

UNAUDITED

Nueces County Hospital District
Combined Balance Sheet - All Fund Types & Account Groups
As of 6/30/2014
(In Whole Numbers)

| | General Fund | Special Revenue Fund | Debt Service Fund | Trust Fund | General Fixed Assets | General Long Term Debt | Total |
|--|-------------------|----------------------|-------------------|----------------|----------------------|------------------------|--------------------|
| Assets | | | | | | | |
| Cash & Cash Equivalents | 72,293,775 | 12,153,846 | 1,814,708 | 357,923 | 0 | 0 | 86,620,253 |
| Investments | 221 | 15,001,692 | 0 | 0 | 0 | 0 | 15,001,913 |
| Accrued Interest | 2 | 13,677 | 0 | 3 | 0 | 0 | 13,682 |
| Taxes Receivables, Net of Allowance | 1,360,560 | 0 | 0 | 0 | 0 | 0 | 1,360,560 |
| Due from Other Funds | 300 | 0 | 0 | 0 | 0 | 0 | 300 |
| Prepaid Expenditures | 126,446 | 0 | 0 | 0 | 0 | 0 | 126,446 |
| Fixed Assets | 0 | 0 | 0 | 0 | 32,460,984 | 0 | 32,460,984 |
| Amt Available for Retirement of LT Debt | 0 | 0 | 0 | 0 | 0 | 1,814,708 | 1,814,708 |
| Amt to be Provided for Retirement of LT Debt | 0 | 0 | 0 | 0 | 0 | 1,813,465 | 1,813,465 |
| Total Assets | 73,781,303 | 27,169,215 | 1,814,708 | 357,926 | 32,460,984 | 3,628,173 | 139,212,311 |
| Liabilities | | | | | | | |
| Accounts Payable | 985,269 | 0 | 0 | 0 | 0 | 0 | 985,269 |
| Accrued Payroll & Related Liabilities | 73,936 | 0 | 0 | 0 | 0 | 0 | 73,936 |
| Accrued Interest | 0 | 0 | 72,008 | 0 | 0 | 0 | 72,008 |
| Due to Other Funds | 0 | 0 | 300 | 0 | 0 | 0 | 300 |
| Deferred Revenue | 1,360,560 | 0 | 0 | 0 | 0 | 0 | 1,360,560 |
| Combination Tax & Revenue Bonds Payable | 0 | 0 | 0 | 0 | 0 | 3,555,000 | 3,555,000 |
| Long Term Paid Time Off | 0 | 0 | 0 | 0 | 0 | 73,173 | 73,173 |
| Total Liabilities | 2,419,766 | 0 | 72,308 | 0 | 0 | 3,628,173 | 6,120,247 |
| Fund Equity | | | | | | | |
| Fund Balance | 77,466,008 | 27,127,870 | 437,420 | 359,231 | 32,460,984 | 0 | 137,851,513 |
| P&L Account | (6,104,471) | 41,346 | 1,304,981 | (1,305) | 0 | 0 | (4,759,448) |
| Total Fund Equity | 71,361,537 | 27,169,215 | 1,742,401 | 357,926 | 32,460,984 | 0 | 133,092,064 |
| Total Liabilities & Fund Equity | 73,781,303 | 27,169,215 | 1,814,708 | 357,926 | 32,460,984 | 3,628,173 | 139,212,311 |

UNAUDITED

Nueces County Hospital District
Statement of Revenues and Expenditures - All Governmental and Trust Funds
General Fund
From 6/1/2014 Through 6/30/2014
(In Whole Numbers)

| | <u>Current Period Actual</u> | <u>Current Year Actual</u> |
|---|------------------------------|----------------------------|
| Revenues | | |
| Taxes | 197,953 | 31,580,276 |
| Penalties & Interest - Taxes | 36,399 | 284,161 |
| Spohn Corporate Member Revenue | 2,324,241 | 20,136,952 |
| Investment Income | 1,711 | 21,266 |
| Other Income | 1,361 | 20,840 |
| Total Revenues | <u>2,561,665</u> | <u>52,043,495</u> |
| Current Expenditures | | |
| Intergovernmental Transfers | 28,519,482 | 50,727,383 |
| County Healthcare Funding | 405,399 | 3,553,284 |
| Salaries | 100,397 | 888,324 |
| Benefits | 41,640 | 387,864 |
| Legal & Professional Fees | 133,992 | 742,396 |
| Purchased Services | 66,473 | 838,773 |
| Supplies & Materials | 1,356 | 10,381 |
| Rent & Leases | 11,883 | 105,646 |
| Repairs & Maintenance | 37 | 685 |
| Utilities | 2,581 | 22,651 |
| Insurance | 2,241 | 18,684 |
| Administrative & General | 5,891 | 33,870 |
| Capital Outlay | 0 | 12,660 |
| Extraordinary | 0 | 356 |
| Total Current Expenditures | <u>29,291,372</u> | <u>57,342,956</u> |
| Excess of Revenues Over Expenditures Before Sources/Uses | <u>(26,729,706)</u> | <u>(5,299,462)</u> |
| Other Financing Sources & Uses | | |
| Operating Transfers In | (608,000) | (608,000) |
| Operating Transfers Out | 157,001 | 1,413,009 |
| Total Other Financing Sources & Uses | <u>(450,999)</u> | <u>805,009</u> |
| Excess of Revenues Over Expenditures After Sources & Uses | <u>(26,278,707)</u> | <u>(6,104,471)</u> |
| Fund Balance, Beginning of Year | | 77,466,008 |
| FUND BALANCE, END OF YEAR | | <u>71,361,537</u> |

UNAUDITED

Nueces County Hospital District
Statement of Revenues and Expenditures - All Governmental and Trust Funds
Special Revenue Fund
From 6/1/2014 Through 6/30/2014
(In Whole Numbers)

| | <u>Current Period Actual</u> | <u>Current Year Actual</u> |
|---|------------------------------|----------------------------|
| Revenues | | |
| Investment Income | 10,470 | 41,879 |
| Tobacco Settlement Proceeds | <u>0</u> | <u>607,467</u> |
| Total Revenues | <u>10,470</u> | <u>649,346</u> |
| Excess of Revenues Over Expenditures Before Sources/Uses | <u>10,470</u> | <u>649,346</u> |
| Other Financing Sources & Uses | | |
| Operating Transfers Out | <u>608,000</u> | <u>608,000</u> |
| Total Other Financing Sources & Uses | <u>608,000</u> | <u>608,000</u> |
| Excess of Revenues Over Expenditures After Sources & Uses | <u>(597,530)</u> | <u>41,346</u> |
| Fund Balance, Beginning of Year | | 27,127,870 |
| FUND BALANCE, END OF YEAR | | <u><u>27,169,215</u></u> |

UNAUDITED

Nueces County Hospital District
Statement of Revenues and Expenditures - All Governmental and Trust Funds
Debt Service Fund
From 6/1/2014 Through 6/30/2014
(In Whole Numbers)

| | <u>Current Period Actual</u> | <u>Current Year Actual</u> |
|---|------------------------------|----------------------------|
| Revenues | | |
| Investment Income | <u>42</u> | <u>284</u> |
| Total Revenues | <u>42</u> | <u>284</u> |
| Debt Service | | |
| Interest & Fiscal Fees | <u>12,001</u> | <u>108,311</u> |
| Total Debt Service | <u>12,001</u> | <u>108,311</u> |
| Excess of Revenues Over Expenditures Before Sources/Uses | <u>(11,959)</u> | <u>(108,028)</u> |
| Other Financing Sources & Uses | | |
| Operating Transfers In | <u>(157,001)</u> | <u>(1,413,009)</u> |
| Total Other Financing Sources & Uses | <u>(157,001)</u> | <u>(1,413,009)</u> |
| Excess of Revenues Over Expenditures After Sources & Uses | <u>145,042</u> | <u>1,304,981</u> |
| Fund Balance, Beginning of Year | | 437,420 |
| FUND BALANCE, END OF YEAR | | <u>1,742,401</u> |

UNAUDITED

Nueces County Hospital District
Statement of Revenues and Expenditures - All Governmental and Trust Funds
Trust Fund
From 6/1/2014 Through 6/30/2014
(In Whole Numbers)

| | <u>Current Period Actual</u> | <u>Current Year Actual</u> |
|---|------------------------------|----------------------------|
| Revenues | | |
| Investment Income | <u>3</u> | <u>40</u> |
| Total Revenues | <u>3</u> | <u>40</u> |
| Current Expenditures | | |
| Administrative & General | <u>149</u> | <u>1,345</u> |
| Total Current Expenditures | <u>149</u> | <u>1,345</u> |
| Excess of Revenues Over Expenditures Before Sources/Uses | <u>(146)</u> | <u>(1,305)</u> |
| Excess of Revenues Over Expenditures After Sources & Uses | <u>(146)</u> | <u>(1,305)</u> |
| Fund Balance, Beginning of Year | | 359,231 |
| FUND BALANCE, END OF YEAR | | <u><u>357,926</u></u> |

UNAUDITED

Nueces County Hospital District
Statement of Revenues and Expenditures - Actual v. Budget
General Fund
From 6/1/2014 Through 6/30/2014
(In Whole Numbers)

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance |
|--|--------------------------|--------------------------|-----------------------------------|------------------------|---------------------|------------------------|
| Revenues | | | | | | |
| Taxes | 197,953 | 240,401 | (42,448) | 31,580,276 | 30,838,084 | 742,192 |
| Penalties & Interest - Taxes | 36,399 | 19,749 | 16,650 | 284,161 | 184,757 | 99,404 |
| Spohn Corporate Member Revenue | 2,324,241 | 2,109,792 | 214,449 | 20,136,952 | 18,988,128 | 1,148,824 |
| Investment Income | 1,711 | 1,575 | 136 | 21,266 | 22,521 | (1,255) |
| Other Income | 1,361 | 0 | 1,361 | 20,840 | 1,000,000 | (979,160) |
| Total Revenues | 2,561,665 | 2,371,517 | 190,148 | 52,043,495 | 51,033,490 | 1,010,005 |
| Current Expenditures | | | | | | |
| Intergovernmental Transfers | 28,519,482 | 26,882,075 | (1,637,407) | 50,727,383 | 82,707,858 | 31,980,475 |
| County Healthcare Funding | 405,399 | 399,112 | (6,287) | 3,553,284 | 3,555,323 | 2,039 |
| Salaries | 100,397 | 105,577 | 5,180 | 888,324 | 993,945 | 105,621 |
| Benefits | 41,640 | 42,993 | 1,353 | 387,864 | 400,967 | 13,103 |
| Legal & Professional Fees | 133,992 | 85,626 | (48,366) | 742,396 | 770,634 | 28,238 |
| Purchased Services | 66,473 | 77,784 | 11,311 | 838,773 | 912,130 | 73,357 |
| Supplies & Materials | 1,356 | 1,600 | 244 | 10,381 | 14,400 | 4,019 |
| Rent & Leases | 11,883 | 12,010 | 127 | 105,646 | 108,094 | 2,448 |
| Repairs & Maintenance | 37 | 242 | 205 | 685 | 2,182 | 1,497 |
| Utilities | 2,581 | 2,900 | 319 | 22,651 | 26,100 | 3,449 |
| Insurance | 2,241 | 2,100 | (141) | 18,684 | 18,900 | 217 |
| Administrative & General | 5,891 | 4,106 | (1,785) | 33,870 | 36,980 | 3,110 |
| Capital Outlay | 0 | 0 | 0 | 12,660 | 35,000 | 22,340 |
| Extraordinary | 0 | 833 | 833 | 356 | 7,497 | 7,141 |
| Total Current Expenditures | 29,291,372 | 27,616,958 | (1,674,414) | 57,342,956 | 89,590,010 | 32,247,054 |
| Excess of Revenues Over Expenditures Before Sources/Uses | (26,729,706) | (25,245,441) | (1,484,265) | (5,299,462) | (38,556,520) | 33,257,059 |
| Other Financing Sources & Uses | | | | | | |
| Operating Transfers In | (608,000) | 0 | 608,000 | (608,000) | (500,000) | 108,000 |
| Operating Transfers Out | 157,001 | 157,001 | 0 | 1,413,009 | 1,413,009 | 0 |
| Total Other Financing Sources & Uses | (450,999) | 157,001 | 608,000 | 805,009 | 913,009 | 108,000 |
| Excess of Revenues Over Expenditures After Sources & Uses | (26,278,707) | (25,402,442) | (876,265) | (6,104,471) | (39,469,529) | 33,365,059 |
| Fund Balance, Beginning of Year | | | | 77,466,008 | 0 | 77,466,008 |
| FUND BALANCE, END OF YEAR | | | | 71,361,537 | (39,469,529) | 110,831,066 |

UNAUDITED

Nueces County Hospital District
Statement of Revenues and Expenditures - Actual v. Budget
Tobacco Settlement Fund
From 6/1/2014 Through 6/30/2014
(In Whole Numbers)

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance |
|--|--------------------------|--------------------------|-----------------------------------|------------------------|------------|------------------------|
| Revenues | | | | | | |
| Investment Income | 9 | 0 | 9 | 12 | 0 | 12 |
| Tobacco Settlement Proceeds | 0 | 0 | 0 | 607,467 | 500,000 | 107,467 |
| Total Revenues | 9 | 0 | 9 | 607,479 | 500,000 | 107,479 |
| Excess of Revenues Over Expenditures Before Sources/Uses | 9 | 0 | 9 | 607,479 | 500,000 | 107,479 |
| Other Financing Sources & Uses | | | | | | |
| Operating Transfers Out | 608,000 | 0 | (608,000) | 608,000 | 500,000 | (108,000) |
| Total Other Financing Sources & Uses | 608,000 | 0 | (608,000) | 608,000 | 500,000 | (108,000) |
| Excess of Revenues Over Expenditures After Sources & Uses | (607,991) | 0 | (607,991) | (521) | 0 | (521) |
| Fund Balance, Beginning of Year | | | | 643 | 0 | 643 |
| FUND BALANCE, END OF YEAR | | | | 122 | 0 | 122 |

UNAUDITED

Nueces County Hospital District
Statement of Revenues and Expenditures - Actual v. Budget
Indigent Care Fund
From 6/1/2014 Through 6/30/2014
(In Whole Numbers)

| | <u>Current Period Actual</u> | <u>Current Period Budget</u> | <u>Current Period Budget Variance</u> | <u>Current Year Actual</u> | <u>YTD Budget</u> | <u>YTD Budget Variance</u> |
|--|----------------------------------|----------------------------------|---|--------------------------------|-------------------|--------------------------------|
| Revenues | | | | | | |
| Investment Income | <u>10,461</u> | <u>1,809</u> | <u>8,652</u> | <u>41,867</u> | <u>16,276</u> | <u>25,591</u> |
| Total Revenues | <u>10,461</u> | <u>1,809</u> | <u>8,652</u> | <u>41,867</u> | <u>16,276</u> | <u>25,591</u> |
| Excess of Revenues Over Expenditures Before Sources/Uses | <u>10,461</u> | <u>1,809</u> | <u>8,652</u> | <u>41,867</u> | <u>16,276</u> | <u>25,591</u> |
| Excess of Revenues Over Expenditures After Sources & Uses | <u>10,461</u> | <u>1,809</u> | <u>8,652</u> | <u>41,867</u> | <u>16,276</u> | <u>25,591</u> |
| Fund Balance, Beginning of Year | | | | 27,127,227 | 0 | 27,127,227 |
| FUND BALANCE, END OF YEAR | | | | <u>27,169,094</u> | <u>16,276</u> | <u>27,152,818</u> |

UNAUDITED

Nueces County Hospital District
Statement of Revenues and Expenditures - Actual v. Budget
Debt Service Fund
From 6/1/2014 Through 6/30/2014
(In Whole Numbers)

| | Current Period Actual | Current Period Budget | Current Period Budget Variance | Current Year Actual | YTD Budget | YTD Budget Variance |
|--|--------------------------|--------------------------|-----------------------------------|------------------------|-------------|------------------------|
| Revenues | | | | | | |
| Investment Income | 42 | 75 | (33) | 284 | 445 | (161) |
| Total Revenues | 42 | 75 | (33) | 284 | 445 | (161) |
| Debt Service | | | | | | |
| Interest & Fiscal Fees | 12,001 | 12,002 | 1 | 108,311 | 108,018 | (293) |
| Total Debt Service | 12,001 | 12,002 | 1 | 108,311 | 108,018 | (293) |
| Excess of Revenues Over Expenditures Before Sources/Uses | (11,959) | (11,927) | (32) | (108,028) | (107,573) | (455) |
| Other Financing Sources & Uses | | | | | | |
| Operating Transfers In | (157,001) | (157,001) | 0 | (1,413,009) | (1,413,009) | 0 |
| Total Other Financing Sources & Uses | (157,001) | (157,001) | 0 | (1,413,009) | (1,413,009) | 0 |
| Excess of Revenues Over Expenditures After Sources & Uses | 145,042 | 145,074 | (32) | 1,304,981 | 1,305,436 | (455) |
| Fund Balance, Beginning of Year | | | | 437,420 | 0 | 437,420 |
| FUND BALANCE, END OF YEAR | | | | 1,742,401 | 1,305,436 | 436,965 |