



Comprehensive Annual Financial Report

For Fiscal Year Ended

September 30, 2016

KLEBERG COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

Kleberg County, Texas
 Comprehensive Annual Financial Report
 For The Year Ended September 30, 2016

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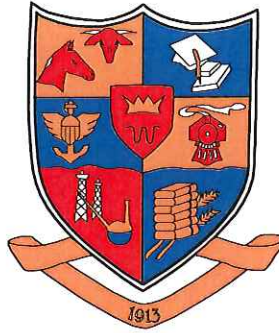
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Introductory Section

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Melissa S. Green
County Auditor



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COUNTY of KLEBERG
KINGSVILLE, TEXAS

June 19, 2017

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, 2016.

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, 2016, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2016, 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 6.90%, which is higher than the national unemployment rate of 4.85% and the statewide average rate is 4.62%.

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 2016 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 2016. Amounts available for appropriation in the general fund budget are expected to be slightly over \$15 million. Property taxes (benefiting from increases in assessed valuations), public service taxes, and grant revenue (boosted by increased state and federal funding in several of our current programs) are expected to lead this increase. The County plans to use these revenues to finance programs currently provided and to restore its General Fund fund balance to a respectable level of surplus.

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

Cash Management and Policies and Practices

The County's primary investment objective is safety of principal. Secondly, the County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Therefore, the County generally limits its investments to time accounts and requires that all deposits be either insured by federal depository insurance or collateralized. All collateral on deposits is held by third party banks acting as agent for the County and is held in the County's name. The County also has funds deposited with Tex-Pool and Texas Class. At September 30, 2016, all deposits of the County were classified in the category of lowest credit risk as defined by the Governmental Accounting Standards Board.

Risk Management

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

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Kleberg County, Texas for its Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2015. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose content conforms to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

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

Respectfully submitted,



KLEBERG COUNTY AUDITOR
Melissa S. Green



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

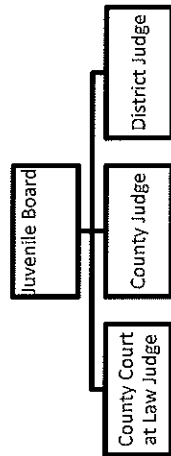
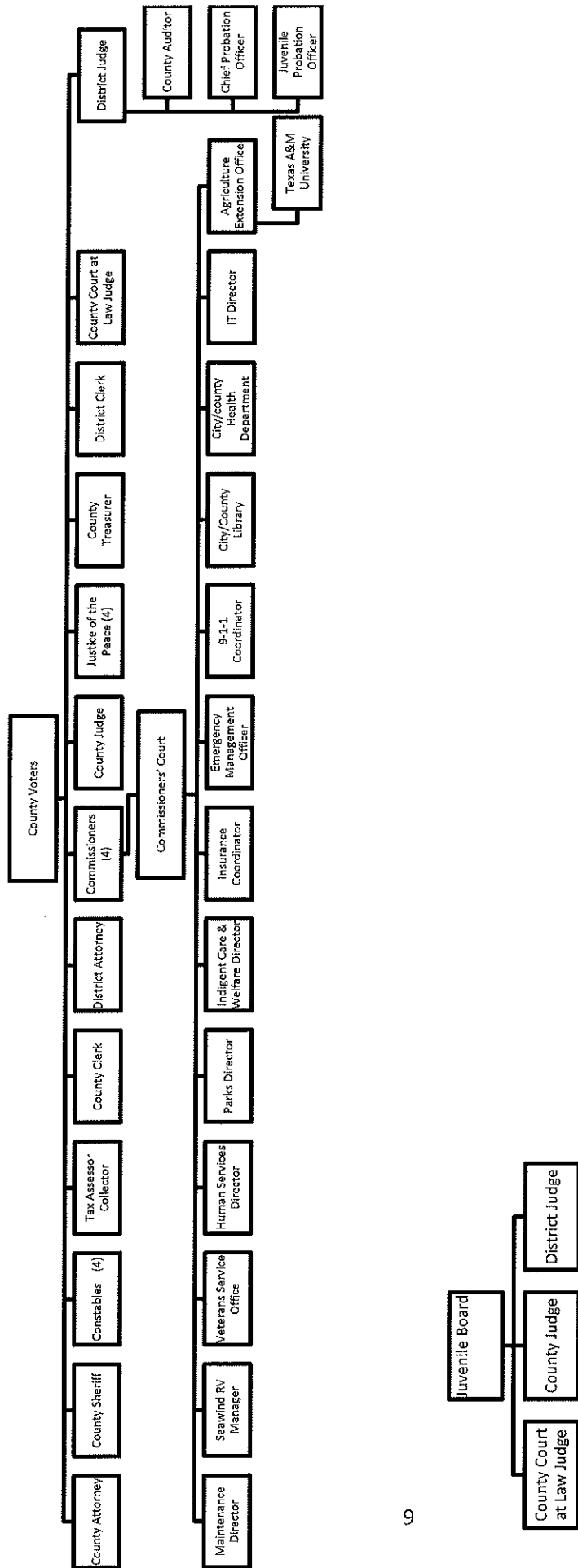
**Kleberg County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2015

Executive Director/CEO

Kleberg County, Texas Organizational Chart



Kleberg County, Texas

Directory of Officials

September 30, 2016

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
Joe Hinojosa	Commissioner Precinct #2
Roy Cantu	Commissioner Precinct #3
Romeo Lomas	Commissioner Precinct #4

COUNTY OFFICIALS

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

JUSTICE OF THE PEACE

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

CONSTABLES

Albert Cavazos	Constable, Precinct #1
Omar Rosales	Constable, Precinct #2
Cirildo Zavala	Constable, Precinct #3
Amando Vidal	Constable, Precinct #4

Financial Section

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

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kleberg County, Texas ("the County") as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Kleberg County, Texas as of September 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of the County's proportionate share of the net pension liability and schedule of County pension contributions identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Kleberg County, Texas's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F -- Audit Requirements (Uniform Guidance) 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 19, 2017 on our consideration of Kleberg County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kleberg County, Texas's internal control over financial reporting and compliance.

Respectfully submitted,

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 19, 2017

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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, 2016. The MD&A should be read in conjunction with the transmittal letter found in the introductory section of this report and the County's financial statements which follow this section.

FINANCIAL HIGHLIGHTS

- The assets of the Kleberg County exceeded its liabilities at the close of the most recent fiscal year by \$20,294,988 (net position). Of this amount, \$6,849,099, (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$8,402,846 of which, \$2,187,582 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,224,908, or 15%, of total general fund expenditures; these expenditures were \$995,128 more than 2015 due to decreases in the general government and judicial categories.
- The fund balance for the General fund decreased by (\$289,184) in 2016, where the change in 2015 was a decrease of (\$191,990).
- At the end of the current fiscal year, the deferred outflows of resources totaled \$2,987,830. Furthermore, deferred inflows of resources totaled \$131,403, while net pension liability totaled \$3,875,124. Therefore, the deferred inflows of resources and net pension liability total of \$4,006,527 exceeded the deferred the outflows of resources by \$1,018,697.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

KLEBERG COUNTY, TEXAS

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>	<i>Statement of Net position</i> <i>Statement of Activities</i>	<i>Balance Sheet</i> <i>Statement of revenues, expenditures & changes in fund balances</i> <hr/> <i>Statement of cash flows</i>	<i>Statement of net position</i> <i>Statement of rev, exp, & changes in net position</i> <i>Statement of flows</i>	<i>Statement of fiduciary net position</i> <i>Statement of in fiduciary net position</i>
<u>Accounting basis and measurement focus</u>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial	Accrual accounting and economic focus	Accrual accounting economic resources focus

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

Government-wide Statements

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

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

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 \$20,294,988, and \$20,891,159, at September 30, 2016 and 2015, respectively. (See Table A-1).

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

	Governmental Activities		Increase (Decrease)
	2016	2015	2016-2015
Current assets:			
Cash/Cash equivalents	6,690,299	8,231,093	(1,540,794)
Equity in Pooled Cash	1,991,434	1,582,345	409,089
Taxes Receivable	863,479	734,893	128,586
Accounts Receivable	763,774	648,852	114,922
Intergovernmental Receivable	1,533,248	1,230,938	302,310
Prepaid Items	252,884	279,187	(26,303)
Net other Postemployment Benefit Asset	85,798	155,088	(69,290)
Total current assets:	<u>\$ 12,180,916</u>	<u>\$ 12,862,396</u>	<u>(681,480)</u>
Capital Assets:			
Capital Assets	34,612,367	34,119,110	493,257
Less Accumulated Depreciation	(16,941,899)	(16,176,186)	(765,713)
Total capital assets:	<u>17,670,468</u>	<u>17,942,924</u>	<u>(272,456)</u>
Total Assets	<u>\$ 29,851,384</u>	<u>\$ 30,805,320</u>	<u>(953,936)</u>
Deferred Outflows of Resources			
Deferred Outflow Related to Pension Plan	2,987,830	816,507	2,171,323
Total Deferred Outflows of Resources	<u>2,987,830</u>	<u>816,507</u>	<u>2,171,323</u>
Current Liabilities			
Accounts payable and other current liabilities	1,577,519	1,342,083	235,436
Overdraft in Pooled Cash	-	752,961	(752,961)
Accrued Wages Payable	91,624	227,946	(136,322)
Accrued Interest Payable	23,233	24,143	(910)
Due to Other Governments and Agencies	1,330,625	1,987,453	(656,828)
Due to Others	597,934	601,194	(3,260)
Unearned Revenue	63,349	10,207	53,142
Total current liabilities	<u>3,684,284</u>	<u>4,945,987</u>	<u>(1,261,703)</u>
Long-term liabilities:			
Due within one year	555,000	540,000	15,000
Due in more than one year	4,298,415	4,555,144	(256,729)
Net Pension Liability	3,875,124	572,362	3,302,762
Total Liabilities	<u>\$ 12,412,823</u>	<u>\$ 10,613,493</u>	<u>1,799,330</u>
Deferred Inflows of Resources			
Deferred Amounts Related to Pensions	131,403	117,175	14,228
Total Deferred Inflows of Resources	<u>131,403</u>	<u>117,175</u>	<u>14,228</u>
Net Position:			
Net Investment in Capital Assets	13,145,468	13,177,924	(32,456)
Restricted For:			
Debt Service	287,569	255,728	31,841
Capital Projects	12,852	15,891	(3,039)
Unrestricted	6,849,099	7,441,616	(592,517)
Total Net Position	<u>\$ 20,294,988</u>	<u>\$ 20,891,159</u>	<u>(596,171)</u>

KLEBERG COUNTY, TEXAS

The County's overall financial position has decreased in the amount of (\$596,171). The largest portion of the County's assets are invested in capital assets (e.g. land, buildings, machinery and equipment). The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The unrestricted portion of net assets was \$6,849,099, or 33% of total net position, which is down (\$592,517) due, in part, to a net decrease assets and a net increase in expenditures compared to the prior year.

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

	Governmental Activities		Increase (Decrease)
	<u>2016</u>	<u>2015</u>	<u>2016-2015</u>
Revenues:			
Program:			
Charges for services	\$ 4,822,276	\$ 5,456,914	\$ (634,638)
Operating Grants & Contributions	5,278,543	3,694,115	1,584,428
Cap. Grants & Contributions	283	2,339	(2,056)
General:			
Property Taxes	11,656,811	10,329,020	1,327,791
Sales Taxes	2,122,374	2,236,395	(114,021)
Investment Income	35,014	8,183	26,831
Miscellaneous Revenues	117,011	152,762	(35,751)
Total Revenues	<u>\$ 24,032,312</u>	<u>\$ 21,879,728</u>	<u>\$ 2,152,584</u>
Cost of Services:			
General Government	5,626,415	5,408,364	218,051
Judicial	2,958,983	2,458,670	500,313
Public Safety	8,836,278	7,617,314	1,218,964
Public Transportation	1,617,944	1,553,460	64,484
Health and Welfare	3,453,239	2,994,718	458,521
Culture and Recreation	1,414,824	1,482,901	(68,077)
Conservation	137,523	110,750	26,773
Economic Development & Assistance	396,542	28,699	367,843
Interest on Long-term debt	186,735	193,823	(7,088)
Total Cost of Services	<u>\$ 24,628,483</u>	<u>\$ 21,848,699</u>	<u>\$ 2,779,784</u>
Change in net assets	(596,171)	31,029	(627,200)
Net position - beginning	20,891,159	21,200,321	(309,162)
Reclassification of Beginning Net Position	-	(340,191)	340,191
Net Position - Beginning, as Restated	-	20,860,130	-
Net position - ending	<u>\$ 20,294,988</u>	<u>\$ 20,891,159</u>	<u>\$ (596,171)</u>

KLEBERG COUNTY, TEXAS

Governmental Activities

- Property tax was up \$1,327,791, or 1.2%, due to an increase in general property taxes in the General Fund. Net taxable property values was \$1,445,826,420 and the total tax levy was \$.81500.
- Operating Grants & Contributions increased \$1,584,428 due to an increase in Public Safety, and Health & Welfare program revenues compared to the prior year.

Revenues. The County's total revenues were \$24,032,312. A significant portion, 48%, of the County's revenue comes from property taxes. In addition, 21% comes from operating grants & contributions, and 20% relates to charges for services. (See Figure A-1 and Table A-2)

Figure A-1

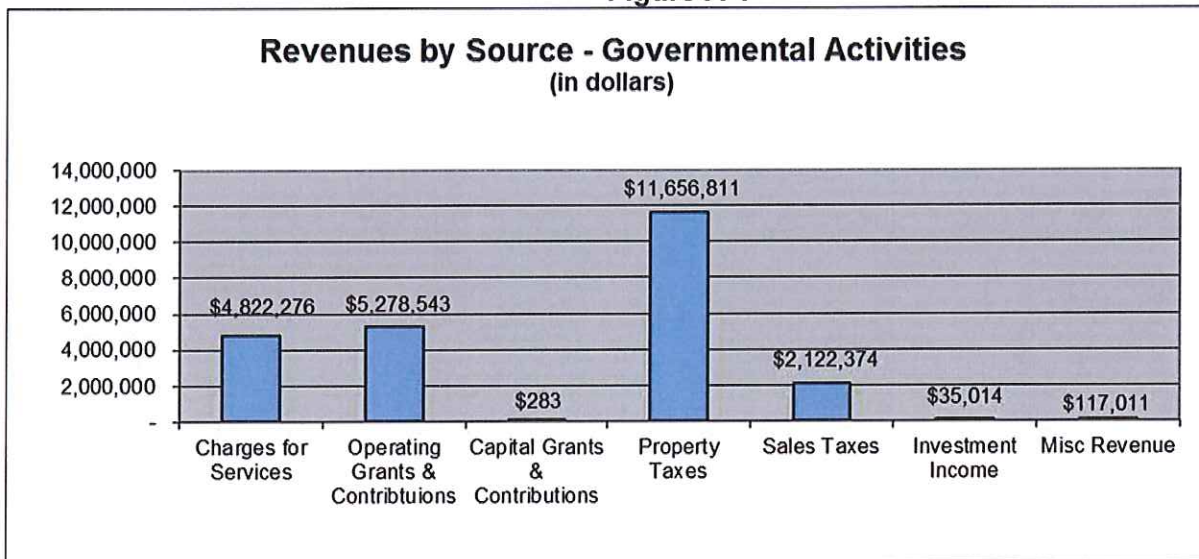


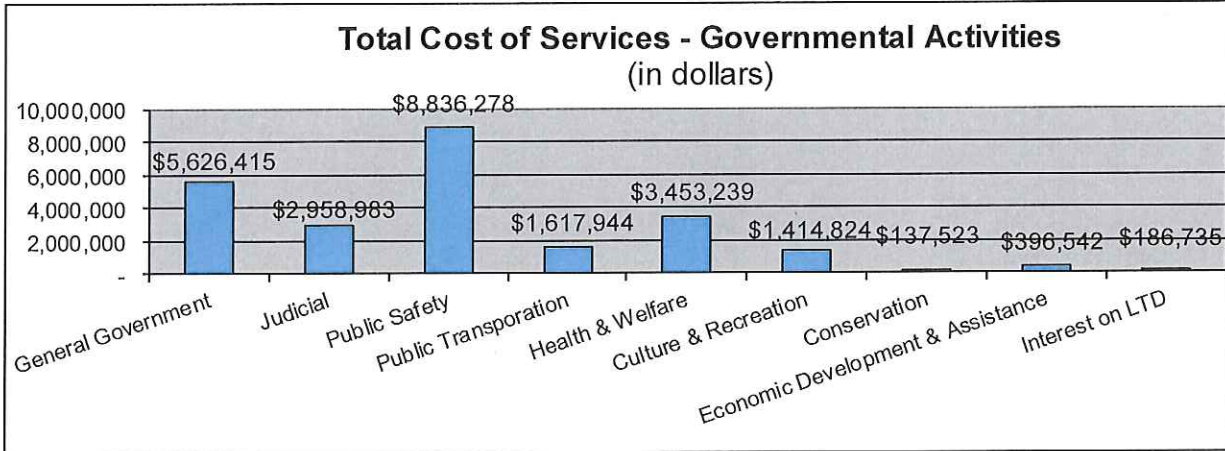
Table A-2 and Figure A-2 present the cost of each of the County's largest functions.

- The cost of all governmental activities this year was \$24,628,483. However, the amount that our taxpayers paid for these activities through property taxes was \$11,656,811.
- Some of the costs, \$4,822,276, or 20%, 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, \$8,836,278 is attributed to Public Safety, which had a net increase from the prior year by \$1,218,964 due to expenditures in the General Fund, Storage & Contraband Fees, Task Force Program, Federal Drug Fund, Kleberg Juvenile & Community Supervision, South Texas Task Force, Special Caseload Sex Fund, JARC Grant, Courthouse Security Fund, and the 2015 Operation Stonegarden Grant Fund.

KLEBERG COUNTY, TEXAS

- Total costs of services were up \$2,779,784, or 12%, where Public Safety and Judicial expenditures had the most significant increases in the amounts of \$1,218,964 and \$500,313, respectively. The majority of the Public Safety expenditure increases were part of the General fund, Task Force Program, and the JARC Grant 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 \$8,402,846, an increase of \$334,570, or 4% compared with the prior year. The largest increases in fund balance were in the Road & Bridge and South Texas Task Force funds.

The General fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,224,908 in contrast to \$2,760,574 in the prior year. The fund balance of the Road & Bridge Maintenance increased by \$365,384 from the preceding year due, in part, to increases in Fines & Forfeiture revenues. In addition, the South Texas Task Force's fund balance increased by \$232,429 due to the creation of the fund. The County, in 2016, had an increase in Taxes of \$744,830, which includes general property taxes, general sales & use taxes, and miscellaneous taxes. Furthermore, intergovernmental revenues increased by \$1,603,575, as part of an overall net increase for revenue in the amount of \$1,688,269.

KLEBERG COUNTY, TEXAS

The Debt Service Fund (County-wide) has a total fund balance of \$287,569, an increase of \$31,842. 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 increases in taxes receivables.

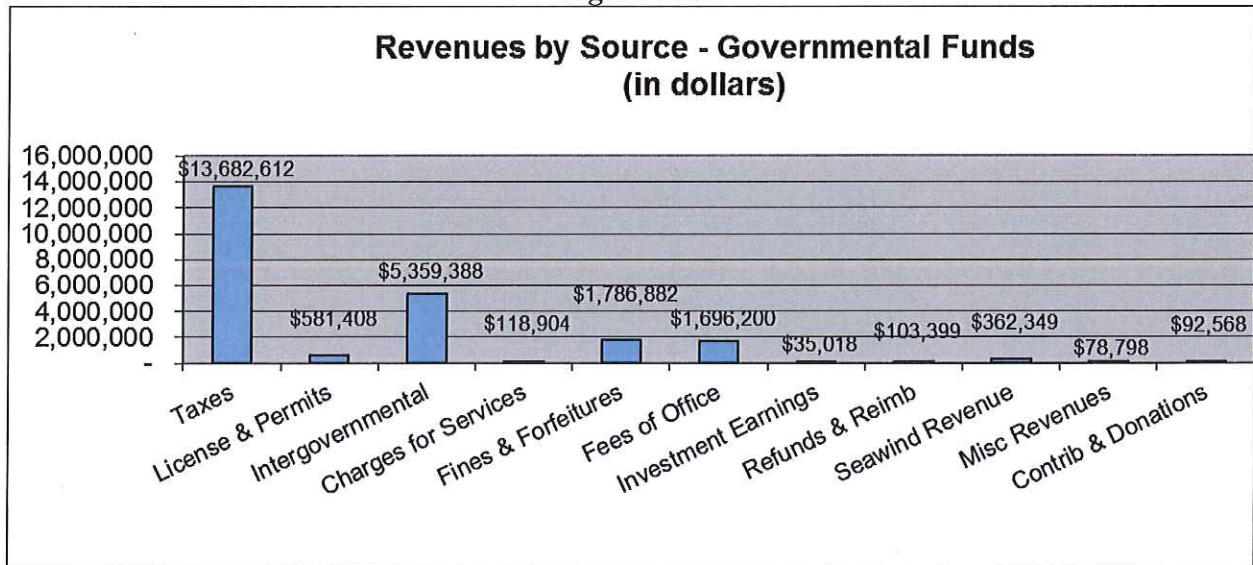
FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues

Revenues from governmental fund types totaled \$23,897,526, which was an increase of \$1,688,269 compared to the preceding year. The most significant variances in governmental fund revenues were derived from Intergovernmental and taxes revenues, which increased \$1,603,575, and \$744,830, respectively. The increase in intergovernmental revenues was due to, in part, increases in revenues for the D.A.'s Forfeiture, the Task Force Program, the Federal Drug Fund, the Kleberg 2014 CTIF Grant, the Juvenile Probation Fund, the Kleberg Co CD 7214015, Human Services, and the South Texas Task Force Federal Fund.

The County's primary source of revenue consists of taxes, which comprise 57% of the County's total revenues. In addition, intergovernmental, fines & forfeitures and fees of office comprise 22%, 7%, and 7% 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***

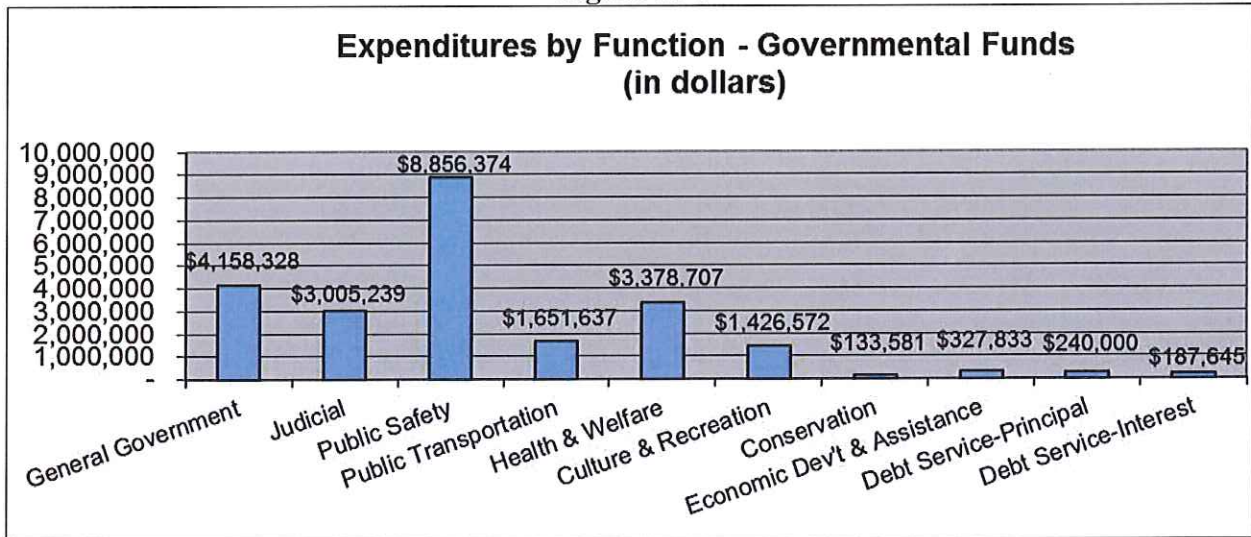
	FY 2016	FY 2015	Increase (Decrease)
Taxes	\$ 13,682,612	\$ 12,937,782	\$ 744,830
License and Permits	581,408	572,944	8,464
Intergovernmental	5,359,388	3,755,813	1,603,575
Charges for Services	118,904	379,880	(260,976)
Fines & Forfeitures	1,786,882	2,274,043	(487,161)
Fees of Office	1,696,200	1,665,751	30,449
Investment Earnings	35,018	8,183	26,835
Refunds & Reimbursements	103,399	112,604	(9,205)
Seawind Revenue	362,349	338,220	24,129
Golf Course Revenue	-	232	(232)
Miscellaneous Revenues	78,798	109,924	(31,126)
Contributions & Donations	92,568	52,581	39,987
Misc - Park & Recreational	-	1,300	(1,300)
Total Revenues	\$ 23,897,526	\$ 22,209,257	\$ 1,688,269

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

Expenditures

The County's primary expenditures were for public safety, general government, and health & welfare. Public Safety accounts for 37% of total expenditures, and General Government now accounts for 17 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

	<u>FY 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>
General Government	\$ 4,158,328	\$ 4,353,796	\$ (195,468)
Judicial	3,005,239	2,465,505	539,734
Public Safety	8,856,374	7,705,847	1,150,527
Public Transportation	1,651,637	1,486,708	164,929
Health and Welfare	3,378,707	2,981,036	397,671
Culture and Recreation	1,426,572	1,612,389	(185,817)
Conservation	133,581	106,808	26,773
Economic Development and Assistance	327,833	-	327,833
Debt Service:			
Principal	240,000	230,000	10,000
Interest and Fiscal Charges	187,645	194,695	(7,050)
Total Expenditures	<u>\$ 23,365,916</u>	<u>\$ 21,136,784</u>	<u>\$ 2,229,132</u>

Other financing sources from the County came from:

Table A-5
Other Financing Resources

	<u>FY 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>
Transfers In	\$ 1,347,607	\$ 1,336,399	\$ 11,208
Transfers Out	(1,544,647)	(1,653,246)	108,599
	<u>\$ (197,040)</u>	<u>\$ (316,847)</u>	<u>\$ 119,807</u>

General Fund Budgetary Highlights

The final budget was adopted with total General Fund revenues of \$15,667,283 and expenditures of \$16,062,977, which both include transfers.

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

- Actual revenues (excluding transfers) were lower than budgeted figures by (\$443,333). Of this amount, General Sales and Use Taxes had the largest negative variance of (\$154,189).

KLEBERG COUNTY, TEXAS

- Actual expenditures (excluding transfers) were \$549,843 below final budget amounts. The most significant positive variances were in the County Jail, Health, and District Court departments which had positive variances of \$78,080, \$60,017, and \$39,351, respectively. County departments were encouraged to hold the line of salaries and expenditures to support the overall County budget due to the fact that the County was incurring higher costs on items such as medical insurance, data services, and utilities.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2016, the County had invested \$34,612,367 in a broad range of capital assets, including land, equipment, buildings, and infrastructure. (See Table A-6.)

The capital assets of the County are those assets (land, buildings, improvements, and machinery & equipment), which are used in the performance of the County's functions. At September 30, 2016, net capital assets of the governmental activities totaled \$17,670,468. Depreciation on capital assets is recognized in the Government-wide financial statements. Accumulated depreciation for infrastructure, buildings & improvements, and equipment totaled \$16,941,899. More detailed information about the county's capital assets is presented in the notes to the financial statements on page 48.

Table A-6
County's Capital Assets

	Governmental Activities		Increase (Decrease)
	2016	2015	2016-2015
Land	\$ 1,860,368	\$ 1,860,368	\$ -
Construction in Progress	5,885,878	5,885,878	-
Infrastructure	1,104,445	1,104,445	-
Buildings and Improvements	15,569,615	15,468,302	101,313
Machinery & Equipment	10,192,061	9,800,117	391,944
Total at historical cost	\$ 34,612,367	\$ 34,119,110	\$ 493,257
Total Accumulated Depreciation	(16,941,899)	(16,176,186)	(765,713)
Net Capital Assets	\$ 17,670,468	\$ 17,942,924	\$ (272,456)

Long Term Debt

At year-end, the County had \$4,853,416 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 principal payments total of \$240,000. There was no new bond debt in the current year. More detailed information about the County's debt is presented in the notes to the financial statements on page 50.

KLEBERG COUNTY, TEXAS

**Table A-7
Long Term Debt**

	Governmental Activities	
	2016	2015
General obligation bonds	\$ 4,525,000	\$ 4,765,000
Compensated absences	328,416	330,145
Total governmental activities	<u>\$ 4,853,416</u>	<u>\$ 5,095,145</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2017 budget preparation decreased \$20,743,559 to \$1,428,082,861. With a tax rate of \$.82880, the County expects tax revenues to remain stable.
- General operating fund spending in the 2017 budget is expected to have a slight decrease as compared to 2016.
- All other funding sources are expected to stay somewhat stable with the above property tax decrease providing the needed funding for 2017.

These indicators were taken into account when adopting the general fund budget for 2017. This budget will decrease revenue from property taxes than last year's budget by an amount of \$71,022.50, which is a decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$286,326.83.

Expenditures are budgeted to decrease by \$194,343.84. The majority of the decrease was in personnel related expenses.

If these estimates are realized, the County's budgetary general fund balance is expected to increase slightly. If this estimate holds true, the County will have a fund balance of an estimated \$3,295,291. In light of the County's low fund balance, the Commissioners' Court is constantly monitoring the budget. Such concerns will also be reflected in the upcoming preparation of the 2016 budget to ensure that the County maintains a positive fund balance.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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

Basic Financial Statements

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KLEBERG COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2016

	Governmental Activities
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 6,690,299
<i>Equity in Pooled Cash</i>	1,991,434
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	863,479
<i>Accounts Receivable</i>	763,774
<i>Intergovernmental Receivable</i>	1,533,248
<i>Prepaid items</i>	252,884
<i>Net other Postemployment Benefit Asset</i>	85,798
Capital Assets (net of accumulated depreciation):	
<i>Land</i>	1,860,368
<i>Buildings and System</i>	5,960,288
<i>Improvements other than Buildings</i>	815,956
<i>Machinery and Equipment</i>	2,249,699
<i>Infrastructure</i>	898,279
<i>Construction in Progress</i>	5,885,878
Total Assets	<u>29,851,384</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflow Related to Pension Plan	2,987,830
Total Deferred Outflows of Resources	<u>2,987,830</u>
LIABILITIES:	
<i>Accounts Payable and Other Current Liabilities</i>	1,577,519
<i>Accrued Wages Payable</i>	91,624
<i>Accrued Interest Payable</i>	23,233
<i>Due to Other Governments and Agencies</i>	1,330,625
<i>Due to Others</i>	597,934
<i>Unearned Revenue</i>	63,349
Noncurrent Liabilities-	
<i>Due within one year</i>	555,000
<i>Due in more than one year</i>	4,298,415
<i>Net Pension Liability</i>	3,875,124
Total Liabilities	<u>12,412,823</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Amounts Related to Pensions	131,403
Total Deferred Inflows of Resources	<u>131,403</u>
NET POSITION:	
Net Investment in Capital Assets	13,145,468
Restricted For:	
Debt Service	287,569
Capital Projects	12,852
Unrestricted	6,849,099
Total Net Position	<u>\$ 20,294,988</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
<i>General Government</i>	\$ 5,626,415	\$ 1,733,253	\$ --	\$ --
<i>Judicial</i>	2,958,983	12,875	151,279	--
<i>Public Safety</i>	8,836,278	1,172,816	3,037,505	--
<i>Public Transportation</i>	1,617,944	1,881,664	280,694	--
<i>Health and Welfare</i>	3,453,239	21,664	1,677,998	--
<i>Culture and Recreation</i>	1,414,824	--	131,067	283
<i>Conservation</i>	137,523	--	--	--
<i>Economic Development and Assistance</i>	396,542	--	--	--
<i>Interest on Long-term Debt</i>	186,735	--	--	--
Total Governmental Activities	<u>24,628,483</u>	<u>4,822,276</u>	<u>5,278,543</u>	<u>283</u>
Total Primary Government	<u>\$ 24,628,483</u>	<u>\$ 4,822,276</u>	<u>\$ 5,278,543</u>	<u>\$ 283</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

\$ (3,893,162)
(2,794,829)
(4,625,957)
544,414
(1,753,577)
(1,283,474)
(137,523)
(396,542)
(186,735)
(14,527,381)
(14,527,381)

11,656,811
2,122,374
35,014
117,011
13,931,210
(596,171)
20,891,159
\$ 20,294,988

KLEBERG COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

	<u>General Fund</u>	<u>Road & Bridge Maintenance</u>
ASSETS		
Assets:		
<i>Cash and Cash Equivalents</i>	\$ 749,182	\$ 721,689
<i>Equity in Pooled Cash</i>	--	450,970
<i>Taxes Receivables (net of allowances for uncollectibles):</i>	756,408	--
<i>Accounts Receivable</i>	250,696	77,909
<i>Intergovernmental Receivable</i>	512,304	--
<i>Interfund Receivables</i>	1,609,984	--
<i>Prepaid items</i>	246,482	1,295
Total Assets	<u>\$ 4,125,056</u>	<u>\$ 1,251,863</u>
LIABILITIES AND FUND BALANCES:		
Liabilities:		
<i>Accounts Payable</i>	\$ 714,943	\$ 91,322
<i>Accrued Wages Payable</i>	68,887	8,543
<i>Interfund Payables</i>	5,819	--
<i>Due to Others</i>	105,038	--
<i>Due to Other Governments and Agencies</i>	2,571	--
<i>Deferred Revenue</i>	--	--
<i>Deferred Revenue</i>	--	--
Total Liabilities	<u>897,258</u>	<u>99,865</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue -- Property Taxes	<u>756,408</u>	<u>--</u>
Total Deferred Inflows of Resources	<u>756,408</u>	<u>--</u>
Fund Balances:		
<i>Nonspendable</i>	246,482	1,295
<i>Restricted</i>	--	1,150,703
<i>Committed</i>	--	--
<i>Unassigned</i>	<u>2,224,908</u>	<u>--</u>
Total Fund Balance	<u>2,471,390</u>	<u>1,151,998</u>
Total Liabilities and Fund Balance	<u>\$ 4,125,056</u>	<u>\$ 1,251,863</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

<u>D.A. 's Forfeiture</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 1,429,458	\$ 287,569	\$ 2,179,869	\$ 5,367,767
811,942	--	728,522	1,991,434
--	107,071	--	863,479
361	--	424,198	753,164
6,281	--	1,014,663	1,533,248
--	--	5,819	1,615,803
1,157	--	3,950	252,884
<u>\$ 2,249,199</u>	<u>\$ 394,640</u>	<u>\$ 4,357,021</u>	<u>\$ 12,377,779</u>
\$ 83,492	\$ --	\$ 517,862	\$ 1,407,619
2,426	--	11,768	91,624
--	--	890,870	896,689
479,478	--	13,418	597,934
23,816	--	27,852	54,239
10,207	--	--	10,207
--	--	53,142	53,142
<u>599,419</u>	<u>--</u>	<u>1,514,912</u>	<u>3,111,454</u>
--	107,071	--	863,479
--	107,071	--	863,479
1,158	--	3,950	252,885
1,648,622	287,569	2,047,203	5,134,097
--	--	828,282	828,282
--	--	(37,326)	2,187,582
<u>1,649,780</u>	<u>287,569</u>	<u>2,842,109</u>	<u>8,402,846</u>
<u>\$ 2,249,199</u>	<u>\$ 394,640</u>	<u>\$ 4,357,021</u>	<u>\$ 12,377,779</u>

KLEBERG COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2016

Total fund balances - governmental funds balance sheet	\$ 8,402,846
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.	17,670,468
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	863,479
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	(832,258)
Payables for bond principal which are not due in the current period are not reported in the funds.	(4,525,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(23,233)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(328,415)
Payables for contracts which are not due in the current period are not reported in the funds.	85,798
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(3,875,124)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(131,403)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>2,987,830</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 20,294,988</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, 2016

	General Fund	Road & Bridge Maintenance
Revenue:		
Taxes:		
<i>General Property Taxes</i>	\$ 11,063,614	\$ --
<i>General Sales and Use Taxes</i>	2,122,374	--
<i>Gross Receipts Business Taxes</i>	--	--
<i>Other Taxes - Miscellaneous</i>	--	--
<i>License and Permits</i>	63,341	518,067
<i>Intergovernmental</i>	265,723	44,383
<i>Charges for Services</i>	--	--
<i>Fines and Forfeitures</i>	192,682	1,363,597
<i>Fees of Office</i>	975,473	--
<i>Investment Earnings</i>	17,745	2,830
<i>Refunds & Reimbursements</i>	103,399	--
<i>Seawind Revenue</i>	362,349	--
<i>Miscellaneous Revenues</i>	40,827	140
<i>Contributions & Donations</i>	16,423	--
Total Revenues	<u>15,223,950</u>	<u>1,929,017</u>
Expenditures:		
Current:		
<i>General Government</i>	3,926,863	--
<i>Judicial</i>	2,094,612	--
<i>Public Safety</i>	5,961,342	--
<i>Public Transportation</i>	75,566	1,563,633
<i>Health and Welfare</i>	587,396	--
<i>Culture and Recreation</i>	1,195,807	--
<i>Conservation</i>	133,581	--
<i>Economic Development and Assistance</i>	--	--
Debt Service:		
<i>Principal</i>	--	--
<i>Interest and Fiscal Charges</i>	--	--
Total Expenditures	<u>13,975,167</u>	<u>1,563,633</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,248,783</u>	<u>365,384</u>
Other Financing Sources (Uses):		
<i>Transfers In</i>	--	--
<i>Transfers Out</i>	(1,537,967)	--
Total Other Financing Sources (Uses)	<u>(1,537,967)</u>	<u>--</u>
Net Change in Fund Balances	(289,184)	365,384
Fund Balances - Beginning	2,760,574	786,614
Fund Balances - Ending	<u>\$ 2,471,390</u>	<u>\$ 1,151,998</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
\$ --	\$ 452,307	\$ --	\$ 11,515,921
--	--	--	2,122,374
--	--	38,213	38,213
--	6,104	--	6,104
--	--	--	581,408
690,764	--	4,358,518	5,359,388
--	--	118,904	118,904
--	--	230,603	1,786,882
--	--	720,727	1,696,200
6,645	1,076	6,722	35,018
--	--	--	103,399
--	--	--	362,349
--	--	37,831	78,798
--	--	76,145	92,568
<u>697,409</u>	<u>459,487</u>	<u>5,587,663</u>	<u>23,897,526</u>
--	--	231,465	4,158,328
864,956	--	45,671	3,005,239
--	--	2,895,032	8,856,374
--	--	12,438	1,651,637
--	--	2,791,311	3,378,707
--	--	230,765	1,426,572
--	--	--	133,581
--	--	327,833	327,833
--	240,000	--	240,000
--	187,645	--	187,645
<u>864,956</u>	<u>427,645</u>	<u>6,534,515</u>	<u>23,365,916</u>
<u>(167,547)</u>	<u>31,842</u>	<u>(946,852)</u>	<u>531,610</u>
--	--	1,347,607	1,347,607
--	--	(6,680)	(1,544,647)
--	--	1,340,927	(197,040)
<u>(167,547)</u>	<u>31,842</u>	<u>394,075</u>	<u>334,570</u>
1,817,327	255,727	2,448,034	8,068,276
<u>\$ 1,649,780</u>	<u>\$ 287,569</u>	<u>\$ 2,842,109</u>	<u>\$ 8,402,846</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, 2016

Net change in fund balances - total governmental funds	\$ 334,570
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	487,057
The depreciation of capital assets used in governmental activities is not reported in the funds.	(765,713)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	187,728
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(69,290)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	240,000
(Increase) decrease in accrued interest from beginning of period to end of period.	910
The net revenue (expense) of internal service funds is reported with governmental activities.	132,505
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	1,729
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>(1,145,667)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (596,171)</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2016

	Internal Service Funds
ASSETS:	
Current Assets:	
<i>Cash and Cash Equivalents</i>	\$ 46,146
<i>Investments</i>	
<i>Receivables (net of allowances for uncollectibles):</i>	10,610
Total Current Assets	<u>56,756</u>
Noncurrent Assets:	
Restricted Cash, Cash Equivalents and Investments-	
Total Noncurrent Assets	<u>--</u>
Total Assets	<u>\$ 56,756</u>
LIABILITIES:	
Current Liabilities:	
<i>Accounts payable</i>	\$ 169,900
<i>Interfund payables</i>	719,114
Total Current Liabilities	<u>889,014</u>
Current Liabilities Payable from Restricted Assets-	
Total Liabilities	<u>889,014</u>
NET POSITION:	
Total Net Position	<u>\$ (832,258)</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, 2016

	Internal Service Funds
OPERATING REVENUES:	
Charges for Sales and Services:	
<i>Premiums and reimbursements</i>	\$ 2,553
Total Operating Revenues	<u>2,553</u>
OPERATING EXPENSES:	
<i>Insurance premiums and Claims</i>	<u>14,145</u>
Total Operating Expenses	<u>14,145</u>
Operating Income	<u>(11,592)</u>
NON-OPERATING REVENUES (EXPENSES):	
Total Non-operating Revenues (Expenses)	<u>--</u>
Income before Transfers	<u>(11,592)</u>
<i>Interfund Transfers In</i>	197,039
Change in Net Assets	<u>185,447</u>
Total Net Assets - Beginning	(1,017,705)
Total Net Assets - Ending	<u>\$ (832,258)</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, 2016

	Nonmajor Service Funds
Cash Flows from Operating Activities:	
Cash Receipts (Payments) for Quasi-external Operating Transactions with Other Funds	\$ 2,553
Cash Payments to Other Suppliers for Goods and Services	(227,382)
Net Cash Provided (Used) by Operating Activities	<u>(224,829)</u>
Cash Flows from Non-capital Financing Activities:	
Proceeds (Payments) from (for) Interfund Borrowings	--
Transfers From (To) Primary Government	197,039
Net Cash Provided (Used) by Non-capital Financing Activities	<u>197,039</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(27,790)
Cash and Cash Equivalents at Beginning of Year	73,938
Cash and Cash Equivalents at End of Year	<u>\$ 46,148</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ (11,592)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	(8,100)
Increase (Decrease) in Accounts Payable	(205,137)
Increase (Decrease) in Unearned Revenue	--
Total Adjustments	<u>(213,237)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (224,829)</u>

The accompanying notes are an integral part of this statement.

KLEBERG COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2016

	<u>Agency Funds</u>
ASSETS:	
<i>Cash and Cash Equivalents</i>	\$ 3,578,482
Total Assets	<u>\$ 3,578,482</u>
LIABILITIES:	
<i>Due to Other Governments and Agencies</i>	\$ 3,578,482
Total Liabilities	<u>\$ 3,578,482</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, 2016

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

2. Government-wide and fund financial statements

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

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

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

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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, 2016

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.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

c. Inventories and Prepaid Items

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

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

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

d. Capital Assets

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

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

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

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

<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, 2016 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	\$ 1,121,401	\$ --	\$ 1,121,401	\$ --	\$ 1,121,401
Accounts	328,966	424,198	753,164	10,610	763,774
Intergovernmental	518,585	1,014,663	1,533,248	--	1,533,248
Gross Receivables	<u>1,968,952</u>	<u>1,438,861</u>	<u>3,407,813</u>	<u>10,610</u>	<u>3,418,423</u>
Less: allowance for uncollectible taxes	(257,922)	--	(257,922)	--	(257,922)
Net total receivables	<u>\$ 1,711,030</u>	<u>\$ 1,438,861</u>	<u>\$ 3,149,891</u>	<u>\$ 10,610</u>	<u>\$ 3,160,501</u>

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

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

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

- Statement No. 65, Items Previously Reported as Assets and Liabilities
- Statement No. 66, Technical Corrections - 2012; an amendment of GASB Statements No. 10 and No. 62
- Statement No. 68, Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27

- Statement No. 62, Codification of Accounting and Financial Reporting Guidelines Contained in Pre-November 20, 1989 FASB and AICPA Pronouncements
- Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position
- Statement No. 64, Derivative Instruments: Application of Hedge Accounting Termination Provisions
- an amendment of GASB Statement No. 53.

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

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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New pronouncements not yet in effect as of September 30, 2016, are not expected to have any significant impact on the County's financial position, results of operations, or cash flows. The County is currently studying these new pronouncements and will adopt them, as applicable, for the fiscal year ending September 30, 2016.

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>
FEMA Disaster May 31	\$ (2,998)
Kleberg Co CD	(2,000)
Courthouse Security	(5,111)
Houston HIDTA Grant	(5,102)
Park Grant (CIAP)	(22,115)

2. Excess of expenditures over appropriations

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

<u>Fund</u>	<u>Department/Expenditure</u>	<u>Amount of Excess</u>
Kleberg Juvenile & Community Supervision	Public Safety/Personal Services	20,544
Kleberg Juvenile & Community Supervision	Public Safety/Other Services & Charges	5,250
Juvenile Probation Fund	Public Safety/Personal Services	8,839
CSCD Personal Bond Fund	Public Safety/Personal Services	48,966
CSCD Personal Bond Fund	Public Safety/Other Services & Charges	736
Title IV-E	Public Safety/Other Services & Charges	9,755
Special Caseload Sex Fund	Public Safety/Personal Services	2,399
Special Caseload Sex Fund	Public Safety/Other Services & Charges	236
JARC Grant	Public Safety/Personal Services	69,913
JARC Grant	Public Safety/Supplies	7,743
JARC Grant	Public Safety/Capital Outlay	50,291
Human Services 1/1-12/31	Health & Welfare/Other Services & Charges	64,150
Human Services	Health & Welfare/Personal Services	64,307
Human Services	Health & Welfare/Supplies	2,078

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.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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

The commissioner's court invites various department heads to appear for a hearing concerning the department's budget request. Before determining the final budget, commissioner's court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available resources. Also, amendments can be made within the above guidelines.

When the budget has been adopted by the commissioner's court, the county auditor is responsible for monitoring the expenditures of the various departments of the county to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the commissioner's court advised of the condition of the various funds and accounts. Appropriations lapse at year-end.

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

The following funds had adopted budgets for the fiscal year ended September 30, 2016:

General Fund	Special Caseload Sex Fund
Road and Bridge Fund	Texas A&M University Fund
D.A.'s Forfeiture Fund	JARC Grant
Parks Donation	H/S Agriculture Grant
Storage and Contraband Fees	Dist. Clk Records Mgmt & Preservation
Task Force Program Income	Courthouse Security
Courthouse Restoration Fund	J.P.'s Tech Fund
Federal Drug Fund	County Clerks
FEMA Disaster May 31	Records Management
Sheriff Chapter 59 Forfeiture	Houston HIDTA Grant
Kleberg Juvenile & Community Supervision	County Attorney Hot Check Fund
Hotel/Motel Occupancy Tax Fund	Human Services 1/1-12-31
Kleberg 2014 CTIF Grant	Human Services Neighbor to Neighbor
Constable #3 Forfeiture Fund	2014 Operation Stonegarden
Co. Atty Pretrial Diversion	Human Services
Indigent Care Fund	Human Services 10/1-9/30
Golf Course Fund	2015 Operation Stonegarden
Juvenile Probation Fund	Airport Ramp Grant
Airport Development Grant	Debt Service Fund
Park Grant (CIAP) #2	Jail Construction
Kleberg Co CFC 7214015	
Community Supervision	
Kleberg Co TCF 7214392	
CSCD Personal Bond Fund	
SO TX Task Force Federal	
Title IV-E	

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

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

D. Deposits and Investments

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

Cash and Investments

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

1. Cash & Cash Equivalents

At September 30, 2016, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$9,714,789 and the bank balance was \$7,083,173 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.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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The County's investments at September 30, 2016 are shown below:

<u>Investment or Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>
Texpool (AAAm)	N/A	\$ 7,130,737
Total Investments		<u>\$ 7,130,737</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.

Public Funds Investment Pools

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

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

Analysis of Specific Deposit and Investment Risks

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

a. Credit Risks

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

b. Custodial Credit Risk

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

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

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

c. Concentration of Risk

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

d. Interest Rate Risk

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

e. Foreign Currency Risk

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

E. Capital Assets

Capital asset activity for the year ended September 30, 2016, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,860,368	\$ --	\$ --	\$ 1,860,368
Construction in progress	5,885,878	--	--	5,885,878
Total capital assets not being depreciated	<u>7,746,246</u>	<u>--</u>	<u>--</u>	<u>7,746,246</u>
<i>Capital assets being depreciated:</i>				
Infrastructure	1,104,445	--	--	1,104,445
Buildings and improvements	15,474,501	95,114	--	15,569,615
Equipment	9,800,117	391,944	--	10,192,061
Total capital assets being depreciated	<u>26,379,063</u>	<u>487,058</u>	<u>--</u>	<u>26,866,121</u>
Less accumulated depreciation for:				
Infrastructure	(202,418)	(3,748)	--	(206,166)
Buildings and improvements	(8,470,192)	(323,179)	--	(8,793,371)
Equipment	(7,503,576)	(438,786)	--	(7,942,362)
Total accumulated depreciation	<u>(16,176,186)</u>	<u>(765,713)</u>	<u>--</u>	<u>(16,941,899)</u>
Total capital assets being depreciated, net	<u>10,202,877</u>	<u>(278,655)</u>	<u>--</u>	<u>9,924,222</u>
Governmental activities capital assets, net	<u>\$ 17,949,123</u>	<u>\$ (278,655)</u>	<u>\$ --</u>	<u>\$ 17,670,468</u>

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Depreciation was charged to functions as follows:

County Clerk	\$ 24,161
Veterans Service	3,507
Emergency Management	1,877
Non-Departmental	245,181
Public Safety	10,108
District Attorney	14,646
Maintenance	11,184
Fire Protection	20,495
Constable	21,072
Sheriff	128,172
Courthouse Security	3,294
Public Transportation	49,013
Airport Precinct 2	8,590
Weigh Station	3,675
Health & Welfare	118,908
Indigent	17,335
Parks Department	49,257
Library	3,525
Seawind	19,075
Golf Course	8,697
County Agent	3,941
	<u>\$ 765,713</u>

F. Interfund Balances and Activity

1. Interfund Receivables and Payables

Balances due to and due from other funds at September 30, 2016, 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	\$ 890,869	Short-term loans
Other Governmental Funds	General Fund	5,819	Short-term loans
	Total Governmental Fund Types	<u>896,688</u>	Short-term loans
General Fund	Internal Service Fund	719,115	Short-term loans
	Total	<u>\$ 1,615,803</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, 2016, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>
General fund	Other Governmental Funds	\$ 1,340,928
General Fund	Internal Service Fund	197,039
Other Governmental Funds	Other Governmental Funds	3,932
	Total	<u>\$ 1,541,899</u>

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

G. Short-Term Debt Activity

None

H. Long-Term Obligations

1. Long-Term Obligation Activity

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

The following is the general obligation outstanding at September 30, 2016:

Description	Interest Rates (%)	Date of Issuance	Date of Maturity	Bonds Outstanding
Certificate of Obligation Bonds 2009	3.00% - 4.50%	August 26th 2009	February 15th 2029	\$4,525,000

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2016, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
General obligation bonds	\$ 4,765,000	\$ --	\$ 240,000	\$ 4,525,000	\$ 255,000
Compensated absences *	330,145	63,500	65,229	328,416	300,000
Total governmental activities	\$ 5,095,145	\$ 63,500	\$ 305,229	\$ 4,853,416	\$ 555,000

* Other long-term liabilities

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

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

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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2. Debt Service Requirements

Debt service requirements on long-term debt at September 30, 2016, are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2017	\$ 255,000	\$ 179,701	\$ 434,701
2018	265,000	170,920	435,920
2019	280,000	161,033	441,033
2020	295,000	149,883	444,883
2021	315,000	137,683	452,683
Thereafter	3,115,000	568,346	3,683,346
Totals	\$ 4,525,000	\$ 1,367,566	\$ 5,892,566

i. Risk Management

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

J. Pension Plan

1. Plan Description

The County's pension plan ("Plan") is a non-traditional, joint contributory, defined benefit plan which provides retirement, disability and death benefits to Plan members and beneficiaries of Brooks County provides retirement, disability, and death for all of its full-time 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
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

2. Contributions

The employer has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 7.46% for the calendar year 2016. The deposit rate payable by the employee members is the rate of 4%, 5%, 6%, or 7.00% of compensation as adopted by the governing body of the employer within the options available in the TCDRS.

Employees of Kleberg County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 7.33% and 7.46% in calendar years 2015 and 2016, respectively. Kleberg County's contributions to TCDRS for the fiscal year ended September 30, 2016 were \$616,353 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 2016 information for a 7-10 year time horizon.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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 2013.

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	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	50% MSCI World Ex USA (Net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	10.00%	5.45%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	8.00%	6.45%
Investment-Grade Bonds	Barclay's Capital Aggregate Bond Index	3.00%	1.00%
High-Yield bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%
Total		100.00%	

(1) Target asset allocation adopted at the April 2016 TCDRS board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliffwater's 2016 capital market assumptions.

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

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

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

4. Changes in Net Pension Liability

At December 31, 2015, Kleberg County reported a net pension liability of \$ 3,875,123. The changes in net pension liability were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2014	\$ 38,880,498	\$ 38,308,137	\$ 572,361
Changes for the year			
Service cost	934,978	-	934,978
Interest on total pension liability	3,101,882	-	3,101,882
Effect of plan changes	(79,814)	-	(79,814)
Effect of economic/demographic gains or losses	(251,717)	-	(251,717)
Effect of assumptions changes or inputs	439,182	-	439,182
Refund of contributions	(192,917)	(192,917)	--
Benefit payments	(2,296,002)	(2,296,002)	--
Administrative expenses	-	(26,916)	26,916
Member contributions	-	537,823	(537,823)
Net investment income	-	(289,473)	289,473
Employer contributions	-	573,164	(573,164)
Other	-	47,151	(47,151)
Balance at 12/31/2015	\$ 40,536,090	\$ 36,660,967	\$ 3,875,123

The net pension liability was measured as of December 31, 2015 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	\$ 45,228,326	\$ 40,536,090
Fiduciary net position	36,660,968	36,660,968	36,660,968
Net pension liability / (asset)	\$ 8,567,358	\$ 3,875,123	\$ (49,139)

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

For the year ended September 30, 2016, the District recognized pension expense of \$1,100,441.

At September 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 226,399	\$ -
Changes in assumptions	-	292,788
Net difference between projected and actual earnings	-	2,993,619
Contributions subsequent to the measurement date	N/A	Employer determined

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended Dec. 31:	
2016	\$ 777,412
2017	\$ 835,999
2018	\$ 773,511
2019	\$ 673,086
2020	-
Thereafter	-

K. Post-Employment Health Care Benefits

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

Plan Description and Funding Policy

Employees who retire from Kleberg County are eligible to continue to participate in the County's health insurance programs at the employee group rate which is determined annually by Kleberg County and approved by the Commissioner's Court. Retirees have 31 days to elect to enroll in the County's self-funded health insurance plan in which they were participating at the time of retirement unless otherwise stated in a plan document or collective bargaining agreement. As of September 30, 2016, a total of 13 eligible retirees and dependents were participating in the County's group health program. The County provides one-half of the funding for retiree premiums. Retiree's dependents are excluded from the calculation and are eligible to continue health coverage at the designated COBRA rates during their eligibility period. Dependent children were not included in the County liability since children do not have a material impact.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Annual OPEB Cost and Net OPEB Obligation

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

	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
OPEB Cost:			
Normal Cost	\$ 55,517	\$ 19,160	\$ 20,692
Minimum Amortization of UAL	22,437	30,962	34,076
Interest Adjustment to Year-end	--	30,324	37,978
Annual Required Contribution	77,954	80,446	92,746
ARC adjustment	5,649	5,629	5,609
Interest Adjustment to Net OPEB Obligation	(6,204)	(6,181)	(6,159)
OPEB Cost	77,399	79,894	92,196
Contributions Made	(8,109)	(80,446)	(92,746)
Increase in Net OPEB Obligation	69,290	(552)	(550)
Net OPEB Obligation - beginning of year	(155,088)	(154,536)	(153,986)
Net OPEB Obligation - end of year	\$ (85,798)	\$ (155,088)	\$ (154,536)

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

Trend Information for the Plan

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
09/30/12	89,191	51.8%	(174,260)
09/30/13	88,660	77.1%	(153,986)
09/30/14	92,196	100.59%	(154,536)
09/30/15	79,894	100.59%	(155,088)
09/30/16	77,399	10.48%	(85,798)

Funded Status and Funding Progress

The funded status of the plan as of September 30, 2016, was as follows:

Actuarial Valuation Date	10/01/2014
Actuarial Value of Assets	--
Actuarial Accrued Liability	\$ 585,834
Unfunded Actuarial Liability	585,834
Funded Ratio	0.0%
Annualized Covered Payroll	\$ 5,704,979
Ratio of Unfunded Actuarial Liability to Annual Covered Payroll	10.27%

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

Actuarial Methods and Assumptions

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

Valuation Date	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial Cost Method	Entry Age
Amortization Period	14.8 years (based on contribution rate calculated in 12/31/2015 valuation)
Amortization Method	Level Percent of Payroll
Asset Valuation Method	5-year smoothed market
Inflation	3.00%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of Return	8.00%, net of investment expenses, including inflation
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.
Changes in Plan Provisions Reflected in the Schedule	No changes in plan provisions are reflected in the Schedule of Employer Contributions.

KLEBERG COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

L. Health Care Coverage

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

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.

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, 2016, PEBSCO had \$366,172 (fair market value) in the plan for County employees.

O. Subsequent Events

The County has evaluated subsequent events through June 19, 2017, the date which the financial statements were available to be issued.

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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, 2016

EXHIBIT B-1
Page 1 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 11,121,655	\$ 11,179,297	\$ 11,063,614	\$ (115,683)
<i>General Sales and Use Taxes</i>	2,276,025	2,276,563	2,122,374	(154,189)
License and Permits	39,200	63,690	63,341	(349)
Intergovernmental	237,774	278,868	265,723	(13,145)
Charges for Services	213,550	286,159	270,428	(15,731)
Fines and Forfeitures	202,958	234,116	192,682	(41,434)
Fees of Office	625,050	741,193	705,045	(36,148)
Investment Earnings	1,410	17,789	17,745	(44)
Refunds & Reimbursements	25,000	103,399	103,399	--
Seawind Revenue	412,000	412,000	362,349	(49,651)
Miscellaneous Revenues	52,550	57,787	40,827	(16,960)
Contributions & Donations	16,422	16,423	16,423	--
Total Revenues	<u>15,223,594</u>	<u>15,667,284</u>	<u>15,223,950</u>	<u>(443,334)</u>
EXPENDITURES:				
General Government				
Administrator				
<i>Personal Services</i>	66,835	67,164	66,934	230
<i>Supplies</i>	600	559	509	50
<i>Other Services and Charges</i>	1,014	727	727	--
Total Administrator	<u>68,449</u>	<u>68,450</u>	<u>68,170</u>	<u>280</u>
Commissioners Court				
<i>Supplies</i>	22,500	27,500	26,667	833
<i>Other Services and Charges</i>	146,557	253,920	247,415	6,505
Total Commissioners Court	<u>169,057</u>	<u>281,420</u>	<u>274,082</u>	<u>7,338</u>
County Judge				
<i>Personal Services</i>	157,665	160,988	132,390	28,598
<i>Supplies</i>	1,000	1,946	1,869	77
<i>Other Services and Charges</i>	23,100	26,741	22,908	3,833
Total County Judge	<u>181,765</u>	<u>189,675</u>	<u>157,167</u>	<u>32,508</u>
County Clerk				
<i>Personal Services</i>	441,355	441,486	426,534	14,952
<i>Supplies</i>	34,382	33,828	30,828	3,000
<i>Other Services and Charges</i>	14,778	15,215	14,398	817
Total County Clerk	<u>490,515</u>	<u>490,529</u>	<u>471,760</u>	<u>18,769</u>
Veterans Service				
<i>Personal Services</i>	54,598	57,248	57,236	12
<i>Supplies</i>	15,050	12,451	3,276	9,175
<i>Other Services and Charges</i>	1,975	1,925	1,333	592
Total Veterans Service	<u>71,623</u>	<u>71,624</u>	<u>61,845</u>	<u>9,779</u>
County Auditor				
<i>Personal Services</i>	324,186	328,846	318,216	10,630
<i>Supplies</i>	7,821	7,150	4,778	2,372
<i>Other Services and Charges</i>	18,812	18,812	8,790	10,022
Total County Auditor	<u>350,819</u>	<u>354,808</u>	<u>331,784</u>	<u>23,024</u>
County Treasurer				
<i>Personal Services</i>	168,192	168,192	164,147	4,045
<i>Supplies</i>	1,956	1,855	1,408	447
<i>Other Services and Charges</i>	3,820	3,921	3,065	856
Total County Treasurer	<u>173,968</u>	<u>173,968</u>	<u>168,620</u>	<u>5,348</u>

KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-1
Page 2 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Tax Assessor/Collector				
<i>Personal Services</i>	424,457	424,457	406,236	18,221
<i>Supplies</i>	25,520	35,065	33,457	1,608
<i>Other Services and Charges</i>	22,870	21,775	19,712	2,063
<i>Total Tax Assessor-Collector</i>	<u>472,847</u>	<u>481,297</u>	<u>459,405</u>	<u>21,892</u>
Emergency Management				
<i>Personal Services</i>	39,091	39,536	39,505	31
<i>Supplies</i>	3,680	4,193	4,096	97
<i>Other Services and Charges</i>	12,062	11,115	10,354	761
<i>Total Emergency Management</i>	<u>54,833</u>	<u>54,844</u>	<u>53,955</u>	<u>889</u>
Data Processing				
<i>Personal Services</i>	93,036	95,821	95,721	100
<i>Supplies</i>	21,340	16,356	11,863	4,493
<i>Other Services and Charges</i>	166,979	172,179	170,122	2,057
<i>Total Data Processing</i>	<u>281,355</u>	<u>284,356</u>	<u>277,706</u>	<u>6,650</u>
Non-Departmental				
<i>Personal Services</i>	186,917	161,332	155,312	6,020
<i>Supplies</i>	44,282	59,233	59,227	6
<i>Other Services and Charges</i>	1,255,655	1,356,371	1,356,370	1
<i>Capital Outlay</i>	61,460	31,460	31,460	--
<i>Total Non-Departmental</i>	<u>1,548,314</u>	<u>1,608,396</u>	<u>1,602,369</u>	<u>6,027</u>
Total General Government	<u>3,863,547</u>	<u>4,059,364</u>	<u>3,926,863</u>	<u>132,501</u>
Judicial				
County court				
<i>Personal Services</i>	159,520	138,081	125,903	12,178
<i>Supplies</i>	6,600	4,535	3,349	1,186
<i>Other Services and Charges</i>	86,810	153,627	150,145	3,482
<i>Total County Court</i>	<u>252,930</u>	<u>296,243</u>	<u>279,397</u>	<u>16,846</u>
District Court				
<i>Personal Services</i>	147,206	148,081	134,032	14,049
<i>Supplies</i>	2,515	1,682	680	1,002
<i>Other Services and Charges</i>	354,939	354,897	330,597	24,300
<i>Total District Court</i>	<u>504,660</u>	<u>504,660</u>	<u>465,309</u>	<u>39,351</u>
District Clerk				
<i>Personal Services</i>	303,667	354,521	345,316	9,205
<i>Supplies</i>	16,380	17,486	17,409	77
<i>Other Services and Charges</i>	10,712	10,696	9,298	1,398
<i>Total District Clerk</i>	<u>330,759</u>	<u>382,703</u>	<u>372,023</u>	<u>10,680</u>
Justice of the Peace				
<i>Personal Services</i>	432,869	458,917	450,159	8,758
<i>Supplies</i>	10,406	10,755	8,851	1,904
<i>Other Services and Charges</i>	48,375	46,225	34,997	11,228
<i>Total Justice of the Peace</i>	<u>491,650</u>	<u>515,897</u>	<u>494,007</u>	<u>21,890</u>
County Attorney				
<i>Personal Services</i>	287,792	294,924	294,740	184
<i>Supplies</i>	1,624	2,000	1,916	84
<i>Other Services and Charges</i>	6,403	6,026	5,970	56
<i>Total County Attorney</i>	<u>295,819</u>	<u>302,950</u>	<u>302,626</u>	<u>324</u>
District Attorney				
<i>Personal Services</i>	161,262	161,765	159,946	1,819
<i>Supplies</i>	6,065	6,065	2,966	3,099
<i>Other Services and Charges</i>	20,511	20,008	13,521	6,487
<i>Total District Attorney</i>	<u>187,838</u>	<u>187,838</u>	<u>176,433</u>	<u>11,405</u>

KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-1
Page 3 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Law Library				
<i>Personal Services</i>	1,592	1,604	1,593	11
<i>Supplies</i>	7,759	7,747	3,224	4,523
<i>Other Services and Charges</i>	80	80	--	80
<i>Total Law Library</i>	9,431	9,431	4,817	4,614
Total Judicial	2,073,086	2,199,722	2,094,612	105,110
Public Safety				
Public Safety				
<i>Personal Services</i>	37,100	37,403	37,328	75
<i>Supplies</i>	3,419	3,116	1,027	2,089
<i>Other Services and Charges</i>	4,964	4,964	2,523	2,441
<i>Total Public Safety</i>	45,483	45,483	40,878	4,605
Maintenance				
<i>Personal Services</i>	296,653	298,511	292,585	5,926
<i>Supplies</i>	45,057	44,754	43,107	1,647
<i>Other Services and Charges</i>	221,960	220,006	197,753	22,253
<i>Total Maintenance</i>	563,670	563,271	533,445	29,826
Fire Protection				
<i>Supplies</i>	35,775	24,211	23,892	319
<i>Other Services and Charges</i>	50,025	70,039	69,635	404
<i>Total Fire Protection</i>	85,800	94,250	93,527	723
Constables				
<i>Personal Services</i>	211,873	213,493	212,955	538
<i>Supplies</i>	26,224	26,881	16,848	10,033
<i>Other Services and Charges</i>	18,420	19,266	12,709	6,557
<i>Capital Outlay</i>	--	50	--	50
<i>Total Constable</i>	256,517	259,690	242,512	17,178
Sheriff				
<i>Personal Services</i>	1,792,980	1,853,597	1,812,246	41,351
<i>Supplies</i>	191,200	145,579	133,267	12,312
<i>Other Services and Charges</i>	221,718	305,517	326,864	(21,347)
<i>Capital Outlay</i>	45,000	48,658	48,658	--
<i>Total Sheriff</i>	2,250,898	2,353,351	2,321,035	32,316
Juvenile Board				
<i>Personal Services</i>	13,857	27,708	18,628	9,080
<i>Total Juvenile Board</i>	13,857	27,708	18,628	9,080
County Jail				
<i>Personal Services</i>	1,827,979	1,834,984	1,788,020	46,964
<i>Supplies</i>	366,420	283,859	282,003	1,856
<i>Other Services and Charges</i>	415,000	581,491	579,731	1,760
<i>Capital Outlay</i>	50,000	33,529	6,029	27,500
<i>Total County Jail</i>	2,659,399	2,733,863	2,655,783	78,080
Warrant Officer				
<i>Personal Services</i>	47,941	47,964	40,881	7,083
<i>Supplies</i>	3,198	2,884	1,571	1,313
<i>Other Services and Charges</i>	1,081	8,551	7,887	664
<i>Capital Outlay</i>	--	5,195	5,195	--
<i>Total Warrant Officer</i>	52,220	64,594	55,534	9,060
Total Public Safety	5,927,843	6,142,211	5,961,342	180,869
Public Transportation				
Airport Pct 2				
<i>Supplies</i>	900	900	--	900
<i>Other Services and Charges</i>	20,700	20,700	14,187	6,513
<i>Total Airport Pct 2</i>	21,600	21,600	14,187	7,413

KLEBERG COUNTY, TEXAS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-1
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Weigh Station				
<i>Personal Services</i>	48,061	48,451	48,301	150
<i>Supplies</i>	500	400	274	126
<i>Other Services and Charges</i>	18,530	18,240	12,804	5,436
<i>Total Weigh Station</i>	67,091	67,091	61,379	5,712
Total Public Transportation	88,691	88,691	75,566	13,125
Health and Welfare				
Health				
<i>Personal Services</i>	279,688	279,688	239,460	40,228
<i>Supplies</i>	34,800	32,396	24,907	7,489
<i>Other Services and Charges</i>	39,980	42,385	30,085	12,300
<i>Capital Outlay</i>	11,420	11,420	11,420	--
<i>Total Health</i>	365,888	365,889	305,872	60,017
Welfare				
<i>Personal Services</i>	123,645	124,224	124,224	--
<i>Supplies</i>	5,865	3,792	3,792	--
<i>Other Services and Charges</i>	37,425	60,773	60,773	--
<i>Total Welfare</i>	166,935	188,789	188,789	--
Indigent				
<i>Personal Services</i>	76,801	76,801	76,653	148
<i>Supplies</i>	13,484	13,132	13,132	--
<i>Other Services and Charges</i>	2,508	2,953	2,950	3
<i>Total Indigent</i>	92,793	92,886	92,735	151
Total Health and Welfare	625,615	647,563	587,396	60,167
Culture and Recreation				
Parks Department				
<i>Personal Services</i>	44,858	46,477	43,738	2,739
<i>Supplies</i>	8,250	8,339	7,474	865
<i>Other Services and Charges</i>	567,500	576,725	569,205	7,520
<i>Capital Outlay</i>	22,600	11,667	11,500	167
<i>Total Parks Department</i>	643,208	643,208	631,917	11,291
Library				
<i>Personal Services</i>	188,340	200,722	200,721	1
<i>Supplies</i>	44,323	43,629	43,629	--
<i>Other Services and Charges</i>	31,847	28,455	28,455	--
<i>Total Library</i>	264,510	272,806	272,805	1
Seawind				
<i>Personal Services</i>	115,287	110,510	100,834	9,676
<i>Supplies</i>	13,650	10,569	10,480	89
<i>Other Services and Charges</i>	144,900	160,397	158,851	1,546
<i>Capital Outlay</i>	16,000	12,093	12,093	--
<i>Total Seawind</i>	289,837	293,569	282,258	11,311
Padre Island				
<i>Supplies</i>	6,000	4,980	4,865	115
<i>Other Services and Charges</i>	3,000	4,020	3,962	58
<i>Total Padre Island</i>	9,000	9,000	8,827	173
Total Culture and Recreation	1,206,555	1,218,583	1,195,807	22,776

KLEBERG COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-1
Page 5 of 5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation				
County Agent				
<i>Personal Services</i>	39,528	39,762	39,681	81
<i>Supplies</i>	1,700	1,466	291	1,175
<i>Other Services and Charges</i>	5,550	5,550	2,221	3,329
<i>Total County Agent</i>	<u>46,778</u>	<u>46,778</u>	<u>42,193</u>	<u>4,585</u>
Total Conservation	<u>168,877</u>	<u>168,877</u>	<u>133,581</u>	<u>35,296</u>
Total Expenditures	<u>13,954,215</u>	<u>14,525,010</u>	<u>13,975,167</u>	<u>549,843</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>1,269,379</u>	<u>1,142,274</u>	<u>1,248,783</u>	<u>106,509</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers Out</i>	<u>(1,353,658)</u>	<u>(1,537,967)</u>	<u>(1,537,967)</u>	<u>--</u>
Total Other Financing Sources (Uses)	<u>(1,353,658)</u>	<u>(1,537,967)</u>	<u>(1,537,967)</u>	<u>--</u>
Net Change in Fund Balances	(84,279)	(395,693)	(289,184)	106,509
Fund Balances - Beginning	<u>2,945,919</u>	<u>2,945,917</u>	<u>2,760,574</u>	<u>(185,343)</u>
Fund Balances - Ending	<u>\$ 2,861,640</u>	<u>\$ 2,550,224</u>	<u>\$ 2,471,390</u>	<u>\$ (78,834)</u>

KLEBERG COUNTY, TEXAS
ROAD & BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
License and Permits	\$ 560,000	\$ 580,337	\$ 518,067	\$ (62,270)
Intergovernmental	43,899	44,383	44,383	--
Fines and Forfeitures	1,011,040	1,493,202	1,363,597	(129,605)
Investment Earnings	250	2,829	2,830	1
Miscellaneous Revenues	140	140	140	--
Total Revenues	<u>1,615,329</u>	<u>2,120,891</u>	<u>1,929,017</u>	<u>(191,874)</u>
EXPENDITURES:				
Public Transportation				
Public Transportation				
<i>Personal Services</i>	1,010,470	1,028,913	952,552	76,361
<i>Supplies</i>	164,107	190,902	145,807	45,095
<i>Other Services and Charges</i>	246,957	413,932	370,303	43,629
<i>Capital Outlay</i>	193,655	275,717	94,971	180,746
<i>Total Public Transportation</i>	<u>1,615,189</u>	<u>1,909,464</u>	<u>1,563,633</u>	<u>345,831</u>
Total Public Transportation	<u>1,615,189</u>	<u>1,909,464</u>	<u>1,563,633</u>	<u>345,831</u>
Total Expenditures	<u>1,615,189</u>	<u>1,909,464</u>	<u>1,563,633</u>	<u>345,831</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>140</u>	<u>211,427</u>	<u>365,384</u>	<u>153,957</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	140	211,427	365,384	153,957
Fund Balances - Beginning	786,614	786,614	786,614	--
Fund Balances - Ending	<u>\$ 786,754</u>	<u>\$ 998,041</u>	<u>\$ 1,151,998</u>	<u>\$ 153,957</u>

KLEBERG COUNTY, TEXAS
D.A.'S FORFEITURE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 898,406	\$ 904,296	\$ 690,764	\$ (213,532)
Investment Earnings	102	6,645	6,645	--
Total Revenues	<u>898,508</u>	<u>910,941</u>	<u>697,409</u>	<u>(213,532)</u>
EXPENDITURES:				
Judicial				
District Attorney				
<i>Personal Services</i>	488,937	743,996	345,601	398,395
<i>Supplies</i>	29,550	67,995	21,173	46,822
<i>Other Services and Charges</i>	134,987	536,081	437,281	98,800
<i>Capital Outlay</i>	121,500	203,000	60,901	142,099
<i>Total District Attorney</i>	<u>774,974</u>	<u>1,551,072</u>	<u>864,956</u>	<u>686,116</u>
Total Judicial	<u>774,974</u>	<u>1,551,072</u>	<u>864,956</u>	<u>686,116</u>
Total Expenditures	<u>774,974</u>	<u>1,551,072</u>	<u>864,956</u>	<u>686,116</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>123,534</u>	<u>(640,131)</u>	<u>(167,547)</u>	<u>472,584</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	45,000	45,000	--	(45,000)
Total Other Financing Sources (Uses)	<u>45,000</u>	<u>45,000</u>	<u>--</u>	<u>45,000</u>
 Net Change in Fund Balances	 168,534	 (595,131)	 (167,547)	 427,584
Fund Balances - Beginning	1,817,327	1,817,327	1,817,327	--
Fund Balances - Ending	<u>\$ 1,985,861</u>	<u>\$ 1,222,196</u>	<u>\$ 1,649,780</u>	<u>\$ 427,584</u>

KLEBERG COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
NET POSITION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2014	2015
Total Pension Liability:		
Service cost	\$ 953,570	\$ 934,978
Interest	2,984,220	3,101,882
Changes of benefit terms and actual experience	-	(79,814)
Difference between expected and actual experience	(175,762)	(251,717)
Change of assumptions		439,182
Benefit payments, including refunds of employee contributions	(2,464,521)	(2,488,919)
Net change in total pension liability	1,297,507	1,655,592
Total pension liability -beginning	37,582,991	38,880,498
Total pension liability-ending (a)	38,880,498	40,536,090
Plan Fiduciary Net Position		
Contributions - employer	\$ 591,324	\$ 573,164
Contributions - employee	564,702	537,823
Net investment income	2,480,447	(289,473)
Benefit payments, including refunds of employee contributions	(2,464,521)	(2,488,919)
Administrative expense	(29,018)	(26,916)
Other	89,954	47,151
Net Change in plan fiduciary net position	1,232,888	(1,647,170)
Plan fiduciary net position -beginning	37,075,248	38,308,137
Plan fiduciary net position -ending (b)	38,308,136	36,660,967
County's net position liability - ending (a) - (b)	572,362	3,875,123
Plan fiduciary net position as a percentage of the total pension liability	98.53%	90.44%
Covered employee payroll	8,067,177	7,683,180
County's net position liability as a percentage of covered-employee payroll	7.09%	50.44%

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, 2016

	2016	2015	2014
Actuarially determined contribution	\$ 616,353	\$ 570,054	\$ 591,324
Contributions in relation to the actuarially required contribution	(616,353)	(570,054)	(591,324)
Contribution deficiency (excess)	\$ -	\$ -	-
County's covered-employee payroll	\$ 8,135,718	\$ 7,613,398	\$ 8,067,177
Contributions as a percentage of covered-employee payroll	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

*NOTES TO SCHEDULE OF CONTRIBUTIONS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2016*

Valuation Date: Actuarially determined contribution rates are calculated as of December

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	14.8 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).

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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, 2016

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
Assets:			
<i>Cash and Cash Equivalents</i>	\$ 2,171,363	\$ 8,506	\$ 2,179,869
<i>Equity in Pooled Cash</i>	726,641	1,881	728,522
<i>Accounts Receivable</i>	424,198	--	424,198
<i>Intergovernmental Receivable</i>	1,014,663	--	1,014,663
<i>Interfund Receivables</i>	5,819	--	5,819
<i>Prepaid items</i>	3,950	--	3,950
Total Assets	<u>\$ 4,346,634</u>	<u>\$ 10,387</u>	<u>\$ 4,357,021</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
<i>Accounts Payable</i>	\$ 517,755	\$ 107	\$ 517,862
<i>Accrued Wages Payable</i>	11,768	--	11,768
<i>Interfund Payables</i>	890,870	--	890,870
<i>Due to Others</i>	13,418	--	13,418
<i>Due to Other Governments and Agencies</i>	27,852	--	27,852
<i>Deferred Revenue</i>	53,142	--	53,142
Total Liabilities	<u>1,514,805</u>	<u>107</u>	<u>1,514,912</u>
Fund Balances:			
<i>Nonspendable</i>	3,950	--	3,950
<i>Restricted</i>	2,036,923	10,280	2,047,203
<i>Committed</i>	828,282	--	828,282
<i>Unassigned</i>	(37,326)	--	(37,326)
Total Fund Balance	<u>2,831,829</u>	<u>10,280</u>	<u>2,842,109</u>
Total Liabilities and Fund Balance	<u>\$ 4,346,634</u>	<u>\$ 10,387</u>	<u>\$ 4,357,021</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
Taxes:			
<i>Gross Receipts Business Taxes</i>	\$ 38,213	\$ --	\$ 38,213
<i>Intergovernmental</i>	4,358,518	--	4,358,518
<i>Charges for Services</i>	118,904	--	118,904
<i>Fines and Forfeitures</i>	230,603	--	230,603
<i>Fees of Office</i>	720,727	--	720,727
<i>Investment Earnings</i>	6,660	62	6,722
<i>Miscellaneous Revenues</i>	37,831	--	37,831
<i>Contributions & Donations</i>	76,145	--	76,145
Total Revenues	<u>5,587,601</u>	<u>62</u>	<u>5,587,663</u>
Expenditures:			
Current:			
<i>General Government</i>	231,465	--	231,465
<i>Judicial</i>	45,671	--	45,671
<i>Public Safety</i>	2,877,359	17,673	2,895,032
<i>Public Transportation</i>	12,438	--	12,438
<i>Health and Welfare</i>	2,791,311	--	2,791,311
<i>Culture and Recreation</i>	230,765	--	230,765
<i>Economic Development and Assistance</i>	327,833	--	327,833
Total Expenditures	<u>6,516,842</u>	<u>17,673</u>	<u>6,534,515</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(929,241)</u>	<u>(17,611)</u>	<u>(946,852)</u>
Other Financing Sources (Uses):			
<i>Transfers In</i>	1,335,607	12,000	1,347,607
<i>Transfers Out</i>	(6,680)	--	(6,680)
Total Other Financing Sources (Uses)	<u>1,328,927</u>	<u>12,000</u>	<u>1,340,927</u>
Net Change in Fund Balances	399,686	(5,611)	394,075
Fund Balances - Beginning	2,432,143	15,891	2,448,034
Fund Balances - Ending	<u>\$ 2,831,829</u>	<u>\$ 10,280</u>	<u>\$ 2,842,109</u>

KLEBERG COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2016

	<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>	\$ --	\$ 7,978	\$ 165	\$ 36,080
<i>Equity in Pooled Cash</i>	25,891	--	--	--
<i>Accounts Receivable</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 25,891</u>	<u>\$ 7,978</u>	<u>\$ 165</u>	<u>\$ 36,080</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Others</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
<i>Deferred Revenue</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	--	7,978	165	36,080
<i>Committed</i>	25,891	--	--	--
<i>Unassigned</i>	--	--	--	--
Total Fund Balance	<u>25,891</u>	<u>7,978</u>	<u>165</u>	<u>36,080</u>
Total Liabilities and Fund Balance	<u>\$ 25,891</u>	<u>\$ 7,978</u>	<u>\$ 165</u>	<u>\$ 36,080</u>

	<u>Task Force Program Income</u>	<u>Courthouse Restoration Fund</u>	<u>Federal Drug Fund</u>	<u>FEMA Disaster May 31</u>	<u>Sheriff Chapter 59 Forfeiture</u>
	\$ 152,560	\$ 13	\$ 108,411	\$ --	\$ 51,863
	--	--	--	--	--
	--	18,967	--	40,197	--
	--	--	--	--	--
	--	--	--	--	--
	<u>\$ 152,560</u>	<u>\$ 18,980</u>	<u>\$ 108,411</u>	<u>\$ 40,197</u>	<u>\$ 51,863</u>
	\$ 3,348	\$ --	\$ --	\$ 19,650	\$ --
	6,489	--	--	--	--
	--	--	--	23,545	--
	--	--	--	--	--
	--	--	--	--	--
	<u>9,837</u>	<u>--</u>	<u>--</u>	<u>43,195</u>	<u>--</u>
	--	--	--	--	--
	142,723	18,980	108,411	--	51,863
	--	--	--	--	--
	--	--	--	(2,998)	--
	<u>142,723</u>	<u>18,980</u>	<u>108,411</u>	<u>(2,998)</u>	<u>51,863</u>
	<u>\$ 152,560</u>	<u>\$ 18,980</u>	<u>\$ 108,411</u>	<u>\$ 40,197</u>	<u>\$ 51,863</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	CPS Exxon Building	Kleberg Juvenile & Community Supervision	Hotel/Motel Occupancy Tax Fund	Kleberg 2014 CTIF Grant
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ 132,020	\$ --	\$ 9,966	\$ 30,958
<i>Equity in Pooled Cash</i>	13,462	16,761	--	--
<i>Accounts Receivable</i>	--	--	10,576	--
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	4,000	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 145,482</u>	<u>\$ 20,761</u>	<u>\$ 20,542</u>	<u>\$ 30,958</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 191	\$ 259	\$ 192	\$ --
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	--	--	477	--
<i>Due to Others</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
<i>Deferred Revenue</i>	--	--	--	--
Total Liabilities	<u>191</u>	<u>259</u>	<u>669</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	--	--	19,873	30,958
<i>Committed</i>	145,291	20,502	--	--
<i>Unassigned</i>	--	--	--	--
Total Fund Balance	<u>145,291</u>	<u>20,502</u>	<u>19,873</u>	<u>30,958</u>
Total Liabilities and Fund Balance	<u>\$ 145,482</u>	<u>\$ 20,761</u>	<u>\$ 20,542</u>	<u>\$ 30,958</u>

<u>JAG Grant</u>	<u>Constable #3 Forfeiture Fund</u>	<u>Co. Atty Pretrial Diversion</u>	<u>Indigent Care Fund</u>	<u>Golf Course Fund</u>
\$ --	\$ 57,497	\$ --	\$ 381,642	\$ 159,907
--	--	76,637	--	--
39,475	--	7,235	176	(104)
--	--	--	1,819	--
--	--	--	--	--
<u>\$ 39,475</u>	<u>\$ 57,497</u>	<u>\$ 83,872</u>	<u>\$ 383,637</u>	<u>\$ 159,803</u>
\$ --	\$ 8,365	\$ 111	\$ 45,269	\$ 3
--	--	216	--	(3)
39,475	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>39,475</u>	<u>8,365</u>	<u>327</u>	<u>45,269</u>	<u>--</u>
--	--	--	--	--
--	49,132	83,545	--	--
--	--	--	338,368	159,803
--	--	--	--	--
<u>--</u>	<u>49,132</u>	<u>83,545</u>	<u>338,368</u>	<u>159,803</u>
<u>\$ 39,475</u>	<u>\$ 57,497</u>	<u>\$ 83,872</u>	<u>\$ 383,637</u>	<u>\$ 159,803</u>

KLEBERG COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2016

	Juvenile Probation Fund	Kleberg Co CD 7214261	Airport Development Grant	Park Grant (CIAP) #2
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ --	\$ --
<i>Equity in Pooled Cash</i>	--	--	--	122
<i>Accounts Receivable</i>	16	--	--	--
<i>Intergovernmental Receivable</i>	27,612	--	25,667	6,400
<i>Interfund Receivables</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 27,628</u>	<u>\$ --</u>	<u>\$ 25,667</u>	<u>\$ 6,522</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ 1,241	\$ --	\$ --	\$ 6,400
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	20,830	2,000	25,667	--
<i>Due to Others</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
<i>Deferred Revenue</i>	--	--	--	--
Total Liabilities	<u>22,071</u>	<u>2,000</u>	<u>25,667</u>	<u>6,400</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	5,557	--	--	122
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	(2,000)	--	--
Total Fund Balance	<u>5,557</u>	<u>(2,000)</u>	<u>--</u>	<u>122</u>
Total Liabilities and Fund Balance	<u>\$ 27,628</u>	<u>\$ --</u>	<u>\$ 25,667</u>	<u>\$ 6,522</u>

Kleberg Co CFC 7214015	GLO 10-5085- 000-5063	DRS-210087	Community Supervision	Kleberg Co · TCF 7214392
\$ --	\$ --	\$ 1,432	\$ 190,064	\$ --
--	--	--	13,172	--
--	--	--	42,334	--
231,819	28,121	--	--	33,492
--	--	--	--	--
--	--	--	975	--
<u>\$ 231,819</u>	<u>\$ 28,121</u>	<u>\$ 1,432</u>	<u>\$ 246,545</u>	<u>\$ 33,492</u>
\$ 231,819	\$ 27,871	\$ --	\$ 17,178	\$ 30,487
--	--	--	1,069	--
--	250	--	131,130	3,005
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>231,819</u>	<u>28,121</u>	<u>--</u>	<u>149,377</u>	<u>33,492</u>
--	--	--	975	--
--	--	1,432	96,193	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>1,432</u>	<u>97,168</u>	<u>--</u>
<u>\$ 231,819</u>	<u>\$ 28,121</u>	<u>\$ 1,432</u>	<u>\$ 246,545</u>	<u>\$ 33,492</u>

KLEBERG COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2016

	<u>Local Border Security</u>	<u>CSCD Personal Bond Unit</u>	<u>South Texas Task Force Federal</u>	<u>Title IV-E Expenses</u>
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ 116,420	\$ 96,421	\$ --
<i>Equity in Pooled Cash</i>	13,418	--	--	77,574
<i>Accounts Receivable</i>	--	13,293	--	--
<i>Intergovernmental Receivable</i>	--	--	--	724
<i>Interfund Receivables</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 13,418</u>	<u>\$ 129,713</u>	<u>\$ 96,421</u>	<u>\$ 78,298</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ 665	\$ 11,859	\$ --
<i>Accrued Wages Payable</i>	--	11	--	--
<i>Interfund Payables</i>	--	--	--	--
<i>Due to Others</i>	13,418	--	--	--
<i>Due to Other Governments and Agencies</i>	--	--	--	--
<i>Deferred Revenue</i>	--	--	--	--
Total Liabilities	<u>13,418</u>	<u>676</u>	<u>11,859</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	--	--	84,562	78,298
<i>Committed</i>	--	129,037	--	--
<i>Unassigned</i>	--	--	--	--
Total Fund Balance	<u>--</u>	<u>129,037</u>	<u>84,562</u>	<u>78,298</u>
Total Liabilities and Fund Balance	<u>\$ 13,418</u>	<u>\$ 129,713</u>	<u>\$ 96,421</u>	<u>\$ 78,298</u>

Special Caseload Sex Fund	Texas A&M University Fund	KSO Ch 59 Fund	2011 Stonegarden Grant	JARC Grant
\$ 9,189	\$ --	\$ 11,808	\$ --	\$ 56,373
--	--	--	1,310	--
--	76,003	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 9,189</u>	<u>\$ 76,003</u>	<u>\$ 11,808</u>	<u>\$ 1,310</u>	<u>\$ 56,373</u>
\$ 1,244	\$ 7,800	\$ 11,769	\$ --	\$ 3,231
--	--	--	--	--
--	8,962	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,244</u>	<u>16,762</u>	<u>11,769</u>	<u>--</u>	<u>53,142</u>
				<u>56,373</u>
--	--	--	--	--
7,945	59,241	39	1,310	--
--	--	--	--	--
<u>7,945</u>	<u>59,241</u>	<u>39</u>	<u>1,310</u>	<u>--</u>
<u>\$ 9,189</u>	<u>\$ 76,003</u>	<u>\$ 11,808</u>	<u>\$ 1,310</u>	<u>\$ 56,373</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	<u>Operation Border Star</u>	<u>H/S Agriculture Grant</u>	<u>Dist. Clk Records Mgmt and Preservation</u>	<u>Courthouse Security</u>
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ 3,014	\$ --
<i>Equity in Pooled Cash</i>	23,188	1,134	48,279	--
<i>Accounts Receivable</i>	--	--	620	2,001
<i>Intergovernmental Receivable</i>	--	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 23,188</u>	<u>\$ 1,134</u>	<u>\$ 51,913</u>	<u>\$ 2,001</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ 268
<i>Accrued Wages Payable</i>	--	--	--	521
<i>Interfund Payables</i>	--	--	--	6,323
<i>Due to Others</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	23,188	--	--	--
<i>Deferred Revenue</i>	--	--	--	--
Total Liabilities	<u>23,188</u>	<u>--</u>	<u>--</u>	<u>7,112</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	--	1,134	51,913	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	(5,111)
Total Fund Balance	<u>--</u>	<u>1,134</u>	<u>51,913</u>	<u>(5,111)</u>
Total Liabilities and Fund Balance	<u>\$ 23,188</u>	<u>\$ 1,134</u>	<u>\$ 51,913</u>	<u>\$ 2,001</u>

<u>J.P.'s Tech Fund</u>	<u>Constable #2 Forfeiture Fund</u>	<u>2012 Operation Stonegarder Grant</u>	<u>County Clerks</u>	<u>Records Management</u>
\$ 103,696	\$ --	\$ 8,594	\$ --	\$ 129,934
1,662	5,075	--	9,390	99,659
793	--	--	--	14,745
--	--	--	--	--
--	--	--	--	--
2,975	--	--	--	--
<u>\$ 109,126</u>	<u>\$ 5,075</u>	<u>\$ 8,594</u>	<u>\$ 9,390</u>	<u>\$ 244,338</u>
\$ --	\$ --	\$ --	\$ --	\$ 109
--	--	--	--	310
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>419</u>
2,975	--	--	--	--
106,151	5,075	8,594	--	243,919
--	--	--	9,390	--
--	--	--	--	--
<u>109,126</u>	<u>5,075</u>	<u>8,594</u>	<u>9,390</u>	<u>243,919</u>
<u>\$ 109,126</u>	<u>\$ 5,075</u>	<u>\$ 8,594</u>	<u>\$ 9,390</u>	<u>\$ 244,338</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Houston HIDTA Grant	D.A.'s Hot Check	Constable #1 Forfeiture	Firefighters Grant
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ --	\$ 2,572
<i>Equity in Pooled Cash</i>	5,915	15,365	210	--
<i>Accounts Receivable</i>	--	--	--	--
<i>Intergovernmental Receivable</i>	14,715	--	--	--
<i>Interfund Receivables</i>	--	--	--	--
<i>Prepaid Items</i>	--	--	--	--
Total Assets	<u>\$ 20,630</u>	<u>\$ 15,365</u>	<u>\$ 210</u>	<u>\$ 2,572</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued Wages Payable</i>	--	--	--	--
<i>Interfund Payables</i>	22,967	--	--	--
<i>Due to Others</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	2,765	--	--	--
<i>Deferred Revenue</i>	--	--	--	--
Total Liabilities	<u>25,732</u>	<u>--</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	--	15,365	210	2,572
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(5,102)	--	--	--
Total Fund Balance	<u>(5,102)</u>	<u>15,365</u>	<u>210</u>	<u>2,572</u>
Total Liabilities and Fund Balance	<u>\$ 20,630</u>	<u>\$ 15,365</u>	<u>\$ 210</u>	<u>\$ 2,572</u>

<u>Constable Pct 4 Forfeiture</u>	<u>2013 Operation Stonegarden Grant Fund</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>
\$ 155,280	\$ --	\$ --	\$ 9,293	\$ 4,366
--	--	4,615	--	1,493
--	--	--	--	1,126
--	32,254	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 155,280</u>	<u>\$ 32,254</u>	<u>\$ 4,615</u>	<u>\$ 9,293</u>	<u>\$ 6,985</u>
\$ --	\$ 290	\$ --	\$ 149	\$ 158
--	--	--	--	13
--	31,964	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>32,254</u>	<u>--</u>	<u>149</u>	<u>171</u>
--	--	--	--	--
155,280	--	4,615	9,144	6,814
--	--	--	--	--
--	--	--	--	--
<u>155,280</u>	<u>--</u>	<u>4,615</u>	<u>9,144</u>	<u>6,814</u>
<u>\$ 155,280</u>	<u>\$ 32,254</u>	<u>\$ 4,615</u>	<u>\$ 9,293</u>	<u>\$ 6,985</u>

KLEBERG COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	2009 Operation Stonegarden Grant	Human Services 1/1-12/31	Human Services Neighbor to Neighbor	C.J.D. 9/1-8/31
ASSETS				
Assets:				
<i>Cash and Cash Equivalents</i>	\$ --	\$ --	\$ --	\$ 9,123
<i>Equity in Pooled Cash</i>	67,814	--	10,434	--
<i>Accounts Receivable</i>	--	99,985	--	--
<i>Intergovernmental Receivable</i>	--	263,980	--	--
<i>Interfund Receivables</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets	<u>\$ 67,814</u>	<u>\$ 363,965</u>	<u>\$ 10,434</u>	<u>\$ 9,123</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
<i>Accounts Payable</i>	\$ --	\$ 1,626	\$ --	\$ --
<i>Accrued Wages Payable</i>	--	656	--	--
<i>Interfund Payables</i>	65,915	251,151	--	--
<i>Due to Others</i>	--	--	--	--
<i>Due to Other Governments and Agencies</i>	1,899	--	--	--
<i>Deferred Revenue</i>	--	--	--	--
Total Liabilities	<u>67,814</u>	<u>253,433</u>	<u>--</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
Fund Balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	--	110,532	10,434	9,123
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total Fund Balance	<u>--</u>	<u>110,532</u>	<u>10,434</u>	<u>9,123</u>
Total Liabilities and Fund Balance	<u>\$ 67,814</u>	<u>\$ 363,965</u>	<u>\$ 10,434</u>	<u>\$ 9,123</u>

2014 Operation StoneGarden	Abandoned Vehicles Fund	Office of the Governor Grant	Human Services	Human Services 10/1-9/30
\$ 125,718	\$ 3,230	\$ --	\$ --	\$ --
--	--	--	144,818	--
--	--	--	41,793	73,409
--	--	28,800	76,519	17,913
--	--	--	--	--
--	--	--	--	--
<u>\$ 125,718</u>	<u>\$ 3,230</u>	<u>\$ 28,800</u>	<u>\$ 263,130</u>	<u>\$ 91,322</u>
\$ --	\$ --	\$ 28,800	\$ 36,980	\$ 15,845
--	--	--	122	2,303
--	--	--	--	73,174
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>28,800</u>	<u>37,102</u>	<u>91,322</u>
--	--	--	--	--
125,718	3,230	--	226,028	--
--	--	--	--	--
--	--	--	--	--
<u>125,718</u>	<u>3,230</u>	<u>--</u>	<u>226,028</u>	<u>--</u>
<u>\$ 125,718</u>	<u>\$ 3,230</u>	<u>\$ 28,800</u>	<u>\$ 263,130</u>	<u>\$ 91,322</u>

KLEBERG COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2016

	2015 Operation Stonegarden Grant	Airport Ramp Grant
	<u> </u>	<u> </u>
ASSETS		
Assets:		
<i>Cash and Cash Equivalents</i>	\$ --	\$ 5,707
<i>Equity in Pooled Cash</i>	--	49,234
<i>Accounts Receivable</i>	--	--
<i>Intergovernmental Receivable</i>	75,998	2,708
<i>Interfund Receivables</i>	--	--
<i>Prepaid items</i>	--	--
Total Assets	<u>\$ 75,998</u>	<u>\$ 57,649</u>
 LIABILITIES AND FUND BALANCES:		
Liabilities:		
<i>Accounts Payable</i>	\$ 3,488	\$ 993
<i>Accrued Wages Payable</i>	--	--
<i>Interfund Payables</i>	72,510	--
<i>Due to Others</i>	--	--
<i>Due to Other Governments and Agencies</i>	--	--
<i>Deferred Revenue</i>	--	--
Total Liabilities	<u>75,998</u>	<u>993</u>
 DEFERRED INFLOWS OF RESOURCES		
Fund Balances:		
<i>Nonspendable</i>	--	--
<i>Restricted</i>	--	56,656
<i>Committed</i>	--	--
<i>Unassigned</i>	--	--
Total Fund Balance	<u>--</u>	<u>56,656</u>
 Total Liabilities and Fund Balance	 <u>\$ 75,998</u>	 <u>\$ 57,649</u>

Buffer Zone Protection Plan Grant	G.L.O. Grants	Park Grant (CIAP)	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 69	\$ 9	\$ --	\$ 2,171,363
--	--	--	726,641
--	--	--	424,198
--	--	89,499	1,014,663
--	--	--	5,819
--	--	--	3,950
<u>\$ 69</u>	<u>\$ 9</u>	<u>\$ 89,499</u>	<u>\$ 4,346,634</u>
\$ 69	\$ --	\$ 28	\$ 517,755
--	--	61	11,768
--	--	111,525	890,870
--	--	--	13,418
--	--	--	27,852
--	--	--	53,142
<u>69</u>	<u>--</u>	<u>111,614</u>	<u>1,514,805</u>
--	--	--	3,950
--	9	--	2,036,923
--	--	--	828,282
--	--	(22,115)	(37,326)
<u>--</u>	<u>9</u>	<u>(22,115)</u>	<u>2,831,829</u>
<u>\$ 69</u>	<u>\$ 9</u>	<u>\$ 89,499</u>	<u>\$ 4,346,634</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Parks Donations	Storage and Contraband Fees	Kingsville Narcotics Task Force Federal	Kingsville Task Force Program Income
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	216	36,131
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	348	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	98	230	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>98</u>	<u>578</u>	<u>216</u>	<u>36,131</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	161,110	51	51
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	10,961	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
Total Expenditures	<u>10,961</u>	<u>161,110</u>	<u>51</u>	<u>51</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,863)</u>	<u>(160,532)</u>	<u>165</u>	<u>36,080</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	(10,863)	(160,532)	165	36,080
Fund Balances - Beginning	36,754	168,510	--	--
Fund Balances - Ending	<u>\$ 25,891</u>	<u>\$ 7,978</u>	<u>\$ 165</u>	<u>\$ 36,080</u>

Task Force Program Income	Courthouse Restoration Fund	Federal Drug Fund	FEMA Disaster May 31	Sheriff Chapter 59 Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
374,829	--	108,965	40,197	--
--	--	--	--	--
--	--	--	--	166,991
--	13,538	--	--	--
323	39	366	--	225
--	--	--	--	--
--	42,263	--	--	--
<u>375,152</u>	<u>55,840</u>	<u>109,331</u>	<u>40,197</u>	<u>167,216</u>
--	37,570	--	--	--
--	--	--	--	--
232,429	--	105,190	--	171,731
--	--	--	--	--
--	--	--	--	--
--	--	--	43,195	--
<u>232,429</u>	<u>37,570</u>	<u>105,190</u>	<u>43,195</u>	<u>171,731</u>
<u>142,723</u>	<u>18,270</u>	<u>4,141</u>	<u>(2,998)</u>	<u>(4,515)</u>
--	--	--	--	--
--	--	--	--	--
<u>142,723</u>	<u>18,270</u>	<u>4,141</u>	<u>(2,998)</u>	<u>(4,515)</u>
--	710	104,270	--	56,378
<u>\$ 142,723</u>	<u>\$ 18,980</u>	<u>\$ 108,411</u>	<u>\$ (2,998)</u>	<u>\$ 51,863</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	CPS Exxon Building	Kleberg Juvenile & Community Supervision	Hotel/Motel Occupancy Tax Fund	Kleberg 2014 CTIF Grant
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ 38,213	\$ --
<i>Intergovernmental</i>	--	12,500	--	137,890
<i>Charges for Services</i>	86,400	--	--	--
<i>Fines and Forfeitures</i>	--	890	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	355	81	80	8
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>86,755</u>	<u>13,471</u>	<u>38,293</u>	<u>137,898</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	98,862
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	34,451	193,488	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	68,709	--
<i>Economic Development and Assistance</i>	--	--	--	--
Total Expenditures	<u>34,451</u>	<u>193,488</u>	<u>68,709</u>	<u>98,862</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>52,304</u>	<u>(180,017)</u>	<u>(30,416)</u>	<u>39,036</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	164,856	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>164,856</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	52,304	(15,161)	(30,416)	39,036
Fund Balances - Beginning	92,987	35,663	50,289	(8,078)
Fund Balances - Ending	<u>\$ 145,291</u>	<u>\$ 20,502</u>	<u>\$ 19,873</u>	<u>\$ 30,958</u>

Constable #3 Forfeiture Fund	Co. Atty Pretrial Diversion	Indigent Care Fund	Golf Course Fund	Juvenile Probation Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	267,716
--	--	--	--	--
9,731	28,984	--	--	--
--	--	--	--	--
194	--	595	--	--
--	--	--	--	--
--	--	--	--	--
<u>9,925</u>	<u>28,984</u>	<u>595</u>	<u>--</u>	<u>267,716</u>
--	--	--	--	--
--	8,897	--	--	--
44,353	--	--	--	244,537
--	--	--	--	--
--	--	693,411	--	--
--	--	--	20,028	--
--	--	--	--	--
<u>44,353</u>	<u>8,897</u>	<u>693,411</u>	<u>20,028</u>	<u>244,537</u>
<u>(34,428)</u>	<u>20,087</u>	<u>(692,816)</u>	<u>(20,028)</u>	<u>23,179</u>
--	--	729,933	--	--
--	--	--	--	--
--	--	729,933	--	--
--	--	--	--	--
<u>(34,428)</u>	<u>20,087</u>	<u>37,117</u>	<u>(20,028)</u>	<u>23,179</u>
83,560	63,458	301,251	179,831	(17,622)
<u>\$ 49,132</u>	<u>\$ 83,545</u>	<u>\$ 338,368</u>	<u>\$ 159,803</u>	<u>\$ 5,557</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Kleberg Co CD 7214261	Airport Development Grant	Park Grant (CIAP) #2	Kleberg Co CFC 7214015
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	25,667	131,067	231,819
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	--	--	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>--</u>	<u>25,667</u>	<u>131,067</u>	<u>231,819</u>
Expenditures:				
Current:				
<i>General Government</i>	--	25,667	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	--	--	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	131,067	--
<i>Economic Development and Assistance</i>	--	--	--	231,819
Total Expenditures	<u>--</u>	<u>25,667</u>	<u>131,067</u>	<u>231,819</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	--	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	--	--	--
Fund Balances - Beginning	(2,000)	--	122	--
Fund Balances - Ending	<u>\$ (2,000)</u>	<u>\$ --</u>	<u>\$ 122</u>	<u>\$ --</u>

<u>DRS-210087</u>	<u>Community Supervision</u>	<u>Kleberg Co TCF 7214392</u>	<u>CSCD Personal Bond Unit</u>	<u>South Texas Task Force Federal</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	324,645	33,492	--	113,212
--	--	--	--	--
--	--	--	--	--
--	429,536	--	131,136	--
--	1,008	--	471	86
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>755,189</u>	<u>33,492</u>	<u>131,607</u>	<u>113,298</u>
--	--	--	--	--
--	--	--	--	--
--	755,101	--	191,065	28,736
--	--	--	--	--
--	--	--	--	--
--	--	33,492	--	--
<u>--</u>	<u>755,101</u>	<u>33,492</u>	<u>191,065</u>	<u>28,736</u>
--	88	--	(59,458)	84,562
--	3,932	--	--	--
--	(6,680)	--	--	--
<u>--</u>	<u>(2,748)</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	(2,660)	--	(59,458)	84,562
1,432	99,828	--	188,495	--
<u>\$ 1,432</u>	<u>\$ 97,168</u>	<u>\$ --</u>	<u>\$ 129,037</u>	<u>\$ 84,562</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Title IV-E Expenses	Special Caseload Sex Fund	Texas A&M University Fund	KSO Ch 59 Fund
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	34,963	52,462	78,568	--
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	197	4	--	33
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>35,160</u>	<u>52,466</u>	<u>78,568</u>	<u>33</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Public Safety</i>	29,900	57,408	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	19,327	--
Total Expenditures	<u>29,900</u>	<u>57,408</u>	<u>19,327</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,260</u>	<u>(4,942)</u>	<u>59,241</u>	<u>33</u>
Other Financing Sources (Uses):				
<i>Transfers In</i>	--	2,748	--	--
<i>Transfers Out</i>	--	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>2,748</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	5,260	(2,194)	59,241	33
Fund Balances - Beginning	73,038	10,139	--	6
Fund Balances - Ending	<u>\$ 78,298</u>	<u>\$ 7,945</u>	<u>\$ 59,241</u>	<u>\$ 39</u>

2011 Stonegarden Grant	JARC Grant	H/S Agriculture Grant	Dist. Clk Records Mgmt and Preservation	Courthouse Security
\$ --	\$ --	\$ --	\$ --	\$ --
--	278,654	20,437	--	--
--	--	--	--	--
--	--	--	--	--
--	20,600	--	8,111	32,115
--	--	--	138	11
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>299,254</u>	<u>20,437</u>	<u>8,249</u>	<u>32,126</u>
--	--	--	--	--
--	--	--	2,808	--
--	345,934	--	--	68,920
--	--	--	--	--
--	--	20,423	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>345,934</u>	<u>20,423</u>	<u>2,808</u>	<u>68,920</u>
--	(46,680)	14	5,441	(36,794)
--	--	--	--	22,270
--	--	--	--	--
--	--	--	--	22,270
--	--	--	--	--
--	(46,680)	14	5,441	(14,524)
1,310	46,680	1,120	46,472	9,413
<u>\$ 1,310</u>	<u>\$ --</u>	<u>\$ 1,134</u>	<u>\$ 51,913</u>	<u>\$ (5,111)</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	J.P.'s Tech Fund	Constable #2 Forfeiture Fund	2012 Operation Stonegarder Grant	County Clerks
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for Services</i>	--	--	--	10,840
<i>Fines and Forfeitures</i>	23,659	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	336	15	--	--
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>23,995</u>	<u>15</u>	<u>--</u>	<u>10,840</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	24,960
<i>Judicial</i>	28,497	--	--	--
<i>Public Safety</i>	--	--	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
Total Expenditures	<u>28,497</u>	<u>--</u>	<u>--</u>	<u>24,960</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,502)</u>	<u>15</u>	<u>--</u>	<u>(14,120)</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	(4,502)	15	--	(14,120)
Fund Balances - Beginning	113,628	5,060	8,594	23,510
Fund Balances - Ending	<u>\$ 109,126</u>	<u>\$ 5,075</u>	<u>\$ 8,594</u>	<u>\$ 9,390</u>

<u>Records Management</u>	<u>Houston HIDTA Grant</u>	<u>D.A.'s Hot Check</u>	<u>Constable #1 Forfeiture</u>	<u>Firefighters Grant</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	9,175	--	--	--
--	--	--	--	--
80,927	--	--	--	--
600	--	45	1	--
--	--	--	--	--
--	--	--	--	--
<u>81,527</u>	<u>9,175</u>	<u>45</u>	<u>1</u>	<u>--</u>
44,406	--	--	--	--
--	--	--	--	--
--	9,816	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>44,406</u>	<u>9,816</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>37,121</u>	<u>(641)</u>	<u>45</u>	<u>1</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
37,121	(641)	45	1	--
206,798	(4,461)	15,320	209	2,572
<u>\$ 243,919</u>	<u>\$ (5,102)</u>	<u>\$ 15,365</u>	<u>\$ 210</u>	<u>\$ 2,572</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Constable Pct 4 Forfeiture	2013 Operation Stonegarden Grant Fund	U.S. Marshals/ Constable Pct 4 Forfeiture	County Attorney's Asset Forfeiture Fund
Revenue:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	32,254	--	--
<i>Charges for Services</i>	--	--	--	--
<i>Fines and Forfeitures</i>	--	--	--	--
<i>Fees of Office</i>	--	--	--	--
<i>Investment Earnings</i>	447	--	13	27
<i>Miscellaneous Revenues</i>	--	--	--	--
<i>Contributions & Donations</i>	--	--	--	--
Total Revenues	<u>447</u>	<u>32,254</u>	<u>13</u>	<u>27</u>
Expenditures:				
Current:				
<i>General Government</i>	--	--	--	--
<i>Judicial</i>	--	--	--	2,500
<i>Public Safety</i>	--	10,429	--	--
<i>Public Transportation</i>	--	--	--	--
<i>Health and Welfare</i>	--	--	--	--
<i>Culture and Recreation</i>	--	--	--	--
<i>Economic Development and Assistance</i>	--	--	--	--
Total Expenditures	<u>--</u>	<u>10,429</u>	<u>--</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>447</u>	<u>21,825</u>	<u>13</u>	<u>(2,473)</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	447	21,825	13	(2,473)
Fund Balances - Beginning	154,833	(21,825)	4,602	11,617
Fund Balances - Ending	<u>\$ 155,280</u>	<u>\$ --</u>	<u>\$ 4,615</u>	<u>\$ 9,144</u>

County Attorney Hot Checks Fund	Human Services 1/1-12/31	Human Services Neighbor to Neighbor	C.J.D. 9/1-8/31	2014 Operation StoneGarden
\$ --	\$ --	\$ --	\$ --	\$ --
--	669,712	20,301	--	344,170
--	--	--	--	--
--	--	--	--	--
4,764	--	--	--	--
18	--	--	27	--
--	285	--	--	--
--	--	--	--	--
<u>4,782</u>	<u>669,997</u>	<u>20,301</u>	<u>27</u>	<u>344,170</u>
--	--	--	--	--
2,969	--	--	--	--
--	--	--	--	116,661
--	--	--	--	--
--	688,322	14,637	--	--
--	--	--	--	--
--	--	--	--	--
<u>2,969</u>	<u>688,322</u>	<u>14,637</u>	<u>--</u>	<u>116,661</u>
<u>1,813</u>	<u>(18,325)</u>	<u>5,664</u>	<u>27</u>	<u>227,509</u>
--	29,418	--	--	--
--	--	--	--	--
<u>--</u>	<u>29,418</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>1,813</u>	<u>11,093</u>	<u>5,664</u>	<u>27</u>	<u>227,509</u>
<u>5,001</u>	<u>99,439</u>	<u>4,770</u>	<u>9,096</u>	<u>(101,791)</u>
<u>\$ 6,814</u>	<u>\$ 110,532</u>	<u>\$ 10,434</u>	<u>\$ 9,123</u>	<u>\$ 125,718</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Abandoned Vehicles Fund	Human Services	Human Services 10/1-9/30
Revenue:			
Taxes:			
<i>Gross Receipts Business Taxes</i>	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	506,430	392,273
<i>Charges for Services</i>	--	21,664	--
<i>Fines and Forfeitures</i>	--	--	--
<i>Fees of Office</i>	--	--	--
<i>Investment Earnings</i>	8	556	--
<i>Miscellaneous Revenues</i>	--	46	37,500
<i>Contributions & Donations</i>	--	--	33,882
Total Revenues	<u>8</u>	<u>528,696</u>	<u>463,655</u>
Expenditures:			
Current:			
<i>General Government</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Public Safety</i>	--	--	--
<i>Public Transportation</i>	--	--	--
<i>Health and Welfare</i>	--	653,357	721,161
<i>Culture and Recreation</i>	--	--	--
<i>Economic Development and Assistance</i>	--	--	--
Total Expenditures	<u>--</u>	<u>653,357</u>	<u>721,161</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8</u>	<u>(124,661)</u>	<u>(257,506)</u>
Other Financing Sources (Uses):			
<i>Transfers In</i>	--	97,506	272,694
<i>Transfers Out</i>	--	--	--
Total Other Financing Sources (Uses)	<u>--</u>	<u>97,506</u>	<u>272,694</u>
Net Change in Fund Balances	8	(27,155)	15,188
Fund Balances - Beginning	3,222	253,183	(15,188)
Fund Balances - Ending	<u>\$ 3,230</u>	<u>\$ 226,028</u>	<u>\$ --</u>

2015 Operation Stonegarden Grant	Airport Ramp Grant	G.L.O. Grants	Park Grant (CIAP)	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 38,213
75,998	4,492	--	283	4,358,518
--	--	--	--	118,904
--	--	--	--	230,603
--	--	--	--	720,727
--	16	9	--	6,660
--	--	--	--	37,831
--	--	--	--	76,145
<u>75,998</u>	<u>4,508</u>	<u>9</u>	<u>283</u>	<u>5,587,601</u>
--	--	--	--	231,465
--	--	--	--	45,671
75,998	--	--	--	2,877,359
--	12,438	--	--	12,438
--	--	--	--	2,791,311
--	--	--	--	230,765
--	--	--	--	327,833
<u>75,998</u>	<u>12,438</u>	<u>--</u>	<u>--</u>	<u>6,516,842</u>
--	(7,930)	9	283	(929,241)
--	12,250	--	--	1,335,607
--	--	--	--	(6,680)
--	<u>12,250</u>	--	--	<u>1,328,927</u>
--	4,320	9	283	399,686
--	52,336	--	(22,398)	2,432,143
<u>\$ --</u>	<u>\$ 56,656</u>	<u>\$ 9</u>	<u>\$ (22,115)</u>	<u>\$ 2,831,829</u>

KLEBERG COUNTY, TEXAS
PARKS DONATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ --	\$ 98	\$ 98	\$ --
Contributions & Donations	20,000	20,000	--	(20,000)
Total Revenues	<u>20,000</u>	<u>20,098</u>	<u>98</u>	<u>(20,000)</u>
EXPENDITURES:				
Culture and Recreation				
Parks Department				
<i>Other Services and Charges</i>	5,000	10,211	5,211	5,000
<i>Capital Outlay</i>	15,000	9,789	5,750	4,039
<i>Total Parks Department</i>	<u>20,000</u>	<u>20,000</u>	<u>10,961</u>	<u>9,039</u>
Total Culture and Recreation	<u>20,000</u>	<u>20,000</u>	<u>10,961</u>	<u>9,039</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>10,961</u>	<u>9,039</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	98	(10,863)	(10,961)
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	98	(10,863)	(10,961)
Fund Balances - Beginning	36,754	36,754	36,754	--
Fund Balances - Ending	<u>\$ 36,754</u>	<u>\$ 36,852</u>	<u>\$ 25,891</u>	<u>\$ (10,961)</u>

KLEBERG COUNTY, TEXAS
STORAGE AND CONTRABAND FEES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ 348	\$ 348	\$ 348	\$ --
Investment Earnings	230	230	230	--
Total Revenues	<u>578</u>	<u>578</u>	<u>578</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
Other Services and Charges	193,588	193,588	161,110	32,478
Total Sheriff	<u>193,588</u>	<u>193,588</u>	<u>161,110</u>	<u>32,478</u>
Total Public Safety	<u>193,588</u>	<u>193,588</u>	<u>161,110</u>	<u>32,478</u>
Total Expenditures	<u>193,588</u>	<u>193,588</u>	<u>161,110</u>	<u>32,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(193,010)</u>	<u>(193,010)</u>	<u>(160,532)</u>	<u>32,478</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(193,010)	(193,010)	(160,532)	32,478
Fund Balances - Beginning	168,510	168,510	168,510	--
Fund Balances - Ending	<u>\$ (24,500)</u>	<u>\$ (24,500)</u>	<u>\$ 7,978</u>	<u>\$ 32,478</u>

KLEBERG COUNTY, TEXAS
TASK FORCE PROGRAM INCOME
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 374,830	\$ 374,830	\$ 374,829	\$ (1)
Investment Earnings	823	823	323	(500)
Total Revenues	<u>375,653</u>	<u>375,653</u>	<u>375,152</u>	<u>(501)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	166,148	166,148	166,148	--
<i>Supplies</i>	4,815	4,815	4,815	--
<i>Other Services and Charges</i>	61,463	61,466	61,466	--
<i>Total Public Safety</i>	<u>232,426</u>	<u>232,429</u>	<u>232,429</u>	<u>--</u>
Total Public Safety	<u>232,426</u>	<u>232,429</u>	<u>232,429</u>	<u>--</u>
Total Expenditures	<u>232,426</u>	<u>232,429</u>	<u>232,429</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>143,227</u>	<u>143,224</u>	<u>142,723</u>	<u>(501)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 143,227	 143,224	 142,723	 (501)
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u>\$ 143,227</u>	<u>\$ 143,224</u>	<u>\$ 142,723</u>	<u>\$ (501)</u>

KLEBERG COUNTY, TEXAS
COURTHOUSE RESTORATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Charges for Services	\$ 13,538	\$ 13,538	\$ 13,538	\$ --
Investment Earnings	39	39	39	--
Contributions & Donations	42,263	42,263	42,263	--
Total Revenues	<u>55,840</u>	<u>55,840</u>	<u>55,840</u>	<u>--</u>
EXPENDITURES:				
General Government				
<i>Other Services and Charges</i>	<u>37,570</u>	<u>37,570</u>	<u>37,570</u>	<u>--</u>
Total General Government	<u>37,570</u>	<u>37,570</u>	<u>37,570</u>	<u>--</u>
Total Expenditures	<u>37,570</u>	<u>37,570</u>	<u>37,570</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>18,270</u>	<u>18,270</u>	<u>18,270</u>	<u>--</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	18,270	18,270	18,270	--
Fund Balances - Beginning	710	710	710	--
Fund Balances - Ending	<u>\$ 18,980</u>	<u>\$ 18,980</u>	<u>\$ 18,980</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 FEDERAL DRUG FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 38,000	\$ 108,965	\$ 108,965	\$ --
Investment Earnings	100	366	366	--
Total Revenues	<u>38,100</u>	<u>109,331</u>	<u>109,331</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Other Services and Charges</i>	38,100	105,190	105,190	--
<i>Total Public Safety</i>	38,100	105,190	105,190	--
Total Public Safety	38,100	105,190	105,190	--
Total Expenditures	38,100	105,190	105,190	--
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	4,141	4,141	--
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	4,141	4,141	--
Fund Balances - Beginning	104,270	104,270	104,270	--
Fund Balances - Ending	<u>\$ 104,270</u>	<u>\$ 108,411</u>	<u>\$ 108,411</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 FEMA DISASTER MAY 31
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 40,197	\$ 40,197	\$ 40,197	\$ --
Total Revenues	<u>40,197</u>	<u>40,197</u>	<u>40,197</u>	<u>--</u>
EXPENDITURES:				
Economic Development and Assistance				
<i>Other Services and Charges</i>	43,195	43,195	43,195	--
<i>Total Economic Development and Assistance</i>	<u>43,195</u>	<u>43,195</u>	<u>43,195</u>	<u>--</u>
Total Expenditures	<u>43,195</u>	<u>43,195</u>	<u>43,195</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,998)</u>	<u>(2,998)</u>	<u>(2,998)</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	(2,998)	(2,998)	(2,998)	--
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u>\$ (2,998)</u>	<u>\$ (2,998)</u>	<u>\$ (2,998)</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
SHERIFF CHAPTER 59 FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ 172,982	\$ 172,982	\$ 166,991	\$ (5,991)
Investment Earnings	225	225	225	--
Total Revenues	<u>173,207</u>	<u>173,207</u>	<u>167,216</u>	<u>(5,991)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Other Services and Charges</i>	173,207	93,762	93,762	--
<i>Capital Outlay</i>	--	77,969	77,969	--
<i>Total Public Safety</i>	<u>173,207</u>	<u>171,731</u>	<u>171,731</u>	<u>--</u>
Total Public Safety	<u>173,207</u>	<u>171,731</u>	<u>171,731</u>	<u>--</u>
Total Expenditures	<u>173,207</u>	<u>171,731</u>	<u>171,731</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>1,476</u>	<u>(4,515)</u>	<u>(5,991)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	1,476	(4,515)	(5,991)
Fund Balances - Beginning	56,378	56,378	56,378	--
Fund Balances - Ending	<u>\$ 56,378</u>	<u>\$ 57,854</u>	<u>\$ 51,863</u>	<u>\$ (5,991)</u>

KLEBERG COUNTY, TEXAS
KLEBERG JUVENILE & COMMUNITY SUPERVISION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 12,500	\$ 5,000	\$ 12,500	\$ 7,500
Fines and Forfeitures	1,200	1,200	890	(310)
Investment Earnings	135	135	81	(54)
Total Revenues	<u>13,835</u>	<u>6,335</u>	<u>13,471</u>	<u>7,136</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	109,098	108,598	129,142	(20,544)
<i>Supplies</i>	10,844	6,249	4,087	2,162
<i>Other Services and Charges</i>	57,414	55,009	60,259	(5,250)
<i>Total Public Safety</i>	<u>177,356</u>	<u>169,856</u>	<u>193,488</u>	<u>(23,632)</u>
Total Public Safety	<u>177,356</u>	<u>169,856</u>	<u>193,488</u>	<u>(23,632)</u>
Total Expenditures	<u>177,356</u>	<u>169,856</u>	<u>193,488</u>	<u>(23,632)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(163,521)</u>	<u>(163,521)</u>	<u>(180,017)</u>	<u>(16,496)</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	164,856	164,856	164,856	--
Total Other Financing Sources (Uses)	<u>164,856</u>	<u>164,856</u>	<u>164,856</u>	<u>--</u>
Net Change in Fund Balances	1,335	1,335	(15,161)	(16,496)
Fund Balances - Beginning	38,852	38,852	35,663	(3,189)
Fund Balances - Ending	<u>\$ 40,187</u>	<u>\$ 40,187</u>	<u>\$ 20,502</u>	<u>\$ (19,685)</u>

KLEBERG COUNTY, TEXAS
HOTEL/MOTEL OCCUPANCY TAX FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>Gross Receipts Business Taxes</i>	\$ 38,213	\$ 38,213	\$ 38,213	\$ --
Investment Earnings	80	80	80	--
Total Revenues	<u>38,293</u>	<u>38,293</u>	<u>38,293</u>	<u>--</u>
EXPENDITURES:				
Tourism				
<i>Supplies</i>	3,000	3,000	--	3,000
<i>Other Services and Charges</i>	22,000	87,169	68,709	18,460
Total Tourism	<u>25,000</u>	<u>90,169</u>	<u>68,709</u>	<u>21,460</u>
Total Expenditures	<u>25,000</u>	<u>90,169</u>	<u>68,709</u>	<u>21,460</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>13,293</u>	<u>(51,876)</u>	<u>(30,416)</u>	<u>21,460</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	13,293	(51,876)	(30,416)	21,460
Fund Balances - Beginning	50,289	50,289	50,289	--
Fund Balances - Ending	<u>\$ 63,582</u>	<u>\$ (1,587)</u>	<u>\$ 19,873</u>	<u>\$ 21,460</u>

KLEBERG COUNTY, TEXAS
 KLEBERG 2014 CTIF GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 137,890	\$ 137,890	\$ 137,890	\$ --
Investment Earnings	8	8	8	--
Total Revenues	<u>137,898</u>	<u>137,898</u>	<u>137,898</u>	<u>--</u>
EXPENDITURES:				
General Government				
<i>Other Services and Charges</i>	98,862	98,862	98,862	--
Total General Government	<u>98,862</u>	<u>98,862</u>	<u>98,862</u>	<u>--</u>
Total Expenditures	<u>98,862</u>	<u>98,862</u>	<u>98,862</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>39,036</u>	<u>39,036</u>	<u>39,036</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	39,036	39,036	39,036	--
Fund Balances - Beginning	(8,078)	(8,078)	(8,078)	--
Fund Balances - Ending	<u>\$ 30,958</u>	<u>\$ 30,958</u>	<u>\$ 30,958</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 CONSTABLE #3 FORFEITURE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ 9,731	\$ 9,731	\$ 9,731	\$ --
Investment Earnings	194	194	194	--
Total Revenues	<u>9,925</u>	<u>9,925</u>	<u>9,925</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Personal Services	13,984	13,984	3,227	10,757
Supplies	1,199	1,199	1,199	--
Other Services and Charges	43,337	43,337	29,927	13,410
Total Public Safety	<u>58,520</u>	<u>58,520</u>	<u>34,353</u>	<u>24,167</u>
Total Public Safety	<u>68,521</u>	<u>68,521</u>	<u>44,353</u>	<u>24,168</u>
Total Expenditures	<u>68,521</u>	<u>68,521</u>	<u>44,353</u>	<u>24,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(58,596)</u>	<u>(58,596)</u>	<u>(34,428)</u>	<u>24,168</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(58,596)	(58,596)	(34,428)	24,168
Fund Balances - Beginning	83,560	83,560	83,560	--
Fund Balances - Ending	<u>\$ 24,964</u>	<u>\$ 24,964</u>	<u>\$ 49,132</u>	<u>\$ 24,168</u>

KLEBERG COUNTY, TEXAS
 CO. ATTY PRETRIAL DIVERSION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ 28,984	\$ 28,984	\$ 28,984	\$ --
Total Revenues	<u>28,984</u>	<u>28,984</u>	<u>28,984</u>	<u>--</u>
EXPENDITURES:				
Judicial				
County court				
<i>Personal Services</i>	8,897	8,897	8,897	--
<i>Total County Court</i>	<u>8,897</u>	<u>8,897</u>	<u>8,897</u>	<u>--</u>
Total Judicial	<u>8,897</u>	<u>8,897</u>	<u>8,897</u>	<u>--</u>
Total Expenditures	<u>8,897</u>	<u>8,897</u>	<u>8,897</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,087</u>	<u>20,087</u>	<u>20,087</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	20,087	20,087	20,087	--
Fund Balances - Beginning	63,458	63,458	63,458	--
Fund Balances - Ending	<u>\$ 83,545</u>	<u>\$ 83,545</u>	<u>\$ 83,545</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
INDIGENT CARE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ 195	\$ 67	\$ 595	\$ 528
Total Revenues	<u>195</u>	<u>67</u>	<u>595</u>	<u>528</u>
EXPENDITURES:				
Health and Welfare				
Indigent				
<i>Other Services and Charges</i>	730,128	730,128	693,411	36,717
<i>Total Indigent</i>	<u>730,128</u>	<u>730,128</u>	<u>693,411</u>	<u>36,717</u>
Total Health and Welfare	<u>730,128</u>	<u>730,128</u>	<u>693,411</u>	<u>36,717</u>
Total Expenditures	<u>730,128</u>	<u>730,128</u>	<u>693,411</u>	<u>36,717</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(729,933)</u>	<u>(730,061)</u>	<u>(692,816)</u>	<u>37,245</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	729,933	729,933	729,933	--
Total Other Financing Sources (Uses)	<u>729,933</u>	<u>729,933</u>	<u>729,933</u>	<u>--</u>
 Net Change in Fund Balances	 --	 (128)	 37,117	 37,245
Fund Balances - Beginning	301,251	301,251	301,251	--
Fund Balances - Ending	<u>\$ 301,251</u>	<u>\$ 301,123</u>	<u>\$ 338,368</u>	<u>\$ 37,245</u>

KLEBERG COUNTY, TEXAS
GOLF COURSE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Golf Course Revenue	\$ --	\$ 29,177	\$ --	\$ (29,177)
Total Revenues	<u>--</u>	<u>29,177</u>	<u>--</u>	<u>(29,177)</u>
EXPENDITURES:				
Culture and Recreation				
Golf Course				
<i>Other Services and Charges</i>	35,000	42,034	20,028	22,006
<i>Total Golf Course</i>	<u>35,000</u>	<u>42,034</u>	<u>20,028</u>	<u>22,006</u>
Total Culture and Recreation	<u>35,000</u>	<u>42,034</u>	<u>20,028</u>	<u>22,006</u>
Total Expenditures	<u>35,000</u>	<u>42,034</u>	<u>20,028</u>	<u>22,006</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,000)</u>	<u>(12,857)</u>	<u>(20,028)</u>	<u>(7,171)</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	35,000	35,000	--	(35,000)
Total Other Financing Sources (Uses)	<u>35,000</u>	<u>35,000</u>	<u>--</u>	<u>35,000</u>
 Net Change in Fund Balances	 --	 22,143	 (20,028)	 (42,171)
Fund Balances - Beginning	179,831	179,831	179,831	--
Fund Balances - Ending	<u>\$ 179,831</u>	<u>\$ 201,974</u>	<u>\$ 159,803</u>	<u>\$ (42,171)</u>

KLEBERG COUNTY, TEXAS
JUVENILE PROBATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 242,767	\$ 242,767	\$ 267,716	\$ 24,949
Total Revenues	<u>242,767</u>	<u>242,767</u>	<u>267,716</u>	<u>24,949</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	177,890	168,890	177,729	(8,839)
<i>Supplies</i>	3,154	2,914	1,474	1,440
<i>Other Services and Charges</i>	61,723	70,963	65,334	5,629
<i>Total Public Safety</i>	<u>242,767</u>	<u>242,767</u>	<u>244,537</u>	<u>(1,770)</u>
Total Public Safety	<u>242,767</u>	<u>242,767</u>	<u>244,537</u>	<u>(1,770)</u>
Total Expenditures	<u>242,767</u>	<u>242,767</u>	<u>244,537</u>	<u>(1,770)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>23,179</u>	<u>23,179</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>--</u>	<u>--</u>	<u>23,179</u>	<u>23,179</u>
Fund Balances - Beginning	<u>(17,622)</u>	<u>(17,622)</u>	<u>(17,622)</u>	<u>--</u>
Fund Balances - Ending	<u>\$ (17,622)</u>	<u>\$ (17,622)</u>	<u>\$ 5,557</u>	<u>\$ 23,179</u>

KLEBERG COUNTY, TEXAS
 AIRPORT DEVELOPMENT GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 949	\$ 949	\$ 25,667	\$ 24,718
Total Revenues	<u>949</u>	<u>949</u>	<u>25,667</u>	<u>24,718</u>
EXPENDITURES:				
General Government				
<i>Other Services and Charges</i>	25,749	25,749	25,667	82
Total General Government	<u>25,749</u>	<u>25,749</u>	<u>25,667</u>	<u>82</u>
Total Expenditures	<u>25,749</u>	<u>25,749</u>	<u>25,667</u>	<u>82</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(24,800)</u>	<u>(24,800)</u>	<u>--</u>	<u>24,800</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(24,800)	(24,800)	--	24,800
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u>\$ (24,800)</u>	<u>\$ (24,800)</u>	<u>\$ --</u>	<u>\$ 24,800</u>

KLEBERG COUNTY, TEXAS

PARK GRANT (CIAP) #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 138,267	\$ 138,267	\$ 131,067	\$ (7,200)
Total Revenues	<u>138,267</u>	<u>138,267</u>	<u>131,067</u>	<u>(7,200)</u>
EXPENDITURES:				
Culture and Recreation				
Seawind				
Other Services and Charges	156,192	156,192	131,067	25,125
Total Seawind	<u>156,192</u>	<u>156,192</u>	<u>131,067</u>	<u>25,125</u>
Total Culture and Recreation	<u>156,192</u>	<u>156,192</u>	<u>131,067</u>	<u>25,125</u>
Total Expenditures	<u>156,192</u>	<u>156,192</u>	<u>131,067</u>	<u>25,125</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(17,925)</u>	<u>(17,925)</u>	<u>--</u>	<u>17,925</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(17,925)	(17,925)	--	17,925
Fund Balances - Beginning	122	122	122	--
Fund Balances - Ending	<u>\$ (17,803)</u>	<u>\$ (17,803)</u>	<u>\$ 122</u>	<u>\$ 17,925</u>

KLEBERG COUNTY, TEXAS
 KLEBERG CO CFC 7214015
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 209,199	\$ 209,199	\$ 231,819	\$ 22,620
Total Revenues	<u>209,199</u>	<u>209,199</u>	<u>231,819</u>	<u>22,620</u>
EXPENDITURES:				
Economic Development and Assistance				
<i>Other Services and Charges</i>	231,819	231,819	231,819	--
<i>Total Economic Development and Assistance</i>	<u>231,819</u>	<u>231,819</u>	<u>231,819</u>	<u>--</u>
Total Expenditures	<u>231,819</u>	<u>231,819</u>	<u>231,819</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(22,620)</u>	<u>(22,620)</u>	<u>--</u>	<u>22,620</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(22,620)	(22,620)	--	22,620
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u><u>\$ (22,620)</u></u>	<u><u>\$ (22,620)</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 22,620</u></u>

KLEBERG COUNTY, TEXAS
COMMUNITY SUPERVISION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 374,546	\$ 354,972	\$ 324,645	\$ (30,327)
Fees of Office	439,129	468,448	429,536	(38,912)
Investment Earnings	800	800	1,008	208
Total Revenues	<u>814,475</u>	<u>824,220</u>	<u>755,189</u>	<u>(69,031)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	651,062	699,230	676,229	23,001
<i>Supplies</i>	13,060	12,609	9,295	3,314
<i>Other Services and Charges</i>	66,770	100,367	69,577	30,790
<i>Total Public Safety</i>	<u>730,892</u>	<u>812,206</u>	<u>755,101</u>	<u>57,105</u>
Total Public Safety	<u>730,892</u>	<u>812,206</u>	<u>755,101</u>	<u>57,105</u>
Total Expenditures	<u>730,892</u>	<u>812,206</u>	<u>755,101</u>	<u>57,105</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>83,583</u>	<u>12,014</u>	<u>88</u>	<u>(11,926)</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	3,932	3,932	3,932	--
<i>Transfers Out</i>	(87,515)	(14,380)	(6,680)	(7,700)
Total Other Financing Sources (Uses)	<u>(83,583)</u>	<u>(10,448)</u>	<u>(2,748)</u>	<u>(7,700)</u>
 Net Change in Fund Balances	 --	 1,566	 (2,660)	 (4,226)
Fund Balances - Beginning	106,644	106,644	99,828	(6,816)
Fund Balances - Ending	<u>\$ 106,644</u>	<u>\$ 108,210</u>	<u>\$ 97,168</u>	<u>\$ (11,042)</u>

KLEBERG COUNTY, TEXAS
 KLEBERG CO TCF 7214392
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 6,563	\$ 78,423	\$ 33,492	\$ (44,931)
Total Revenues	<u>6,563</u>	<u>78,423</u>	<u>33,492</u>	<u>(44,931)</u>
EXPENDITURES:				
Economic Development and Assistance				
<i>Other Services and Charges</i>	6,563	96,002	33,492	62,510
<i>Total Economic Development and Assistance</i>	<u>6,563</u>	<u>96,002</u>	<u>33,492</u>	<u>62,510</u>
Total Expenditures	<u>6,563</u>	<u>96,002</u>	<u>33,492</u>	<u>62,510</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(17,579)</u>	<u>--</u>	<u>17,579</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>(17,579)</u>	 <u>--</u>	 <u>17,579</u>
Fund Balances - Beginning	<u>--</u>	<u>(1)</u>	<u>--</u>	<u>1</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ (17,580)</u>	<u>\$ --</u>	<u>\$ 17,580</u>

KLEBERG COUNTY, TEXAS
CSCD PERSONAL BOND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 187,203	\$ 141,425	\$ 131,136	\$ (10,289)
Investment Earnings	200	475	471	(4)
Miscellaneous Revenues	400	--	--	--
Total Revenues	187,803	141,900	131,607	(10,293)
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	178,643	138,481	187,447	(48,966)
<i>Supplies</i>	1,780	1,233	696	537
<i>Other Services and Charges</i>	7,380	2,186	2,922	(736)
<i>Total Public Safety</i>	<u>187,803</u>	<u>141,900</u>	<u>191,065</u>	<u>(49,165)</u>
Total Public Safety	187,803	141,900	191,065	(49,165)
Total Expenditures	187,803	141,900	191,065	(49,165)
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	(59,458)	(59,458)
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	--	(59,458)	(59,458)
Fund Balances - Beginning	188,495	188,495	188,495	--
Fund Balances - Ending	<u>\$ 188,495</u>	<u>\$ 188,495</u>	<u>\$ 129,037</u>	<u>\$ (59,458)</u>

KLEBERG COUNTY, TEXAS
 SO TX TASK FORCE FEDERAL
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 113,212	\$ 113,212	\$ 113,212	\$ --
Investment Earnings	86	86	86	--
Total Revenues	<u>113,298</u>	<u>113,298</u>	<u>113,298</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Supplies	10,328	10,328	10,328	--
Other Services and Charges	18,408	18,408	18,408	--
Total Public Safety	<u>28,736</u>	<u>28,736</u>	<u>28,736</u>	<u>--</u>
Total Public Safety	<u>28,736</u>	<u>28,736</u>	<u>28,736</u>	<u>--</u>
Total Expenditures	<u>28,736</u>	<u>28,736</u>	<u>28,736</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>84,562</u>	<u>84,562</u>	<u>84,562</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	84,562	84,562	84,562	--
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	<u>\$ 84,562</u>	<u>\$ 84,562</u>	<u>\$ 84,562</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
 TITLE IV-E
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 34,963	\$ 14,963
Investment Earnings	145	145	197	52
Total Revenues	<u>20,145</u>	<u>20,145</u>	<u>35,160</u>	<u>15,015</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Other Services and Charges</i>	20,145	20,145	29,900	(9,755)
<i>Total Public Safety</i>	<u>20,145</u>	<u>20,145</u>	<u>29,900</u>	<u>(9,755)</u>
Total Public Safety	<u>20,145</u>	<u>20,145</u>	<u>29,900</u>	<u>(9,755)</u>
Total Expenditures	<u>20,145</u>	<u>20,145</u>	<u>29,900</u>	<u>(9,755)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	5,260	5,260
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
 Net Change in Fund Balances	--	--	5,260	5,260
Fund Balances - Beginning	73,038	73,038	73,038	--
Fund Balances - Ending	<u>\$ 73,038</u>	<u>\$ 73,038</u>	<u>\$ 78,298</u>	<u>\$ 5,260</u>

KLEBERG COUNTY, TEXAS
SPECIAL CASELOAD SEX FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 52,462	\$ 52,462	\$ 52,462	\$ --
Investment Earnings	4	4	4	--
Total Revenues	<u>52,466</u>	<u>52,466</u>	<u>52,466</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	46,326	46,073	48,472	(2,399)
<i>Supplies</i>	3,259	2,338	1,902	436
<i>Other Services and Charges</i>	5,625	6,798	7,034	(236)
<i>Total Public Safety</i>	<u>55,210</u>	<u>55,209</u>	<u>57,408</u>	<u>(2,199)</u>
Total Public Safety	<u>55,210</u>	<u>55,210</u>	<u>57,408</u>	<u>(2,198)</u>
Total Expenditures	<u>55,210</u>	<u>55,210</u>	<u>57,408</u>	<u>(2,198)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,744)</u>	<u>(2,744)</u>	<u>(4,942)</u>	<u>(2,198)</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	 4	 4	 (2,194)	 (2,198)
Fund Balances - Beginning	10,139	10,139	10,139	--
Fund Balances - Ending	<u>\$ 10,143</u>	<u>\$ 10,143</u>	<u>\$ 7,945</u>	<u>\$ (2,198)</u>

KLEBERG COUNTY, TEXAS
 TEXAS A&M UNIVERSITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 218,368	\$ 218,368	\$ 78,568	\$ (139,800)
Total Revenues	<u>218,368</u>	<u>218,368</u>	<u>78,568</u>	<u>(139,800)</u>
EXPENDITURES:				
Economic Development and Assistance				
<i>Personal Services</i>	153,845	153,845	11,527	142,318
<i>Supplies</i>	36,925	36,925	--	36,925
<i>Other Services and Charges</i>	27,598	27,598	7,800	19,798
<i>Total Economic Development and Assistance</i>	<u>218,368</u>	<u>218,368</u>	<u>19,327</u>	<u>199,041</u>
Total Expenditures	<u>218,368</u>	<u>218,368</u>	<u>19,327</u>	<u>199,041</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>59,241</u>	<u>59,241</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>--</u>	<u>--</u>	<u>59,241</u>	<u>59,241</u>
Fund Balances - Beginning	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances - Ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 59,241</u>	<u>\$ 59,241</u>

KLEBERG COUNTY, TEXAS
JARC GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 200,000	\$ 320,601	\$ 278,654	\$ (41,947)
Charges for Services	15,000	15,000	20,600	5,600
Total Revenues	<u>215,000</u>	<u>335,601</u>	<u>299,254</u>	<u>(36,347)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	162,245	165,937	235,850	(69,913)
<i>Supplies</i>	37,525	22,958	30,701	(7,743)
<i>Other Services and Charges</i>	15,230	32,105	29,092	3,013
<i>Capital Outlay</i>	--	--	50,291	(50,291)
<i>Total Public Safety</i>	<u>215,000</u>	<u>221,000</u>	<u>345,934</u>	<u>(124,934)</u>
Total Public Safety	<u>215,000</u>	<u>221,000</u>	<u>345,934</u>	<u>(124,934)</u>
Total Expenditures	<u>215,000</u>	<u>221,000</u>	<u>345,934</u>	<u>(124,934)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>114,601</u>	<u>(46,680)</u>	<u>(161,281)</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	114,601	(46,680)	(161,281)
Fund Balances - Beginning	153,379	153,379	46,680	(106,699)
Fund Balances - Ending	<u>\$ 153,379</u>	<u>\$ 267,980</u>	<u>\$ --</u>	<u>\$ (267,980)</u>

KLEBERG COUNTY, TEXAS
H/S AGRICULTURE GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 21,814	\$ 20,437	\$ 20,437	\$ --
Total Revenues	<u>21,814</u>	<u>20,437</u>	<u>20,437</u>	<u>--</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	4,514	--	--	--
<i>Supplies</i>	16,500	19,760	19,760	--
<i>Other Services and Charges</i>	800	677	663	14
<i>Total Health & Welfare</i>	<u>21,814</u>	<u>20,437</u>	<u>20,423</u>	<u>14</u>
Total Health and Welfare	<u>21,814</u>	<u>20,437</u>	<u>20,423</u>	<u>14</u>
Total Expenditures	<u>21,814</u>	<u>20,437</u>	<u>20,423</u>	<u>14</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>14</u>	<u>14</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	<u>--</u>	<u>--</u>	<u>14</u>	<u>14</u>
Fund Balances - Beginning	<u>1,120</u>	<u>1,120</u>	<u>1,120</u>	<u>--</u>
Fund Balances - Ending	<u>\$ 1,120</u>	<u>\$ 1,120</u>	<u>\$ 1,134</u>	<u>\$ 14</u>

KLEBERG COUNTY, TEXAS
DIST. CLK RECORDS MGMT & PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-32

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 5,767	\$ 8,111	\$ 8,111	\$ --
Investment Earnings	50	138	138	--
Total Revenues	<u>5,817</u>	<u>8,249</u>	<u>8,249</u>	<u>--</u>
EXPENDITURES:				
Current:				
Judicial				
District Clerk				
Supplies	2,267	2,808	2,808	--
Total District Clerk	<u>2,267</u>	<u>2,808</u>	<u>2,808</u>	<u>--</u>
Total Judicial	<u>2,267</u>	<u>2,808</u>	<u>2,808</u>	<u>--</u>
Total Expenditures	<u>5,817</u>	<u>5,817</u>	<u>2,808</u>	<u>3,009</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>2,432</u>	<u>5,441</u>	<u>3,009</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	2,432	5,441	3,009
Fund Balances - Beginning	46,472	46,472	46,472	--
Fund Balances - Ending	<u>\$ 46,472</u>	<u>\$ 48,904</u>	<u>\$ 51,913</u>	<u>\$ 3,009</u>

KLEBERG COUNTY, TEXAS
 COURTHOUSE SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Charges for Services	\$ 20,300	\$ 32,115	\$ 32,115	\$ --
Investment Earnings	10	11	11	--
Total Revenues	<u>20,310</u>	<u>32,126</u>	<u>32,126</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Courthouse Security				
Personal Services	43,461	51,495	51,495	--
Other Services and Charges	--	11,523	9,925	1,598
Capital Outlay	--	7,500	7,500	--
Total Courthouse Security	<u>43,461</u>	<u>70,518</u>	<u>68,920</u>	<u>1,598</u>
Total Public Safety	<u>43,461</u>	<u>70,518</u>	<u>68,920</u>	<u>1,598</u>
Total Expenditures	<u>43,461</u>	<u>70,518</u>	<u>68,920</u>	<u>1,598</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,151)</u>	<u>(38,392)</u>	<u>(36,794)</u>	<u>1,598</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	23,151	36,421	22,270	(14,151)
Total Other Financing Sources (Uses)	<u>23,151</u>	<u>36,421</u>	<u>22,270</u>	<u>14,151</u>
Net Change in Fund Balances	--	(1,971)	(14,524)	(12,553)
Fund Balances - Beginning	9,413	9,412	9,413	1
Fund Balances - Ending	<u>\$ 9,413</u>	<u>\$ 7,441</u>	<u>\$ (5,111)</u>	<u>\$ (12,552)</u>

KLEBERG COUNTY, TEXAS

J.P.'S TECH FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fines and Forfeitures	\$ 13,868	\$ 23,659	\$ 23,659	\$ --
Investment Earnings	41	336	336	--
Total Revenues	<u>13,909</u>	<u>23,995</u>	<u>23,995</u>	<u>--</u>
EXPENDITURES:				
Judicial				
Justice of the Peace				
Supplies	792	792	792	--
Other Services and Charges	13,909	31,310	27,705	3,605
Total Justice of the Peace	<u>14,701</u>	<u>32,102</u>	<u>28,497</u>	<u>3,605</u>
Total Judicial	<u>14,701</u>	<u>32,102</u>	<u>28,497</u>	<u>3,605</u>
Total Expenditures	<u>14,701</u>	<u>32,102</u>	<u>28,497</u>	<u>3,605</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(792)</u>	<u>(8,107)</u>	<u>(4,502)</u>	<u>3,605</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	(792)	(8,107)	(4,502)	3,605
Fund Balances - Beginning	113,628	113,628	113,628	--
Fund Balances - Ending	<u>\$ 112,836</u>	<u>\$ 105,521</u>	<u>\$ 109,126</u>	<u>\$ 3,605</u>

KLEBERG COUNTY, TEXAS
COUNTY CLERKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Charges for Services	\$ 4,851	\$ 13,674	\$ 10,840	\$ (2,834)
Total Revenues	<u>4,851</u>	<u>13,674</u>	<u>10,840</u>	<u>(2,834)</u>
EXPENDITURES:				
General Government				
County Clerk				
Supplies	--	23,920	19,620	4,300
Other Services and Charges	4,851	7,590	5,340	2,250
Total County Clerk	<u>4,851</u>	<u>31,510</u>	<u>24,960</u>	<u>6,550</u>
Total General Government	<u>4,851</u>	<u>31,510</u>	<u>24,960</u>	<u>6,550</u>
Total Expenditures	<u>4,851</u>	<u>31,510</u>	<u>24,960</u>	<u>6,550</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(17,836)</u>	<u>(14,120)</u>	<u>3,716</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(17,836)	(14,120)	3,716
Fund Balances - Beginning	23,510	23,510	23,510	--
Fund Balances - Ending	<u>\$ 23,510</u>	<u>\$ 5,674</u>	<u>\$ 9,390</u>	<u>\$ 3,716</u>

KLEBERG COUNTY, TEXAS
 RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 50,070	\$ 81,552	\$ 80,927	\$ (625)
Investment Earnings	74	600	600	--
Total Revenues	<u>50,144</u>	<u>82,152</u>	<u>81,527</u>	<u>(625)</u>
EXPENDITURES:				
General Government				
<i>Personal Services</i>	50,144	50,144	37,649	12,495
<i>Supplies</i>	--	6,757	6,757	--
Total General Government	<u>50,144</u>	<u>56,900</u>	<u>44,406</u>	<u>12,494</u>
Total Expenditures	<u>50,144</u>	<u>56,900</u>	<u>44,406</u>	<u>12,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>25,252</u>	<u>37,121</u>	<u>11,869</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>25,252</u>	<u>37,121</u>	<u>11,869</u>
Fund Balances - Beginning	<u>207,209</u>	<u>207,209</u>	<u>206,798</u>	<u>(411)</u>
Fund Balances - Ending	<u>\$ 207,209</u>	<u>\$ 232,461</u>	<u>\$ 243,919</u>	<u>\$ 11,458</u>

KLEBERG COUNTY, TEXAS
 HOUSTON HIDTA GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 16,100	\$ 16,100	\$ 9,175	\$ (6,925)
Total Revenues	<u>16,100</u>	<u>16,100</u>	<u>9,175</u>	<u>(6,925)</u>
EXPENDITURES:				
Public Safety				
Public Safety				
Sheriff				
<i>Personal Services</i>	8,900	9,940	6,934	3,006
<i>Other Services and Charges</i>	7,200	6,908	2,882	4,026
<i>Total Sheriff</i>	<u>16,100</u>	<u>16,848</u>	<u>9,816</u>	<u>7,032</u>
Total Public Safety	<u>16,100</u>	<u>16,848</u>	<u>9,816</u>	<u>7,032</u>
Total Expenditures	<u>16,100</u>	<u>16,848</u>	<u>9,816</u>	<u>7,032</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>(748)</u>	<u>(641)</u>	<u>107</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	--	(748)	(641)	107
Fund Balances - Beginning	(4,461)	(4,461)	(4,461)	--
Fund Balances - Ending	<u>\$ (4,461)</u>	<u>\$ (5,209)</u>	<u>\$ (5,102)</u>	<u>\$ 107</u>

KLEBERG COUNTY, TEXAS
 COUNTY ATTORNEY HOT CHECK FUND'
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Fees of Office	\$ 4,877	\$ 4,877	\$ 4,764	\$ (113)
Investment Earnings	18	18	18	--
Total Revenues	<u>4,895</u>	<u>4,895</u>	<u>4,782</u>	<u>(113)</u>
EXPENDITURES:				
Judicial				
County Attorney				
<i>Personal Services</i>	3,787	3,787	1,234	2,553
<i>Other Services and Charges</i>	2,290	2,290	1,735	555
<i>Total County Attorney</i>	<u>6,077</u>	<u>6,077</u>	<u>2,969</u>	<u>3,108</u>
Total Judicial	<u>6,077</u>	<u>6,077</u>	<u>2,969</u>	<u>3,108</u>
Total Expenditures	<u>6,077</u>	<u>6,077</u>	<u>2,969</u>	<u>3,108</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,182)</u>	<u>(1,182)</u>	<u>1,813</u>	<u>2,995</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net Change in Fund Balances	 (1,182)	 (1,182)	 1,813	 2,995
Fund Balances - Beginning	5,001	5,001	5,001	--
Fund Balances - Ending	<u>\$ 3,819</u>	<u>\$ 3,819</u>	<u>\$ 6,814</u>	<u>\$ 2,995</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES 1/1-12/31
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 461,237	\$ 606,949	\$ 669,712	\$ 62,763
Miscellaneous Revenues	--	285	285	--
Total Revenues	<u>461,237</u>	<u>607,234</u>	<u>669,997</u>	<u>62,763</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	62,830	106,011	101,016	4,995
<i>Supplies</i>	2,050	7,002	1,076	5,926
<i>Other Services and Charges</i>	407,882	471,789	535,939	(64,150)
<i>Capital Outlay</i>	50,291	50,291	50,291	--
<i>Total Health & Welfare</i>	<u>523,053</u>	<u>635,093</u>	<u>688,322</u>	<u>(53,229)</u>
Total Health and Welfare	<u>523,053</u>	<u>635,093</u>	<u>688,322</u>	<u>(53,229)</u>
Total Expenditures	<u>523,053</u>	<u>635,093</u>	<u>688,322</u>	<u>(53,229)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(61,816)</u>	<u>(27,859)</u>	<u>(18,325)</u>	<u>9,534</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	11,525	29,418	29,418	--
Total Other Financing Sources (Uses)	<u>11,525</u>	<u>29,418</u>	<u>29,418</u>	<u>--</u>
Net Change in Fund Balances	(50,291)	1,559	11,093	9,534
Fund Balances - Beginning	99,439	99,439	99,439	--
Fund Balances - Ending	<u>\$ 49,148</u>	<u>\$ 100,998</u>	<u>\$ 110,532</u>	<u>\$ 9,534</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES NEIGHBOR TO NEIGHBOR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 24,425	\$ 32,988	\$ 20,301	\$ (12,687)
Total Revenues	<u>24,425</u>	<u>32,988</u>	<u>20,301</u>	<u>(12,687)</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
Supplies	4,300	4,300	3,383	917
Other Services and Charges	13,740	28,688	11,254	17,434
Total Health & Welfare	<u>18,040</u>	<u>32,988</u>	<u>14,637</u>	<u>18,351</u>
Total Health and Welfare	<u>18,040</u>	<u>32,988</u>	<u>14,637</u>	<u>18,351</u>
Total Expenditures	<u>18,040</u>	<u>32,988</u>	<u>14,637</u>	<u>18,351</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,385</u>	<u>--</u>	<u>5,664</u>	<u>5,664</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	6,385	--	5,664	5,664
Fund Balances - Beginning	4,770	4,770	4,770	--
Fund Balances - Ending	<u>\$ 11,155</u>	<u>\$ 4,770</u>	<u>\$ 10,434</u>	<u>\$ 5,664</u>

KLEBERG COUNTY, TEXAS
 2014 OPERATION STONEGARDEN
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 344,170	\$ 344,170	\$ 344,170	\$ --
Total Revenues	<u>344,170</u>	<u>344,170</u>	<u>344,170</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	101,717	101,717	92,606	9,111
<i>Other Services and Charges</i>	24,055	24,055	24,055	--
<i>Total Public Safety</i>	<u>125,772</u>	<u>125,772</u>	<u>116,661</u>	<u>9,111</u>
Total Public Safety	<u>125,772</u>	<u>125,772</u>	<u>116,661</u>	<u>9,111</u>
Total Expenditures	<u>125,772</u>	<u>125,772</u>	<u>116,661</u>	<u>9,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>218,398</u>	<u>218,398</u>	<u>227,509</u>	<u>9,111</u>
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balances	218,398	218,398	227,509	9,111
Fund Balances - Beginning	(101,791)	(101,791)	(101,791)	--
Fund Balances - Ending	<u>\$ 116,607</u>	<u>\$ 116,607</u>	<u>\$ 125,718</u>	<u>\$ 9,111</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 414,288	\$ 482,332	\$ 506,430	\$ 24,098
Charges for Services	20,000	24,000	21,664	(2,336)
Investment Earnings	--	100	556	456
Miscellaneous Revenues	--	500	46	(454)
Total Revenues	<u>434,288</u>	<u>506,932</u>	<u>528,696</u>	<u>21,764</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
<i>Personal Services</i>	347,896	429,196	493,503	(64,307)
<i>Supplies</i>	73,080	38,328	40,406	(2,078)
<i>Other Services and Charges</i>	71,593	125,580	119,448	6,132
<i>Total Health & Welfare</i>	<u>492,569</u>	<u>593,104</u>	<u>653,357</u>	<u>(60,253)</u>
Total Health and Welfare	<u>492,569</u>	<u>593,104</u>	<u>653,357</u>	<u>(60,253)</u>
Total Expenditures	<u>492,569</u>	<u>593,104</u>	<u>653,357</u>	<u>(60,253)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(58,281)</u>	<u>(86,172)</u>	<u>(124,661)</u>	<u>(38,489)</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	57,781	97,506	97,506	--
Total Other Financing Sources (Uses)	<u>57,781</u>	<u>97,506</u>	<u>97,506</u>	<u>--</u>
 Net Change in Fund Balances	 (500)	 11,334	 (27,155)	 (38,489)
Fund Balances - Beginning	146,440	146,440	253,183	106,743
Fund Balances - Ending	<u>\$ 145,940</u>	<u>\$ 157,774</u>	<u>\$ 226,028</u>	<u>\$ 68,254</u>

KLEBERG COUNTY, TEXAS
HUMAN SERVICES 10/1-9/30
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 359,717	\$ 374,360	\$ 392,273	\$ 17,913
Miscellaneous Revenues	--	37,500	37,500	--
Contributions & Donations	31,800	34,353	33,882	(471)
Total Revenues	<u>391,517</u>	<u>446,213</u>	<u>463,655</u>	<u>17,442</u>
EXPENDITURES:				
Health and Welfare				
Health & Welfare				
Personal Services	337,336	432,101	424,948	7,153
Supplies	207,304	243,601	231,684	11,917
Other Services and Charges	55,084	68,688	64,529	4,159
Total Health & Welfare	<u>599,724</u>	<u>744,390</u>	<u>721,161</u>	<u>23,229</u>
Total Health and Welfare	<u>599,724</u>	<u>744,390</u>	<u>721,161</u>	<u>23,229</u>
Total Expenditures	<u>599,724</u>	<u>744,390</u>	<u>721,161</u>	<u>23,229</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(208,207)</u>	<u>(298,177)</u>	<u>(257,506)</u>	<u>40,671</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	208,207	272,694	272,694	--
Total Other Financing Sources (Uses)	<u>208,207</u>	<u>272,694</u>	<u>272,694</u>	<u>--</u>
Net Change in Fund Balances	--	(25,483)	15,188	40,671
Fund Balances - Beginning	(15,188)	(15,188)	(15,188)	--
Fund Balances - Ending	<u>\$ (15,188)</u>	<u>\$ (40,671)</u>	<u>\$ --</u>	<u>\$ 40,671</u>

KLEBERG COUNTY, TEXAS
 2015 OPERATION STONEGARDEN GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 400,415	\$ 400,415	\$ 75,998	\$ (324,417)
Total Revenues	400,415	400,415	75,998	(324,417)
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Personal Services</i>	157,240	157,240	42,827	114,413
<i>Supplies</i>	32,695	32,695	5,747	26,948
<i>Other Services and Charges</i>	54,100	54,100	--	54,100
<i>Capital Outlay</i>	156,380	156,380	27,424	128,956
<i>Total Public Safety</i>	400,415	400,415	75,998	324,417
Total Public Safety	400,415	400,415	75,998	324,417
Total Expenditures	400,415	400,415	75,998	324,417
Excess (Deficiency) of Revenues Over (Under) Expenditures	--	--	--	--
OTHER FINANCING SOURCES (USES):				
Total Other Financing Sources (Uses)	--	--	--	--
Net Change in Fund Balances	--	--	--	--
Fund Balances - Beginning	--	--	--	--
Fund Balances - Ending	\$ --	\$ --	\$ --	\$ --

KLEBERG COUNTY, TEXAS
AIRPORT RAMP GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Intergovernmental	\$ 12,250	\$ 12,250	\$ 4,492	\$ (7,758)
Investment Earnings	--	--	16	16
Total Revenues	<u>12,250</u>	<u>12,250</u>	<u>4,508</u>	<u>(7,742)</u>
EXPENDITURES:				
Public Transportation				
Airport Pct 2				
<i>Other Services and Charges</i>	18,000	15,016	10,153	4,863
<i>Capital Outlay</i>	6,500	9,484	2,285	7,199
<i>Total Airport Pct 2</i>	<u>24,500</u>	<u>24,500</u>	<u>12,438</u>	<u>12,062</u>
Total Public Transportation	<u>24,500</u>	<u>24,500</u>	<u>12,438</u>	<u>12,062</u>
Total Expenditures	<u>24,500</u>	<u>24,500</u>	<u>12,438</u>	<u>12,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,250)</u>	<u>(12,250)</u>	<u>(7,930)</u>	<u>4,320</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	12,250	12,250	12,250	--
Total Other Financing Sources (Uses)	<u>12,250</u>	<u>12,250</u>	<u>12,250</u>	<u>--</u>
Net Change in Fund Balances	--	--	4,320	4,320
Fund Balances - Beginning	52,336	52,336	52,336	--
Fund Balances - Ending	<u>\$ 52,336</u>	<u>\$ 52,336</u>	<u>\$ 56,656</u>	<u>\$ 4,320</u>

KLEBERG COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Taxes:				
<i>General Property Taxes</i>	\$ 424,495	\$ 452,307	\$ 452,307	\$ --
<i>Other Taxes - Miscellaneous</i>	2,950	6,389	6,389	--
Investment Earnings	--	1,076	1,076	--
Total Revenues	<u>427,445</u>	<u>459,772</u>	<u>459,772</u>	<u>--</u>
EXPENDITURES:				
<i>Debt Service:</i>				
<i>Principal</i>	240,000	240,000	240,000	--
<i>Interest and Fiscal Charges</i>	187,445	187,445	187,445	--
<i>Fiscal Agent's Fees</i>	--	200	200	--
Total Expenditures	<u>427,445</u>	<u>427,645</u>	<u>427,645</u>	<u>--</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>--</u>	<u>32,127</u>	<u>32,127</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	--	32,127	32,127	--
Fund Balances - Beginning	255,727	255,727	255,727	--
Fund Balances - Ending	<u>\$ 255,727</u>	<u>\$ 287,854</u>	<u>\$ 287,854</u>	<u>\$ --</u>

KLEBERG COUNTY, TEXAS
JAIL CONSTRUCTION
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE:				
Investment Earnings	\$ 10	\$ 62	\$ 62	\$ --
Total Revenues	<u>10</u>	<u>62</u>	<u>62</u>	<u>--</u>
EXPENDITURES:				
Public Safety				
Public Safety				
<i>Supplies</i>	12,010	17,610	16,760	850
<i>Other Services and Charges</i>	--	1,100	913	187
<i>Total Public Safety</i>	<u>12,010</u>	<u>18,710</u>	<u>17,673</u>	<u>1,037</u>
Total Public Safety	<u>12,010</u>	<u>18,710</u>	<u>17,673</u>	<u>1,037</u>
Total Expenditures	<u>12,010</u>	<u>18,710</u>	<u>17,673</u>	<u>1,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,000)</u>	<u>(18,648)</u>	<u>(17,611)</u>	<u>1,037</u>
OTHER FINANCING SOURCES (USES):				
<i>Transfers In</i>	12,000	12,000	12,000	--
Total Other Financing Sources (Uses)	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>--</u>
Net Change in Fund Balances	--	(6,648)	(5,611)	1,037
Fund Balances - Beginning	15,891	15,891	15,891	--
Fund Balances - Ending	<u>\$ 15,891</u>	<u>\$ 9,243</u>	<u>\$ 10,280</u>	<u>\$ 1,037</u>

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KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2016

	<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>	\$ 136,854	\$ 2,302,096	\$ 50,215	\$ 1,232
Total Assets	<u>\$ 136,854</u>	<u>\$ 2,302,096</u>	<u>\$ 50,215</u>	<u>\$ 1,232</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 136,854	\$ 2,302,096	\$ 50,215	\$ 1,232
Total Liabilities	<u>\$ 136,854</u>	<u>\$ 2,302,096</u>	<u>\$ 50,215</u>	<u>\$ 1,232</u>
NET POSITION				

Sheriff Inmate Trust	Tas Assessor/ Collector- Highway Acct	Tax Assessor Collector-VIT Account	Library	County Clerk Cash Bonds
\$ 98,939	\$ 207,262	\$ 236,311	\$ 1,039	\$ 74,609
<u>\$ 98,939</u>	<u>\$ 207,262</u>	<u>\$ 236,311</u>	<u>\$ 1,039</u>	<u>\$ 74,609</u>
\$ 98,939	\$ 207,262	\$ 236,311	\$ 1,039	\$ 74,609
<u>\$ 98,939</u>	<u>\$ 207,262</u>	<u>\$ 236,311</u>	<u>\$ 1,039</u>	<u>\$ 74,609</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2016

	<u>County Clerk Trustee</u>	<u>District Clerk</u>	<u>District Clerk Cash Bonds</u>	<u>District Clerk Fee Account</u>
ASSETS:				
<i>Cash and Cash Equivalents</i>	\$ 91,881	\$ 14,962	\$ 139,900	\$ 4,107
Total Assets	<u>\$ 91,881</u>	<u>\$ 14,962</u>	<u>\$ 139,900</u>	<u>\$ 4,107</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 91,881	\$ 14,962	\$ 139,900	\$ 4,107
Total Liabilities	<u>\$ 91,881</u>	<u>\$ 14,962</u>	<u>\$ 139,900</u>	<u>\$ 4,107</u>
NET POSITION				

<u>County Attorney Trustee</u>	<u>District Clerk Registry of the Court</u>	<u>Tax Assessor Special Account</u>	<u>DPS Seizures</u>	<u>J.P. PCT 1</u>
\$ 6,388	\$ 33,284	\$ 11,077	\$ 103,634	\$ 7,531
<u>\$ 6,388</u>	<u>\$ 33,284</u>	<u>\$ 11,077</u>	<u>\$ 103,634</u>	<u>\$ 7,531</u>
\$ 6,388	\$ 33,284	\$ 11,077	\$ 103,634	\$ 7,531
<u>\$ 6,388</u>	<u>\$ 33,284</u>	<u>\$ 11,077</u>	<u>\$ 103,634</u>	<u>\$ 7,531</u>

KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2016

	<u>J.P. PCT 2</u>	<u>J.P. PCT 3</u>	<u>J.P. PCT 4</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
ASSETS:				
<i>Cash and Cash Equivalents</i>	\$ 3,433	\$ 50,615	\$ 3,113	\$ 3,578,482
Total Assets	<u>\$ 3,433</u>	<u>\$ 50,615</u>	<u>\$ 3,113</u>	<u>\$ 3,578,482</u>
LIABILITIES:				
<i>Due to Other Governments and Agencies</i>	\$ 3,433	\$ 50,615	\$ 3,113	\$ 3,578,482
Total Liabilities	<u>\$ 3,433</u>	<u>\$ 50,615</u>	<u>\$ 3,113</u>	<u>\$ 3,578,482</u>
NET POSITION				

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KLEBERG COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-49

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
Payroll Fund				
ASSETS				
Cash & Investments	\$ --	\$ 5,667,817	\$ 5,667,817	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 5,667,817</u>	<u>\$ 5,667,817</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 5,667,817	\$ 5,667,817	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 5,667,817</u>	<u>\$ 5,667,817</u>	<u>\$ --</u>
County Sheriff Pending Seizures				
ASSETS				
Cash & Investments	\$ 167,328	\$ 72,351	\$ 102,825	\$ 136,854
Total Assets	<u>\$ 167,328</u>	<u>\$ 72,351</u>	<u>\$ 102,825</u>	<u>\$ 136,854</u>
LIABILITIES				
Due to Other Governments	167,328	\$ 72,351	\$ 102,825	\$ 136,854
Total Liabilities	<u>\$ 167,328</u>	<u>\$ 72,351</u>	<u>\$ 102,825</u>	<u>\$ 136,854</u>
J.P. PCT 1				
ASSETS				
Cash & Investments	\$ 10,584	\$ 214,632	\$ 217,685	\$ 7,531
Total Assets	<u>\$ 10,584</u>	<u>\$ 214,632</u>	<u>\$ 217,685</u>	<u>\$ 7,531</u>
LIABILITIES				
Due to Other Governments	\$ 10,584	\$ 214,632	\$ 217,685	\$ 7,531
Total Liabilities	<u>\$ 10,584</u>	<u>\$ 214,632</u>	<u>\$ 217,685</u>	<u>\$ 7,531</u>
J.P. PCT 2				
ASSETS				
Cash & Investments	\$ 4,835	\$ 92,297	\$ 93,699	\$ 3,433
Total Assets	<u>\$ 4,835</u>	<u>\$ 92,297</u>	<u>\$ 93,699</u>	<u>\$ 3,433</u>
LIABILITIES				
Due to Other Governments	\$ 4,835	\$ 92,297	\$ 93,699	\$ 3,433
Total Liabilities	<u>\$ 4,835</u>	<u>\$ 92,297</u>	<u>\$ 93,699</u>	<u>\$ 3,433</u>
J.P. PCT 3				
ASSETS				
Cash & Investments	\$ 64,047	\$ 1,705,693	\$ 1,719,125	\$ 50,615
Total Assets	<u>\$ 64,047</u>	<u>\$ 1,705,693</u>	<u>\$ 1,719,125</u>	<u>\$ 50,615</u>
LIABILITIES				
Due to Other Governments	\$ 64,047	\$ 1,705,693	\$ 1,719,125	\$ 50,615
Total Liabilities	<u>\$ 64,047</u>	<u>\$ 1,705,693</u>	<u>\$ 1,719,125</u>	<u>\$ 50,615</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-49

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
J.P. PCT 4				
ASSETS				
Cash & Investments	\$ 1,887	\$ 42,216	\$ 40,990	\$ 3,113
Total Assets	<u>\$ 1,887</u>	<u>\$ 42,216</u>	<u>\$ 40,990</u>	<u>\$ 3,113</u>
LIABILITIES				
Due to Other Governments	\$ 1,887	\$ 42,216	\$ 40,990	\$ 3,113
Total Liabilities	<u>\$ 1,887</u>	<u>\$ 42,216</u>	<u>\$ 40,990</u>	<u>\$ 3,113</u>
Sheriff Commissary				
ASSETS				
Cash & Investments	\$ 33,084	\$ 106,242	\$ 89,111	\$ 50,215
Total Assets	<u>\$ 33,084</u>	<u>\$ 106,242</u>	<u>\$ 89,111</u>	<u>\$ 50,215</u>
LIABILITIES				
Due to Other Governments	\$ 33,084	\$ 106,242	\$ 89,111	\$ 50,215
Total Liabilities	<u>\$ 33,084</u>	<u>\$ 106,242</u>	<u>\$ 89,111</u>	<u>\$ 50,215</u>
Sheriff Account Fund				
ASSETS				
Cash & Investments	\$ 1,629	\$ 20,043	\$ 20,440	\$ 1,232
Total Assets	<u>\$ 1,629</u>	<u>\$ 20,043</u>	<u>\$ 20,440</u>	<u>\$ 1,232</u>
LIABILITIES				
Due to Other Governments	\$ 1,629	\$ 20,043	\$ 20,440	\$ 1,232
Total Liabilities	<u>\$ 1,629</u>	<u>\$ 20,043</u>	<u>\$ 20,440</u>	<u>\$ 1,232</u>
Sheriff Inmate Trust				
ASSETS				
Cash & Investments	\$ 117,484	\$ 222,010	\$ 240,555	\$ 98,939
Total Assets	<u>\$ 117,484</u>	<u>\$ 222,010</u>	<u>\$ 240,555</u>	<u>\$ 98,939</u>
LIABILITIES				
Due to Other Governments	\$ 117,484	\$ 222,010	\$ 240,555	\$ 98,939
Total Liabilities	<u>\$ 117,484</u>	<u>\$ 222,010</u>	<u>\$ 240,555</u>	<u>\$ 98,939</u>
Tax Assessor/Collector-Highway Account				
ASSETS				
Cash & Investments	\$ 652,224	\$ 7,965,402	\$ 8,410,364	\$ 207,262
Total Assets	<u>\$ 652,224</u>	<u>\$ 7,965,402</u>	<u>\$ 8,410,364</u>	<u>\$ 207,262</u>
LIABILITIES				
Due to Other Governments	\$ 652,224	\$ 7,965,402	\$ 8,410,364	\$ 207,262
Total Liabilities	<u>\$ 652,224</u>	<u>\$ 7,965,402</u>	<u>\$ 8,410,364</u>	<u>\$ 207,262</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-49

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
<u>Tax Assessor/Collector-VIT Account</u>				
ASSETS				
Cash & Investments	\$ 274,205	\$ 359,947	\$ 397,841	\$ 236,311
Total Assets	<u>\$ 274,205</u>	<u>\$ 359,947</u>	<u>\$ 397,841</u>	<u>\$ 236,311</u>
LIABILITIES				
Due to Other Governments	\$ 274,205	\$ 359,947	\$ 397,841	\$ 236,311
Total Liabilities	<u>\$ 274,205</u>	<u>\$ 359,947</u>	<u>\$ 397,841</u>	<u>\$ 236,311</u>
<u>Tax Assessor/Collector-Tax Account</u>				
ASSETS				
Cash & Investments	\$ --	\$ 37,115,434	\$ 37,115,434	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 37,115,434</u>	<u>\$ 37,115,434</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 37,115,434	\$ 37,115,434	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 37,115,434</u>	<u>\$ 37,115,434</u>	<u>\$ --</u>
<u>Library</u>				
ASSETS				
Cash & Investments	\$ 1,183	\$ 15,001	\$ 15,145	\$ 1,039
Total Assets	<u>\$ 1,183</u>	<u>\$ 15,001</u>	<u>\$ 15,145</u>	<u>\$ 1,039</u>
LIABILITIES				
Due to Other Governments	\$ 1,183	\$ 15,001	\$ 15,145	\$ 1,039
Total Liabilities	<u>\$ 1,183</u>	<u>\$ 15,001</u>	<u>\$ 15,145</u>	<u>\$ 1,039</u>
<u>County Clerk Cash Bonds</u>				
ASSETS				
Cash & Investments	\$ 42,931	\$ 64,297	\$ 32,619	\$ 74,609
Total Assets	<u>\$ 42,931</u>	<u>\$ 64,297</u>	<u>\$ 32,619</u>	<u>\$ 74,609</u>
LIABILITIES				
Due to Other Governments	\$ 42,931	\$ 64,297	\$ 32,619	\$ 74,609
Total Liabilities	<u>\$ 42,931</u>	<u>\$ 64,297</u>	<u>\$ 32,619</u>	<u>\$ 74,609</u>
<u>County Clerk Trustee</u>				
ASSETS				
Cash & Investments	\$ 77,070	\$ 486,343	\$ 471,532	\$ 91,881
Total Assets	<u>\$ 77,070</u>	<u>\$ 486,343</u>	<u>\$ 471,532</u>	<u>\$ 91,881</u>
LIABILITIES				
Due to Other Governments	\$ 77,070	\$ 486,343	\$ 471,532	\$ 91,881
Total Liabilities	<u>\$ 77,070</u>	<u>\$ 486,343</u>	<u>\$ 471,532</u>	<u>\$ 91,881</u>
<u>District Clerk</u>				
ASSETS				
Cash & Investments	\$ 10,459	\$ 199,442	\$ 194,939	\$ 14,962
Total Assets	<u>\$ 10,459</u>	<u>\$ 199,442</u>	<u>\$ 194,939</u>	<u>\$ 14,962</u>
LIABILITIES				
Due to Other Governments	\$ 10,459	\$ 199,442	\$ 194,939	\$ 14,962
Total Liabilities	<u>\$ 10,459</u>	<u>\$ 199,442</u>	<u>\$ 194,939</u>	<u>\$ 14,962</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-49

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
District Clerk Cash Bond				
ASSETS				
Cash & Investments	\$ 143,450	\$ 4,300	\$ 7,850	\$ 139,900
Total Assets	<u>\$ 143,450</u>	<u>\$ 4,300</u>	<u>\$ 7,850</u>	<u>\$ 139,900</u>
LIABILITIES				
Due to Other Governments	\$ 143,450	\$ 4,300	\$ 7,850	\$ 139,900
Total Liabilities	<u>\$ 143,450</u>	<u>\$ 4,300</u>	<u>\$ 7,850</u>	<u>\$ 139,900</u>
District Clerk Fee Account				
ASSETS				
Cash & Investments	\$ 1,932	\$ 19,770	\$ 17,595	\$ 4,107
Total Assets	<u>\$ 1,932</u>	<u>\$ 19,770</u>	<u>\$ 17,595</u>	<u>\$ 4,107</u>
LIABILITIES				
Due to Other Governments	\$ 1,932	\$ 19,770	\$ 17,595	\$ 4,107
Total Liabilities	<u>\$ 1,932</u>	<u>\$ 19,770</u>	<u>\$ 17,595</u>	<u>\$ 4,107</u>
County Attorney Hot Check Fund				
ASSETS				
Cash & Investments	\$ 1,131	\$ 43,005	\$ 37,748	\$ 6,388
Total Assets	<u>\$ 1,131</u>	<u>\$ 43,005</u>	<u>\$ 37,748</u>	<u>\$ 6,388</u>
LIABILITIES				
Due to Other Governments	\$ 1,131	\$ 43,005	\$ 37,748	\$ 6,388
Total Liabilities	<u>\$ 1,131</u>	<u>\$ 43,005</u>	<u>\$ 37,748</u>	<u>\$ 6,388</u>
District Clerk Registry of the Court				
ASSETS				
Cash & Investments	\$ 40,861	\$ 119,579	\$ 127,156	\$ 33,284
Total Assets	<u>\$ 40,861</u>	<u>\$ 119,579</u>	<u>\$ 127,156</u>	<u>\$ 33,284</u>
LIABILITIES				
Due to Other Governments	\$ 40,861	\$ 119,579	\$ 127,156	\$ 33,284
Total Liabilities	<u>\$ 40,861</u>	<u>\$ 119,579</u>	<u>\$ 127,156</u>	<u>\$ 33,284</u>
Tax Office Special Account				
ASSETS				
Cash & Investments	\$ 4,183	\$ 40,378	\$ 33,484	\$ 11,077
Total Assets	<u>\$ 4,183</u>	<u>\$ 40,378</u>	<u>\$ 33,484</u>	<u>\$ 11,077</u>
LIABILITIES				
Due to Other Governments	\$ 4,183	\$ 40,378	\$ 33,484	\$ 11,077
Total Liabilities	<u>\$ 4,183</u>	<u>\$ 40,378</u>	<u>\$ 33,484</u>	<u>\$ 11,077</u>
DPS Seizures				
ASSETS				
Cash & Investments	\$ 129,179	\$ 81,714	\$ 107,259	\$ 103,634
Total Assets	<u>\$ 129,179</u>	<u>\$ 81,714</u>	<u>\$ 107,259</u>	<u>\$ 103,634</u>
LIABILITIES				
Due to Other Governments	\$ 129,179	\$ 81,714	\$ 107,259	\$ 103,634
Total Liabilities	<u>\$ 129,179</u>	<u>\$ 81,714</u>	<u>\$ 107,259</u>	<u>\$ 103,634</u>

KLEBERG COUNTY, TEXAS

EXHIBIT C-49

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
Task Force Pending Seizures				
ASSETS				
Cash & Investments	\$ --	\$ 2,653,993	\$ 351,897	\$ 2,302,096
Total Assets	<u>\$ --</u>	<u>\$ 2,653,993</u>	<u>\$ 351,897</u>	<u>\$ 2,302,096</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 2,653,993	\$ 351,897	\$ 2,302,096
Total Liabilities	<u>\$ --</u>	<u>\$ 2,653,993</u>	<u>\$ 351,897</u>	<u>\$ 2,302,096</u>
DR - 1791 - 318 FEMA				
ASSETS				
Cash & Investments	\$ --	\$ 606,636	\$ 606,636	\$ --
Total Assets	<u>\$ --</u>	<u>\$ 606,636</u>	<u>\$ 606,636</u>	<u>\$ --</u>
LIABILITIES				
Due to Other Governments	\$ --	\$ 606,636	\$ 606,636	\$ --
Total Liabilities	<u>\$ --</u>	<u>\$ 606,636</u>	<u>\$ 606,636</u>	<u>\$ --</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash & Investments	\$ 1,779,686	\$ 57,918,542	\$ 56,119,746	\$ 3,578,482
Total Assets	<u>\$ 1,779,686</u>	<u>\$ 57,918,542</u>	<u>\$ 56,119,746</u>	<u>\$ 3,578,482</u>
LIABILITIES				
Due to Other Governments	\$ 1,779,686	\$ 57,918,542	\$ 56,119,746	\$ 3,578,482
Total Liabilities	<u>\$ 1,779,686</u>	<u>\$ 57,918,542</u>	<u>\$ 56,119,746</u>	<u>\$ 3,578,482</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	155
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	163
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	
Debt Capacity	172
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	176
These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	180
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	

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

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

	Fiscal Year				
	2016	2015	2014	2013	2012
Governmental activities					
Invested in capital assets, net of related debt	\$ 13,145,468	\$ 13,177,924	\$ 12,732,487	\$ 13,049,873	\$ 12,690,314
Restricted	300,421	271,619	449,769	636,312	814,648
Unrestricted	<u>6,849,099</u>	<u>7,441,616</u>	<u>7,639,898</u>	<u>6,796,352</u>	<u>6,827,699</u>
Total governmental activities net position	\$ <u>20,294,988</u>	\$ <u>20,891,159</u>	\$ <u>20,822,154</u>	\$ <u>20,482,537</u>	\$ <u>20,332,661</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	\$ 13,145,468	\$ 13,177,924	\$ 12,732,487	\$ 13,049,873	\$ 12,690,314
Restricted	300,421	271,619	449,769	636,312	814,648
Unrestricted	<u>6,849,099</u>	<u>7,441,616</u>	<u>7,639,898</u>	<u>6,796,352</u>	<u>6,827,699</u>
Total primary government net position	\$ <u>20,294,988</u>	\$ <u>20,891,159</u>	\$ <u>20,822,154</u>	\$ <u>20,482,537</u>	\$ <u>20,332,661</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

SCHEDULE 1

		Fiscal Year							
		2011	2010	2009	2008	2007			
\$	12,516,675	\$	13,077,570	\$	12,284,834	\$	11,666,501	\$	11,658,005
	522,368		475,877		656,213		611,069		594,371
	<u>6,425,985</u>		<u>5,594,868</u>		<u>5,657,725</u>		<u>5,856,675</u>		<u>3,803,615</u>
\$	<u>19,465,028</u>	\$	<u>19,148,315</u>	\$	<u>18,598,772</u>	\$	<u>18,134,245</u>	\$	<u>16,055,991</u>
\$	-	\$	-	\$	-	\$	-	\$	-
	-		-		-		-		-
	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>
\$	12,516,675	\$	13,077,570	\$	12,284,834	\$	11,666,501	\$	11,658,005
	522,368		475,877		656,213		611,069		594,371
	<u>6,425,985</u>		<u>5,594,868</u>		<u>5,657,725</u>		<u>5,856,675</u>		<u>3,803,615</u>
\$	<u>19,465,028</u>	\$	<u>19,148,315</u>	\$	<u>18,598,772</u>	\$	<u>18,134,245</u>	\$	<u>16,055,991</u>

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

	2016	2015	2014	2013	2012	2011
Expenses						
Governmental activities:						
General government ⁽¹⁾	\$ 5,626,415	\$ 5,408,364	\$ 4,799,872	\$ 3,993,993	\$ 4,254,038	\$ 3,796,018
Judicial	2,958,983	2,458,670	2,648,245	2,688,919	2,465,053	2,618,489
Public Safety	8,836,278	7,617,314	7,430,757	7,398,273	7,268,191	8,958,969
Public Transportation	1,617,944	1,553,460	1,561,315	2,104,530	1,709,204	1,967,102
Health and Welfare	3,453,239	2,994,718	3,659,884	3,539,919	4,063,942	4,664,821
Culture and Recreation	1,414,824	1,482,901	2,982,555	2,308,005	2,019,670	1,884,597
Conservation	137,523	110,750	118,465	117,637	98,221	89,962
Economic Development and Assistance	396,542	26,699	24,457	73,384	15,204	-
Intergovernmental Utility Projects	-	-	-	424,708	190,819	485,031
Interest and Fiscal Charges	186,735	193,823	200,611	219,064	233,215	233,286
Total governmental activities expenses	24,628,483	21,848,699	23,406,161	22,868,432	22,317,557	24,698,275
Business-type activities:	-	-	-	-	-	-
Total business-type activity expenses	-	-	-	-	-	-
Total primary government expenses	\$ 24,628,483	\$ 21,848,699	\$ 23,406,161	\$ 22,868,432	\$ 22,317,557	24,698,275
Program Revenue						
Governmental activities						
Charges of Services						
General government ⁽²⁾	\$ 1,733,253	\$ 1,587,711	\$ 1,852,477	\$ 1,523,966	\$ 1,342,295	\$ 1,270,268
Judicial	12,875	13,121	14,649	13,953	14,732	16,786
Public Safety	1,172,816	2,052,923	1,837,257	1,972,910	2,987,402	2,538,219
Public Transportation	1,881,664	1,512,998	1,290,681	1,382,895	1,546,823	1,867,405
Health and Welfare	21,668	288,629	87,171	50,074	43,369	38,483
Culture and Recreation	-	1,532	320,926	499,485	441,963	271,953
Operating Grants and Contributions						
General government	-	-	340,121	220,863	36,756	68,403
Judicial	151,279	167,766	107,667	206,870	347,441	633,758
Public Safety	3,037,505	1,294,662	1,428,066	118,776	1,230,303	1,784,816
Public Transportation	280,694	77,666	65,974	143,195	43,717	72,951
Health and Welfare	1,677,998	1,523,930	2,292,521	2,366,011	2,250,970	3,041,780
Culture and Recreation	131,067	193,151	1,025,603	523,705	56,536	122,688
Intergovernmental Utility Projects	-	-	-	-	-	232,572
Economic Development and Assistance	-	439,940	-	-	-	-
Capital Grants and Contributions						
Culture and Recreation	283	2,339	3,947	131,460	242,004	-
Intergovernmental Utility Projects	-	-	-	428,527	218,940	252,459
Total governmental activities program revenues	10,101,102	9,156,368	10,667,060	9,582,690	10,803,251	12,212,531
Business-type activities:	-	-	-	-	-	-
Total business-type activities program revenues	-	-	-	-	-	-
Total primary government program revenues	\$ 10,101,102	\$ 9,156,368	\$ 10,667,060	\$ 9,582,690	\$ 10,803,251	\$ 12,212,531

⁽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			
2010	2009	2008	2007	
\$ 3,679,010	\$ 3,883,372	\$ 3,296,630	\$ 3,257,740	
2,421,066	2,281,574	1,857,211	1,752,236	
8,247,619	7,741,494	7,467,961	7,221,342	
2,241,189	2,158,066	1,871,582	1,933,757	
4,213,913	3,791,876	3,142,814	3,163,113	
1,817,119	1,794,361	1,443,126	1,365,689	
104,096	102,506	113,093	104,421	
-	-	-	-	
46,200	292,703	338,897	1,044,632	
234,348	32,017	45,833	25,663	
<u>23,004,560</u>	<u>22,077,869</u>	<u>19,577,147</u>	<u>19,868,593</u>	
-	-	-	-	
-	-	-	-	
<u>\$ 23,004,560</u>	<u>\$ 22,077,869</u>	<u>\$ 19,577,147</u>	<u>\$ 19,868,593</u>	

\$ 1,172,146	\$ 1,230,572	\$ 1,319,143	\$ 1,085,968	
13,572	12,528	17,501	10,336	
2,838,947	2,492,107	3,099,699	2,451,056	
1,769,232	1,905,449	2,093,794	2,025,853	
27,375	25,057	22,185	14,404	
57,005	69,213	90,930	89,177	
-	-	-	-	
55,007	78,380	98,197	79,475	
521,098	395,459	858,414	595,642	
1,692,004	1,835,021	1,368,720	1,292,884	
76,100	79,509	65,831	57,872	
2,395,085	2,333,999	1,799,401	1,911,668	
189,070	377,218	18,050	7,200	
413,678	-	-	-	
-	-	-	-	
46,200	292,703	338,619	1,032,110	
<u>11,266,519</u>	<u>11,127,215</u>	<u>11,188,484</u>	<u>10,653,645</u>	
-	-	-	-	
-	-	-	-	
<u>\$ 11,266,519</u>	<u>\$ 11,127,215</u>	<u>\$ 11,188,484</u>	<u>\$ 10,653,645</u>	

COUNTY OF KLEBERG

CHANGES IN NET POSITION, LAST NINE FISCAL YEARS

(accrual basis of accounting)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Net (Expense)/Revenue					
Governmental activities	\$ (14,489,873)	\$ (12,695,331)	\$ (12,739,101)	\$ (12,207,742)	\$ (11,514,306)
Business-type activities	-	-	-	-	-
Total primary government net expenses	<u>\$ (14,489,873)</u>	<u>\$ (12,695,331)</u>	<u>\$ (12,739,101)</u>	<u>\$ (12,207,742)</u>	<u>\$ (11,514,306)</u>
General Revenues and Other Changes in Net Assets					
Property Taxes	\$ 11,656,811	\$ 10,280,382	\$ 10,510,151	\$ 10,074,765	\$ 10,162,077
Sales Taxes	2,122,374	2,236,395	2,227,151	2,052,309	1,987,082
Investment Income	35,006	8,183	6,399	13,735	10,140
Miscellaneous Revenues	117,011	152,763	444,655	216,809	155,907
Gain (Loss) on Sale of Capital Assets	-	-	-	-	-
Extraordinary Item Outflow	-	-	-	-	-
Transfers	-	-	-	-	(35)
Total governmental activities	<u>13,931,202</u>	<u>12,677,723</u>	<u>13,188,356</u>	<u>12,357,618</u>	<u>12,315,171</u>
Business-type activities	-	-	-	-	-
Total business-type activities	<u>-</u>	<u>-</u>	<u>-</u>	<u># -</u>	<u>-</u>
Total primary government	<u>\$ 13,931,202</u>	<u>\$ 12,677,723</u>	<u>\$ 13,188,356</u>	<u>\$ 12,357,618</u>	<u>\$ 12,315,171</u>
Changes in Net Position					
Governmental activities (loss)	\$ (558,671)	\$ (17,608)	\$ 449,255	\$ 149,876	\$ 800,865
Business-type activities	-	-	-	-	-
Total primary government (loss)	<u>\$ (558,671)</u>	<u>\$ (17,608)</u>	<u>\$ 449,255</u>	<u>\$ 149,876</u>	<u>\$ 800,865</u>

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

SCHEDULE 2
(continued)

2011	2010	2009	2008	2007
(12,485,744) \$	(11,738,041) \$	(10,950,754) \$	(8,388,663) \$	(9,214,948)
-	-	-	-	-
<u>(12,485,744) \$</u>	<u>(11,738,041) \$</u>	<u>(10,950,754) \$</u>	<u>(8,388,663) \$</u>	<u>(9,214,948)</u>
9,753,197 \$	9,880,624 \$	9,854,510 \$	8,819,663 \$	7,900,340
1,940,950	1,435,228	1,460,839	1,577,786	1,387,675
11,494	23,143	53,516	203,430	306,650
286,514	375,921	144,879	118,086	406,086
-	-	-	(12,333)	-
-	-	-	(239,714)	-
811,788	-	-	(2)	-
<u>12,803,943</u>	<u>11,714,916</u>	<u>11,513,744</u>	<u>10,466,916</u>	<u>10,000,751</u>
-	-	-	-	-
-	-	-	-	-
<u>12,803,943 \$</u>	<u>11,714,916 \$</u>	<u>11,513,744 \$</u>	<u>10,466,916 \$</u>	<u>10,000,751</u>
318,199 \$	(23,125) \$	562,990 \$	2,078,253 \$	785,803
-	-	-	-	-
<u>318,199 \$</u>	<u>(23,125) \$</u>	<u>562,990 \$</u>	<u>2,078,253 \$</u>	<u>785,803</u>

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

	Fiscal Year				
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Fund					
Reserved	\$ -	\$ -	\$ -	\$ 278,384	\$ -
Unreserved	892,628	1,701,645	1,624,418	960,591	-
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	1,815,867
Total general fund	<u>\$ 892,628</u>	<u>\$ 1,701,645</u>	<u>\$ 1,624,418</u>	<u>\$ 1,238,975</u>	<u>\$ 1,815,867</u>
All Other Governmental Funds					
Reserved	\$ 221,949	\$ 236,419	\$ 5,973,980	\$ 3,329,187	\$ -
Unreserved, reported in:	3,931,825	3,927,917	3,789,686	4,061,027	-
Special revenue funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service funds	-	-	-	-	-
Nonspendable	-	-	-	-	-
Restricted					
Special revenue funds	-	-	-	-	3,776,540
Capital projects funds	-	-	-	-	153,605
Committed					
Debt Service Funds	-	-	-	-	333,416
Special Revenue Funds	-	-	-	-	465,101
Total all other governmental funds	<u>\$ 4,153,774</u>	<u>\$ 4,164,336</u>	<u>\$ 9,763,666</u>	<u>\$ 7,390,214</u>	<u>\$ 4,728,662</u>

SCHEDULE 3

Fiscal Year					
2012	2013	2014	2015	2016	
\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
1,996,518	2,545,328	2,952,564	2,567,212	2,224,908	246,482
<u>1,996,518</u>	<u>2,545,328</u>	<u>2,952,564</u>	<u>2,567,212</u>	<u>2,224,908</u>	-
\$ <u>1,996,518</u>	\$ <u>2,545,328</u>	\$ <u>2,952,564</u>	\$ <u>2,567,212</u>	\$ <u>2,224,908</u>	\$ <u>2,471,390</u>
\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	6,403
4,374,134	3,777,111	3,763,554	4,386,841	4,809,202	
-	-	-	-	-	
375,177	410,624	213,925	255,728	287,569	
514,446	395,648	651,135	858,489	828,282	
<u>5,263,757</u>	<u>4,583,383</u>	<u>4,628,614</u>	<u>5,501,058</u>	<u>8,402,846</u>	

COUNTY OF KLEBERG

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

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

* 2009 balance restated from prior year

SCHEDULE 4

	2011	2012	2013	2014	2015	2016
\$	9,818,871	\$ 10,058,541	\$ 10,001,520	\$ 10,353,116	\$ 10,651,285	11,515,921
	1,940,950	1,987,082	2,052,309	2,227,151	2,236,395	2,122,374
	269,198	187,152	201,305	49,910	50,102	44,317
	668,966	684,084	683,001	618,866	572,944	581,408
	6,410,109	4,493,367	5,406,062	5,096,440	3,755,813	5,359,388
	45,605	103,033	178,373	184,691	379,880	118,904
	2,372,376	2,636,133	1,727,997	2,018,531	2,274,043	1,786,882
	1,628,405	1,752,620	1,631,127	1,725,863	1,665,751	1,696,200
	-	-	-	-	-	-
	11,495	10,141	13,735	6,399	8,183	35,018
	312,373	227,376	144,983	107,667	112,604	103,399
	326,743	366,582	277,098	505,073	338,220	362,349
	192,704	329,859	381,203	320,926	232	-
	266,853	123,652	185,850	359,566	109,924	78,798
	163,869	97,988	112,563	128,910	52,581	92,568
	79,249	112,104	118,282	-	1,300	-
	<u>24,507,766</u>	<u>23,169,714</u>	<u>23,115,408</u>	<u>23,703,109</u>	<u>22,209,257</u>	<u>23,897,526</u>
	4,907,867	3,976,692	3,716,399	4,370,803	4,353,796	4,158,328
	2,616,012	2,450,507	2,669,922	2,632,903	2,465,505	3,005,239
	9,969,320	7,376,008	7,495,353	7,475,702	7,705,847	8,369,317
	1,840,106	1,628,659	2,088,837	1,507,033	1,486,708	1,651,637
	4,888,731	4,216,649	3,677,128	3,763,306	2,981,036	3,378,707
	2,213,470	2,105,502	2,588,379	2,959,261	1,612,389	1,426,572
	115,661	94,105	113,695	114,523	106,808	133,581
	485,031	190,819	424,708	-	-	327,833
	214,290	200,000	210,000	220,000	230,000	240,000
	221,001	213,845	207,895	201,445	194,695	187,645
	<u>27,469,489</u>	<u>22,452,786</u>	<u>23,192,316</u>	<u>23,244,976</u>	<u>21,136,784</u>	<u>22,878,859</u>
	<u>(2,961,723)</u>	<u>716,928</u>	<u>(76,908)</u>	<u>458,133</u>	<u>1,072,473</u>	<u>1,018,667</u>
	2,387,640	1,586,477	1,406,676	1,432,245	1,336,399	1,347,607
	(1,575,852)	(1,586,512)	(1,406,676)	(1,432,245)	(1,653,246)	(1,544,647)
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>811,788</u>	<u>(35)</u>	<u>-</u>	<u>-</u>	<u>(316,847)</u>	<u>(197,040)</u>
	-	-	-	-	-	-
	-	-	-	-	(316,847)	(197,040)
\$	<u>(2,149,935)</u>	<u>716,893</u>	<u>(76,908)</u>	<u>458,133</u>	<u>755,626</u>	<u>821,627</u>
	1.613%	1.859%	1.835%	1.813%	2.009%	1.869%

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>
2007	1,284,053,211	92,381,850	551,355,333	452,164,326	100,675,239
2008	1,316,082,280	91,691,500	524,579,359	474,353,412	103,082,091
2009	1,371,678,135	88,135,350	571,424,790	470,001,398	123,877,008
2010	1,504,092,805	89,715,170	538,329,120	551,823,800	118,823,628
2011	1,540,515,248	82,654,510	443,786,030	562,499,392	115,480,009
2012	1,601,474,930	84,624,180	413,252,940	604,293,890	124,704,961
2013	1,470,607,333	98,925,340	404,557,390	464,964,321	126,275,357
2014	1,495,732,900	111,860,820	405,902,940	478,217,228	130,157,453
2015	1,523,893,186	120,404,240	383,099,190	477,823,900	139,784,765
2016	1,564,510,615	127,690,430	372,285,540	478,075,571	142,886,239

Source: Kleberg County Tax Office

SCHEDULE 5

<u>Add: Other Property</u>	<u>Total</u>	<u>Total Direct Tax Rate</u>
1,206,902	1,376,157,731	0.57100
1,194,737	1,356,112,373	0.64640
1,271,490	1,438,631,359	0.67530
1,345,744	1,462,835,411	0.67546
1,325,646	1,390,302,033	0.69546
1,565,568	1,371,918,767	0.75100
1,598,281	1,384,448,666	0.74481
1,867,396	1,406,989,375	0.74481
2,139,061	1,411,927,012	0.74481
2,301,645	1,445,826,420	0.81500

COUNTY OF KLEBERG

DIRECT AND OVERLAPPING PROPERTY TAX RATES,

LAST TEN FISCAL YEARS

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
County Tax Rates						
County Operating	\$ 0.54168	\$ 0.61644	\$ 0.64694	\$ 0.64579	\$ 0.66352	\$ 0.71792
County I&S	0.02932	0.02996	0.02836	0.02967	0.03194	0.03308
Total Kleberg County	<u>\$ 0.57100</u>	<u>\$ 0.64640</u>	<u>\$ 0.67530</u>	<u>\$ 0.67546</u>	<u>\$ 0.69546</u>	<u>\$ 0.75100</u>
City Rates						
City of Kingsville	\$ 0.68544	\$ 0.76781	\$ 0.80787	\$ 0.80187	\$ 0.84220	\$ 0.84220
Water Authority						
South Texas Water Authority	\$ 0.05471	\$ 0.05688	\$ 0.05590	\$ 0.05731	\$ 0.06189	\$ 0.06189
School Districts						
Kingsville ISD	\$ 1.45303	\$ 1.40529	\$ 1.33925	\$ 1.32165	\$ 1.35520	\$ 1.46380
Ricardo ISD	1.28100	1.17000	1.17000	1.17000	1.17000	1.17000
Riviera ISD	1.37000	1.04000	1.04000	1.04000	1.04000	1.04000
Santa Gertrudis ISD	1.37000	1.04000	1.33425	1.36723	1.38570	1.45570

Source: Kleberg County Appraisal District

SCHEDULE 6

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
0.71165 \$	0.72900 \$	0.71172 \$	0.78241 \$
0.03316	0.01581	0.03309	0.03259
<u>0.74481 \$</u>	<u>0.74481 \$</u>	<u>0.74481 \$</u>	<u>0.81500 \$</u>
0.84220 \$	0.84220 \$	0.84220 \$	0.84220 \$
0.06189 \$	0.08511 \$	0.85409 \$	0.08325 \$
1.49410 \$	1.51890 \$	1.51890 \$	1.51890 \$
1.17000	1.17000	1.17000	1.17000
1.04000	1.04000	1.04000	1.04000
1.42250	1.38680	1.36540	1.40380

COUNTY OF KLEBERG

PRINCIPAL PROPERTY TAXPAYERS,
CURRENT YEAR AND TEN YEARS AGO

SCHEDULE 7

Taxpayer	2016			2007		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
EOG Resources Inc./Min. Accts.	\$ 82,861,410	1	5.73%	\$ 157,252,263	1	11.43%
King Ranch Inc.	67,457,990	2	4.67%	46,528,562	2	3.38%
Exxonmobil Coporation	47,440,380	3	3.28%	-		0.00%
AEP Texas Central Company	31,878,550	4	2.20%	-		0.00%
Net Mexico Pipeline	18,127,740	5	1.25%	-		0.00%
AEP Electric Transmission of Texas LLC	17,803,970	6	1.23%	5,494,125	10	0.40%
Union Pacific Railroad Company	12,706,640	7	0.88%	-		0.00%
Integrity Delaware, LLC	10,889,890	8	0.75%	-		0.00%
EOG Resources, Inc.	10,488,640	9	0.73%	-		0.00%
Humble Gas Pipeline	10,243,360	10	0.71%	-		0.00%
Wal-Mart Stores East Inc. #01-0442	-			6,959,410	9	0.51%
Central Power and Light	-			16,352,452	3	1.19%
El Paso Production & Gas Company	-			14,785,623	4	1.07%
Kerr-McGee Corporation	-			12,585,263	5	0.91%
Southwestern Bell	-			10,904,585	6	0.79%
Wal-Mart Stores Inc. #01-0442	-			5,636,860	9	0.41%
Total	\$ 309,898,570		21.43%	\$ 276,499,143		20.09%

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
2007	7,835,372	53,263	7,888,635	7,646,085	97.58%
2008	8,700,898	(24,824)	8,676,074	8,428,927	96.87%
2009	9,635,833	(23,007)	9,612,826	9,205,788	95.54%
2010	9,705,841	27,808	9,733,649	9,380,171	96.64%
2011	9,460,549	24,311	9,484,860	9,258,526	97.86%
2012	10,026,588	(20,166)	9,484,860	9,775,982	97.61%
2013	10,053,034	(4,859)	10,048,175	9,799,142	97.47%
2014	10,227,076	(25,588)	10,201,488	9,964,017	97.43%
2015	10,272,552	86,725	10,359,277	10,111,875	98.44%
2016	11,463,153	6,210	11,469,363	11,086,986	96.72%

Source: Kleberg County Tax Office

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

Collections in Subsequent Years	Total Collections to Date	
	Amount	Percent of Adjusted Levy
190,213	7,836,298	99.34%
202,291	8,631,218	99.48%
357,356	9,563,144	99.48%
275,542	9,655,713	99.20%
492,947	9,751,473	102.81%
205,094	9,981,076	105.23%
197,786	9,996,928	99.49%
178,430	10,142,447	99.42%
240,332	10,352,207	99.93%
207,530	11,294,516	98.48%

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>
2007	730,000	157,623	887,623	1.90%	29
2008	375,000	101,363	476,363	0.90%	16
2009	6,000,000	50,908	6,050,908	11.70%	197
2010	5,815,000	24,290	5,839,290	10.36%	182
2011	5,625,000	-	5,625,000	10.08%	172
2012	5,425,000	-	5,425,000	0.00%	0
2013	5,215,000	-	5,215,000	0.00%	0
2014	4,995,000	-	4,995,000	12.19%	64
2015	4,765,000	-	4,765,000	12.86%	63
2016	4,525,000	-	4,525,000	13.47%	62

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>
2007	730,000	211,587	518,413	0.113%	0.04%	17.06
2008	375,000	237,424	137,576	0.026%	0.01%	4.55
2009	6,000,000	259,604	5,740,396	1.112%	0.40%	187.31
2010	5,815,000	285,167	5,529,833	0.981%	0.38%	172.48
2011	5,625,000	332,992	5,292,008	0.948%	0.38%	161.80
2012	5,425,000	375,177	5,049,823	0.823%	0.37%	157.68
2013	5,215,000	421,245	4,793,755	0.763%	0.35%	149.33
2014	4,995,000	424,495	4,570,505	0.751%	0.32%	141.99
2015	4,765,000	427,445	4,337,555	0.708%	0.31%	136.16
2016	4,525,000	434,701	4,090,299	0.671%	0.28%	129.07

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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Debt Limit	\$ 344,039,433	\$ 339,028,093	\$ 359,657,840	\$ 365,708,853
Less: Total net debt applicable to limit	<u>518,413</u>	<u>137,576</u>	<u>5,740,396</u>	<u>5,529,833</u>
Legal Debt Margin	\$ <u>343,521,020</u>	\$ <u>338,890,517</u>	\$ <u>353,917,444</u>	\$ <u>360,179,020</u>
Total net debt applicable to the limit as a percentage of debt limit	0.15%	0.04%	1.60%	1.51%

SCHEDULE 11

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$ 347,575,508	\$ 342,979,692	\$ 346,112,164	\$ 351,747,344	\$ 352,981,753	\$ 361,456,605
<u>5,292,008</u>	<u>5,049,823</u>	<u>4,804,376</u>	<u>4,871,075</u>	<u>4,509,617</u>	<u>4,509,617</u>
<u>\$ 342,283,500</u>	<u>\$ 337,929,869</u>	<u>\$ 341,307,788</u>	<u>\$ 346,876,269</u>	<u>\$ 348,472,136</u>	<u>\$ 356,946,988</u>
1.52%	1.47%	1.39%	1.38%	1.28%	1.25%

LEGAL DEBT MARGIN CALCULATION FOR FISCAL YEAR 2015

Assessed value	\$ 1,445,826,420
Debt Limit (25% of total assessed value)	361,456,605
Debt applicable to limit:	
Gross Bonded Debt	4,765,000
Less: Net assets in Debt Service Fund	<u>255,000</u>
Total net debt applicable to limit	<u>4,510,000</u>
Legal debt margin	<u>\$ 356,946,605</u>

COUNTY OF KLEBERG
 DEMOGRAPHIC 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>
2007	30,390	460,317	15,147	4.7%
2008	30,248	520,356	17,203	4.3%
2009	30,647	516,433	16,851	6.8%
2010	32,061	563,632	17,580	6.9%
2011	32,708	558,195	17,066	6.7%
2012	32,025	613,471	19,156	5.9%
2013	32,101	628,056	19,565	5.1%
2014	32,190	608,970	18,918	4.4%
2015	31,857	612,610	19,230	6.0%
2016	31,690	609,371	18,722	6.9%

Source: Kleberg County Auditor's Office

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

SCHEDULE 13

Employer	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Texas A&M University	2,362	1	17.74%	1,782	1	6.84%
Naval Air Station	1,502	2	11.28%	1,128	2	4.33%
Celanese	650	3	4.88%	780	3	3.00%
Kingsville ISD	530	4	3.98%	325	8	1.25%
Wal-Mart	320	5	2.40%	393	6	1.51%
King Ranch	300	6	2.25%	352	7	1.35%
City of Kingsville	300	7	2.25%			
Border Patrol	278	8	2.09%			
Brock-Jacobs	250	9	1.88%			
HEB	235	10	1.77%	160	10	0.61%
Christus Spohn				625	4	2.40%
Calling Solutions, Inc.				398	5	1.53%
Total	6,727		50.53%	5,943		22.83%

Source: Greater Kingsville Economic Development Council

COUNTY OF KLEBERG

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Function/Program</u>						
Justice and law enforcement	132	155	144	145	142	134
Health and human services	29	35	34	34	40	39
Environment, parks, and education	13	20	23	23	22	21
Public works	38	30	32	26	21	19
General government	44	39	42	43	53	54
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>256</u>	<u>279</u>	<u>275</u>	<u>271</u>	<u>278</u>	<u>267</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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
137	137	136	131
42	42	40	24
19	19	14	4
19	19	21	20
58	58	65	50
<u>275</u>	<u>275</u>	<u>276</u>	<u>229</u>

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

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Justice and Law Enforcement					
Jail bookings	2527	2763	2981	3268	3398
Average daily population	124	124	124	124	160
Health Services					
Economic services/support Program - unduplicated cases	201	244	285	310	353
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	720	1058	1137	1596	1387

Source: Various County Departments

Fiscal Year				
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
2655	2976	2822	2508	2455
160	160	160	160	160
363	389	382	405	379
N/A	N/A	N/A	N/A	N/A
182	182	182	182	182
149	149	149	149	149
1	1	1	1	1
1387	650	650	658	734

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Function/Program</u>					
Justice and Law Enforcement					
Correction facility capacity	124	124	124	124	124
Parks and Land Use					
Number of county parks	12	12	12	12	12
Park Acreage:	250	250	250	250	250
Developed	245	245	245	245	245
Undeveloped	5	5	5	5	5
County golf courses	1	1	1	1	1
Nature center	2	2	2	2	2
Exposition center	1	1	1	1	1
Public Works					
Centerline miles of county roads	182	182	182	182	182
Traffic signals	20	20	20	20	20
Bridges	1	1	1	1	1
Active vehicles in vehicle replacement plan	41	47	49	57	66
Airport					
Number of runways	1	1	1	1	1

Source: Various County Departments

SCHEDULE 16

Fiscal Year				
<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
160	160	160	160	160
12	12	12	120	12
250	250	250	250	250
245	245	245	245	245
5	5	5	5	5
1	1	1	1	1
2	2	2	2	2
1	1	1	1	1
182	182	182	182	182
20	20	20	20	20
1	1	1	1	1
66	66	81	81	87
1	1	1	1	1

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Other Supplementary Information

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

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RAUL HERNANDEZ & COMPANY, P.C.
Certified Public Accountants
5422 Holly Rd
Corpus Christi, Texas 78411
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Independent Auditors' Report on Internal Control over Financial Reporting and
On Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance With Government Auditing Standards

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

Members of the Commissioners Court:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kleberg County, Texas, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise Kleberg County, Texas's basic financial statements, and have issued our report thereon dated June 19, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Kleberg County, Texas's Response to Findings

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

Purpose of this Report

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

Respectfully submitted,

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

Raul Hernandez & Company, P.C.

Corpus Christi, Texas
June 19, 2017

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

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

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

Members of the Commissioners Court:

Report on Compliance for Each Major Federal Program

We have audited the Kleberg County, Texas's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Kleberg County, Texas's major federal programs for the year ended September 30, 2016. Kleberg County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with 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's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Kleberg County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2016.

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's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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's internal control over compliance.

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

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

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

Raul Hernandez & Company, P.C.

Corpus Christi, Texas
June 19, 2017

KLEBERG COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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 No

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

Noncompliance material to financial statements noted? Yes No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes No

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.039	Hazard Mitigation Grant Program

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

Auditee qualified as low-risk auditee? 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, 2016*

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
N/A		

KLEBERG COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2016

N/A

KLEBERG COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT D-1
Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Federal Expenditures
TRANSIT SERVICES PROGRAMS CLUSTER:			
<u>U. S. Department of Transportation</u>			
Passed Through Texas Department of Transportation:			
Section 5310 Public Transportation Program	20.513	51316F7141	\$ 11,766
Job Access and Reverse Commute	20.516	51216F7082	205,175
Total Passed Through Texas Department of Transportation			<u>216,941</u>
Total U. S. Department of Transportation			<u>216,941</u>
Total Transit Services Programs Cluster			<u>216,941</u>
OTHER PROGRAMS:			
<u>U. S. Department of Transportation</u>			
Direct Program:			
Airport Development Grant	20.106	1616 KNGVL	25,667
Passed Through Texas Department of Transportation:			
Section 5311 Public Transportation Program	20.509	51216F7222	301,124
Section 5311 Public Transportation Program	20.509	51316F7023	190,332
Total Passed Through Texas Department of Transportation			<u>491,456</u>
Total U. S. Department of Transportation			<u>517,123</u>
<u>U. S. Department of the Interior</u>			
Direct Programs:			
Coastal Impact Assistance Grant	15.668	N/A	131,067
Dispatch Services for Padre Island National Seashore	15.944	N/A	25,000
Total Direct Programs			<u>156,067</u>
Total U. S. Department of the Interior			<u>156,067</u>
<u>U. S. Department of Justice</u>			
Direct Programs:			
State Criminal Alien Assistance Program (SCAAP)	16.606	2016-H1304-TX-AP	3,800
Victims of Crime Grant	16.575	2899701	43,748
Total Direct Programs			<u>47,548</u>
Total U. S. Department of Justice			<u>47,548</u>
<u>U. S. Department of Housing & Urban Development</u>			
Direct Program:			
Texas Department of Housing & Community Affairs	14.239	1002352	3,680
Passed Through Texas General Land Office:			
Texas Department of Agriculture - Office of Rural Affairs	14.228	7214015	231,819
Total U. S. Department of Housing & Urban Development			<u>235,499</u>

KLEBERG COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT D-1
 Page 2 of 2

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Federal Expenditures
<u>U. S. Department of Health and Human Services</u>			
Passed Through Texas Department of Housing and Community Affairs: Comprehensive Energy Assistance Program	93.568	58130001639	497,326
Passed Through Texas Department of Housing & Community Affairs: Comprehensive Energy Assistance Program	93.568	58140002237	81,555
Total U. S. Department of Health and Human Services			<u>\$ 578,881</u>
<u>Office of the President Office of the National Drug Control Policy</u>			
Direct Program:			
HIDTA Texas Coastal Corridor Initiative (TCCI)	95.001	G15HN0014A	\$ 6,999
Total Office of the President Office of the National Drug Control Policy			<u>6,999</u>
<u>Federal Emergency Management Agency</u>			
Passed Through Texas Department of Emergency Management: Texas Community Safe Rooms Initiative	97.039	DR-1791-TX #350	1,800,000
Passed Through Texas Division of Emergency Management: Texas Community Safe Rooms Initiative	97.039	DR-1791-TX #318	1,800,000
Passed Through Texas Division of Emergency Management: Texas Community Safe Rooms Initiative	97.039	DR-1791-TX #351	1,157,066
Total Passed Through Texas Division of Emergency Management			<u>2,957,066</u>
Total Federal Emergency Management Agency			<u>4,757,066</u>
<u>Department of Homeland Security-FEMA</u>			
Passed Through Emergency Food & Shelter National Board Program: Emergency Food and Shelter	97.024	30-8196-00	25,734
Passed Through Texas Department of Public Safety - Div of Emergency Management: Operation Stone Garden	97.067	2015	57,327
Passed Through Texas Department of Public Safety-Div. of Emergency Management: Operation Stone Garden	97.067	2013	10,364
Total Department of Homeland Security-FEMA			<u>93,425</u>
<u>Department of Homeland Security - FEMA</u>			
Passed Through Texas Department of Public Safety-Div of Emergency Management: Operation Stone Garden	97.067	2014	130,306
Total Department of Homeland Security - FEMA			<u>130,306</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 6,739,855</u>

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, 2016

Basis of Presentation

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