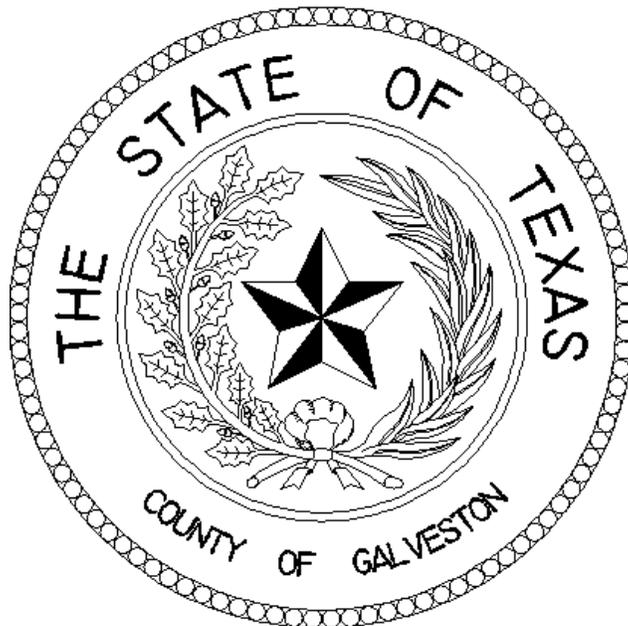


GALVESTON COUNTY, TEXAS
MONTHLY UNAUDITED FINANCIAL REPORT
May 31, 2013



Prepared By:
County Auditor's Office

Randall Rice, CPA
County Auditor

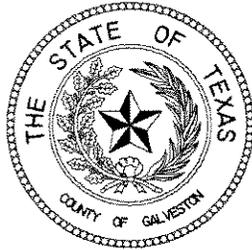
Ron Chapa, CPA
First Assistant, Director of Auditing

Jeff Modzelewski, CPA
First Assistant, Director of Accounting

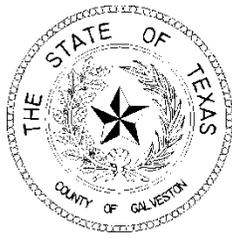
**GALVESTON COUNTY, TEXAS
 UNAUDITED MONTHLY FINANCIAL REPORT
 May 31, 2013
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• **Footnotes:** Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals. Some revenues and expenditures may not be included in the monthly report totals as these amounts did not meet the deadline for month-end reporting.



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THE COUNTY OF GALVESTON
COUNTY AUDITOR'S OFFICE
P.O. Box 1418
GALVESTON, TEXAS 77553

County Auditor
Randall Rice CPA
CITP CISA CIO CBM DABFA CGMA

Ron Chapa, CPA
First Assistant, Director of Auditing

Jeff Modzelewski, CPA
First Assistant, Director of Accounting

Latoya Jordan
First Assistant, I.T. Systems

July 29, 2013

The Honorable District Judges and the Honorable Members
of the Commissioners' Court:

The unaudited and unadjusted financial report of Galveston County, Texas, for the month ended May 31, 2013, is hereby submitted as required by Local Governmental Code §114.023 and §114.025.

This report is presented in three sections, namely: Financial Statements, Schedules and Budget Status.

Although this report is self explanatory, please do not hesitate to call the County Auditor's office for more information at (409) 770-5304.

This report can be seen on the Internet at <http://www.galvestoncountytexas.gov/ao/Pages/FinancialReports.aspx>.

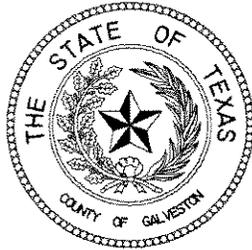
Due to the statutory duties of the County Auditor, I am not independent with regard to these financial reports. I have not compiled, reviewed, or audited these financial statements and do not provide any assurance as to their accuracy. These financial statements were prepared by the County Auditor's office staff. The financial accounting records were maintained with objectivity and due professional care, including the professional standards of the American Institute of Certified Public Accountants, the Government Finance Officers Association, and the Governmental Accounting Standards Board.

If you need clarification or have questions, please do not hesitate to call me for more information at 409/770-5301.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "R. Rice".

Randall Rice, CPA
County Auditor



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FINANCIAL STATEMENTS

GALVESTON COUNTY, TEXAS
MONTHLY COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
05/31/2013
WITH PRIOR YEAR TOTALS FOR THE SAME MONTH
(Amounts in Dollars)
(Unaudited)

	GOVERNMENTAL FUND TYPES				PROPRTRY.	FIDUCIARY	ACCOUNT	GROUPS
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	AGENCY		
ASSETS AND OTHER DEBITS								
Cash and Investments:								
Cash and Cash Equivalents	75,906,152	21,224,233	12,031,465	45,372,073	7,189,291	11,068,770	0	0
Investments	0	0	0	0	0	8,124,841	0	0
Receivables (Net of Allowances for Uncollectibles):								
Taxes (Note 1)	10,541,801	642,994	2,284,353	0	0	0	0	0
Accounts	2,098,359	4,555,364	0	624,874	15,811	1,110	0	0
Other	189,895	3,481,157	22,526	3,883,102	1,484	5,065	0	0
Due From Other Funds	198,367	0	0	0	0	0	0	0
Inventory at Cost	0	587,133	0	0	0	0	0	0
Prepaid Expenditures	0	9,951	0	0	245,708	0	0	0
Restricted Assets:								
Cash and Cash Equivalents	0	2,378	0	0	0	0	0	0
Guardianship Assets	0	0	0	0	0	1,042,491	0	0
Capital Assets:								
Land	0	0	0	0	0	0	33,999,754	0
Infrastructure	0	0	0	0	0	0	155569,431	0
Buildings	0	0	0	0	0	0	226421,367	0
Improvements Other Than Bldgs.	0	0	0	0	0	0	4,750,546	0
Equipment	0	0	0	0	0	0	36,346,340	0
Construction in Progress	0	0	0	0	0	0	8,305,991	0
Amount Avail. - Debt Serv Funds	0	0	0	0	0	0	0	12,285,383
Amount to be Provided For:								
Retirement of Gen. L-T Debt	0	0	0	0	0	0	0	307,508,052
Compensated Absences	0	0	0	0	0	0	0	4,174,076
Notes Payable	0	0	0	0	0	0	0	5,000,000
 TTL ASSETS & OTHER DEBITS	 88,934,574	 30,503,210	 14,338,344	 49,880,049	 7,452,294	 20,242,277	 465393,429	 328,967,511

Note 1. "Receivables... - Taxes" includes amounts both current and delinquent that remain to be collected.

Note 2. "Undistr Taxes" (if any) is recent collections

The numbers presented herein might change as a result of the work of the independent auditors.

Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals.

GALVESTON COUNTY, TEXAS
MONTHLY COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
05/31/2013
WITH PRIOR YEAR TOTALS FOR THE SAME MONTH
(Amounts in Dollars)
(Unaudited)

	TOTALS (MEMO ONLY) 2013 =====	TOTALS (MEMO ONLY) PRIOR YEAR =====
ASSETS AND OTHER DEBITS		
Cash and Investments:		
Cash and Cash Equivalents	172,791,985	163,063,531
Investments	8,124,841	7,569,850
Receivables (Net of Allowances for Uncollectibles):		
Taxes (Note 1)	13,469,148	20,031,566
Accounts	7,295,518	19,518,651
Other	7,583,228	9,999,505
Due From Other Funds	198,367	9,461,667
Inventory at Cost	587,133	790,553
Prepaid Expenditures	255,658	206,931
Restricted Assets:		
Cash and Cash Equivalents	2,378	2,370
Guardianship Assets	1,042,491	1,225,752
Capital Assets:		
Land	33,999,754	33,225,944
Infrastructure	155,569,431	148,590,775
Buildings	226,421,367	197,491,342
Improvements Other Than Bldgs.	4,750,546	1,359,647
Equipment	36,346,340	35,188,531
Construction in Progress	8,305,991	28,636,958
Amount Avail. - Debt Serv Funds	12,285,383	17,287,028
Amount to be Provided For:		
Retirement of Gen. L-T Debt	307,508,052	321,086,394
Compensated Absences	4,174,076	4,197,120
Notes Payable	5,000,000	5,000,000
 TTL ASSETS & OTHER DEBITS	 <u>1005711,688</u> =====	 <u>1023934,116</u> =====

Note 1. "Receivables... - Taxes" includes amounts both current and delinquent that remain to be collected.

Note 2. "Undistr Taxes" (if any) is recent collections

The numbers presented herein might change as a result of the work of the independent auditors.

Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals.

GALVESTON COUNTY, TEXAS
MONTHLY COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
05/31/2013
WITH PRIOR YEAR TOTALS FOR THE SAME MONTH
(Amounts in Dollars)
(Unaudited)

	GOVERNMENTAL FUND TYPES				PROPRTRY. FUND TYPES	FIDUCIARY FUND TYPES	ACCOUNT	GROUPS
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	AGENCY	CAPITAL ASSETS	GENERAL LONG-TERM DEBT
LIABILITIES, EQUITY AND OTHER CREDITS								
Liabilities:								
Accounts Payable	265,137	738,949	0	166,784	82,948	51,455	0	0
Compensated Absences Payable	0	0	0	0	0	0	0	0
Contracts Payable	0	0	0	0	0	0	0	0
Retainage Payable	3,656	493,745	0	2,444,383	0	0	0	0
Est Liab-Claims/Jdgmts Pyble	0	13,596	117,949	0	2,749,500	0	0	0
Due to Others	368,578	473,451	0	748,939	0	1,346,104	0	0
Payable From Restr. Assets:								
Due to Other Entities	0	0	0	0	0	16,790,684	0	0
Escrow Deposits/Deposits Held	337,458	801,560	0	0	0	2,054,033	0	0
Due to Other Funds	0	182,743	0	15,624	0	0	0	0
Deferred Revenues (Note 3)	9,217,735	2,131,926	1,935,013	0	0	0	0	0
Bonds/Other Long-Term Payables	0	0	0	0	0	0	0	328,967,511
Total Liabilities	10,192,564	4,835,968	2,052,961	3,375,730	2,832,448	20,242,277	0	328,967,511
Equity and Other Credits:								
Investment in Gen Fixed Assets	0	0	0	0	0	0	465393,429	0
Net Assets - Restricted	0	0	0	0	258,167	0	0	0
Net Assets - Unrestricted	78,742,010	25,667,242	12,285,383	46,504,319	4,361,679	0	0	0
Fund Balances								
Reserved:								
Unreserved:								
Ttl Equity & Other Credits	78,742,010	25,667,242	12,285,383	46,504,319	4,619,846	0	465393,429	0
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	88,934,574	30,503,210	14,338,344	49,880,049	7,452,294	20,242,277	465393,429	328,967,511

Note 3. "Deferred Revenues" includes taxes receivable, a Mainland Center Hospital judgment, and miscellaneous revenues.

The numbers presented herein might change as a result of the work of the independent auditors.

Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals.

GALVESTON COUNTY, TEXAS
MONTHLY COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
05/31/2013
WITH PRIOR YEAR TOTALS FOR THE SAME MONTH
(Amounts in Dollars)
(Unaudited)

	TOTALS (MEMO ONLY) 2013 =====	TOTALS (MEMO ONLY) PRIOR YEAR =====
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts Payable	1,305,272	4,758,569
Compensated Absences Payable	0	337
Contracts Payable	0	0
Retainage Payable	2,941,784	7,494,179
Est Liab-Claims/Jdgmts Pyble	2,881,044	2,877,591
Due to Others	2,937,072	3,357,815
Payable From Restr. Assets:		
Due to Other Entities	16,790,684	15,564,831
Escrow Deposits/Deposits Held	3,193,051	3,713,872
Due to Other Funds	198,367	9,466,524
Deferred Revenues (Note 3)	13,284,674	25,241,422
Bonds/Other Long-Term Payables	328,967,511	347,570,542
 Total Liabilities	 <u>372,499,459</u>	 <u>420,045,684</u>
 Equity and Other Credits:		
Investment in Gen Fixed Assets	465,393,429	444,493,197
Net Assets - Restricted	258,167	258,167
Net Assets - Unrestricted	167,560,632	159,137,068
Fund Balances		
Reserved:		
Unreserved:		
Ttl Equity & Other Credits	<u>633,212,229</u>	<u>603,888,432</u>
 TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	 <u>1005711,688</u> =====	 <u>1023934,116</u> =====

Note 3. "Deferred Revenues" includes taxes receivable, a Mainland Center Hospital judgment, and miscellaneous revenues.

The numbers presented herein might change as a result of the work of the independent auditors.

Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals.

GALVESTON COUNTY, TEXAS
MONTHLY COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR TO DATE AT 05/31/2013
WITH PRIOR YEAR TOTALS FOR THE SAME MONTH
(Unaudited)

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTALS (MEMO. ONLY) 2013	TOTALS (MEMO. ONLY) PRIOR YEAR
	=====	=====	=====	=====	=====	=====
REVENUES:						
Taxes (Note 4)	\$90,726,704	\$6,442,355	\$24,860,272	\$0	\$122,029,331	\$119,850,594
Licenses and Permits	2,995	1,688,663	0	0	1,691,658	1,674,725
Intergovernmental	4,206,676	4,783,776	1,648,086	4,750,578	15,389,116	39,090,804
Charges for Services	4,255,969	2,236,723	0	0	6,492,692	5,689,799
Fines and Forfeitures	1,447,019	450,742	0	0	1,897,762	1,944,276
Investment Revenue	515,832	54,250	59,703	208,872	838,657	760,846
Other	3,597,258	347,390	30,740	0	3,975,388	2,611,007
TOTAL REVENUES	104,752,454	16,003,899	26,598,801	4,959,450	152,314,604	171,622,051
EXPENDITURES:						
Current Operating:						
General Government	30,819,649	2,931,803	0	108,393	33,859,845	62,902,876
Public Safety	21,736,776	10,692,071	0	0	32,428,847	33,433,971
Sanitation	0	0	0	0	0	0
Health and Social Services	8,727,516	3,819,854	0	0	12,547,370	12,321,885
Culture and Recreation	1,383,286	256,645	0	0	1,639,931	1,415,464
Conservation	299,273	0	0	0	299,273	287,867
Roads, Bridges, Right-of-Way	0	2,998,053	0	0	2,998,053	3,179,522
Capital Outlay	740,420	3,549,915	0	15,184,014	19,474,349	46,886,078
Debt Service:						
Principal	0	0	17,870,000	0	17,870,000	16,689,988
Interest and Fiscal Charges	0	0	6,785,866	0	6,785,866	8,517,263
Advance Refunding Escrow	0	0	0	0	0	58,451,228
TOTAL EXPENDITURES	63,706,919	24,248,341	24,655,866	15,292,407	127,903,533	244,086,142
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,045,536	(8,244,442)	1,942,935	(10,332,958)	24,411,071	(72,464,092)
OTHER FINANCING SOURCES (USES):						
Operating Transfers In	358,064	4,379,858	0	225,000	4,962,922	5,641,310
Operating Transfers Out	(5,913,859)	(441,776)	0	(287,037)	(6,642,672)	(8,879,910)
Op. Trsfers. Out-Component Unit	0	0	0	0	0	0
Loan Proceeds	0	0	0	0	0	0
Sale of Capital Assets	60,788	60,320	0	0	121,108	2,957,095
Face Value-LongTerm Debt Issue	0	0	0	0	0	52,650,000
Premium-Long Term Debt Issued	0	0	0	0	0	6,495,419
Proceeds-Refunding Bonds	0	0	0	0	0	0
TTL OTHR FINCING SRCS (USES)	(5,495,007)	3,998,402	0	(62,037)	(1,558,642)	58,863,914

(Continued)

GALVESTON COUNTY, TEXAS
MONTHLY COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR TO DATE AT 05/31/2013
WITH PRIOR YEAR TOTALS FOR THE SAME MONTH
(Unaudited)

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTALS (MEMO. ONLY) 2013	TOTALS (MEMO. ONLY) PRIOR YEAR
	=====	=====	=====	=====	=====	=====
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	35,550,528	(4,246,039)	1,942,935	(10,394,995)	22,852,429	(13,600,178)
FUND BALANCES BEGINNING OF YEAR	43,191,481	29,913,281	10,342,448	56,899,314	140,346,524	167,004,399
Residual Equity Transfers In	0	0	0	0	0	0
Residual Equity Transfers Out	0	0	0	0	0	0
FUND BALANCES, END OF YEAR	<u>\$78,742,010</u>	<u>\$25,667,242</u>	<u>\$12,285,383</u>	<u>\$46,504,319</u>	<u>\$163,198,953</u>	<u>\$153,404,221</u>
	=====	=====	=====	=====	=====	=====

Note 4. "Taxes" is primarily current and delinquent taxes with penalties and interest received to date. Tax revenues were estimated based on prior year actual collections.

The numbers presented herein might change as a result of the work of the independent auditors.

Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals.

GALVESTON COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year to Date at May 31, 2013
With Actual Amounts for the Year to Date at May 31, 2012
(UNAUDITED)

	FY 2013		Variance Favorable (Unfavorable)	FY 2012 Actual
	Budget	Actual		
REVENUES:				
Taxes	\$92,477,151	\$90,726,704	(1,750,447)	\$88,572,862
Licenses and Permits	2,500	2,995	495	1,495
Intergovernmental	6,954,379	4,206,676	(2,747,703)	3,435,220
Charges for Services	6,498,410	4,255,969	(2,242,441)	3,927,805
Fines and Forfeitures	2,315,500	1,447,019	(868,481)	1,365,028
Investment	740,406	515,832	(224,574)	343,126
Miscellaneous	7,391,000	3,597,258	(3,793,742)	2,446,627
TOTAL REVENUES	<u>116,379,346</u>	<u>\$104,752,454</u>	<u>(11,626,892)</u>	<u>\$100,092,164</u>
EXPENDITURES:				
Current Operating:				
General Government	52,073,970	30,819,649	21,254,321	30,174,569
Public Safety	35,244,158	21,736,776	13,507,382	21,526,911
Health and Social Services	12,698,757	8,727,516	3,971,241	8,309,663
Culture and Recreation	2,908,152	1,383,286	1,524,866	1,366,590
Conservation	505,392	299,273	206,119	287,867
Capital Outlay	3,693,992	740,420	2,953,572	519,719
TOTAL EXPENDITURES	<u>107,124,421</u>	<u>63,706,919</u>	<u>43,417,502</u>	<u>62,185,318</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>9,254,925</u>	<u>\$41,045,536</u>	<u>31,790,610</u>	<u>37,906,845</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	746,574	358,064	(388,510)	1,094,200
Transfers Out	(14,453,300)	(5,913,859)	8,539,441	(5,380,400)
Sale of Capital Assets	60,000	60,788	788	28,185
Reserves and Other	(14,604,009)	-	14,604,009	-
TOTAL OTHER FIN. SOURCES (USES)	<u>(28,250,735)</u>	<u>(5,495,007)</u>	<u>22,755,728</u>	<u>(4,258,015)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(18,995,810)</u>	<u>35,550,528</u>	<u>54,546,338</u>	<u>33,648,830</u>
Fund Balance, Beginning of Year	43,191,481	43,191,481	-	32,862,571
Fund Balance, End of Month	<u>\$ 24,195,671</u>	<u>\$ 78,742,010</u>	<u>\$ 54,546,338</u>	<u>\$ 66,511,401</u>

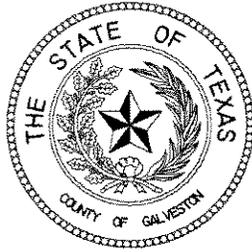
GALVESTON COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND NET ASSETS - BUDGET AND ACTUAL
Year to Date at May 31, 2013
With Actual Amounts for the Year to Date at May 31, 2012
(UNAUDITED)

	GROUP, WORKERS COMP, UNEMPLOYMENT INSURANCE FUND				WORKERS' COMPENSATION FUND				SELF INSURANCE RESERVE FUND			
	FY 2013		FY 2012 Actual		FY 2013		FY 2012 Actual		FY 2013		FY 2012 Actual	
	Budget	Actual			Variance Favorable (Unfavorable)	Budget			Actual	Variance Favorable (Unfavorable)		
REVENUES:												
Charges for Services	\$ 11,731,500	\$ 7,715,613	\$ (4,015,887)	\$ 7,660,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Recovery - County	-	-	-	-	-	-	-	-	26,000	5,583	(20,417)	23,470
Reimbursements	916,000	1,008,891	92,891	829,917	-	-	-	-	-	-	-	-
Miscellaneous	1,200	373	(827)	386	-	-	-	-	22,000	19,696	(2,304)	16,655
TOTAL REVENUES	12,648,700	8,724,877	(3,923,823)	8,490,855	-	-	-	-	48,000	25,279	(22,721)	40,125
EXPENDITURES:												
Personal Services	250,000	226,170	23,830	249,791	-	-	-	-	-	(9)	9	(1,092)
Contract Services	1,926,600	1,172,810	753,790	1,059,355	-	-	-	-	-	-	-	-
Insurance	787,900	614,490	173,410	466,132	-	-	-	-	2,970,800	2,694,945	275,855	2,518,839
Claims Paid	10,239,000	6,470,804	3,768,196	7,487,652	-	-	-	-	-	-	-	-
Other Services and Charges	4,000,000	-	4,000,000	-	-	-	-	-	1,466,100	-	1,466,100	-
TOTAL EXPENDITURES	17,203,500	8,484,274	8,719,226	9,262,930	-	-	-	-	4,436,900	2,694,936	1,741,964	2,517,747
Net Income (Loss) Before Transfers	(4,554,800)	240,603	4,795,403	(772,075)	-	-	-	-	(4,388,900)	(2,669,657)	1,719,243	(2,477,622)
TRANSFERS:												
Transfers In	437,200	218,600	(218,600)	689,619	-	-	-	-	2,922,300	1,461,150	(1,461,150)	3,196,000
Transfers Out	-	-	-	-	-	-	-	(647,019)	(33,900)	-	33,900	-
Net Income (Loss)	(4,117,600)	459,203	4,576,803	(82,456)	-	-	-	(647,019)	(1,500,500)	(1,208,507)	291,993	718,378
TOTAL NET ASSETS - BEGINNING	3,555,082	3,555,082	-	4,309,325	-	-	-	647,019	1,814,069	1,814,069	-	1,045,766
TOTAL NET ASSETS - ENDING	\$ (562,518)	\$ 4,014,285	\$ 4,576,803	\$ 4,226,869	\$ -	\$ -	\$ -	\$ -	\$ 313,569	\$ 605,562	\$ 291,993	\$ 1,764,144

GALVESTON COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND NET ASSETS - BUDGET AND ACTUAL
Year to Date at May 31, 2013
With Actual Amounts for the Year to Date at May 31, 2012
(UNAUDITED)

	FY 2013		Variance	FY 2012		Variance
	TOTAL Budget	TOTAL Actual	Favorable (Unfavorable)	TOTAL Budget	TOTAL Actual	Favorable (Unfavorable)
REVENUES:						
Charges for Services	\$ 11,731,500	\$ 7,715,613	\$ (4,015,887)	\$ 11,844,300	\$7,660,552	\$ (4,183,748)
Insurance Recovery - County	26,000	5,583	(20,417)	25,250	23,470	(1,780)
Reimbursements	916,000	1,008,891	92,891	526,000	829,917	303,917
Miscellaneous	23,200	20,069	(3,131)	23,400	17,042	(6,358)
TOTAL REVENUES	<u>12,696,700</u>	<u>8,750,156</u>	<u>(3,946,544)</u>	<u>12,418,950</u>	<u>8,530,981</u>	<u>(3,887,969)</u>
EXPENDITURES:						
Personal Services	250,000	226,161	23,839	250,000	248,699	1,301
Contract Services	1,926,600	1,172,810	753,790	1,946,600	1,059,355	887,245
Insurance	3,758,700	3,309,435	449,265	3,582,750	2,984,971	597,779
Claims Paid	10,239,000	6,470,804	3,768,196	10,239,000	7,487,652	2,751,348
Other Services and Charges	5,466,100	-	5,466,100	4,000	-	4,000
TOTAL EXPENDITURES	<u>21,640,400</u>	<u>11,179,210</u>	<u>10,461,190</u>	<u>16,022,350</u>	<u>11,780,676</u>	<u>4,241,673</u>
Net Income (Loss) Before Transfers	(8,943,700)	(2,429,055)	6,514,646	(3,603,400)	(3,249,695)	353,704
TRANSFERS:						
Transfers In	3,359,500	1,679,750	(1,679,750)	3,238,600	3,885,619	647,019
Transfers Out	(33,900)	-	33,900	-	(647,019)	(647,019)
Net Income (Loss)	(5,618,100)	(749,305)	4,868,796	(364,800)	(11,095)	353,704
TOTAL NET ASSETS - BEGINNING	<u>5,369,151</u>	<u>5,369,151</u>	<u>-</u>	<u>6,002,110</u>	<u>6,002,110</u>	<u>-</u>
TOTAL NET ASSETS - ENDING	<u>\$ (248,949)</u>	<u>\$ 4,619,846</u>	<u>\$ 4,868,796</u>	<u>\$ 5,637,310</u>	<u>\$ 5,991,015</u>	<u>\$ 353,704</u>

SCHEDULES



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GALVESTON COUNTY, TEXAS

BONDED DEBT SERVICE REQUIREMENTS TO MATURITY, BY TYPE AND ISSUE

At May 31, 2013

	REMAINING	PRINCIPAL	INTEREST	ACCRETION	TOTAL
	INTEREST RATES				
Constitutional Bonds:					
Limited Tax Justice Center Bonds 2001	4.4/5.38/5.45/5.50/5.57/5.60/5.62/ 5.63/5.65/5.66	13,392,062	27,262,938	27,262,938	67,917,938
Limited Tax Criminal Justice Bonds 2003A	4.0/4.25	1,865,000	39,631	-	1,904,631
Comb Tax & Revn CO 2003C	4.0	745,000	14,900	-	759,900
General Obligation '99/'01 Refunding 2004	4.0/5.0/5.25/5.50	14,620,000	1,578,063	-	16,198,063
Pass-Through Toll Revenue and Limited Tax Bonds 2007	4.125/4.25/4.375/4.5/4.625/4.75	3,385,000	153,563	-	3,538,563
General Obligation Refunding Bonds Series 2007	3.5/4.0/4.125/4.25/4.375/4.5	85,135,000	34,737,275	-	119,872,275
Combination Tax and Revenue Certificates of Obligation Series 2008	2.81	1,400,000	19,670	-	1,419,670
Limited Tax County Building Bonds 2009B	1.248/1.865/2.365/3.007/3.407/3.9/ 4.2/4.508/4.708/5.905	41,785,000	23,289,320	-	65,074,320
Limited Tax Flood Control Bonds 2009C-1	2.0/2.5/3.0/3.5	4,610,000	535,375	-	5,145,375
Limited Tax Flood Control Bonds 2009C-2	6.205	9,215,000	7,153,900	-	16,368,900
Limited Tax Refunding Bonds Series 2011A	2.0/3.0/4.0	4,145,000	561,100	-	4,706,100
Limited Tax Refunding Bonds Series 2011C	2.0/3.0/4.0/4.25	3,190,000	141,300	-	3,331,300
Pass-Through Toll Revenue and Limited Tax Refunding Bonds Series 2012	1.5/2.0/3.676/3.506/3.509/3.565/3.53 2/5.0/4.0	40,640,000	10,659,675	-	51,299,675
Total Constitutional Bonds		224,127,062	106,146,709	27,262,938	357,536,709
Road Bonds:					
Unlimited Tax Road Bonds 2001	4.4/5.38/5.45/5.50/5.57/5.60/5.62/ 5.63/5.65/5.66	10,066,373	20,493,628	20,493,628	51,053,629
Unlimited Tax Road Bonds 2003B	4.0/4.25/5.0	3,280,000	2,019,800	-	5,299,800
Unlimited Tax Road Refunding Bonds 2004A	3.50/3.625/4.05/4.50/5.50	8,645,000	1,021,297	740,012	10,406,309
Limited Tax Road Bonds 2009A	1.248/1.865/2.365/3.007/3.407/3.9/4. 2/4.508/4.708/4.908/5.108/5.308/5.40 8/ 6.205	69,580,000	38,995,295	-	108,575,295
Unlimited Tax Refunding Bonds Series 2011B	2.0/3.0/4.0/4.25	4,095,000	997,800	-	5,092,800
Total Road Bonds		95,666,373	63,527,819	21,233,640	180,427,832
Total Bonded Debt		\$ 319,793,435	\$ 169,674,528	\$ 48,496,578	\$ 537,964,542

GALVESTON COUNTY, TEXAS

BONDED DEBT SERVICE REQUIREMENTS TO MATURITY, BY YEAR

At May 31, 2013

FISCAL YEAR	PRINCIPAL	INTEREST	ACCRETION	TOTAL
2013	\$ 17,870,000	\$ 13,241,351	\$ 740,012	\$ 31,851,363
2014	19,300,000	12,571,762	-	31,871,762
2015	20,075,000	11,810,816	-	31,885,816
2016	20,960,000	10,950,966	-	31,910,966
2017	17,767,138	14,093,933	-	31,861,071
2018	18,247,088	13,724,481	3,872,862	35,844,430
2019	18,685,489	13,297,092	4,097,913	36,080,493
2020	19,154,273	12,783,229	4,309,511	36,247,014
2021	19,725,965	12,147,444	4,525,727	36,399,136
2022	20,311,822	11,452,207	4,719,035	36,483,064
2023	16,626,620	10,813,896	4,903,178	32,343,694
2024	16,700,406	10,230,633	5,078,380	32,009,419
2025	16,790,544	9,615,317	5,244,594	31,650,455
2026	17,439,092	8,953,938	5,419,456	31,812,486
2027	23,945,000	2,390,072	5,585,909	31,920,981
2028	25,085,000	1,258,277	-	26,343,277
2029	11,110,000	339,115	-	11,449,115
Total	\$ 319,793,435	\$ 169,674,528	\$ 48,496,578	\$ 537,964,541

GALVESTON COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
As of May 31, 2013
(UNAUDITED)

Fund Number	Fund Title	Beginning Balance Fiscal Year 2013	Receipts	Disbursements	Ending Balance As of May 31, 2013
1101	TOTAL GENERAL FUND	\$ 17,070,049	\$ 139,426,078	\$ 80,589,974	75,906,152
2101	Cnty Records Mgt & Preservatio	131,132	121,419	97,545	155,006
2102	Co Clerk Rec Mgt & Pres Fund	552,655	306,895	230,401	629,149
2103	Election Srvs Contract Fund	296,498	221,924	73,187	445,235
2104	Cnty Clerk Records Archive Fd	1,336,648	285,540	207,939	1,414,249
2105	Dist Clrk Chld Support IV-D	122,508	2,661	225	124,944
2106	Distr Clerk Records Mgmt Fund	147,667	50,167	20,000	177,834
2111	Tx Assess/Coll Sp Inv Tx Fund	50,330	8,344	11,321	47,353
2121	Donations To Galveston County	1,765	5,425	2,736	4,454
2131	DA Seized Funds Afte Aft 10/89	170,897	76,368	32,122	215,144
2132	DA Check Collection Fees	39,736	2,396	9,486	32,646
2148	Unclaimed Property Fund	202,349	4,034	652	205,731
2205	Courthouse Security Fund	253,211	134,163	147,144	240,231
2206	JP Court Security Fund	-	9,812	-	9,812
2207	Appellate Judicial Fund	-	8,106	20	8,086
2211	Law Library	26,057	171,375	186,247	11,184
2212	Mediation Services Prog Fund	968,056	96,491	37,509	1,027,037
2215	Justice Court Technology Fund	75,667	38,870	40,000	74,537
2216	Probate Court Contributions Fd	273,215	35,962	22,358	286,820
2220	Adult Probation Fund	828,859	1,527,309	1,730,903	625,265
2221	Occupational Driver License Pg	-	4,737	1,321	3,416
2230	Juvenile Justice Fund	1,494,766	3,045,103	3,596,719	943,150
2240	Sheriff's Commissary Fund	865,787	208,865	399,857	674,795
2242	Sheriff's Seizure Aft 10/89	464,096	131,525	47,251	548,370
2245	Task Force Seizure Pre 10/89	26,588	118	-	26,706
2246	CID Seizure After 10/89	5,919	-	-	5,919
2250	Law Enforcement Education Fund	131,641	20	7,420	124,241
2255	Constables' Seizures	3,500	-	-	3,500
2260	Emergency Management Fund	2,295,984	226,986	46,536	2,476,434
2301	Road & Bridge Fund	2,567,476	6,454,797	4,630,165	4,392,108
2303	Farm to Market Lateral Road	1,206,645	131,567	102,534	1,235,678
2341	Road District #1	315,196	292,741	236,373	371,563
2370	Flood Control Fund	2,514,331	2,026,923	2,280,486	2,260,767

GALVESTON COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
As of May 31, 2013
(UNAUDITED)

Fund Number	Fund Title	Beginning Balance Fiscal Year 2013	Receipts	Disbursements	Ending Balance As of May 31, 2013
2401	Public Health Fund	-	151,254	151,254	0
2410	Mosquito Control District Fund	464,151	1,525,182	921,612	1,067,720
2420	Indigent Health Care Fund	8,075,476	1,520,124	4,175,662	5,419,938
2501	Child Welfare Fund	467,569	70,764	189,035	349,298
2601	Beach & Parks Fund	1,486,555	298,757	79,059	1,706,254
2602	Beach Maintenance-Rd & Bridge	-	270,099	227,277	42,822
2621	Galveston County Museum	17,909	-	-	17,909
2812	Opportunity for Access	-	-	24,500	(24,500)
2816	Low Inc Rpr,Retfit,Acc Veh Rpl	16,512	128,126	127,917	16,720
2823	Criminal Justice Grant Fund	50,030	22,500	50,390	22,140
2824	Adult Probation Community	81,604	239,894	302,564	18,933
2825	Galv Cnty Adult Drug Court Pgm	-	106,041	131,363	(25,322)
2840	Criminal Justice Div-Juvenile	613	17,531	59,254	(41,109)
2841	Juvenile Probation-State Aid	232,448	759,268	766,049	225,667
2844	Juv Mental Health Proj Grant	-	-	2,600	(2,600)
2848	Juv Jst Alt Education Program	38,715	180,215	157,648	61,282
2850	National School Lunch Program	-	15,370	16,142	(772)
2851	Title IV-E Foster Care Program	-	35,965	-	35,965
2861	Organized Crime Control Grant	1,824	919	1,824	919
2864	Auto Crimes Task Force Grant	-	464,789	431,627	33,162
2874	Crime Victim Assistance Prog	4,584	24,215	39,755	(10,956)
2876	NCVRW CAP Grant	-	-	-	0
2877	Violence Against Women Act	2,602	34,024	75,178	(38,552)
2892	State Homeland Security Grant	-	239,707	560,427	(320,720)
2893	HMGP - IKE	3,306,288	899,676	1,641,897	2,564,068
2894	EECBG - Program	-	14,974	120,002	(105,028)
2914	CDBG Housing Program	-	22,033,822	21,997,798	36,023
2915	CDBG Infrastructure Program	-	2,258,829	3,257,426	(998,598)
2916	CDBG Round 2 Housing Program	-	-	14,499	(14,499)
2921	Senior Citizens Grant Prog	1,954	573,705	515,419	60,239
2923	Texas Feeding Texans	39,384	42,741	64,625	17,499
2974	2009 Recovery Act Justice Asst	59,252	-	27,660	31,592
2975	Just Dept Loc Law Enf Blk Grt	18,755	620	9,646	9,730

GALVESTON COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
As of May 31, 2013
(UNAUDITED)

Fund Number	Fund Title	Beginning Balance Fiscal Year 2013	Receipts	Disbursements	Ending Balance As of May 31, 2013
2976	COPS Grants Program	-	388,078	388,078	(0)
2985	Moody Foundation Grants	7	-	7	0
2991	Election Serv Cntr Fnd - HAVA	161,564	13,350	17,392	157,521
2992	Severe Repetitive Loss Grant	66,902	482,406	2,315,376	(1,766,067)
2994	Disaster Recovery - Ike	-	281	6,124,093	(6,123,812)
2999	Disaster Recovery - Rita	-	391,125	391,125	0
	TOTAL SPECIAL REVENUE FUNDS	31,963,879	48,834,994	59,574,640	21,224,233
3100	County Capital Projects Fund	1,203,994	198,067	230,452	1,171,610
3101	Capital Replenishment	527,376	-	-	527,376
3120	Limited Tax Cnty Bldg Bds Sr09	6,101,715	1,010,685	1,923,374	5,189,026
3206	Comb Tax/Revenue COB Sr 2003C	1,234,676	2,848	125,809	1,111,715
3222	Ltd Tax Crim Jst Bds Sr 2003A	2,886,774	4,099	2,583,688	307,185
3271	Parks Dept Capital Projects	2,920,715	-	-	2,920,715
3306	Road Capital Project Fund-1987	49,782	195	16,172	33,806
3307	Unltd Tax Road Bonds Sr 2003B	4,926,734	38,093	580	4,964,247
3308	Unlimited Tax Rd Bds Ser 2001	1,337,592	12,320	12,771	1,337,142
3310	Pass Thru Toll Rv Lt Tx BdSr07	6,886,309	3,701,340	6,495,605	4,092,044
3312	Unltd Tax Road Bonds Sr 2009	22,626,879	9,902,014	19,283,015	13,245,878
3315	Galv Causeway RR Bridge Proj	-	8,826,594	9,275,886	(449,292)
3316	Cnty Road & Bridge Projects	279,946	1,189	5,187	275,948
3370	Ltd Tax Flood Control Bds Sr09	10,265,088	51,313	-	10,316,401
3373	Gal Cnty Cert of Oblig Sr 2008	326,584	1,689	-	328,273
	TOTAL CAPITAL PROJECT FUNDS	61,574,164	23,750,447	39,952,537	45,372,073
4020	Gen Oblig Refnd Bd Sr 07	1,158,066	4,300,444	2,184,858	3,273,653
4021	Ltd Tx Cnty Bld Bd Series 2009	1,143,378	3,506,637	2,752,525	1,897,490
4022	Ltd Tax Rfd Bonds Series 2011A	156,943	26,964	91,842	92,064
4023	Unltd Tx Rf Bds Sr 11B	119,972	130,111	99,125	150,958
4024	Ltd Tax Rfd Bnds Sr 2011C	124,191	1,396,222	1,122,850	397,562
4026	PassThr Toll Rv Ltd Tx Rf 2012	4	1,478,063	817,025	661,042
4205	Constr/Imprv Tax/Rev COB 99	190,457	817	2,076	189,199
4214	Comb Tax/Rev COB Sr 2003	176,424	587,010	764,651	(1,217)
4215	Limited Tax Jst Cntr Bds 2001	173,292	-	-	173,292
4216	Lmtd Tax Criminal Jst Sr 03A	571,158	1,474,558	1,917,433	128,283

GALVESTON COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
As of May 31, 2013
(UNAUDITED)

Fund Number	Fund Title	Beginning Balance Fiscal Year 2013	Receipts	Disbursements	Ending Balance As of May 31, 2013
4230	COB 2002A Prk Rds/Prking Lots	154,922	869	1,041	154,750
4284	GOblg Refunding '99-01 Bnds'04	983,626	4,530,653	4,021,680	1,492,599
4358	Pass Thru Toll Rv-Ltd TxBdSr07	200,570	966,331	1,741,761	(574,860)
4362	COB 2002 San Luis Pass Bridge	144,139	900	1,509	143,531
4368	Unlimited Tax Rd Bds Ser 2001	182,219	1,514	1,514	182,219
4369	Unlimited Tax Road Bd Sr 2003B	261,871	239,661	402,599	98,932
4370	Unlimited Tax Rd Ref Sr 2004A	713,434	1,845,305	1,785,143	773,596
4371	Unltd Tax Road Bonds Sr 2009	1,258,721	5,550,354	4,608,725	2,200,350
4390	Ltd Tx Fl Ctr BAB Sr 09C-1	197,252	743,048	673,375	266,924
4392	Gal Cnty Cert of Oblig Sr 2008	393,647	1,008,241	1,420,969	(19,081)
4393	Ltd Tx Fld Ctrl BAB Sr 09C-2	149,334	486,989	286,145	350,177
	TOTAL DEBT SERVICE FUNDS	8,453,620	28,274,690	24,696,844	12,031,465
6123	Group,Wrks'Comp,Unemplmnt Ins	6,478,418	16,180,574	15,829,554	6,829,437
6130	Self Insurance Reserve Fund	1,542,287	1,540,040	2,722,474	359,854
	TOTAL INTERNAL SERVICE FUNDS	8,020,705	17,720,615	18,552,029	7,189,291
7601	Payroll Fund	745,881	95,646,309	94,995,257	1,396,933
7605	Escrow Fund	1,301,372	2,492,307	2,843,698	949,981
7606	Debt Service Agency Fund	5,311	-	-	5,311
7611	Tax Assess/Coll Undist Coll Fd	5,275,783	-	-	5,275,783
7621	Appellate Judicial Sys Fees Fd	4,681	19,345	7	24,020
7631	County Clerk Trust Fund	1,263,295	-	-	1,263,295
7641	District Clerk Trust Fund	2,111,424	-	-	2,111,424
7652	Inmate Trust Fund	31,802	-	-	31,802
7671	Children Prot Serv Escrow Fd	10,223	-	-	10,223
	TOTAL AGENCY FUNDS	10,749,770	98,157,962	97,838,962	11,068,770
	GRAND TOTAL	\$ 137,832,187	\$ 356,164,785	\$ 321,204,986	\$ 172,791,985

Galveston County, Texas
Operating Transfers In and Out
As of May 31, 2013

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>PRIMARY GOVERNMENT</u>		
General Fund		
4912205 - Transfer Frm Courths	61,250	-
4912216 - Trnsf from Probate C	7,945	-
4912861 - Transfer from Org. C	1,823	-
4912985 - Transfer from Moody	7	-
4913100 - Transf frm County Ca	287,036	-
5910100 - Grant Match - Mandat	-	910,742
5910200 - Grant Match - Discre	-	91,566
5912230 - Trf to Juv Justice	-	2,992,650
5912501 - Trf to Child Welfare	-	62,500
5912602 - Trf to Beach Maint-R	-	265,000
5913100 - Trsf to County Cap P	-	200,000
5916123 - Trf to Group Insuran	-	131,800
5916130 - Trf to Self-Insured	-	1,259,600
Total for General Fund	358,063	5,913,859
Special Revenue Funds		
2101 - Cnty Records Mgt & Preservatio		
4912102 - Transfer frm Cnty Cr	20,000	-
4912106 - Transfer from Dist C	20,000	-
2102 - Co Clerk Rec Mgt & Pres Fund		
5912101 - Trf to Records Manag	-	20,000
5916123 - Trf to Group Insuran	-	1,350
5916130 - Trf to Self-Insured	-	3,500
2104 - Cnty Clerk Records Archive Fd		
5916123 - Trf to Group Insuran	-	2,900
5916130 - Trf to Self-Insured	-	7,500
2106 - Distr Clerk Records Mgmt Fund		
5912101 - Trf to Records Manag	-	20,000
2205 - Courthouse Security Fund		
5911101 - Trf to General Fund	-	61,250
5916123 - Trf to Group Insuran	-	10,000
5916130 - Trf to Self-Insured	-	3,450
2211 - Law Library		
5916123 - Trf to Group Insuran	-	450
5916130 - Trf to Self-Insured	-	1,200
2216 - Probate Court Contributions Fd		
5911101 - Trf to General Fund	-	7,945
2220 - Adult Probation Fund		
5912824 - Transfer to CCP	-	17,399
2230 - Juvenile Justice Fund		
4911101 - Transfer from Genera	2,992,650	-
5916123 - Trf to Group Insuran	-	25,450
5916130 - Trf to Self-Insured	-	65,700
2240 - Sheriff's Commissary Fund		
5916123 - Trf to Group Insuran	-	700

Galveston County, Texas
Operating Transfers In and Out
As of May 31, 2013

	<u>Transfers In</u>	<u>Transfers Out</u>
5916130 - Trf to Self-Insured	-	1,750
2301 - Road & Bridge Fund		
5916123 - Trf to Group Insuran	-	25,000
5916130 - Trf to Self-Insured	-	64,550
2303 - Farm to Market Lateral Road		
5913100 - Trsf to County Cap P	-	25,000
5916123 - Trf to Group Insuran	-	450
5916130 - Trf to Self-Insured	-	1,200
2341 - Road District #1		
5916123 - Trf to Group Insuran	-	2,900
5916130 - Trf to Self-Insured	-	7,400
2370 - Flood Control Fund		
5916123 - Trf to Group Insuran	-	9,850
5916130 - Trf to Self-Insured	-	25,400
2410 - Mosquito Control District Fund		
5916123 - Trf to Group Insuran	-	6,700
5916130 - Trf to Self-Insured	-	17,300
2501 - Child Welfare Fund		
4911101 - Transfer from Genera	62,500	-
2601 - Beach & Parks Fund		
5916123 - Trf to Group Insuran	-	1,050
5916130 - Trf to Self-Insured	-	2,600
2602 - Beach Maintenance-Rd & Bridge		
4911101 - Transfer from Genera	265,000	-
2824 - Adult Probation Community		
4912220 - Transfer from Adult	17,399	-
2861 - Organized Crime Control Grant		
5911101 - Trf to General Fund	-	1,823
2864 - Auto Crimes Task Force Grant		
4910100 - Grant Match - Mandat	64,228	-
2893 - HMGP - IKE		
4910100 - Grant Match - Mandat	786,718	-
2921 - Senior Citizens Grant Prog		
4910100 - Grant Match - Mandat	63,000	-
4910200 - Grant Match - Discre	91,566	-
2985 - Moody Foundation Grants		
5911101 - Trf to General Fund	-	7
2992 - Severe Repetitive Loss Grant		
4910100 - Grant Match - Mandat	(3,204)	-
Total for Special Revenue Funds	<u>4,379,858</u>	<u>441,776</u>
Capital Projects Funds		
3100 - County Capital Projects Fund		
4911101 - Transfer from Genera	200,000	-
4912303 - Transfer from Frm to	25,000	-
5911101 - Trf to General Fund	-	287,036
Total for Capital Projects Funds	<u>225,000</u>	<u>287,036</u>
Total, Primary Government	<u>4,962,922</u>	<u>6,642,672</u>

Galveston County, Texas
Operating Transfers In and Out
As of May 31, 2013

	<u>Transfers In</u>	<u>Transfers Out</u>
Internal Service Funds		
6123 - Group,Wrks'Comp,Unemplmnt Ins		
4911101 - Transfer from Genera	131,800	-
4912102 - Transfer frm Cnty Cr	1,350	-
4912104 - Trsf from Cnty Clerk	2,900	-
4912205 - Transfer Frm Courths	10,000	-
4912211 - Trsf from Law Librar	450	-
4912230 - Transfer from Juveni	25,450	-
4912240 - Trsf from Commissary	700	-
4912301 - Trsf frm Road & Brdg	25,000	-
4912303 - Transfer from Frm to	450	-
4912341 - Transfer from Road D	2,900	-
4912370 - Trsf from Flood Cont	9,850	-
4912410 - Transfer from Mosqui	6,700	-
4912601 - Trsf from Beach & Pa	1,050	-
6130 - Self Insurance Reserve Fund		
4911101 - Transfer from Genera	1,259,600	-
4912102 - Transfer frm Cnty Cr	3,500	-
4912104 - Trsf from Cnty Clerk	7,500	-
4912205 - Transfer Frm Courths	3,450	-
4912211 - Trsf from Law Librar	1,200	-
4912230 - Transfer from Juveni	65,700	-
4912240 - Trsf from Commissary	1,750	-
4912301 - Trsf frm Road & Brdg	64,550	-
4912303 - Transfer from Frm to	1,200	-
4912341 - Transfer from Road D	7,400	-
4912370 - Trsf from Flood Cont	25,400	-
4912410 - Transfer from Mosqui	17,300	-
4912601 - Trsf from Beach & Pa	2,600	-
Total for Internal Service Funds	1,679,750	0
Grand Total	\$6,642,672	\$6,642,672

BUDGET STATUS

GALVESTON COUNTY, TEXAS
GENERAL FUND
BUDGET STATUS BY DIVISIONS WITHIN A FUNCTION
05/31/2013

	FY 2013 BUDGET AS ADOPTED =====	FY 2012 ENCMBRANCE CARRYFRWRD =====	BDGT AMDMT INCREASE/ (DECREASE) =====	FY 2013 BUDGET AS AMENDED =====	CURRENT MONTH EXPNDTURES =====	YEAR-TO- DATE EXPNDTURES =====	ENCMBRANCE =====	AVAILABLE BALANCE =====
General Government:								
General Administration:								
110000 General Government	\$5,066,100	\$0	\$(66,234)	\$4,999,866	\$553,479	\$3,365,356	\$563,502	\$1,071,008
111000 County Judge	387,500	0	(33,467)	354,033	26,656	220,557	682	132,794
111101 Cnty Commissioner-Pct 1	194,200	0	(11,187)	183,013	15,264	124,463	0	58,550
111102 Cnty Commissioner-Pct 2	194,200	0	0	194,200	15,266	124,288	0	69,912
111103 Cnty Commissioner-Pct 3	191,700	0	0	191,700	15,066	122,725	599	68,376
111104 Cnty Commissioner-Pct 4	190,600	0	(10,476)	180,124	10,517	86,097	0	94,027
114000 County Clerk	2,180,500	0	0	2,180,500	173,755	1,373,113	1,126	806,262
114030 Election Expense	834,000	0	0	834,000	24,666	565,252	588	268,160
117500 War Veteran Service Off.	151,200	0	0	151,200	11,185	91,518	1,006	58,676
117600 Bail Bond Board	500	0	0	500	0	0	0	500
Total General Administration	9,390,500	0	(121,364)	9,269,136	845,852	6,073,367	567,503	2,628,266
District Courts:								
121000 District Courts	3,350,400	0	0	3,350,400	341,139	2,076,190	36,998	1,237,212
121100 10th District Court	185,700	0	0	185,700	13,015	110,820	0	74,880
121200 56th District Court	172,500	0	0	172,500	13,894	111,431	0	61,069
121300 122nd District Court	223,100	0	0	223,100	18,006	144,225	0	78,875
121400 212th District Court	172,500	0	0	172,500	13,698	109,790	0	62,710
121500 306th District Court	182,500	0	0	182,500	14,662	117,871	0	64,629
121600 405th District Court	185,700	0	0	185,700	13,539	114,549	0	71,151
Total District Courts	4,472,400	0	0	4,472,400	427,953	2,784,877	36,998	1,650,525
County Courts:								
122100 County Court #1	343,100	0	0	343,100	26,719	220,108	0	122,992
122200 County Court #2	323,900	0	0	323,900	26,098	209,950	0	113,950
122300 Probate Court	617,800	0	0	617,800	52,820	401,354	397	216,049
122400 County Court #3	337,200	0	0	337,200	25,511	213,354	0	123,846
Total County Courts	1,622,000	0	0	1,622,000	131,148	1,044,766	397	576,837
Justice Courts:								
123110 Justice Court Pct. #1	209,100	0	(18,046)	191,054	13,670	126,330	723	64,001
123200 Justice Court Pct. #2	174,000	0	0	174,000	13,839	111,336	0	62,664
123300 Justice Court Pct. #3	288,900	0	0	288,900	22,935	182,449	0	106,451
123400 Justice Court Pct. #4	300,700	0	535	301,235	24,189	194,806	0	106,429
123500 Justice Court Pct. #5	265,300	0	0	265,300	21,507	171,264	0	94,036
123600 Justice Court Pct. #6	329,900	0	0	329,900	26,732	213,073	0	116,827
123700 Justice Court Pct. #7	259,800	0	0	259,800	20,460	162,566	1,230	96,004
123800 Justice Court Pct. #8	205,600	0	(24,635)	180,965	9,700	109,785	621	70,559
123900 Justice Court Pct. #9	252,700	0	(15,320)	237,380	16,768	137,505	0	99,875
Total Justice Courts	2,286,000	0	(57,466)	2,228,534	169,799	1,409,113	2,574	816,847

GALVESTON COUNTY, TEXAS
GENERAL FUND
BUDGET STATUS BY DIVISIONS WITHIN A FUNCTION
05/31/2013

	FY 2013 BUDGET AS ADOPTED =====	FY 2012 ENCMBRANCE CARRYFRWRD =====	BDGT AMDMT INCREASE/ (DECREASE) =====	FY 2013 BUDGET AS AMENDED =====	CURRENT MONTH EXPNDTURES =====	YEAR-TO- DATE EXPNDTURES =====	ENCMBRANCE =====	AVAILABLE BALANCE =====
Financial Admin./Other:								
125100 Jury and Trial Expense	65,400	0	0	65,400	2,505	24,543	272	40,585
126100 District Clerk	3,361,100	0	0	3,361,100	274,151	2,019,955	3,562	1,337,583
127100 District Attorney	5,985,600	0	(134,962)	5,850,638	443,530	3,537,966	16,119	2,296,553
128100 Pre-Trial Release	356,400	0	0	356,400	28,634	223,328	0	133,072
151300 County Auditor	2,441,500	0	211	2,441,711	169,057	1,296,706	2,249	1,142,756
151400 Professional Services	373,400	0	9,214	382,614	30,555	239,492	0	143,122
151480 Prof Svcs - Rd Dist #1	0	0	0	0	0	0	0	0
151500 Tax Assessor-Collector	2,574,800	0	5,120	2,579,920	196,326	1,618,027	1,434	960,569
151600 County Treasurer	503,800	0	4,128	507,928	37,052	282,487	2,450	222,991
151800 Purchasing Agent	578,800	0	0	578,800	44,160	335,716	16,795	226,289
153000 Legal Department	742,100	0	77,067	819,167	76,013	561,265	11,685	246,217
153020 Trial Expense	0	0	0	0	0	0	0	0
155000 Human Resources	410,200	0	(339)	409,861	24,724	191,546	414	217,901
159100 Information Technology	7,041,200	0	351,700	7,392,900	733,925	4,322,265	331,544	2,739,091
159106 Desktop Refresh	0	0	1,200,000	1,200,000	0	0	0	1,200,000
170100 Facilities Services	7,066,600	0	77,661	7,144,261	287,041	4,130,165	1,801,471	1,212,625
Maintenance/Repair of -								
171100 Public Buildings	0	0	0	0	0	0	0	0
Combined Services for -								
172111 Galveston	846,900	0	0	846,900	84,098	440,863	198,504	207,533
190100 County Engineer	544,300	0	0	544,300	33,034	283,203	5,884	255,214
Total Financial Admin./Other	32,892,100	0	1,589,800	34,481,900	2,464,694	19,507,526	2,392,383	12,582,101
Total General Government	50,663,000	0	1,410,970	52,073,970	4,039,447	30,819,649	2,999,856	18,254,576

GALVESTON COUNTY, TEXAS
GENERAL FUND
BUDGET STATUS BY DIVISIONS WITHIN A FUNCTION
05/31/2013

	FY 2013 BUDGET AS ADOPTED =====	FY 2012 ENCMBRANCE CARRYFRWRD =====	BDGT AMDMT INCREASE/ (DECREASE) =====	FY 2013 BUDGET AS AMENDED =====	CURRENT MONTH EXPNDTURES =====	YEAR-TO- DATE EXPNDTURES =====	ENCMBRANCE =====	AVAILABLE BALANCE =====
Public Safety:								
Sheriff -								
211101 Administration	1,798,800	0	90,000	1,888,800	127,970	1,018,085	149,416	721,298
211121 Criminal Investigation	1,091,580	0	0	1,091,580	84,902	715,006	844	375,730
211131 Identification Division	543,500	0	0	543,500	38,636	306,666	850	235,984
211132 M.H.M.R.	455,500	0	0	455,500	35,551	288,847	0	166,653
211133 Corrections	20,446,300	0	0	20,446,300	1,319,756	12,836,279	903,136	6,706,885
211142 Bolivar Summer Program	200,800	0	0	200,800	13,311	88,905	0	111,895
211143 Patrol Division	3,070,100	0	0	3,070,100	250,433	2,037,045	1,451	1,031,604
211150 Warrants	1,344,600	0	0	1,344,600	115,538	837,851	464	506,286
211160 Training	124,000	0	0	124,000	7,737	51,091	8,410	64,500
211163 Clear Creek I.S.D.	2,010,600	0	0	2,010,600	144,105	1,225,887	0	784,713
211165 Marine Division	0	0	0	0	0	0	0	0
211171 Communications	713,900	0	0	713,900	44,822	425,958	85	287,857
211181 Reserves	0	0	0	0	0	0	0	0
211189 Bailiffs	0	0	0	0	0	0	0	0
Total Sheriff	<u>31,799,680</u>	<u>0</u>	<u>90,000</u>	<u>31,889,680</u>	<u>2,182,761</u>	<u>19,831,620</u>	<u>1,064,655</u>	<u>10,993,405</u>
Constables -								
223110 Constable - Precinct #1	279,000	0	0	279,000	22,113	177,653	1,658	99,688
223200 Constable - Precinct #2	274,400	0	4,340	278,740	22,361	178,704	138	99,898
223300 Constable - Precinct #3	379,200	0	5,062	384,262	30,844	239,642	855	143,765
223400 Constable - Precinct #4	294,400	0	6,510	300,910	23,050	186,168	0	114,742
223500 Constable - Precinct #5	289,300	0	1,448	290,748	24,127	188,946	500	101,302
223600 Constable - Precinct #6	0	0	0	0	0	0	0	0
223700 Constable - Precinct #7	350,300	0	12,436	362,736	25,905	217,312	2,000	143,424
223800 Constable - Precinct #8	477,000	0	15,912	492,912	39,504	314,792	2,874	175,246
223900 Constable - Precinct #9	226,600	0	2,170	228,770	18,594	147,785	0	80,985
Total Constables	<u>2,570,200</u>	<u>0</u>	<u>47,878</u>	<u>2,618,078</u>	<u>206,499</u>	<u>1,651,002</u>	<u>8,026</u>	<u>959,051</u>
Other -								
291010 Emergency Management	736,400	0	0	736,400	26,227	254,154	886	481,360
292010 Disaster Recovery	0	0	0	0	0	0	0	0
Total Other	<u>736,400</u>	<u>0</u>	<u>0</u>	<u>736,400</u>	<u>26,227</u>	<u>254,154</u>	<u>886</u>	<u>481,360</u>
Total Public Safety	<u>35,106,280</u>	<u>0</u>	<u>137,878</u>	<u>35,244,158</u>	<u>2,415,487</u>	<u>21,736,776</u>	<u>1,073,567</u>	<u>12,433,816</u>

GALVESTON COUNTY, TEXAS
GENERAL FUND
BUDGET STATUS BY DIVISIONS WITHIN A FUNCTION
05/31/2013

	FY 2013 BUDGET AS ADOPTED =====	FY 2012 ENCMBRANCE CARRYFRWRD =====	BDGT AMDMT INCREASE/ (DECREASE) =====	FY 2013 BUDGET AS AMENDED =====	CURRENT MONTH EXPNDTURES =====	YEAR-TO- DATE EXPNDTURES =====	ENCMBRANCE =====	AVAILABLE BALANCE =====
Health/Social Services:								
411010 Public Health	2,624,000	0	(45,338)	2,578,662	5,058	1,927,207	0	651,455
411035 Pollution Control	0	0	0	0	0	0	0	0
411043 Animal Services	651,200	0	(18,127)	633,073	0	474,807	0	158,266
411071 Coastal Health & Wellnes	4,394,500	0	0	4,394,500	0	3,295,872	0	1,098,628
440100 Community Services	3,628,950	0	46,442	3,675,392	270,194	2,182,062	1,380,732	112,598
443100 Indigent Care/Medication	858,200	0	0	858,200	67,914	488,993	21,443	347,764
451110 Senior Citizens	702,400	0	(143,470)	558,930	46,146	358,575	11,313	189,043
Total Health/Soc. Srvcs.	12,859,250	0	(160,493)	12,698,757	389,312	8,727,516	1,413,488	2,557,753
Culture and Recreation:								
513200 Galv County Museum	191,300	0	0	191,300	6,070	81,250	20	110,030
522020 Parks Department	2,474,800	0	242,052	2,716,852	171,632	1,302,036	203,621	1,211,196
544042 Beach Maintenance	0	0	0	0	0	0	0	0
Total Culture and Recreation	2,666,100	0	242,052	2,908,152	177,702	1,383,286	203,641	1,321,225
Conservation:								
610200 County Extension	499,200	0	6,192	505,392	39,897	299,273	7,082	199,037
Total Conservation	499,200	0	6,192	505,392	39,897	299,273	7,082	199,037
Capital Outlay:								
720100 Buildings	0	0	0	0	0	0	0	0
730100 Imprvmt Other Than Bldgs	0	0	62,628	62,628	0	0	17,977	44,651
740100 Furniture/Fixtures/Equip	118,900	0	139,700	258,600	2,621	33,953	56,070	168,576
740101 Vehicles	71,700	0	218,237	289,937	0	0	1,000	288,937
750100 Technology	1,412,300	0	1,670,527	3,082,827	98,121	706,466	719,257	1,657,104
Total Capital Outlay	1,602,900	0	2,091,092	3,693,992	100,743	740,420	794,304	2,159,268
Total Expenditures	103,396,730	0	3,727,691	107,124,421	7,162,588	63,706,919	6,491,938	36,925,675
Other Financing Uses:								
921010 Transfers and Reserves	32,751,100	0	(3,693,791)	29,057,309	33,054	5,913,859	0	23,143,450
Total Other Financing Uses	32,751,100	0	(3,693,791)	29,057,309	33,054	5,913,859	0	23,143,450
Total Expenditures and Other Financing Uses	136,147,830	0	33,900	136,181,730	7,195,641	69,620,778	6,491,938	60,069,124
Total Expenditures, Other Financing Uses, and Residual	\$136,147,830	\$0	\$33,900	\$136,181,730	\$7,195,641	\$69,620,778	\$6,491,938	\$60,069,124
Equity Transfers Out (Note 5)								

Note 5: Authority to increase the budget lies with the Commissioners' Court.

GALVESTON COUNTY, TEXAS
OTHER COUNTY FUNDS
BUDGET STATUS BY FUND
05/31/2013

FUND NUMBER AND NAME	FY 2013 BUDGET AS ADOPTED =====	FY 2012 ENCMBRANCE CARRYFRWRD =====	BDGT AMDMT INCREASE/ (DECREASE) =====	FY 2013 BUDGET AS AMENDED =====	CUR. MO. EXPS. /OTHR DEBITS =====	YEAR-TO-DATE EXPS. /OTHR DEBITS =====	ENCMBRANCE =====	AVAILABLE BALANCE =====
Budgeted Special Revenue Funds								
2101 County Records Management	\$236,000	\$0	\$0	\$236,000	\$10,000	\$97,500	\$30,000	\$108,500
2102 Cty. Clk. Mgmt./Prsrv. Fee	841,900	0	0	841,900	12,907	219,065	31,989	590,846
2104 County Clk Archive Records	1,269,600	0	0	1,269,600	17,878	207,879	78,868	982,854
2105 D.C. Child Support IV-D	50,800	0	0	50,800	0	0	0	50,800
2106 Distr Clerk Records Mgmt	40,000	0	0	40,000	0	20,000	0	20,000
2121 Donations to Galv. County	0	0	11,850	11,850	0	1,850	0	10,000
2205 Courthouse Security	417,400	0	0	417,400	0	123,565	0	293,835
2206 JP Court Security Fund	20,000	0	0	20,000	0	0	0	20,000
2211 Law Library	288,400	0	(20,657)	267,743	23,356	184,386	0	83,357
2212 Mediation Services Program	1,092,100	0	0	1,092,100	463	32,299	1,125	1,058,676
2215 Justice Court Technology	145,000	0	0	145,000	0	40,000	0	105,000
2230 Juvenile Justice	6,996,100	0	0	6,996,100	315,379	3,365,220	381,739	3,249,140
2260 Emergency Management	2,100,000	0	13,594	2,113,594	0	(192,620)	34,580	2,271,633
2301 Road and Bridge	8,748,700	0	0	8,748,700	436,444	3,604,386	215,999	4,928,315
2303 Farm-to-Market Lateral Rd.	1,202,600	0	0	1,202,600	8,293	98,105	764	1,103,730
2341 Road District #1	631,500	0	0	631,500	19,846	236,333	414	394,753
2370 Flood Control	3,552,800	0	0	3,552,800	507,070	2,030,010	215,482	1,307,308
2410 Mosquito Control District	1,957,500	0	0	1,957,500	105,154	888,896	19,443	1,049,161
2420 Indigent Health Care Fund	11,015,000	0	0	11,015,000	(315,324)	2,427,379	446,461	8,141,161
2501 Child Welfare	515,800	0	0	515,800	14,215	130,395	88,830	296,576
2601 Beach and Parks	1,530,100	0	0	1,530,100	9,607	72,075	30,536	1,427,489
2602 Beach Maintenance-Rd & Bri	602,800	0	0	602,800	29,620	234,722	193,906	174,172
2621 Galveston County Museum	18,000	0	0	18,000	0	0	0	18,000
Subtotal, Special Revenue	43,272,100	0	4,787	43,276,887	1,194,908	13,821,445	1,770,136	27,685,305
Budgeted Debt Service Funds								
4020 Gen Oblig Refnd Bd Sr 07	3,853,900	0	0	3,853,900	0	2,181,788	0	1,672,113
4021 Ltd Tx Cnty Bld Bd Series	3,830,300	0	0	3,830,300	0	2,752,486	0	1,077,814
4022 Ltd Tax Rfd Bnds Sr 2011A	158,100	0	0	158,100	0	91,800	0	66,300
4023 UnLtd Tx Rfd Bds Sr 2011B	172,700	0	0	172,700	0	99,088	0	73,613
4024 Ltd Tax Rfd Bnds Sr 2011C	1,155,100	0	0	1,155,100	0	1,122,850	0	32,250
4026 Ltd Tax Refund Bds Sr 2012	1,633,800	0	0	1,633,800	300	817,025	0	816,775
4214 Comb. Tax/Rev C.O.B. 2003C	760,600	0	0	760,600	0	760,600	0	0
4215 Jstc Ctr/Pub Sfty Ser 2001	0	0	0	0	0	0	0	0
4216 Ltd Tx Crim Jstc Bds 2003A	1,905,000	0	0	1,905,000	0	1,904,931	0	69
4230 Pk Rds/Lot Imprv COB 2002A	200	0	0	200	0	0	0	200
4284 GO 1999/2001 Rfdg Bds 2004	4,311,100	0	0	4,311,100	0	4,013,486	0	297,614
4358 Pass Thru Toll Rv LtTxBdSr	1,780,700	0	0	1,780,700	0	1,741,563	0	39,138
4362 SanLuisPass Brdge COB 2002	200	0	0	200	0	0	0	200
4368 Unltd Tax Rd Bnd Ser. 2001	0	0	0	0	0	0	0	0
4369 Unltd Tax Road Bonds 2003B	475,100	0	0	475,100	0	401,100	0	74,000
4370 Unltd Tx Rd Rfdg Bds 2004A	1,965,000	0	0	1,965,000	0	1,783,889	0	181,111
4371 Unltd Tx Rd Bds Sr09	6,389,000	0	0	6,389,000	0	4,606,071	0	1,782,929
4390 Ltd Tx Fl Ctr BAB Sr09C-1	735,500	0	0	735,500	0	673,375	0	62,125
4392 Gal Cnty Cert Oblig Sr2008	1,420,000	0	0	1,420,000	0	1,419,670	0	330
4393 Ltd Tx Fld Ctrl BAB Sr 09C	572,100	0	0	572,100	0	286,145	0	285,955
Subtotal, Debt Service	31,118,400	0	0	31,118,400	300	24,655,866	0	6,462,534

GALVESTON COUNTY, TEXAS
OTHER COUNTY FUNDS
BUDGET STATUS BY FUND
05/31/2013

	FY 2013 BUDGET AS ADOPTED =====	FY 2012 ENCMBRANCE CARRYFRWRD =====	BDGT AMDMT INCREASE/ (DECREASE) =====	FY 2013 BUDGET AS AMENDED =====	CUR. MO. EXPS./OTHR DEBITS =====	YEAR-TO-DATE EXPS./OTHR DEBITS =====	ENCMBRANCE =====	AVAILABLE BALANCE =====
Budgeted Internal Service Funds								
6123 Group Insurance	17,203,500	0	0	17,203,500	1,193,765	8,484,274	338,839	8,380,388
6124 Workers' Compensation	0	0	0	0	0	0	0	0
6130 Self-Insurance Reserve	4,470,800	0	0	4,470,800	0	2,694,937	0	1,775,863
Subtotal, Internal Service	<u>21,674,300</u>	<u>0</u>	<u>0</u>	<u>21,674,300</u>	<u>1,193,765</u>	<u>11,179,210</u>	<u>338,839</u>	<u>10,156,251</u>
Grand Total (Note 6)	<u>\$96,064,800</u> =====	<u>\$0</u> =====	<u>\$4,787</u> =====	<u>\$96,069,587</u> =====	<u>\$2,388,972</u> =====	<u>\$49,656,522</u> =====	<u>\$2,108,975</u> =====	<u>\$44,304,090</u> =====