning	12,185	(3,860)	94,595	--
Fund Balances - Ending	<u>\$ 12,421</u>	<u>\$ 3,030</u>	<u>\$ 101,889</u>	<u>\$ --</u>

Indigent Care Fund	Section 5304 Federal Planning	Golf Course Fund	Juvenile Probation Fund	Kleberg Co CD 7214261
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	268,033	178,313
--	--	--	--	--
--	--	--	--	--
594	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>594</u>	<u>--</u>	<u>--</u>	<u>268,033</u>	<u>178,313</u>
--	--	--	--	178,313
--	--	--	--	--
--	--	--	310,073	--
346,289	--	--	--	--
--	--	260	--	--
--	--	--	--	--
<u>346,289</u>	<u>--</u>	<u>260</u>	<u>310,073</u>	<u>178,313</u>
<u>(345,695)</u>	<u>--</u>	<u>(260)</u>	<u>(42,040)</u>	<u>--</u>
648,183	--	--	--	--
--	--	--	--	--
<u>648,183</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
302,488	--	(260)	(42,040)	--
19,646	(24,272)	159,491	10,855	--
<u>\$ 322,134</u>	<u>\$ (24,272)</u>	<u>\$ 159,231</u>	<u>\$ (31,185)</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, 2019

	Park Grant (CIAP) #2	Kleberg Co CFC 7214015	GLO 10-5085- 000-5063	DRS-210087
Revenue:				
<i>Taxes:</i>				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	--	--	--	--
<i>Refunds & Reimbursements</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Expenditures:				
<i>Current:</i>				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	--	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
<i>Debt Service:</i>				
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	25,000	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>25,000</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>--</u>	<u>25,000</u>	<u>--</u>	<u>--</u>
Fund Balances - Beginning	122	(29,000)	146	1,432
Fund Balances - Ending	<u>\$ 122</u>	<u>\$ (4,000)</u>	<u>\$ 146</u>	<u>\$ 1,432</u>

Community Supervision	Kleberg Co TCF 7214392	Disaster Relief Fund	CSCD Personal Bond Unit	South Texas Task Force Federal
\$ --	\$ --	\$ --	\$ --	\$ --
294,505	--	322,186	--	--
--	--	--	--	--
--	--	--	--	--
426,026	--	--	215,461	--
2,678	--	--	2,443	19,253
--	--	--	--	--
--	--	--	--	168,675
--	--	--	--	--
<u>723,209</u>	<u>--</u>	<u>322,186</u>	<u>217,904</u>	<u>187,928</u>
--	--	307,186	--	--
--	--	--	--	--
740,224	--	--	104,978	274,820
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>740,224</u>	<u>--</u>	<u>307,186</u>	<u>104,978</u>	<u>274,820</u>
<u>(17,015)</u>	<u>--</u>	<u>15,000</u>	<u>112,926</u>	<u>(86,892)</u>
11,432	--	--	--	--
(6,787)	--	--	--	--
<u>4,645</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(12,370)	--	15,000	112,926	(86,892)
84,638	(47,235)	(15,000)	123,374	821,982
<u>\$ 72,268</u>	<u>\$ (47,235)</u>	<u>\$ --</u>	<u>\$ 236,300</u>	<u>\$ 735,090</u>

KLEBERG COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Title IV-E Expenses	Energy Project Fund	Kenedy County CSCD	Special Caseload Sex Fund
Revenue:				
<i>Taxes:</i>				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	12,222	--	7,500	52,462
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	59	171	--	--
<i>Refunds & Reimbursements</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>12,281</u>	<u>171</u>	<u>7,500</u>	<u>52,462</u>
Expenditures:				
<i>Current:</i>				
<i>General Government</i>	--	107,051	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	14,225	--	--	55,480
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
<i>Debt Service:</i>				
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>14,225</u>	<u>107,051</u>	<u>--</u>	<u>55,480</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,944)</u>	<u>(106,880)</u>	<u>7,500</u>	<u>(3,018)</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	2,748
<i>Transfers Out</i>	--	--	(7,500)	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>(7,500)</u>	<u>2,748</u>
Net Change in Fund Balances	<u>(1,944)</u>	<u>(106,880)</u>	<u>--</u>	<u>(270)</u>
Fund Balances - Beginning	<u>57,790</u>	<u>50,433</u>	<u>--</u>	<u>10,242</u>
Fund Balances - Ending	<u>\$ 55,846</u>	<u>\$ (56,447)</u>	<u>\$ --</u>	<u>\$ 9,972</u>

Texas A&M University Fund	KSO Ch 59 Fund	2011 Stonegarden Grant	5310 Enhancement Grant	JARC Grant
\$ --	\$ --	\$ --	\$ --	\$ --
208,637	--	--	--	--
--	--	--	--	--
--	--	--	--	--
159	290	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>208,796</u>	<u>290</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
203,928	--	--	--	--
--	--	--	--	--
<u>203,928</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
4,868	290	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>4,868</u>	<u>290</u>	<u>--</u>	<u>--</u>	<u>--</u>
74,477	129	1,310	(3,390)	53,142
<u>\$ 79,345</u>	<u>\$ 419</u>	<u>\$ 1,310</u>	<u>\$ (3,390)</u>	<u>\$ 53,142</u>

KLEBERG COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	H/S Agriculture Grant	District Clerk Records Mgmt & Preservation	Courthouse Security	J.P.'s Tech Fund
Revenue:				
<i>Taxes:</i>				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	19,713	--	--	--
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	26,049
<i>Fees of Office</i>	--	9,847	34,573	--
<i>Investment Earnings</i>	--	764	62	2,655
<i>Refunds & Reimbursements</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>19,713</u>	<u>10,611</u>	<u>34,635</u>	<u>28,704</u>
Expenditures:				
<i>Current:</i>				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	14,108	--	25,897
<i>Public Safety</i>	--	--	65,004	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	20,518	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
<i>Debt Service:</i>				
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>20,518</u>	<u>14,108</u>	<u>65,004</u>	<u>25,897</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(805)</u>	<u>(3,497)</u>	<u>(30,369)</u>	<u>2,807</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	55,026	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>55,026</u>	<u>--</u>
Net Change in Fund Balances	<u>(805)</u>	<u>(3,497)</u>	<u>24,657</u>	<u>2,807</u>
Fund Balances - Beginning	<u>4,138</u>	<u>34,145</u>	<u>20,119</u>	<u>109,041</u>
Fund Balances - Ending	<u>\$ 3,333</u>	<u>\$ 30,648</u>	<u>\$ 44,776</u>	<u>\$ 111,848</u>

Constable #2 Forfeiture Fund	2012 Operation Stonegarden Grant	County Clerks	Records Management	Houston HIDTA Grant
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	5,374
--	--	8,204	--	--
--	--	--	83,546	--
6	--	--	6,609	--
--	--	--	--	--
--	--	--	--	--
<u>6</u>	<u>--</u>	<u>8,204</u>	<u>90,155</u>	<u>5,374</u>
--	--	14,687	78,522	--
--	--	--	--	15,150
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>14,687</u>	<u>78,522</u>	<u>15,150</u>
6	--	(6,483)	11,633	(9,776)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
6	--	(6,483)	11,633	(9,776)
5,079	8,594	11,938	304,840	(11,821)
<u>\$ 5,085</u>	<u>\$ 8,594</u>	<u>\$ 5,455</u>	<u>\$ 316,473</u>	<u>\$ (21,597)</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	D.A.'s Hot Check	Constable #1 Forfeiture	Firefighters Grant	Constable Pct 4 Forfeiture
Revenue:				
<i>Taxes:</i>				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	394	--	--	3,714
<i>Refunds & Reimbursements</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>394</u>	<u>--</u>	<u>--</u>	<u>3,714</u>
Expenditures:				
<i>Current:</i>				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	--	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
<i>Debt Service:</i>				
<i>Interest and Fiscal Charges</i>	--	--	--	--
Total Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>394</u>	<u>--</u>	<u>--</u>	<u>3,714</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	<u>394</u>	<u>--</u>	<u>--</u>	<u>3,714</u>
Fund Balances - Beginning	15,733	210	2,572	158,777
Fund Balances - Ending	<u>\$ 16,127</u>	<u>\$ 210</u>	<u>\$ 2,572</u>	<u>\$ 162,491</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>	<u>Human Services 1/1-12/31</u>	<u>Human Services Neighbor to Neighbor</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	657,632	118,797
--	--	--	--	--
--	--	1,780	--	--
118	158	101	--	--
--	--	--	--	--
--	--	--	75	--
--	--	--	--	--
<u>118</u>	<u>158</u>	<u>1,881</u>	<u>657,707</u>	<u>118,797</u>
--	--	--	--	--
--	1,213	1,123	--	--
--	--	--	--	--
--	--	--	668,306	87,100
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>1,213</u>	<u>1,123</u>	<u>668,306</u>	<u>87,100</u>
118	(1,055)	758	(10,599)	31,697
--	--	--	--	2,247
--	--	--	(2,247)	--
--	--	--	<u>(2,247)</u>	<u>2,247</u>
118	(1,055)	758	(12,846)	33,944
4,726	7,065	5,375	97,761	5,133
<u>\$ 4,844</u>	<u>\$ 6,010</u>	<u>\$ 6,133</u>	<u>\$ 84,915</u>	<u>\$ 39,077</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	C.J.D. 9/1-8/31	2014 Operation StoneGarden	Abandoned Vehicles Fund	Human Services
Revenue:				
Taxes:				
Gross Receipts Business Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	513,354
Charges for Services	--	--	--	13,099
Fines and Forfeitures	--	--	--	--
Fees of Office	--	--	--	--
Investment Earnings	12	--	4	5
Refunds & Reimbursements	--	--	--	--
Miscellaneous Revenues	--	--	--	--
Contributions & Donations	--	--	--	--
Total Revenues	<u>12</u>	<u>--</u>	<u>4</u>	<u>526,458</u>
Expenditures:				
Current:				
General Government	--	--	--	--
Judicial	--	--	--	--
Public Safety	--	70,995	--	--
Public Transportation	--	--	--	--
Health and Welfare	--	--	--	827,980
Culture and Recreation	--	--	--	--
Economic Development and Assistance	--	--	--	--
Debt Service:				
Interest and Fiscal Charges	--	--	--	--
Total Expenditures	<u>--</u>	<u>70,995</u>	<u>--</u>	<u>827,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12</u>	<u>(70,995)</u>	<u>4</u>	<u>(301,522)</u>
Other Financing Sources (Uses):				
Transfers In	--	--	--	--
Transfers Out	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	12	(70,995)	4	(301,522)
Fund Balances - Beginning	9,131	161,216	3,233	171,436
Fund Balances - Ending	<u>\$ 9,143</u>	<u>\$ 90,221</u>	<u>\$ 3,237</u>	<u>\$ (130,086)</u>

Human Services 10/1-9/30	2015 Operation Stonegarden Grant	Airport Ramp Grant	2016 Operation Stonegarden Grant	G.L.O. Grants
\$ --	\$ --	\$ --	\$ --	\$ --
404,891	20,494	19,488	--	--
--	--	--	--	--
--	--	--	--	--
--	--	154	--	4
--	--	--	--	--
15,944	--	--	--	--
55,059	--	--	--	--
<u>475,894</u>	<u>20,494</u>	<u>19,642</u>	<u>--</u>	<u>4</u>
--	--	--	999	--
--	--	--	--	--
--	--	30,005	--	--
563,951	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>563,951</u>	<u>--</u>	<u>30,005</u>	<u>999</u>	<u>--</u>
<u>(88,057)</u>	<u>20,494</u>	<u>(10,363)</u>	<u>(999)</u>	<u>4</u>
108,206	--	--	12,754	--
--	--	--	--	--
<u>108,206</u>	<u>--</u>	<u>--</u>	<u>12,754</u>	<u>--</u>
20,149	20,494	(10,363)	11,755	4
53,145	(20,494)	25,999	(51,784)	12
<u>\$ 73,294</u>	<u>\$ --</u>	<u>\$ 15,636</u>	<u>\$ (40,029)</u>	<u>\$ 16</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	CDBG Grant #729095	Park Grant (CIAP)
Revenue:		
Taxes:		
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --
<i>Intergovernmental</i>	25,550	459,957
<i>Charges for Services</i>	--	--
<i>Fines and Forfeitures</i>	--	--
<i>Fees of Office</i>	--	--
<i>Investment Earnings</i>	--	678
<i>Refunds & Reimbursements</i>	--	--
<i>Miscellaneous Revenues</i>	--	--
<i>Contributions & Donations</i>	--	--
Total Revenues	<u>25,550</u>	<u>460,635</u>
Expenditures:		
Current:		
<i>General Government</i>	--	--
<i>Judicial</i>	--	--
<i>Public Safety</i>	--	--
<i>Public Transportation</i>	--	--
<i>Health and Welfare</i>	--	--
<i>Culture and Recreation</i>	--	132,821
<i>Economic Development and Assistance</i>	--	--
Debt Service:		
<i>Interest and Fiscal Charges</i>	--	--
Total Expenditures	<u>--</u>	<u>132,821</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>25,550</u>	<u>327,814</u>
Other Financing Sources (Uses):		
<i>Transfers In</i>	--	--
<i>Transfers Out</i>	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>
Net Change in Fund Balances	25,550	327,814
Fund Balances - Beginning	--	395,782
Fund Balances - Ending	<u>\$ 25,550</u>	<u>\$ 723,596</u>

2017 Operation Stonegarden Grant	2018 Oper Stonegarden Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ 44,300
375,553	272,431	5,454,581
--	--	122,645
--	--	546,379
--	--	771,233
--	--	74,095
--	--	5,541
--	--	184,694
--	--	105,059
<u>375,553</u>	<u>272,431</u>	<u>7,308,527</u>
--	--	1,114,537
--	--	71,817
340,525	270,997	4,463,710
--	--	30,005
--	--	2,514,144
--	--	148,344
--	--	203,928
--	--	168,227
<u>340,525</u>	<u>270,997</u>	<u>8,714,712</u>
<u>35,028</u>	<u>1,434</u>	<u>(1,406,185)</u>
29,550	--	1,100,109
--	--	(58,838)
<u>29,550</u>	<u>--</u>	<u>1,041,271</u>
64,578	1,434	(364,914)
<u>(64,578)</u>	<u>--</u>	<u>6,281,276</u>
<u>\$ --</u>	<u>\$ 1,434</u>	<u>\$ 5,916,362</u>

KLEBERG COUNTY, TEXAS
TASK FORCE PROGRAM INCOME
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 1,113,565	\$ 1,200,131	\$ 624,804	\$ (575,327)
Investment Earnings	350	27,012	26,662	(350)
Total Revenues	<u>1,113,915</u>	<u>1,227,143</u>	<u>651,466</u>	<u>(575,677)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	879,116	890,764	814,451	76,313
<i>Supplies</i>	85,150	65,928	38,677	27,251
<i>Other Services and Charges</i>	149,650	166,531	138,482	28,049
<i>Capital Outlay</i>	--	17,874	14,678	3,196
<i>Total Public Safety</i>	<u>1,113,916</u>	<u>1,141,097</u>	<u>1,006,288</u>	<u>134,809</u>
Total Public Safety	<u>1,113,916</u>	<u>1,141,097</u>	<u>1,006,288</u>	<u>134,809</u>
Total Expenditures	<u>1,113,916</u>	<u>1,141,097</u>	<u>1,006,288</u>	<u>134,809</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	86,046	(354,822)	(440,868)
OTHER FINANCING SOURCES (USES):				
<i>Transfers Out</i>	--	(42,304)	(42,304)	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>(42,304)</u>	<u>(42,304)</u>	<u>--</u>
Net Change in Fund Balances	(1)	43,742	(397,126)	(440,868)
Fund Balances - Beginning	2,255,650	2,255,650	2,255,650	--
Fund Balances - Ending	<u>\$ 2,255,649</u>	<u>\$ 2,299,392</u>	<u>\$ 1,858,524</u>	<u>\$ (440,868)</u>

KLEBERG COUNTY, TEXAS
COURTHOUSE RESTORATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 206,868	\$ 206,868	\$ 206,868	\$ --
Investment Earnings	465	465	465	--
Contributions & Donations	50,000	50,000	50,000	--
Total Revenues	<u>257,333</u>	<u>257,333</u>	<u>257,333</u>	<u>--</u>
EXPENDITURES:				
General Government				
<i>Other Services and Charges</i>	334,985	334,985	334,985	--
Total General Government	<u>334,985</u>	<u>334,985</u>	<u>334,985</u>	<u>--</u>
Total Expenditures	<u>334,985</u>	<u>334,985</u>	<u>334,985</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(77,652)</u>	<u>(77,652)</u>	<u>(77,652)</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	 (77,652)	 (77,652)	 (77,652)	 --
Fund Balances - Beginning	60,220	60,220	60,220	--
Fund Balances - Ending	<u>\$ (17,432)</u>	<u>\$ (17,432)</u>	<u>\$ (17,432)</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
FEDERAL DRUG FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 29,890	\$ 29,890	\$ 29,890	\$ --
Investment Earnings	475	475	475	--
Total Revenues	<u>30,365</u>	<u>30,365</u>	<u>30,365</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Other Services and Charges</i>	43,035	43,035	43,035	--
<i>Total Public Safety</i>	<u>43,035</u>	<u>43,035</u>	<u>43,035</u>	<u>--</u>
Total Public Safety	<u>43,035</u>	<u>43,035</u>	<u>43,035</u>	<u>--</u>
Total Expenditures	<u>43,035</u>	<u>43,035</u>	<u>43,035</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,670)</u>	<u>(12,670)</u>	<u>(12,670)</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	(12,670)	(12,670)	(12,670)	--
Fund Balances - Beginning	66,910	66,910	66,910	--
Fund Balances - Ending	<u>\$ 54,240</u>	<u>\$ 54,240</u>	<u>\$ 54,240</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 SHERIFF CHAPTER 59 FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ 483,014	\$ 483,014	\$ 483,014	\$ --
Investment Earnings	687	687	687	--
Total Revenues	<u>483,701</u>	<u>483,701</u>	<u>483,701</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	138,907	138,907	32,559	106,348
<i>Other Services and Charges</i>	831,994	831,994	831,994	--
<i>Total Public Safety</i>	<u>970,901</u>	<u>970,901</u>	<u>864,553</u>	<u>106,348</u>
Total Public Safety	<u>970,901</u>	<u>970,901</u>	<u>864,553</u>	<u>106,348</u>
Total Expenditures	<u>970,901</u>	<u>970,901</u>	<u>864,553</u>	<u>106,348</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(487,200)</u>	<u>(487,200)</u>	<u>(380,852)</u>	<u>106,348</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(487,200)	(487,200)	(380,852)	106,348
Fund Balances - Beginning	637,445	637,445	637,445	--
Fund Balances - Ending	<u>\$ 150,245</u>	<u>\$ 150,245</u>	<u>\$ 256,593</u>	<u>\$ 106,348</u>

KLEBERG COUNTY, TEXAS
 CPS EXXON BUILDING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ --	\$ 147,059	\$ 147,056	\$ (3)
Charges for Services	86,400	98,808	98,400	(408)
Investment Earnings	--	--	407	407
Refunds & Reimbursements	--	5,541	5,541	--
Total Revenues	<u>86,400</u>	<u>251,408</u>	<u>251,404</u>	<u>(4)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Maintenance				
<i>Supplies</i>	21,500	26,850	9,696	17,154
<i>Other Services and Charges</i>	64,900	59,950	13,429	46,521
Total Maintenance	<u>86,400</u>	<u>86,800</u>	<u>23,125</u>	<u>63,675</u>
Total Public Safety	<u>86,400</u>	<u>86,800</u>	<u>23,125</u>	<u>63,675</u>
<i>Debt Service:</i>				
<i>Interest and Fiscal Charges</i>	--	168,227	168,227	--
Total Expenditures	<u>86,400</u>	<u>255,027</u>	<u>191,352</u>	<u>63,675</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(3,619)	60,052	63,671
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(3,619)	60,052	63,671
Fund Balances - Beginning	257,957	257,957	257,957	--
Fund Balances - Ending	<u>\$ 257,957</u>	<u>\$ 254,338</u>	<u>\$ 318,009</u>	<u>\$ 63,671</u>

KLEBERG COUNTY, TEXAS
 CO. ATTY PRETRIAL DIVERSION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ 28,975	\$ 36,770	\$ 36,770	\$ --
Total Revenues	<u>28,975</u>	<u>36,770</u>	<u>36,770</u>	<u>--</u>
EXPENDITURES:				
Judicial				
County court				
<i>Personal Services</i>	27,725	27,787	22,480	5,307
<i>Supplies</i>	--	700	659	41
<i>Other Services and Charges</i>	1,250	6,588	6,337	251
<i>Total County Court</i>	<u>28,975</u>	<u>35,075</u>	<u>29,476</u>	<u>5,599</u>
Total Judicial	<u>28,975</u>	<u>35,075</u>	<u>29,476</u>	<u>5,599</u>
Total Expenditures	<u>28,975</u>	<u>35,075</u>	<u>29,476</u>	<u>5,599</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	1,695	7,294	5,599
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
 Net Change in Fund Balances	--	1,695	7,294	5,599
Fund Balances - Beginning	94,595	94,595	94,595	--
Fund Balances - Ending	<u>\$ 94,595</u>	<u>\$ 96,290</u>	<u>\$ 101,889</u>	<u>\$ 5,599</u>

KLEBERG COUNTY, TEXAS
COMMUNITY SUPERVISION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 304,696	\$ 300,969	\$ 294,505	\$ (6,464)
Fees of Office	436,254	424,772	426,026	1,254
Investment Earnings	400	2,597	2,678	81
Total Revenues	<u>741,350</u>	<u>728,338</u>	<u>723,209</u>	<u>(5,129)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Personal Services	630,263	630,137	628,630	1,507
Supplies	14,520	15,858	15,808	50
Other Services and Charges	119,890	99,392	95,786	3,606
Total Public Safety	<u>764,673</u>	<u>745,387</u>	<u>740,224</u>	<u>5,163</u>
Total Public Safety	<u>764,673</u>	<u>745,387</u>	<u>740,224</u>	<u>5,163</u>
Total Expenditures	<u>764,673</u>	<u>745,387</u>	<u>740,224</u>	<u>5,163</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,323)</u>	<u>(17,049)</u>	<u>(17,015)</u>	<u>34</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	11,432	11,432	11,432	--
Transfers Out	<u>(6,680)</u>	<u>(6,787)</u>	<u>(6,787)</u>	<u>--</u>
Total Other Financing Sources (Uses)	<u>4,752</u>	<u>4,645</u>	<u>4,645</u>	<u>--</u>
Net Change in Fund Balances	(18,571)	(12,404)	(12,370)	34
Fund Balances - Beginning	84,638	84,639	84,638	(1)
Fund Balances - Ending	<u>\$ 66,067</u>	<u>\$ 72,235</u>	<u>\$ 72,268</u>	<u>\$ 33</u>

KLEBERG COUNTY, TEXAS
 CSCD PERSONAL BOND FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 158,069	\$ 211,672	\$ 215,461	\$ 3,789
Investment Earnings	688	2,425	2,443	18
Total Revenues	<u>158,757</u>	<u>214,097</u>	<u>217,904</u>	<u>3,807</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	142,226	130,538	94,025	36,513
<i>Supplies</i>	4,945	4,136	4,036	100
<i>Other Services and Charges</i>	11,586	7,265	6,917	348
<i>Total Public Safety</i>	<u>158,757</u>	<u>141,939</u>	<u>104,978</u>	<u>36,961</u>
Total Public Safety	<u>158,757</u>	<u>141,939</u>	<u>104,978</u>	<u>36,961</u>
Total Expenditures	<u>158,757</u>	<u>141,939</u>	<u>104,978</u>	<u>36,961</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>72,158</u>	<u>112,926</u>	<u>40,768</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	72,158	112,926	40,768
Fund Balances - Beginning	123,374	123,374	123,374	--
Fund Balances - Ending	<u>\$ 123,374</u>	<u>\$ 195,532</u>	<u>\$ 236,300</u>	<u>\$ 40,768</u>

KLEBERG COUNTY, TEXAS
 SO TX TASK FORCE FEDERAL
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ 50	\$ 19,253	\$ 19,253	\$ --
Miscellaneous Revenues	109,350	168,674	168,675	1
Total Revenues	<u>109,400</u>	<u>187,927</u>	<u>187,928</u>	<u>1</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Supplies	46,195	181,802	64,583	117,219
Other Services and Charges	63,205	492,598	95,340	397,258
Total Public Safety	<u>109,400</u>	<u>674,400</u>	<u>159,923</u>	<u>514,477</u>
Total Public Safety	<u>109,400</u>	<u>816,223</u>	<u>274,820</u>	<u>541,403</u>
Total Expenditures	<u>109,400</u>	<u>816,223</u>	<u>274,820</u>	<u>541,403</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(628,296)</u>	<u>(86,892)</u>	<u>541,404</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(628,296)	(86,892)	541,404
Fund Balances - Beginning	821,982	821,982	821,982	--
Fund Balances - Ending	<u>\$ 821,982</u>	<u>\$ 193,686</u>	<u>\$ 735,090</u>	<u>\$ 541,404</u>

KLEBERG COUNTY, TEXAS
ENERGY PROJECT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ 170	\$ 171	\$ 171	\$ --
Total Revenues	<u>170</u>	<u>171</u>	<u>171</u>	<u>--</u>
EXPENDITURES:				
General Government				
<i>Other Services and Charges</i>	105,000	107,051	107,051	--
Total General Government	<u>105,000</u>	<u>107,051</u>	<u>107,051</u>	<u>--</u>
Total Expenditures	<u>105,000</u>	<u>107,051</u>	<u>107,051</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(104,830)</u>	<u>(106,880)</u>	<u>(106,880)</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	 (104,830)	 (106,880)	 (106,880)	 --
Fund Balances - Beginning	50,433	50,433	50,433	--
Fund Balances - Ending	<u>\$ (54,397)</u>	<u>\$ (56,447)</u>	<u>\$ (56,447)</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
SPECIAL CASELOAD SEX FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 52,462	\$ 52,462	\$ 52,462	\$ --
Total Revenues	<u>52,462</u>	<u>52,462</u>	<u>52,462</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	47,799	49,000	48,114	886
<i>Supplies</i>	2,880	3,080	3,070	10
<i>Other Services and Charges</i>	4,531	4,300	4,296	4
<i>Total Public Safety</i>	<u>55,210</u>	<u>56,380</u>	<u>55,480</u>	<u>900</u>
Total Public Safety	<u>55,210</u>	<u>56,380</u>	<u>55,480</u>	<u>900</u>
Total Expenditures	<u>55,210</u>	<u>56,380</u>	<u>55,480</u>	<u>900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,748)</u>	<u>(3,918)</u>	<u>(3,018)</u>	<u>900</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	2,748	2,748	2,748	--
Total Other Financing Sources (Uses)	<u>2,748</u>	<u>2,748</u>	<u>2,748</u>	<u>--</u>
 Net Change in Fund Balances	 --	 (1,170)	 (270)	 900
Fund Balances - Beginning	10,242	10,242	10,242	--
Fund Balances - Ending	<u>\$ 10,242</u>	<u>\$ 9,072</u>	<u>\$ 9,972</u>	<u>\$ 900</u>

KLEBERG COUNTY, TEXAS
 TEXAS A&M UNIVERSITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 182,500	\$ 213,400	\$ 208,637	\$ (4,763)
Investment Earnings	--	155	159	4
Total Revenues	<u>182,500</u>	<u>213,555</u>	<u>208,796</u>	<u>(4,759)</u>
EXPENDITURES:				
Economic Development and Assistance				
<i>Personal Services</i>	153,313	143,598	141,072	2,526
<i>Supplies</i>	26,000	41,121	39,867	1,254
<i>Other Services and Charges</i>	16,687	23,173	22,989	184
<i>Total Economic Development and Assistance</i>	<u>196,000</u>	<u>207,892</u>	<u>203,928</u>	<u>3,964</u>
Total Expenditures	<u>196,000</u>	<u>207,892</u>	<u>203,928</u>	<u>3,964</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,500)</u>	<u>5,663</u>	<u>4,868</u>	<u>(795)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(13,500)	5,663	4,868	(795)
Fund Balances - Beginning	74,477	74,477	74,477	--
Fund Balances - Ending	<u>\$ 60,977</u>	<u>\$ 80,140</u>	<u>\$ 79,345</u>	<u>\$ (795)</u>

KLEBERG COUNTY, TEXAS

J.P.'S TECH FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ 6,700	\$ 30,789	\$ 26,049	\$ (4,740)
Investment Earnings	--	2,655	2,655	--
Total Revenues	<u>6,700</u>	<u>33,444</u>	<u>28,704</u>	<u>(4,740)</u>
EXPENDITURES:				
Judicial				
Justice of the Peace				
<i>Other Services and Charges</i>	6,700	27,002	25,897	1,105
<i>Total Justice of the Peace</i>	<u>6,700</u>	<u>27,002</u>	<u>25,897</u>	<u>1,105</u>
Total Judicial	<u>6,700</u>	<u>27,002</u>	<u>25,897</u>	<u>1,105</u>
Total Expenditures	<u>6,700</u>	<u>27,002</u>	<u>25,897</u>	<u>1,105</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	6,442	2,807	(3,635)
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	6,442	2,807	(3,635)
Fund Balances - Beginning	109,041	109,041	109,041	--
Fund Balances - Ending	<u>\$ 109,041</u>	<u>\$ 115,483</u>	<u>\$ 111,848</u>	<u>\$ (3,635)</u>

KLEBERG COUNTY, TEXAS
RECORDS MANAGEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 67,448	\$ 83,270	\$ 83,546	\$ 276
Investment Earnings	1,000	6,608	6,609	1
Total Revenues	<u>68,448</u>	<u>89,878</u>	<u>90,155</u>	<u>277</u>
EXPENDITURES:				
General Government				
<i>Personal Services</i>	53,598	53,598	36,709	16,889
<i>Supplies</i>	9,000	37,947	36,431	1,516
<i>Other Services and Charges</i>	5,850	11,307	5,382	5,925
Total General Government	<u>68,448</u>	<u>102,852</u>	<u>78,522</u>	<u>24,330</u>
Total Expenditures	<u>68,448</u>	<u>102,852</u>	<u>78,522</u>	<u>24,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(12,974)</u>	<u>11,633</u>	<u>24,607</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>(12,974)</u>	<u>11,633</u>	<u>24,607</u>
Fund Balances - Beginning	<u>304,840</u>	<u>304,840</u>	<u>304,840</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 304,840</u>	<u>\$ 291,866</u>	<u>\$ 316,473</u>	<u>\$ 24,607</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES 1/1-12/31
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 768,619	\$ 767,776	\$ 657,632	\$ (110,144)
Miscellaneous Revenues	--	75	75	--
Total Revenues	<u>768,619</u>	<u>767,851</u>	<u>657,707</u>	<u>(110,144)</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	79,455	143,944	114,541	29,403
<i>Supplies</i>	5,650	9,800	7,621	2,179
<i>Other Services and Charges</i>	383,514	614,032	546,144	67,888
<i>Total Health & Welfare</i>	<u>468,619</u>	<u>767,776</u>	<u>668,306</u>	<u>99,470</u>
Total Health and Welfare	<u>468,619</u>	<u>767,776</u>	<u>668,306</u>	<u>99,470</u>
Total Expenditures	<u>468,619</u>	<u>767,776</u>	<u>668,306</u>	<u>99,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>300,000</u>	<u>75</u>	<u>(10,599)</u>	<u>(10,674)</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers Out</i>	--	(2,247)	(2,247)	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>(2,247)</u>	<u>(2,247)</u>	<u>--</u>
 Net Change in Fund Balances	 300,000	 (2,172)	 (12,846)	 (10,674)
Fund Balances - Beginning	97,761	97,761	97,761	--
Fund Balances - Ending	<u>\$ 397,761</u>	<u>\$ 95,589</u>	<u>\$ 84,915</u>	<u>\$ (10,674)</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES NEIGHBOR TO NEIGHBOR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 26,896	\$ 125,396	\$ 118,797	\$ (6,599)
Total Revenues	<u>26,896</u>	<u>125,396</u>	<u>118,797</u>	<u>(6,599)</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Supplies</i>	6,554	6,554	3,207	3,347
<i>Other Services and Charges</i>	20,342	98,842	83,893	14,949
<i>Total Health & Welfare</i>	<u>26,896</u>	<u>105,396</u>	<u>87,100</u>	<u>18,296</u>
Total Health and Welfare	<u>26,896</u>	<u>105,396</u>	<u>87,100</u>	<u>18,296</u>
Total Expenditures	<u>26,896</u>	<u>105,396</u>	<u>87,100</u>	<u>18,296</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	20,000	31,697	11,697
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	--	2,247	2,247	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>2,247</u>	<u>2,247</u>	<u>--</u>
Net Change in Fund Balances	--	22,247	33,944	11,697
Fund Balances - Beginning	5,133	5,133	5,133	--
Fund Balances - Ending	<u>\$ 5,133</u>	<u>\$ 27,380</u>	<u>\$ 39,077</u>	<u>\$ 11,697</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 544,835	\$ 984,144	\$ 513,354	\$ (470,790)
Charges for Services	10,000	13,429	13,099	(330)
Investment Earnings	--	5	5	--
Total Revenues	<u>554,835</u>	<u>997,578</u>	<u>526,458</u>	<u>(471,120)</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	406,152	398,523	387,480	11,043
<i>Supplies</i>	63,575	65,058	60,707	4,351
<i>Other Services and Charges</i>	85,108	173,633	157,891	15,742
<i>Capital Outlay</i>	--	552,474	221,902	330,572
<i>Total Health & Welfare</i>	<u>554,835</u>	<u>1,189,688</u>	<u>827,980</u>	<u>361,708</u>
Total Health and Welfare	<u>554,835</u>	<u>1,189,688</u>	<u>827,980</u>	<u>361,708</u>
Total Expenditures	<u>554,835</u>	<u>1,189,688</u>	<u>827,980</u>	<u>361,708</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	(192,110)	(301,522)	(109,412)
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
 Net Change in Fund Balances	--	(192,110)	(301,522)	(109,412)
Fund Balances - Beginning	171,436	171,436	171,436	--
Fund Balances - Ending	<u>\$ 171,436</u>	<u>\$ (20,674)</u>	<u>\$ (130,086)</u>	<u>\$ (109,412)</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES 10/1-9/30
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 369,664	\$ 394,147	\$ 404,891	\$ 10,744
Miscellaneous Revenues	--	15,944	15,944	--
Contributions & Donations	30,510	55,081	55,059	(22)
Total Revenues	<u>400,174</u>	<u>465,172</u>	<u>475,894</u>	<u>10,722</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	284,554	288,686	288,605	81
<i>Supplies</i>	18,750	224,268	221,661	2,607
<i>Other Services and Charges</i>	48,093	54,498	48,422	6,076
<i>Capital Outlay</i>	--	21,750	5,263	16,487
<i>Total Health & Welfare</i>	<u>351,397</u>	<u>589,202</u>	<u>563,951</u>	<u>25,251</u>
Total Health and Welfare	<u>351,397</u>	<u>589,202</u>	<u>563,951</u>	<u>25,251</u>
Total Expenditures	<u>351,397</u>	<u>589,202</u>	<u>563,951</u>	<u>25,251</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>48,777</u>	<u>(124,030)</u>	<u>(88,057)</u>	<u>35,973</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	<u>120,323</u>	<u>120,323</u>	<u>108,206</u>	<u>(12,117)</u>
Total Other Financing Sources (Uses)	<u>120,323</u>	<u>120,323</u>	<u>108,206</u>	<u>12,117</u>
Net Change in Fund Balances	169,100	(3,707)	20,149	23,856
Fund Balances - Beginning	53,145	53,145	53,145	--
Fund Balances - Ending	<u>\$ 222,245</u>	<u>\$ 49,438</u>	<u>\$ 73,294</u>	<u>\$ 23,856</u>

KLEBERG COUNTY, TEXAS
 2017 OPERATION STONEGARDEN GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 87,052	\$ 409,699	\$ 375,553	\$ (34,146)
Total Revenues	<u>87,052</u>	<u>409,699</u>	<u>375,553</u>	<u>(34,146)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	65,272	292,521	175,821	116,700
<i>Supplies</i>	17,979	114,958	7,499	107,459
<i>Other Services and Charges</i>	3,800	178,860	14,254	164,606
<i>Total Public Safety</i>	<u>87,051</u>	<u>586,339</u>	<u>197,574</u>	<u>388,765</u>
Total Public Safety	<u>87,052</u>	<u>743,356</u>	<u>340,525</u>	<u>402,831</u>
Total Expenditures	<u>87,052</u>	<u>743,356</u>	<u>340,525</u>	<u>402,831</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(333,657)</u>	<u>35,028</u>	<u>368,685</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	--	29,550	29,550	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>29,550</u>	<u>29,550</u>	<u>--</u>
Net Change in Fund Balances	<u>--</u>	<u>(304,107)</u>	<u>64,578</u>	<u>368,685</u>
Fund Balances - Beginning	(64,578)	(64,578)	(64,578)	--
Fund Balances - Ending	<u>\$ (64,578)</u>	<u>\$ (368,685)</u>	<u>\$ --</u>	<u>\$ 368,685</u>

KLEBERG COUNTY, TEXAS
 2018 OPER STONEGARDEN GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 447,193	\$ 447,193	\$ 272,431	\$ (174,762)
Total Revenues	<u>447,193</u>	<u>447,193</u>	<u>272,431</u>	<u>(174,762)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	340,000	343,523	120,381	223,142
<i>Supplies</i>	100,000	102,348	2,078	100,270
<i>Other Services and Charges</i>	85,000	87,085	86,578	507
<i>Total Public Safety</i>	<u>525,000</u>	<u>532,956</u>	<u>209,037</u>	<u>323,919</u>
Total Public Safety	<u>725,000</u>	<u>736,956</u>	<u>270,997</u>	<u>465,959</u>
Total Expenditures	<u>725,000</u>	<u>736,956</u>	<u>270,997</u>	<u>465,959</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(277,807)</u>	<u>(289,763)</u>	<u>1,434</u>	<u>291,197</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(277,807)	(289,763)	1,434	291,197
Fund Balances - Beginning	(1)	--	--	--
Fund Balances - Ending	<u>\$ (277,808)</u>	<u>\$ (289,763)</u>	<u>\$ 1,434</u>	<u>\$ 291,197</u>

KLEBERG COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 421,186	\$ 449,320	\$ 449,321	\$ 1
<i>Other Taxes - Miscellaneous</i>	--	6,869	6,868	(1)
Investment Earnings	--	14,401	14,401	--
Total Revenues	<u>421,186</u>	<u>470,590</u>	<u>470,590</u>	<u>--</u>
EXPENDITURES:				
<i>Debt Service:</i>				
<i>Principal</i>	315,000	315,000	315,000	--
<i>Interest and Fiscal Charges</i>	106,186	107,586	106,183	1,403
Total Expenditures	<u>421,186</u>	<u>422,586</u>	<u>421,183</u>	<u>1,403</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	48,004	49,407	1,403
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
 Net Change in Fund Balances	 --	 48,004	 49,407	 1,403
Fund Balances - Beginning	396,272	396,272	396,272	--
Fund Balances - Ending	<u>\$ 396,272</u>	<u>\$ 444,276</u>	<u>\$ 445,679</u>	<u>\$ 1,403</u>

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KLEBERG COUNTY, TEXAS*COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**AGENCY FUNDS**SEPTEMBER 30, 2019*

	<u>County Sheriff Pending Seizures</u>	<u>Task Force Pending Seizures</u>	<u>Sheriff Commissary</u>	<u>Sheriff Account</u>
ASSETS:				
<i>Cash and Cash Equivalents</i>	\$ 327,188	\$ 972,814	\$ 10,015	\$ 1,130
Total Assets	<u>\$ 327,188</u>	<u>\$ 972,814</u>	<u>\$ 10,015</u>	<u>\$ 1,130</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 327,188	\$ 972,814	\$ 10,015	\$ 1,130
Total Liabilities	<u>\$ 327,188</u>	<u>\$ 972,814</u>	<u>\$ 10,015</u>	<u>\$ 1,130</u>
NET POSITION				

Sheriff Inmate Trust	Tax Assessor/ Collector- Highway Acct	Tax Assessor Collector-VIT Account	Tax Assessor Collector Tax Account	Library
\$ 158,393	\$ 108,174	\$ 248,285	\$ 3,259	\$ 877
<u>\$ 158,393</u>	<u>\$ 108,174</u>	<u>\$ 248,285</u>	<u>\$ 3,259</u>	<u>\$ 877</u>
 \$ 158,393	 \$ 108,174	 \$ 248,285	 \$ 3,259	 \$ 877
<u>\$ 158,393</u>	<u>\$ 108,174</u>	<u>\$ 248,285</u>	<u>\$ 3,259</u>	<u>\$ 877</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2019

	<u>County Clerk Cash Bonds</u>	<u>County Clerk Trustee</u>	<u>District Clerk</u>	<u>District Clerk Cash Bonds</u>
ASSETS:				
<i>Cash and Cash Equivalents</i>	\$ 176,375	\$ 48,508	\$ 35,863	\$ 120,468
Total Assets	<u>\$ 176,375</u>	<u>\$ 48,508</u>	<u>\$ 35,863</u>	<u>\$ 120,468</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 176,375	\$ 48,508	\$ 35,863	\$ 120,468
Total Liabilities	<u>\$ 176,375</u>	<u>\$ 48,508</u>	<u>\$ 35,863</u>	<u>\$ 120,468</u>
NET POSITION				

District Clerk Fee Account	County Attorney Trustee	District Clerk Registry of the Court	Tax Assessor Special Account	DPS Seizures
\$ 4,193	\$ 869	\$ 42,585	\$ 6,806	\$ 109,093
<u>\$ 4,193</u>	<u>\$ 869</u>	<u>\$ 42,585</u>	<u>\$ 6,806</u>	<u>\$ 109,093</u>
\$ 4,193	\$ 869	\$ 42,585	\$ 6,806	\$ 109,093
<u>\$ 4,193</u>	<u>\$ 869</u>	<u>\$ 42,585</u>	<u>\$ 6,806</u>	<u>\$ 109,093</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2019

	<u>J.P. PCT 1</u>	<u>J.P. PCT 2</u>
ASSETS:		
<i>Cash and Cash Equivalents</i>	\$ 12,798	\$ 3,610
Total Assets	<u>\$ 12,798</u>	<u>\$ 3,610</u>
LIABILITIES:		
<i>Due to Other Governments and Agencies</i>	\$ 12,798	\$ 3,610
Total Liabilities	<u>\$ 12,798</u>	<u>\$ 3,610</u>
NET POSITION		

<u>J.P. PCT 3</u>	<u>J.P. PCT 4</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 58,649	\$ 7,980	\$ 2,457,932
<u>\$ 58,649</u>	<u>\$ 7,980</u>	<u>\$ 2,457,932</u>
\$ 58,649	\$ 7,980	\$ 2,457,932
<u>\$ 58,649</u>	<u>\$ 7,980</u>	<u>\$ 2,457,932</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-27

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
Payroll Fund				
ASSETS				
Cash & Investments	\$ --	\$ 6,669,055	\$ 6,669,055	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 6,669,055</u>	<u>\$ 6,669,055</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 6,669,055	\$ 6,669,055	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 6,669,055</u>	<u>\$ 6,669,055</u>	<u>\$ --</u>
County Sheriff Pending Seizures				
ASSETS				
Cash & Investments	\$ 291,166	\$ 892,285	\$ 856,263	\$ 327,188
Total Assets	<u>\$ 291,166</u>	<u>\$ 892,285</u>	<u>\$ 856,263</u>	<u>\$ 327,188</u>
LIABILITIES				
Due to Other Governments	291,166	\$ 892,285	\$ 856,263	\$ 327,188
Total Liabilities	<u>\$ 291,166</u>	<u>\$ 892,285</u>	<u>\$ 856,263</u>	<u>\$ 327,188</u>
J.P. PCT 1				
ASSETS				
Cash & Investments	\$ 24,745	\$ 332,913	\$ 344,860	\$ 12,798
Total Assets	<u>\$ 24,745</u>	<u>\$ 332,913</u>	<u>\$ 344,860</u>	<u>\$ 12,798</u>
LIABILITIES				
Due to Other Governments	\$ 24,745	\$ 332,913	\$ 344,860	\$ 12,798
Total Liabilities	<u>\$ 24,745</u>	<u>\$ 332,913</u>	<u>\$ 344,860</u>	<u>\$ 12,798</u>
J.P. PCT 2				
ASSETS				
Cash & Investments	\$ 3,492	\$ 104,557	\$ 104,439	\$ 3,610
Total Assets	<u>\$ 3,492</u>	<u>\$ 104,557</u>	<u>\$ 104,439</u>	<u>\$ 3,610</u>
LIABILITIES				
Due to Other Governments	\$ 3,492	\$ 104,557	\$ 104,439	\$ 3,610
Total Liabilities	<u>\$ 3,492</u>	<u>\$ 104,557</u>	<u>\$ 104,439</u>	<u>\$ 3,610</u>
J.P. PCT 3				
ASSETS				
Cash & Investments	\$ 115,304	\$ 1,703,213	\$ 1,759,868	\$ 58,649
Total Assets	<u>\$ 115,304</u>	<u>\$ 1,703,213</u>	<u>\$ 1,759,868</u>	<u>\$ 58,649</u>
LIABILITIES				
Due to Other Governments	\$ 115,304	\$ 1,703,213	\$ 1,759,868	\$ 58,649
Total Liabilities	<u>\$ 115,304</u>	<u>\$ 1,703,213</u>	<u>\$ 1,759,868</u>	<u>\$ 58,649</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-27

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
J.P. PCT 4				
ASSETS				
Cash & Investments	\$ 928	\$ 33,738	\$ 26,686	\$ 7,980
Total Assets	<u>\$ 928</u>	<u>\$ 33,738</u>	<u>\$ 26,686</u>	<u>\$ 7,980</u>
LIABILITIES				
Due to Other Governments	\$ 928	\$ 33,738	\$ 26,686	\$ 7,980
Total Liabilities	<u>\$ 928</u>	<u>\$ 33,738</u>	<u>\$ 26,686</u>	<u>\$ 7,980</u>
Sheriff Commissary				
ASSETS				
Cash & Investments	\$ 22,268	\$ 119,662	\$ 131,915	\$ 10,015
Total Assets	<u>\$ 22,268</u>	<u>\$ 119,662</u>	<u>\$ 131,915</u>	<u>\$ 10,015</u>
LIABILITIES				
Due to Other Governments	\$ 22,268	\$ 119,662	\$ 131,915	\$ 10,015
Total Liabilities	<u>\$ 22,268</u>	<u>\$ 119,662</u>	<u>\$ 131,915</u>	<u>\$ 10,015</u>
Sheriff Account Fund				
ASSETS				
Cash & Investments	\$ 3,001	\$ 34,349	\$ 36,220	\$ 1,130
Total Assets	<u>\$ 3,001</u>	<u>\$ 34,349</u>	<u>\$ 36,220</u>	<u>\$ 1,130</u>
LIABILITIES				
Due to Other Governments	\$ 3,001	\$ 34,349	\$ 36,220	\$ 1,130
Total Liabilities	<u>\$ 3,001</u>	<u>\$ 34,349</u>	<u>\$ 36,220</u>	<u>\$ 1,130</u>
Sheriff Inmate Trust				
ASSETS				
Cash & Investments	\$ 160,531	\$ 479,002	\$ 481,140	\$ 158,393
Total Assets	<u>\$ 160,531</u>	<u>\$ 479,002</u>	<u>\$ 481,140</u>	<u>\$ 158,393</u>
LIABILITIES				
Due to Other Governments	\$ 160,531	\$ 479,002	\$ 481,140	\$ 158,393
Total Liabilities	<u>\$ 160,531</u>	<u>\$ 479,002</u>	<u>\$ 481,140</u>	<u>\$ 158,393</u>
Tax Assessor/Collector-Highway Account				
ASSETS				
Cash & Investments	\$ 237,429	\$ 8,937,192	\$ 9,066,447	\$ 108,174
Total Assets	<u>\$ 237,429</u>	<u>\$ 8,937,192</u>	<u>\$ 9,066,447</u>	<u>\$ 108,174</u>
LIABILITIES				
Due to Other Governments	\$ 237,429	\$ 8,937,192	\$ 9,066,447	\$ 108,174
Total Liabilities	<u>\$ 237,429</u>	<u>\$ 8,937,192</u>	<u>\$ 9,066,447</u>	<u>\$ 108,174</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-27

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
Tax Assessor/Collector-VIT Account				
ASSETS				
Cash & Investments	\$ 247,490	\$ 352,957	\$ 352,162	\$ 248,285
Total Assets	<u>\$ 247,490</u>	<u>\$ 352,957</u>	<u>\$ 352,162</u>	<u>\$ 248,285</u>
LIABILITIES				
Due to Other Governments	\$ 247,490	\$ 352,957	\$ 352,162	\$ 248,285
Total Liabilities	<u>\$ 247,490</u>	<u>\$ 352,957</u>	<u>\$ 352,162</u>	<u>\$ 248,285</u>
Tax Assessor/Collector-Tax Account				
ASSETS				
Cash & Investments	\$ --	\$ 40,064,422	\$ 40,061,163	\$ 3,259
Total Assets	<u>\$ --</u>	<u>\$ 40,064,422</u>	<u>\$ 40,061,163</u>	<u>\$ 3,259</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 40,064,422	\$ 40,061,163	\$ 3,259
Total Liabilities	<u>\$ --</u>	<u>\$ 40,064,422</u>	<u>\$ 40,061,163</u>	<u>\$ 3,259</u>
Library				
ASSETS				
Cash & Investments	\$ 929	\$ 13,244	\$ 13,296	\$ 877
Total Assets	<u>\$ 929</u>	<u>\$ 13,244</u>	<u>\$ 13,296</u>	<u>\$ 877</u>
LIABILITIES				
Due to Other Governments	\$ 929	\$ 13,244	\$ 13,296	\$ 877
Total Liabilities	<u>\$ 929</u>	<u>\$ 13,244</u>	<u>\$ 13,296</u>	<u>\$ 877</u>
County Clerk Cash Bonds				
ASSETS				
Cash & Investments	\$ 121,385	\$ 135,131	\$ 80,141	\$ 176,375
Total Assets	<u>\$ 121,385</u>	<u>\$ 135,131</u>	<u>\$ 80,141</u>	<u>\$ 176,375</u>
LIABILITIES				
Due to Other Governments	\$ 121,385	\$ 135,131	\$ 80,141	\$ 176,375
Total Liabilities	<u>\$ 121,385</u>	<u>\$ 135,131</u>	<u>\$ 80,141</u>	<u>\$ 176,375</u>
County Clerk Trustee				
ASSETS				
Cash & Investments	\$ 39,713	\$ 523,892	\$ 515,097	\$ 48,508
Total Assets	<u>\$ 39,713</u>	<u>\$ 523,892</u>	<u>\$ 515,097</u>	<u>\$ 48,508</u>
LIABILITIES				
Due to Other Governments	\$ 39,713	\$ 523,892	\$ 515,097	\$ 48,508
Total Liabilities	<u>\$ 39,713</u>	<u>\$ 523,892</u>	<u>\$ 515,097</u>	<u>\$ 48,508</u>
District Clerk				
ASSETS				
Cash & Investments	\$ 42,771	\$ 267,609	\$ 274,517	\$ 35,863
Total Assets	<u>\$ 42,771</u>	<u>\$ 267,609</u>	<u>\$ 274,517</u>	<u>\$ 35,863</u>
LIABILITIES				
Due to Other Governments	\$ 42,771	\$ 267,609	\$ 274,517	\$ 35,863
Total Liabilities	<u>\$ 42,771</u>	<u>\$ 267,609</u>	<u>\$ 274,517</u>	<u>\$ 35,863</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-27

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
District Clerk Cash Bond				
ASSETS				
Cash & Investments	\$ 144,533	\$ 21,810	\$ 45,875	\$ 120,468
Total Assets	<u>\$ 144,533</u>	<u>\$ 21,810</u>	<u>\$ 45,875</u>	<u>\$ 120,468</u>
LIABILITIES				
Due to Other Governments	\$ 144,533	\$ 21,810	\$ 45,875	\$ 120,468
Total Liabilities	<u>\$ 144,533</u>	<u>\$ 21,810</u>	<u>\$ 45,875</u>	<u>\$ 120,468</u>
District Clerk Fee Account				
ASSETS				
Cash & Investments	\$ 3,687	\$ 15,477	\$ 14,971	\$ 4,193
Total Assets	<u>\$ 3,687</u>	<u>\$ 15,477</u>	<u>\$ 14,971</u>	<u>\$ 4,193</u>
LIABILITIES				
Due to Other Governments	\$ 3,687	\$ 15,477	\$ 14,971	\$ 4,193
Total Liabilities	<u>\$ 3,687</u>	<u>\$ 15,477</u>	<u>\$ 14,971</u>	<u>\$ 4,193</u>
County Attorney Trustee				
ASSETS				
Cash & Investments	\$ 6,078	\$ 25,869	\$ 31,078	\$ 869
Total Assets	<u>\$ 6,078</u>	<u>\$ 25,869</u>	<u>\$ 31,078</u>	<u>\$ 869</u>
LIABILITIES				
Due to Other Governments	\$ 6,078	\$ 25,869	\$ 31,078	\$ 869
Total Liabilities	<u>\$ 6,078</u>	<u>\$ 25,869</u>	<u>\$ 31,078</u>	<u>\$ 869</u>
District Clerk Registry of the Court				
ASSETS				
Cash & Investments	\$ 35,511	\$ 107,837	\$ 100,763	\$ 42,585
Total Assets	<u>\$ 35,511</u>	<u>\$ 107,837</u>	<u>\$ 100,763</u>	<u>\$ 42,585</u>
LIABILITIES				
Due to Other Governments	\$ 35,511	\$ 107,837	\$ 100,763	\$ 42,585
Total Liabilities	<u>\$ 35,511</u>	<u>\$ 107,837</u>	<u>\$ 100,763</u>	<u>\$ 42,585</u>
Tax Office Special Account				
ASSETS				
Cash & Investments	\$ 10,791	\$ 13,836	\$ 17,821	\$ 6,806
Total Assets	<u>\$ 10,791</u>	<u>\$ 13,836</u>	<u>\$ 17,821</u>	<u>\$ 6,806</u>
LIABILITIES				
Due to Other Governments	\$ 10,791	\$ 13,836	\$ 17,821	\$ 6,806
Total Liabilities	<u>\$ 10,791</u>	<u>\$ 13,836</u>	<u>\$ 17,821</u>	<u>\$ 6,806</u>
DPS Seizures				
ASSETS				
Cash & Investments	\$ 106,600	\$ 2,493	\$ --	\$ 109,093
Total Assets	<u>\$ 106,600</u>	<u>\$ 2,493</u>	<u>\$ --</u>	<u>\$ 109,093</u>
LIABILITIES				
Due to Other Governments	\$ 106,600	\$ 2,493	\$ --	\$ 109,093
Total Liabilities	<u>\$ 106,600</u>	<u>\$ 2,493</u>	<u>\$ --</u>	<u>\$ 109,093</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-27

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
Task Force Pending Seizures				
ASSETS				
Cash & Investments	\$ 565,698	\$ 1,201,052	\$ 793,936	\$ 972,814
Total Assets	<u>\$ 565,698</u>	<u>\$ 1,201,052</u>	<u>\$ 793,936</u>	<u>\$ 972,814</u>
LIABILITIES				
Due to Other Governments	\$ 565,698	\$ 1,201,052	\$ 793,936	\$ 972,814
Total Liabilities	<u>\$ 565,698</u>	<u>\$ 1,201,052</u>	<u>\$ 793,936</u>	<u>\$ 972,814</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash & Investments	\$ 2,184,050	\$ 62,051,595	\$ 61,777,713	\$ 2,457,932
Total Assets	<u>\$ 2,184,050</u>	<u>\$ 62,051,595</u>	<u>\$ 61,777,713</u>	<u>\$ 2,457,932</u>
LIABILITIES				
Due to Other Governments	\$ 2,184,050	\$ 62,051,595	\$ 61,777,713	\$ 2,457,932
Total Liabilities	<u>\$ 2,184,050</u>	<u>\$ 62,051,595</u>	<u>\$ 61,777,713</u>	<u>\$ 2,457,932</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	141
<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	149
<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	158
<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	162
<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	166
<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 TEN FISCAL YEARS

	Fiscal Year				
	2019	2018	2017	2016	2015
Governmental activities					
Invested in capital assets, net of related debt	\$ 10,648,200	\$ 10,071,980	\$ 13,251,138	\$ 13,145,468	\$ 13,177,924
Restricted	1,463,777	1,462,513	349,551	300,421	271,619
Unrestricted	<u>13,355,389</u>	<u>13,450,030</u>	<u>10,196,694</u>	<u>6,849,099</u>	<u>7,441,616</u>
Total governmental activities net position	<u>\$ 25,467,366</u>	<u>\$ 24,984,523</u>	<u>\$ 23,797,383</u>	<u>\$ 20,294,988</u>	<u>\$ 20,891,159</u>
Business-type activities					
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Primary government					
Invested in capital assets, net of related debt	\$ 10,648,200	\$ 10,071,980	\$ 13,251,138	\$ 13,145,468	\$ 13,177,924
Restricted	1,463,777	1,462,513	349,551	300,421	271,619
Unrestricted	<u>13,355,389</u>	<u>13,450,030</u>	<u>10,196,694</u>	<u>6,849,099</u>	<u>7,441,616</u>
Total primary government net position	<u>\$ 25,467,366</u>	<u>\$ 24,984,523</u>	<u>\$ 23,797,383</u>	<u>\$ 20,294,988</u>	<u>\$ 20,891,159</u>

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

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

Fiscal Year

	2014	2013	2012	2011	2010
\$	12,732,487	\$ 13,049,873	\$ 12,690,314	\$ 12,516,675	\$ 13,077,570
	449,769	636,312	814,648	522,368	475,877
	<u>7,639,898</u>	<u>6,796,352</u>	<u>6,827,699</u>	<u>6,425,985</u>	<u>5,594,868</u>
\$	<u>20,822,154</u>	<u>20,482,537</u>	<u>20,332,661</u>	<u>19,465,028</u>	<u>19,148,315</u>
\$	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
\$	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	12,732,487	\$ 13,049,873	\$ 12,690,314	\$ 12,516,675	\$ 13,077,570
	449,769	636,312	814,648	522,368	475,877
	<u>7,639,898</u>	<u>6,796,352</u>	<u>6,827,699</u>	<u>6,425,985</u>	<u>5,594,868</u>
\$	<u>20,822,154</u>	<u>20,482,537</u>	<u>20,332,661</u>	<u>19,465,028</u>	<u>19,148,315</u>

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

	2019	2018	2017	2016	2015	2014
Expenses						
Governmental activities:						
General government ⁽¹⁾	\$ 7,121,673	\$ 5,230,625	\$ 8,120,968	\$ 5,626,415	\$ 5,408,364	\$ 4,799,872
Judicial	3,141,004	2,858,732	2,680,702	2,958,983	2,458,670	2,648,245
Public Safety	10,450,589	13,387,829	8,298,233	8,836,278	7,617,314	7,430,757
Public Transportation	1,880,415	1,481,845	1,577,220	1,617,944	1,553,460	1,561,315
Health and Welfare	2,997,919	2,870,485	3,208,405	3,453,239	2,994,718	3,659,884
Culture and Recreation	863,818	710,981	783,802	1,414,824	1,482,901	2,962,555
Conservation	97,484	70,670	446,305	137,523	110,750	118,465
Economic Development and Assistance	219,191	255,680	310,809	396,542	28,699	24,457
Intergovernmental Utility Projects	-	-	-	-	-	-
Interest and Fiscal Charges	259,439	154,722	178,853	186,735	193,823	200,611
Total governmental activities expenses	27,031,532	27,021,569	25,605,397	24,628,483	21,848,699	23,406,161
Business-type activities:	-	0	-	-	-	-
Total business-type activity expenses	-	0	-	-	-	-
Total primary government expenses	\$ 27,031,532	\$ 27,021,569	\$ 25,605,397	\$ 24,628,483	\$ 21,848,699	\$ 23,406,161
Program Revenue						
Governmental activities						
Charges of Services						
General government ⁽²⁾	\$ 1,897,114	\$ 2,485,776	\$ 2,206,432	\$ 1,733,253	\$ 1,587,711	\$ 1,852,477
Judicial	11,627	12,362	10,896	12,875	13,121	14,649
Public Safety	1,587,451	1,963,225	746,518	1,172,816	2,052,923	1,837,257
Public Transportation	1,796,331	1,525,066	1,662,555	1,881,664	1,512,998	1,290,681
Health and Welfare	13,099	17,963	11,856	21,668	288,629	87,171
Culture and Recreation	-	-	-	-	1,532	320,926
Operating Grants and Contributions						
General government	-	-	-	-	-	340,121
Judicial	544,618	990,609	2,302,924	151,279	167,766	107,667
Public Safety	4,184,759	5,277,300	6,311,504	3,037,505	1,294,662	1,428,086
Public Transportation	75,514	48,539	100,964	280,694	77,666	65,974
Health and Welfare	1,781,668	1,751,259	1,622,687	1,677,998	1,523,930	2,292,521
Culture and Recreation	-	-	1,065	131,067	193,151	1,025,603
Intergovernmental Utility Projects	-	-	-	-	-	-
Economic Development and Assistance	-	-	236,837	-	439,940	-
Capital Grants and Contributions						
Culture and Recreation	459,957	-	-	283	2,339	3,947
Intergovernmental Utility Projects	25,550	-	-	-	-	-
Total governmental activities program revenues	12,377,688	14,072,099	15,214,238	10,101,102	9,156,368	10,667,060
Business-type activities:	-	0	-	-	-	-
Total business-type activities program revenues	-	0	-	-	-	-
Total primary government program revenues	\$ 14,653,844	\$ 14,072,099	\$ 15,214,238	\$ 10,101,102	\$ 9,156,368	\$ 10,667,060

⁽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			
	2013	2012	2011	2010
\$	3,993,993	\$ 4,254,038	\$ 3,796,018	\$ 3,679,010
	2,688,919	2,465,053	2,618,489	2,421,066
	7,398,273	7,268,191	8,958,969	8,247,619
	2,104,530	1,709,204	1,967,102	2,241,189
	3,539,919	4,063,942	4,664,821	4,213,913
	2,308,005	2,019,670	1,884,597	1,817,119
	117,637	98,221	89,962	104,096
	73,384	15,204		
	424,708	190,819	485,031	46,200
	219,064	233,215	233,286	234,348
	<u>22,868,432</u>	<u>22,317,557</u>	<u>24,698,275</u>	<u>23,004,560</u>
	-	-	-	-
	-	-	-	-
\$	<u>22,868,432</u>	<u>22,317,557</u>	<u>24,698,275</u>	<u>23,004,560</u>

\$	1,523,966	\$ 1,342,295	\$ 1,270,258	\$ 1,172,146
	13,953	14,732	16,786	13,572
	1,972,910	2,987,402	2,538,219	2,838,947
	1,382,895	1,546,823	1,867,405	1,769,232
	50,074	43,369	38,483	27,375
	499,485	441,963	271,953	57,005
	220,863	36,756	68,403	55,007
	206,870	347,441	633,758	521,098
	118,776	1,230,303	1,784,816	1,692,004
	143,195	43,717	72,951	76,100
	2,366,011	2,250,970	3,041,780	2,395,085
	523,705	56,536	122,698	189,070
	-	-	232,572	413,678
	131,460	242,004		-
	<u>428,527</u>	<u>218,940</u>	<u>252,459</u>	<u>46,200</u>
	<u>9,582,690</u>	<u>10,803,251</u>	<u>12,212,531</u>	<u>11,266,519</u>
	-	-	-	-
	-	-	-	-
\$	<u>9,582,690</u>	<u>10,803,251</u>	<u>12,212,531</u>	<u>11,266,519</u>

COUNTY OF KLEBERG

CHANGES IN NET POSITION, LAST TEN FISCAL YEARS

(accrual basis of accounting)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Net (Expense)/Revenue						
Governmental activities	\$ (14,653,844)	\$ (12,532,640)	\$ (10,391,159)	\$ (14,489,873)	\$ (12,695,331)	\$ (12,739,101)
Business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government net expenses	<u>\$ (14,653,844)</u>	<u>\$ (12,532,640)</u>	<u>\$ (10,391,159)</u>	<u>\$ (14,489,873)</u>	<u>\$ (12,695,331)</u>	<u>\$ (12,739,101)</u>
General Revenues and Other Changes in Net Assets						
Property Taxes	\$ 11,979,811	\$ 11,544,360	\$ 11,374,157	\$ 11,656,811	\$ 10,280,382	\$ 10,510,151
Sales Taxes	2,532,888	2,102,581	2,019,853	2,122,374	2,236,395	2,227,151
Investment Income	400,832	278,854	107,693	35,006	8,183	6,399
Miscellaneous Revenues	223,156	145,261	391,851	117,011	152,763	444,655
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-	-
Extraordinary Item Outflow	-	-	-	-	-	-
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>15,136,687</u>	<u>14,071,056</u>	<u>13,893,554</u>	<u>13,931,202</u>	<u>12,677,723</u>	<u>13,188,356</u>
Business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u># -</u>
Total primary government	<u>\$ 15,136,687</u>	<u>\$ 14,071,056</u>	<u>\$ 13,893,554</u>	<u>\$ 13,931,202</u>	<u>\$ 12,677,723</u>	<u>\$ 13,188,356</u>
Changes in Net Position						
Governmental activities (loss)	\$ 482,843	\$ 1,538,416	\$ 3,502,395	\$ (558,671)	\$ (17,608)	\$ 449,255
Business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government (loss)	<u>\$ 482,843</u>	<u>\$ 1,538,416</u>	<u>\$ 3,502,395</u>	<u>\$ (558,671)</u>	<u>\$ (17,608)</u>	<u>\$ 449,255</u>

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

SCHEDULE 2
(continued)

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ (12,207,742)	\$ (11,514,306)	\$ (12,485,744)	\$ (11,738,041)
-	-	-	-
\$ <u>(12,207,742)</u>	\$ <u>(11,514,306)</u>	\$ <u>(12,485,744)</u>	\$ <u>(11,738,041)</u>
\$ 10,074,765	\$ 10,162,077	\$ 9,753,197	\$ 9,880,624
2,052,309	1,987,082	1,940,950	1,435,228
13,735	10,140	11,494	23,143
216,809	155,907	286,514	375,921
-	-	-	-
-	-	-	-
-	(35)	811,788	-
<u>12,357,618</u>	<u>12,315,171</u>	<u>12,803,943</u>	<u>11,714,916</u>
-	-	-	-
-	-	-	-
\$ <u>12,357,618</u>	\$ <u>12,315,171</u>	\$ <u>12,803,943</u>	\$ <u>11,714,916</u>
\$ 149,876	\$ 800,865	\$ 318,199	\$ (23,125)
-	-	-	-
\$ <u>149,876</u>	\$ <u>800,865</u>	\$ <u>318,199</u>	\$ <u>(23,125)</u>

COUNTY OF KLEBERG

FUND BALANCES, GOVERNMENTAL FUNDS,

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2010	2011	2012	2013
General Fund				
Reserved	\$ 278,384	\$ -	\$ -	\$ -
Unreserved	960,591	-	-	-
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Unassigned	-	1,815,867	1,996,518	2,545,328
Total general fund	\$ 1,238,975	\$ 1,815,867	\$ 1,996,518	\$ 2,545,328
All Other Governmental Funds				
Reserved	\$ 3,329,187	\$ -	\$ -	\$ -
Unreserved, reported in:	4,061,027	-	-	-
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Nonspendable	-	-	-	-
Restricted				
Special revenue funds	-	3,776,540	4,374,134	3,777,111
Capital projects funds	-	153,605	-	-
Committed				
Debt Service Funds	-	333,416	375,177	410,624
Special Revenue Funds	-	465,101	514,446	395,648
Total all other governmental funds	\$ 7,390,214	\$ 4,728,662	\$ 5,263,757	\$ 4,583,383

Notes: The County began to report fund balance differently in 2011 when it implemented GASB 54.

SCHEDULE 3

Fiscal Year		2014	2015	2016	2017	2018	2019
\$		-	-	-	-	-	-
	\$	-	-	-	-	-	-
		-	-	246,482	247,384	258,757	239,988
		-	-	-	-	-	-
		-	-	-	-	-	-
		2,952,564	2,567,212	2,224,908	3,183,786	5,486,242	6,163,697
\$		<u>2,952,564</u>	<u>2,567,212</u>	<u>2,471,390</u>	<u>3,431,170</u>	<u>5,744,999</u>	<u>6,403,685</u>
\$		-	-	-	-	-	-
	\$	-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	6,403	1,158	3,649	-
		3,763,554	4,386,841	4,809,202	7,636,194	9,840,639	9,410,998
		-	-	-	-	22,348	22,395
		213,925	255,728	287,569	327,220	396,272	445,679
		651,135	858,489	828,282	978,332	599,774	1,070,614
\$		<u>4,628,614</u>	<u>5,501,058</u>	<u>8,402,846</u>	<u>8,942,904</u>	<u>10,862,682</u>	<u>10,949,686</u>

COUNTY OF KLEBERG

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

	2010	2011	2012	2013
Revenues				
Taxes				
General Property Taxes	\$ 9,642,223	\$ 9,818,871	\$ 10,058,541	\$ 10,001,520
General Sales and Use Taxes	1,435,228	1,940,950	1,987,082	2,052,309
Gross Receipts Business Taxes	-	-	-	-
Other Taxes -Miscellaneous	141,413	269,198	187,152	201,305
License and Permits	679,407	668,966	684,084	683,001
Intergovernmental	5,608,340	6,410,109	4,493,367	5,406,062
Charges for Service	29,752	45,605	103,033	178,373
Fines and Forfeitures	2,248,219	2,372,376	2,636,133	1,727,997
Fees of Office	1,797,145	1,628,405	1,752,620	1,631,127
Inmate housing	-	-	-	-
Investment Earnings	23,143	11,495	10,141	13,735
Refunds and Reimbursements	365,069	312,373	227,376	144,983
Seawind Revenue	373,110	326,743	366,582	277,098
Golf Course Revenue	-	192,704	329,859	381,203
Miscellaneous Revenue	378,116	266,853	123,652	185,850
Contributions and Donations	104,264	163,869	97,988	112,563
Miscellaneous - Park and Recreation	57,005	79,249	112,104	118,282
Total revenues	22,882,434	24,507,766	23,169,714	23,115,408
Expenditures				
General government				
General government	6,086,927	4,907,867	3,976,692	3,716,399
Judicial	2,506,134	2,616,012	2,450,507	2,669,922
Public Safety	8,496,781	9,969,320	7,376,008	7,495,353
Public Transportation	2,179,968	1,840,106	1,628,659	2,088,837
Health and Welfare	4,666,572	4,886,731	4,216,649	3,677,128
Culture and Recreation	1,809,409	2,213,470	2,105,502	2,588,379
Conservation	119,742	115,661	94,105	113,695
Economic Development and Assistance	-	-	-	-
Intergovernmental/Capital Projects	46,200	485,031	190,819	424,708
Debt Service				
Principal	208,050	214,290	200,000	210,000
Interest	220,263	221,001	213,845	207,895
Bond Issuance Costs	-	-	-	-
Total expenditures	26,340,046	27,469,489	22,452,786	23,192,316
Excess of revenues over (under) expenditures	(3,457,612)	(2,961,723)	716,928	(76,908)
Other Financing Sources (uses)				
Transfers in	1,454,884	2,387,640	1,586,477	1,406,676
Transfers Out	(1,454,884)	(1,575,852)	(1,586,512)	(1,406,676)
Capital Leases	-	-	-	-
Issuance of Bonds	-	-	-	-
Premiums on Bonds Sold	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total other financing sources (uses)	-	811,788	(35)	-
Special and Extraordinary Items				
Extraordinary Item Outflow	-	-	-	-
Total Special and Extraordinary Items	-	-	-	-
Net change in fund balances	\$ (3,457,612)	\$ (2,149,935)	\$ 716,893	\$ (76,908)
Debt services as a percentage of noncapital expenditures	0.791%	0.794%	0.898%	0.922%
* 2009 balance restated from prior year				

SCHEDULE 4

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$	10,353,116	\$ 10,651,285	\$ 11,515,921	\$ 11,413,119	\$ 11,366,190	\$ 11,832,981
	2,227,151	2,236,395	2,122,374	2,019,853	2,102,581	2,532,888
	-	-	-	-	54,222	44,300
	49,910	50,102	44,317	52,680	201,198	6,868
	618,866	572,944	581,408	790,702	641,596	577,825
	5,096,440	3,755,813	5,359,388	9,862,489	7,564,302	6,940,758
	184,691	379,880	118,904	101,440	583,601	142,426
	2,018,531	2,274,043	1,786,882	1,483,764	2,469,884	2,034,431
	1,725,863	1,665,751	1,696,200	1,575,824	1,787,829	2,087,755
	-	-	-	-	-	-
	6,399	8,183	35,018	107,693	278,854	400,832
	107,667	112,604	103,399	690,171	890,542	307,262
	505,073	338,220	362,349	653,889	-	-
	320,926	232	-	-	-	-
	359,566	109,924	78,798	346,718	96,782	347,531
	128,910	52,581	92,568	55,959	545,432	118,556
	-	1,300	-	-	-	-
	<u>23,703,109</u>	<u>22,209,257</u>	<u>23,897,526</u>	<u>29,154,301</u>	<u>28,583,013</u>	<u>27,374,413</u>
	4,370,803	4,353,796	4,158,328	6,481,749	5,414,731	5,749,454
	2,632,903	2,465,505	3,005,239	2,719,734	2,846,265	3,157,004
	7,475,702	7,705,847	8,369,317	8,340,344	13,183,703	10,779,914
	1,507,033	1,486,708	1,651,637	1,737,659	1,609,685	2,000,963
	3,763,306	2,981,036	3,378,707	3,082,644	2,824,899	3,109,299
	2,959,261	1,612,389	1,426,572	712,361	658,731	822,069
	114,523	106,808	133,581	442,363	66,728	93,542
	-	-	327,833	307,759	441,796	203,928
	-	-	-	-	-	-
	220,000	230,000	240,000	255,000	340,000	315,000
	201,445	194,695	187,645	179,901	77,868	274,410
	-	-	-	-	56,875	-
	<u>23,244,976</u>	<u>21,136,784</u>	<u>22,878,859</u>	<u>24,259,514</u>	<u>26,748,191</u>	<u>26,505,583</u>
	458,133	1,072,473	1,018,667	4,894,787	1,834,822	868,830
	1,432,245	1,336,399	1,347,607	1,198,955	1,037,662	1,100,109
	(1,432,245)	(1,653,246)	(1,544,647)	(1,426,453)	(1,037,662)	(1,223,251)
	-	-	-	-	-	-
	-	-	-	-	7,060,000	-
	-	-	-	-	-	-
	-	-	-	-	(3,888,125)	-
	-	-	-	-	-	-
	-	(316,847)	(197,040)	(227,498)	-	(123,142)
	-	-	-	-	-	-
	-	(316,847)	(197,040)	(227,498)	-	-
\$	<u>458,133</u>	<u>755,626</u>	<u>821,627</u>	<u>4,667,289</u>	<u>1,834,822</u>	<u>745,688</u>
	0.946%	1.088%	1.049%	1.051%	1.484%	1.188%

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>
2010	\$ 1,504,092,805	\$ 89,715,170	\$ 538,329,120	\$ 551,823,800	\$ 118,823,628
2011	1,540,515,248	82,654,510	443,786,030	562,499,392	115,480,009
2012	1,601,474,930	84,624,180	413,252,940	604,293,890	124,704,961
2013	1,470,607,333	98,925,340	404,557,390	464,964,321	126,275,357
2014	1,495,732,900	111,860,820	405,902,940	478,217,228	130,157,453
2015	1,523,893,186	120,404,240	383,099,190	477,823,900	139,784,765
2016	1,567,510,615	127,690,430	372,285,540	478,075,571	142,886,239
2017	1,614,022,925	114,325,070	316,410,680	473,766,262	145,523,091
2018	1,893,783,727	106,885,780	305,801,090	696,587,678	172,028,073
2019	1,984,016,380	120,759,460	339,031,470	703,181,401	205,529,663

Source: Kleberg County Tax Office

SCHEDULE 5

	<u>Add: Other Property</u>		<u>Total</u>		<u>Total Direct Tax Rate</u>
\$	1,345,744	\$	1,462,835,411		0.67546
	1,325,646		1,390,302,033		0.69546
	1,565,568		1,371,918,767		0.75100
	1,598,281		1,384,448,666		0.74481
	1,867,396		1,406,989,375		0.74481
	2,139,061		1,411,927,012		0.74481
	2,301,645		1,448,826,420		0.81500
	2,613,539		1,428,082,861		0.82880
	3,020,429		1,440,875,275		0.79500
	3,178,177		1,538,274,423		0.78145

COUNTY OF KLEBERG

DIRECT AND OVERLAPPING PROPERTY TAX RATES,

LAST TEN FISCAL YEARS

(rate per \$1,000 of assessed value)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
County Tax Rates						
County Operating	\$ 0.64579	\$ 0.66352	\$ 0.71792	\$ 0.71165	\$ 0.72900	\$ 0.71172
County I&S	0.02967	0.03194	0.03308	0.03316	0.01581	0.03309
Total Kleberg County	<u>\$ 0.67546</u>	<u>\$ 0.69546</u>	<u>\$ 0.75100</u>	<u>\$ 0.74481</u>	<u>\$ 0.74481</u>	<u>\$ 0.74481</u>
City Rates						
City of Kingsville	\$ 0.80187	\$ 0.84220	\$ 0.84220	\$ 0.84220	\$ 0.84220	\$ 0.84220
Water Authority						
South Texas Water Authority	\$ 0.05731	\$ 0.06189	\$ 0.06189	\$ 0.06189	\$ 0.08511	\$ 0.85409
School Districts						
Kingsville ISD	\$ 1.32165	\$ 1.35520	\$ 1.46380	\$ 1.49410	\$ 1.51890	\$ 1.51890
Ricardo ISD	1.17000	1.17000	1.17000	1.17000	1.17000	1.17000
Riviera ISD	1.04000	1.04000	1.04000	1.04000	1.04000	1.04000
Santa Gertrudis ISD	1.36723	1.38570	1.45570	1.42250	1.38680	1.36540

Source: Kleberg County Appraisal District

SCHEDULE 6

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
0.78241 \$	0.79500 \$	0.76197 \$	0.75120
0.03259	0.03300	0.03303	0.03250
<u>0.81500 \$</u>	<u>0.82800 \$</u>	<u>0.79500 \$</u>	<u>0.78370</u>
0.84220 \$	0.84220 \$	0.84220 \$	0.83000
0.08325 \$	0.08294 \$	0.08517 \$	0.08664
1.51890 \$	1.51890 \$	1.51890 \$	1.51890
1.17000	1.17000	1.17000	1.17000
1.04000	1.17000	1.17000	1.17000
1.40380	1.41270	1.36950	1.29284

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

SCHEDULE 7

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
King Ranch Inc.	\$ 76,278,220	1	5.26%	\$ 115,789,632	1	7.53%
AEP Texas, Inc	64,269,590	2	4.44%	76,852,963	2	5.00%
ETC Texas Processing	37,214,290	3	2.57%	-		0.00%
Valley Crossing Pipeline, LLC	29,238,599	4	2.02%	-		0.00%
EOG Resources, Inc. Min Accounts	28,124,510	5	1.94%	-		0.00%
Net Pipeline Partners	25,172,630	6	1.74%	6,258,963	10	0.41%
AEP Electric Transmission of Texas	16,325,270	7	1.13%	-		0.00%
Union Pacific Railroad Company	15,531,590	8	1.07%	-		0.00%
EOG Resources, Inc.	14,493,060	9	1.00%	-		0.00%
KL Phase 1 Owner LTD	13,185,260	10	0.91%	-		0.00%
Wal-Mart Stores East Inc. #01-0442	-		-	7,896,541	9	0.51%
Central Power and Light	-		-	64,852,963	3	4.22%
EI Paso Production & Gas Company	-		-	45,635,241	4	2.97%
Kerr-McGee Corporation	-		-	42,857,426	5	2.79%
Southwestern Bell	-		-	36,254,185	6	2.36%
Wal-Mart Stores Inc. #01-0442	-		-	7,856,963	8	0.51%
Total	\$ 319,833,019		22.08%	\$ 404,254,877		26.28%

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			
2010	\$	9,705,841	\$	27,808	\$	9,733,649	\$	9,380,171	96.64%
2011		9,460,549		24,311		9,484,860		9,258,526	97.86%
2012		10,026,588		(20,166)		9,484,860		9,775,982	97.61%
2013		10,053,034		(4,859)		10,048,175		9,799,142	97.47%
2014		10,227,076		(25,588)		10,201,488		9,964,017	97.43%
2015		10,272,552		86,725		10,359,277		10,111,875	98.44%
2016		11,463,153		6,210		11,469,363		11,086,986	96.72%
2017		11,469,414		20,345		11,489,759		11,126,213	97.01%
2018		11,168,300		209,594		11,377,894		11,066,424	99.09%
2019		11,722,712		165,706		11,888,418		11,426,551	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
\$ 275,542	\$ 9,655,713	99.20%
492,947	9,751,473	102.81%
205,094	9,981,076	105.23%
197,786	9,996,928	99.49%
178,430	10,142,447	99.42%
240,332	10,352,207	99.93%
207,530	11,294,516	98.48%
260,448	11,386,661	97.66%
280,678	11,347,102	97.46%
213,744	11,640,295	98.18%

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>
2010	\$ 5,815,000	\$ 24,290	\$ 5,839,290	10.36%	182
2011	5,625,000	-	5,625,000	10.08%	172
2012	5,425,000	-	5,425,000	0.00%	0
2013	5,215,000	-	5,215,000	0.00%	0
2014	4,995,000	-	4,995,000	12.57%	64
2015	4,765,000	-	4,765,000	12.78%	63
2016	4,525,000	-	4,525,000	13.54%	62
2017	4,270,000	-	4,270,000	14.27%	63
2018	7,265,000	-	7,265,000	8.43%	63
2019	6,950,000	-	6,950,000	9.26%	64

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

SCHEDULE 10

<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>
2010	\$ 5,815,000	\$ 285,167	\$ 5,529,833	0.981%	0.38%	172.48
2011	5,625,000	332,992	5,292,008	0.948%	0.38%	161.80
2012	5,425,000	375,177	5,049,823	0.823%	0.37%	157.68
2013	5,215,000	421,245	4,793,755	0.763%	0.35%	149.33
2014	4,995,000	424,495	4,570,505	0.751%	0.32%	141.99
2015	4,765,000	427,445	4,337,555	0.708%	0.31%	136.16
2016	4,525,000	434,701	4,090,299	0.671%	0.28%	129.07
2017	4,270,000	327,220	3,942,780	0.644%	0.28%	126.83
2018	7,265,000	396,272	6,868,728	1.118%	0.48%	221.41
2019	6,950,000	445,679	6,504,321	1.010%	0.42%	212.01

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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Debt Limit	\$ 365,708,853	\$ 347,575,508	\$ 342,979,692	\$ 346,112,164
Less: Total net debt applicable to limit	<u>5,529,833</u>	<u>5,292,008</u>	<u>5,049,823</u>	<u>4,804,376</u>
Legal Debt Margin	<u>\$ 360,179,020</u>	<u>\$ 342,283,500</u>	<u>\$ 337,929,869</u>	<u>\$ 341,307,788</u>
Total net debt applicable to the limit as a percentage of debt limit	1.51%	1.52%	1.47%	1.39%

SCHEDULE 11

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 351,747,344	\$ 352,981,753	\$ 361,456,605	\$ 357,020,715	\$ 384,568,606	\$ 378,065,285
4,871,075	4,509,617	4,509,617	3,834,080	2,803,728	2,753,321
<u>\$ 346,876,269</u>	<u>\$ 348,472,136</u>	<u>\$ 356,946,988</u>	<u>\$ 353,186,635</u>	<u>\$ 381,764,878</u>	<u>\$ 375,311,964</u>
1.38%	1.28%	1.25%	1.07%	0.73%	

LEGAL DEBT MARGIN CALCULATION FOR FISCAL YEAR 2018

Assessed value	\$ 1,538,274,423
Debt Limit (25% of total assessed value)	384,568,606
Debt applicable to limit:	
Gross Bonded Debt	6,950,000
Less: Net assets in Debt Service Fund	446,679
Total net debt applicable to limit	<u>6,503,321</u>
Legal debt margin	<u>\$ 378,065,285</u>

COUNTY OF KLEBERGDEMOGRAPHIC AND ECONOMIC STATISTICS,
LAST TEN FISCAL YEARS

SCHEDULE 12

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2010	32,061	\$ 563,632	\$ 17,580	6.9%
2011	32,708	558,195	17,066	6.7%
2012	32,025	613,471	19,156	5.9%
2013	32,101	628,056	19,565	5.1%
2014	32,190	608,970	18,918	4.4%
2015	31,857	612,610	19,230	6.0%
2016	31,690	609,371	18,722	6.9%
2017	31,088	612,433	19,700	5.9%
2018	31,023	614,441	19,806	5.2%
2019	30,680	643,850	20,986	4.3%

Source: Kleberg County Auditor's Office

COUNTY OF KLEBERG

TOP TEN EMPLOYERS,
CURRENT YEAR AND TEN YEARS AGO

SCHEDULE 13

Employer	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Naval Air Station	1,502	1	11.28%	1,596	1	6.13%
Texas A&M Kingsville	1,050	2	7.89%	1,046	2	4.02%
Kingsville ISD	690	3	5.18%	652	3	2.50%
Celanese (Bishop, TX)	550	4	4.13%	280	7	1.08%
City of Kingsville	325	5	2.44%	260	9	1.00%
Wal-Mart	247	6	1.86%	275	8	1.06%
Border Patrol	246	7	1.85%	308	4	1.18%
HEB Grocery	240	8	1.80%	198	10	0.76%
Christus Spohn	221	9	1.66%	301	5	1.16%
Kleberg County	218	10	1.64%	290	6	1.11%
Total	5,289		39.73%	5,206		19.99%

Source: Greater Kingsville Economic Development Council

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Function/Program</u>						
Justice and law enforcement	145	142	134	137	137	136
Health and human services	34	40	39	42	42	40
Environment, parks, and education	23	22	21	19	19	14
Public works	26	21	19	19	19	21
General government	43	53	54	58	58	65
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>271</u>	<u>278</u>	<u>267</u>	<u>275</u>	<u>275</u>	<u>276</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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
131	150	150	147
24	21	22	22
4	9	6	6
20	26	27	26
50	34	34	34
<u>229</u>	<u>240</u>	<u>239</u>	<u>235</u>

COUNTY OF KLEBERG**OPERATING INDICATORS BY FUNCTION/PROGRAM,
LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Justice and Law Enforcement					
Jail bookings	2981	3268	3398	2655	2976
Average daily population	124	124	160	160	160
Health Services					
Economic services/support Program - unduplicated cases	285	310	353	363	389
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	1137	1596	1387	1387	650

Source: Various County Departments

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
2822 160	2508 160	2455 160	2306 160	2410 160
382	405	379	352	384
N/A	N/A	N/A	N/A	N/A
182 149	182 149	182 149	182 149	182 149
1 650	1 658	1 734	1 920	1 974

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

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Justice and Law Enforcement					
Correction facility capacity	124	124	124	160	160
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	49	57	66	66	66
Airport					
Number of runways	1	1	1	1	1

Source: Various County Departments

SCHEDULE 16

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
160	160	160	160	160
12	120	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
81	81	87	89	121
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
5402 Holly Road, Suite 102
Corpus Christi, Texas 78411
Office (361) 980-0428 Fax (361) 980-1002

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

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

Members of the Commissioner's 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, 2019, and the related notes to the financial statements, which collectively comprise Kleberg County, Texas' basic financial statements, and have issued our report thereon dated June 24, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Raul Hernandez and Company, P.C." The signature is written in a cursive, flowing style.

Raul Hernandez and Company, P.C.

Corpus Christi, Texas
June 24, 2020

RAUL HERNANDEZ & COMPANY, P.C.

Certified Public Accountants
5402 Holly Road, Suite 102
Corpus Christi, Texas 78411
Office (361) 980-0428 Fax (361) 980-1002

Independent Auditors' Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance

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

Members of the Commissioner's Court:

Report on Compliance for Each Major Federal Program

We have audited the Kleberg County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Kleberg County, Texas' major federal program for the year ended September 30, 2019. Kleberg County, Texas' major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Kleberg County, Texas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Kleberg County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Kleberg County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Respectfully submitted,



Raul Hernandez and Company, P.C.

Corpus Christi, Texas
June 24, 2020

KLEBERG COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

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

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

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

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

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.509	Formula Grants for Rural Areas

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

Auditee qualified as low-risk auditee? X Yes No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

KLEBERG COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Finding/Recommendation

Finding: No. 2018-001

Criteria: All transactions types occurring in the course of business should be timely and coded properly in the general ledger. Preparation of year-end adjusting journal entries, reconciliations, reviews and other general ledger tests for reasonableness and agreement to underlying journals, and third parties should be performed in readiness for the monthly reports to the County Commissioners, and the preparation of the County's annual financial audit.

Condition: At fiscal year end, the County did not accurately and timely maintain certain general ledgers and debt transactions. The following items were specifically noted:

County Treasurer:

The County provided us with an initial set of trial balances for the preparation of the CAFR in February 2019. However, a major state grant (fund 22) trial balance was not included. We discovered upon further analysis that approximately \$400,000 of transactions were not posted over a seven month period to the County's accounting system for this fund. We did not receive a completed trial balance until May 2019.

County Treasurer:

During our audit for long-term debt, we noted that the required principal and interest payments were paid out of the main operating bank account rather than the debt service fund. Upon further analysis, we discovered that the related expenditures were not posted to the County's ledgers. These errors were corrected and posted during April 2019.

Cause: Lack of communication between departments and coordination during the year and at year-end for audit.

Effect: Management assessments and financial decisions, and internal and external financial reporting may be inaccurate and untimely because of an improperly maintained general ledger.

Recommendation: The County should review their procedures for proper coding and timely recording of transactions at the end of each month and at fiscal year end. The understanding of Internal control and financial should be addressed within the County. The County must develop a time table for monthly and year-end balancing.

Management Response:

Fund 22: The Treasurer's Office will produce a procedure regarding the process for compliance with the Probation office bank accounts.

ACH Transfer Bond Payments: The Treasurer's Office will produce a procedure to follow and verify that all ACH transactions are taken from the correct accounts.

Status: Finding has been corrected for the audit ended September 30, 2019.

KLEBERG COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2019

N/A

KLEBERG COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT D-1
Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
AGING CLUSTER:				
<u>U. S. Department of Health and Human Services</u>				
Passed Through US Department of Health and Human Services:				
Special Program for the Aging-Title XX	93.045	000158400	\$ --	\$ 202,825
Special Programs for the Aging-Title III	93.045	Title III	--	343,155
Total Passed Through US Department of Health and Human Services			--	545,980
Total U. S. Department of Health and Human Services			--	545,980
Total Aging Cluster			--	545,980
FISH AND WILDLIFE CLUSTER:				
<u>U. S. Department of the Interior</u>				
Direct Program:				
Sports Fish Restoration	15.605	F-291-B-1	--	87,600
Total U. S. Department of the Interior			--	87,600
Total Fish and Wildlife Cluster			--	87,600
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER:				
<u>U. S. Department of Transportation</u>				
Passed Through Texas Department of Transportation:				
Contributions of Right of Ways	20.205	0102-04-097/10	--	16,912
Contributions of Right of Ways	20.205	0102-04-099/10	--	14,561
Total Passed Through Texas Department of Transportation			--	31,473
Total U. S. Department of Transportation			--	31,473
Total Highway Planning and Construction Cluster			--	31,473
OTHER PROGRAMS:				
<u>U. S. Department of Transportation</u>				
Passed Through Texas Department of Transportation:				
Section 5311 Public Transportation Program	20.509	51216F7222	--	658,103
Section 5311 Public Transportation Program	20.509	51316F7023	--	168,603
Total Passed Through Texas Department of Transportation			--	826,706
Total U. S. Department of Transportation			--	826,706
<u>U. S. Department of the Treasury</u>				
Direct Program:				
Under Secretary for Terrorism and Financial Intelligence	21.016	2019	--	274,820
Total U. S. Department of the Treasury			--	274,820
<u>U. S. Department of the Interior</u>				
Passed Through Department of the Interior:				
GoMESA	15.435	2019	--	132,821
Passed Through UNITED STATES DEPARTMENT OF THE INTERIOR NATIONAL PARKS:				
National Padre Island Seashore Dispatch Agreement	15.944	N/A	--	35,261
Total U. S. Department of the Interior			\$ --	\$ 168,082

KLEBERG COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT D-1
Page 2 of 2

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>U. S. Department of Justice</u>				
Direct Program:				
Victims of Crime Grant	16.575	2899703	\$ --	\$ 48,503
Total U. S. Department of Justice			--	48,503
<u>U. S. Department of Housing & Urban Development</u>				
Passed Through Texas Department of Agriculture:				
Office of Rural Affairs	14.228	7214261	--	196,013
Office of Rural Affairs	14.228	7217047	--	89,776
Total Passed Through Texas Department of Agriculture			--	285,789
Total U. S. Department of Housing & Urban Development			--	285,789
<u>U. S. Department of Health and Human Services</u>				
Passed Through Texas Department of Housing & Community Affairs:				
Comprehensive Energy Assistance Program	93.568	58130001639	--	646,167
Total U. S. Department of Health and Human Services			--	646,167
<u>US DEPARTMENT OF JUSTICE</u>				
Direct Program:				
State Criminal Alien Assistance Program	16.606	2016-H1304-TX	--	4,727
Total US DEPARTMENT OF JUSTICE			--	4,727
<u>OFFICE OF THE PRESIDENT OF THE NATIONAL DRUG CONTROL POLICY</u>				
Direct Program:				
HIDTA Houston Money Laundering Initiative	95.001	G18HN0014A	--	15,150
Total OFFICE OF THE PRESIDENT OF THE NATIONAL DRUG CONTROL POLICY			--	15,150
<u>Department of Housing and Urban Development</u>				
Passed Through Texas Department of Agriculture:				
Office of Rural Affairs	14.228	7216085	--	275,579
Total Department of Housing and Urban Development			--	275,579
<u>DEPARTMENT OF HOMELAND SECURITY-FEMA</u>				
Passed Through Texas Department of Public Safety-Division of Emergency Management:				
Operation Stone Garden	97.067	2017	--	355,756
Operation Stone Garden	97.067	2018	--	240,293
Total Passed Through Texas Department of Public Safety-Division of Emergency Management			--	596,049
Total DEPARTMENT OF HOMELAND SECURITY-FEMA			--	596,049
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Passed Through Emergency Food and Shelter National Board:				
Emergency Food and Shelter	97.024	36-8196-00	--	10,649
Total DEPARTMENT OF HOMELAND SECURITY			--	10,649
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ --	\$ 3,817,274

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, 2019

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal grant activity of Kleberg County, Texas. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Kleberg County, Texas has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.