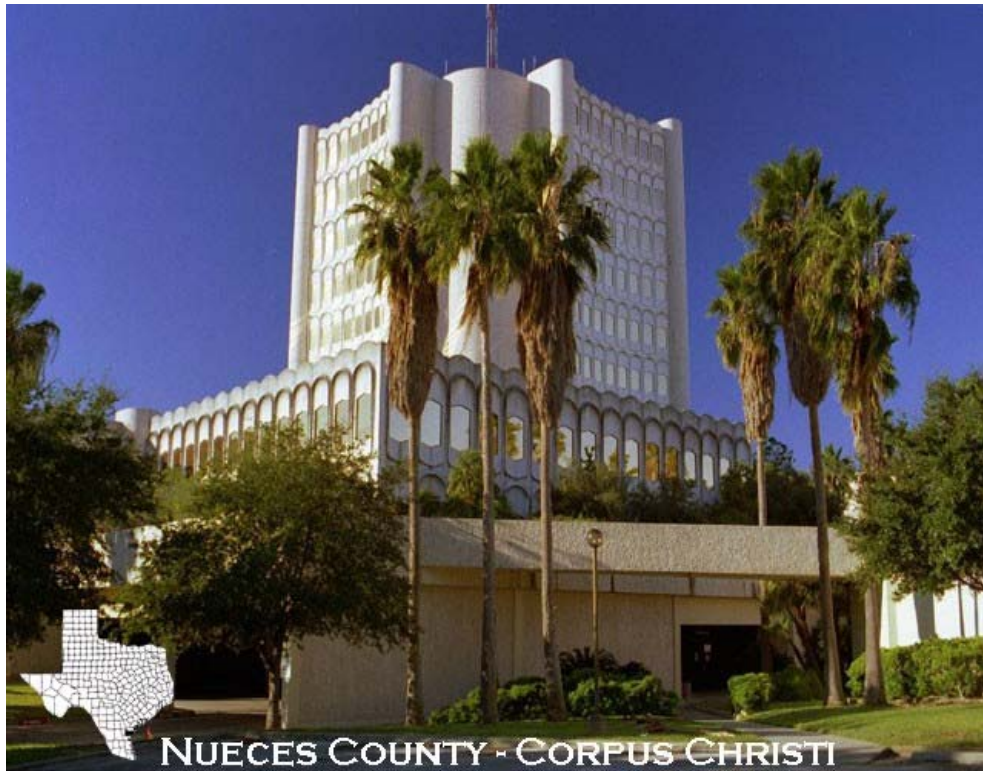


NUECES COUNTY, TEXAS

Monthly Financial Report (Unaudited and Unadjusted)

For The Period Ending April 30, 2013



Prepared by:

THE NUECES COUNTY AUDITOR'S OFFICE

Dale Atchley, CPA
County Auditor

NUECES COUNTY, TEXAS
Unaudited Monthly Financial Report
As of April 30, 2013

TABLE OF CONTENTS

County Auditor Letter of Transmittal.....1

FINANCIAL STATEMENTS

Balance Sheet – Governmental Funds5
Changes in Fund Balance – Governmental Funds7
Statement of Net Assets Internal Service Funds.....9
Statement of Changes in Net Assets – Internal Service Funds. 10

BUDGET STATUS

Schedule of Revenues – General Fund – Budget to Actual13
Schedule of Expenditures – General Fund – Budget to Actual. 14
Schedule of Expenditures – Select Special Revenue Funds – Budget
to Actual.....17
Schedule of Expenditures – Road & Bridge Fund – Budget to Actual.....18
Schedule of Expenditures – Inland & Island Parks Fund – Budget
to Actual.....19

SCHEDULES

Schedule of Transfers In and Out by Fund23
Schedule of Capital Project..... 24
Schedule of Debt Service Requirements..... 26





DIANA ROSAS, M.A.M.
FIRST ASSISTANT

ELVA FUENTES
INTERNAL AUDIT SUPERVISOR

LISA DAVIS, CIO
EXECUTIVE ACCOUNTANT

DALE ATCHLEY, C.P.A.
COUNTY AUDITOR

901 LEOPARD STREET, RM 304
CORPUS CHRISTI, TX 78401

PHONE: (361) 888-0556 • FAX: (361) 888-0584

June 10, 2013

Honorable District Judges of Nueces County and
Honorable Members of the Nueces County Commissioners Court:

The unaudited and unadjusted Monthly Financial Report of Nueces County, Texas as of and for the month ending April 30, 2013 is submitted herewith in accordance with Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff. The statements are reported on a budgetary basis which is not in accordance with generally accepted accounting principles. Due to the statutory duties of the County Auditor, I am not independent with regard to these financial reports as defined by the professional standards of the American Institute of Certified Public Accountants. However, these financial statements were prepared and the financial accounting records were maintained with objectivity and due professional care.

The Monthly Financial Report is presented in three sections: Fund Financial Statements, Budget Status, and Schedules. The Financial Statement section contains the Governmental Funds Balance Sheet, the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances, the Internal Service Funds Statement of Net Assets, and the Internal Service Funds Statement of Revenues, Expenses and Changes in Net Assets. These statements report on all funds of the County. The Budget Status section is comprised of a Schedule of Revenue of the general fund budget to actual, a Schedule of Expenditures for all departments of the general fund budget to actual, a Schedule of Expenditures of a selected number of special revenue funds budget to actual, a Schedule of Expenditures of Road & Bridge Fund budget to actual and a Schedule of Expenditures of Inland & Island Parks budget to actual. The schedules show the original budget, the adjusted budget, the activity for the year to date, current encumbrances and the remainder available in the budget and the percentage of budget available. The Schedules section includes a Schedule of Transfers In & Out by Fund, a Schedule of Capital Projects and a Schedule of Bonded Debt.

This report is designed to provide a general overview of Nueces County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Should you have any questions concerning this report, please do not hesitate to contact the County Auditor's Office at (361) 888-0556.

Respectfully submitted,

A handwritten signature in black ink that reads "Dale Atchley".

Dale Atchley, CPA
Nueces County Auditor



FINANCIAL STATEMENTS

(Unaudited)



**NUECES COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
April 30, 2013**

	<u>General Fund Group</u>	<u>Debt Service Fund</u>
ASSETS		
Cash and cash equivalents	\$ 43,945,705	\$ 3,272,955
Investments	27,835,483	3,280,001
Receivables (net of allowance for uncollectibles)	3,234,687	0
Due from component unit	22,195	-
Due from other funds	4,556,620	5,782
Prepays	(192,533)	-
Inventories	58,727	-
Total assets	<u>\$ 79,460,884</u>	<u>\$ 6,558,738</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 35,078,823	\$ -
Accrued payroll	597	-
Due to other funds	1,454,591	-
Unearned revenue	162	-
Other liabilities	11,566	-
Total liabilities	<u>36,545,739</u>	<u>-</u>
 Fund balances:		
Restricted	-	6,558,738
Committed	-	-
Unassigned	42,915,145	-
Total fund balances	<u>42,915,145</u>	<u>6,558,738</u>
Total liabilities and fund balances	<u>\$ 79,460,884</u>	<u>\$ 6,558,738</u>

	Capital Projects Fund	Non-Major Funds	Total Governmental Funds
\$	3,515,801	\$ 16,296,449	\$ 67,030,910
	6,517,270	9,954,673	47,587,427
	0	8,529,774	11,764,461
	-	-	22,195
	1,615,802	1,696,611	7,874,815
	-	(25,427)	(217,960)
	-	36,038	94,765
	<u>\$ 11,648,873</u>	<u>\$ 36,488,118</u>	<u>\$ 134,156,613</u>
\$	3,477	\$ 5,626,591	\$ 40,708,891
	-	-	597
	84,257	6,072,694	7,611,542
	-	6,281,378	6,281,540
	-	2,378,135	2,389,701
	<u>87,734</u>	<u>20,358,798</u>	<u>56,992,271</u>
	-	-	6,558,738
	11,561,139	-	11,561,139
	-	16,129,320	59,044,465
	<u>11,561,139</u>	<u>16,129,320</u>	<u>77,164,342</u>
\$	<u>11,648,873</u>	<u>\$ 36,488,118</u>	<u>\$ 134,156,613</u>

NUECES COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
April 30, 2013

	General Fund	Debt Service Fund	Capital Projects Fund
Revenue			
Taxes	\$ 54,851,681	\$ 10,859,615	\$ -
Fees of Office	1,606,321	-	-
Fines & Forfeitures	1,121,160	-	-
Licenses & Permits	21,295	-	-
Motor Vehicle Services	674,043	-	-
Intergovernmental Revenue	2,394,723	72.00	-
Housing Inmates & Juveniles	393,390	-	-
Charges for Services	327,709	-	-
Interest & Investment Income	117,440	8,054.00	20,876
Rental & Commissions	185,614	-	93,110
Refunds & Reimbursements	89,289	-	-
Fuel Sales	-	-	-
Sale of Printed Materials	7,403	-	-
Other Income	85,022	-	-
Total Revenues	<u>\$ 61,875,090</u>	<u>\$ 10,867,741</u>	<u>\$ 113,986</u>
Expenditures			
Salaries	\$ 19,773,307	\$ -	\$ -
Employee Benefits	6,472,002	-	-
Other Personnel Expense	213,410	-	14,567
Office Expense & Supplies	620,160	-	2,590
Food & Kitchen Supplies	1,006,627	-	-
Telephone & Utilities	1,675,651	-	-
Maint & Repair Equip & Vehicles	982,040	-	-
Maint & Repair Bldg & Grounds	712,201	-	77,175
Maint & Repair Roads & Bridges	-	-	26,323
Professional Services	601,829	-	115,368
Special Personnel Services	2,132,309	-	-
Other Services & Charges	2,370,385	-	33,397
Other Expenses	244,557	8,254,556	-
Travel Expense	95,571	-	-
Capital Outlay	137,638	-	96,302
Insurance Costs	-	-	-
Agency Expenses	79,972	434	-
Total Expenditures	<u>37,117,659</u>	<u>8,254,990</u>	<u>365,722</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	7,901	-	10,393
Transfers Out	(3,870,096)	-	(200,000)
Total Other Financing Sources (Uses)	<u>(3,862,195)</u>	<u>-</u>	<u>(189,607)</u>
Net Change In Fund Balances	<u>20,895,236</u>	<u>2,612,751</u>	<u>(441,343)</u>
Fund Balance Beginning 10/01/2012	22,019,909	3,945,987	12,002,482
Fund Balance Ending 04/30/2013	<u>\$ 42,915,145</u>	<u>\$ 6,558,738</u>	<u>\$ 11,561,139</u>

Non- Major Funds	Total Governmental Funds
\$ 807,970	\$ 66,519,266
698,195	2,304,516
315,990	1,437,150
2,255	23,550
2,385,434	3,059,477
2,186,054	4,580,849
644,133	1,037,523
229,847	557,556
29,514	175,884
437,391	716,115
12,675	101,964
(8,738)	(8,738)
-	7,403
2,339,483	2,424,505
<u>\$ 10,080,203</u>	<u>\$ 82,937,020</u>
\$ 3,670,582	\$ 23,443,889
1,246,492	7,718,494
155,649	383,626
62,984	685,734
10,503	1,017,130
443,469	2,119,120
521,803	1,503,843
367,899	1,157,275
1,001,412	1,027,735
715,477	1,432,674
3,263	2,135,572
1,797,753	4,201,535
255,259	8,754,372
7,497	103,068
720,187	954,127
5,000	5,000
31	80,437
<u>10,985,260</u>	<u>56,723,631</u>
4,275,369	4,293,663
(223,567)	(4,293,663)
<u>4,051,802</u>	-
<u>3,146,745</u>	<u>26,213,389</u>
12,982,575	50,950,953
<u>\$ 16,129,320</u>	<u>\$ 77,164,342</u>

**NUECES COUNTY, TEXAS
STATEMENT OF NET ASSETS
INTERNAL SERVICE FUND
April 30, 2013**

	Internal Service Fund
ASSETS	
Cash and cash equivalents	\$ 2,629,159
Investments	1,143,633
Receivables (net of allowance for uncollectibles)	448,300
Due from other funds	2,811
Total assets	\$ 4,223,903
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 2,247,868
Due to other funds	508,044
Total liabilities	2,755,912
 Net Assets	
Unassigned	1,467,991
Total Net Assets	1,467,991
 Total liabilities and fund balances	 \$ 4,223,903

NUECES COUNTY, TEXAS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
April 30, 2013

	Internal Service Funds
Revenue	
Charges for Services	\$ -
Interest & Investment Income	5,041
Refunds & Reimbursements	7,578
Other Income	3,541,786
Total Revenues	\$ 3,554,406
 Expenditures	
Professional Services	\$ 253,572
Other Services & Charges	2,890,595
Insurance Fund Costs	270,606
Total Expenditures	3,414,773
 OTHER FINANCING SOURCES (USES)	
Transfers In	-
Transfers Out	-
Total Other Financing Sources (Uses)	-
 Net Change In Fund Balances	139,633
 Net Assets Beginning 10/01/2012	1,328,359
Net Assets Ending 04/30/2013	\$ 1,467,991

BUDGET STATUS

(Unaudited)



NUECES COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES BUDGET TO ACTUAL
For the Month Ending April 30, 2013

	Original FY 2012/13 Budget	Adjusted FY 2012/13 Budget	Year to Date Activity	Remaining Balance	Percent of Budget Collected
Taxes	\$ 56,485,935	\$ 56,485,935	\$ 54,851,681	\$ 1,634,254	97.11%
Fees of Office	3,574,000	3,574,000	1,531,884	2,042,116	42.86%
Fines & Forfeitures	2,430,000	2,430,000	1,131,474	1,298,526	46.56%
Licenses & Permits	129,300	129,300	21,295	108,005	16.47%
Motor Vehicle Services	2,750,000	2,750,000	674,043	2,075,957	24.51%
Intergovernmental Revenue	4,168,954	4,168,954	2,373,697	1,795,257	56.94%
Housing Inmates	969,500	969,500	393,390	576,110	40.58%
Charges for Services	536,000	536,000	326,977	209,023	61.00%
Investment Income	130,000	130,000	39,732	90,268	30.56%
Rental & Commisions	370,000	370,000	185,614	184,386	50.17%
Refunds & Reimbursements	181,000	181,000	86,030	94,970	47.53%
Sale of Printed Materials	12,000	12,000	7,403	4,597	61.69%
Other Income	118,000	118,000	71,464	46,536	60.56%
Transfers In	<u>1,637,868</u>	<u>1,637,868</u>	<u>7,901</u>	<u>1,629,967</u>	0.48%
Total General Fund Revenue	<u><u>\$ 73,492,557</u></u>	<u><u>\$ 73,492,557</u></u>	<u><u>\$ 61,702,584</u></u>	<u><u>\$ 11,789,973</u></u>	83.96%

NUECES COUNTY, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BUDGET TO ACTUAL
For the Month Ending April 30, 2013

	Original FY 2012/13 Budget	Adjusted FY 2012/13 Budget	Year to Date Expenditures	Encumbrances	Available Balance	Percent of Budget Available
EXPENDITURES						
GENERAL GOVERNMENT						
1010 County Commissioner Prct 1	\$ 157,225	\$ 166,598	\$ 86,941	\$ 9,372	\$ 70,285	42.19%
1020 County Commissioner Prct 2	163,488	163,488	90,517	60	72,911	44.60%
1030 County Commissioner Prct 3	163,949	163,949	92,409	240	71,300	43.49%
1040 County Commissioner Prct 4	163,798	163,798	87,606	-	76,192	46.52%
1120 County Judge	273,630	273,769	151,784	966	121,019	44.20%
1121 Commissioners Court Management	420,876	420,876	235,954	1,014	183,908	43.70%
1122 Grants Administration	213,901	213,901	107,232	456	106,213	49.66%
1125 Risk Management	160,306	165,506	101,835	-	63,671	38.47%
1130 County Attorney	1,271,645	1,271,645	698,774	6,616	566,255	44.53%
1160 County Clerk	589,672	592,631	292,372	395	299,864	50.60%
1170 County Clerk-Treasury	258,623	258,623	150,745	250	107,628	41.62%
1180 County Clerk Collections	245,187	245,187	123,720	4,040	117,428	47.89%
1190 Election Expense	655,054	655,054	235,698	4,283	415,073	63.36%
1200 Tax Assessor-Collector	2,678,103	2,667,710	1,440,151	51,880	1,175,680	44.07%
1240 Information Technology	1,953,961	1,958,077	1,163,155	92,404	702,518	35.88%
1245 Human Resources	295,895	295,895	163,385	-	132,510	44.78%
1250 County Auditor	1,405,068	1,405,068	735,473	135,607	533,988	38.00%
1270 County Purchasing	503,257	503,257	284,178	1,610	217,468	43.21%
1275 Veteran's Service	104,323	104,323	56,736	-	47,587	45.62%
1280 General Employee Benefits	176,826	176,826	57,405	33,372	86,049	48.66%
1285 General Administration	2,710,667	2,670,053	665,124	468,993	1,535,936	57.52%
Total General Government	<u>14,565,454</u>	<u>14,536,234</u>	<u>7,021,192</u>	<u>811,558</u>	<u>6,703,484</u>	46.12%
BUILDINGS AND FACILITIES						
1400 General Repairs County Bldgs	178,924	178,924	80,680	10,987	87,257	48.77%
1440 Ronnie H. Polston Building	58,850	58,850	27,386	857	30,607	52.01%
1450 Bill Bode County Bldg	63,713	63,713	29,915	46	33,752	52.98%
1460 Robert N. Barnes Juv. Facility	547,552	547,552	257,396	48,459	241,696	44.14%
1465 Broadway Warehouse	11,089	11,089	2,659	264	8,166	73.64%
1470 Records Mgmt & Warehouse	461,935	461,935	202,291	77,181	182,463	39.50%
1490 CSCD Cook Bldg	165,293	170,293	94,667	25,732	49,894	29.30%
1500 Mechanical Maintenance	3,671,983	3,571,783	1,267,455	281,687	2,022,640	56.63%
1510 Aqua Dulce Building	41,412	43,412	25,893	25	17,494	40.30%
1520 Bishop Building	78,685	87,685	40,671	8,850	38,164	43.52%
1530 Port Aransas Building	42,187	53,187	12,342	10,875	29,970	56.35%
1540 Johnny S. Calderon Bldg	236,386	236,386	114,925	1,018	120,443	50.95%
1545 Keach Library Bldg	222,065	222,065	93,847	8,246	119,972	54.03%
1550 Agricultural Building	52,175	54,175	35,725	892	17,557	32.41%
1565 Medical Examiner Building	44,949	82,449	55,519	11,334	15,597	18.92%
1570 Building Superintendent	1,394,748	1,394,748	234,983	14,309	1,145,456	82.13%
1580 Welfare Building - Robs	21,268	21,268	11,873	133	9,262	43.55%
1590 Hilltop Community Building	163,180	163,180	71,644	4,048	87,488	53.61%
1600 Precinct III Yard	21,745	21,745	9,329	902	11,514	52.95%
1740 McKinzie Annex Building	861,895	895,595	382,259	59,181	454,154	50.71%
1760 Robstown Community Center	54,232	54,232	23,302	4,185	26,746	49.32%
1770 Senior Community Service Bldg	53,789	53,789	29,529	5,138	19,123	35.55%
1780 David Berlanga Sr. Bldg	23,826	23,826	8,543	953	14,330	60.14%
Total Buildings and Facilities	<u>8,471,881</u>	<u>8,471,881</u>	<u>3,112,833</u>	<u>575,303</u>	<u>4,783,745</u>	56.47%

ADMINISTRATION OF JUSTICE

3110	County Court at Law 1	559,377	559,377	288,499	1,680	269,197	48.12%
3120	County Court at Law 2	565,218	565,444	277,545	2,056	285,843	50.55%
3130	County Court at Law 3	563,455	565,736	320,242	2,117	243,377	43.02%
3140	County Court at Law 4	580,237	580,237	297,950	3,712	278,575	48.01%
3150	County Court at Law 5	861,950	861,950	424,274	974	436,702	50.66%
3200	Legal Aid	95,907	95,907	67,153	-	28,754	29.98%
3250	Magistrate/Drug/Jail Court	248,264	256,314	125,384	970	129,960	50.70%
3300	Court Administration	1,362,930	1,362,930	566,487	20,282	776,160	56.95%
3305	Title IV-D Court	131,457	131,457	65,682	1,228	64,547	49.10%
3310	28th District Court	631,713	609,011	252,849	4,006	352,156	57.82%
3320	94th District Court	630,288	630,288	279,174	3,671	347,443	55.12%
3330	105th District Court	378,405	378,405	235,340	1,004	142,061	37.54%
3340	117th District Court	628,540	628,540	316,298	1,123	311,119	49.50%
3350	148th District Court	554,462	577,164	243,871	4,651	328,642	56.94%
3360	214th District Court	594,940	582,690	304,636	5,617	272,437	46.76%
3370	319th District Court	626,821	610,921	304,113	2,667	304,141	49.78%
3380	347th District Court	569,980	594,580	250,749	2,539	341,293	57.40%
3480	Juvenile Probation	2,120,335	2,121,200	1,148,999	31,622	940,579	44.34%
3490	Juvenile Detention	1,329,690	1,322,190	730,504	60,226	531,460	40.20%
3492	Justice Boot Camp	1,383,631	1,390,266	745,190	45,702	599,374	43.11%
3530	District Clerk	2,385,280	2,385,280	1,286,806	7,155	1,091,319	45.75%
3540	Child Support	45,774	45,774	21,371	2,285	22,119	48.32%
3600	Justice of the Peace, Precinct 1, Place 1	227,962	227,962	129,203	347	98,412	43.17%
3610	Justice of the Peace, Precinct 1, Place 2	239,907	239,907	138,981	754	100,172	41.75%
3613	Justice of the Peace, Precinct 1, Place3	218,574	218,574	119,373	268	98,933	45.26%
3621	Justice of the Peace, Precinct 2, Place 1	264,013	275,833	149,531	16,083	110,219	39.96%
3622	Justice of the Peace, Precinct 2, Place 2	200,466	200,466	110,795	107	89,565	44.68%
3630	Justice of the Peace, Precinct 3	167,242	167,242	92,813	-	74,429	44.50%
3640	Justice of the Peace, Precinct 4	159,744	159,744	89,936	40	69,768	43.67%
3650	Justice of the Peace, Precinct 5, Place 1	211,917	211,917	116,201	70	95,646	45.13%
3655	Justice of the Peace, Precinct 5, Place 2	148,457	148,457	78,331	9	70,117	47.23%
3890	Medical Examiner	1,029,224	1,029,224	544,439	80,876	403,910	39.24%
	Total Administration of Justice	<u>19,716,160</u>	<u>19,734,987</u>	<u>10,122,719</u>	<u>303,840</u>	<u>9,308,428</u>	47.17%

LAW ENFORCEMENT & CORRECTIONS

3520	District Attorney	3,946,655	3,946,655	2,228,649	15,214	1,702,792	43.15%
3700	Sheriff	5,380,272	5,394,314	3,379,884	47,610	1,966,820	36.46%
3710	Identification Bureau	624,020	624,020	326,595	35,710	261,714	41.94%
3720	Jail	12,823,305	12,827,372	7,089,135	321,297	5,416,941	42.23%
3810	Constable, Precinct 1	642,806	647,308	344,041	9,975	293,293	45.31%
3820	Constable, Precinct 2	598,864	603,419	319,360	5,680	278,379	46.13%
3830	Constable, Precinct 3	420,865	425,904	224,621	8,518	192,765	45.26%
3840	Constable, Precinct 4	448,525	453,040	241,943	27,541	183,556	40.52%
3850	Constable, Precinct 5	833,238	838,277	486,167	10,379	341,732	40.77%
	Total Law Enforcement & Corrections	<u>25,718,550</u>	<u>25,760,309</u>	<u>14,640,394</u>	<u>481,924</u>	<u>10,637,991</u>	41.30%

SOCIAL SERVICES

4110	Human Services	902,688	902,688	455,744	1,792	445,152	49.31%
4120	Direct Social Services	576,307	576,307	274,438	27,149	274,720	47.67%
4130	Child Protective Services	110,368	110,368	31,526	24,917	53,925	48.86%
4180	Fed Emergency Mgt/United Way	-	-	-	300	(300)	0.00%
4190	Senior Community Services	862,734	862,819	434,382	65,018	363,419	42.12%
4195	Hilltop Community Services	51,080	51,080	29,078	-	22,002	43.07%
4300	Social Mental Services	153,714	153,714	71,690	54,508	27,516	17.90%
	Total Social Services	<u>2,656,891</u>	<u>2,656,976</u>	<u>1,296,859</u>	<u>173,683</u>	<u>1,186,434</u>	44.65%

HEALTH, SAFETY AND SANITATION

5100	Emergency Services	24,800	24,800	18,730	5,000	1,070	4.31%
5105	Emergency Management	186,339	186,339	93,883	1,090	91,367	49.03%
5110	Commissioners Diabetes Fund	-	-	2,135	2,950	(5,084)	0.00%
5200	911 Program	45,307	45,307	22,930	-	22,377	49.39%
5220	Environmental Enforcement	121,291	121,291	61,531	6,308	53,452	44.07%
5330	Animal Control	300,458	301,303	162,829	4,232	134,242	44.55%
	Total Health, Safety and Sanitation	<u>678,195</u>	<u>679,040</u>	<u>362,037</u>	<u>19,579</u>	<u>297,424</u>	43.80%

AGRICULTURE, EDUCATION
& CONSUMER SCIENCES

6110	Agricultural Extension	249,195	249,195	124,529	482	124,185	49.83%
6210	Family & Consumer Sciences	82,795	82,795	38,975	347	43,473	52.51%
6310	County Library	399,510	399,510	208,286	28,480	162,744	40.74%
	Total Agriculture, Education & Consumer Sciences	<u>731,500</u>	<u>731,500</u>	<u>371,790</u>	<u>29,308</u>	<u>330,402</u>	45.17%

CAPITAL OUTLAY

1900	Capital Outlay	<u>650,000</u>	<u>607,311</u>	<u>110,806</u>	<u>331,063</u>	<u>165,442</u>	27.24%
	Total Capital Outlay	<u>650,000</u>	<u>607,311</u>	<u>110,806</u>	<u>331,063</u>	<u>165,442</u>	27.24%

TRANSFERS OUT

9110	Transfers Out	<u>6,802,780</u>	<u>6,813,173</u>	<u>3,870,096</u>	<u>-</u>	<u>2,943,077</u>	43.20%
	Total Transfers Out	<u>6,802,780</u>	<u>6,813,173</u>	<u>3,870,096</u>	<u>-</u>	<u>2,943,077</u>	43.20%
	Total General Fund	<u>\$79,991,411</u>	<u>\$79,991,411</u>	<u>\$ 40,908,726</u>	<u>\$ 2,726,258</u>	<u>\$36,356,427</u>	45.45%

NUECES COUNTY, TEXAS
COMMISSIONERS PRECINCT FUNDS - SPECIAL REVENUE
STATEMENT OF EXPENDITURES BUDGET TO ACTUAL
For the Month Ending April 30, 2013

	Original FY 2012/13 Budget	Adjusted FY 2012/13 Budget	Year to Date Activity	Encumbrances	Available Balance
<u>COUNTY JUDGE - Department 0136</u>					
5350 Reserve Appropriation	137,793	137,793	-	-	137,793
5455 Services - Other	-	-	-	2,750	(2,750)
5471 Other Community Programs	-	-	-	6,750	(6,750)
5476 Economic Development - CC	-	-	-	6,500	(6,500)
5478 Economic Development-General	-	-	-	2,500	(2,500)
5485 Palmer Drug Abuse	-	-	-	500	(500)
5487 Other Outside Agencies	20,000	20,000	-	-	20,000
5499 Women's Shelter	-	-	-	1,000	(1,000)
Total Expenditures	157,793	157,793	-	20,000	137,793

COMMISSIONER PRECINCT 1 - Department 1387

5239 Tipping & Dump Fees	-	-	-	36,318	(36,318)
5350 Reserve Appropriation	344,917	344,917	-	-	344,917
5455 Services - Other	-	-	-	4,000	(4,000)
5471 Other Community Programs	-	-	-	1,500	(1,500)
5476 Economic Development - CC	-	-	-	1,000	(1,000)
5478 Economic Development-General	-	-	-	11,000	(11,000)
5487 Other Outside Agencies	20,000	20,000	-	-	20,000
Total Expenditures	364,917	364,917	-	53,818	311,099

COMMISSIONER PRECINCT 2 - Department 0137

5239 Tipping & Dump Fees	-	-	39	-	(39)
5350 Reserve Appropriation	52,005	52,005	-	-	52,005
5455 Services - Other	-	-	250	4,800	(5,050)
5471 Other Community Programs	-	-	-	1,200	(1,200)
5476 Economic Development - CC	-	-	-	1,000	(1,000)
5478 Economic Development-General	-	-	-	5,600	(5,600)
5479 GCC of LaRaza	-	-	-	1,000	(1,000)
5487 Other Outside Agencies	20,000	19,000	-	1,200	17,800
5499 Women's Shelter	-	-	-	500	(500)
Total Expenditures	72,005	71,005	289	15,300	55,416

COMMISSIONER PRECINCT 3 - Department 1388

5310 Engineers, Surveyors, etc.	-	-	16,968	-	(16,968)
5350 Reserve Appropriation	168,911	168,911	-	-	168,911
5471 Other Community Programs	-	-	-	5,000	(5,000)
5478 Economic Development-General	-	-	-	16,500	(16,500)
5487 Other Outside Agencies	20,000	20,000	-	-	20,000
Total Expenditures	188,911	188,911	16,968	21,500	150,443

COMMISSIONER PRECINCT 4 - Department 0138

5350 Reserve Appropriation	93,827	93,827	-	-	93,827
5487 Other Outside Agencies	20,000	20,000	-	-	20,000
Total Expenditures	113,827	113,827	-	-	113,827

**NUECES COUNTY, TEXAS
ROAD AND BRIDGE FUND
STATEMENT OF EXPENDITURES BUDGET TO ACTUAL
For the Month Ending March 31, 2013**

	Original FY 2012/13 Budget	Adjusted FY 2012/13 Budget	Year to Date Activity	Encumbrances	Available Balance	Percent of Budget Available
<u>Road & Bridge - Department 0120</u>						
Salaries	\$2,434,271	\$2,434,271	\$ 1,116,235	\$ -	\$1,318,036	54.15%
Employee Benefits	904,807	904,807	464,320	-	440,487	48.68%
Other Personnel Expenses	10,688	10,688	5,998	-	4,690	43.88%
Office Supplies	16,159	16,159	10,671	-	5,488	33.96%
Telephone & Utilities	93,408	93,408	49,125	1,493	42,790	45.81%
Maint & Repair - Equip & Vehicles	320,000	315,000	162,101	15,392	137,508	43.65%
Gasoline/Fuel	400,000	400,000	182,665	-	217,335	54.33%
Maint & Repair - Bldg & Grounds	105,000	105,000	38,575	20,086	46,339	44.13%
Maint & Repair-Roads & Bridges	1,876,104	1,876,104	983,690	653,956	238,458	12.71%
Professional Services	70,000	70,000	20,739	7,864	41,397	59.14%
Other Services & Charges	106,250	106,250	26,704	23,232	56,314	53.00%
Other Expense	9,584	146,737	143,056	-	3,681	2.51%
Travel	6,000	6,000	604	-	5,396	89.93%
Capital Outlay	470,000	337,847	255,643	25,144	57,060	16.89%
Insurance Admin Costs	-	-	5,000	-	(5,000)	0.00%
Agency Ledger Expense	-	-	31	-	(31)	0.00%
Transfer to Other Funds	16,080	16,080	39,010	-	(22,930)	-142.60%
Total Road & Bridge Dept 0120	\$6,838,351	\$6,838,351	\$ 3,504,166	\$ 747,167	\$2,587,018	37.83%
<u>Engineering - Department 0121</u>						
Salaries	\$ 423,421	\$ 423,421	\$ 233,387	\$ -	\$ 190,034	44.88%
Employee Benefits	111,565	111,565	66,760	-	44,805	40.16%
Other Personnel Expenses	13,800	13,800	8,050	-	5,750	41.67%
Office Supplies	18,683	18,683	4,828	-	13,855	74.16%
Maint & Repair - Equip & Vehicles	4,000	4,000	1,696	-	2,304	57.59%
Gasoline/Fuel	6,500	6,500	4,278	-	2,222	34.19%
Professional Services	25,000	25,000	81	1,103	23,816	95.26%
Other Services & Charges	6,496	6,496	3,101	524	2,870	44.19%
Travel	4,000	4,000	68	-	3,932	98.31%
Capital Outlay	5,000	5,000	1,620	-	3,380	67.60%
Total Engineering Dept 0121	\$ 618,465	\$ 618,465	\$ 323,869	\$ 1,627	\$ 292,968	47.37%
<u>Right of Way - Department 0123</u>						
Maint & Repair - Roads & Bridges	\$ -	\$ -	\$ 222	\$ -	\$ (222)	0.00%
Reserve Appropriation	604,174	604,174	-	-	604,174	100.00%
Other Services & Charges	-	-	799,999	-	(799,999)	0.00%
Total Right of Way Dept 0123	\$ 604,174	\$ 604,174	\$ 800,221	\$ -	\$ (196,047)	-32.45%

**NUECES COUNTY, TEXAS
INLAND AND ISLAND PARKS
STATEMENT OF EXPENDITURES BUDGET TO ACTUAL
For the Month Ending April 30, 2013**

	Original FY 2012/13 Budget	Adjusted FY 2012/13 Budget	Year to Date Activity	Encumbrances	Available Balance	Percent of Budget Available
<u>Inland Parks - Department 0170</u>						
Salaries	\$ 527,255	527,255	246,709	-	280,546	53.21%
Employee Benefits	185,886	185,886	104,882	-	81,004	43.58%
Office Expense & Supplies	8,551	8,551	7,423	-	1,128	13.19%
Telephone & Utilities	244,175	244,175	86,348	9,659	148,169	60.68%
Maint & Repair - Equip & Vehicles	50,000	50,000	35,501	4,024	10,475	20.95%
Gasoline/Fuel	60,000	60,000	32,581	-	27,419	45.70%
Maint & Repair - Bldg & Grounds	105,000	105,000	71,715	3,208	30,077	28.64%
Professional Services	5,000	5,000	70	-	4,930	98.60%
Other Services & Charges	49,252	49,252	8,566	13,497	27,189	55.20%
Other Expense	1,427	1,427	786	-	641	44.91%
Travel	500	500	48	-	452	90.40%
Capital Outlay	150,000	150,000	18,023	257	131,720	87.81%
Transfer to Other Funds	5,000	5,000	-	-	5,000	100.00%
Total Inland Parks Dept 0170	\$ 1,392,046	\$ 1,392,046	\$ 612,652	\$ 30,644	\$ 748,749	53.79%

Island Parks - Department 0180

Salaries	\$ 669,361	669,361	295,141	-	374,220	55.91%
Employee Benefits	227,857	227,857	110,977	-	116,880	51.30%
Other Personnel Services	13,480	28,480	17,169	5,834	5,477	19.23%
Office Expense & Supplies	20,593	20,593	12,461	-	8,132	39.49%
Telephone & Utilities	436,834	432,834	179,698	89,322	163,814	37.85%
Maint & Repair - Equip & Vehicles	30,000	30,000	12,160	1,536	16,304	54.35%
Gasoline/Fuel	43,428	43,428	12,949	13,616	16,862	38.83%
Maint & Repair - Bldg & Grounds	170,000	170,000	100,137	25,517	44,346	26.09%
Professional Services	52,000	37,000	5,985	13,574	17,441	47.14%
Special Personnel Services	4,900	4,900	2,150	1,300	1,450	29.59%
Reserve Appropriation	150,000	150,000	-	-	150,000	100.00%
Other Services & Charges	406,702	406,702	79,342	8,767	318,593	78.34%
Other Expense	122,923	122,923	53,442	56,910	12,571	10.23%
Travel	2,000	2,000	1,195	-	805	40.27%
Capital Outlay	43,439	43,439	17,283	8,510	17,647	40.62%
Total Island Parks Dept 0180	\$ 2,393,517	\$ 2,389,517	\$ 900,088	\$ 224,886	\$1,264,544	52.92%

**NUECES COUNTY, TEXAS
INLAND AND ISLAND PARKS
STATEMENT OF EXPENDITURES BUDGET TO ACTUAL
For the Month Ending April 30, 2013**

	Original FY 2012/13 Budget	Adjusted FY 2012/13 Budget	Year to Date Activity	Encumbrances	Available Balance	Percent of Budget Available
<u>Beach Improvements - Department 0181</u>						
Salaries	\$ 40,000	40,000	13,945	-	26,055	65.14%
Employee Benefits	-	-	1,144	-	(1,144)	0.00%
Maint & Repair - Equip & Vehicles	20,000	20,000	-	-	20,000	100.00%
Maint & Repair - Bldg & Grounds	20,000	20,000	-	-	20,000	100.00%
Professional Services	20,000	20,000	-	-	20,000	100.00%
Reserve Appropriation	385,000	336,000	-	-	336,000	100.00%
Total Beach Improvements Dept 0181	<u>\$ 485,000</u>	<u>\$ 436,000</u>	<u>\$ 15,089</u>	<u>\$ -</u>	<u>\$ 420,911</u>	96.54%

Pier Fund - Department 0182

Salaries	\$ -	45,000	6,040	-	38,960	86.58%
Employee Benefits	-	2,000	489	-	1,511	75.56%
Telephone & Utilities	-	4,000	55	-	3,945	98.62%
Other Services & Charges	-	2,000	-	364	1,636	0.00%
Total Pier Fund Dept 0182	<u>\$ -</u>	<u>\$ 53,000</u>	<u>\$ 6,584</u>	<u>\$ 364</u>	<u>\$ 46,052</u>	86.89%

SCHEDULES

(Unaudited)



NUECES COUNTY, TEXAS
Schedule of Transfers In and Out by Fund
For the Month Ending April 30, 2013

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 7,901	\$ 3,870,096
Road and Bridge Fund	805,418	39,010
Special Revenue Fund	358,217	181,758
Stadium/Fairgrounds Fund	1,050,555	-
Airport Fund	99,010	2,799
Inland Parks Fund	1,188,460	-
Coastal Parks Fund	750,370	-
Capital Projects	10,393	200,000
Main Grants Fund	23,339	
Total Financing Uses	<u>\$ 4,293,663</u>	<u>\$ 4,293,663</u>

Nueces County, Texas
Capital Projects
April 30, 2013

Project Code	Description	Original Project Budget	Adjusted Project Budget	Prior Years Expenditures	Current Year Expenditures	Capital Project Budgets as of 04/30/13
County Judge						
190105	FY12/13 Capital Project (CJ)	100,000	100,000	-	\$ 22,203	\$ 77,797
	Total County Judge	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>22,203</u>	<u>77,797</u>
Commissioner Precinct 1						
109106	FY12/13 Capital Project (Pct 1)	100,000	100,000	-	-	100,000
19152502	Channel Maintenance	440,118	440,118	380,086	8,365	51,667
	Total Commissioner Precinct 1	<u>540,118</u>	<u>540,118</u>	<u>380,086</u>	<u>8,365</u>	<u>151,667</u>
Commissioner Precinct 2						
190107	FY12/13 Capital Project (Pct 2) Matching Grant-Pct2 Rose Acres	100,000	100,000	-	-	100,000
19152030	Rd/Drainage	446,959	446,959	419,330	-	27,629
19152503	Channel Maintenance	265,568	265,568	224,099	-	41,469
	Total Commissioner Precinct 2	<u>812,527</u>	<u>812,527</u>	<u>643,429</u>	<u>-</u>	<u>169,098</u>
Commissioner Precinct 3						
190108	FY12/13 Capital Project (Pct 3)	100,000	100,000	-	-	100,000
19151107	Robstown Park Office - Repairs	226,877	226,877	223,843	-	3,034
19152504	Channel maintenance	746,346	746,346	-	-	746,346
	Total Commissioner Precinct 3	<u>1,073,223</u>	<u>1,073,223</u>	<u>223,843</u>	<u>-</u>	<u>849,380</u>
Commissioner Precinct 4						
190104	Rd Dist IV Projects	626,995	626,995	297,102	-	329,893
190109	FY12/13 Capital Project (Pct 4)	100,000	100,000	-	-	100,000
19151124	Ranger Station - Padre Balli Improvements	394,000	394,000	380,245	-	13,755
	Total Commissioner Precinct 4	<u>1,120,995</u>	<u>1,120,995</u>	<u>677,347</u>	<u>-</u>	<u>443,648</u>
Fairgrounds Upgrades & Repairs						
19172001	Parking - ADA & event at pavillion	159,925	159,925	152,072	-	7,853
19172002	Storage - 10,000 sq. ft. w/ a/c	573,232	573,232	549,442	-	23,790
19172003	RV parking - 75 to 100 sites w/ hookups	1,909,207	1,909,207	2,012,466	-	(103,259)
19172004	Air condition one animal exhibit barn	816,067	816,067	803,316	-	12,751
19172005	Landscape	208,271	208,271	151,350	-	56,921
19172007	Additional parking lot f	227,819	227,819	228,016	-	(197)
19172008	Covered roof - equestrian area a	512,496	512,496	512,944	-	(448)
19172009	Site fencing (6,300 lf) Perimeter site lighting at loop road & site lighting	66,348	66,348	65,865	-	483
19172010	at new parknig & new walk	219,565	219,565	208,781	-	10,784
19172011	Pavement for storage building	78,602	78,602	78,664	-	(62)
19172014	New dumpster pad	6,720	6,720	6,399	-	321
19172015	New galvanized steel trench grating	100,000	100,000	49,090	-	50,910
19172017	Locker room	542,960	542,960	547,035	-	(4,075)
19172018	Concessions vent	115,760	115,760	115,865	-	(105)
19172019	Signage	20,000	20,000	-	-	20,000
19172021	Additional parking @ library	104,866	104,866	102,010	-	2,856
19172022	Repair/upgrade fairgrounds stadium	250,000	250,000	105,842	11,928	132,230
19172026	FF&E	221,180	221,180	174,501	38,832	7,847
19172029	Engineering Srvcs Fairgd Infr	830,765	830,765	831,975	-	(1,210)
19172030	Emergency Generator Connections	-	-	32,175	-	(32,175)
	Total Fairgrounds Upgrades & Repairs	<u>6,963,783</u>	<u>6,963,783</u>	<u>6,727,808</u>	<u>50,760</u>	<u>185,215</u>
Main Jail Renovations						
19175001	Jail Fire Alarm System	839,007	839,007	770,288	(33,078)	101,797
19175004	Jail GMP Study Items	509,660	509,660	505,532	-	4,128
	Total Main Jail Renovations	<u>1,348,667</u>	<u>1,348,667</u>	<u>1,275,820</u>	<u>(33,078)</u>	<u>105,925</u>

Juvenile Justice Center Renovations

19177004	Chiller Replacement	795,000	795,000	466,233	-	328,767
	Total Juvenile Justice Center Renovations	<u>795,000</u>	<u>795,000</u>	<u>466,233</u>	<u>-</u>	<u>328,767</u>

Information Technology Systems

19178001	Case Management System	5,960,000	5,960,000	4,204,471	33,343	1,722,186
19178002	Computer Room A/C & Windows	662,078	662,078	662,617	-	(539)
19178003	Time Keeping System	509,290	509,290	287,420	18,203	203,667
19178005	Website System Upgrade	295,000	295,000	-	-	295,000
19178006	Video Streaming (Ct Mtgs)	52,639	52,639	49,429	-	3,210
19178007	System Equipment (various)	230,920	230,920	130,920	-	100,000
19178011	IT upgrades for library IT wireless security software & equipment for island park	40,000	40,000	11,077	14,996	13,927
19178012		100,000	100,000	63,690	6,949	29,361
19178013	IT upgrades for public works	150,000	150,000	144,377	-	5,623
19178015	Email System	120,000	120,000	15,080	-	104,920
19178016	UPS Power Supply	120,538	120,538	112,359	-	8,179
19178017	IT upgrades for JP's	420,000	420,000	132,378	-	287,622
19178018	IT Calence Networking	1,167,575	1,167,575	522,936	2,897	641,742
	Total Information Technology Systems	<u>9,828,040</u>	<u>9,828,040</u>	<u>6,336,754</u>	<u>76,388</u>	<u>3,414,898</u>

Coastal Parks Renovations

19152803	Bob Hall Pier Development	-	-	-	14,300	(14,300)
19152805	Coastal Parks Capital Improvements	693,423	693,423	-	-	693,423
19152812	Bob Hall Pier Kitchen Remo	-	-	-	14,000	(14,000)
	Total Coastal Parks Renovations	<u>693,423</u>	<u>693,423</u>	<u>-</u>	<u>28,300</u>	<u>665,123</u>

Individual Projects

190101	Misc Projects	971,551	971,551	-	200,000	771,551
190116	Airport Hangars	566,156	566,156	515,335	-	50,821
190119	Polston Bldg-HVAC	45,000	45,000	31,768	-	13,232
190121	Hazel Bazemore Clean-up	887,000	887,000	586,844	54	300,102
190122	CSCD Building Floor	250,000	250,000	192,184	-	57,816
190125	Emergency Operations Center/Training Room	200,000	200,000	193,339	-	6,661
190126	JP 5-1 Offc/Ctrrm & Prbtn Offc Upgrds Cldrn Bldg	228,000	228,000	230,465	-	(2,465)
190127	Major Capital Projects Contingency	5,300	5,300	-	-	5,300
190128	Jail Kitchen Project	150,000	150,000	137,102	12,898	-
190129	Court Projects Sanction Funds	74,950	74,950	5,982	-	68,968
19151122	Historic Courthouse	86,710	86,710	84,136	-	2,574
19152002	New County Roads	43,840	43,840	9,970	23,323	10,547
19153322	Hilltop Park Enhancement	-	-	-	17,410	(17,410)
19153323	L. Basell Park/Phase II	-	-	-	-	-
19153324	L. Basell Park/Phase III	-	-	-	53,537	(53,537)
19153400	Matching Grant Pct 2 Parks Banquete	714,840	714,840	744,845	-	(30,005)
19153401	Calderon Bldg HVAC	635,466	635,466	529,481	94,205	11,780
191700	2007 CO's Unallocated	1,703,511	1,703,511	1,256,092	-	447,419
191710	Heritage Center Phase II	2,837,413	2,837,413	512,628	-	2,324,785
191730	Inspection & Audit Services	425,000	425,000	301,440	-	123,560
191760	CR 52 Renovations (Match)	1,200,000	1,200,000	-	-	1,200,000
	Total Individual Projects	<u>11,024,737</u>	<u>11,024,737</u>	<u>5,331,611</u>	<u>401,427</u>	<u>5,291,699</u>

Total Capital Projects

<u>\$ 34,300,513</u>	<u>\$ 34,300,513</u>	<u>\$ 22,062,931</u>	<u>\$ 554,365</u>	<u>\$ 11,683,217</u>
----------------------	----------------------	----------------------	-------------------	----------------------

Nueces County, Texas
Debt Service Requirements
April 30, 2013

Fiscal Year	Total Principal	Total Interest	Fiscal Year Debt Requirement
2012-13	\$ 305,553	\$ 2,395,397	\$ 2,700,950
2013-14	6,419,917	4,639,569	11,059,486
2014-15	6,713,813	4,387,417	11,101,230
2015-16	7,184,604	4,112,521	11,297,125
2016-17	7,556,842	3,794,949	11,351,792
2017-18	7,887,156	3,468,585	11,355,742
2018-19	8,252,678	3,100,309	11,352,987
2019-20	7,728,190	2,761,273	10,489,463
2020-21	8,064,357	2,422,930	10,487,287
2021-22	8,445,528	2,038,245	10,483,773
2022-23	8,386,923	1,647,893	10,034,817
2023-24	8,788,452	1,253,609	10,042,060
2024-25	9,200,406	842,635	10,043,042
2025-26	8,267,505	497,412	8,764,917
2026-27	8,128,057	179,019	8,307,077
Totals	<u>\$ 111,329,982</u>	<u>\$ 37,541,764</u>	<u>\$ 148,871,747</u>

