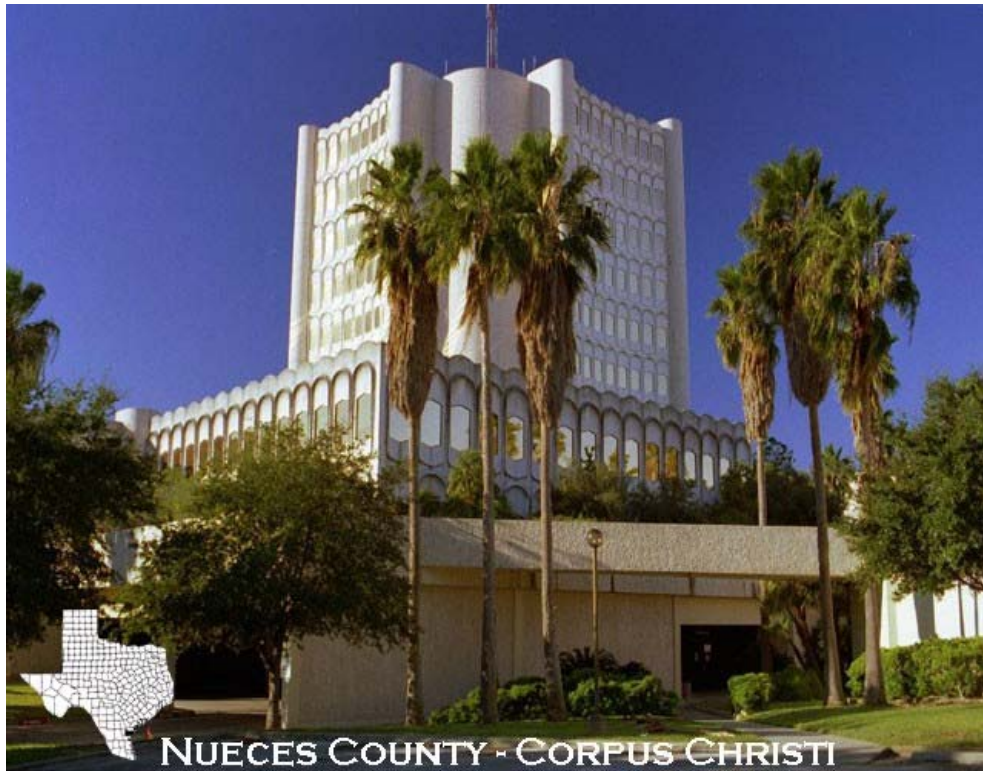


# NUECES COUNTY, TEXAS

## Annual Financial Report (Unaudited and Unadjusted)

For The Fiscal Year Ending September 30, 2014



Prepared by:

THE NUECES COUNTY AUDITOR'S OFFICE

**Dale Atchley, CPA**  
County Auditor



**NUECES COUNTY, TEXAS**  
**Unaudited Monthly Financial Report**  
**As of September 30, 2014**

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OFFICE OF THE COUNTY AUDITOR



DIANA ROSAS, M.A.M.  
FIRST ASSISTANT  
ACCOUNTS PAYABLE MANAGER

ANNA VELAZQUEZ  
GRANTS / PAYROLL SUPERVISOR

DALE ATCHLEY, C.P.A.  
COUNTY AUDITOR

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ELVA FUENTES  
INTERNAL AUDIT SUPERVISOR

LISA DAVIS, C.I.O.  
BUDGET ACCOUNTANT

AIDEE HERNANDEZ  
EXECUTIVE ACCOUNTANT

March 18, 2015

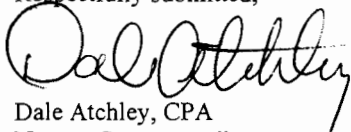
Honorable District Judges of Nueces County and  
Honorable Members of the Nueces County Commissioners Court:

The unaudited and unadjusted Annual Financial Report of Nueces County, Texas as of and for the fiscal year ending September 30, 2014 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 Annual 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 Road & Bridge Fund budget to actual, a Schedule of the Airport Fund budget to actual, a Schedule of Expenditures of Airport 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 Revenues, Expenditure and Fund Balance of the last ten years. And a Schedule of Revenue and Expenditures for the last ten years budget to actual of the General Fund.

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. The audited financial will be prepared shortly to meet the March 31<sup>st</sup> deadline of the GFOA. 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,



Dale Atchley, CPA  
Nueces County Auditor



# FINANCIAL STATEMENTS

(Unaudited)

**NUECES COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2014**

	General Fund	Debt Service Fund	Capital Projects Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ 19,542,119	\$ 2,576,596	\$ 7,657,227
Investments	7,082,475	2,020,882	2,912,645
Receivables (net of allowance for uncollectible)	4,392,603	36,562	5,251
Due from component unit	112,731	-	-
Due from other funds	1,042,575	-	-
Prepays	352,984	-	-
Inventories	75,337	-	-
Total assets	\$ 32,600,824	\$ 4,634,040	\$ 10,575,123
 <b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 7,258,930	\$ 5,750	\$ 144,906
Accrued payroll	1,447,580	-	-
Due to other funds	550,312	-	-
Unearned revenue	175,356	32,668	-
Other liabilities	675,941	-	-
Total liabilities	10,108,119	38,418	144,906
 Fund balances:			
Restricted	-	4,595,622	-
Committed	-	-	10,430,217
Unassigned	22,492,705	-	-
Total fund balances	22,492,705	4,595,622	10,430,217
Total liabilities and fund balances	\$ 32,600,824	\$ 4,634,040	\$ 10,575,123



Airport Fund	Coastal Parks	Non-Major Funds	Total Governmental Funds
\$ 37,336	\$ 646,203	\$ 15,718,362	\$ 46,177,843
-	393,337	4,554,636	16,963,975
7,535	115,782	7,409,625	11,967,358
-	-	-	112,731
-	214,180	330	1,257,085
387	7,549	57,631	418,551
22,147	19,552	19,943	136,979
<u>\$ 67,405</u>	<u>\$ 1,396,603</u>	<u>\$ 27,760,527</u>	<u>\$ 77,034,522</u>
\$ 32,584	\$ 172,421	\$ 8,497,605	\$ 16,112,196
-	32,616	255,193	1,735,389
1,503	24,138	681,133	1,257,086
1,786	-	1,470,478	1,680,288
-	-	703,468	1,379,409
<u>35,873</u>	<u>229,175</u>	<u>11,607,877</u>	<u>22,164,368</u>
-	-	-	4,595,622
-	-	-	10,430,217
31,532	1,157,430	16,152,650	39,834,317
<u>31,532</u>	<u>1,157,430</u>	<u>16,152,650</u>	<u>54,860,156</u>
<u>\$ 67,405</u>	<u>\$ 1,386,605</u>	<u>\$ 27,760,527</u>	<u>\$ 77,024,524</u>

**NUECES COUNTY, TEXAS**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**September 30, 2014**

	General Fund	Debt Service Fund	Capital Projects Fund
<b>Revenue</b>			
Taxes	\$ 60,935,804	\$ 11,483,558	\$ -
Fees of Office	3,624,467	-	-
Fines & Forfeitures	1,953,136	-	-
Licenses & Permits	136,015	-	-
Motor Vehicle Services	4,489,292	-	-
Intergovernmental Revenue	6,065,620	126	201,520
Housing Inmates & Juveniles	861,870	-	-
Charges for Services	495,251	-	-
Interest & Investment Income	63,477	15,177	22,900
Rental & Commissions	439,899	-	94,506
Refunds & Reimbursements	147,261	-	2,835
Commodity Sales	-	-	-
Sale of Printed Materials	13,941	-	-
Other Income	90,209	-	-
Total Revenues	<u>\$ 79,316,242</u>	<u>\$ 11,498,861</u>	<u>\$ 321,761</u>
<b>Expenditures</b>			
Salaries	\$ 36,167,003	-	\$ -
Employee Benefits	11,351,955	-	-
Other Personnel Expense	394,284	-	6,430
Office Expense & Supplies	1,387,039	-	5,840
Food & Kitchen Supplies	1,767,288	-	-
Telephone & Utilities	3,265,379	-	1,661
Maint & Repair Equip & Vehicles	1,607,415	-	7,168
Maint & Repair Bldg & Grounds	1,639,573	-	298,994
Maint & Repair Roads & Bridges	489	-	-
Professional Services	1,288,147	-	370,666
Special Personnel Services	4,735,946	-	-
Other Services & Charges	5,806,436	-	225,261
Other Expenses	414,200	11,068,637	-
Travel Expense	199,398	-	-
Capital Outlay	848,052	-	592,299
Total Expenditures	<u>70,872,604</u>	<u>11,068,637</u>	<u>1,508,319</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	1,277,201	-	1,284,000
Transfers Out	(8,740,710)	-	-
Sale of Assets	-	-	-
Total Other Financing Sources (Uses)	<u>(7,463,509)</u>	<u>-</u>	<u>1,284,000</u>
Net Change In Fund Balances	<u>980,129</u>	<u>430,224</u>	<u>97,442</u>
Fund Balance Beginning 10/01/2013	21,512,576	4,165,398	10,332,775
Fund Balance Ending 09/30/2014	<u>\$ 22,492,705</u>	<u>\$ 4,595,622</u>	<u>\$ 10,430,217</u>

Airport Fund	Coastal Parks	Non- Major Funds	Total Governmental Funds
\$ -	\$ -	\$ 895,053	\$ 73,314,415
-	-	1,196,125	4,820,592
-	-	186,347	2,139,483
-	273,933	15,959	425,907
-	-	3,748,088	8,237,380
-	112,420	8,449,711	14,829,397
-	-	1,280,145	2,142,015
-	-	363,242	858,493
31	2,951	35,187	139,723
53,743	1,012,000	69,569	1,669,717
300	-	27,124	177,520
3,462	39,449	-	42,911
-	-	-	13,941
10,751	381	685,318	786,659
<u>\$ 68,287</u>	<u>\$ 1,441,134</u>	<u>\$ 16,951,868</u>	<u>\$ 109,598,153</u>
\$ 37,522	\$ 700,913	\$ 6,304,020	\$ 43,209,458
13,533	231,678	1,966,169	13,563,335
-	13,699	289,977	704,390
449	33,680	325,491	1,752,499
-	-	59,673	1,826,961
17,957	363,458	416,964	4,065,419
3,307	81,947	894,420	2,594,257
30,315	176,252	975,678	3,120,812
198	0	2,022,724	2,023,411
2,750	34,367	1,495,296	3,191,226
-	2,850	1,992	4,740,788
9,168	381,884	4,463,006	10,885,755
2,239	101,976	171,512	11,758,564
730	1,599	61,374	263,101
3,839	26,603	1,255,846	2,726,639
<u>122,007</u>	<u>2,150,906</u>	<u>20,704,142</u>	<u>106,426,615</u>
76,080	1,029,370	6,852,217	10,518,868
(28,720)	(245,000)	(1,504,438)	(10,518,868)
-	-	-	-
<u>47,360</u>	<u>784,370</u>	<u>5,347,779</u>	<u>-</u>
(6,360)	74,598	1,595,505	3,171,538
37,893	1,082,832	14,557,145	51,688,619
<u>\$ 31,533</u>	<u>\$ 1,157,430</u>	<u>\$ 16,152,650</u>	<u>\$ 54,860,157</u>

**NUECES COUNTY, TEXAS  
STATEMENT OF NET POSITION  
INTERNAL SERVICE FUND  
September 30, 2014**

	Workers Compensaton	General Liability	Group Health	Total Internal Service Fund
<b>ASSETS</b>				
Cash and cash equivalents	12,972	1,617,695	1,572,083	\$ 3,202,750
Investments	8,434	293,932	0	302,366
Receivables (net of allowance for uncollectible)	0	409,976	442,900	852,876
Due from other funds	362,886	0	0	362,886
Total assets	<u>\$ 384,292</u>	<u>\$ 2,321,603</u>	<u>\$ 2,014,983</u>	<u>\$ 4,720,878</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	0	409,740	1,870,434	\$ 2,280,174
Due to other funds	0	0	0	-
Estimated Claims	0	1,571,167	0	1,571,167
Total liabilities	<u>-</u>	<u>1,980,907</u>	<u>1,870,434</u>	<u>3,851,341</u>
Net Position				
Unassigned	<u>284,292</u>	<u>340,696</u>	<u>144,549</u>	<u>769,537</u>
Total Net Position	<u>284,292</u>	<u>340,696</u>	<u>144,549</u>	<u>769,537</u>
Total liabilities and fund balances	<u>\$ 284,292</u>	<u>\$ 2,321,603</u>	<u>\$ 2,014,983</u>	<u>\$ 4,620,878</u>

**NUECES COUNTY, TEXAS**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**September 30, 2014**

	Workers Compensation	General Liability	Group Health	Total Internal Service Funds
<b>Revenue</b>				
Charges for Services	\$ 362,742	\$ 1,538,504	\$ 6,467,068	\$ 8,368,314
Interest & Investment Income	711	2,130	549	3,390
Refunds & Reimbursements	9,316	-	5,601	14,917
Other Income	-	883	530,960	531,843
Total Revenues	<u>\$ 372,769</u>	<u>\$ 1,541,517</u>	<u>\$ 7,004,178</u>	<u>\$ 8,918,464</u>
<b>Expenditures</b>				
Maint & Repair Equip	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	7,498,352	7,498,352
Other Services & Charges	360,365	1,307,513	303,512	1,971,390
Insurance Fund Costs	-	19,494	463,612	483,106
Total Expenditures	<u>360,365</u>	<u>1,327,007</u>	<u>8,265,476</u>	<u>9,952,848</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	600,000	600,000
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	600,000	600,000
Net Change In Fund Balances	12,404	214,510	(661,298)	(434,384)
Net Position Beginning 10/01/2013	371,888	126,186	805,847	1,303,921
Net Position Ending 06/30/2014	<u>\$ 384,292</u>	<u>\$ 340,696</u>	<u>\$ 144,549</u>	<u>\$ 869,537</u>



# BUDGET STATUS

(Unaudited)





**NUECES COUNTY, TEXAS**  
**GENERAL FUND**  
**STATEMENT OF REVENUES BUDGET TO ACTUAL**  
**For the Fiscal Year Ending September 30, 2014**

	Original FY 2013/14 Budget	Adjusted FY 2013/14 Budget	Year to Date Activity	Remaining Balance	Percent of Budget Collected
Taxes	\$ 61,123,468	\$ 61,123,468	\$ 60,935,803	\$ 187,665	99.69%
Fees of Office	3,594,848	3,594,848	3,624,467	(29,619)	100.82%
Fines & Forfeitures	2,261,000	2,261,000	1,953,136	307,864	86.38%
Licenses & Permits	175,000	175,000	136,015	38,985	77.72%
Motor Vehicle Services	2,800,000	2,800,000	4,489,292	(1,689,292)	160.33%
Intergovernmental Revenue	4,180,916	4,180,916	6,065,620	(1,884,704)	145.08%
Housing Inmates	924,500	924,500	861,870	62,630	93.23%
Charges for Services	545,000	545,000	495,251	49,749	90.87%
Investment Income	100,000	100,000	63,477	36,523	63.48%
Rental & Commissions	370,000	370,000	439,899	(69,899)	118.89%
Refunds & Reimbursements	201,000	201,000	147,261	53,739	73.26%
Sale of Printed Materials	12,000	12,000	13,941	(1,941)	116.18%
Other Income	118,000	118,000	90,209	27,791	76.45%
Transfers In	1,368,447	1,368,447	1,277,201	91,246	93.33%
<b>Total General Fund Revenue</b>	<b><u>\$ 77,774,179</u></b>	<b><u>\$ 77,774,179</u></b>	<b><u>\$ 80,593,444</u></b>	<b><u>\$ (2,819,265)</u></b>	<b>103.62%</b>

**NUECES COUNTY, TEXAS**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES BUDGET TO ACTUAL**  
**For the Fiscal Year Ending September 30, 2014**

	Original FY 2013/14 Budget	Adjusted FY 2013/14 Budget	Year to Date Expenditures	Available Balance	Percent of Budget Available
<b>EXPENDITURES</b>					
<b><u>GENERAL GOVERNMENT</u></b>					
1010 County Commissioner Prct 1	\$ 158,402	\$ 158,402	\$ 152,793	\$ 5,609	3.54%
1020 County Commissioner Prct 2	165,796	167,196	160,187	7,009	4.19%
1030 County Commissioner Prct 3	168,602	168,602	162,756	5,846	3.47%
1040 County Commissioner Prct 4	164,942	164,942	156,637	8,305	5.03%
1120 County Judge	280,432	280,432	272,818	7,614	2.72%
1121 Commissioners Court Management	431,890	431,890	419,092	12,798	2.96%
1122 Grants Administration	218,703	218,703	179,370	39,333	17.98%
1125 Risk Management	172,045	172,045	169,974	2,071	1.20%
1130 County Attorney	1,342,903	1,342,903	1,282,618	60,285	4.49%
1160 County Clerk	611,057	611,057	543,587	67,470	11.04%
1170 County Clerk-Treasury	271,628	277,728	274,696	3,032	1.09%
1180 County Clerk Collections	248,329	248,329	213,943	34,386	13.85%
1190 Election Expense	764,737	1,191,737	919,704	272,033	22.83%
1200 Tax Assessor-Collector	2,792,110	2,832,110	2,816,883	15,227	0.54%
1240 Information Technology	2,215,439	2,215,439	1,829,771	385,668	17.41%
1245 Human Resources	343,371	349,571	348,624	947	0.27%
1250 County Auditor	1,539,125	1,539,125	1,454,257	84,868	5.51%
1270 County Purchasing	524,633	524,633	501,449	23,184	4.42%
1275 Veteran's Service	106,154	106,154	102,516	3,638	3.43%
1280 General Employee Benefits	170,826	170,826	106,599	64,227	37.60%
1285 General Administration	2,777,045	1,587,385	1,348,531	238,854	15.05%
Total General Government	<u>15,468,169</u>	<u>14,759,209</u>	<u>13,416,806</u>	<u>1,342,403</u>	9.10%
<b><u>BUILDINGS AND FACILITIES</u></b>					
1400 General Repairs County Bldgs	181,648	191,648	164,995	26,653	13.91%
1440 Ronnie H. Polston Building	59,754	60,754	55,409	5,345	8.80%
1450 Bill Bode County Bldg	64,962	65,962	50,704	15,258	23.13%
1460 Robert N. Barnes Juv. Facility	547,552	617,452	485,434	132,018	21.38%
1465 Broadway Warehouse	11,089	11,589	8,805	2,784	24.02%
1470 Records Mgmt & Warehouse	465,833	465,833	341,584	124,249	26.67%
1490 CSCD Cook Bldg	165,293	177,793	164,673	13,120	7.38%
1500 Mechanical Maintenance	3,704,767	2,525,435	2,319,126	206,309	8.17%
1510 Aqua Dulce Building	41,863	68,163	67,028	1,135	1.67%
1520 Bishop Building	79,568	97,118	96,145	973	1.00%
1530 Port Aransas Building	41,675	59,175	47,475	11,700	19.77%
1540 Johnny S. Calderon Bldg	239,477	278,677	251,199	27,478	9.86%
1545 Keach Library Bldg	222,959	222,192	169,562	52,630	23.69%
1550 Agricultural Building	34,675	35,227	34,434	793	2.25%
1565 Medical Examiner Building	44,949	81,949	74,692	7,257	8.86%
1570 Building Superintendent	1,408,691	1,382,691	1,362,063	20,628	1.49%
1580 Welfare Building - Robs	21,268	21,268	17,790	3,478	16.35%
1590 Hilltop Community Building	165,232	165,232	140,030	25,202	15.25%

1600	Precinct III Yard	21,745	22,745	18,299	4,446	19.55%
1740	McKinzie Annex Building	865,889	1,003,239	868,232	135,007	13.46%
1760	Robstown Community Center	74,232	74,232	72,041	2,191	2.95%
1770	Senior Community Service Bldg	54,989	54,989	45,220	9,769	17.77%
1780	David Berlanga Sr. Bldg	27,826	27,826	20,595	7,231	25.99%
	Total Buildings and Facilities	<u>8,545,936</u>	<u>7,711,189</u>	<u>6,875,534</u>	<u>835,655</u>	10.84%

#### ADMINISTRATION OF JUSTICE

3110	County Court at Law 1	583,653	575,066	570,068	4,998	0.87%
3120	County Court at Law 2	582,166	582,063	539,524	42,539	7.31%
3130	County Court at Law 3	600,359	598,763	577,077	21,686	3.62%
3140	County Court at Law 4	591,504	589,513	547,161	42,352	7.18%
3150	County Court at Law 5	874,059	916,573	905,809	10,764	1.17%
3200	Legal Aid	96,505	96,505	94,845	1,660	1.72%
3250	Magistrate/Drug/Jail Court	266,736	264,936	210,064	54,872	20.71%
3300	Court Administration	1,368,918	1,378,178	1,114,976	263,202	19.10%
3305	Title IV-D Court	134,028	131,203	124,494	6,709	5.11%
3310	28th District Court	608,330	607,617	465,273	142,344	23.43%
3320	94th District Court	634,219	628,718	589,052	39,666	6.31%
3330	105th District Court	380,583	576,566	570,071	6,495	1.13%
3340	117th District Court	632,523	651,293	631,837	19,456	2.99%
3350	148th District Court	583,906	582,661	570,987	11,674	2.00%
3360	214th District Court	595,218	593,856	573,571	20,285	3.42%
3370	319th District Court	615,689	601,276	551,893	49,383	8.21%
3380	347th District Court	605,988	594,663	563,274	31,389	5.28%
3480	Juvenile Probation	2,176,192	2,188,192	2,086,581	101,611	4.64%
3490	Juvenile Detention	1,367,622	1,367,622	1,321,068	46,554	3.40%
3492	Justice Boot Camp	1,431,255	1,419,255	1,244,455	174,800	12.32%
3530	District Clerk	2,501,557	2,501,557	2,337,912	163,645	6.54%
3540	Child Support	43,441	43,441	32,377	11,064	25.47%
3600	Justice of the Peace, Precinct 1, Place 1	230,090	230,090	229,354	736	0.32%
3610	Justice of the Peace, Precinct 1, Place 2	248,051	251,196	250,606	590	0.23%
3613	Justice of the Peace, Precinct 1, Place3	211,932	221,432	214,427	7,005	3.16%
3621	Justice of the Peace, Precinct 2, Place 1	278,182	278,182	262,010	16,172	5.81%
3622	Justice of the Peace, Precinct 2, Place 2	206,818	206,818	193,706	13,112	6.34%
3630	Justice of the Peace, Precinct 3	172,959	172,959	169,372	3,587	2.07%
3640	Justice of the Peace, Precinct 4	163,813	163,813	149,900	13,913	8.49%
3650	Justice of the Peace, Precinct 5, Place 1	219,548	219,548	215,027	4,521	2.06%
3655	Justice of the Peace, Precinct 5, Place 2	153,886	153,886	141,836	12,050	7.83%
3890	Medical Examiner	1,110,270	1,245,270	1,230,649	14,621	1.17%
	Total Administration of Justice	<u>20,270,000</u>	<u>20,632,711</u>	<u>19,279,256</u>	<u>1,353,455</u>	6.56%

#### LAW ENFORCEMENT & CORRECTIONS

3520	District Attorney	4,199,632	4,199,632	4,105,560	94,072	2.24%
3700	Sheriff	5,527,027	5,536,823	5,145,036	391,787	7.08%
3710	Identification Bureau	650,544	650,544	640,151	10,393	1.60%
3720	Jail	13,025,885	13,075,885	12,992,506	83,379	0.64%
3810	Constable, Precinct 1	662,895	671,895	670,343	1,552	0.23%
3820	Constable, Precinct 2	614,864	614,864	609,739	5,125	0.83%
3830	Constable, Precinct 3	433,314	433,314	421,804	11,510	2.66%
3840	Constable, Precinct 4	464,212	468,212	466,126	2,086	0.45%

3850	Constable, Precinct 5	<u>856,945</u>	<u>856,945</u>	<u>847,044</u>	<u>9,902</u>	1.16%
	Total Law Enforcement & Corrections	<u>26,435,318</u>	<u>26,508,114</u>	<u>25,898,308</u>	<u>609,806</u>	2.30%

SOCIAL SERVICES

4110	Human Services	912,565	912,565	801,385	111,180	12.18%
4120	Direct Social Services	576,307	576,307	479,959	96,348	16.72%
4130	Child Protective Services	112,226	112,226	54,481	57,745	51.45%
4190	Senior Community Services	884,734	884,734	818,868	65,866	7.44%
4195	Hilltop Community Services	57,771	57,771	49,669	8,102	14.02%
4300	Social Mental Services	<u>153,714</u>	<u>153,714</u>	<u>132,820</u>	<u>20,894</u>	13.59%
	Total Social Services	<u>2,697,317</u>	<u>2,697,317</u>	<u>2,337,182</u>	<u>360,135</u>	13.35%

HEALTH, SAFETY AND SANITATION

5100	Emergency Services	24,800	24,800	12,570	12,230	49.31%
5105	Emergency Management	189,757	189,757	177,205	12,552	6.61%
5200	911 Program	45,629	45,629	43,517	2,112	4.63%
5220	Environmental Enforcement	126,512	126,512	119,654	6,858	5.42%
5330	Animal Control	<u>313,726</u>	<u>316,926</u>	<u>316,754</u>	<u>172</u>	0.05%
	Total Health, Safety and Sanitation	<u>700,424</u>	<u>703,624</u>	<u>669,700</u>	<u>33,924</u>	4.82%

AGRICULTURE, EDUCATION  
& CONSUMER SCIENCES

6110	Agricultural Extension	255,924	255,924	249,913	6,011	2.35%
6210	Family & Consumer Sciences	84,544	84,544	75,208	9,336	11.04%
6310	County Library	<u>410,593</u>	<u>410,593</u>	<u>371,191</u>	<u>39,402</u>	9.60%
	Total Agriculture, Education & Consumer Sciences	<u>751,061</u>	<u>751,061</u>	<u>696,312</u>	<u>54,749</u>	7.29%

CAPITAL OUTLAY

1900	Capital Outlay	<u>1,070,000</u>	<u>1,145,000</u>	<u>1,112,173</u>	<u>32,827</u>	2.87%
	Total Capital Outlay	<u>1,070,000</u>	<u>1,145,000</u>	<u>1,112,173</u>	<u>32,827</u>	2.87%

TRANSFERS OUT

9110	Transfers Out	<u>8,298,670</u>	<u>9,328,670</u>	<u>9,328,044</u>	<u>626</u>	0.01%
	Total Transfers Out	<u>8,298,670</u>	<u>9,328,670</u>	<u>9,328,044</u>	<u>626</u>	0.01%

	Total General Fund	<u>\$84,236,895</u>	<u>84,236,895</u>	<u>\$ 79,613,315</u>	<u>\$ 4,623,580</u>	5.49%
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**NUECES COUNTY, TEXAS**  
**ROAD AND BRIDGE FUND**  
**STATEMENT OF EXPENDITURES BUDGET TO ACTUAL**  
**For the Fiscal Year Ending September 30, 2014**

	Original FY 2013/14 Budget	Adjusted FY 2013/14 Budget	Year to Date Activity	Available Balance	Percent of Budget Available
<u>Road &amp; Bridge - Department 0120</u>					
Salaries	\$ 2,479,955	\$ 2,479,955	\$ 2,018,468	\$ 461,487	18.61%
Employee Benefits	940,522	940,522	723,226	217,296	23.10%
Other Personnel Expenses	10,688	10,688	8,454	2,234	20.90%
Office Supplies	16,159	26,159	21,133	5,026	19.21%
Telephone & Utilities	93,408	93,408	79,779	13,629	14.59%
Maint & Repair - Equip & Vehicles	320,000	320,000	292,230	27,770	8.68%
Gasoline/Fuel	400,000	360,000	317,999	42,001	11.67%
Maint & Repair - Bldg & Grounds	180,000	180,000	154,529	25,471	14.15%
Maint & Repair-Roads & Bridges	2,020,104	2,018,803	2,018,563	240	0.01%
Professional Services	70,000	68,694	61,163	7,532	10.96%
Other Services & Charges	106,250	106,969	106,969	0	0.00%
Other Expense	57,097	57,684	57,683	1	0.00%
Travel	6,000	6,000	3,311	2,689	44.82%
Capital Outlay	422,487	397,487	395,971	1,516	0.38%
Transfer to Other Funds	16,080	16,080	16,080	-	0.00%
<b>Total Road &amp; Bridge Dept 0120</b>	<b>\$ 7,138,750</b>	<b>\$ 7,082,449</b>	<b>\$ 6,275,558</b>	<b>\$ 806,891</b>	<b>11.39%</b>
<u>Engineering - Department 0121</u>					
Salaries	\$ 432,901	\$ 432,901	\$ 363,434	\$ 69,467	16.05%
Employee Benefits	117,400	117,400	99,642	17,757.55	15.13%
Other Personnel Expenses	13,800	13,800	13,800	0.00	0.00%
Office Supplies	18,683	18,683	1,559	17,124.43	91.66%
Maint & Repair - Equip & Vehicles	4,000	4,000	3,223	777.00	19.43%
Gasoline/Fuel	6,500	6,500	4,121	2,378.63	36.59%
Professional Services	25,000	25,000	5,150	19,850	79.40%
Other Services & Charges	13,996	13,996	11,703	2,293	16.38%
Travel	4,000	4,000	2,290	1,710	42.75%
Capital Outlay	7,500	7,500	-	7,500	100.00%
<b>Total Engineering Dept 0121</b>	<b>\$ 643,780</b>	<b>\$ 643,780</b>	<b>\$ 504,922</b>	<b>\$ 138,858</b>	<b>21.57%</b>
<u>Right of Way - Department 0123</u>					
Maint & Repair - Roads & Bridges	\$ -	\$ 3,600	\$ 3,360	\$ 240	6.67%
Other Services & Charges	800,000	852,701	852,701	-	0.00%
<b>Total Right of Way Dept 0123</b>	<b>\$ 800,000</b>	<b>\$ 856,301</b>	<b>\$ 856,061</b>	<b>\$ 240</b>	<b>0.03%</b>

**NUECES COUNTY, TEXAS**  
**INLAND AND COASTAL PARKS**  
**STATEMENT OF EXPENDITURES BUDGET TO ACTUAL**  
**For the Fiscal Year Ending September 30, 2014**

	Original FY 2013/14 Budget	Adjusted FY 2013/14 Budget	Year to Date Activity	Available Balance	Percent of Budget
<u>Inland Parks - Department 0170</u>					
Revenues					
Investment Income	\$ 1,100	\$ 1,100	\$ 303	\$ 797	27.56%
Refunds & Reimbursements	-	-	2,435	(2,435)	0.00%
Other Income	-	-	3,388	(3,388)	0.00%
Operating Transfers-In	<u>1,232,960</u>	<u>1,232,960</u>	<u>1,248,201</u>	<u>(15,241)</u>	101.24%
Total Revenues	\$ 1,234,060	\$ 1,234,060	\$ 1,254,327	\$ (20,267)	101.64%
Expenditures					
Salaries	\$ 555,447	\$ 555,447	\$ 511,617	\$ 43,830	7.89%
Employee Benefits	197,328	197,328	194,764	2,564	1.30%
Office Expense & Supplies	13,051	20,051	19,579	472	2.36%
Telephone & Utilities	244,175	234,027	170,106	63,921	27.31%
Maint & Repair - Equip & Vehicles	50,000	61,942	61,942	1	0.00%
Gasoline/Fuel	60,000	60,792	60,792	0	0.00%
Maint & Repair - Bldg & Grounds	155,000	136,600	130,369	6,231	4.56%
Maint & Repair-Roads & Bridges	-	900	801	99	0.00%
Professional Services	5,000	1,000	615	385	38.50%
Other Services & Charges	49,252	56,666	56,276	390	0.69%
Other Expense	1,427	8,427	2,229	6,198	73.56%
Travel	500	-	-	-	0.00%
Capital Outlay	160,000	158,000	154,981	3,019	1.91%
Transfer to Other Funds	<u>5,000</u>	<u>5,000</u>	<u>3,528</u>	<u>1,472</u>	29.44%
Total Inland Parks Dept 0170	\$ 1,496,180	\$ 1,496,180	\$ 1,367,597	\$ 128,583	8.59%

**NUECES COUNTY, TEXAS  
INLAND AND COASTAL PARKS  
STATEMENT OF EXPENDITURES BUDGET TO ACTUAL  
For the Fiscal Year Ending September 30, 2014**

	Original FY 2013/14 Budget	Adjusted FY 2013/14 Budget	Year to Date Activity	Available Balance	Percent of Budget
<b><u>Coastal Parks - Department 0180</u></b>					
<b>Revenues</b>					
Intergovernmental Revenues	95,000	95,000	112,420	(17,420)	-18.34%
Charges for Services	339,000	339,000	273,932	65,068	19.19%
Investment Income	8,500	8,500	2,951	5,549	65.28%
Rentals & Commissions	55,000	55,000	1,800	53,200	96.73%
Padre Balli Park	150,000	150,000	224,673	(74,673)	-49.78%
I.B. McGee Park	275,000	275,000	387,437	(112,437)	-40.89%
Refunds & Reimbursements	500	500	-	500	100.00%
Padre Balli-Commodity Sales	1,000	1,000	2,170	(1,170)	-117.00%
IB Magee-Commodity Sales	-	-	4,481	(4,481)	0.00%
Other Income	43,500	43,500	47	43,453	99.89%
Operating Transfers-In	934,370	934,370	1,029,370	(95,000)	-10.17%
<b>Total Revenues</b>	<b>\$ 1,901,870</b>	<b>\$ 1,901,870</b>	<b>\$ 2,039,281</b>	<b>\$ (137,411)</b>	<b>-7.23%</b>
<b>Expenditures</b>					
Salaries	\$ 703,313	\$ 701,013	\$ 633,815	\$ 67,198	9.59%
Employee Benefits	241,608	241,608	226,300	15,308	6.34%
Other Personnel Services	13,480	15,780	13,699	2,081	13.19%
Office Expense & Supplies	22,593	34,593	33,667	926	2.68%
Telephone & Utilities	436,834	373,834	362,196	11,638	3.11%
Maint & Repair - Equip & Vehicles	30,000	32,400	32,162	238	0.73%
Gasoline/Fuel	43,428	58,428	49,784	8,644	14.79%
Maint & Repair - Bldg & Grounds	170,000	176,000	152,640	23,360	13.27%
Professional Services	52,000	45,300	34,367	10,933	24.13%
Special Personnel Services	4,900	4,900	2,850	2,050	41.84%
Contingency Appropriation	75,000	56,500	-	56,500	100.00%
Other Services & Charges	406,702	385,802	380,904	4,898	1.27%
Other Expense	122,923	194,123	101,976	92,147	47.47%
Travel	2,000	4,500	1,599	2,901	64.47%
Capital Outlay	40,000	40,000	26,603	13,397	33.49%
<b>Total Island Parks Dept 0180</b>	<b>\$ 2,364,781</b>	<b>\$ 2,364,781</b>	<b>\$ 2,052,562</b>	<b>\$ 312,219</b>	<b>13.20%</b>

**NUECES COUNTY, TEXAS  
INLAND AND COASTAL PARKS  
STATEMENT OF EXPENDITURES BUDGET TO ACTUAL  
For the Fiscal Year Ending September 30, 2014**

	Original FY 2013/14 Budget	Adjusted FY 2013/14 Budget	Year to Date Activity	Available Balance	Percent of Budget
<u>Beach Improvements - Deaprtment 0181</u>					
Revenues					
Rentals & Commissions	115,000	115,000	136,790	(21,790)	-18.95%
Other Income	-	-	30	(30)	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Revenues	\$ 115,000	\$ 115,000	\$ 136,820	\$ (21,820)	-18.97%
Expenditures					
Salaries	\$ 40,000	\$ 40,000	\$ 955	\$ 39,045	97.61%
Employee Benefits	3,060	3,060	77	2,983	0.00%
Maint & Repair - Bldg & Grounds	40,000	40,000	21,776	9,025	22.56%
Professional Services	20,000	20,000	-	20,000	100.00%
Contingency Appropriation	385,000	385,000	-	385,000	100.00%
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Beach Improvements Dept 0181	\$ 488,060	\$ 488,060	\$ 22,807	\$ 456,054	93.44%
<u>Pier Fund - Department 0182</u>					
Revenues					
Rentals & Commissions	\$ -	\$ -	\$ 10,065	\$ (10,065)	0.00%
Pier Admission	210,000	210,000	251,235	(41,235)	-19.64%
Commodity Sales	20,000	20,000	33,111	(13,111)	-65.55%
Other Income	-	-	277	(277)	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Revenues	\$ 230,000	\$ 230,000	\$ 294,688	\$ (64,688)	-28.13%
Expenditures					
Salaries	\$ 82,500	\$ 82,500	\$ 65,648	\$ 16,852	20.43%
Employee Benefits	6,120	6,120	5,262	858	14.02%
Telephone & Utilities	4,000	4,000	1,262	2,738	68.45%
Maint & Repair - Bldg & Grounds	-	-	1,836	(1,836)	0.00%
Other Services & Charges	2,000	2,000	959	1,041	0.00%
Transfer to Other Funds	150,000	150,000	-	150,000	100.00%
	<hr/>	<hr/>	<hr/>	<hr/>	
Total Pier Fund Dept 0182	\$ 244,620	\$ 244,620	\$ 74,967	\$ 169,653	69.35%



**NUECES COUNTY, TEXAS**  
**AIRPORT FUND**  
**STATEMENT OF REVENUES BUDGET TO ACTUAL**  
**For the Fiscal Year Ending September 30, 2014**

	Original FY 2013/14 Budget	Adjusted FY 2013/14 Budget	Year to Date Activity	Available Balance	Percent of Budget Collected
<u>Airport Fund - Department 0160</u>					
Other Service Charges	\$ 120	\$ 120	\$ 309	\$ (189)	258%
Investment Income	300	300	31	269	10%
4709 Farm Land Rent	10,380	10,380	10,742	(362)	103%
4711 Rent Hanger 1	1,860	1,860	1,860	-	100%
4712 Rent Hanger 2	1,860	1,860	1,860	-	100%
4713 Rent Hanger 3	1,860	1,860	1,860	-	100%
4714 Rent Hanger 4	1,860	1,860	1,860	-	100%
4715 Rent Hanger 5	1,860	1,860	1,860	-	100%
4717 Rent Hanger 7	1,860	1,860	1,860	-	100%
4718 Rent Hanger 8	1,860	1,860	1,860	-	100%
4719 Rent Hanger 9	1,860	1,860	1,860	-	100%
4720 Rent Hanger 10	1,860	1,860	1,860	-	100%
4700 Rent Hanger-11	2,700	2,700	2,700	-	100%
4701 Rent Hanger-12	2,700	2,700	2,700	-	100%
4704 Rent Hanger-13	2,700	2,700	2,700	-	100%
4723 Rent Hanger-14	2,700	2,700	2,700	-	100%
4724 Rent Hanger-15	2,700	2,700	2,700	-	100%
4726 Rent - Hanger Space M1	1,140	1,140	1,140	-	100%
4727 Rent - Hanger Space M2	1,140	1,140	1,140	-	100%
4728 Rent - Hanger Space M3	4,200	4,200	4,200	-	100%
4729 Rent - Hanger Space M4	1,140	1,140	1,140	-	100%
4730 Rent - Hanger Space M5	1,140	1,140	1,140	-	100%
4710 Rent - Private Hangers	3,363	3,363	3,118	245	93%
4736 Rent - Williams Hanger	6,000	6,000	11,625	(5,625)	194%
Commodity Sales	12,045	12,045	3,462	8,583	29%
Transfers In	76,080	76,080	76,080	-	100%
<b>Total Revenue Airport Fund</b>	<b>\$ 147,288</b>	<b>\$ 147,288</b>	<b>\$ 144,367</b>	<b>\$ 2,921</b>	<b>98%</b>

Commodity Sales Detail

Aviation Fuel Sales-Credit Crd	\$ 89,259.43
4816-Cost Of Sales	\$ (81,587.43)
4831-Credit Card Sales Charges	<u>\$ (4,210.26)</u>
<b>Total Commodity Sales</b>	<b>\$ 3,461.74</b>

**NUECES COUNTY, TEXAS**  
**AIRPORT FUND**  
**STATEMENT OF EXPENDITURES BUDGET TO ACTUAL**  
**For the Fiscal Year Ending September 30, 2014**

	Original FY 2013/14 Budget	Adjusted FY 2013/14 Budget	Year to Date Activity	Available Balance	Percent of Budget Available
<u>Airport Fund - Department 0160</u>					
Salaries	\$ 40,650	\$ 40,650	\$ 37,523	\$ 3,127	7.69%
Employee Benefits	13,691	13,691	13,533	158	1.16%
Office Expense & Supplies	1,000	1,000	449	551	55.13%
Telephone & Utilities	23,692	23,692	17,957	5,735	24.21%
Maint & Repair - Equip & Vehicles	4,100	4,100	1,773	2,327	56.75%
Gasoline/Fuel	3,000	3,000	1,534	1,466	48.87%
Maint & Repair - Bldg & Grounds	16,400	30,315	30,315	0	0.00%
Maint & Repair - Road & Bridges	-	198	198	0	0.00%
Professional Services	11,960	2,960	2,750	210	7.09%
Other Services & Charges	6,478	9,169	9,168	1	0.01%
Other Expense	1,805	2,240	2,239	1	0.04%
Travel	-	1,000	730	270	27.03%
Capital Outlay	20,000	10,761	3,839	6,922	64.32%
Transfer to Other Funds	50,000	50,000	28,720	21,280	42.56%
	<u>50,000</u>	<u>50,000</u>	<u>28,720</u>	<u>21,280</u>	
Total Expenses Airport Fund	<u>\$ 192,776</u>	<u>\$ 192,776</u>	<u>\$ 150,728</u>	<u>\$ 42,048</u>	21.81%

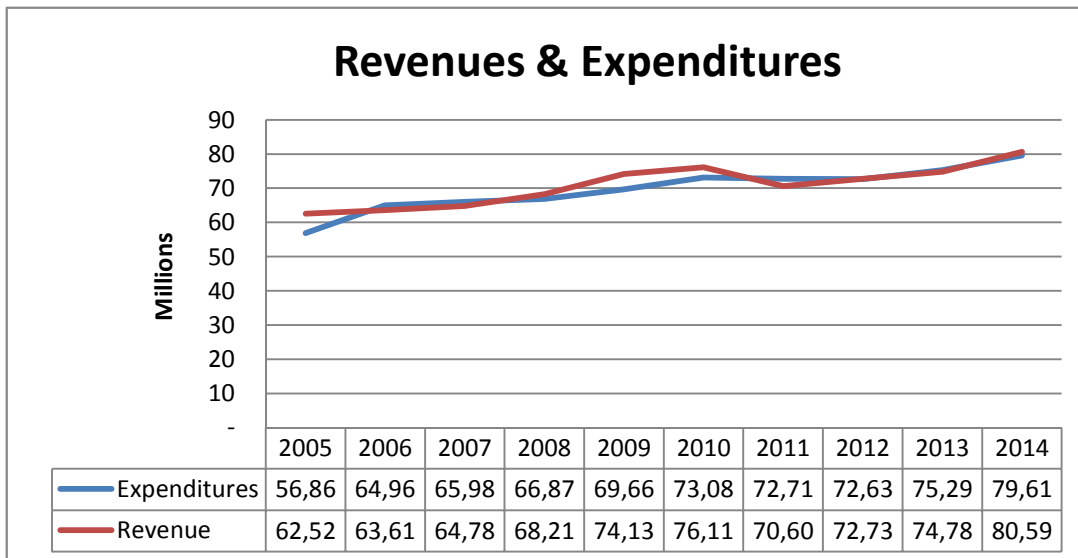
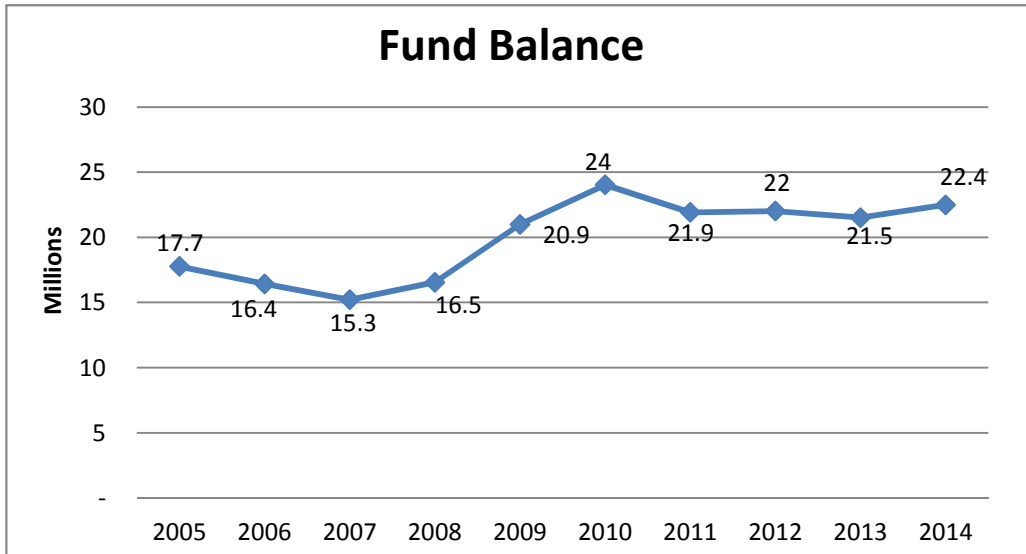
# SCHEDULES

(Unaudited)



**NUECES COUNTY, TEXAS**  
**Schedule of Revenues, Expenditures and Fund Balance**  
**For the Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Fund Balance</b>
2004-2005	62,522,562	56,868,383	17,772,331
2005-2006	63,615,958	64,967,309	16,430,980
2006-2007	64,782,447	65,983,439	15,219,988
2007-2008	68,215,098	66,877,753	16,557,334
2008-2009	74,131,034	69,667,295	20,998,073
2009-2010	76,114,642	73,083,246	24,029,489
2010-2011	70,608,611	72,715,444	21,922,656
2011-2012	72,733,673	72,636,421	22,019,909
2012-2013	74,786,734	75,294,069	21,512,574
2013-2014	80,593,444	79,613,315	22,492,703



**NUECES COUNTY, TEXAS**  
**Schedule of Revenues, Expenditures Budget to Actual General Fund**  
**For the Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Budgeted Revenue</b>	<b>Actual Revenue</b>	<b>Variance</b>	<b>Budget Percentage</b>
2004-2005	60,110,265	62,522,562	(2,412,297)	104.01%
2005-2006	62,420,886	63,615,958	(1,195,072)	101.91%
2006-2007	63,752,841	64,782,447	(1,029,606)	101.61%
2007-2008	67,446,452	68,215,098	(768,646)	101.14%
2008-2009	71,838,520	74,131,034	(2,292,514)	103.19%
2009-2010	72,273,373	76,114,642	(3,841,269)	105.31%
2010-2011	70,416,331	70,608,611	(192,280)	100.27%
2011-2012	70,506,570	72,733,673	(2,227,103)	103.16%
2012-2013	73,492,557	74,786,734	(1,294,177)	101.76%
2013-2014	77,774,179	80,593,444	(2,819,265)	103.62%

	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Variance</b>	<b>Budget Percentage</b>
2004-2005	59,714,309	56,868,383	2,845,926	95.23%
2005-2006	63,683,158	64,967,309	(1,284,151)	102.02%
2006-2007	67,410,961	65,983,439	1,427,522	97.88%
2007-2008	69,173,768	66,877,753	2,296,015	96.68%
2008-2009	72,535,907	69,667,295	2,868,612	96.05%
2009-2010	76,695,871	73,083,246	3,612,625	95.29%
2010-2011	77,035,085	72,715,444	4,319,641	94.39%
2011-2012	77,110,385	72,636,421	4,473,964	94.20%
2012-2013	79,991,411	75,294,069	4,697,342	94.13%
2013-2014	84,236,895	79,613,315	4,623,580	94.51%